



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
CHIEF OFFICER, DISTRICT COUNCIL,  
MUNICIPAL CORPORATION/COMMITTEES  
& TOWN COMMITTEES  
LARKANA DIVISION  
AUDIT YEAR 2014-15**

---

**AUDITOR-GENERAL OF PAKISTAN**

---

## TABLE OF CONTENTS

<b>ABBREVIATIONS AND ACRONYMS</b> .....	<b>i</b>
<b>PREFACE</b> .....	<b>iii</b>
<b>EXECUTIVE SUMMARY</b> .....	<b>iv</b>
<b>SUMMARY TABLES &amp; CHARTS</b> .....	<b>vii</b>
<b>Table 1: Audit Work Statistics</b> .....	<b>vii</b>
<b>Table 2: Audit Observations Classified by Categories</b> .....	<b>vii</b>
<b>Table 3: Outcome Statistics</b> .....	<b>viii</b>
<b>Table 4: Irregularities Pointed Out</b> .....	<b>ix</b>
<b>CHAPTER-I</b> .....	<b>1</b>
<b>1.1 DISTRICT LARKANA</b> .....	<b>1</b>
1.1.1 Introduction.....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis).....	2
1.1.3 Brief Comments on the Status of Compliance with PAC Directives .....	3
AUDIT PARAS .....	4
<b>1.2.4 DISTRICT SHIKARPUR</b> .....	<b>22</b>
1.2.4.1 Introduction.....	22
1.2.4.2 Comments on Budget and Accounts (Variance Analysis).....	23
1.2.4.3 Brief Comments on the Status of Compliance with PAC Directives .....	24
AUDIT PARAS .....	25
<b>1.2.7 DISTRICT JACOBABAD</b> .....	<b>27</b>
1.2.7.1 Introduction.....	27
1.2.7.2 Comments on Budget and Accounts (Variance Analysis).....	28
1.2.7.3 Brief Comments on the Status of Compliance with PAC Directives .....	29
AUDIT PARAS .....	30
<b>1.2.10 DISTRICT KASHMORE @ KANDHKOT</b> .....	<b>40</b>
1.2.10.1 Introduction.....	40
1.2.10.2 Comments on Budget and Accounts (Variance Analysis).....	41
1.2.10.3 Brief Comments on the Status of Compliance with PAC Directives .....	42
AUDIT PARAS .....	43

<b>1.2.14</b>	<b>DISTRICT KAMBER @ SHAHDADKOT .....</b>	<b>59</b>
1.2.14.1	Introduction.....	59
1.2.14.2	Comments on Budget and Accounts (Variance Analysis).....	60
1.2.14.3	Brief Comments on the Status of Compliance with PAC Directives .....	61
	AUDIT PARAS .....	62
	<b>ANNEXURES.....</b>	<b>78</b>
I.	Memorandum for departmental accounts Committee (MFDAC).....	79
i.	Part-i Paras related to current Audit Year 2014-15 .....	79
ii.	Part-ii Paras related to previous Audit Year 2013-14.....	81
II.	Audit Impact Summary .....	82
III.	Suspected Misappropriation of Funds on Purchase of Distemper for Removal of Wall Chalking .....	85
IV.	Non-Production of Record .....	87
V.	Payment through open cheques.....	88
VI.	Technical Sanction in violation of financial powers.....	89
VII.	Unjustified Award of Development Works in violation of SPPRA rules.....	91
VIII.	Non-recovery of government dues .....	95
IX.	Non-deduction of sales tax on services .....	96
X.	Targeted Recovery not Achieved.....	97
XI.	Unauthorized Purchases without Constitution of Purchase Committee.....	98
XII.	Non-accountal of procured articles into stock register.....	100
XIII.	Un-Authorized Transfer of Funds .....	103
XIV.	Failure to Credit Unclaimed Balances into Government Account.....	104
XV.	Recovery of Computer Allowance.....	105
XVI.	Irregular Award of Work Orders to Unregistered Contractors .....	106
XVII.	Unauthorized Promotions.....	107
XVIII.	Non-production of record.....	108
XIX.	Transfer of Funds .....	110
XX.	Doubtful expenditure & Creation of Electric liabilities .....	112
XXI.	Non-hoisting of evaluation report on SPPRA website.....	113
XXII.	Non-Achievement of Targeted Receipts .....	115
XXIII.	Loss Due to Non-Revision of Rent .....	116
XXIV.	Less recovery of outstanding dues from the tenants .....	117
XXV.	Unauthorized cash payment .....	118

XXVI. Unauthorized Expenditure by splitting .....	119
XXVII. Detail of Doubtful Payments.....	121
XXVIII. Non-Production of Record .....	122
XXIX. Un-authorized Award of works.....	123
XXX. Details of procurements by splitting .....	125
XXXI. Detail of Wasteful Expenditure on Account of Removal of Debris & Solid Waste .....	132
XXXII. Non-Remittance of Income Tax into Govt. Treasury .....	133
XXXIII. Details of Non-Recovery of Rent of Property.....	134
XXXIV. Expenditure by way of Splitting.....	135
XXXV. Non-Deduction of Income Tax .....	136
XXXVI. Details of Cash Payments.....	145
XXXVII. Details of Non-Production of Record.....	146
XXXVIII. Details of Non-maintenance of cash book .....	147
XXXIX. Detail of works without non-hoisting of Bid Evaluation Report .....	148
XL. Detail of Payment made on account of P.O.L.....	156
XLI. Irregular Award of Work to Contractors Not Registered With Sindh Revenue Board (SRB).....	157
XLII. Detail of funds transferred from NBP account to UBL- Kamber Branch.....	160
XLIII. Award of work without Inviting Open Tender.....	161
XLIV. Details of non-accountal of articles.....	163
XLV. Details of non-admissible payments .....	165
XLVI. List of Newly Appointed Employees .....	166

## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Programme
CC	Cement Concrete
CMO	Chief Municipal Officer
DAC	Departmental Accounts Committee
DG	Director General
FD	Finance Department
M&R	Maintenance & Repair
MFDAC	Memorandum for Departmental Accounts Committee
NBP	National Bank of Pakistan
NSUSC	North Sindh Urban Services Corporation
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
POL	Petroleum Oil and Lubricants
PWD	Public Works Department
SAMA	Services and Assets Management Agreement.
SFR	Sindh Financial Rules
SLGO	Sindh Local Government Ordinance
SPPRA	Sindh Public Procurement Regulatory Authority
SRO	Statutory Rules and Orders
TMA	Taluka / Town Municipal Administration
TMO	Taluka / Town Municipal Officer
TO (F)	Taluka/Town Officer (Finance)
TO (I&S)	Taluka/Town Officer (Infrastructure & Services)
TO (P&C)	Taluka/Town Officer (Planning & Coordination)
TO (R)	Taluka/Town Officer (Regulation)
TR	Treasury Rules
TS	Technical Sanction

TSE	Technically Sanctioned Estimate
UC	Union Council

## **PREFACE**

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

The report is based on audit of Municipal Corporation, Municipal Committees / Town Committees of Larkana Division for the year 2012-13 & 2013-14. The Directorate General of Audit Local Councils Sindh, Karachi, conducted audit during 2013-14 & 2014-15 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The Audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

Some of the observations included in this Report have been finalized in the light of written responses and discussion with the management.

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

Islamabad  
Dated:

**(Muhammad Akhtar Buland Rana)**  
**Auditor-General of Pakistan**

## **EXECUTIVE SUMMARY**

The DG Audit, Local Councils, Sindh, Karachi is responsible to carry out the audit of 1,496 formations of 105 Municipal Committees / Town Committees. This Directorate General has a human resource of 40 officers and staff, resulting in 9,960 man days and annual budget amounted to Rs 60.840 million for the financial year 2014-15. The office has a mandate to conduct regularity audit (compliance with authority audit) on test check basis with a view to reporting significant findings to the relevant stakeholders. This office also conducts performance audit of programmes / projects.

Municipal Corporation & each Town Committee in Larkana Division is headed by an Administrator/ Chief Municipal Officer/ Town officer and District is headed by Chief Municipal Officer who carries out operations as per Sindh Local Government Ordinance, 1979. Taluka Administrative Officer is the Principal Accounting Officer (PAO) and acts as coordinating and administrative officer and is responsible to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and Bye-laws.

Audit of Municipal Corporation/Committees & Town Committees of Larkana 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 Larkana Division for the Financial Years 2012-13 & 2013-14, auditable expenditure under the jurisdiction was Rs 3,383.289 million, out of which an expenditure of Rs 1,522.048 million was audited which in terms of percentage, was 45%. Total receipts of the TMAs for the financial years 2012-13 & 2013-14 were Rs 3,312.146 million, out of this an amount of Rs 1,490.466 million was audited which was 45% of the total receipt.



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

Recovery of Rs 127.158 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 127.158 million was not in the notice of the executive before audit.

**c. Audit Methodology**

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

**d. Audit Impact**

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

**e. Comment on Internal Control and Internal Audit Department**

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

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

- i. Fraud / Misappropriation was noted in 06 cases - Rs 502.952 million.<sup>1</sup>
- ii. Non-Production of record was noted in 05 cases - Rs 1,439.880 million.<sup>2</sup>
- iii. Non-Compliance was noted in 58 cases - Rs 1,643.492 million.<sup>3</sup>

---

<sup>1</sup>Para 1.2.1.1, 1.2.1.2, 1.2.1.3, 1.2.11.1, 1.2.11.2, 1.2.15.1

<sup>2</sup> Para 1.2.2.1, 1.2.5.1, 1.2.8.1, 1.2.12.1, 1.2.16.1

<sup>3</sup> Para 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, 1.2.3.13, 1.2.3.14, 1.2.3.15, 1.2.3.16, 1.2.6.1, 1.2.9.1, 1.2.9.2, 1.2.9.3, 1.2.9.4, 1.2.9.5, 1.2.9.6, 1.2.9.7, 1.2.9.8, 1.2.9.9, 1.2.9.10, 1.2.9.11, 1.2.13.1, 1.2.13.2, 1.2.13.3, 1.2.13.4, 1.2.13.5, 1.2.13.6, 1.2.13.7, 1.2.13.8, 1.2.13.9, 1.2.13.10, 1.2.13.11, 1.2.13.12, 1.2.13.13, 1.2.13.14, 1.2.13.15, 1.2.17.1, 1.2.17.2, 1.2.17.3, 1.2.17.4, 1.2.17.5, 1.2.17.6, 1.2.17.7, 1.2.17.8, 1.2.17.9, 1.2.17.10, 1.2.17.11, 1.2.17.12, 1.2.17.13, 1.2.17.14, 1.2.17.15

Audit paras for the audit year 2012-13 & 2013-14 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting to the Public Accounts Committee (PAC) are included in MFDAC in Annexure-I, Part-i. Besides, MFDAC for the audit year 2013-14 has been reproduced vide Annexure-I, Part-ii since paras were not discussed in DAC meeting and no compliance was reported by auditee departments.

**g. Recommendations**

Audit recommends the Municipal Corporation/Committees & Town Committees to focus on the following issues:

- i. Head of the Municipal Corporation/Committees & Town Committees need to conduct physical stock taking of fixed and current assets.
- ii. The Municipal corporation and Municipal / Town committees need to comply with the Public Procurement Rules for economical and rational purchase of goods and services.
- iii. Inquiries need to be held to fix responsibility for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. The Municipal corporation and Municipal / Town committees need to make efforts for expediting the realization of various Government receipts.
- v. The Municipal Corporation and Municipal / Town committees and their teams need to ensure implementation of proper monitoring system.
- vi. The Municipal Corporation and Municipal / Town committees need to be directed to produce record for audit in addition to action against official(s) concerned.
- vii. The Municipal corporation and Municipal / Town committees need to rationalize their budget with respect to utilization.

## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rupees in Million)

Sr.	Description	No.	Budget	
			Expenditure	Revenue
1.	Total Entities / (PAOs) in Audit Jurisdiction	26	3,383.289	3,312.146
2.	Total Entities / (PAOs) Audited	14	1,522,048	1,490.466
3.	Audit & Inspection Reports	14	1,522,048	1,490.466
4.	Special Audit Reports	-	-	-
5.	Performance Audit Reports	-	-	-
6.	Other Reports (relating to TMAs)	-	-	-

**Table 2: Audit Observations Classified by Categories**

(Rupees in Million)

S. No.	Description	Amount under audit observation
1	Asset Management	-
2	Financial Management	-
3	Internal controls	-
4	Violation of rules	1,842.588
5	Others	1,775.132
<b>Total</b>		<b>3,617.720</b>

**Table 3: Outcome Statistics**

[Rupees in Million]

S. No.	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	-	338.329	1,860.809	1,184.151	*3,312.146	-	6,695.435	N/A
2.	Amount Placed under Audit Observation	-	76.782	913.821	803.882	48.103	1,775.132**	3,617.720	-N/A-
3.	Recoveries Pointed Out at the instance of Audit	-	1.848	77.207	-	48.103	-	127.158	-N/A-
4.	Recoveries Accepted /Established at the instance of Audit	-	1.848	77.207	-	48.103	-	127.158	-N/A-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-	-	-N/A-

\*The amount mentioned against serial No. 1 in column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure is Rs 3,312.146 million for the current year.

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

**Table 4: Irregularities Pointed Out**

(Rupees in Million)

<b>Sr.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	1,842.588
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	335.252
3	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
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.	1,439.880
7	Others, including cases of accidents, negligence etc.	
<b>Total</b>		<b>3,617.720</b>

---

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

# CHAPTER-I

## 1.1 DISTRICT LARKANA

### 1.1.1 Introduction

District Larkana comprises of one District Council, one Municipal Corporation and Three Town Committees namely, Ratodero, Bakrani and Dokri. Business of District Council, Municipal / Town Committees is run through the CO, CMO & Town officers and TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Sindh Local Government Ordinance, 1979. The functions of Municipal Corporation/Committees are as following:

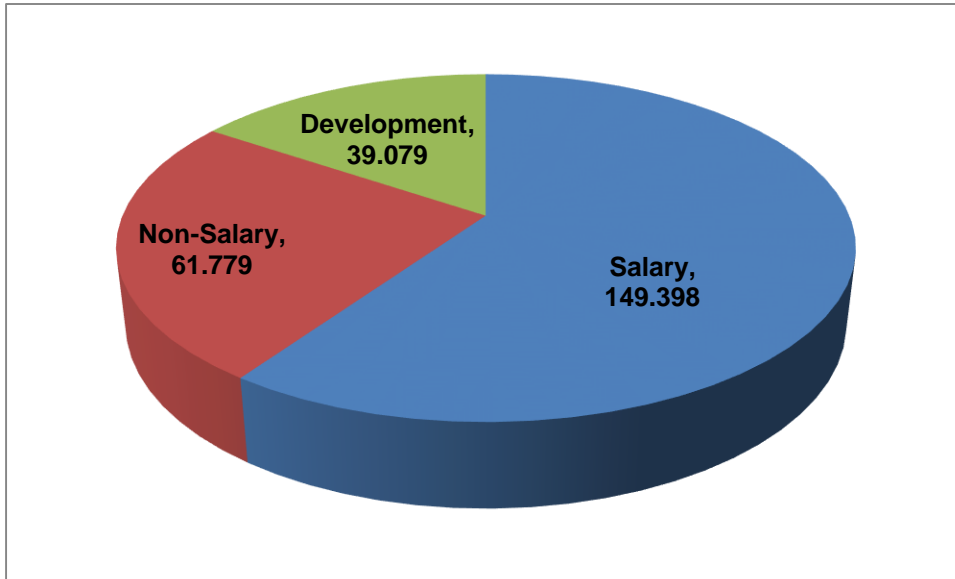
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which Municipal Corporation/Committees is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry,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

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

(Rupees in Million)

S. No.	Entity	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
1	CMO, Larkana	Salary	149.788	149.398	(0.390)
		Non-Salary	64.331	61.779	(2.552)
		Development	39.600	39.079	(0.520)
		Revenue	345.843	256.017	(89.826)
2	CO, Larkana	Salary	35.750	Non-Production	
		Non-Salary	0.470		
		Development	-		
		Revenue	-		
3	TMA, Ratodero	Salary	103.474	Non-Production	
		Non-Salary	17.245		
		Development	51.737		
		Revenue	172.512		
4	TMA, Bakrani	Salary	83.110	Non-Production	
		Non-Salary	13.852		
		Development	41.555		
		Revenue	138.367		
5	TMA, Dokri	Salary	89.018	Non-Production	
		Non-Salary	14.836		
		Development	44.509		
		Revenue	148.367		
		Salary	461.140	149.398	(0.390)
		Non-Salary	110.735	61.779	(2.552)
		Development	177.401	39.079	(0.521)
<b>Grand Total</b>			<b>2,303.640</b>	<b>756.529</b>	<b>-96.751</b>
<b>Revenue</b>			<b>805.089</b>	<b>256.017</b>	<b>(89.826)</b>

### Expenditure 2013-14



Original budget of Rs 2,303.640 million was allocated to Municipal Corporation & Town Committees of District Larkana under various grants. Chief Officer Larkana, Town Committees Dokri, Bakrani & Rato Dero did not produce any record therefore no comments on expenditure can be offered on the expenditure done by these entities. However, 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 96.751 million.

#### 1.1.3 Brief Comments on the Status of Compliance with PAC Directives

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

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

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



## AUDIT PARAS

### 1.2.1 Misappropriation / Fraud

#### 1.2.1.1 Suspected Misappropriation on Account of Withdrawal of Funds through Demand Drafts - Rs 6.700 Million

Section(I) of Appendix 18-A of SFR Vol-I, states that, "Means should be devised to ensure that every government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence".

Further, Rule II (I) of Appendix 18, ibid, states that, "all losses must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable ground exists for believing that a loss has occurred; they must not be delayed while detailed enquiries are made".

Municipal Commissioner, Municipal Corporation, Larkana, withdrawn an amount of Rs 6.700 million, during 2012-13, through demand drafts for the purchase of Fire Fighting Vehicle as revealed in bank statement but failed to provide vouchers to justify the expenditure, in violation of the above rule. Detail is as under:

(Amount in Rupees)

S. No.	Date	Type	Instrument No	Amount	Bank
1	06-09-2012	Demand Draft	346013	6,500,000	NBP Larkana
2	23-10-2012	Demand Draft	5005022	200,000	NBP Larkana
<b>Total</b>				<b>6,700,000</b>	

Audit was of the view that amount was drawn through demand drafts without justification resulting into non-transparency in public spending and weak financial management. Besides, chances of misappropriation of public money cannot be ruled out.

Deviation from prescribed rule resulted into unauthorized withdrawal of public funds and weak internal control.

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

Audit recommends investigating the matter to fix the responsibility on official (s) to ascertain factual position of unauthorized withdrawal of public money, under intimation to audit.

[AIR Para: 2]

### **1.2.1.2 Suspected Misappropriation of Funds on Purchase of Distemper for Removal of Wall Chalking - Rs 5.300 Million**

Rule 17 of SPPRA, 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 (SPPRA Website) and may in print media in the manner and format prescribed in these rules”.

Section(I) of Appendix 18-A of SFR Vol-I, states that, "Means should be devised to ensure that every government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence”.

Moreover, Rule II (I) of Appendix 18, *ibid*, states that, “all losses must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable ground exists for believing that a loss has occurred; they must not be delayed while detailed enquiries are made”.

Municipal Commissioner, Municipal Corporation, Larkana, awarded work to various suppliers amounting to Rs 5.300 million, during 2012-13, for the purchase of distemper at the rates five times higher than market without calling tender for removal of wall chalking, in violation of above rules. Detail is provided in Annexure-III.

Audit was of the view that distemper was purchased on 5 times higher value than the market rates that too without calling tender resulted into non-transparency and weak financial management. Besides, chances of misappropriation of public money cannot be ruled out.

Deviation from prescribed rules resulted into wastage of public money since wall chalking is usually removed by white wash which was far cheaper option and weak internal control.

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

Audit recommends inquiry into the matter to ascertain factual position to fix the responsibility on official (s), under intimation to audit.

[AIR Para: 4]

### **1.2.1.3 Fraudulent Withdrawal of Funds for the Purchase of Generators Rs 2.600 Million**

Section(I) of Appendix 18-A of SFR Vol-I, states that, "Means should be devised to ensure that every government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence".

Further, Rule II (I) of Appendix 18, ibid, states that, "all losses must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable ground exists for believing that a loss has occurred; they must not be delayed while detailed enquiries are made".

Municipal Commissioner, Municipal Corporation, Larkana, incurred an expenditure of Rs 2.600 million, during 2012-13, on fraudulent purchase of Generators of 12 KV power instead of 40 KV as per description and price mentioned in purchase order, in violation of above rule. Detail is as under:

(Amount in Rupees)

<b>Supplier</b>	<b>Description</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>
M/s Muhammad Ameen Shaikh	Diesel Generator 12 KV	2	1,300,000	2,600,000

Audit was of the view that generators of 40 KV were shown purchased instead generators 12 KV were actually purchased and installed resulting into fraudulent withdrawal of public funds in excess of actual requirement resulted into weak financial management.

Deviation from prescribed rule resulted into embezzlement of public funds to the extent of excess price shown drawn and weak internal control.

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

Audit recommends fixing responsibility on official(s) for fraudulent act and excess funds drawn from public funds. Besides, same may be recovered, under intimation to audit.

[AIR Para: 3]

## **1.2.2 Non-Production of Record**

### **1.2.2.1 Non-Production of Record - Rs 94.122 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”.

Chief Officer, District Council & Town officers, Dokri, Rato Dero, Bakrani (Complete) and CMO, Larkana (partial), failed to open up auditable record to audit parties deputed for the purpose of conducting audit for financial years 2011-14, in violation of the above rule. Detail is provided in Annexure-IV.

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

Deviation from prescribed rules resulted into weak internal control.

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

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

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

### **1.2.3 Irregularity / Non-Compliance**

#### **1.2.3.1 Non-execution of Work by NSUSC - Rs 161.472 Million**

Clause 4.2.2 & 4.1.4, of Schedule 5, of agreement made between TMA office & North Sindh Urban Services Corporation (NSUSC) following services will be delivered by NSUSC:

- i. Delivery of Business plan, annual budgets & installation of Management Information System within one year of Service & Assets Management Agreement (SAMA) effectiveness.
- ii. Water Supply, Waste water, drainage & solid waste management (SWM) customer survey on annual basis.
- iii. Monitor raw water quality on weekly basis within one year of (SAMA) effectiveness.

Further, Clause 10.2 of the agreement, states that, “in the event the party in breach of its obligations fails to rectify the breach of agreement within the mutually agreed time period, it will be treated as default of agreement and if such default is not cured within 90 days after written notice of such failure to rectify the breach, the aggrieved party may, at its option, terminate this agreement without prejudice to any claim it may have for damages suffered by it as a result of such default”.

Chief Municipal Commissioner, Municipal Corporation, Larkana, transferred an amount of Rs 161.472 million, during 2012-14, to NSUSC, for provision of services agreed upon but failed to take action on account of failure in executing agreement by agency (NSUSC) as a breach of contract, in violation of above clauses of agreement.

Audit was of the view that management's inaction for breach of contract by NSUSC resulted into wastage of public funds and non-accomplishment of goals and weak financial management.

Deviation from agreed clauses by executing agency resulted into deprivation of public of basic facilities and weak internal control.

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

Audit recommends fixing responsibility on official (s) for non-action for breach of agreement by NSUSC, under intimation to audit.

[AIR Paras: 15, 8]

### **1.2.3.2 Payments through Open Cheques - Rs 59.269 Million**

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

Municipal Commissioner, Municipal Corporation, Larkana, paid Rs 59.269 million, during 2012-13, to various suppliers/firms through open cheques instead of crossed cheques, in violation of above rule. Detail is provided in Annexure-V.

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

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

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

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

[AIR Para: 17]

### **1.2.3.3 Expenditure without Technical Sanction by Competent Authority - Rs 54.137 Million**

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

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

Municipal Commissioner, Municipal Corporation, Larkana, obtained technical sanction of works worth Rs 54.137 million from Taluka Officer (Infrastructure & Services) instead of competent authority, in violation of the above rule. Details is provided in Annexure-VI.

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

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

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

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

[AIR Para: 18]

### **1.2.3.4 Unjustified Award of Works – Rs 54.137 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”.

Further, Rule 7 of SPPRA 2010, states that, “The procuring agency shall, with approval of its Head of the Department, Constitute as many procuring committees, as it deems fit, each comprising odd number of persons and headed by the gazette officer not

below the rank of BPS-18, or if not available, the officer of the highest grade, and shall ensure that at least one third of the members of a procurement committee are from the agencies or departments other than the procuring agency”.

Municipal Commissioner, Municipal Corporation, Larkana, awarded works amounting to Rs 54.137 million to various contractors without constitution of procurement committees and failed to hoist tenders on SPPRA website, in violation of above rules. Detail is provided in Annexure-VII.

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

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

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

Audit recommends fixing responsibility on the department for non-transparency in awarding of contracts and failure in obtaining competitive rates, under intimation to audit.

[AIR Para: 5]

### **1.2.3.5 Non-Recovery of Government Dues - Rs 23.979 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”.

Municipal Commissioner, Municipal Corporation, Larkana, failed to recover outstanding revenue from various contractors / tenants on account of fees & rents amounting to Rs 23.979 million, during 2012-14, in violation of above rule. Detail is provided in Annexure-VIII.



Audit was of the view that due to failure of management huge amount of public revenue remained outstanding resulting into short receipt of revenue and weak financial management.

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

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

Audit recommends fixing responsibility on official(s) at fault and recover outstanding public revenue, under intimation to audit.

[AIR Para: 7]

### **1.2.3.6 Non-Deduction of Sales Tax on Services - Rs 19.429 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”.

Municipal Commissioner, Municipal Corporation, Larkana, paid Rs 121.432 million, during 2012-13, to various contractors against services rendered but failed to deduct sales tax @ 16% amounting to Rs 19.429 million, in violation of the above rules. Detail is provided in Annexure-IX.

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

Deviation from prescribed rules resulted into short receipt and weak internal control.

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

Audit recommends fixing responsibility for non-deduction of sales tax from contractor's bills. Besides, recovery may be affected, under intimation to audit.

[AIR Para: 8]

### **1.2.3.7 Non-Achievement of Target for Receipts - Rs 16.967 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".

Municipal Commissioner, Municipal Corporation, Larkana, during 2012-13, levied taxes/fees on different accounts to Rs 33.480 million but could recover only 16.513 million resulting into less recovery of Rs 16.967 million, in violation of above rules. Detail is provided in Annexure-X.

Audit was of the view that non-realization of estimated receipts resulted into less public revenue and weak financial management.

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

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

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

[AIR Para: 06]

### **1.2.3.8 Purchases without Constitution of Procurement Committee Rs 15.261 Million**

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

Municipal Commissioner, Municipal Corporation, Larkana, incurred expenditure of Rs 15.261 million, during 2012-13, on account of purchases of material without constitution of procurement committee, in violation of the above rule. Detail is provided in Annexure-XI.

Audit was of the view that purchases were made without constitution of procurement committee which resulted into non-achievement of competitive rates and non-transparency in public spending and weak financial management.

Deviation from prescribed rule resulted into unauthorized purchase resulted into weak internal control.

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

Audit recommends fixing responsibility for expenditure without constitution of procurement committee, under intimation to audit.

[AIR Para: 24]

### **1.2.3.9 Non-Accountal of Procured Articles- Rs 9.287 Million**

Para 113 of SFR Vol-I, states that, “A reliable list, inventory or account of all stores in the custody of Govt. officers should be maintained in a form prescribed by competent Authority, to enable a ready verification of stores and check of accounts at any time and transactions must be recorded in it as they occur”.

Municipal Commissioner, Municipal Corporation, Larkana, incurred expenditure of Rs 9.287 million on the purchase of street lights, during 2012-13, but failed to

enter/account for procured material in the relevant stock register, in violation of rule. Detail is provided in Annexure-XII.

Audit was of the view that non-accountal of purchased articles into stock register resulted non-authentication of assets and weak financial management. Besides, chances of theft/removal of assets cannot be ruled out.

Deviation from prescribed rule resulted into non-authenticity of stock and weak internal control.

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

Audit recommends fixing responsibility on management for non-preparation of relevant stock register and same may be prepared to verify the material, under intimation to audit.

[AIR Para: 39]

### **1.2.3.10 Non-Transparency in Government Spending - Rs 6.287 Million**

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

Municipal Commissioner, Municipal Corporation, Larkana, incurred expenditure amounting to Rs 6.287 million, during 2012-14, on purchase of POL for official vehicles but failed to justify the expenditure by preparation of Log Books, History Sheets and Petrol account Registers, in violation of above rule. Detail is as under:

(Amount in Rupees)

<b>S. No.</b>	<b>Year</b>	<b>Amount of POL</b>
1	2012-13	2,548,368
2	2013-14	3,738,675
<b>Total</b>		<b>6,287,043</b>

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

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

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

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

[AIR Paras: 29, 5]

### **1.2.3.11 Un-Authorized Transfer of Funds - Rs 4.982 Million**

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

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

Municipal Commissioner, Municipal Corporation, Larkana, transferred funds amounting to Rs 4.982 million, during 2012-13, from security deposit of contractors to pension fund, general fund & other expenditure accounts, in violation of rules. Detail is provided in Annexure-XIII.

Audit was of the view that management disbursed payments for pension and other expenditures from amount deposited by contractors as a security deposit without approval of competent authority resulted into weak financial management.

Deviation from prescribed rules resulted into unauthorized withdrawal of money from security deposit of contractors and weak internal control.

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

Audit recommends investigation to fix responsibility on official(s) at fault for transfer and utilization of security deposit funds. Besides the amount be deposited into relevant head of account, under intimation to audit.

[AIR Paras: 20, 23]

### **1.2.3.12 Failure to Credit Unclaimed Balances into Government Account Rs 1.851 Million**

Paragraph 399 (iii) chapter XV of CPW, states that, balances unclaimed for more than the three complete account years in the Public Works Deposits account should be credited to Government”.

Municipal Commissioner, Municipal Corporation, Larkana, retained an amount of Rs 1.851 million, during 2012-13, on account of public work deposits after the period exceeding three years and failed to credit the unclaimed balances into government account, in violation of above rule. Detail is provided in Annexure-XIV.

Audit was of the view that management’s failure to credit balances into government exchequer resulted into remaining of amount in question outside the receipts of government and weak financial management.

Deviation from prescribed rule resulted into unauthorized retention of government receipt and weak internal control.

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

Audit recommends fixing responsibility on management for non-depositing of unclaimed balances into government account. Besides, balances be deposited into government account, under intimation to audit.

[AIR Para: 32]

### **1.2.3.13 Unauthorized Payment of Computer Allowance - Rs 1.704 Million**

Finance Division, Regulation wing, Government of Pakistan, vide No. F.5(1)R.5/2011 dated 7-5-2013, states that, Computer Allowance is allowed to Computer Personnel who fulfil the criteria from a to f described in notification.

Further, Finance Department, Government of Sindh, Circular Letter & Office Memorandum bearing No.FD(SR-III)/5/17-85, dated 18-03-1987 even Number dated 01-04-1987 & Para 14, O.M No. FD(SR-I)I-(51)/2001, dated 06-11-2001, states that, “Computer Allowance is admissible only to the categories of Computer Personnel who are actually employed whole time on computer, in a full-fledged computer centres managed

by team of computer Personnel in Government Organizations, provided that they possess the minimum educational qualification as mentioned”.

Municipal Commissioner, Municipal Corporation, Larkana, paid computer allowance amounting to Rs 1.704 million, during 2012-14, to officials who were not fulfilling criteria, in violation of the above rules. Detail is provided in Annexure-XV.

Audit was of the view that computer allowance was extended to employees outside the purview of the criteria resulting into undue favour to employees and weak financial management.

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

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

Audit recommends fixing responsibility on the management for unauthorized payment of computer allowance to non-entitled officials. Besides, amount paid without entitlement may be recovered, under intimation to audit.

[AIR Paras: 10, 08]

#### **1.2.3.14 Appointments in Excess of Sanctioned Posts**

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

Para 188 of SFR Volume-I, states that, “no payment should be made without the budget provision or prior permission be obtained from Finance department in order to incur such expenditure”. Further Rule 80 (3)(4) of SFR volume-I, states that, “it is the responsibility of DDO to ensure that no expenditure exceeds the limits of the budget

provision and in case the expenditure is exceeded the budget allocation, additional budget grant prior to the close of the financial year should have been obtained”.

Municipal Commissioner, Municipal Corporation, Larkana, during 2012-13, appointed 31 employees over & above the sanctioned posts in budget book and also without going through prescribed procedure, in violation of the above rule. Detail is as under:

<b>Sanctioned posts</b>	<b>Appointed Staff</b>	<b>Excess Appointment</b>
500	531	31

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

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

The matter was reported during June, 2014 but the management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit 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 and recruitment without following due procedure, under intimation to audit.

[AIR Paras: 37, 38]

### **1.2.3.15 Irregular Award of Work to Unregistered Contractors with Pakistan Engineering Council – Rs 69.731 Million**

Rule 46 of SPPRA 2010, states that, “Save as otherwise provided in these rules, the following procedures shall be permissible for open competitive bidding;

- (iii) Registration with Income Tax, Sales Tax and Pakistan Engineering Council (where applicable)”.

Further, Pakistan Engineering Council letter No. PEC/Consult/EF/1900017 dated 01-09-2005, states that, “No engineering work shall be constructed except by a constructor or operated except by an operator licensed as such by the Council (PEC). All consulting engineering services in Pakistan shall be entrusted only to consulting engineers duly registered as such with the Council (PEC).”



Municipal Commissioner, Municipal Corporation, Larkana, awarded works amounting to Rs 69.731 million, during 2012-13 to contractors not registered with Pakistan Engineering Council (PEC), in violation of the above rules. Detail is provided in Annexure-XVI.

Audit was of the view that execution of work through unregistered contractors resulted into compromise on quality of work and weak financial management.

Deviation from prescribed rules resulted into execution of work by unauthorized contractors and weak internal control.

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

Audit recommends fixing responsibility on management for award of works to contractors not registered with PEC, under intimation to audit.

[AIR Para: 16]

### **1.2.3.16 Un-Authorized Promotions**

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

Further, Rule 7(2), Sindh Civil Servants (Appointment, Promotion and Transfer) Rules, 1974, states that, “Appointment by promotion or transfer to posts in B.S. 3 to B.S. 18 without special pay other than the posts for which Provincial Selection Board has been constituted under Rule6A shall be made on the recommendation of the appropriate Departmental Promotion Committee.”

Moreover, Rule 8 *ibid*, states that, “Person as possess such qualifications and fulfil the conditions laid down for the purpose of promotion or transfer to a post shall consider by the Departmental Promotion Committee to the Provincial Selection Committee, as the case may be.”

Municipal Commissioner, Municipal Corporation, Larkana, promoted various employees without following prescribed procedure i.e. constitution of Departmental Promotion Committee (DPC), seniority lists along with fitness, qualifying service required

for promotion, ACRs/PERs etc., during 2012-13, in violation of rules. Detail is provided in Annexure-XVII.

Audit was of the view that promotions were made without following prescribed procedure resulted into non-transparency in promotions and weak administrative & financial management.

Deviation from prescribed rules resulted into promotion of employees without merit and weak internal control.

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

Audit recommends fixing responsibility on official(s) responsible for unauthorized promotions, under intimation to audit.

[AIR Para: 33]

## **1.2.4 DISTRICT SHIKARPUR**

### **1.2.4.1 Introduction**

District Shikarpur comprises of one District Council, one Municipal Committee and three Town Committees namely Lakhi, Ghari Yaseen and Khanpur. Municipal / Taluka Committees is run through the Administrator and four officers namely TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Sindh Local Government Ordinance, 1979. The functions of Municipal / Taluka Committees are as following:

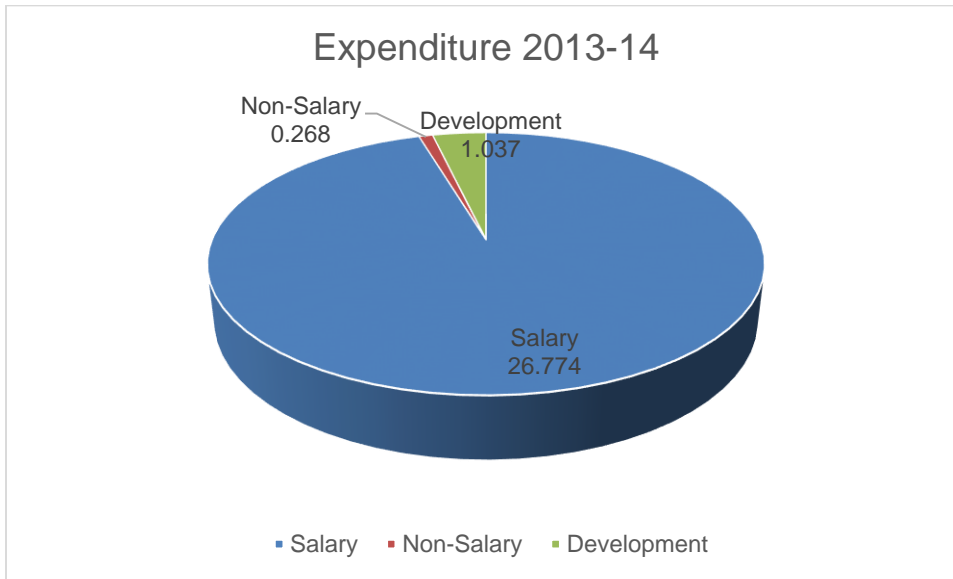
Prepare spatial plans for the Town including plans for land use, zoning and functions for which Municipal Corporation/Committees is responsible.

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

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

(Rupees in Million)

S. No.	Entity	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
1	CO, Shikarpur	Salary	61.320	26.774	-34.546
		Non-Salary	3.155	0.268	-2.887
		Development	19.700	1.037	-18.663
		Revenue	46.895	30.145	-16.75
2	TMA, Shikarpur	Salary	Non-Production		
		Non-Salary			
		Development			
		Revenue			
3	TMA, Khanpur	Salary	Non-Production		
		Non-Salary			
		Development			
		Revenue			
4	TMA, Ghari Yasin	Salary	Non-Production		
		Non-Salary			
		Development			
		Revenue			
5	TMA, Lakhi	Salary	Non-Production		
		Non-Salary			
		Development			
		Revenue			
		Salary	61.320	26.774	-34.546
		Non-Salary	3.155	0.268	-2.887
		Development	19.700	1.037	-18.663
		<b>Grand Total</b>	<b>84.175</b>	<b>28.079</b>	<b>-56.096</b>
		<b>Revenue</b>	<b>46.895</b>	<b>30.145</b>	<b>-16.75</b>



Original budget of Rs 1,097.091 million was allocated to Municipal & Town Committees of District Shikarpur under various grants. Town Committees Shikarpur, Khanpur, Ghari Yasin & Lakhi did not produce any record therefore no comments on expenditure can be offered on the expenditure done by these entities. However, Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2013-14 for the audited entity depicted that there was a saving of Rs 1,010.787 million.

#### **1.2.4.3 Brief Comments on the Status of Compliance with PAC Directives**

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

<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
2012-13	08	Nil
2013-14	03	Nil

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

## **AUDIT PARAS**

### **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.

Moreover “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”.

Town Officers, Town Committees, Khanpur and Ghari Yasin, failed to open up auditable record to audit parties deputed for the purpose for financial years 2011-13, in violation of the above rules.

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

Deviation from prescribed rules resulted into weak internal control.

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

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

[AIR Paras: 1, 1]

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

### **1.2.6.1 Unauthorized Expenditure from Lapsed Security Deposits Rs 2.000 Million**

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

Further, Para 400 of C.P.W.A code read with Para 399, states that, “Balances unclaimed for more than three complete account years should be credited to Government as lapse deposit in account in March each Year and cannot be repaid without pre-audit by Accountant General”.

Chief Officer, District Council, Shikarpur, retained an amount of Rs 2.000 million in UBL, Shikarpur, during 2012-13, on account of public work deposits after the period exceeding three years and failed to credit the unclaimed balances into government account and incurred expenditure from lapsed security deposit(s) on different head of accounts, in violation of above rules.

Audit was of the view that the management failed to credit lapsed security deposit to Government account and incurred expenditure from said amount resulted into un-authorized retention / expenditure and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during January, 2014. The management vide its reply dated 29.04.2014 agreed to audit point of view. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing of responsibility on managements for not crediting lapsed security deposits to government account and incurrence of un-authorized expenditure from lapsed security deposit(s), under intimation to audit.

[AIR Para: 1]

## **1.2.7 DISTRICT JACOBABAD**

### **1.2.7.1 Introduction**

The city itself is subdivided into 8 Union Councils. District Jacobabad comprises one District Council, one Municipal Committee and two Town Committees namely Thul & Garhi Khero. Business of District Council, Municipal / Town Committees is run through the CO, CMO & Town officers and TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Sindh Local Government Ordinance, 1979. The functions of Municipal/Town Committees are as following:

Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible.

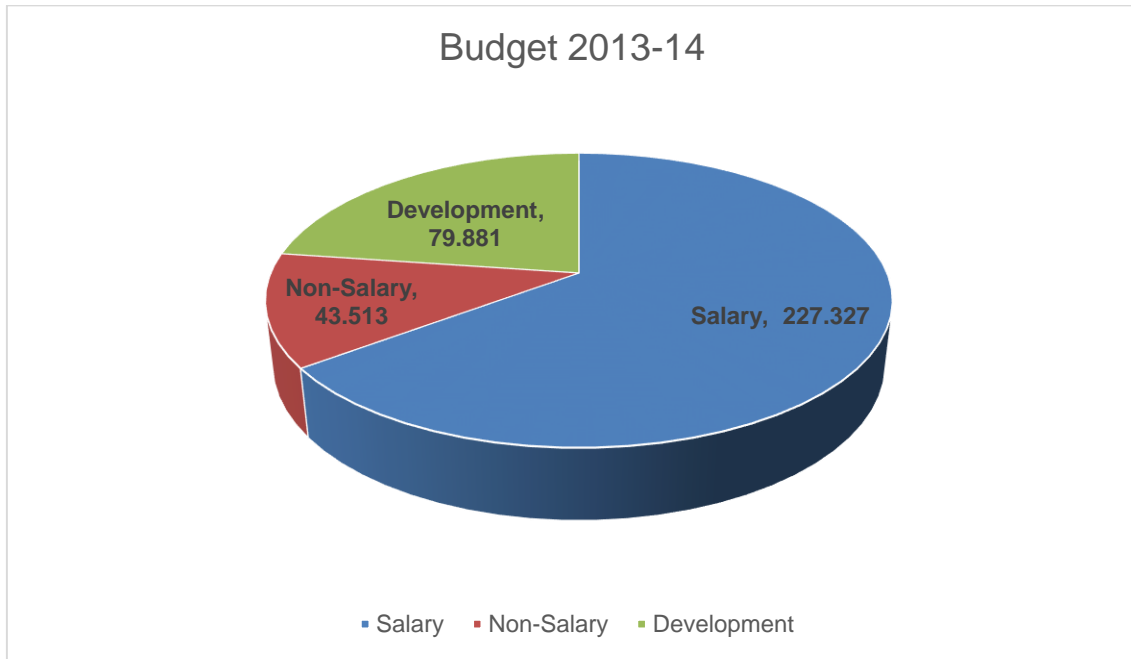
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which Municipal / Taluka Committees is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry,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



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

(Rupees in Million)

S. No.	Entity	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
1	CMO, Jacobabad	Salary	12.650	Non-Production of Record	
		Non-Salary	0.450		
		Development	0.000		
		Revenue	Not Available		
2	CO, Jacobabad	Salary	58.513		
		Non-Salary	17.036		
		Development	1.800		
		Revenue	15.934		
3	TMA, Garhi Khero	Salary	56.197		
		Non-Salary	9.366		
		Development	28.098		
		Revenue	93.665		
4	TMA, Thul	Salary	99.967		
		Non-Salary	16.661		
		Development	49.983		
		Revenue	166.615		
		Salary	227.327		
		Non-Salary	43.513		
		Development	79.881		
<b>Grand Total</b>			<b>350.721</b>		
<b>Revenue</b>			<b>276.214</b>		



Original budget of Rs 350.721 million was allocated to Municipal / Taluka Committees of District Jacobabad under various grants. CO, CMO, Town Committees Jacobabad, Ghari Khoro & Thul did not produce any record therefore no comments on expenditure done by these entities can be offered.

### **1.2.7.3 Brief Comments on the Status of Compliance with PAC Directives**

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

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

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

## **AUDIT PARAS**

### **1.2.8 Non-Production of Record**

#### **1.2.8.1 Non-Production of record - Rs 429.380 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.

Moreover, “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”.

Chief Officer, District Council, Jacobabad & Chief Municipal Officer, Municipal Committee, Jacobabad, failed to open up (Partial) auditable record to audit parties deputed for the purpose for financial years 2011-13, in violation of the above rules. Detail is provided in Annexure-XVIII.

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

Deviation from prescribed rules resulted into weak internal control.

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

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

[AIR Paras: 1, 1]

## **1.2.9 Irregularity / Non-Compliance**

### **1.2.9.1 Transfer of Funds - Rs 166.104 Million**

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

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

Chief Municipal Officer, Municipal Committee, Jacobabad, transferred an amount of Rs 166.104 million, during 2011-13, in 98 cases from National Bank & Sindh Bank without details of payments to justify the expenditure, in violation of above rules. Detail is provided in Annexure-XIX.

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

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

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

Audit recommends fixing of responsibility on management for transfer of funds without supporting detail. Besides, the same may be recovered and deposited into government receipts, under intimation to audit.

[AIR Para: 17]

### **1.2.9.2 Doubtful expenditure & Creation of Electricity liabilities - Rs 137.955 Million**

D.D (Finance)/PLGC/2010/167 dated: 04-02-2010, issued from GoS, “Provincial Local Government Commission (Inspection, Monitoring & Evaluation Cell) Karachi that Local Government, across the province, make commitments beyond their budgetary

allocation/funds by initiating new development schemes, inviting tenders, creating new employments opportunities & miscellaneous expenditure. Thus create liabilities for next financial year. Hence this department direct to refrain from such practice in future”.

Further, Notification No. DLG/93/2013 Dated: 05-09-2013 issued from Directorate of Local Government Department vide Para Nos.

- i. Electricity may not be consumed without meters.
- v. No Reconciliation form may be signed without proper verification by Assistant Engineer / Engineer & Chief Municipal Officer, Chief Officer, Town Officer etc. as the case may be.

Chief Municipal Officer, Municipal Committee, Jacobabad, consumed electricity disproportionate to actual requirement & created huge liabilities amounting to Rs 137.955 million, during 2011-13, in violation of the above instructions. Detail is provided in Annexure-XX.

Audit was of the view that management paid huge amount of electricity bills in excess of actual consumption / requirement and accumulated liabilities for next financial year resulted into weak financial management. Besides, chances of misuse of electricity cannot be ruled out.

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

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

Audit recommends investigating the matter to fix responsibility for disproportionate consumption of electricity and creation of liabilities, under intimation to audit.

[AIR Para: 18]

### **1.2.9.3 Unauthorized and Excess Appointments - Rs 74.934 Million**

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

Further, Section(I) of Appendix 18-A of SFR Vol-I, states that, "Means should be devised to ensure that every government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence".

Moreover, Rule II (I) of Appendix 18, ibid, states that, "all losses must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable ground exists for believing that a loss has occurred; they must not be delayed while detailed enquiries are made".

Chief Municipal Officer, Municipal Committee, Jacobabad, appointed 316 employees without going through prescribed procedures, out of which 153 employees over & above the sanctioned posts provided in budget book, and incurred an expenditure Rs 74.934 million on their pay & allowance, during 2011-13, in violation of the above rules. Detail is as under:

<b>Financial Year</b>		<b>Appointments</b>
2011-12 & 2012-13		316
<b>Strength in FY 2010-11</b>	<b>Strength in FY 2011-12</b>	<b>Excess</b>
670	823	153

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

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

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

Audit recommends investigation for fixing of responsibility on official (s) for expenditure incurred on employees appointed without following due procedure and in excess of sanctioned strength, under intimation to audit.

[AIR Paras: 25, 31]

#### **1.2.9.4 Non-Hoisting of Evaluation Reports on SPPRA Website Rs 42.919 Million**

Rule 45 SPPRA 2010, states that, “Procuring agencies shall announce the results of bid evaluation in the form of a report giving reasons for acceptance or rejection of bids. The report shall be hoisted on website of the Authority and that of the procuring agency if its website exists and intimated to all the bidders at least seven (07) days prior to the award of contract”.

Chief Municipal Officer, Municipal Committee, Jacobabad, invited open tenders costing Rs 42.919 million, during 2011-13, for various development works but failed to hoist bid evaluation reports on the SPPRA website, in violation of above rule. Detail is provided in Annexure-XXI.

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

Deviation from prescribed rule resulted into weak internal control.

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

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

[AIR Para: 16]

#### **1.2.9.5 Non-Achievement of Targeted Receipts – Rs 17.389 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”.

Chief Municipal Officer, Municipal Committee, Jacobabad, during 2012-13, levied taxes/fees on different accounts amounting to Rs 20.858 million but failed to realize estimated revenue targets by short recovery of Rs 17.389 million, in violation of above rules. Detail is provided in Annexure-XXII.

Audit was of the view that non-realization of estimated receipts resulted into loss of genuine public revenue and weak financial management.

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

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

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

[AIR Para: 7]

#### **1.2.9.6 Loss Due to Non-Revision of Rent – Rs 15.902 Million**

Rule 9(1) of Sindh Rental Premises Ordinance 1979, states that, “where the fair rent of any premises has been fixed, no further increase thereof shall be effected unless a period of three years has elapsed from the date of such fixation or commencement of this ordinance whichever is later”.

Further, *ibid*, Rule 9(2), states that, “the increase is allowed @ 10% per annum on the existing rent”.

Chief Municipal Officer, Municipal Committee, Jacobabad, failed to revise rent of shops allotted to tenants since 2006-07, resulting into loss to public revenue of Rs 15.902 million till 2013-14, in violation of the above rules. Detail is provided in Annexure-XXIII.

Audit was of the view that non-increase of rent in accordance with provisions of rental act resulted into loss to public revenue and weak financial management.

Deviation from prescribed rules resulted into less realization of public revenue and weak internal control.



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

Audit recommends fixing responsibility on management for non-enhancement of rent. Besides, same may be enhanced, under intimation to audit.

[AIR Para: 10]

### **1.2.9.7 Less Recovery of Outstanding Dues from the Tenants Rs 15.237 Million**

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

Chief Municipal Officer, Municipal Committee, Jacobabad, failed to recover outstanding rent of shops from various tenants amounting to Rs 15.300 million, during 2011-13, in violation of the above rule. Detail is provided in Annexure-XXXIV.

Audit was of the view that management failed to realize dues resulted 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 May, 2014 but the management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss the audit para despite pursuance by audit.

Audit recommends fixing responsibility on official(s) at fault and outstanding public revenue may be recovered and deposited into government treasury, under intimation to audit.

[AIR Para: 05]

### **1.2.9.8 Unauthorized Cash Payments – Rs 12.965 Million**

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

Chief Municipal Officer, Municipal Committee, Jacobabad, paid Rs 12.965 million, during 2011-13, to various suppliers/firms through open/cash cheques instead of crossed cheques, in violation of above rule. Detail is provided in Annexure-XXV.

Audit was of the view that management issued open cheques to individuals resulting into non-transparency in expenditure from public funds and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

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

Audit recommends fixing responsibility on management for payment through open cheques, under intimation to audit.

[AIR Para: 29]

### **1.2.9.9 Non-Transparency in Government Spending - Rs 8.699 Million**

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

Chief Municipal Officer, Municipal Committee, Jacobabad, incurred an expenditure amounting to Rs 8.699 million, during 2012-13, on purchase of POL for official vehicles but failed to justify the expenditure by preparation of Log Books, History Sheets and Petrol account Registers, in violation of above rule. Detail is as under:

(Amount in Rupees)

<b>S. No.</b>	<b>Head of expenditure</b>	<b>Amount</b>
1	POL for car	300,172
2	POL for Chief sanitary inspector	16,955
3	POL for generator	3,804,749
4	POL for filtration plant	442,185
5	Diesel for tractor	2,209,117
6	Diesel for machine	1,192,223
7	Diesel for fire brigade	733,163
<b>Total</b>		<b>8,698,564</b>

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

Deviation from prescribed procedure resulted into weak internal control.

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

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

[AIR Para: 27]

### **1.2.9.10 Expenditure by way of Splitting - Rs 6.339 Million**

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

Further, Para 126 of PWD Manual Volume-I, states that, “Nothing in these rules is to be construed into a permission to officers to carry out in portions any group of works or alterations or to make purchase of which the cost in the aggregate would exceed what they are empowered to sanction under rules”.

Chief Municipal Officer, Municipal Committee, Jacobabad, awarded development works amounting to Rs 6.339 million, during 2012-13, to contractors through quotations without inviting tender and hoisting tender on SPPRA Website, in violation of the above rules. Detail is provided in Annexure-XXVI.

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

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

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

Audit recommends fixing responsibility on the departments for non-transparency in awarding of contracts and failure in obtaining competitive rates, under intimation to audit.

[AIR Paras: 28, 21]

### **1.2.9.11 Irregular Appointment of Muslim Sanitary Workers**

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

Further, Government of Sindh, Health Department Notification No. E&A (HD) 9-351/2006, dated: 06-04-2007, "Competent authority i.e. Chief Minister Sindh has been pleased to lift ban with immediate effect on fresh appointments of Sweeper against the available vacancies in all Talukas, District and Teaching Hospitals excluding Karachi & Hyderabad and authorize the Medical Superintendent of concerned hospitals to recruit the locally professional Non -Muslims sweepers against the sanctioned vacancies after observing all codal formalities i.e. advertising the Post / interview.

Chief Municipal Officer, Municipal Committee, Jacobabad, during 2011-13, appointed 62 Muslim sanitary workers against the posts reserved for non-Muslims, in violation of above rules.

Audit was of the view that due to appointment of Muslims as sanitary workers against the posts reserved for Non-Muslims resulted into deprivation of rights of minorities and weak financial management.

Deviation from prescribed rules resulted into deprivation of actual deserving community and weak internal control.

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

Audit recommends investigation of the matter and fixing of responsibility against the official(s) at fault, under intimation to audit.

[AIR Para: 26]

## **1.2.10 DISTRICT KASHMORE @ KANDHKOT**

### **1.2.10.1 Introduction**

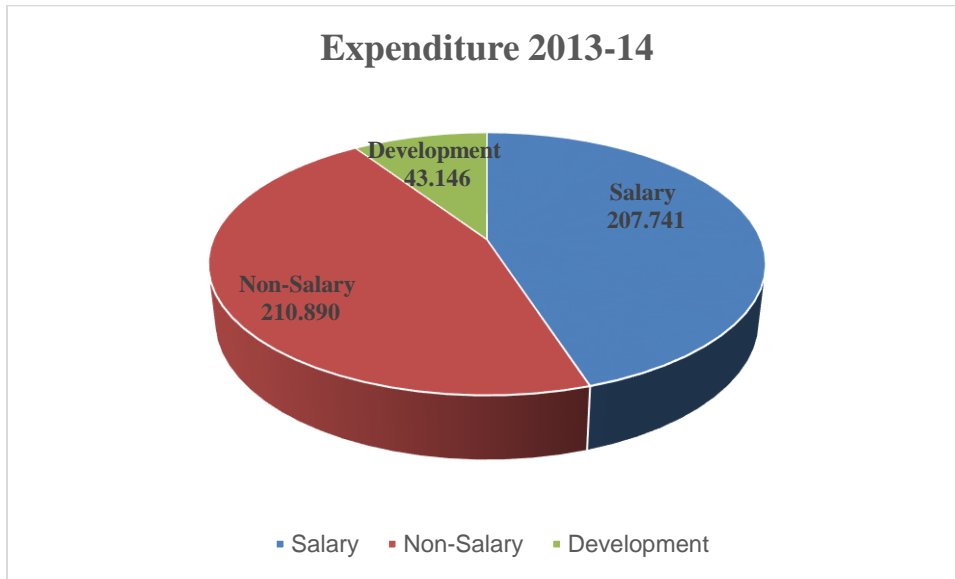
District Kashmore comprises one District Council, one Municipal committee and two Town Committees namely, Tangwani and Kandhkot. Business of District Council, Municipal / Town Committees is run through the CO, CMO & Town officers and TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Sindh Local Government Ordinance, 1979. The functions of Municipal Committees are as following:

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

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

(Rupees in Million)

S. No.	Entity	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
1	CO, Kashmore	Salary	21.450	14.541	(6.909)
		Non-Salary	0.212	-	(0.212)
		Development	45.322	28.326	(16.996)
		Revenue	51.805	43.171	(8.634)
2	CMO, Kashmore	Salary	54.640	64.710	10.070
		Non-Salary	117.620	72.880	(44.740)
		Development	54.250	12.820	(41.430)
		Revenue	152.704	114.528	(38.176)
3	TMA, Kandhkot	Salary	148.500	90.490	(58.010)
		Non-Salary	86.500	29.010	(57.490)
		Development	42.800	-	(42.800)
		Revenue	139.678	97.775	(41.903)
4	TMA, Tangwani	Salary	31.000	38.000	7.000
		Non-Salary	106.000	109.000	3.000
		Development	40.000	2.000	(38.000)
		Revenue	175.512	122.858	(52.654)
<b>Total</b>		<b>Salary</b>	255.590	207.741	(47.849)
		<b>Non-Salary</b>	310.332	210.890	(99.442)
		<b>Development</b>	182.372	43.146	(139.226)
		<b>Grand Total</b>	748.294	461.777	(286.517)
		<b>Revenue</b>	519.699	378.332	(141.367)



Original budget of Rs 748.294 million was allocated to Municipal Corporation & Town Committees of District Kashmore @ Kandhkot under various grants. Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2013-14 for the audited entity depicted that there were savings of Rs 286.517 million.

### 1.2.10.3 Brief Comments on the Status of Compliance with PAC Directives

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

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

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

## **AUDIT PARAS**

### **1.2.11 Misappropriation / Fraud**

#### **1.2.11.1 Suspected Embezzlement on Account of Funds Transfer Rs 109.742 Million**

Section(I) of Appendix 18-A of SFR Vol-I, states that, "Means should be devised to ensure that every government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence".

Further, , Rule II (I) of Appendix 18, ibid, states that, "all losses must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable ground exists for believing that a loss has occurred; they must not be delayed while detailed enquiries are made".

Town Officer, Town Committee, Kashmore, transferred an amount of Rs 109.742 million, during 2011-13, from Sindh Bank, Kashmore branch to HBL, Kashmore account No.1770-55 and same was booked as expenditure without details of payments to justify the transfer of payments, in violation of above rules. Detail is provided in Annexure-XXVII.

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

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

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



Audit recommends fixing of responsibility on official (s) for transfer of funds without supporting detail. Besides, the same may be recovered and deposited into government receipts, under intimation to audit.

[AIR Para: 07]

### 1.2.11.2 Doubtful Expenditure - Rs 105.570 Million

Section(I) of Appendix 18-A of SFR Vol-I, states that, "Means should be devised to ensure that every government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence".

Further, Rule II (I) of Appendix 18, ibid, states that, "all losses must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable ground exists for believing that a loss has occurred; they must not be delayed while detailed enquiries are made".

Town Officer, Town Committee, Kashmore, incurred Rs 105.570 million, during 2011-12, on various development works but no bills / vouchers / detail were found available in record to justify the expenditure, in violation of above rule. Detail is as under:

(Amount in Rupees)

S. No.	Major/Minor/Detailed & Description	Revised estimates 2011-12
1	Construction of Roads/drains	95,049,731
2	Construction of Building/Property	9,420,000
3	Repair Works	1,100,000
<b>Total</b>		<b>105,569,731</b>

Audit was of the view that relevant record was not found available to justify the expenditure from public funds resulted into doubtful expenditure and weak financial management. Besides, chances of misappropriation of public money cannot be ruled out.

Deviation from prescribed rule resulted into weak internal control.

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

Audit recommends investigation of matter to ascertain factual position whether the works were actually executed or otherwise to fix the responsibility on the official(s) responsible, under intimation to audit.

[AIR Para: 15]

## **1.2.12 Non-Production of Record**

### **1.2.12.1 Non-Production of Record – Rs 663.109 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”.

Chief Officer, District Council, Kashmore @ Kandhkot, CMO, Municipal Committee, Kandhkot, Town Officers, Kashmore and Tangwani, (partially), failed to open up auditable record to audit parties deputed for the purpose of conducting audit for financial years 2011-13, in violation of the above rules. Detail is provided in Annexure-XXVIII.

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

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during January and April, 2014 but the managements failed to provide departmental points of view. The PAO failed to convene the DAC meeting to discuss the audit paras despite pursuance by audit.

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

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

## **1.2.13 Irregularity / Non-Compliance**

### **1.2.13.1 Un-Authorized Award of Works to Unregistered Contractors - Rs 110.000 Million**

Rule 46 of SPPRA-2010, states that, “Save as otherwise provided in these rules, the following procedures shall be permissible for open competitive bidding;

- (iii) Registration with Income Tax, Sales Tax and Pakistan Engineering Council (where applicable)”.

Pakistan Engineering Council letter No. PEC/Consult/EF/1900017 dated 01-09-2005, states that, “No engineering work shall be constructed except by a constructor or operated except by an operator licensed as such by the Council (PEC). All consulting engineering services in Pakistan shall be entrusted only to consulting engineers duly registered as such with the Council (PEC).”

Administrator, Town Committee Tangwani, awarded works amounting to Rs 110.000 million, during 2012-13, to contractors not registered with PEC, in violation of the above rule. Detail is provided in Annexure-XXIX.

Audit was of the view that execution of work through unregistered contractors resulted into compromise on quality of work and weak financial management.

Deviation from prescribed rules resulted into execution of work by unauthorized contractors and weak internal control.

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

Audit recommends fixing responsibility on management for award of works to contractors not registered with PEC, under intimation to audit.

[AIR Para: 2]

### 1.2.13.2 Non-Hoisting of Bid Evaluation Reports on SPPRA Website - Rs 48.200 Million

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

Chief Officer, District Council, Kashmore at Kandhkot & Town officer, Town Committee, Kandhkot, awarded development works to contractors amounting of Rs 48.200 million, during 2011-13, but failed to hoist bid evaluation reports on SPPRA website, in violation of the above rule. Detail is as under:

(Rupees in Million)

Sr.	Name of work (Special Grant)	Estimate
<b>Chief Officer, District Council, Kashmore at Kandhkot</b>		
1	Recondition of road and retaining of wall village Mureed Khan Nandwani & Fareed Khan Nandwani, Taluka Tangwani	11.300
2	Construction of culverts & envacrate block & earth filling Katchi Sarak in streets of all villages of U.C Khero, U.C Doulat Pur, U.C Kachli, U.C Malhar Taluka Kandhkot & U.C Saifal Taluka Tangwani.	16.900
<b>Town officer, Town Committee, Kandhkot</b>		
1	Construction / repair of compound wall eidgah compound wall graveyard and earth work at village Dari (W.O. 67 Dt: 16-04-2012)	13.000
2	Construction of drainage system in village Dari (W.O. 68 Dt: 16-04-2012)	7.000
<b>Total</b>		<b>48.200</b>

Audit was of the view that non-posting of evaluation reports resulted into non-transparency in public spending and weak financial management.

Deviation from SPPRA rule resulted into weak internal control.

The matter was reported during January, 2014 but the managements failed to provide departmental points of view. The PAO failed to convene the DAC meeting to discuss the audit paras despite pursuance by audit.

Audit recommends fixing responsibility on managements for non-posting of evaluation reports on SPPRA website, under intimation to audit.

[AIR Paras: 02, 04, 03, 04]

### 1.2.13.3 Expenditure by way of Splitting – Rs 26.814 Million

Rule 12 (1) of SPPRA Rules 2010, states that, “Save as otherwise provided and subject to the regulations made by the Authority a procuring agency shall prepare in accordance with Rule 11 above all proposed procurements for each financial year and shall

proceed accordingly without any splitting or regrouping of the procurements already grouped allocated and scheduled in the Procurement Plan”.

Administrator, Town Committee Tangwani, District Kashmore, incurred expenditure of Rs 26.814 million, during 2011-13, on various procurements by way of splitting up into parts to avoid tender, in violation of above rule. Detail is provided in Annexure-XXX.

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

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

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

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

[AIR Para: 8]

#### **1.2.13.4 Non-Transparency in Government Spending - Rs 24.194 Million**

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

Town Officers, Kashmore, Kandhkot & Tangwani, incurred an expenditure amounting to Rs 24.194 million, during 2011-13, on purchase of POL for official vehicles but failed to justify the expenditure by preparation of Log Books, History Sheets and Petrol account Registers. Detail is as under:

(Amount in Rupees)		
S. No.	Entity	Amount
1	Town Officer, Town Committee, Kashmore, District Kashmore @ Kandhkot	2,625,636
2	TMA Kandhkot, District Kashmore @ Kandhkot	19,320,264
3	TMA Tangwani, District Kashmore	2,247,601
<b>Total</b>		<b>24,193,501</b>

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

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

The matter was reported during January & April, 2014 but the managements failed to provide departmental points of view. The PAO failed to convene the DAC meeting to discuss the audit paras despite pursuance by audit.

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

[AIR Paras: 14, 10, 5]

### **1.2.13.5 Less-Recovery of Government Dues - Rs 13.747 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”.

Town Officer, Town Committee, Kashmore, failed to recover outstanding dues from various contractors on account of auction cost amounting to Rs 13.747 million, during 2011-13, in violation of the above rules. Detail is as under:

(Amount in Rupees)			
Description	2011-12	2012-13	Total
Cattle Piri Tax	8,200,000	11,500,000	19,700,000
Temporary Wallar Fee	800,000	1,050,000	1,850,000
Hill Sand Fee	650,000	860,000	1,510,000
<b>Amount of Auctions Awarded (Revenue)</b>	<b>9,650,000</b>	<b>13,410,000</b>	<b>23,060,000</b>
Income Recovered as per Income Statement	4,776,786	4,536,155	9,312,941
<b>Out-Standing Revenue/less recovered</b>	<b>4,873,214</b>	<b>8,873,845</b>	<b>13,747,059</b>

Audit was of the view that due to failure of management huge amount of public revenue remained outstanding resulting into short receipt of revenue resulting into weak financial management.

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

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

Audit recommends fixing responsibility on official(s) at fault and outstanding public revenue may be recovered and deposited into government treasury, under intimation to audit.

[AIR Para: 4]

#### **1.2.13.6 Award of Work without Integrity Pact - Rs 13.000 Million**

Rule 89 of SPPRA 2010, states that “Procurements exceeding the Rs. 10 Million for goods works, and Rs 2.5 million for services shall be subject to an integrity pact, as specified by regulations, between the procuring agency and the suppliers or contractors or consultants”

Town Officer, Town Committee, Kandhkot, awarded work “Construction / repair of compound wall eidgah compound wall graveyard and earth work at village Dari” costing Rs 13.000 million, during 2011-13, to contractor without executing integrity Pact, in violation of above rule.

Audit was of the view that department failed to execute integrity pact with contractor resulted into failure of management to secure government interests and weak financial management.

Deviation from prescribed rule resulted into weak internal control.

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

Audit recommends fixing responsibility on the department for non-preparation of integrity pact, under intimation to audit.

[AIR Para: 6]

### 1.2.13.7 Non-Preparation of Annual Procurement Plan - Rs 12.062 Million

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

Town Officer, Town Committee, Kandhkot, incurred expenditure of Rs 12.062 million, during 2011-13, on procurements but failed to prepare annual procurement plan, in violation of above rule. Detail is as under:

(Amount in Rupees)

S. No.	Year	Description	Amount
1	2011-12	Stationery	235,570
2		Street Lights	3,566,871
3		Sanitation Material	2,899,764
<b>Total</b>			<b>6,702,205</b>
4	2012-13	Stationery	235,570
5		Street Lights	3,024,577
6		Sanitation Material	2,099,764
<b>Total</b>			<b>5,359,911</b>
<b>Grand Total</b>			<b>12,062,116</b>

Audit was of the view that management’s failure to prepare annual procurement plan resulted into non-transparency in expenditure from public funds and weak financial management.

Deviation from prescribed rule resulted into weak internal control.

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

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

[AIR Para: 5]



### **1.2.13.8 Wasteful Expenditure on Removal of Debris and Solid Waste - Rs 8.540 Million**

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

Town Officer, Town Committee, Kashmore, incurred Rs 8.540 million, during 2012-13, on account of removal of debris and solid waste by out-sourcing the work to the contractors despite availability of sufficient sanitary staff, in violation of above rule. Detail is provided in Annexure-XXXI.

Audit was of the view that due to out-sourcing of cleaning work to the private contractors and non-utilization of available human resources / machinery resulted into wastage of public funds / human resources and weak financial management.

Deviation from prescribed rule resulted into non-utilization of resources and weak internal control.

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

Audit recommends fixing of responsibility on management for non-utilization of human resources and wastage of public funds, under intimation to audit.

[AIR Para: 16]

### **1.2.13.9 Non-Deposit of Income Tax into Govt. Treasury - Rs 2.479 Million**

Section 153 (1) (Payments for goods and services) of Income Tax Ordinance 2001, states that, “Every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person (a) for the sale of goods (b) for the rendering of [or providing of] services (c) on the execution of a contract, other than a contract for the supply of goods or the rendering of services shall, at the time of making the payment, deduct tax at 3.5% of the gross amount payable of any goods (other than rice, cotton seed or edible oil), 6% of gross amount payable in case of services rendered, 6% of the gross amount payable if contract value exceeding Rs.30 (m) and 5% in any other case”.

Further, Section 160 (Payment of tax collected or deducted) of the same ordinance, states that, “Any tax that has been collected or purported to be collected shall be paid to the Commissioner by the person making the collection or deduction within the time and in the manner as may be prescribed”,

Chief Officer, District Council, & Town Officer, Town Committee, Kandhkot, incurred expenditure amounting to Rs 41.322 million, during 2011-13, on account of payment made to contractors for execution of different development works and deducted income tax, at source, at the rate 6% amounting to Rs 2.479 million but failed to deposit the same into government treasury, in violation of above rules. Detail is provided in Annexure-XXXII.

Audit was of the view that non-deposit of deducted income tax into government treasury resulted into loss of public revenue and weak financial management.

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

The matter was reported during January, 2014 but the managements failed to provide departmental points of view. The PAO failed to convene the DAC meeting to discuss the audit paras despite pursuance by audit.

Audit recommends fixing responsibility on managements for unauthorized retention of income tax, besides, same may be deposited into government treasury, under intimation to audit.

[AIR Paras: 5, 8]

### **1.2.13.10 Non-Deduction of Sales Tax – Rs 2.277 Million**

Sales Tax notification, dated 30th June, 2007. S.R.O 660(I):- in exercise of powers conferred by sub-section(6) and sub-section (7) of section 3 of the sales tax, act1990, read with section 71 thereof Para no 3 states that, all withholding agents shall make purchases of taxable goods from a person dully registered under the sales tax act 1990, further according to Clause-2 of rule-2 of aforementioned SRO, withholding agent shall deduct an amount equal to one fifth i.e. 3% if sales tax is 16% (16/5) of the total sales of taxable goods. Provided that under unavoidable circumstances and for reasons to be recorded in writing, purchases are made from unregistered persons, the withholding agent shall deduct sales tax at 16% of the value of taxable supplies made to him from the payment due to the supplier.

Town Officer, Town Committee, Kashmore, & Kandhkot, failed to deduct sales tax amounting to Rs 2.277 million, during 2011-13, from various contractors on account of purchases, in violation of the above rule. Detail is as under:

(Amount in Rupees)

S. No.	Entity	Amount	Sales Tax @ 16%
1	Town Officer, Town Committee, Kashmore, District Kashmore @ Kandhkot	9,232,245	1,477,159
2	TMA Kandhkot, District Kashmore @ Kandhkot	4,999,528	799,924
<b>Total</b>			<b>2,277,083</b>

Audit was of the view that non-deduction of sales tax resulted into loss to the government revenue and weak financial management.

Deviation from prescribed rules resulted into less revenue and weak internal control.

The matter was reported during January and April, 2014 but the managements failed to provide departmental points of view. The PAO failed to convene the DAC meeting to discuss the audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on managements for laxity and recovery of sales tax may be affected without delay, under intimation to audit.

[AIR Paras: 3, 9]

### **1.2.13.11 Loss to Government due to Non-Recovery of Rent of Property Rs 2.005 Million**

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

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”.

Town Officer, Town Officer Kandhkot, failed to recover outstanding rent of shops & cabins amounting to Rs 2.005 million, during 2011-13, in violation of above rules. Detail is provided in Annexure-XXXIII.

Audit was of the view that due to failure of management huge amount of public revenue remained outstanding resulted into short receipt of revenue and weak financial management.

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

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

Audit recommends fixing responsibility on official(s) at fault and outstanding public revenue may be recovered and deposited into government treasury, under intimation to audit.

[AIR Para: 15]

### 1.2.13.12 Payments through Open Cheques – Rs 1.801 Million

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

Town Officer, Town Committee, Tangwani, paid Rs 1.801 million, during 2011-12, to daily wage staff through cash instead of transferring payments to respective employee’s personal bank accounts or through crossed cheques, in violation of above rule. Detail is as under:

(Amount in Rupees)

Sr.	Bank	Cheque # / Date	Paid to	Designation	Period	Amount
1	NBP	52246330 / July 2011	Mr. Sunder Khan	Accounts officer	Jun-11	200,000
2	NBP	52246348 / 01-08-2011	Mr. Sunder Khan	Accounts officer	Jul-11	200,000
3	NBP	112917 / 25-08-2011	Mr. Sunder Khan	Accounts officer	Aug-11	200,000
4	Nil	1326980 / 09- 10-2012	Mr. Sunder Khan	Accounts officer	May 12 to Sept 12	840,000
5	Nil	1326995 / 03- 12-2012	Mr. Sunder Khan	Accounts officer	Oct-12	168,000
6	Nil	1328995 / 20- 05-2013	Mr. Sunder Khan	Accounts officer	Apr-13	193,494
<b>Total</b>						<b>1,801,494</b>

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

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

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

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

[AIR Para: 16]

### **1.2.13.13 Expenditure by way of Splitting - Rs 1.350 Million**

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

Further, Para 126 of PWD Manual Volume-I, states that, "Nothing in these rules is to be construed into a permission to officers to carry out in portions any group of works or alterations or to make purchase of which the cost in the aggregate would exceed what they are empowered to sanction under rules".

Town Officer, Town Committee, Kashmore, incurred an amount of Rs 1.350 million, during 2011-13, on various procurements by way of splitting up into parts to avoid tender, in violation of above rules. Detail is provided in Annexure-XXXIV.

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

Deviation from prescribed rules resulted into weak internal control.

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

Audit recommends fixing responsibility on the department for non-transparency in awarding of contracts and failure in obtaining competitive rates, under intimation to audit.

[AIR Para: 10]

#### **1.2.13.14 Non-Deduction of Income Tax – Rs 1.339 Million**

Section 153 (1) of Income Tax Ordinance 2001, states that, “Every prescribed person, making payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person, shall deduct income tax at source on supplies of goods and services at the rate of 3.5 % and 6% respectively”.

Town Officer, Town Committee, Tangwani, incurred expenditure of Rs 34.343 million, during 2011-13, on purchase of several items but failed to deduct income tax amounting to Rs 1.339 million on prescribed rates from the contractors/suppliers, in violation of the above rule. Detail is provided in Annexure-XXXV.

Audit was of the view that due to management’s failure to deduct tax resulted into loss of public revenue and weak financial management.

Deviation from prescribed rule resulted into weak internal control.

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

Audit recommends fixing responsibility on management for non-deduction of income tax from contractors/suppliers’ bills. Besides, same may be recovered and deposited into government account, under intimation to audit.

[AIR Para: 11]

#### **1.2.13.15 Unauthorized Appointments – Rs 11.390 Million**

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

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

Town Officer, Town Committee, Kashmore, incurred an expenditure of Rs 11.390 million, during 2011-13, on the salaries of 58 newly appointed staff without going through prescribed procedure, in violation of the above rules.

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

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

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

Audit recommends investigation for fixing of responsibility on official (s) for expenditure incurred on employees appointed without following prescribed procedure, under intimation this office.

[AIR Para: 8]

## **1.2.14 DISTRICT KAMBER @ SHAHDADKOT**

### **1.2.14.1 Introduction**

District Kamber comprises of one District Council, one Municipal Corporation and Six Town Committees namely, Shahdadkot, Warah, Miro Khan, Nasirabad, Qubo Saeed Khan and Sajawal. Business of District Council, Municipal / Town Committees is run through the CO, CMO & Town officers and TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Sindh Local Government Ordinance, 1979. The functions of Municipal/Town Committees are as following:

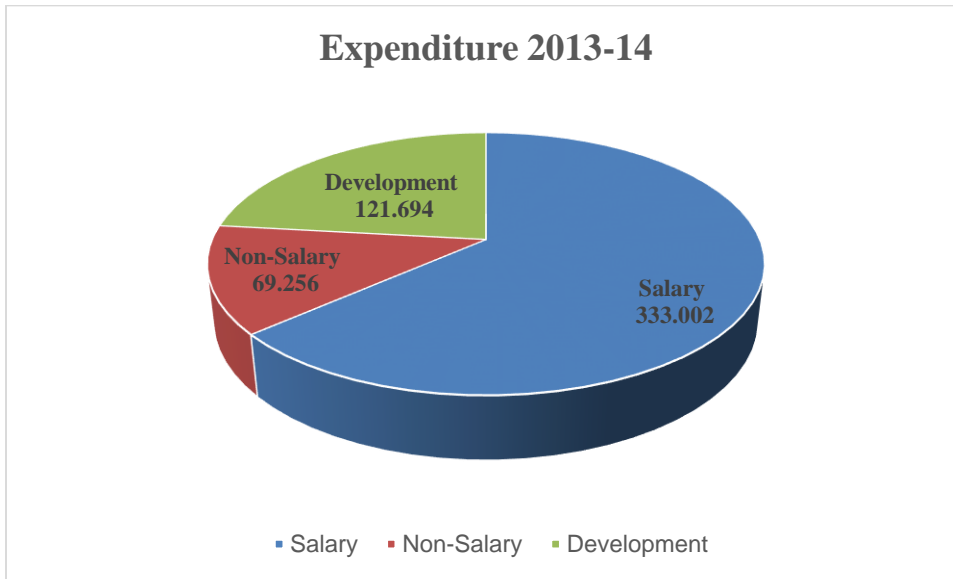
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which Municipal Corporation/Committees is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry,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



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

(Rupees in Million)

S. No.	Entity	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
1	CO, Kamber	Salary	25.000	21.650	(3.350)
		Non-Salary	3.000	3.792	0.792
		Development	-	-	-
		Revenue	33.770	25.442	(8.328)
2	CMO, Kamber	Salary	113.814	109.261	(4.553)
		Non-Salary	18.969	16.124	(2.845)
		Development	56.907	34.144	(22.763)
		Revenue	189.705	132.794	(56.912)
3	TMA, Shahdadkot	Salary	106.550	105.676	(0.874)
		Non-Salary	19.838	13.420	(6.418)
		Development	22.655	18.130	(4.525)
		Revenue	149.053	141.075	(7.978)
4	TMA, Sujawal Junejo	Salary	34.725	25.675	(9.050)
		Non-Salary	31.110	15.770	(15.340)
		Development	62.880	48.620	(14.260)
		Revenue	128.715	100.150	(28.565)
5	TMA, Warah	Salary			
		Non-Salary			
		Development			
		Revenue			
				Non-Production	
6	TMA, Miro Khan	Salary	104.602	70.740	(33.862)
		Non-Salary	36.771	20.150	(16.621)
		Development	60.150	20.800	(39.350)
		Revenue	125.964	112.551	(13.413)
7	TMA, Nasirabad	Salary			
		Non-Salary			
		Development			
		Revenue			
				Non-Production	
8	TMA, Qubo Saeed Khan	Salary			
		Non-Salary			
		Development			
		Revenue			
				Non-Production	
<b>Total</b>	<b>Salary</b>		384.691	333.002	(51.689)
	<b>Non-Salary</b>		109.688	69.256	(40.432)
	<b>Development</b>		202.592	121.694	(80.898)
	<b>Grand Total</b>		<b>696.971</b>	<b>523.952</b>	<b>(173.019)</b>
	<b>Revenue</b>		627.207	512.012	(115.196)



Original budget of Rs 696.971 million was allocated to Municipal Corporation & Town Committees of District Kamber under various grants. Town Committees Warah Miro Khan, Nasirabad & Qubo Saeed Khan did not produce any record therefore no comments on expenditure can be offered on the expenditure done by these entities. However, Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2013-14 for the audited entity depicted that there were savings of Rs 173.019 Million.

#### **1.2.14.3 Brief Comments on the Status of Compliance with PAC Directives**

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

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

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

## **AUDIT PARAS**

### **1.2.15 Misappropriation / Fraud**

#### **1.2.15.1 Suspected Fraudulent Payment in cash/open cheques Rs 105.340 Million**

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

Section(I) of Appendix 18-A of SFR Vol-I, states that, "Means should be devised to ensure that every government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence”.

Further, Rule II (I) of Appendix 18, ibid, states that, “all losses must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable ground exists for believing that a loss has occurred; they must not be delayed while detailed enquiries are made”.

Chief Officer, District Council, Kamber-Shahdadkot @ Kamber, Chief Municipal Officer, Kamber & Town Officer, Mirokhan paid Rs 105.340 million, during 2011-14, to various suppliers / firms / employees through cash /open cheques instead of crossed cheques, in violation of above rules. Detail is provided in Annexure-XXXVI.

Audit was of the view that payments made through open cheques to the suppliers / firms resulted into non-transparency and weak financial management. Besides, chances of misappropriation of public money cannot be ruled out.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during May to December, 2014 but the managements failed to provide departmental points of view. The PAO failed to convene the DAC meeting to discuss the audit paras despite pursuance by audit.

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

[AIR Paras: 5, 3, 4, 5]

## 1.2.16 Non-Production of Record

### 1.2.16.1 Non-Production of Record – Rs 238.212 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.

Moreover, “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”.

Chief Municipal Officer, Municipal Committee Shahdadt, Chief Municipal Officer, Kamber, Town Officers Warah, Qubo Saeed Khan, Sujawal Junejo, Nasirabad, Mirokhan, failed to open up auditable record to audit parties deputed for the purpose for financial years 2011-14 ,in violation of the above rule. Detail is as under, (Further detail is provided in Annexure-XXXVII).

Entity	F.Y (Complete)	F.Y (Partial)
Chief Municipal Officer, Municipal Committee Shahdadt	2011-13	2013-14
T.O Warah	2011-13	
T.O Qubo Saeed Khan	2011-13	
T.O Sujawal Junejo	2011-13	
T.O Nasirabad	2011-13	
Chief Municipal Officer, Kamber	-	2011-13
Town Officer, Mirokhan	-	2011-13

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

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during March to June, 2014 but the managements failed to provide departmental points of view. The PAO failed to convene the DAC meeting to discuss the audit paras despite pursuance by audit.

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

[AIR Paras: 1, 1, 38, 1, 1]

## **1.2.17 Irregularity / Non-Compliance**

### **1.2.17.1 Non-Maintenance of Cash Book – Rs 273.555 Million**

Rule 77 read with (i) and (ii) of CTR Vol-I, states that, “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”.

Town Officer, Miro Khan, incurred expenditure of Rs 273.555 million, during 2012-13, on account of various heads but failed to record financial transactions in cash book, in violation of above rule. Detail is provided in Annexure-XXXVIII.

Audit was of the view that non-recording of financial transactions in cash book resulted into doubtful expenditure of Rs 273.555 million and weak financial management.

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

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

Audit recommends fixing of responsibility on official(s) responsible for non-recording of financial transactions in cash book. Besides, same may be recorded, under intimation to audit.

[AIR Para: 11]

### **1.2.17.2 Non-Hoisting of Bid Evaluation Report on SPPRA Website Rs 95.526 Million**

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

Chief Municipal Officer, Kamber, invited open tenders costing Rs 95.526 million, during 2012-13, through N.I.T#1807 of 2012 dated 20-01-2012 but failed to hoist bid evaluation reports on the SPPRA website, in violation of above rule. Detail is provided in Annexure-XXXIX.

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

Deviation from prescribed rule resulted into weak internal control.

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

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

[AIR Para: 9]

### **1.2.17.3 Non-transparency in Govt. Spending - Rs 88.310 Million**

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

Chief Officer, District Council, District Kamber-Shahdadt and Chief Municipal Officer, Municipal Committee Kamber & Town Officer, Town Committee, Mirokhan, Sujawal Junejo, & Shahdadt, incurred an expenditure amounting to Rs 88.310 million, during 2011-14, on purchase of POL for official vehicles but failed to justify the expenditure by preparation of Log Books, History Sheets and Petrol account Registers, in violation of the above rule. Detail is provided in Annexure-XL.

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

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

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

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

[AIR Paras: 2, 11, 4, 5, 7, 8]

#### **1.2.17.4 Irregular Award of Work to Unregistered Contractors - Rs 50.813 Million**

Section 24(1) of Sindh Sales Tax on Services Act 2011, states that, “Registration will be required for all persons who: (a) are residents; (b) provide any of the services listed in the Second Schedule from their registered office or place of business in Sindh”.

Chief Municipal Officer, Shahdadkot, District Kamber-Shahdadkot, awarded various works amounting to Rs 50.813 million, during 2011-14, to contractors who were not registered with Sindh Revenue Board, in violation of above rule. Details provided in Annexure-XLI.

Audit was of the view that management awarded contracts to unregistered contractors with SRB resulting into non-transparency in awarding of contracts and weak financial management. Besides, chances of tax evasion cannot be ruled out.

Deviation from prescribed procedure resulted into weak internal control.

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

Audit recommends fixing responsibility on management for awarding work to contractors not registered with SRB, under intimation to audit.

[AIR Para: 08]

### **1.2.17.5 Unauthorized Transfer of Government Funds - Rs 18.671 Million**

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

Further, Finance Department, Government of Sindh letter No.FD/PS/85/2010-11 dated 18<sup>th</sup> May, 2011 states that, “it has been desired by the Honourable Chief Minister that different Departments/Projects/ Programs / Companies/ Endowment funds/ Employees’ benefits & Charitable funds/ Autonomous & Semi-autonomous Bodies directly or indirectly under the control of the Government of Sindh now give preference to Sindh Bank Limited in their banking needs”.

Chief Municipal Officer, Municipal Committee, Kamber, transferred an amount of Rs 18.671 million, during 2011-13, from security deposit payment to “TMA Deposit A/C No.3710050-8” at United Bank Limited, Kamber, Branch, instead of keeping it with NBP/Sindh Bank Limited, in violation of above rules. Besides, chances of misappropriation of public money cannot be ruled out. Detail is provided in Annexure-XLII.

Audit was of the view that transfer of funds from government account and expenditure resulted into unauthorized transfer / expenditure and weak financial management.

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

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

Audit recommends fixing of responsibility on management for unauthorized expenditure & transfer of funds into Private bank and same may be withdrawn and deposited into designated banks immediately, under intimation to audit.

[AIR Para: 10]



### **1.2.17.6 Expenditure without Tender - Rs 11.955 Million**

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

Chief Officer, District Council, District Kamber-Shahdadkot at Kamber & Town Officer Mirokhan, incurred an expenditure of Rs 11.955 million, during 2011-13, on account of development works and purchase of furniture without inviting tenders and advertising on authority’s website and print media, in violation of above rule. Detail is provided in Annexure-XLIII.

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

Deviation from prescribed rule resulted into weak internal control.

The matter was reported during May & June 2014 but the managements failed to provide departmental points of view. The PAO failed to convene the DAC meeting to discuss the audit paras despite pursuance by audit.

Audit recommends fixing responsibility on the departments for non-transparency in awarding of contracts and failure in obtaining competitive rates, under intimation to audit.

[AIR Paras: 3, 6]

### **1.2.17.7 Non-Accountal of Procured Articles - Rs 8.244 Million**

Para 113 of SFR Vol-I, states that, “A reliable list, inventory or account of all stores in the custody of Govt. officers should be maintained in a form prescribed by competent Authority, to enable a ready verification of stores and check of accounts at any time and transactions must be recorded in it as they occur”.

Chief Municipal Officer, Municipal Committee Kamber incurred an expenditure of Rs 8.244 Million on the purchases of different items, during 2011-13, but failed to enter/account for procured material in the relevant stock register, in violation of rule. Detail is provided as under: (Further detail is provided in Annexure-XLIV).

(Amount in Rupees)

<b>S. No.</b>	<b>Head of account</b>	<b>Amount</b>
1	Electrical Material	5,161,102
2	Hand Pumps	1,536,149
3	Liveries/Uniforms	444,513
4	Purchase of Tyres	1,101,813
<b>Total</b>		<b>8,243,577</b>

Audit was of the view that non-accountal of purchased articles into stock register resulted non-authentication of assets and weak financial management. Besides, chances of theft/removal of assets cannot be ruled out.

Deviation from prescribed rules was resulted into weak internal control.

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

Audit recommends fixing responsibility on management for non-preparation of relevant stock register and same may be prepared to verify the material, under intimation to audit.

[AIR Para: 20]

### **1.2.17.8 Non-recovery of Arrears from Defaulters - Rs 6.291 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”.

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”.

Chief Municipal Officer, Shahdadtown & Town Officer, Mirokhan, District Kamber-Shahdadtown, failed to recover outstanding arrears amounting to Rs 6.291 million from various defaulters till the close of financial year 2013-14, in violation of rules. Detail is as under:

(Amount in Rupees)

<b>Town Officer, Miro Khan 2012-13</b>		
<b>S. No.</b>	<b>Detail of Arrears</b>	<b>Amount</b>
1	Arrears against Contractors	1,200,000
2	Arrears of Water supply	1,464,000
3	Security Deposits from Contracts	300,000
<b>Total</b>		<b>2,964,000</b>
<b>Detail of old Arrears</b>		
<b>Chief Municipal Officer, Municipal Committee, Shahdadkot 2013-14</b>		
<b>S. No.</b>	<b>Major/ Minor Receipt Head</b>	<b>Arrears</b>
1	Water Rate (208,333x12)	2,500,000
2	Latrine fee (19,511x12)	234,020
3	License fee (39,241x12)	470,900
4	Fire rate (10,241x12)	122,900
<b>Total</b>		<b>3,327,820</b>
<b>Grand Total</b>		<b>6,291,820</b>

Audit was of the view that management failed to recover outstanding arrears from various defaulters resulted into loss to government revenue and weak financial management.

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

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

Audit recommends fixing responsibility for laxity of managements, besides, recovery of outstanding arrears without further delay, under intimation to audit.

[AIR Paras: 5, 3]

### **1.2.17.9 Wasteful Expenditure on Account of Construction of Monuments - Rs 4.089 Million**

Chief Minister Secretariat Sindh Karachi letter No DS(III) /DEV/22(10)/09/165 dated 10-07-2010, states that, "The ban was imposed on construction of decorative gates, community centres or monuments".

Chief Municipal Officer, Kamber, incurred expenditure of Rs 4.089 million, during 2012-13, on construction of monuments, in violation of the above rule. Detail is as under:

(Amount in Rupees)

N.I.T No.	Name of Schemes	Tender Cost	Payment upto date
173	Dua Hands	1,000,000	618,000
174	Supplying & fixing of names	1,000,000	898,800
175	Supplying & fixing of names	1,000,000	1,797,600
176	Supplying & fixing of names	1,000,000	774,100
<b>Total</b>		<b>4,000,000</b>	<b>4,088,500</b>

Audit was of the view that construction of monuments banned by the Government of Sindh resulted into weak financial management.

Deviation from prescribed directives resulted into weak internal control.

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

Audit recommends fixing of responsibility against the official(s) at fault, under intimation to audit.

[AIR Para: 8]

### **1.2.17.10 Un-authorized/Excess Expenditure on Execution of Work - Rs 2.685 Million**

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

Chief Municipal Officer, Kamber, sanctioned development schemes amounting to Rs 3.650 million, during 2011-13, but incurred expenditure amounting to Rs 6.335 million in excess of permissible limit without revising the original schemes resulting into excess expenditure to Rs 2.685 million, in violation of above rule. Detail is as under:

(Amount in Rupees)

N.I.T No	Name of Schemes	Tender Cost	Payment upto date	Excess amount	Excess %
77	CC drains & CC block at Abdul Razaque to Mosque near graveyard Kamber	350,000	500,000	150,000	43

(Amount in Rupees)

N.I.T No	Name of Schemes	Tender Cost	Payment upto date	Excess amount	Excess %
115	CC drains & CC block at village New Goth, Ali Mohd House street.	300,000	400,000	100,000	33
163	8'Dia Tube well at Raj Wah Kamber	500,000	1,000,000	500,000	100
166	Installation of 8'Dia Tube well	900,000	1,547,725	647,725	72
167	15 BHP Electric motor for Mastoi Mohalla Water supply scheme	600,000	1,089,826	489,826	82
175	Supply & fixing "Holy names of Allah" Syed Ghulam Hussain Shah Chowk/Shahdaskot road Kamber city.	1,000,000	1,797,600	797,600	80
<b>Total</b>		<b>3,650,000</b>	<b>6,335,151</b>	<b>2,685,151</b>	

Audit was of the view that execution of excess work beyond permissible limit without revising the original scheme and calling fresh tenders resulted into unauthorized expenditure and weak financial management.

Deviation from prescribed rule resulted into weak internal control.

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

Audit recommends fixing responsibility on management for unauthorized expenditure, under intimation to audit.

[AIR Para: 16]

### **1.2.17.11 Non-Deduction of Sales Tax - Rs 2.357 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) *ibid*, 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".

Chief Municipal Officer, Kamber, District Kamber-Shahdaskot at Kamber & Town Officer, Town Committee Miro Khan paid Rs 14.734 million, during 2011-13, to various contractors/suppliers but failed to deduct sales tax @ 16% amounting to Rs 2.357 million, in violation of above rule. Detail is as under:

(Amount in Rupees)

S. No.	Head of Account	Amount	GST @ 16%
<b>Chief Municipal Officer, Municipal Committee, Kamber, District Kamber-Shahdadkot</b>			
1	Electrical Material	5,161,102	825,776
2	Hand Pumps	1,536,149	245,784
3	Liveries/Uniforms	444,513	71,122
4	Purchase of Tyers	1,101,813	176,290
<b>Sub-Total</b>		<b>8,243,577</b>	<b>1,318,972</b>
<b>Town Officer (Town Committee) Mirokhan, District Kamber-Shahdadkot</b>			
1	Purchase of Hand pumps	3,191,167	510,587
2	Sanitary material	2,635,680	421,709
3	Electric material	502,832	80,453
4	Liveries/Uniforms	160,800	25,728
<b>Sub-Total</b>		<b>6,490,479</b>	<b>1,038,477</b>
<b>Total</b>		<b>14,734,056</b>	<b>2,357,449</b>

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

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

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

Audit recommends fixing responsibility on managements for non-deduction of sales tax from contractor's bills. Besides, same may be recovered and deposited into government account, under intimation to audit.

[AIR Paras: 18, 8]

### **1.2.17.12 Non-Recovery of Income Tax – Rs 1.815 Million**

Section 153 (1) of Income Tax Ordinance 2001, states that, "Every prescribed person, making payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person, shall deduct income tax at source on supplies of goods and services at the rate of 3.5 % and 6% respectively".

Town Officer (Town Committee) Mirokhan, incurred an expenditure Rs 30.252 million, on account of various development schemes, during 2011-12 but failed to deduction income tax amounting to Rs 1.815 million @ 6% from the contractors at source, in violation of above rule. Detail is as under:

(Amount in Rupees)

Particulars	Total Amount	Income Tax @6%
Development Expenditure (134 schemes)	30,252,408	1,815,144

Audit was of the view that due to failure of management government sustained loss of public revenue and resulted into weak financial management.

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

The matter was reported on 10<sup>th</sup> June, 2014 but the management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss the audit para despite pursuance by audit.

Audit recommends fixing responsibility on management for non-deduction of income tax from contractors/suppliers' bills. Besides, same may be recovered and deposited into government account, under intimation to audit.

[AIR Para: 12]

### **1.2.17.13 Non-Admissible Payments of Allowances - Rs 0.144 Million**

Section(I) of Appendix 18-A of SFR Vol-I, states that, "Means should be devised to ensure that every government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence".

Further, Rule II (I) of Appendix 18, *ibid*, states that, "all losses must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable ground exists for believing that a loss has occurred; they must not be delayed while detailed enquiries are made".

Chief Officer, District Council, District Kamber-Shahdadkot @ Kamber, claimed an amount of Rs 144,372 on account of House Rent, Conveyance and Senior Post Allowance, during 2012-13, despite the fact that officer was availing official transport and not holding senior post & and was also drawn excess house rent, in violation of above rule. Detail is provided in Annexure-XLV.

Audit was of the view that payment of non-admissible allowances resulted into excess payment and weak financial management.

Deviation from prescribed rule resulted into financial indiscipline and wastage of public funds and weak internal control.

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

Audit recommends fixing responsibility for un-authorized claim drawn by CMO. Besides, same may be recovered, under intimation to audit.

[AIR Para: 6]

#### **1.2.17.14 Un-authorized Appointments**

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

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

Chief Municipal Officer, Kamber and Town Officer (Town Committee) Miro Khan, Shahdadkot & Sujawal Junejo, during 2011-14, appointed/regularized 963



officials/staff without going through prescribed procedure, in violation of above rule/instructions. Detail is provided in Annexure-XLVI.

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

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

The matter was reported during May to December, 2014 but the managements failed to provide departmental points of view. The PAO failed to convene the DAC meeting to discuss the audit paras despite pursuance by audit.

Audit recommends investigation for fixing of responsibility on managements on account appointment in excess of sanctioned strength and without going through prescribed procedures, under intimation this office.

[AIR Paras: 4, 8, 6, 10]

### **1.2.17.15 Irregular Appointment of Sanitary Workers**

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

Further, Government of Sindh, Health Department Notification No. E&A (HD) 9-351/2006, dated: 06-04-2007 in which it was directed that “Competent authority i-e Chief Minister Sindh has been pleased to lift ban with immediate effect on fresh appointments of Sweeper against the available vacancies in all Talukas, District and Teaching Hospitals excluding Karachi & Hyderabad and authorized the Medical Superintendent of concerned hospitals to recruit the locally professional Non -Muslims sweepers against the sanctioned vacancies after observing all codal formalities i.e. advertising the Post / interview.

Chief Municipal Officer, Kamber appointed/regularized 124 Muslim sanitary workers against the posts reserved for non-Muslims, in violation of above directives.

Audit was of the view that due to appointment of Muslims as sanitary workers against the posts reserved for Non-Muslims resulted into deprivation of rights of minorities and weak financial management.

Deviation from prescribed rules resulted into deprivation of actual deserving community and weak internal control.

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

Audit recommends investigation of the matter and fixing of responsibility against the official(s) at fault, under intimation to audit.

[AIR Para: 39]

## **ANNEXURES**

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

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

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

(Rupees in Million)

S. No.	Title of Para	Amount
<b>Town Officer, Town Committee, Kashmore</b>		
1	Loss due to non-deposit of income tax	0.813
2	Loss due to non-recovery of professional tax	0.700
3	Failure to conduct pre audit of non-salary expenditure	0.800
4	Irregular expenditure on account of purchase of had pumps and iron carts, without constitution of purchase committee	1.921
5	Non accountal of hand pumps purchased in the relevant stock register	1.430
6	Irregular payments without payee acknowledgment	
7	Non-maintenance of income tax/ sales tax register	
8	Non-maintenance of dead stock register for the assets of TMA Office	
<b>Chief Municipal Officer, Municipal Committee Kamber, Shahdadkot</b>		
1	Non-Recovery of Shrinkage Charges amounting to Rs. 41,849/-	0.042
2	Non-provision of 10% share for the maintenance of immovable property out of development budget – Rs. 20,470,000/-	20.470
3	Irregular expenditure amounting to Rs 24,899,998/- due to non-maintenance of Proposed Development Plan for the year 2011-12 &2012-13.	25.000
4	Non-maintenance of Pre-Audit registers.	
5	Non-maintenance of Property record.	
6	Improper Sanitation System in Town Limits	
7	Non-Maintenance of Dead Stock Register.	
8	Non-maintenance of Map of the Town Committee property.	
<b>TO/TC Mirokhan</b>		
1	Non-maintenance of pre audit registers	
2	Non-maintenance of property record	
3	Improper sanitation system in Town Limits	
4	Non-maintenance of Dead Stock register	
5	Non-maintenance of Map of the Town Committee property	
<b>Chief Municipal Officer, Larkana, Municipal Corporation Larkana</b>		
1	Loss due of non-deduction of income tax & sales tax	0.518
2	Loss due to non-recovery of professional tax	0.026
3	Irregular & unauthorized payment on a/c of procurement beyond the scope of development work	0.9
4	Unauthorized operation of financial transactions in MCB & ABL Larkana instead of NBP &Sindh bank	0.97
5	Irregular & unauthorized distribution of hand pumps & sewing machines	0.5

(Rupees in Million)

<b>S. No.</b>	<b>Title of Para</b>	<b>Amount</b>
6	Unauthorized payment of legal fee without approval / advice from law department	0.435
7	Non-maintenance of property register	-
8	Non-maintenance of dead stock article register & non-conducting of annual physical verification.	-
<b>Chief Officer District Council Shikarpur</b>		
1	Irregular payment without pre audit by assistant director	0.320
2	Improper maintenance of cash book	
<b>Chief Officer District Council, Kashmore @ Kandhkot</b>		
1	Loss to Government due non-revision of rent of shops	0.595
2	Loss to Government due non-Recovery rent of shops	0.373
3	Auction of property without agreement with contractor	0.113
4	Fraudulent practices in auction of the cattle ponds	
5	Annual physical verification of stock and stores not conducted	
6	Non-maintenance of dead stock register	
<b>Chief Officer District Council , Kamber Shahdadkot</b>		
1	Improper maintenance of cash book	
2	Non-maintenance of map of the Chief Officer (District Council) property	
3	Non-maintenance of property register	
<b>Chief Officer District Council Jacobabad</b>		
1	Unjustified expenditure on Jeep	0.074
2	Irregular & Unauthorized expenditure on TA/DA	0.388
3	Irregular & unauthorized expenditure on POL	0.197
4	Non accountal of material	0.339

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

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

(Amount in Rupees)

<b>S. No.</b>	<b>Name of Formation</b>	<b>AIR Para</b>	<b>Description</b>	<b>Amount</b>
1	Chief Officer, District Council	6	Irregular expenditure without per-audit by the ADLFA	320,000
2	-do-	7	Improper maintenance of cash book	0

## II. Audit Impact Summary

### **1. Suspected Misappropriation on account of Withdrawal of Funds Through Demand Drafts - Rs 6.700 Million**

Municipal Commissioner, Larkana Municipal Corporation, Larkana, withdrawn an amount of Rs.6.700 million through demand draft for the purchase of Fire Fighting Vehicle as revealed in bank statement, during 2012-13, but failed to provide vouchers to justify the expenditure.

### **2. Suspected Misappropriation of Funds on Purchase of Distemper for Removal of Wall Chalking – Rs5.300 Million**

Municipal Commissioner, Larkana Municipal Corporation, Larkana, awarded work to various suppliers amounting to Rs 5.300 million, during 2012-13, for the purchase of distemper for removal of wall chalking on 5 times higher than market rates.

### **3. Fraudulent Withdrawal of Funds for the Purchase of Generators Rs 2.600 Million**

Municipal Commissioner, Larkana Municipal Corporation, Larkana, incurred an expenditure of Rs. 2.600 million, during 2012-13, on purchase of Generators of 12 KV instead of 40 KV as per description and price mentioned in purchase order.

### **4. Unjustified Expenditure Due to Irregular Execution of Agreement with NSUSC - Rs 161.472 Million**

Municipal Commissioner, Larkana Municipal Corporation, Larkana, transferred an amount of Rs. 161.472 million to NSUSC, on account of services specified vide agreement signed but NSUSC failed to complete the work for provision of contract which included submission of business plan, annual budget and installation of MIS system, customer survey regarding the water supply, waste water drainage & solid waste management (SWM) weekly basis within one year of SAMA effectiveness, in violation of above rules. Besides, entity being aggrieved failed to initiate any action against the NSUSC for breach of contract.

**5. Suspected misappropriation through Transfer of Funds  
Rs 166.104 Million**

Chief Municipal Officer, Municipal Committee, Jacobabad, during 2011-12 & 2012-13, irregularly transferred an amount of Rs.166.104 million in 98 cases from National Bank and Sindh Bank without record/detail of individuals to justify the transferred payments.

**6. Unauthorized and Excess Appointments - Rs 74.934 Million**

Chief Municipal Officer, Municipal Committee, Jacobabad, during 2011-12, unauthorized increased the sanctioned strength at their own related to various cadres and incurred excess expenditure Rs.74.934 million on account of salaries from 2010-11 to 2012-13 without approval of competent authority.

**7. Non-hoisting of evaluation report on SPPRA website  
Rs 42.919 Million**

Chief Municipal Officer, Municipal Committee, Jacobabad, during 2011-13, invited open tenders costing Rs.42.919 million for various development works but failed to hoist results of bid evaluation report on the SPPRA website.

**8. Suspected Embezzlement On Account Of Funds Transfer  
Rs 109.742 Million**

Town Officer, Town Committee, Kashmore, District Kashmore @ Kandhkot, during 2011-12 & 2012-13, transferred Rs. 109.742 million, from Sindh Bank Kashmore branch to HBL Kashmore account No.1770-55 and same was booked as expenditure but neither bills/vouchers of such transferred amount were available in office nor produced to audit, hence misappropriation of public money cannot be ruled out.

**9. Doubtful Expenditure on account of Development Woks  
Rs 105.570 Million**

Town Officer, Town Committee, Kashmore, District Kashmore @ Kandhkot, incurred Rs. 105.570 million on various development works during 2011-12, in violation of above rules.



**10. Un-authorized Award of works to Unregistered Contractors with PEC  
Rs 110.000 Million**

Administrator, Town Committee Tangwani, District Kashmore, awarded works amounting to Rs 110.000 million, during 2012-13 to contractors not registered with PEC, in violation of the above rule.

**Annexure-III**  
**(Para No. 1.2.1.2)**

**III. Suspected Misappropriation of Funds on Purchase of Distemper for  
Removal of Wall Chalking**

(Amount in Rupees)

<b>S. No.</b>	<b>V. No</b>	<b>Date</b>	<b>Supplier</b>	<b>Amount</b>
1	234	12-12-2012	M/s K.K General Material Suppliers	100,000
2	235	12-12-2012	M/s K.K General Material Suppliers	100,000
3	236	12-12-2012	M/s K.K General Material Suppliers	100,000
4	237	12-12-2012	M/s K.K General Material Suppliers	100,000
5	237	05-04-2013	M/s K.K General Material Suppliers	100,000
6	237	05-04-2013	M/s K.K General Material Suppliers	100,000
7	238	12-12-2012	M/s K.K General Material Suppliers	100,000
8	238	05-04-2013	M/s K.K General Material Suppliers	100,000
9	238	05-04-2013	M/s K.K General Material Suppliers	100,000
10	239	12-12-2012	M/s K.K General Material Suppliers	100,000
11	239	05-04-2013	M/s K.K General Material Suppliers	100,000
12	239	05-04-2013	M/s K.K General Material Suppliers	100,000
13	240	12-12-2012	M/s K.K General Material Suppliers	100,000
14	241	12-12-2012	M/s K.K General Material Suppliers	100,000
15	242	12-12-2012	M/s K.K General Material Suppliers	100,000
16	243	12-12-2012	M/s K.K General Material Suppliers	100,000
17	245	01-07-2013	M/s K.K General Material Suppliers	100,000
18	246	01-07-2013	M/s K.K General Material Suppliers	100,000
19	247	01-07-2013	M/s K.K General Material Suppliers	100,000
20	248	01-07-2013	M/s K.K General Material Suppliers	100,000
21	249	01-07-2013	M/s K.K General Material Suppliers	100,000
22	250	01-07-2013	M/s K.K General Material Suppliers	100,000
23	251	01-07-2013	M/s K.K General Material Suppliers	100,000
24	252	01-07-2013	M/s K.K General Material Suppliers	100,000
25	253	01-07-2013	M/s K.K General Material Suppliers	100,000
26	253	11-04-2013	M/s Aslant General Material Suppliers	100,000
27	254	01-07-2013	M/s K.K General Material Suppliers	100,000
28	254	11-04-2013	M/s Aslant General Material Suppliers	100,000
29	255	01-07-2013	M/s K.K General Material Suppliers	100,000
30	256	01-09-2013	M/s K.K General Material Suppliers	100,000
31	283	23-10-2012	M/s Aslant General Material Suppliers	100,000
32	284	23-10-2012	M/s Aslant General Material Suppliers	100,000
33	285	23-10-2012	M/s Aslant General Material Suppliers	100,000
34	286	23-10-2012	M/s Aslant General Material Suppliers	100,000
35	287	23-10-2012	M/s Aslant General Material Suppliers	100,000
36	288	23-10-2012	M/s Aslant General Material Suppliers	100,000
37	289	17-05-2013	M/s K.K General Material Suppliers	100,000

(Amount in Rupees)

<b>S. No.</b>	<b>V. No</b>	<b>Date</b>	<b>Supplier</b>	<b>Amount</b>
38	289	23-10-2012	M/s Aslant General Material Suppliers	100,000
39	290	23-10-2012	M/s Aslant General Material Suppliers	100,000
40	291	23-10-2012	M/s Aslant General Material Suppliers	100,000
41	304	25-10-2012	M/s K.K General Material Suppliers	100,000
42	305	25-10-2012	M/s K.K General Material Suppliers	100,000
43	306	25-10-2012	M/s K.K General Material Suppliers	100,000
44	307	25-10-2012	M/s K.K General Material Suppliers	100,000
45	308	25-10-2012	M/s K.K General Material Suppliers	100,000
46	309	25-10-2012	M/s K.K General Material Suppliers	100,000
47	310	25-10-2012	M/s K.K General Material Suppliers	100,000
48	311	25-10-2012	M/s K.K General Material Suppliers	100,000
49	515	28-06-2013	M/s K.K General Material Suppliers	100,000
50	516	28-06-2013	M/s K.K General Material Suppliers	100,000
51	517	28-06-2013	M/s K.K General Material Suppliers	100,000
52	518	28-06-2013	M/s K.K General Material Suppliers	100,000
53	519	28-06-2013	M/s K.K General Material Suppliers	100,000
<b>Total</b>				<b>5,300,000</b>

(Amount in Rupees)

<b>Cost Variation</b>		
<b>Market Rate/ Bucket</b>	<b>Rate Claimed /Bucket</b>	<b>Difference / Bucket</b>
<b>1,100</b>	<b>5,500</b>	4,400

### IV. Non-Production of Record

#### Complete

S. No.	Description	Remarks
1	Chief officer, District Council, Larkana	Complete non-production of record
2	Town Officer, Town Committee, Dokri, District Larkana	
3	Town Officer, Town Committee, Ratodero, District Larkana	
4	Town Officer, Town Committee, Bakrani, District Larkana	

#### Municipal Commissioner, Municipal Corporation, Larkana (Partial)

(Rupees in Million)

S. No.	Description	Amount
<b>FY 2012-13</b>		
a	Development Record Capital & Repair Work (Hard & Soft Copies)	82.423
b	Establishment record (Hard & Soft Copies)	4.100
c	Recovery Record (Hard & Soft Copies)	-
d	Repair & Maintenance Record (Hard & Soft Copies)	-
e	Contingencies Record (Hard & Soft Copies)	-
f	Other / Misc.	-
<b>Sub-Total</b>		<b>86.523</b>
<b>FY 2013-14</b>		
a	Development Record Capital & Repair Work (Hard & Soft Copies)	<b>7.599</b>
<b>Grand Total</b>		<b>94.122</b>

**Annexure-V**  
**(Para No.1.2.3.2)**

**V. Payment through open cheques**

(Amount in Rupees)

<b>Sr.</b>	<b>Date</b>	<b>Instrument No.</b>	<b>Amount</b>	<b>Sr.</b>	<b>Date</b>	<b>Instrument No.</b>	<b>Amount</b>
1	25-07-2012	78750	128,000	35	24-04-2013	186134	481,053
2	31-07-2012	5005006	307,629	36	24-04-2013	186137	79,325
3	13-08-2012	78761	100,000	37	03-05-2013	189615	138,838
4	13-08-2012	78764	100,000	38	06-06-2013	186149	153,002
5	28-08-2012	78760	97,403	39	07-06-2013	189645	80,000
6	28-08-2012	78795	167,769	40	10-06-2013	189653	4,913,429
7	29-08-2012	346003	114,762	41	17-07-2012	78241	1,768,645
8	30-08-2012	346006	1,497,174	42	08-08-2012	78243	1,909,087
9	06-09-2012	346013	6,500,000	43	10-09-2012	78263	671,706
10	06-09-2012	346014	953,664	44	05-10-2012	78266	1,499,222
11	10-09-2012	346018	240,852	45	06-11-2012	78273	851,578
12	13-09-2012	5005018	860,000	46	06-12-2012	78275	1,838,645
13	02-10-2012	346028	953,664	47	07-12-2012	78276	151,368
14	04-10-2012	346032	300,000	48	07-12-2012	78277	23,719
15	05-10-2012	5005020	251,448	49	07-12-2012	78279	32,989
16	23-10-2012	5005022	200,000	50	12-12-2012	78283	11,070
17	23-10-2012	346034	1,163,886	51	13-12-2012	78294	3,684,736
18	24-10-2012	5005025	423,837	52	21-12-2012	78297	88,318
19	30-10-2012	5005026	127,219	53	05-03-2013	185720	7,380
20	22-11-2012	346048	175,600	54	25-03-2013	185742	1,015,330
21	21-12-2012	346068	89,000	55	05-04-2013	185745	1,211,680
22	03-01-2013	5005029	190,602	56	09-04-2013	185754	7,380
23	03-01-2013	346073	97,384	57	07-06-2013	185763	80,000
24	21-01-2013	5005041	1,166,008	58	18-08-2012	570062	1,000,000
25	29-01-2013	5005039	97,617	59	18-08-2012	570063	1,000,000
26	29-01-2013	5005045	168,679	60	18-08-2012	570064	1,000,000
27	01-03-2013	187140	4,868,816	61	18-08-2012	570065	1,000,000
28	01-03-2013	187143	1,865,814	62	18-08-2012	570066	1,000,000
29	25-03-2013	187164	900,000	63	18-08-2012	570067	1,000,000
30	25-03-2013	187165	187,975	64	18-08-2012	570068	1,000,000
31	27-03-2013	186119	372,207	65	18-08-2012	570069	1,000,000
32	27-03-2013	186121	791,350	66	18-08-2012	570070	95,390
33	05-04-2013	187170	4,495,111	67	14-11-2012	571829	84,158
34	18-04-2013	186136	436,998	<b>Total</b>			<b>59,268,516</b>

**Annexure-VI**  
**(Para No. 1.2.3.3)**

**VI. Technical Sanction in violation of financial powers**

[Amount in Rupees]

Sr.	Scheme Name	Work Order No. & Date	Total Cost
1	Construction of Boundary wall at Abu Bakar Mukam Graveyard Larkano with Steel gate & street Light	222 Dated 31-03-2012	2,568,907
2	Construction of CC Block & Drains in Village Solangi UC Phull	682 Dated 03-12-2012	975,248
3	Construction of CC Block Rehmat pur UC-3	683 Dated 03-12-2012	1,000,000
4	Construction of Metalled Road Faizpur to Zulfiqar Shah Mumtaz Colony	661 Dated 31-08-2012	1,000,000
5	Construction of New Disposal at Arzi Bhutto Larkana	680 Dated 03-12-2012	5,000,000
6	Construction of CC Block & Drains in Mohalla Madina Colony UC-2	783 Dated 03-12-2012	500,000
7	Construction of CC Block, Drains & Marble work Electrification at Tomb of Mohsin Shah Bukhari	791 Dated 03-12-2012	500,000
8	Construction of CC Block & Drains in Mohalla Baharpur Darwesh Wahan UC-9	786 Dated 03-12-2012	1,000,000
9	Construction of CC Block & Drains in Mohalla Sarwar Colony	795 Dated 03-12-2012	1,395,214
10	Construction of CC Block & Drains in Mohalla Gaad Street Jeelas Bazar UC-8	789 Dated 03-12-2012	1,000,000
11	Construction of CC Block /Drains in Mohalla Jangle Shah UC-11	797 Dated 03-12-2012	500,000
12	Construction of CC Block /Drains Sarwar Colony Ghulam Bhutto Road	794 Dated 03-12-2012	920,174
13	Construction of CC Block / Drains in Mohalla Old Bus Stand Larkana	790 Dated 03-12-2012	1,989,875
14	Construction of CC Block / Drains in Mohalla Village Ghari UC- Phull	788 Dated 03-12-2012	4,331,974
15	Construction of Compound Wall at Graveyard in Shah Baharo Colony	785 Dated 03-12-2012	8,000,000
16	Construction of CC Block / Drains in Mohalla Laghari Nashtar Road Larkana	798 Dated 03-12-2012	500,000
17	Construction of CC Block / Drains at Mohalla Sarwar Colony Shah Baharo Larkana	796 Dated 03-12-2012	933,650
18	Construction of CC Block /Drains in Mohalla Allahabad UC-10 in various Street	784 Dated 03-12-2012	1,282,217
19	Construction of CC Block / Drains in Mohalla Sarwar Ghulam Bhutto Moula Bux to Muhammad Mithal House Larkana	800 Dated 03-12-2012	497,099

[Amount in Rupees]

Sr.	Scheme Name	Work Order No. & Date	Total Cost
20	Construction of CC Block / Drains in village Shah Baharo Colony	801 Dated 03-12-2012	1,857,119
21	Construction of CC Block/ Drains & Shop to Shah Baharo Colony	787 Dated 03-12-2012	3,000,000
22	Construction of Metaled Road Syed Zulfiqar Ali Shah UC-4	630 Dated 06-05-2011	357,708
23	Construction of CC Block Old Taluka Chowk Park UC-10	230 Dated 31-03-2012	578,618
24	Construction of Metaled Road Ansari Mohalla Jalbani House UC-8	223 Dated 31-03-2012	430,577
25	Supply of Fire Fighting Vehicle		6,500,000
26	Construction of Metaled Road Ansari Mohalla Jalbani House UC-8	223 Dated 31-03-2012	369,423
27	Construction of Old Taluka Chowk Park UC-10	230 Dated 31-03-2012	221,382
28	Construction of Metaled Road Sarai Jan Muhammad Lahori Mohalla	655 Dated 31-08-2012	1,000,000
29	Supplying & Fixing Electric Material for GHSS Pilot LMC	651 Dated 31-08-2012	1,300,000
30	Supplying & Fixing Electric Material for GGHSS LMC	652 Dated 31-08-2012	1,300,000
31	Supply of Fire Fighting Vehicle		200,000
32	Re-Construction of Metaled Road to Shaikh Zaid Colony to Waleed Chowk	660 Dated 31-08-2012	793,465
33	Construction of Metaled Road Allahabad to Khalique Colony	660 Dated 31-08-2012	834,016
34	Construction of Public Toilet @ Municipal Stadium Larkana		1,322,099
35	Construction of Public Toilet @ Municipal Stadium Larkana		177,910
<b>Total</b>			<b>54,136,675</b>

**Annexure-VII**  
**(Para No. 1.2.3.4)**

**VII. Unjustified Award of Development Works in violation of SPPRA rules**

[Amount in Rupees]

S. No.	Voucher No. & Date	Category of Bill	Contractors	Work Order No. & Date	Total Bill	Already Paid Bill	Net Bill
1	<b>Construction of Boundary wall at Abu Bakar Mukam Graveyard Larkano with Steel gate &amp; street Light</b>						
	01 Dated 01-01-2013	4th RA	M/s Md. Younis Brohi	222 Dated 31-03-2012	2,568,907	2,246,450	322,457
2	<b>Construction of CC Block &amp; Drains in Village Solangi UC Phull</b>						
	04 Dated 18-01-2013	2nd Final	M/s Mansoor Ahmed	682 Dated 03-12-2012	975,248	856,611	118,637
3	<b>Construction of CC Block Rehmat pur UC-3</b>						
	05 Dated 18-01-2013	2nd Final	M/s Mansoor Ahmed	683 Dated 03-12-2012	1,000,000	595,831	404,169
4	<b>Construction of Metaled Road Faizpur to Zulfiqar Shah Mumtaz Colony</b>						
	10 Dated 01-02-2013	2nd Final	M/s Barkatullah	661 Dated 31-08-2012	1,000,000	492,833	507,167
5	<b>Construction of New Disposal at Arzi Bhutto Larkana</b>						
	14 Dated 20-02-2013	3rd RA	M/s Ghulam Qadir Aheer	680 Dated 03-12-2012	5,000,000	4,532,323	467,677
6	<b>Construction of CC Block &amp; Drains in Mohalla Madina Colony UC-2</b>						
	17 Dated 28-02-2013	2nd Final	M/s Md. Ibrahim Channo	783 Dated 03-12-2012	500,000	294,655	205,345
7	<b>Construction of CC Block, Drains &amp; Marble work Electrification at Tomb of Mohsin Shah Bukhari</b>						
	18 Dated 28-02-2013	1st RA	M/s Md. Ibrahim Channo	791 Dated 03-12-2012	500,000	-	500,000
8	<b>Construction of CC Block &amp; Drains in Mohalla Baharpur Darwesh Wahan UC-9</b>						
	20 Dated 26-03-2013	2nd Final	M/s Md. Haneef Shaikh	786 Dated 03-12-2012	1,000,000	396,201	603,799
9	<b>Construction of CC Block &amp; Drains in Mohalla Sarwar Colony</b>						
	21 Dated 26-03-2013	1st RA	M/s Md. Younis Brohi	795 Dated 03-12-2012	1,395,214	-	1,395,214
10	<b>Construction of CC Block &amp; Drains in Mohalla Gaad Street Jeelas Bazar UC-8</b>						
	22 Dated 26-03-2013	2nd RA	M/s Haresh Kumar	789 Dated 03-12-2012	1,000,000	567,201	432,799
11	<b>Construction of CC Block /Drains in Mohalla Jangle Shah UC-11</b>						



[Amount in Rupees]

S. No.	Voucher No. & Date	Category of Bill	Contractors	Work Order No. & Date	Total Bill	Already Paid Bill	Net Bill
	23 Dated 26-03-2013	1st RA	M/s Pardeep Kumar	797 Dated 03-12-2012	500,000	-	500,000
	<b>Construction of CC Block / Drains Sarwar Colony Ghulam Bhutto Road</b>						
12	24 Dated 26-03-2013	1st RA	M/s Ghulam Qadir	794 Dated 03-12-2012	920,174	-	920,174
	<b>Construction of CC Block / Drains in Mohalla Old Bus Stand Larkana</b>						
13	25 Dated 26-03-2013	2nd RA	M/s Aziz Ur Rahman Tunio	790 Dated 03-12-2012	1,989,875	662,762	1,327,113
	<b>Construction of CC Block / Drains in Mohalla Village Ghari UC- Phull</b>						
14	26 Dated 26-03-2013	2nd RA	M/s Aziz Ur Rahman Tunio	788 Dated 03-12-2012	4,331,974	2,299,771	2,032,203
	<b>Construction of Compound Wall at Graveyard in Shah Baharo Colony</b>						
15	28 Dated 18-04-2013	2nd RA	M/s Jahangeer Channo	785 Dated 03-12-2012	8,000,000	2,811,315	5,188,685
	<b>Construction of CC Block / Drains in Mohalla Laghari Nashtar Road Larkana</b>						
16	30 Dated 18-04-2013	1st RA	M/s Niaz Hussain Laghari	798 Dated 03-12-2012	500,000	-	500,000
	<b>Construction of CC Block / Drains at Mohalla Sarwar Colony Shah Baharo Larkana</b>						
17	31 Dated 18-04-2013	1st RA	M/s Zulfiqar Ali Bhutto	796 Dated 03-12-2012	933,650	-	933,650
	<b>Construction of CC Block / Drains in Mohalla Allahabad UC-10 in various Street</b>						
18	32 Dated 02-05-2013	2nd Final	M/s Mansoor Ahmed Laghari	784 Dated 03-12-2012	1,282,217	809,210	473,007
	<b>Construction of CC Block / Drains in Mohalla Sarwar Ghulam Bhutto Moula Bux to Md. Mithal House Larkana</b>						
19	35 Dated 05-06-2013	1st RA	M/s Md. Ramzan Dahot	800 Dated 03-12-2012	497,099	-	497,099
	<b>Construction of CC Block / Drains in village Shah Baharo Colony</b>						
20	34 Dated 05-06-2013	1st RA	M/s Md. Ameen Shaikh	801 Dated 03-12-2012	1,857,119	-	1,857,119
	<b>Construction of CC Block/ Drains &amp; Shop to Shah Baharo Colony</b>						
21	36 Dated 05-06-2013	2nd Final	M/s Tufail Ahmed	787 Dated 03-12-2012	3,000,000	3,000,000	
	<b>Construction of Metaled Road Syed Zulfiqar Ali Shah UC-4</b>						
22	87 Dated 10-08-2012	2nd RA	M/s Ali Hasan Junejo	630 Dated 06-05-2011	357,708	-	357,708
23	<b>Construction of CC Block Old Taluka Chowk Park UC-10</b>						

[Amount in Rupees]

S. No.	Voucher No. & Date	Category of Bill	Contractors	Work Order No. & Date	Total Bill	Already Paid Bill	Net Bill
	88 Dated 10-08-2012	1st RA	M/s Mansoor Ahmed Laghari	230 Dated 31-03-2012	578,618	-	578,618
	<b>Construction of Metaled Road Ansari Mohalla Jalbani House UC-8</b>						
24	89 Dated 10-08-2012	1st RA	M/s Md. Ameen Shaikh	223 Dated 31-03-2012	430,577	-	430,577
	<b>Supply of Fire Fighting Vehicle</b>						
25	90 Dated 03-09-2012		M/s Meraj Ltd Karachi		6,500,000	-	6,500,000
	<b>Construction of Metaled Road Ansari Mohalla Jalbani House UC-8</b>						
26	92 Dated 10-09-2012	2nd RA	M/s Md. Ameen Shaikh	223 Dated 31-03-2012	369,423	-	369,423
	<b>Construction of Old Taluka Chowk Park UC-10</b>						
27	93 Dated 10-09-2012	2nd RA	M/s Mansoor Ahmed Laghari	230 Dated 31-03-2012	221,382	-	221,382
	<b>Construction of Metaled Road Sarai Jan Muhammad Lahori Mohalla</b>						
28	94 Dated 10-09-2012	1st Final	M/s Ghulam Qadir	655 Dated 31-08-2012	1,000,000		1,000,000
	<b>Supplying &amp; Fixing Electric Material for GHSS Pilot LMC</b>						
29	95 Dated 10-09-2012	1st Final	M/s Md. Ameen Shaikh	651 Dated 31-08-2012	1,300,000		1,300,000
	<b>Supplying &amp; Fixing Electric Material for GGSS LMC</b>						
30	96 Dated 10-09-2012	1st Final	M/s Md. Ameen Shaikh	652 Dated 31-08-2012	1,300,000		1,300,000
	<b>Supply of Fire Fighting Vehicle</b>						
31	97 Dated 09-10-2012	5005022	M/s Meraj Ltd Karachi		200,000		200,000
	<b>Re-Construction of Metaled Road to Shaikh Zaid Colony to Waleed Chowk</b>						
32	98 Dated 19-10-2012	1st RA	M/s Ayaz Hussain	660 Dated 31-08-2012	793,465		793,465
	<b>Construction of Metaled Road Allahabad to Khalique Colony</b>						
33	99 Dated 19-10-2012	1st RA	M/s Mansoor Ahmed	660 Dated 31-08-2012	834,016		834,016
	<b>Construction of Public Toilet @ Municipal Stadium Larkana</b>						
34	186128-36 Dated 26-03-2013	2nd RA	M/s Naseer Ahmed Brohi		1,322,099		1,322,099
	<b>Construction of Public Toilet @ Municipal Stadium Larkana</b>						
35	186149 Dated 05-06-2013	2nd RA	M/s Naseer Ahmed Brohi		177,910		177,910

[Amount in Rupees]

<b>S. No.</b>	<b>Voucher No. &amp; Date</b>	<b>Category of Bill</b>	<b>Contractors</b>	<b>Work Order No. &amp; Date</b>	<b>Total Bill</b>	<b>Already Paid Bill</b>	<b>Net Bill</b>
<b>Total</b>					<b>54,136,675</b>	<b>19,565,163</b>	<b>34,571,512</b>

**Annexure-VIII**  
**(Para No. 1.2.3.5)**

**VIII. Non-recovery of government dues**

(Amount in Rupees)

S. No.	Name of Contract	Name of Contractor	Arrears as on 30-06-2013
1	Animal Piri	M/s Saleem Khan Korai	3,714,492
2	Retail Piri	M/s Mushtaque Ali Jatoi	827,600
3	Slaughter House	M/s Md. Haroon Bhutto	125,750
4	Gara Fee	M/s Kareem Bux Jatoi	120,103
5	Grass Piri	M/s Hidayatullah Bhatti	251,371
6	Kath Piri	M/s Hidayatullah Bhatti	11,740
7	Sign Board	M/s Asif Mehmood	75,000
<b>Sub-Total</b>			<b>5,126,056</b>
8	Municipal Shops	-	12,786,122
9	Monthly Piri / Ground Rent	-	3,196,713
10	Quarters at Ghareb Mukam Colony, Larkana	-	135,000
<b>Sub-Total</b>			<b>16,117,835</b>
<b>Total</b>			<b>21,243,891</b>
<b>Outstanding Rent upto 30-06-2014</b>			<b>2,735,133</b>
<b>Grand Total</b>			<b>23,979,024</b>

**Annexure-IX**  
**(Para No. 1.2.3.6)**

**IX. Non-deduction of sales tax on services**

(Amount in Rupees)

S. No.	Head of A/c	Gross Amount Paid	Services Tax Due	Branch Name
1	M & R of Building/ Shops	180,038	28,806	I & S (M & R Development )
2	M & R of Roads/CC Block/ B.P/ CC Drains	25,832,738	4,133,238	I & S (M & R Development )
3	M&R of Gardens /Parks / Green Belts	1,700,000	272,000	I & S (M & R Development )
4	Original Works CC Block/Roads	1,290,000	206,400	Block Allocation
5	Development Works	4,836,805	773,889	Liabilities Cleared
6	On Going Schemes	5,168,125	826,900	Liabilities Cleared
7	MPA Funds Schemes	79,923,950	12,787,832	Liabilities Cleared
8	ADP Schemes	2,500,000	400,000	Liabilities Cleared
<b>Total</b>		<b>121,431,656</b>	<b>19,429,065</b>	

**Annexure-X**  
**(Para No. 1.2.3.7)**

**X. Targeted Recovery not Achieved**

(Amount in Rupees)

<b>S. No.</b>	<b>Head of A/c</b>	<b>Targeted Revenue</b>	<b>Revenue Collected</b>	<b>Less Receipt</b>
1	Tax on Transfer of Immovable Property	1,500,000	1,000,000	500,000
2	License Fee (Food & Trade)	1,380,000	500,000	880,000
3	Fees	19,282,250	8,437,711	10,844,539
4	Rents	9,737,050	5,875,000	3,862,050
5	Other Receipts	1,581,173	700,000	881,173
<b>Total</b>		<b>33,480,473</b>	<b>16,512,711</b>	<b>16,967,762</b>

**Annexure-XI**  
**(Para No. 1.2.3.8)**

**XI. Unauthorized Purchases without Constitution of Purchase Committee**

[Amount in Rupees]

Sr.	V. No.	Date	Amount	Sr.	V. No.	Date	Amount
1	28	09-12-2012	100,000	78	245	01-07-2013	100,000
2	29	09-12-2012	100,000	79	246	01-07-2013	100,000
3	38	14-11-2012	99,750	80	247	01-07-2013	100,000
4	40	14-11-2012	100,000	81	248	01-07-2013	100,000
5	40	14-11-2012	100,000	82	249	01-07-2013	100,000
6	102	08-09-2012	99,800	83	250	01-07-2013	100,000
7	103	08-09-2012	99,800	84	251	01-07-2013	100,000
8	104	08-09-2012	100,000	85	252	01-07-2013	100,000
9	105	08-09-2012	100,000	86	253	01-07-2013	100,000
10	106	08-09-2012	99,900	87	253	11-04-2013	100,000
11	107	08-09-2012	99,800	88	254	01-07-2013	100,000
12	143	15-08-2012	100,000	89	254	11-04-2013	100,000
13	144	15-08-2012	100,000	90	255	01-07-2013	100,000
14	147	15-08-2012	99,700	91	256	01-09-2013	100,000
15	148	15-08-2012	99,500	92	257	11-04-2013	100,000
16	149	15-08-2012	99,900	93	258	11-04-2013	99,800
17	150	15-08-2012	99,900	94	259	01-10-2013	100,000
18	151	15-08-2012	99,900	95	259	11-04-2013	99,800
19	152	15-08-2012	99,900	96	260	11-04-2013	99,800
20	192	12-05-2012	100,000	97	261	01-10-2013	100,000
21	193	12-05-2012	99,400	98	270	18-12-2012	100,000
22	194	12-05-2012	99,500	99	271	18-12-2012	100,000
23	195	12-05-2012	99,400	100	279	16-04-2013	99,800
24	196	12-05-2012	99,500	101	280	16-04-2013	99,800
25	197	12-05-2012	100,000	102	281	16-04-2013	99,900
26	197	02-01-2013	99,500	103	282	26-12-2012	100,000
27	198	02-01-2013	100,000	104	282	16-04-2013	99,800
28	199	12-05-2012	98,000	105	283	26-12-2012	99,800
29	200	12-05-2012	99,200	106	283	23-10-2012	100,000
30	201	02-01-2013	100,000	107	283	16-04-2013	99,800
31	203	02-01-2013	100,000	108	284	26-12-2012	99,900
32	204	02-01-2013	98,000	109	284	17-05-2013	100,000
33	206	02-01-2013	99,360	110	284	23-10-2012	100,000
34	207	19-10-2012	100,000	111	284	16-04-2013	99,840
35	208	19-10-2012	100,000	112	285	26-12-2012	99,900
36	209	19-10-2012	99,900	113	285	17-05-2013	100,000
37	210	02-01-2013	99,750	114	285	23-10-2012	100,000
38	210	19-10-2012	99,900	115	285	16-04-2013	99,800

[Amount in Rupees]

Sr.	V. No.	Date	Amount	Sr.	V. No.	Date	Amount
39	211	02-01-2013	99,500	116	286	17-05-2013	100,000
40	213	07-12-2012	77,000	117	286	23-10-2012	100,000
41	214	07-12-2012	100,000	118	287	17-05-2013	100,000
42	214	12-05-2012	100,000	119	287	23-10-2012	100,000
43	223	12-12-2012	99,500	120	288	17-05-2013	100,000
44	224	14-02-2013	100,000	121	288	23-10-2012	100,000
45	225	14-02-2013	100,000	122	289	17-05-2013	100,000
46	226	14-02-2013	100,000	123	289	23-10-2012	100,000
47	227	14-02-2013	100,000	124	290	17-05-2013	100,000
48	228	14-02-2013	100,000	125	290	23-10-2012	100,000
49	229	14-02-2013	100,000	126	291	23-10-2012	100,000
50	230	14-02-2013	100,000	127	294	28-05-2013	100,000
51	231	14-02-2013	99,900	128	295	28-05-2013	100,000
52	232	05-04-2013	99,900	129	304	25-10-2012	100,000
53	232	05-04-2013	99,900	130	305	25-10-2012	100,000
54	233	05-04-2013	99,850	131	306	25-10-2012	100,000
55	233	05-04-2013	99,850	132	307	25-10-2012	100,000
56	234	12-12-2012	100,000	133	308	25-10-2012	100,000
57	234	05-04-2013	99,850	134	309	25-10-2012	100,000
58	234	05-04-2013	99,850	135	310	25-10-2012	100,000
59	235	12-12-2012	100,000	136	311	25-10-2012	100,000
60	235	05-04-2013	99,900	137	316	06-06-2013	100,000
61	235	05-04-2013	99,900	138	317	06-06-2013	100,000
62	236	12-12-2012	100,000	139	508	28-06-2013	99,950
63	236	05-04-2013	99,730	140	509	28-06-2013	99,950
64	236	05-04-2013	99,730	141	510	28-06-2013	99,950
65	237	12-12-2012	100,000	142	511	28-06-2013	100,000
66	237	05-04-2013	100,000	143	512	28-06-2013	100,000
67	237	05-04-2013	100,000	144	513	28-06-2013	100,000
68	238	12-12-2012	100,000	145	514	28-06-2013	100,000
69	238	05-04-2013	100,000	146	515	28-06-2013	100,000
70	238	05-04-2013	100,000	147	516	28-06-2013	100,000
71	239	12-12-2012	100,000	148	517	28-06-2013	100,000
72	239	05-04-2013	100,000	149	518	28-06-2013	100,000
73	239	05-04-2013	100,000	150	519	28-06-2013	100,000
74	240	12-12-2012	100,000	151	520	28-06-2013	100,000
75	241	12-12-2012	100,000	152	521	28-06-2013	100,000
76	242	12-12-2012	100,000	153	522	28-06-2013	100,000
77	243	12-12-2012	100,000				
<b>Total</b>							<b>15,261,210</b>



**Annexure-XII**  
**(Para No. 1.2.3.9)**

**XII. Non-accountal of procured articles into stock register**

[Amount in Rupees]

Sr.	Date	Supplier	Amount	On A/c of	Sr.	Date	Supplier	Amount	On A/c of
1	09-12-2012	M/s K.K General Material Suppliers	100,000	Electrical material	48	14-02-2013	M/s K.K General Material Suppliers	99,900	Electrical material
2	09-12-2012	-do-	100,000	-do-	49	05-04-2013	-do-	99,900	-do-
3	14-11-2012	-do-	99,750	-do-	50	05-04-2013	-do-	99,900	-do-
4	14-11-2012	-do-	100,000	-do-	51	05-04-2013	-do-	99,850	-do-
5	14-11-2012	-do-	100,000	-do-	52	05-04-2013	-do-	99,850	-do-
6	08-09-2012	-do-	99,800	-do-	53	05-04-2013	-do-	99,850	-do-
7	08-09-2012	-do-	99,800	-do-	54	05-04-2013	-do-	99,850	-do-
8	08-09-2012	-do-	100,000	-do-	55	05-04-2013	-do-	99,900	-do-
9	08-09-2012	-do-	100,000	-do-	56	05-04-2013	-do-	99,900	-do-
10	08-09-2012	-do-	99,900	-do-	57	05-04-2013	-do-	99,730	-do-
11	08-09-2012	-do-	99,800	-do-	58	05-04-2013	-do-	99,730	-do-
12	15-08-2012	M/s Arslan General Material Suppliers	100,000	-do-	59	11-04-2013	-do-	100,000	-do-
13	15-08-2012	-do-	100,000	-do-	60	11-04-2013	-do-	99,800	-do-
14	15-08-2012	M/s K.K General Material Suppliers	99,700	-do-	61	01-10-2013	M/s Mansoor Ahmed Laghari G. Contractor	100,000	-do-
15	15-08-2012	-do-	99,500	-do-	62	11-04-2013	M/s K.K General Material Suppliers	99,800	-do-
16	15-08-2012	-do-	99,900	-do-	63	11-04-2013	-do-	99,800	-do-
17	15-08-2012	-do-	99,900	-do-	64	01-10-2013	M/s Mansoor Ahmed Laghari G. Contractor	100,000	-do-
18	15-08-2012	-do-	99,900	-do-	65	18-12-2012	M/s Arslan General Material Suppliers	100,000	decorative lights

[Amount in Rupees]

Sr.	Date	Supplier	Amount	On A/c of	Sr.	Date	Supplier	Amount	On A/c of
19	15-08-2012	M/s K.K General Material Suppliers	99,900	-do-	66	18-12-2012	M/s K.K General Material Suppliers	100,000	Electrical material
20	12-05-2012	-do-	100,000	-do-	67	16-04-2013	-do-	99,800	-do-
21	12-05-2012	-do-	99,400	-do-	68	16-04-2013	-do-	99,800	-do-
22	12-05-2012	-do-	99,500	-do-	69	16-04-2013	-do-	99,900	-do-
23	12-05-2012	-do-	99,400	-do-	70	26-12-2012	-do-	100,000	-do-
24	12-05-2012	-do-	99,500	-do-	71	16-04-2013	-do-	99,800	-do-
25	12-05-2012	-do-	100,000	-do-	72	26-12-2012	-do-	99,800	-do-
26	02-01-2013	M/s Meer Hassan electric works	99,500	-do-	73	16-04-2013	-do-	99,800	-do-
27	02-01-2013	M/s Mansoor Ahmed Laghari G. Contractor	100,000	-do-	74	26-12-2012	-do-	99,900	-do-
28	02-01-2013	-do-	100,000	-do-	75	17-05-2013	-do-	100,000	-do-
29	02-01-2013	-do-	100,000	-do-	76	16-04-2013	-do-	99,840	-do-
30	02-01-2013	-do-	98,000	-do-	77	26-12-2012	-do-	99,900	-do-
31	02-01-2013	M/s Jawed electric works	99,360	Flash lights	78	17-05-2013	-do-	100,000	-do-
32	19-10-2012	M/s K.K General Material Suppliers	100,000	2 Electric Motors 2HP	79	16-04-2013	-do-	99,800	-do-
33	19-10-2012	-do-	100,000	Electric Material	80	17-05-2013	-do-	100,000	-do-
34	19-10-2012	-do-	99,900	-do-	81	17-05-2013	-do-	100,000	-do-
35	02-01-2013	-do-	99,750	Flash lights	82	17-05-2013	-do-	100,000	-do-
36	19-10-2012	-do-	99,900	Electric Material	83	17-05-2013	-do-	100,000	-do-
37	02-01-2013	-do-	99,500	New motors 5HP	84	17-05-2013	-do-	100,000	-do-
38	07-12-2012	-do-	100,000	Electrical material	85	28-05-2013	-do-	100,000	-do-
39	12-05-2012	-do-	100,000		86	06-06-2013	-do-	100,000	-do-
40	12-12-2012	M/s Javed Electric Works	99,500	Motor Pump 5HP 2900 RPM	87	28-06-2013	-do-	99,950	-do-

[Amount in Rupees]

Sr.	Date	Supplier	Amount	On A/c of	Sr.	Date	Supplier	Amount	On A/c of
41	14-02-2013	M/s K.K General Material Suppliers	100,000	Electrical material	88	28-06-2013	M/s K.K General Material Suppliers	99,950	Electrical material
42	14-02-2013	-do-	100,000	-do-	89	28-06-2013	-do-	99,950	-do-
43	14-02-2013	-do-	100,000	-do-	90	28-06-2013	-do-	100,000	-do-
44	14-02-2013	-do-	100,000	-do-	91	28-06-2013	-do-	100,000	-do-
45	14-02-2013	-do-	100,000	-do-	92	28-06-2013	-do-	100,000	-do-
46	14-02-2013	-do-	100,000	-do-	93	28-06-2013	-do-	100,000	-do-
47	14-02-2013	-do-	100,000	-do-					
<b>Total</b>								<b>9,287,010</b>	

**Annexure-XIII**  
**(Para No. 1.2.3.11)**

**XIII. Un-Authorized Transfer of Funds**

**AIR Para-20**

(Amount in Rupees)

S. No.	Order No. & Date	A/c From	A/c to	Amount
1	AO/LMC/-316 03-10-2012	102-0336-9 Security Deposit Account	304423-5 Pension Fund Account	1,200,000
2	AB/LMC/160 02-05-2013	Security Deposit Account	General Fund Account	2,132,232
<b>Total</b>				<b>3,332,232</b>

**AIR Para-23**

(Amount in Rupees)

S. No.	Date	Particulars	Value Date	Amount	Transaction Detail
1	05-10-2012	Clearing	05-10-2012	1,200,000	FT-FT12279081188687
2	02-01-2013	Clearing	02-01-2013	300,000	FT-FT13002161150160
3	22-05-2013	Clearing	22-05-2013	150,000	FT-FT13142107437250
<b>Total</b>				<b>1,650,000</b>	

**Annexure-XIV**  
**(Para No. 1.2.3.12)**

**XIV. Failure to Credit Unclaimed Balances into Government Account**

[Amount in Rupees]

S. No.	Date of Receiving	Name of Contractor/Suppliers	Bank Name	Type	Amount
1	16-01-2008	M/s Kashmir Ali Shaikh	NBP	Security Deposit	13,962
2	16-01-2008	M/s Sikandar Ali Khokhar	NBP	Security Deposit	43,418
3	16-01-2008	M/s Wajid Ali	Bank Al- Falah	Security Deposit	300,000
4	04-02-2008	M/s Sarfraz Abbasi	NBP	Security Deposit	43,631
5	20-02-2008	M/s Sikandar Ali		S.D (Mall Piri)	13,200
6	22-02-2008	M/s Santosk Kumar		S.D (Shop Recovery)	15,000
7	06-03-2008	M/s Gulab Khan Chandio	NBP	Security Deposit	4,000
8	15-04-2008	M/s Ali Gohar Jhanjhan		S.D (Shop Recovery)	7,050
9		M/s Ali Gohar Jhanjhan		Call Deposits	13,440
10	24-04-2008	M/s Sarfraz Abro	NBP	Security Deposit	28,511
11	10-05-2008	M/s A. Waheed Memon	First Women Bank	CDR	12,000
12	14-06-2008	M.s Abdul Sattar		S.D (Gross Piri)	25,530
13	14-06-2008	M.s Abdul Sattar		S.D (Sign Board)	18,000
14	16-06-2008	M/s Nisar Shaikh		Security Deposit	91,958
15	24-07-2008	M/s Mujeeb ur Rahman		Security Deposit	30,077
16	15-08-2008	M/s Md. Ismail Jatoi	NBP	S.D (Fish Market)	161,000
17	11-09-2008	M/s Abdul Sattar Shaikh			65,000
18	19-09-2008	M/s Abdul Rasool	NBP	S.D (Retail Piri)	250,000
19	12-02-2009	M/s Ali Hassan Damrah	UBL	Security Deposit	70,000
20	02-09-2009	M/s Riaz Hussain Soomro	NBP	Security Deposit	25,093
21	23-01-2010	M/s Malik Saifullah	HBL	S.D (Sign Board)	10,000
22	25-01-2010	M/s Abdul Aziz Laghari		Security Deposit	12,000
23	25-01-2010	M/s Abdul Aziz Laghari		Security Deposit	14,400
24	09-02-2010	M/s Mohabat Ali		Security Deposit	2,400
25	09-02-2010	M/s Khan Muhammad		Security Deposit	18,000
26	22-04-2010	M/s Muhammad Hassan		Security Deposit	15,000
27	07-06-2010	M/s Barkatullah	First Women Bank	Security Deposit	8,000
28	10-06-2010	M/s Barkatullah	NBP	Security Deposit	19,924
29	28-06-2010	M/s M. Ramzan Jatoi	First Women Bank	S.D (Animal Piri)	300,000
30	28-06-2010	M/s M. Ramzan Jatoi	First Women Bank		160,000
31	29-06-2010	M/s Muhammad Nasir		S.D (Gara Fee)	60,700
<b>Total</b>					<b>1,851,294</b>

**Annexure-XV**  
**(Para No. 1.2.3.13)**

**XV. Recovery of Computer Allowance**

[Amount in Rupees]

Sr.	Name	Designation	Amount Paid	Sr.	Name	Designation	Amount Paid
1	Abdul Ghafoor Dahot	Stenographer	36,000	25	Junaid Inayat	Clerk	36,000
2	Miss Khadeja Laghari	Assistant	36,000	26	Ghous Bux Shaikh	Clerk	36,000
3	Zakaullah Shaikh	Clerk	36,000	27	Naveed Ali Kalhoro	Clerk	36,000
4	Javed Ali Surahio	Clerk	36,000	28	Imdad Ali Qureshi	Clerk	36,000
5	Mukhtiar Ali Jatoi	Junior Clerk	36,000	29	Azhar Ali Abbassi	Clerk	36,000
6	M. Ali Soomro	Clerk	36,000	30	Farhan Ali Shaikh	Clerk	36,000
7	Zulfiqar Ali Abbasi	Clerk	36,000	31	Imtiaz Ali Kalhoro	-	36,000
8	Ahmed Bux Shaikh	Budget Officer	36,000	32	Amanullah Abro	Assistant	36,000
9	Hizbullah Abro	Account Superintendent	36,000	33	Khalid Hussain Kalhoro	Assistant	36,000
10	Parkash Chander	Dep.Accountant	36,000	34	Sarang Memon	Assistant	36,000
11	Ghulam Shabir Sangah	Senior Clerk	36,000	35	Abdul Qadir Solangi	Assistant	36,000
12	Muhammad Ali Hulio	Junior Clerk	36,000	36	Waqar Mirza Solangi	-	36,000
13	Zain ul Abidin	Assistant	36,000	37	Sajjad Ahmed	Assistant	48,000
14	Zubair Ali Abro	Assistant	36,000	38	Abdul Waheed Bhutto	Clerk	36,000
15	Tashkeel Ahmed Abbassi	Clerk	36,000	39	Shahid Khalid Shaikh	Clerk	36,000
16	Lal Dino	Clerk	36,000	40	Dodo Khan Mirani	Clerk	36,000
17	Altaf Hussain Magsi	Clerk	36,000	41	Kaleemullah Abro	Clerk	36,000
18	Asif Ali Laghari	Junior Clerk	36,000	42	Amjad Hussain Shaikh	Clerk	36,000
19	Azhar Hussain Abbassi	Clerk	36,000	43	Ahmed Nawaz Sandelo	Clerk	36,000
20	Hizbullah Abbassi	Tax Inspector	36,000	44	Imtiaz Ali	Clerk	36,000
21	Mehfooz Ahmed	-	36,000	45	Altaf Hussain	Clerk	36,000
22	M.Bux Channa	Octori Clerk	36,000	46	Azhar Hussain	Clerk	36,000
23	Imran Hameed	Clerk	36,000	47	Munwar Ali Shaikh	Junior Clerk	36,000
24	Sadam Hussain	Clerk	36,000				
<b>Total</b>							<b>1,704,000</b>

**Annexure-XVI**  
**(Para No. 1.2.3.15)**

**XVI. Irregular Award of Work Orders to Unregistered Contractors**

[Amount in Rupees]

S. No.	Supplier/ Contractor	Amount	S. No.	Supplier/ Contractor	Gross Amount
1	Arsalan GMS	2,035,850	22	M/s Niaz Hussain Laghari	500,000
2	M/s Javed Electric Works	198,860	23	M/s Zulfiqar Ali Bhutto	933,650
3	M/s K.K General Material Suppliers	11,991,650	24	M/s Mansoor Ahmed Laghari	1,282,217
4	M/s Mansoor Ahmed Laghari Contractor	1,069,600	25	M/s Muhammad Ramzan Dahot	497,099
5	M/s Meer Hassan electric works	99,500	26	M/s Muhammad Ameen Shaikh	1,857,119
6	M/s Mohsan electric works	199,250	27	M/s Tufail Ahmed	3,000,000
7	M/s Muhammad Younis Brohi	2,568,907	28	M/s Ali Hassan Junejo	357,708
8	M/s Mansoor Ahmed	975,248	29	M/s Mansoor Ahmed Laghari	578,618
9	M/s Mansoor Ahmed	1,000,000	30	M/s Muhammad Ameen Shaikh	430,577
10	M/s Barkatullah	1,000,000	31	M/s Meraj Ltd. Karachi	6,500,000
11	M/s Ghulam Qadir Aheer	5,000,000	32	M/s Muhammad Ameen Shaikh	369,423
12	M/s Muhammad Ibrahim Channo	500,000	33	M/s Mansoor Ahmed Laghari	221,382
13	M/s Muhammad Ibrahim Channo	500,000	34	M/s Ghulam Qadir	1,000,000
14	M/s Muhammad Haneef Shaikh	1,000,000	35	M/s Muhammad Ameen Shaikh	1,300,000
15	M/s Muhammad Younis Brohi	1,395,214	36	M/s Muhammad Ameen Shaikh	1,300,000
16	M/s Hareesh Kumar	1,000,000	37	M/s Meraj Ltd. Karachi	200,000
17	M/s Pardeep Kumar	500,000	38	M/s Ayaz Hussain	793,465
18	M/s Ghulam Qadir	920,174	39	M/s Mansoor Ahmed	834,016
19	M/s Aziz Ur Rahman Tunio	1,989,875	40	M/s Naseer Ahmed Brohi	1,322,099
20	M/s Aziz Ur Rahman Tunio	4,331,974	41	M/s Naseer Ahmed Brohi	177,910
21	M/s Jahangeer Channo	8,000,000			
<b>Total</b>					<b>69,731,385</b>

**Annexure-XVII**  
**(Para No. 1.2.3.16)**

**XVII. Unauthorized Promotions**

[Amount in Rupees]

S. No.	Name	Previous Designation & Grade	Current Designation & Grade	Promotion Order No. & Date
1	Mushtaque Ali Mirani	Council Assistant BPS 14	Council Assistant BPS-16	SO(V)14/DPC/1-1/2011/636 Dated: 07-02-2013
2	Parkash Chandarparwani	Deputy Accountant BPS-15	Deputy Accountant BPS-16	No. 647 Dated: 07-02-2013
3	Aijaz Ali Soomro	Assistant BPS-14	Assistant Accounts Officer BPS-16	No. 629 Dated: 07-02-2013
4	Aqeel Hussain Wadhu	Clerk /Typist BPS-7	Assistant BPS-11	No.661 Dated: 07-02-2013
5	Mehfooz Ahmed Abbassi	P.C BPS-7	P.C BPS-11	No. 1385 Dated: 19-03-2013
6	Md. Abdul Qadir Shaikh	A.M. Inspector BPS-6	A.M.Inspector BPS-10	No. 3129 Dated: 11-03-2013
7	Sattar Bux Sangi	Assistant BPS-14	Superintendent BPS-16	SO(V)LM/I-38 / 2813 / LAR / 413 / 3165 Dated: 18-03-2013
8	Qurban Ali Bhatti	Helper BPS-2	P.O BPS-4	No. 213/3014 Dated: 04-03-2013



**Annexure-XVIII**  
**(Para No. 1.2.8.1)**

**XVIII. Non-production of record**

(Amount in Rupees)

<b>Chief Municipal Officer, Municipal Committee, Jacobabad</b>		
<b>Period</b>	<b>Description</b>	<b>Amount</b>
<b>2011-12</b>	Contingency expense	63,736,604
	M& R	11,724,700
	Development	21,530,587
	Salary	172,369,273
	MNA/MPA Schemes ( No Detail Produced)	-
	<b>Sub Total</b>	<b>269,361,164</b>
<b>July 12 to sep-12</b>	Contingency, salary, development	91,745,146
	MNA/MPA Schemes (Vouchers)	42,919,300
	<b>Sub Total</b>	<b>134,664,446</b>
<b>Oct 12 to June 13</b>	Pension Contribution	14,026,884
	Daily Wages Staff	786,516
	Contract Staff	411,675
	Water Filtration Plant	1,562,714
	POL for Filtration Plant	442,185
	Repair of Machine Drains	2,439,578
	Repair of Pipe Line	1,019,089
	Street Light Material	3,610,548
	Repair of Pipe Line Kheer thar	610,673
	Scholarships	30,000
	Incentive Bonus	30,000
	Advertisement	300,000
	Professional Fees	20,000
	Purchase of Hand Pumps/Pipe Line	64,400
	<b>Sub Total</b>	<b>25,354,262</b>
<b>Grant Total</b>	<b>429,379,872</b>	

**Chief Officer, District Council, Jacobabad**

<b>S. No.</b>	<b>Description</b>
1	Details of all auctions held in financial year under audit.
2	Repair and Maintenance Work/Expenditure.
3	Detail of sewerage, sewage, sewage treatment & disposal and storm water drainage.
4	Detail of water supply schemes and there maintenance during period under audit.
5	Detail regarding auction made for award of work road cutting fees, Cattle Piri, etc.
6	Detail of street light installed, maintained throughout the year under audit.
7	Detail of Revenue collected throughout the year under audit & reason for un-collected revenue.
8	Detail of Income Tax/GST deducted at source from bills of supplier and duly deposited in govt. exchequer /account.

<b>S. No.</b>	<b>Description</b>
9	Detail of Tender Fee, Earnest Money, Bid Security, Stamp Duty, Penalty, Rates, Tolls
10	SNE approved by respective authority.
11	Seniority List of Staff.
12	ACRs/PERs of staff.
13	Promotion, Transfer and staff on deputation in and out of the department.
14	Retirement during period under audit, Pension cases.
15	Detail of contract staff, daily wages staff, staff working on detailment.
16	Service Books of staff from BPS-1 to 15.
17	Personal Files of Gazetted staff.
18	Pay fixation in view of the Notification issued by Finance Department, Govt. of Sindh, from respective accounts office.
19	Detail of Income Tax deducted from taxable salaries.
20	Muster Roll/Attendance Register.
21	Stationery/Consumable Stock Register
22	Uniform & Liveries Register.
23	Register/Counter Folios of Cheques.
24	Register of Work Charged Establishment
25	Register Book of Jeep and Tractors/ Road Roller/ Bulldozer
26	Log Book of the Vehicles
27	Repairs & Maintenance Register of the Vehicles
28	P.O.L Account Register
29	History sheet of the Vehicles
30	Call Deposit, Security Deposit
31	Scrape Account
32	List of Monthly Account for the year
33	Constitution of Purchase Committee.
34	List of broken/unserviceable articles and sale proceeds of the old articles (Unserviceable Assets & Vehicle, Spare Parts, Old News Papers etc.).

**Annexure-XIX**  
**(Para No. 1.2.9.1)**

**XIX. Transfer of Funds**

[Amount in Rupees]

Sr.	Date	Instrument No:	Amount Transfer	Sr.	Date	Instrument No:	Amount Transfer
1	01-02-2013	27351	187,292	50	17-10-2012	27308	482,597
2	02-07-2013	27358	497,481	51	19-10-2012	27309	220,396
3	03-07-2013	27360	1,048,733	52	22-10-2012	27311	703,934
4	04-08-2013	27365	297,726	53	08-06-2012	498930	5,164,575
5	04-09-2013	27368	100,000	54	08-07-2012	498929	1,900,000
6	17-04-2013	27375	200,000	55	08-07-2012	498931	1,403,941
7	22-10-2012	27312	105,432	56	08-08-2012	498926	250,149
8	22-10-2012	27313	1,423,064	57	08-09-2012	498933	119,230
9	22-10-2012	27314	150,000	58	08-09-2012	498936	745,507
10	23-10-2012	27316	1,644,233	59	08-09-2012	498941	191,636
11	23-10-2012	27317	5,726,545	60	13-08-2012	498942	1,000,000
12	23-10-2012	27319	142,054	61	16-08-2012	498943	572,818
13	23-10-2012	27326	792,528	62	17-08-2012	498944	5,905,903
14	24-10-2012	27315	1,592,000	63	17-09-2012	498946	2,000,000
15	24-10-2012	27321	838,365	64	17-09-2012	498947	2,579,994
16	24-10-2012	27324	203,481	65	17-09-2012	498948	1,719,060
17	25-10-2012	27322	705,992	66	17-09-2012	498,949	515,887
18	25-10-2012	27325	490,623	67	17-09-2012	498950	1,289,545
19	11-06-2012	27329	326,000	68	17-09-2012	498951	429,679
20	12-11-2012	27342	4,996,125	69	17-09-2012	498952	429,672
21	12-11-2012	27343	2,527,851	70	17-09-2012	498953	257,206
22	12-11-2012	27346	2,706,069	71	17-09-2012	498954	429,494
23	12-11-2012	27347	5,886,453	72	17-09-2012	498955	257,989
24	12-12-2012	27350	2,060,000	73	17-09-2012	498956	429,672
25	12-12-2012	498965	257,548	74	17-09-2012	498957	1,031,791
26	17-09-2012	498967	687,709	75	17-09-2012	498958	1,031,414
27	17-09-2012	498968	859,802	76	17-09-2012	498959	343,218
28	17-09-2012	498969	257,719	77	17-09-2012	498960	343,467
29	17-09-2012	498970	257,802	78	17-09-2012	498961	429,588
30	17-09-2012	498971	429,769	79	17-09-2012	498962	858,755
31	17-09-2012	498972	257,626	80	17-09-2012	498963	257,913
32	17-09-2012	498973	257,160	81	14-01-2013		2,874,800
33	17-09-2012	498976	2,943,519	82	14-01-2013	2335017	1,862,475
34	18-09-2012	498977	3,231,313	83	14-01-2013	2335015	3,544,048
35	18-09-2012	498979	858,755	84	14-02-2013	2335012	8,432,551
36	19-09-2012	498964	687,809	85	14-02-2013	2335058	2,100,000
37	19-09-2012	498966	515,737	86	14-02-2013	2335053	3,584,132
38	20-09-2012	498978	2,130,000	87	16-02-2013	2335059	929,949
39	20-09-2012	498983	815,687	88	04-08-2013		2,030,000

[Amount in Rupees]

<b>Sr.</b>	<b>Date</b>	<b>Instrument No:</b>	<b>Amount Transfer</b>	<b>Sr.</b>	<b>Date</b>	<b>Instrument No:</b>	<b>Amount Transfer</b>
40	20-09-2012	498984	1,930,697	89	04-08-2013	2335066	2,382,780
41	24-09-2012	498988	100,000	90	04-08-2013	2335065	6,410,743
42	24-09-2012	498989	3,194,480	91	04-09-2013	2335086	726,438
43	24-09-2012	498992	1,000,000	92	04-11-2013	2335088	965,037
44	25-09-2012	498991	580,676	93	05-06-2013	3023543	2,150,000
45	10-12-2012	27301	1,496,500	94	05-07-2013	3023545	3,524,482
46	10-12-2012	27305	489,416	95	05-07-2013	3023556	757,232
47	15-10-2012	27302	480,000	96	05-07-2013	3023544	7,000,278
48	16-10-2012	27307	1,032,540	97	06-07-2013	3023566	17,000,298
49	17-10-2012	27304	2,025,000	98	06-07-2013	3023565	5,108,661
<b>Total</b>							<b>166,104,245</b>

**Annexure-XX**  
**(Para No. 1.2.9.2)**

**XX. Doubtful expenditure & Creation of Electric liabilities**

(Amount in Rupees)

S. No.	Ref. No.	Meter No.	May 2013 Bill	Total from May 2012 to April 2013	Remarks
1	24382410023510	83153	19,804,514	412,274	Street Light
2	24382410023520	606861	16,575,215	345,109	Street Light
3	24382410023530	6684	19,102,521	396,607	Street Light
4	24382410023540	6686	19,728,428	409,279	Street Light
5	24382410023550	83240	24,633,916	511,544	Street Light
6	24382410023120	93378	13,896,065	373,586	Chairman Municipal Committee JCD
7	24382410023131	201621	17,436,891	418,880	Water Supply Moula Dad Road
8	24382410023150	204102	3,108,145	110,160	Chairman Municipal Committee Dari
9	24382410023151	92883	3,669,171	128,639	Drainage Pump Opp: Post Office
<b>Total</b>			<b>137,954,866</b>		

**Annexure-XXI**  
**(Para No. 1.2.9.4)**

**XXI. Non-hoisting of evaluation report on SPPRA website**

(Amount in Rupees)

Sr.	Name of Work	Cost
1	Construction of CC Drain along Old College Road RQC Highway to DC Chowk at Jacobabad	500,000
2	Construction of CC Drain Dc Chowk to Peer Bukhari Road via Press Club at Jacobabad	320,000
3	Construction of CC Block at Syed Ghulam Rasool Shah Street at Railway Colony Jafferabad Mohalla UC-7	846,000
4	Construction of CC Block at PS Civil Lane to Muhammad Ismail Talani House ADC Colony Jacobabad	705,000
5	Construction of CC Block at Shafi Muhammad Street to Soomra Village Jacobabad UC-1	705,000
6	Construction CC Block at Phool bagh near Deedar Jakhrani House and other streets UC-8	282,000
7	Construction Of Cc Block at Abdul Shakoor Banglani Phool Bagh UC-5 Jacobabad	423,000
8	Construction of CC Block at Alan Khan Jamali School Street Jat Mohalla UC-7	388,000
9	Construction of CC Block at Haji Akbar Khoso Street along Kamora Lane at Jacobabad UC-3	705,000
10	Construction of CC Block at Sabir Khan Khoso Street 3rd Family Lane near Afzal Khan Khoso Road	494,000
11	Construction of cc Block at Raja Talani street near chhalgri shop ADC colony Jacobabad	352,000
12	Construction of CC Block at Syed Pir Shah street Noor Hassan Channa House near Soofi Sachal Road UC-4	352,000
13	Construction of CC Block at Kehar Street near Asif Ali Bhatti House Danger Mohalla Jacobabad UC-2	776,000
14	Construction of CC Block at Christian Colony at Jacobabad UC-7	282,000
15	Construction of CC Block at Sardar Mumtaz Khan Jakhrani street Family Lane Jacobabad	708,000
16	Construction of CC Block at Ahmed Nawaz Pechuho Street Pechuha village UC-6 Jacobabad	494,000
17	Construction of CC Block at Dr. Azizullah Talani street Mohalla at Jacobabad UC-6	352,000
18	Construction CC Block at Gulzar Ahmed Odho Street to Dakhan Mohalla Jacobabad	423,000
19	Construction of CC lock at Muhammad Shareef Mugheri Street at Family Lane Jacobabad UC-5	1,154,000
20	Construction of CC Block at Akhtiar Ali Domki Street at Sahafy Colony Jacobabad UC-6	423,000
21	Construction of CC Block at Syed Mehtab Shah street Lashari Mohalla Jacobabad UC-4	705,000
22	Construction of CC Block at Shaikh Mohalla near Raham Ali Shaikh street at Jacobabad UC-1	423,000
23	Construction of CC Block at Rashid Ali Kehar Street near Bolan Pump UC-6 Jacobabad	423,000
24	Construction of CC Block at Abdul Raheem Lashari street Lashari Mohalla UC-2 Jacobabad	282,000
25	Construction of CC Block at Imam Bux Soomro street Haq Bahu Mohalla Jacobabad	282,000
26	Construction of CC Block at Engineer Iqbal Pathan street Dastageer Colony Jacobabad	282,000
27	Construction of CC Block at Shahid Salam street at Dastgeer Colony UC-8 Jacobabad	275,000
28	Construction of CC Block Babu Magsi street pechuha village uc-06	282,000
29	Construction of internal CC Block along Allahdad Kharal apposite PS Civil Line ADC Colony Jacobabad	212,000
30	Construction of CC Block at Aamir Ali Soomro street near Afzal Baba UC-1 Jacobabad	460,000
31	Construction of CC Block at Jan Muhammad street near Illahi Bux Soomro station Road at Jacobabad UC-03	42,300
32	Construction of CC Block at Haji Abdul Sattar Brohi street Dastgeer Colony UC-8	363,000

(Amount in Rupees)

<b>Sr.</b>	<b>Name of Work</b>	<b>Cost</b>
33	Construction of CC Block at Misree Khan Jakhrani street near Dargah Hakim Ali Shah phool bagh UC-8 Jacobabad	282,000
34	Construction of CC Block at Lal Bux Siyal Street Family Lane UC-05	352,000
35	Construction of CC Block at Mir Ahmed Jakhrani Street to Syed Ali Atta Shah House Back side of Post office UC-03	846,000
36	Construction of CC Block at Muhammad Hassan Arain street at Jafferabad UC-07	565,000
37	Construction of CC Block at along Gadai Library near Pakeeza Hotel Quaid-e-Azam road Jacobabad	565,000
38	Construction of CC Block at Rajab Ali Soomro street Soomra village UC-1	212,000
39	Construction of CC Block at Allah Rakhio Hasbani Allahabad Colony UC-7	380,000
40	Construction of CC Block at Abdul Majeed Soomro street Jaferabad UC-7	212,000
41	Construction of CC Block at Waris Jakhrani street near Muhammad Ibrahim Jakhrani house Dakhan Mohalla Jacobabad	423,000
42	Construction of CC Block at Dad Muhammad Talani Railway Colony Jafferabad UC-7 Jacobabad	423,000
43	Construction of CC Block at Muhammad Hayat Katbar Near Dinal Shah Channa Mohalla Jacobabad	212,000
44	Construction of CC Block at along Ali Hassan Buriro street phool Bagh near Iqra School at Jacobabad	212,000
45	Construction of CC Block at Kamil Shah ADC Colony UC-8 Jacobabad	423,000
46	Construction of CC Block RQC Highway to Muhammad Nawaz Thaheem House Adjacent Technical College Boundary UC-6 Jacobabad	423,000
47	Construction of CC Block at Master Sharafat Ali street Raifal Naka Family Lane at Jacobabad	423,000
48	Construction of CC Block at Ghulam Murtaza Meerani street Dastageer Colony UC-8	565,000
49	Construction of CC Block at Agha Ghazanfar Pathan street Opposite Post Mohalla UC-3 Jacobabad	1,058,000
50	Construction of CC Block from Abdul Ghaffar Thaheem Banglow to Masjid-e-Quba Family Lane UC-5 Jacobabad	1,128,000
51	Construction of CC Block at Abdul Wahab Qureshi street Family Lane UC-5 Jacobabad	494,000
52	Construction of CC Block along Farhan Ali Abro street Shaikh Mohalla near PIA Office UC-3 Jacobabad	212,000
53	Construction of CC Block along Ahad Khan Khoso street First Family Lane near Masjid-e-Quba Jacobabad	141,000
54	Construction of CC Block along Gulab Khan Lashari street babu Mohalla UC-2 at Jacobabad	141,000
55	Construction of CC Block along Muhammad Ismail Abro street near ST: John Public School District Council office Road	212,000
<b>Sub Total</b>		<b>24,619,300</b>
1	Construction of CC Drain & At Various Places of city Jacobabad Block	3,000,000
2	Construction of CC Drain & CC Block from School to Shah jo Hotel Jacobabad	2,000,000
3	Construction of CC Drain & CC Block at karam brohi street phool bagh Jacobabad	600,000
4	Construction of CC Block at Various Places for city Jacobabad	1,500,000
5	Construction of CC Drain & Block from Jeenjhar Chowk to Rice Mil Jacobabad	500,000
6	Construction of CC Drain & CC Block at Nizam Baig Dahar Street Jacobabad	500,000
7	Construction of CC Drain & CC Block from Ali Hassan house upto Shah House Jacobabad	300,000
8	Construction of CC Drain & CC Block at Washoo Mal Street near Dawn Hotel	500,000
9	Construction of CC Drain and CC Block at Gymnasium Hall Jacobabad	300,000
10	Construction of CC Drain & CC Block at Ghunia Street Jacobabad	500,000
11	Construction of CC Drain & CC Block at Shaaz pur Mohalla near Bolan ump Jacobabad	1,200,000
12	Construction of CC Drain & CC Block at Gulab Machhi Mohalla Jacobabad	1,200,000

(Amount in Rupees)

<b>Sr.</b>	<b>Name of Work</b>	<b>Cost</b>
13	Construction of CC Drain & CC Block at Kajlo Khan Khoso street near TMA Office Jacobabad	400,000
14	Construction of CC Drain & CC Block at Nadra Office Jacobabad	400,000
15	Construction of CC Drain & CC Block at Dr. Khadim Khoso street Jacobabad	500,000
16	Construction of CC Drain & CC Block at Iqra School street Jacobabad	1,000,000
17	Construction of CC Drain & CC Block at Pir Bukhari Masjid street Jacobabad	300,000
18	Construction of CC Drain & CC Block at Sattar Brohi street via nasrullah Qambrani House	800,000
19	Construction of CC Drain & CC Block at Ghulam Ali Soomro street Phool bagh Jacobabad	300,000
20	Construction of CC Drain & CC Block at Dr. Nazir Hambhi Street phool Bagh Jacobabad	100,000
21	Construction of CC Drain & CC Block at Bahadur Mugheri street near Bismillah Colony Jacobabad	600,000
22	Construction of CC Drain & CC Block at Walari street ADC Colony Jacobabad	800,000
23	Construction of CC Drain & CC Block at Muhammad Akbar Street Shahghazi Mohalla Jacobabad	100,000
24	Construction of CC Drain & CC Block at Ghulam Nabi Soomro Street Civil Line PS Jacobabad	300,000
25	Construction of CC Drain & CC Block at Naseebullah Soomro street Haq bahoo Mohalla Jacobabad	300,000
26	Construction of CC Drain & CC Block at Atta Muhammad Soomro street UC-1 Jacobabad	300,000
<b>Sub Total</b>		<b>18,300,000</b>
<b>Grand Total</b>		<b>42,919,300</b>

**Annexure-XXII**  
**(Para No. 1.2.9.5)**

## XXII. Non-Achievement of Targeted Receipts

(Amount in Rupees)

<b>S. No.</b>	<b>Head of A/C</b>	<b>Recovery Due</b>	<b>Recovery affected</b>	<b>Short fall</b>
1	Water Tax	2,000,000	925,400	1,074,600
2	Tax on Immovable Property	500,000	320,000	180,000
3	Parking Fee	1,681,969	510,360	1,171,609
4	Gara Fees	26,338	16,500	9,838
5	Tender Fee	100,000	10,000	90,000
6	Renewal Fees Contractor	500,000	10,000	490,000
7	Rent of Quarter	50,000	30,000	20,000
8	Sale of Old Stock	1,000,000	10,000	990,000
9	Arrears Rent/Tax & Water Tax	15,000,000	1,637,058	13,362,942
<b>Total</b>		<b>20,858,307</b>	<b>3,469,318</b>	<b>17,388,989</b>

**Annexure-XXIII**



(Para No. 1.2.9.6)

**XXIII. Loss Due to Non-Revision of Rent**

(Amount in Rupees)

<b>FY</b>	<b>Rent per shop</b>	<b>Rent to be after 10% increase</b>	<b>Difference of Rent per shop/month</b>	<b>Amount</b>
2007-08	603	664	61	467,016
2008-09	603	730	127	972,312
2009-10	603	803	200	1,531,200
2010-11	603	884	281	2,151,336
2011-12	603	972	369	2,825,064
2012-13	603	1,069	466	3,567,696
2013-14	603	1,176	573	4,386,888
<b>Total</b>				<b>15,901,512</b>

**Annexure-XXIV  
(Para No. 1.2.9.7)**

**XXIV. Less recovery of outstanding dues from the tenants**

[Amount in Rupees]

<b>S. No.</b>	<b>Head</b>	<b>No. of Shops</b>	<b>Arrears on 30 June 2012</b>	<b>Demand 2012-13</b>	<b>Total Demand</b>	<b>Total Recovery</b>	<b>Out-standing as on 30 June 2013</b>
1	Shop Rent Section-A	322	195,856	2,374,584	2,570,440	2,368,043	191,013
2	Shop Rent Section-B	297	618,675	2,150,292	2,768,967	1,971,771	797,196
3	Ground Rent		12,864,310	3,597,998	16,462,308	2,213,486	14,248,824
<b>Grand Total</b>			<b>13,678,841</b>	<b>8,122,874</b>	<b>21,801,715</b>	<b>6,553,300</b>	<b>15,237,033</b>

**Annexure-XXV**  
**(Para No. 1.2.9.8)**

**XXV. Unauthorized cash payment**

(Amount in Rupees)

<b>S. No.</b>	<b>Date</b>	<b>Description</b>	<b>Instrument No:</b>	<b>Amount Transfer</b>
<b>Statement of cheque Clearing of Account No: 2271-5 MCB Pension Account Jacobabad</b>				
1	18-04-2012	Open Cheque	4035873	1,087,622
2	18-04-2012	Open Cheque	4035874	960,821
3	15-05-2012	Open Cheque	4035887	1,066,700
4	14-06-2012	Open Cheque	4035895	1,081,442
5	24-09-2012	Open Cheque	5203909	1,200,608
6	18-10-2012	Open Cheque	5203917	1,157,787
7	13-12-2012	Open Cheque	5203924	1,165,570
8	18-02-2013	Open Cheque	5203933	1,173,264
13	08-05-2013	Open Cheque	5203949	1,172,988
14	14-06-2013	Open Cheque	6958361	1,153,405
<b>Sub Total</b>				<b>11,220,207</b>
<b>Statement of cash withdrawal of Account No: 0010014911330015, Allied Bank Jacobabad</b>				
15	03-07-2012	Cash Withdrawal	645180	98,780
16	17-07-2012	Cash Withdrawal	645183	400,000
17	04-08-2012	Cash Withdrawal	645184	95,376
18	04-08-2012	Cash Withdrawal	645185	95,722
21	11-09-2012	Cash Withdrawal	645190	145,324
22	02-10-2012	Cash Withdrawal	645194	96,000
23	25-10-2012	Cash Withdrawal	11075002	213,984
24	25-10-2012	Cash Withdrawal	11075001	600,000
<b>Sub Total</b>				<b>1,745,186</b>
<b>Grand Total</b>				<b>12,965,393</b>

**Annexure-XXVI**  
**(Para No. 1.2.9.10)**

**XXVI. Unauthorized Expenditure by splitting**

[Amount in Rupees]

Sr.	Nature of Work	W. O No.	W.O. Date	Amount
1	Cleaning of Raj Wah P-1	2	13-06-2013	99,967
2	Cleaning of Raj Wah P-2	4	13-06-2013	99,857
3	Cleaning of Raj Wah P-3	6	13-06-2013	99,893
4	Cleaning of Raj Wah P-4	8	13-06-2013	99,820
5	Cleaning of Raj Wah P-5	13	17-06-2013	99,930
6	Cleaning of Raj Wah P-6	15	17-06-2013	99,710
7	Cleaning of Raj Wah P-7	17	17-06-2013	99,462
8	Const. of CC Drain at Raja Street	472	10-08-2012	96,519
9	Const. of CC Drain at Aslam Abro Street	474	10-08-2012	93,039
10	Const. of CC Block For Mangi Home Upto Mosque	611	27-03-2012	99,034
11	Const. of CC Block For Street Man Geet	615	29-03-2012	99,949
12	Const. of CC Block For Quttia Road Upto Akbar Ali House	517	30-03-2012	99,854
13	Const. of CC Block From Nisar Shah upto Mangi House	619	31-03-2012	99,630
14	Const. of CC of CC Drain & RCC Cross At New Afzal Khan House	621	02-04-2012	94,662
15	Const. of CC of CC Drain & RCC Cross At Farhan Abro	623	03-04-2012	98,577
16	Const. of CC Drain & Street Gate for Raja Sarki Street	313	12-10-2012	89,765
17	Const. of CC Drain & Street Gate for Raja Sarki Street	211	09-10-2012	97,575
18	Const. of CC Drain near Raiti Mill	726	10-05-2012	99,953
19	Const. of CC Drains and Rcc Crosses Near Dr.Vikram Center P-1	754	15-05-2012	98,346
20	Const. of CC Drains at Jamali Street	728	10-05-2012	99,723
21	Const. of CC Block at Mushtaq Khoso Street Phoul Bagh Mohalla P-1	591	27-03-2013	82,357
22	Const. of CC Block at Mushtaq Khoso Street Phoul Bagh Mohalla P-2	595	23-03-2013	84,561
23	Const. of CC Drain and RCC Cross at Akbar Jakhрани House	572	23-03-2013	91,669
24	Const. of CC Block at Mushtaq Khoso Street Phoul Bagh Mohalla P-IV	597	27-03-2013	61,610
25	Const. of RCC cross of town Jacobabad	674	10-04-2012	90,133
26	Const. of RCC cross of town Jacobabad	682	13-04-2012	97,406
27	Cleaning of Sewerage Line various Places of TMA Jacobabad.	676	11-04-2012	99,881
28	Cleaning of Sewerage Line various Places of TMA Jacobabad.	685	16-04-2012	99,881
29	Rectification of Leakages in Distribution System 3" Dia for R/W Scheme farqeer Din	662	03-04-2012	97,837
30	Rectification of Leakages in Distribution System 3" Dia for R/W Scheme Qadir pur	687	17-04-2012	96,241
31	Rectification of Leakages in Distribution System 3" Dia for R/W Scheme Haji Lakhmir Brohi	681	13-04-2012	96,241
32	Rectification of Leakages in Distribution System 3" Dia for R/W Scheme Nawazo Jagir	679	12-04-2012	97,828
33	Rectification of Leakages in Distribution System 3" Dia for R/W Scheme Ramzan Pur	672	09-04-2012	96,241
34	Rectification of Leakages in Distribution System 3" Dia for R/W Scheme Ali Bux	670	07-04-2012	97,828

[Amount in Rupees]

<b>Sr.</b>	<b>Nature of Work</b>	<b>W. O No.</b>	<b>W.O. Date</b>	<b>Amount</b>
35	Cleaning of Sewerage Line various Places of TMA Jacobabad	668	06-04-2012	99,881
36	Const. of RCC cross of town Jacobabad	668	05-04-2012	90,133
37	Rectification of Leakages in Distribution System 3" Dia for R/W Scheme Dado Deno	664	04-04-2012	96,241
38	Const. of CC Drain and RCC Cross of Various Places Dhakhan Mohalla	625	06-04-2012	76,262
39	Const. of Cc Drain & RCC Cross Near Dr. Vikram Center	748	15-05-2012	98,497
40	Const. of Cc Drain & RCC Cross Near Dr. Iqbal Kato	Nil	Nil	99,444
41	Const. of Cc Drain & RCC Cross Near Afzal Khan Khoso Road	Nil	Nil	99,553
42	Const. of Cc Drain & RCC Cross Near SSP Nadir Khan Khoso House	Nil	Nil	84,600
43	Const. of Cc Drain & RCC Cross Near Dr. Vikram Center	Nil	Nil	99,028
44	Const. of CC Drain & Rcc Cross at Various Places of the town	557	26-03-2012	92,355
45	Const. of CC Drain & Rcc Cross at Various Places of the town	558	08-03-2012	91,567
46	Repair of 12"dia Drainage pipe Line	779	28-06-2013	84,600
47	Repair of 12"dia Water pipe Line	722	28-06-2013	87,700
48	Repair of 12"dia Drainage pipe Line	815	28-06-2013	87,700
49	Repair of 12"dia Drainage pipe Line	881	28-06-2013	87,700
50	Supply/Fixing of Sodium Bulb Mercury Light Session Judge Road	554	05-03-2012	97,122
51	Supply/Fixing of Sodium Bulb Mercury Light Session Judge Road	556	06-03-2012	97,122
52	Supply/Fixing of Sodium Bulb Mercury Light Session Judge Road	552	03-02-2012	97,122
53	Supply/Fixing of Sodium Bulb Mercury Light Session Judge Road	550	02-03-2012	48,561
54	Cleaning of Sewerage Line various Places of TMA Jacobabad City	553	16-07-2012	99,711
55	Cleaning of Sewerage Line various Places of TMA Jacobabad City	552	13-07-2012	99,711
56	Removal of Solid Waste from Various Places	551	12-07-2012	99,000
57	Removal of Solid Waste from Various Places	550	12-07-2012	99,000
58	Purchase of Street Light Material	1046	11-04-2013	84,500
59	Purchase of Street Light Material	1045	11-04-2013	97,500
60	Purchase of Street Light Material	1044	11-04-2013	84,000
61	Purchase of Street Light Material	1053	15-04-2013	89,800
62	Purchase of Street Light Material	1054	15-04-2013	97,500
63	Purchase of Street Light Material	1055	15-04-2013	95,000
64	Purchase of Street Light Material	1056	15-04-2013	45,000
65	Purchase of Street Light Material	911	05-03-2012	88,995
66	Purchase of Street Light Material	796	30-01-2012	97,200
67	Purchase of Street Light Material	828	13-02-2012	98,200
68	Purchase of Street Light Material	867	23-02-2012	93,400
<b>Total</b>				<b>6,338,684</b>

**Annexure-XXVII**  
**(Para No. 1.2.11.1)**

**XXVII. Detail of Doubtful Payments**

[Amount in Rupees]

Sr.	Cheque No.	Date	Amount	Name of payee	Sr.	Cheque No.	Date	Amount	Name of payee
1	1719654	02-07-2012	2,000,000	TMA Kashmore	25	1732041	26-11-2012	750,000	Manager HBL Kashmore
2	1719655	02-07-2012	2,000,000	-do-	26	1732045	10-12-2012	2,000,000	-do-
3	1719656	02-07-2012	1,000,000	-do-	27	1732046	10-10-2012	2,000,000	-do-
4	1719657	17-07-2012	200,000	Manager HBL Kashmore	28	1732047	10-10-2012	2,000,000	-do-
5	1719664	30-07-2012	1,500,000	-do-	29	1732048	10-10-2012	2,000,000	-do-
6	1719670	06-08-2012	1,500,000	-do-	30	1750645	07-01-2013	1,500,000	-do-
7	1719671	06-08-2012	1,500,000	-do-	31	1750646	07-01-2013	1,500,000	-do-
8	3655774	13-08-2012	2,000,000	-do-	32	1750647	07-01-2013	1,600,000	-do-
9	3655780	13-08-2012	1,000,000	-do-	33	1750648	07-01-2013	1,000,000	-do-
10	1726302	30-08-2012	2,000,000	-do-	34	1750649	07-01-2013	1,500,000	-do-
11	1726303	30-08-2012	1,281,951	-do-	35	1750650	07-01-2013	500,000	-do-
12	1726315	08-10-2012	2,500,000	-do-	36	141651	11-01-2013	1,500,000	-do-
13	1726316	08-10-2012	1,500,000	-do-	37	141652	11-01-2013	1,500,000	-do-
14	1726321	08-10-2012	1,500,000	-do-	38	141653	11-01-2013	500,000	-do-
15	1726323	08-10-2012	2,500,000	-do-	39	141663	27-01-2013	1,000,000	-do-
16	1726324	08-10-2012	585,000	-do-	40	141664	27-01-2013	1,000,000	-do-
17	1759726	10-10-2012	1,500,000	-do-	41	10020043	13-02-2013	1,000,000	-do-
18	1759741	16-10-2012	600,000	-do-	42	10020049	13-02-2013	1,000,000	-do-
19	1759745	16-10-2012	800,000	-do-	43	10020060	25-02-2013	1,000,000	-do-
20	1759748	24-10-2012	50,000,000	-do-	44	10020061	25-02-2013	1,000,000	-do-
21	1732026	02-11-2012	2,000,000	-do-	45	10020062	25-02-2013	500,000	-do-
22	1732027	02-11-2012	2,000,000	-do-	46	10020081	01-04-2013	300,000	-do-
23	1732028	02-11-2012	425,000	-do-	47	10020117	02-05-2013	200,000	-do-
24	1732040	26-11-2012	1,000,000	-do-					
<b>Total Amount</b>								<b>109,741,951</b>	

**Annexure-XXVIII**  
**(Para No. 1.2.12.1)**

**XXVIII. Non-Production of Record**

(Rupees in Million)

S. No.	Description	Amount
<b>Chief Officer, District Council, District Kashmir at Kandhkot</b>		
1	Cash Book	
2	Deposit Register (Security Deposit)	2.820
3	Progressive statement (physical & financial) of development work	
4	Copy of rent/lease agreement of shops & plots	
5	Personal files/service books of the staff	
6	Detail of accommodation provided to officers/employees of the office	
7	List of unserviceable items	
<b>Town Officer, Town Committee, Kashmir, District Kashmir @ Kandhkot</b>		
1	Bank Statement (partial)	392.623
2	Personal files & Service Books of Officers & Staff	-
<b>TMA Kandhkot, District Kashmir @ Kandhkot</b>		
1	Bills of salary / pension / Gratuity of staff	203.700
2	Detail of expenditure incurred on development works during 2011-12 & 2012-13.	13.432
3	Progressive statement (physical & financial) of development work upto 2012-13.	
4	Bank Statements for 2011-12 & 2012-13.	
5	Copy of rent agreements & contract agreements.	
6	Personal files / service books of the staff.	
7	Detail of arrears of recoverable amount.	
8	List of unserviceable items.	
<b>TMA Tangwani, District Kashmir</b>		
1	Detail of staff on daily wages	4.800
2	Bills of salary / pension / Gratuity of staff	44.110
3	Progressive statement (physical & financial) of development work upto 2012-13	
4	Bank Statements	
5	Detail purchase of Vehicle (Suzuki Cultus)	1.015
6	Detail of purchase of Messi Tractor	0.609
7	Copy of rent agreements & contract agreements	
8	Personal files / service books of the staff	
9	Detail of arrears of recoverable amount	
10	List of unserviceable items	
11	Dead Stock Register	
<b>Total</b>		<b>663.109</b>

**Annexure-XIX**  
**(Para No. 1.2.13.1)**

**XXIX. Un-authorized Award of works**

(Rupees in Million)

S. No.	Name of scheme	Estimated Cost	Annexure C Category	Annexure C Code
1	Construction metalled road village Mir Haider Ali Khan Bajarani	5.000	Civil Engineering construction	CE01
2	Construction metalled road village Meeral Khan Bajarani to village Mahem Khan Bajkani	3.000	Civil Engineering construction	CE01
3	Cleaning clearance Tangwani Maiz Town Tangwani	3.000	Civil Engineering construction	CE09
4	Construction envacrate block village Amir Ali Khan Bajarani	3.000	Civil Engineering construction	CE10
5	Construction of envacrate block town Karampur	5.000	Civil Engineering construction	CE10
6	Construction of envacrate block town village Taj Muhammad Dahani UC Gulwali	5.000	Civil Engineering construction	CE10
7	Construction of Drain Karampur town	4.000	Civil Engineering construction	CE09
8	Construction of compound wall graveyard Doulat Shah Karampur	3.000	Civil Engineering construction	CE10
9	Construction of bridge over Unar Shaikh village Rehamdil Khan Bajkani UC Gulwali	2.000	Civil Engineering construction	CE02
10	Construction CC drain & envacrate bock village Ameer Ali Khan Bajarani	3.000	Civil Engineering construction	CE09
11	Repair of metalled road from Indus Shikarpur road to village Mir Imtiaz Ali Khan bijarani	5.000	Civil Engineering construction	CE01
12	Construction of envacrate block village khawand Bux Nandwani UC Saifal	3.000	Civil Engineering construction	CE10
13	Construction of envacrate block village Mansoor Ali Khan Bijarani UC Karampur	5.000	Civil Engineering construction	CE10
14	Construction of envacrate block village Haji Noordin Nindwani UC Jamal	5.000	Civil Engineering construction	CE10
15	Construction of CC block village Mir Hyder Ali Khan Bajarani	5.000	Civil Engineering construction	CE10
16	Construction of single spin culverts various villages Taluka Tangwani	3.000	Civil Engineering construction	CE02
17	Construction of CC block Karampur Town	4.000	Civil Engineering construction	CE10
18	Repair of metalled road from village Jewo Malik Road to Sardar Mir Sher M. Khan Bijarani Mari road Saifal	5.000	Civil Engineering construction	CE01
19	Construction of metaled road from Mir Hyder Ali Khan Bajarani road to Mir Sheraz Ali Khan Bijarani UC Karampur	5.000	Civil Engineering construction	CE01



(Rupees in Million)

<b>S. No.</b>	<b>Name of scheme</b>	<b>Estimated Cost</b>	<b>Annexure C Category</b>	<b>Annexure C Code</b>
20	Construction of metaled road village Muqdam Shah Ali Nindwani UC Saifal.	5.000	Civil Engineering construction	CE01
21	Construction of metalled road Bijarabad road to disposal via graveyard	3.000	Civil Engineering construction	CE02
22	Construction of metalled road from Eidgah to Bhatti Mohalla via Bijarabad.	3.000	Civil Engineering construction	CE03
23	Construction of metalled road from main bazar of town Tangwani.	5.000	Civil Engineering construction	CE04
24	Construction of RCC nala main Bazar of town Tangwani	5.000	Civil Engineering construction	CE09
25	Construction of CC drain town Tangwani.	5.000	Civil Engineering construction	CE09
26	Construction of CC block & envacrate block town Tangwani.	5.000	Civil Engineering construction	CE10
27	Repair of CC drain town Tangwani.	3.000	Civil Engineering construction	CE09
<b>Total</b>		<b>110.000</b>		

**Annexure-XXX**  
**(Para No. 1.2.13.3)**

**XXX. Details of procurements by splitting**

(Amount in Rupees)

S. No.	Cheque No. / Date	Paid to	Particulars	Amount
1	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,496
2	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,496
3	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,496
4	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,496
5	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,496
6	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
7	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,760
8	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,760
9	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,760
10	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Removal of Solid Waste	95,976
11	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Removal of Solid Waste	95,976
12	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Removal of Solid Waste	95,976
13	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Removal of Solid Waste	95,976
14	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
15	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,285
16	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,285
17	128648 / 26-07-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,285
18	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
19	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
20	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,482
21	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,482
22	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,482
23	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor,	Purchase of RCC Pipes	95,635
24	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of RCC Pipes	95,635
25	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of RCC Pipes	95,635
26	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of RCC Pipes	95,635
27	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of RCC Pipes	95,635
28	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of hand Pump	95,760
29	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of hand Pump	95,760
30	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of hand Pump	95,760
31	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of hand Pump	95,760
32	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of hand Pump	95,760
33	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
34	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
35	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,424
36	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,424
37	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,784
38	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,784
39	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,712

(Amount in Rupees)

S. No.	Cheque No. / Date	Paid to	Particulars	Amount
40	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,712
41	128660 / 13-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,760
42	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
43	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
44	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
45	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
46	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
47	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
48	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
49	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
50	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,496
51	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Removal of Solid Waste	95,976
52	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Removal of Solid Waste	95,976
53	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Removal of Solid Waste	95,976
54	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,880
55	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,880
56	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,837
57	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,837
58	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of RCC Pipes	95,635
59	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of RCC Pipes	95,635
60	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of RCC Pipes	95,635
61	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of hand Pump	95,760
62	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of hand Pump	95,760
63	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of hand Pump	95,760
64	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,520
65	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,520
66	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,904
67	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,928
68	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,928
69	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,760
70	1326961 / 15-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,760
71	1326969 / 17-08-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
72	1326969 / 17-08-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
73	1326969 / 17-08-2012	Mr. Iltaf Hussain Contractor	Purchase, of DDT powder	95,040
74	1326969 / 17-08-2012	Mr. Iltaf Hussain Contractor	Purchase, of Lime powder	95,040
75	1326969 / 17-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
76	1326969 / 17-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
77	1326969 / 17-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,880
78	1326969 / 17-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,880
79	1326969 / 17-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,837
80	1326969 / 17-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,760
81	1326969 / 17-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,760
82	1326969 / 17-08-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,760
83	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Removal of Solid Waste	95,976
84	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Removal of Solid Waste	95,976

(Amount in Rupees)

S. No.	Cheque No. / Date	Paid to	Particulars	Amount
85	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Removal of Solid Waste	95,976
86	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Removal of Solid Waste	95,976
87	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Removal of Solid Waste	95,976
88	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,438
89	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,530
90	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
91	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
92	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
93	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
94	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
95	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,496
96	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,496
97	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,496
98	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,496
99	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,496
100	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
101	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
102	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
103	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
104	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
105	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,376
106	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,952
107	1326970 / 06-09-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	94,224
108	1326972 / 11-09-2012	Mr. Ahsan Ali	Purchase of DDT powder	95,040
109	1326972 / 11-09-2012	Mr. Ahsan Ali	Purchase of DDT powder	95,040
110	1326972 / 11-09-2012	Mr. Ahsan Ali	Purchase of DDT powder	95,040
111	1326972 / 11-09-2012	Mr. Ahsan Ali	Purchase of DDT powder	95,040
112	1326972 / 11-09-2012	Mr. Ahsan Ali	Purchase of DDT powder	95,040
113	1326972 / 11-09-2012	Mr. Ahsan Ali	Purchase of DDT powder	95,040
114	1326972 / 11-09-2012	Mr. Ahsan Ali	Purchase of DDT powder	95,040
115	1326972 / 11-09-2012	Mr. Ahsan Ali	Purchase of DDT powder	95,040
116	1326972 / 11-09-2012	Mr. Ahsan Ali	Purchase of DDT powder	95,040
117	1326972 / 11-09-2012	Mr. Ahsan Ali	Removal of Debris	95,496
118	1326972 / 11-09-2012	Mr. Ahsan Ali	Removal of Debris	95,496
119	1326972 / 11-09-2012	Mr. Ahsan Ali	Removal of Debris	95,496
120	1326972 / 11-09-2012	Mr. Ahsan Ali	Removal of Debris	95,496
121	1326972 / 11-09-2012	Mr. Ahsan Ali	Removal of Debris	95,496
122	1326973 / 11-09-2012	Mr. Ahsan Ali	Purchase of Electric Material	95,664
123	1326973 / 11-09-2012	Mr. Ahsan Ali	Purchase of Electric Material	95,664
124	1326973 / 11-09-2012	Mr. Ahsan Ali	Purchase of Electric Material	95,616
125	1326973 / 11-09-2012	Mr. Ahsan Ali	Purchase of Electric Material	95,616
126	1326973 / 11-09-2012	Mr. Ahsan Ali	Purchase of Electric Material	95,304
127	1326973 / 11-09-2012	Mr. Ahsan Ali	Purchase of Electric Material	95,304
128	1326973 / 11-09-2012	Mr. Ahsan Ali	Purchase of Electric Material	95,760
129	1326973 / 11-09-2012	Mr. Ahsan Ali	Purchase of Electric Material	95,760

(Amount in Rupees)

S. No.	Cheque No. / Date	Paid to	Particulars	Amount
130	1326973 / 11-09-2012	Mr. Ahsan Ali	Purchase of Electric Material	95,760
131	1326973 / 11-09-2012	Mr. Ahsan Ali	Purchase of Electric Material	95,760
132	1326973 / 11-09-2012	Mr. Ahsan Ali	Removal of Solid Waste	95,976
133	1326973 / 11-09-2012	Mr. Ahsan Ali	Removal of Solid Waste	95,976
134	1326973 / 11-09-2012	Mr. Ahsan Ali	Removal of Solid Waste	95,976
135	1326983 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,074
136	1326983 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Sanitary Material	95,539
137	1326983 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of RCC Pipes	95,635
138	1326983 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of RCC Pipes	95,635
139	1326983 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of RCC Pipes	95,635
140	1326983 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of hand Pump	95,760
141	1326983 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of hand Pump	95,760
142	1326983 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
143	1326983 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
144	1326983 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
145	1326988 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
146	1326988 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
147	1326988 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of DDT powder	95,040
148	1326988 / 10-10-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,496
149	1326988 / 10-10-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,496
150	1326988 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,400
151	1326988 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,016
152	1326988 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,856
153	1326988 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,760
154	1326988 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,760
155	1326988 / 10-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,760
156	1326988 / 10-10-2012	Mr. Iltaf Hussain Contractor	Removal of Solid Waste	95,976
157	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,760
158	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,760
159	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,760
160	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,760
161	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,760
162	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Removal of Debris	95,760
163	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,424
164	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,904
165	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,304
166	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,760
167	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Electric Material	95,760
168	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of hand Pump	95,630
169	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of hand Pump	95,630
170	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of hand Pump	95,630
171	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of hand Pump	95,630
172	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of hand Pump	95,630
173	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
174	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040

(Amount in Rupees)

S. No.	Cheque No. / Date	Paid to	Particulars	Amount
175	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
176	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
177	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Lime powder	95,040
178	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Canvas pipe	93,600
179	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Canvas pipe	93,600
180	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Canvas pipe	93,600
181	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Canvas pipe	93,600
182	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Canvas pipe	93,600
183	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Canvas pipe	93,600
184	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Section pipe	95,040
185	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Section pipe	95,040
186	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Section pipe	95,040
187	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Section pipe	95,040
188	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Section pipe	95,040
189	1326992 / 23-10-2012	Mr. Iltaf Hussain Contractor	Purchase of Section pipe	95,040
190	1328972 / 01-04-2013	M/S Soni Tire House Kandhkot	Tyres & Battery for sanitation vehicle	92,352
191	1328973	M/S Soni Electric Store Kandhkot	Purchase of Electric Material	95,760
192	1328973	M/S Soni Electric Store Kandhkot	Purchase of Electric Material	95,760
193	1328973	M/S Soni Electric Store Kandhkot	Purchase of Electric Material	95,760
194	1328973	M/S Soni Electric Store Kandhkot	Purchase of Electric Material	95,760
195	1328973	M/S Soni Electric Store Kandhkot	Purchase of Electric Material	95,568
196	1328973	M/S Soni Electric Store Kandhkot	Purchase of Electric Material	95,568
197	1328973	M/S Soni Electric Store Kandhkot	Purchase of Electric Material	95,544
198	1328973	M/S Soni Electric Store Kandhkot	Purchase of Electric Material	95,544
199	1328977 / 10-04-2013	Mr. Shahdad Khan Contractor	Purchase of DDT powder	95,386
200	1328977 / 10-04-2013	Mr. Shahdad Khan Contractor	Purchase of DDT powder	95,386
201	1328977 / 10-04-2013	Mr. Shahdad Khan Contractor	Purchase of DDT powder	95,386
202	1328977 / 10-04-2013	Mr. Shahdad Khan Contractor	Removal of Debris	95,760
203	1328977 / 10-04-2013	Mr. Shahdad Khan Contractor	Removal of Debris	95,760
204	1328977 / 10-04-2013	Mr. Shahdad Khan Contractor	Purchase of Electric Material	94,656
205	1328977 / 10-04-2013	Mr. Shahdad Khan Contractor	Purchase of Electric Material	94,656
206	1328977 / 10-04-2013	Mr. Shahdad Khan Contractor	Purchase of Electric Material	94,944
207	1328977 / 10-04-2013	Mr. Shahdad Khan Contractor	Purchase of Electric Material	95,760
208	1328977 / 10-04-2013	Mr. Shahdad Khan Contractor	Purchase of Electric Material	95,760
209	1328977 / 10-04-2013	Mr. Shahdad Khan Contractor	Removal of Solid Waste	95,976
210	1328977 / 10-04-2013	Mr. Shahdad Khan Contractor	Removal of Solid Waste	95,976
211	1328980 / 18-04-2013	M/S Allahdad & co	Purchase of DDT powder	95,386
212	1328980 / 18-04-2013	M/S Allahdad & co	Purchase of DDT powder	95,386
213	1328980 / 18-04-2013	M/S Allahdad & co	Purchase of DDT powder	95,386
214	1328980 / 18-04-2013	M/S Allahdad & co	Purchase of DDT powder	95,386
215	1328980 / 18-04-2013	M/S Allahdad & co	Removal of Debris	95,760
216	1328980 / 18-04-2013	M/S Allahdad & co	Removal of Debris	95,760
217	1328980 / 18-04-2013	M/S Allahdad & co	Purchase of Electric Material	94,656
218	1328980 / 18-04-2013	M/S Allahdad & co	Purchase of Electric Material	94,944

(Amount in Rupees)

S. No.	Cheque No. / Date	Paid to	Particulars	Amount
219	1328980 / 18-04-2013	M/S Allahdad & co	Removal of Solid Waste	95,976
220	1328980 / 18-04-2013	M/S Allahdad & co	Removal of Solid Waste	95,976
221	1328980 / 18-04-2013	M/S Allahdad & co	Purchase of Sanitary Material	95,765
222	1328980 / 18-04-2013	M/S Allahdad & co	Purchase of Sanitary Material	95,170
223	1328980 / 18-04-2013	M/S Allahdad & co	Purchase of hand Pump	95,630
224	1328980 / 18-04-2013	M/S Allahdad & co	Purchase of hand Pump	95,630
225	1328980 / 18-04-2013	M/S Allahdad & co	Purchase of hand Pump	95,630
226	1328980 / 18-04-2013	M/S Allahdad & co	Purchase of Lime powder	95,040
227	1328980 / 18-04-2013	M/S Allahdad & co	Purchase of Lime powder	95,040
228	1328980 / 18-04-2013	M/S Allahdad & co	Purchase of Lime powder	95,040
229	1328980 / 18-04-2013	M/S Allahdad & co	Purchase of Lime powder	95,040
230	1328989 / Nil	Mr. Tariq Ali Contractor	Purchase of DDT powder	95,386
231	1328989 / Nil	Mr. Tariq Ali Contractor	Purchase of DDT powder	95,386
232	1328989 / Nil	Mr. Tariq Ali Contractor	Purchase of DDT powder	95,386
233	1328989 / Nil	Mr. Tariq Ali Contractor	Purchase of DDT powder	95,386
234	1328989 / Nil	Mr. Tariq Ali Contractor	Purchase of DDT powder	95,386
235	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Removal of Debris	95,760
236	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Removal of Debris	95,760
237	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Removal of Debris	95,760
238	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Electric Material	95,640
239	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Electric Material	95,640
240	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Electric Material	95,064
241	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Electric Material	95,064
242	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Electric Material	95,760
243	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Electric Material	95,760
244	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Electric Material	95,760
245	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Electric Material	95,760
246	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Removal of Solid Waste	95,976
247	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Removal of Solid Waste	95,976
248	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Sanitary Material	95,544
249	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Sanitary Material	95,544
250	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Sanitary Material	94,416
251	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Sanitary Material	94,416
252	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of RCC Pipes	95,635
253	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of RCC Pipes	95,635
254	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of RCC Pipes	95,635
255	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of RCC Pipes	95,635
256	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Lime powder	95,040
257	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Lime powder	95,040
258	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Lime powder	95,040
259	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Lime powder	95,040
260	1328989 / 06-05-2013	Mr. Tariq Ali Contractor	Purchase of Lime powder	95,040
261	/13-05-2013	M/S Allahdad & co	Purchase of DDT powder	95,386
262	/13-05-2013	M/S Allahdad & co	Purchase of DDT powder	95,386
263	/13-05-2013	M/S Allahdad & co	Purchase of DDT powder	95,386

(Amount in Rupees)

<b>S. No.</b>	<b>Cheque No. / Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>
264	/13-05-2013	M/S Allahdad & co	Removal of Debris	95,760
265	/13-05-2013	M/S Allahdad & co	Removal of Debris	95,760
266	/13-05-2013	M/S Allahdad & co	Removal of Debris	95,760
267	/13-05-2013	M/S Allahdad & co	Purchase of Electric Material	95,376
268	/13-05-2013	M/S Allahdad & co	Purchase of Electric Material	94,800
269	/13-05-2013	M/S Allahdad & co	Purchase of Electric Material	95,760
270	/13-05-2013	M/S Allahdad & co	Removal of Solid Waste	95,976
271	/13-05-2013	M/S Allahdad & co	Removal of Solid Waste	95,976
272	/13-05-2013	M/S Allahdad & co	Removal of Solid Waste	95,976
273	/13-05-2013	M/S Allahdad & co	Purchase of Sanitary Material	95,669
274	/13-05-2013	M/S Allahdad & co	Purchase of Sanitary Material	95,669
275	/13-05-2013	M/S Allahdad & co	Purchase of Sanitary Material	95,462
276	/13-05-2013	M/S Allahdad & co	Purchase of RCC Pipes	95,635
277	/13-05-2013	M/S Allahdad & co	Purchase of RCC Pipes	95,635
278	/13-05-2013	M/S Allahdad & co	Purchase of RCC Pipes	95,635
279	/13-05-2013	M/S Allahdad & co	Purchase of Lime powder	95,040
280	/13-05-2013	M/S Allahdad & co	Purchase of Lime powder	95,040
281	/13-05-2013	M/S Allahdad & co	Purchase of Lime powder	95,040
<b>Total</b>				<b>26,813,556</b>



**Annexure-XXXI**  
**(Para No. 1.2.13.8)**

**XXXI. Detail of Wasteful Expenditure on Account of Removal of Debris & Solid Waste**

[Amount in Rupees]

Sr.	Cheque No.	Date	Amount	Description	Cash book Page No
1	141680	19-03-2013	390,750	On Account of Removal of Debris	259
2	10020041	13-02-2013	593,250	On Account of Removal of Debris	1
3	10020042	13-02-2013	406,750	On Account of Removal of Debris	1
4	10020048	13-02-2013	377,000	On Account of Removal of Solid Waste	2
5	10020064	28-03-2013	352,388	On Account of Removal of Debris	8
6	10020071	01-04-2013	596,000	On Account of Removal of Debris	11
7	10020073	01-04-2013	530,930	On Account of Removal of Debris	11
8	10020074	01-04-2013	519,690	On Account of Removal of Solid Waste	11
9	10020083	05-04-2013	495,390	On Account of Removal of Debris	13
10	10020084	05-04-2013	463,950	On Account of Removal of Debris	13
11	10020086	05-04-2013	415,432	On Account of Removal of Debris	13
12	10020087	08-04-2013	749,100	On Account of Removal of Solid Waste	13
13	10020089	08-04-2013	165,000	On Account of Removal of Debris	13
14	10020106	26-04-2013	510,920	On Account of Removal of Debris	18
15	10020110	30-04-2013	530,710	On Account of Removal of Solid Waste	19
16	100201121	02-05-2013	616,000	On Account of Removal of Debris	22
17	100201124	14-05-2013	275,000	On Account of Removal of Solid Waste	23
18	100201126	15-05-2015	302,320	On Account of Removal of Debris	23
19	10152003	20-06-2013	250,000	On Account of Removal of Debris	29
<b>Total Amount</b>			<b>8,540,580</b>		

**Annexure-XXXII**  
**(Para No. 1.2.13.9)**

**XXXII. Non-Remittance of Income Tax into Govt. Treasury**

[Amount in Rupees]

S. No.	Name of work	Name of contractor	Work Order #	Bill #	Amount of bill	Income Tax deducted
<b>Chief Officer, District Council, District Kashmir at Kandhkot</b>						
1	Recondition of road and retaining of wall village Muhammad Mured Khan Nandwani and Fareed Khan Nandwani Taluka Tangwani.	Mr. Ghulam Hyder	18/B	1st R.A bill	8,707,767	522,466
2	Recondition of road and retaining of wall village Muhammad Mured Khan Nandwani and Fareed Khan Nandwani Taluka Tangwani.	Mr. Ghulam Hyder	18/B	2nd R.A bill	1,660,113	99,607
3	Recondition of road and retaining of wall village Muhammad Mured Khan Nandwani and Fareed Khan Nandwani Taluka Tangwani.	Mr. Ghulam Hyder	18/B	3rd R.A bill	523,335	31,400
4	Const. of culverts & envacrate block & earth filling Katchi Sarak in streets of all villages of U.C Akhero, U.C Doulat Pur, U.C Kachli, U.C Malhar Taluka Kandhkot & U.C Saifal Taluka Tangwani.	Mr. Mushtaq Ahmed	18/B	1st R.A bill	10,319,680	619,181
5	Const. of culverts & envacrate block & earth filling Katchi Sarak in streets of all villages of U.C Akhero, U.C Doulat Pur, U.C Kachli, U.C Malhar Taluka Kandhkot & U.C Saifal Taluka Tangwani.	Mr. Mushtaq Ahmed	18/B	2nd R.A bill	6,505,621	390,337
6	Const. of culverts & envacrate block & earth filling Katchi Sarak in streets of all villages of U.C Akhero, U.C Doulat Pur, U.C Kachli, U.C Malhar Taluka Kandhkot & U.C Saifal Taluka Tangwani.	Mr. Mushtaq Ahmed	18/B	3rd R.A bill	174,421	10,465
<b>Sub-Total</b>					<b>27,890,937</b>	<b>1,673,456</b>
<b>TMA Kandhkot, District Kashmir @ Kandhkot</b>						
1	Development works 2011-12				8,620,041	517,202
2	Development works 2012-13				4,811,535	288,692
<b>Sub-Total</b>					<b>13,431,576</b>	<b>805,894</b>
<b>Grand Total</b>					<b>41,322,513</b>	<b>2,479,350</b>

**Annexure-XXXIII**  
**(Para No. 1.2.13.11)**

**XXXIII. Details of Non-Recovery of Rent of Property**

(Amount in Rupees)

<b>S. No.</b>	<b>Description of receipt</b>	<b>No. of Shops</b>	<b>Amount per Month</b>	<b>Amount per Year</b>
1	Library Market	15	7,500	90,000
2	Fish Market & Meat Market	11	4,000	48,000
3	Cloth Market	11	10,400	124,800
4	Tower Market	22	11,000	132,000
5	Mochi Market	24	6,900	82,800
6	Police Line Market	22	8,800	105,600
7	Haji Muhammad Akram Khan Market	22	16,830	201,960
8	Sabzi Market	28	14,000	168,000
9	Car Stand Market	27	16,200	194,400
10	Sabzi Wak Mandi	13	10,400	124,800
11	Municipal Shops at various places	90	9,083	108,996
12	Cabins in various places	75	6,250	75,000
13	Plate form at various places	133	9,300	111,600
14	Chapras at various places	240	18,000	216,000
<b>Total</b>		<b>733</b>	<b>148,663</b>	<b>1,783,956</b>
<b>Total Rent to be collected during 2011-12</b>				<b>1,783,956</b>
<b>Actual rent collected during 2011-12</b>				<b>766,143</b>
<b>Arrears for 2011-12</b>				<b>1,017,813</b>
<b>Total Rent to be collected during 2012-13</b>				<b>1,783,956</b>
<b>Actual rent collected during 2012-13</b>				<b>796,143</b>
<b>Arrears of rent for 2012-13</b>				<b>987,813</b>
<b>Total arrears of rent for 2011-12 &amp; 2012-13</b>				<b>2,005,626</b>

**Annexure-XXIV**  
**(Para No. 1.2.13.13)**

**XXXIV. Expenditure by way of Splitting**

(Amount in Rupees)

<b>S. No.</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Name of Supplier</b>	<b>Amount</b>	<b>Description</b>
1	1348834	18-05-2012	M/S Nadir Ali sanitary Store	100,000	Purchase of Jubal Joint
2	14779941	25-07-2011	M/S Ajeet Kumar Sanitary Store	88,760	Purchase of Jubal Joint
3	14779951	26-07-2011	M/S Nadir Ali sanitary Store	97,990	Purchase of Jubal Joint
4	14779948	25-07-2011	M/S Ajeet Kumar Sanitary Store	89,120	Purchase of Sanitary Material
5	1384832	17-05-2012	M/S Nadir Ali sanitary Store	100,000	Purchase of Sanitary Material
6	1348834	18-05-2012	M/S Nadir Ali sanitary Store	97,500	Purchase of Iron Carts
7	1348835	18-05-2012	M/S Nadir Ali sanitary Store	97,500	Purchase of Iron Carts
8	1384832	17-05-2012	M/S Nadir Ali sanitary Store	100,000	Purchase of Hand Pumps
9	14779960	26-07-2011	M/S Sahil Electronics	44,995	Purchase of Electrical Material
10	14779963	01-07-2011	M/S Nadir Ali sanitary Store	100,000	Purchase of Hand Pumps
11	1348833	17-05-2012	M/S Shah Nawaz	90,000	Hire of Crane for Silt Clearance
12	1348836	18-05-2012	M/S Mashooq Ali	99,280	Lifting of Garbage
13	1348833	17-05-2012	M/S Shah Nawaz	99,000	Hire of Crane for Silt Clearance
14	1348833	17-05-2012	M/S Shah Nawaz	63,125	Lifting of Garbage
15	14779959	26-07-2011	M/S Muhammad Nawaz	82,800	Lifting of Garbage
<b>Total</b>				<b>1,350,070</b>	

**Annexure-XXXV**  
**(Para No. 1.2.13.14)**

**XXXV. Non-Deduction of Income Tax**

[Amount in Rupees]

S. No.	Ch # / Date	Particulars	Amount	Rate of I. Tax	Amount of I. Tax
<b>2011-12</b>					
1	52246340/ 28-07-2011	Purchase of Lime powder	95,040	3.50%	3,326
2	52246340 / 28-07-2011	Purchase of Lime powder	95,040	3.50%	3,326
3	52246340 / 28-07-2011	Purchase of Lime powder	95,040	3.50%	3,326
4	52246340 / 28-07-2011	Purchase of Lime powder	95,040	3.50%	3,326
5	52246340 / 28-07-2011	Purchase of Lime powder	95,040	3.50%	3,326
6	112902 / 12-08-2011	Purchase of Lime powder	95,040	3.50%	3,326
7	112902 / 12-08-2011	Purchase of Lime powder	95,040	3.50%	3,326
8	112902 / 12-08-2011	Purchase of Lime powder	95,040	3.50%	3,326
9	112902 / 12-08-2011	Purchase of Lime powder	95,040	3.50%	3,326
10	112921 / 05-09-2011	Purchase of Lime powder	95,040	3.50%	3,326
11	112921 / 05-09-2011	Purchase of Lime powder	95,040	3.50%	3,326
12	112921 / 05-09-2011	Purchase of Lime powder	95,040	3.50%	3,326
13	112921 / 05-09-2011	Purchase of Lime powder	95,040	3.50%	3,326
14	112921 / 05-09-2011	Purchase of Lime powder	95,040	3.50%	3,326
15	52246340 / 28-07-2011	Purchase of Hand Pumps	95,760	3.50%	3,352
16	52246340 / 28-07-2011	Purchase of Hand Pumps	95,760	3.50%	3,352
17	52246340 / 28-07-2011	Purchase of Hand Pumps	95,760	3.50%	3,352
18	52246340 / 28-07-2011	Purchase of Hand Pumps	95,760	3.50%	3,352
19	52246340 / 28-07-2011	Purchase of Hand Pumps	95,760	3.50%	3,352
20	112902 / 12-08-2011	Purchase of Hand Pumps	95,760	3.50%	3,352
21	112902 / 12-08-2011	Purchase of Hand Pumps	95,760	3.50%	3,352
22	112902 / 12-08-2011	Purchase of Hand Pumps	95,760	3.50%	3,352
23	112902 / 12-08-2011	Purchase of Hand Pumps	95,760	3.50%	3,352
24	112921 / 05-09-2011	Purchase of Hand Pumps	95,760	3.50%	3,352
25	112921 / 05-09-2011	Purchase of Hand Pumps	95,760	3.50%	3,352
26	112921 / 05-09-2011	Purchase of Hand Pumps	95,760	3.50%	3,352
27	112921 / 05-09-2011	Purchase of Hand Pumps	95,760	3.50%	3,352
28	52246339 / 25-07-2011	Purchase of RCC pipes	95,040	3.50%	3,326
29	52246339 / 25-07-2011	Purchase of RCC pipes	95,040	3.50%	3,326
30	52246339 / 25-07-2011	Purchase of RCC pipes	95,040	3.50%	3,326
31	52246339 / 25-07-2011	Purchase of RCC pipes	95,040	3.50%	3,326
32	112902 / 12-08-2011	Purchase of RCC pipes	95,040	3.50%	3,326
33	112902 / 12-08-2011	Purchase of RCC pipes	95,040	3.50%	3,326
34	112902 / 12-08-2011	Purchase of RCC pipes	95,040	3.50%	3,326
35	112902 / 12-08-2011	Purchase of RCC pipes	95,040	3.50%	3,326
36	112922 / 05-09-2011	Purchase of RCC pipes	95,040	3.50%	3,326
37	112922 / 05-09-2011	Purchase of RCC pipes	95,040	3.50%	3,326
38	112922 / 05-09-2011	Purchase of RCC pipes	95,040	3.50%	3,326

[Amount in Rupees]

S. No.	Ch # / Date	Particulars	Amount	Rate of I. Tax	Amount of I. Tax
39	112922 / 05-09-2011	Purchase of RCC pipes	95,040	3.50%	3,326
40	112922 / 05-09-2011	Purchase of RCC pipes	95,040	3.50%	3,326
41	112922 / 05-09-2011	Purchase of sanitary Material	95,837	3.50%	3,354
42	112922 / 05-09-2011	Purchase of sanitary Material	95,837	3.50%	3,354
43	112922 / 05-09-2011	Purchase of sanitary Material	95,837	3.50%	3,354
44	112922 / 05-09-2011	Purchase of sanitary Material	95,822	3.50%	3,354
45	112922 / 05-09-2011	Purchase of sanitary Material	95,822	3.50%	3,354
46	112922 / 05-09-2011	Purchase of sanitary Material	95,822	3.50%	3,354
47	52246339 / 25-07-2011	Purchase of sanitary Material	95,760	3.50%	3,352
48	52246339 / 25-07-2011	Purchase of sanitary Material	95,760	3.50%	3,352
49	52246339 / 25-07-2011	Purchase of sanitary Material	95,520	3.50%	3,343
50	52246339 / 25-07-2011	Purchase of sanitary Material	95,520	3.50%	3,343
51	52246339 / 25-07-2011	Purchase of sanitary Material	95,808	3.50%	3,353
52	52246339 / 25-07-2011	Purchase of sanitary Material	95,808	3.50%	3,353
53	112902 / 12-08-2011	Purchase of sanitary Material	95,818	3.50%	3,354
54	112902 / 12-08-2011	Purchase of sanitary Material	95,818	3.50%	3,354
55	112902 / 12-08-2011	Purchase of sanitary Material	95,818	3.50%	3,354
56	112902 / 12-08-2011	Purchase of sanitary Material	95,693	3.50%	3,349
57	112902 / 12-08-2011	Purchase of sanitary Material	95,693	3.50%	3,349
58	112902 / 12-08-2011	Purchase of sanitary Material	95,693	3.50%	3,349
59	112904 / 15-08-2011	Purchase of sanitary Material	95,846	3.50%	3,355
60	112904 / 15-08-2011	Purchase of sanitary Material	95,846	3.50%	3,355
61	112904 / 15-08-2011	Purchase of sanitary Material	95,813	3.50%	3,353
62	112904 / 15-08-2011	Purchase of sanitary Material	95,813	3.50%	3,353
63	112921 / 05-09-2011	Removal of Debris	95,760	6%	5,746
64	112921 / 05-09-2011	Removal of Debris	95,760	6%	5,746
65	112921 / 05-09-2011	Removal of Debris	95,760	6%	5,746
66	112921 / 05-09-2011	Removal of Debris	95,760	6%	5,746
67	112921 / 05-09-2011	Removal of Debris	95,760	6%	5,746
68	52246339 / 25-07-2011	Removal of Debris	95,040	6%	5,702
69	52246339 / 25-07-2011	Removal of Debris	95,040	6%	5,702
70	52246339 / 25-07-2011	Removal of Debris	95,040	6%	5,702
71	52246339 / 25-07-2011	Removal of Debris	95,040	6%	5,702
72	52246339 / 25-07-2011	Removal of Debris	95,040	6%	5,702
73	42902 / 12-08-2011	Removal of Debris	95,760	6%	5,746
74	42902 / 12-08-2011	Removal of Debris	95,761	6%	5,746
75	42902 / 12-08-2011	Removal of Debris	95,762	6%	5,746
76	42902 / 12-08-2011	Removal of Debris	95,763	6%	5,746
77	112904 / 15-08-2011	Removal of Debris	95,040	6%	5,702
78	112904 / 15-08-2011	Removal of Debris	95,040	6%	5,702
79	112904 / 15-08-2011	Removal of Debris	95,040	6%	5,702
<b>Sub-Total</b>			<b>7,540,130</b>		<b>304,453</b>
<b>2012-13</b>					
1	128648 / 26-07-12	Removal of Debris	95,496	6.0%	5,730
2	128648 / 26-07-12	Removal of Debris	95,496	6.0%	5,730

[Amount in Rupees]

S. No.	Ch # / Date	Particulars	Amount	Rate of I. Tax	Amount of I. Tax
3	128648 / 26-07-12	Removal of Debris	95,496	6.0%	5,730
4	128648 / 26-07-12	Removal of Debris	95,496	6.0%	5,730
5	128648 / 26-07-12	Removal of Debris	95,496	6.0%	5,730
6	128648 / 26-07-12	Purchase of DDT powder	95,040	3.5%	3,326
7	128648 / 26-07-12	Purchase of Electric Material	95,760	3.5%	3,352
8	128648 / 26-07-12	Purchase of Electric Material	95,760	3.5%	3,352
9	128648 / 26-07-12	Purchase of Electric Material	95,760	3.5%	3,352
10	128648 / 26-07-12	Removal of Solid Waste	95,976	6.0%	5,759
11	128648 / 26-07-12	Removal of Solid Waste	95,976	6.0%	5,759
12	128648 / 26-07-12	Removal of Solid Waste	95,976	6.0%	5,759
13	128648 / 26-07-12	Removal of Solid Waste	95,976	6.0%	5,759
14	128648 / 26-07-12	Purchase of Lime powder	95,040	3.5%	3,326
15	128648 / 26-07-12	Purchase of Sanitary Material	95,285	3.5%	3,335
16	128648 / 26-07-12	Purchase of Sanitary Material	95,285	3.5%	3,335
17	128648 / 26-07-12	Purchase of Sanitary Material	95,285	3.5%	3,335
18	128660 / 13-08-12	Purchase of DDT powder	95,040	3.5%	3,326
19	128660 / 13-08-12	Purchase of DDT powder	95,040	3.5%	3,326
20	128660 / 13-08-12	Purchase of Sanitary Material	95,482	3.5%	3,342
21	128660 / 13-08-12	Purchase of Sanitary Material	95,482	3.5%	3,342
22	128660 / 13-08-12	Purchase of Sanitary Material	95,482	3.5%	3,342
23	128660 / 13-08-12	Purchase of RCC Pipes	95,635	3.5%	3,347
24	128660 / 13-08-12	Purchase of RCC Pipes	95,635	3.5%	3,347
25	128660 / 13-08-12	Purchase of RCC Pipes	95,635	3.5%	3,347
26	128660 / 13-08-12	Purchase of RCC Pipes	95,635	3.5%	3,347
27	128660 / 13-08-12	Purchase of RCC Pipes	95,635	3.5%	3,347
28	128660 / 13-08-12	Purchase of hand Pump	95,760	3.5%	3,352
29	128660 / 13-08-12	Purchase of hand Pump	95,760	3.5%	3,352
30	128660 / 13-08-12	Purchase of hand Pump	95,760	3.5%	3,352
31	128660 / 13-08-12	Purchase of hand Pump	95,760	3.5%	3,352
32	128660 / 13-08-12	Purchase of hand Pump	95,760	3.5%	3,352
33	128660 / 13-08-12	Purchase of Lime powder	95,040	3.5%	3,326
34	128660 / 13-08-12	Purchase of Lime powder	95,040	3.5%	3,326
35	128660 / 13-08-12	Purchase of Electric Material	95,424	3.5%	3,340
36	128660 / 13-08-12	Purchase of Electric Material	95,424	3.5%	3,340
37	128660 / 13-08-12	Purchase of Electric Material	95,784	3.5%	3,352
38	128660 / 13-08-12	Purchase of Electric Material	95,784	3.5%	3,352
39	128660 / 13-08-12	Purchase of Electric Material	95,712	3.5%	3,350
40	128660 / 13-08-12	Purchase of Electric Material	95,712	3.5%	3,350
41	128660 / 13-08-12	Purchase of Electric Material	95,760	3.5%	3,352
42	1326961 / 15-08-12	Purchase of DDT powder	95,040	3.5%	3,326
43	1326961 / 15-08-12	Purchase of DDT powder	95,040	3.5%	3,326
44	1326961 / 15-08-12	Purchase of DDT powder	95,040	3.5%	3,326
45	1326961 / 15-08-12	Purchase of DDT powder	95,040	3.5%	3,326
46	1326961 / 15-08-12	Purchase of Lime powder	95,040	3.5%	3,326
47	1326961 / 15-08-12	Purchase of Lime powder	95,040	3.5%	3,326

[Amount in Rupees]

S. No.	Ch # / Date	Particulars	Amount	Rate of I. Tax	Amount of I. Tax
48	1326961 / 15-08-12	Purchase of Lime powder	95,040	3.5%	3,326
49	1326961 / 15-08-12	Purchase of Lime powder	95,040	3.5%	3,326
50	1326961 / 15-08-12	Removal of Debris	95,496	3.5%	3,342
51	1326961 / 15-08-12	Removal of Solid Waste	95,976	3.5%	3,359
52	1326961 / 15-08-12	Removal of Solid Waste	95,976	3.5%	3,359
53	1326961 / 15-08-12	Removal of Solid Waste	95,976	3.5%	3,359
54	1326961 / 15-08-12	Purchase of Sanitary Material	95,880	3.5%	3,356
55	1326961 / 15-08-12	Purchase of Sanitary Material	95,880	3.5%	3,356
56	1326961 / 15-08-12	Purchase of Sanitary Material	95,837	3.5%	3,354
57	1326961 / 15-08-12	Purchase of Sanitary Material	95,837	3.5%	3,354
58	1326961 / 15-08-12	Purchase of RCC Pipes	95,635	3.5%	3,347
59	1326961 / 15-08-12	Purchase of RCC Pipes	95,635	3.5%	3,347
60	1326961 / 15-08-12	Purchase of RCC Pipes	95,635	3.5%	3,347
61	1326961 / 15-08-12	Purchase of hand Pump	95,760	3.5%	3,352
62	1326961 / 15-08-12	Purchase of hand Pump	95,760	3.5%	3,352
63	1326961 / 15-08-12	Purchase of hand Pump	95,760	3.5%	3,352
64	1326961 / 15-08-12	Purchase of Electric Material	95,520	3.5%	3,343
65	1326961 / 15-08-12	Purchase of Electric Material	95,520	3.5%	3,343
66	1326961 / 15-08-12	Purchase of Electric Material	95,904	3.5%	3,357
67	1326961 / 15-08-12	Purchase of Electric Material	95,928	3.5%	3,357
68	1326961 / 15-08-12	Purchase of Electric Material	95,928	3.5%	3,357
69	1326961 / 15-08-12	Purchase of Electric Material	95,760	3.5%	3,352
70	1326961 / 15-08-12	Purchase of Electric Material	95,760	3.5%	3,352
71	1326969 / 17-08-12	Purchase of DDT powder	95,040	3.5%	3,326
72	1326969 / 17-08-12	Purchase of DDT powder	95,040	3.5%	3,326
73	1326969 / 17-08-12	Purchase of DDT powder	95,040	3.5%	3,326
74	1326969 / 17-08-12	Purchase of Lime powder	95,040	3.5%	3,326
75	1326969 / 17-08-12	Purchase of Lime powder	95,040	3.5%	3,326
76	1326969 / 17-08-12	Purchase of Lime powder	95,040	3.5%	3,326
77	1326969 / 17-08-12	Purchase of Sanitary Material	95,880	3.5%	3,356
78	1326969 / 17-08-12	Purchase of Sanitary Material	95,880	3.5%	3,356
79	1326969 / 17-08-12	Purchase of Sanitary Material	95,837	3.5%	3,354
80	1326969 / 17-08-12	Purchase of Electric Material	95,760	3.5%	3,352
81	1326969 / 17-08-12	Purchase of Electric Material	95,760	3.5%	3,352
82	1326969 / 17-08-12	Purchase of Electric Material	95,760	3.5%	3,352
83	1326970 / 06-09-12	Removal of Solid Waste	95,976	6.0%	5,759
84	1326970 / 06-09-12	Removal of Solid Waste	95,976	6.0%	5,759
85	1326970 / 06-09-12	Removal of Solid Waste	95,976	6.0%	5,759
86	1326970 / 06-09-12	Removal of Solid Waste	95,976	6.0%	5,759
87	1326970 / 06-09-12	Removal of Solid Waste	95,976	6.0%	5,759
88	1326970 / 06-09-12	Purchase of Sanitary Material	95,438	3.5%	3,340
89	1326970 / 06-09-12	Purchase of Sanitary Material	95,530	3.5%	3,344
90	1326970 / 06-09-12	Purchase of Lime powder	95,040	3.5%	3,326
91	1326970 / 06-09-12	Purchase of Lime powder	95,040	3.5%	3,326
92	1326970 / 06-09-12	Purchase of Lime powder	95,040	3.5%	3,326



[Amount in Rupees]

S. No.	Ch # / Date	Particulars	Amount	Rate of I. Tax	Amount of I. Tax
93	1326970 / 06-09-12	Purchase of Lime powder	95,040	3.5%	3,326
94	1326970 / 06-09-12	Purchase of Lime powder	95,040	3.5%	3,326
95	1326970 / 06-09-12	Removal of Debris	95,496	3.5%	3,342
96	1326970 / 06-09-12	Removal of Debris	95,496	3.5%	3,342
97	1326970 / 06-09-12	Removal of Debris	95,496	3.5%	3,342
98	1326970 / 06-09-12	Removal of Debris	95,496	3.5%	3,342
99	1326970 / 06-09-12	Removal of Debris	95,496	3.5%	3,342
100	1326970 / 06-09-12	Purchase of DDT powder	95,040	3.5%	3,326
101	1326970 / 06-09-12	Purchase of DDT powder	95,040	3.5%	3,326
102	1326970 / 06-09-12	Purchase of DDT powder	95,040	3.5%	3,326
103	1326970 / 06-09-12	Purchase of DDT powder	95,040	3.5%	3,326
104	1326970 / 06-09-12	Purchase of DDT powder	95,040	3.5%	3,326
105	1326970 / 06-09-12	Purchase of Electric Material	95,376	3.5%	3,338
106	1326970 / 06-09-12	Purchase of Electric Material	95,952	3.5%	3,358
107	1326970 / 06-09-12	Purchase of Electric Material	94,224	3.5%	3,298
108	1326972 / 11-09-12	Purchase of DDT powder	95,040	3.5%	3,326
109	1326972 / 11-09-12	Purchase of DDT powder	95,040	3.5%	3,326
110	1326972 / 11-09-12	Purchase of DDT powder	95,040	3.5%	3,326
111	1326972 / 11-09-12	Purchase of DDT powder	95,040	3.5%	3,326
112	1326972 / 11-09-12	Purchase of DDT powder	95,040	3.5%	3,326
113	1326972 / 11-09-12	Purchase of DDT powder	95,040	3.5%	3,326
114	1326972 / 11-09-12	Purchase of DDT powder	95,040	3.5%	3,326
115	1326972 / 11-09-12	Purchase of DDT powder	95,040	3.5%	3,326
116	1326972 / 11-09-12	Purchase of DDT powder	95,040	3.5%	3,326
117	1326972 / 11-09-12	Removal of Debris	95,496	3.5%	3,342
118	1326972 / 11-09-12	Removal of Debris	95,496	3.5%	3,342
119	1326972 / 11-09-12	Removal of Debris	95,496	3.5%	3,342
120	1326972 / 11-09-12	Removal of Debris	95,496	3.5%	3,342
121	1326972 / 11-09-12	Removal of Debris	95,496	3.5%	3,342
122	1326973 / 11-09-12	Purchase of Electric Material	95,664	3.5%	3,348
123	1326973 / 11-09-12	Purchase of Electric Material	95,664	3.5%	3,348
124	1326973 / 11-09-12	Purchase of Electric Material	95,616	3.5%	3,347
125	1326973 / 11-09-12	Purchase of Electric Material	95,616	3.5%	3,347
126	1326973 / 11-09-12	Purchase of Electric Material	95,304	3.5%	3,336
127	1326973 / 11-09-12	Purchase of Electric Material	95,304	3.5%	3,336
128	1326973 / 11-09-12	Purchase of Electric Material	95,760	3.5%	3,352
129	1326973 / 11-09-12	Purchase of Electric Material	95,760	3.5%	3,352
130	1326973 / 11-09-12	Purchase of Electric Material	95,760	3.5%	3,352
131	1326973 / 11-09-12	Purchase of Electric Material	95,760	3.5%	3,352
132	1326973 / 11-09-12	Removal of Solid Waste	95,976	3.5%	3,359
133	1326973 / 11-09-12	Removal of Solid Waste	95,976	3.5%	3,359
134	1326973 / 11-09-12	Removal of Solid Waste	95,976	3.5%	3,359
135	1326983 / 10-10-12	Purchase of Sanitary Material	95,074	3.5%	3,328
136	1326983 / 10-10-12	Purchase of Sanitary Material	95,539	3.5%	3,344
137	1326983 / 10-10-12	Purchase of RCC Pipes	95,635	3.5%	3,347

[Amount in Rupees]

S. No.	Ch # / Date	Particulars	Amount	Rate of I. Tax	Amount of I. Tax
138	1326983 / 10-10-12	Purchase of RCC Pipes	95,635	3.5%	3,347
139	1326983 / 10-10-12	Purchase of RCC Pipes	95,635	3.5%	3,347
140	1326983 / 10-10-12	Purchase of hand Pump	95,760	3.5%	3,352
141	1326983 / 10-10-12	Purchase of hand Pump	95,760	3.5%	3,352
142	1326983 / 10-10-12	Purchase of Lime powder	95,040	3.5%	3,326
143	1326983 / 10-10-12	Purchase of Lime powder	95,040	3.5%	3,326
144	1326983 / 10-10-12	Purchase of Lime powder	95,040	3.5%	3,326
145	1326988 / 10-10-12	Purchase of DDT powder	95,040	3.5%	3,326
146	1326988 / 10-10-12	Purchase of DDT powder	95,040	3.5%	3,326
147	1326988 / 10-10-12	Purchase of DDT powder	95,040	3.5%	3,326
148	1326988 / 10-10-12	Removal of Debris	95,496	3.5%	3,342
149	1326988 / 10-10-12	Removal of Debris	95,496	3.5%	3,342
150	1326988 / 10-10-12	Purchase of Electric Material	95,400	3.5%	3,339
151	1326988 / 10-10-12	Purchase of Electric Material	95,016	3.5%	3,326
152	1326988 / 10-10-12	Purchase of Electric Material	95,856	3.5%	3,355
153	1326988 / 10-10-12	Purchase of Electric Material	95,760	3.5%	3,352
154	1326988 / 10-10-12	Purchase of Electric Material	95,760	3.5%	3,352
155	1326988 / 10-10-12	Purchase of Electric Material	95,760	3.5%	3,352
156	1326988 / 10-10-12	Removal of Solid Waste	95,976	6.0%	5,759
157	1326992 / 23-10-12	Removal of Debris	95,760	6.0%	5,746
158	1326992 / 23-10-12	Removal of Debris	95,760	6.0%	5,746
159	1326992 / 23-10-12	Removal of Debris	95,760	6.0%	5,746
160	1326992 / 23-10-12	Removal of Debris	95,760	6.0%	5,746
161	1326992 / 23-10-12	Removal of Debris	95,760	6.0%	5,746
162	1326992 / 23-10-12	Removal of Debris	95,760	6.0%	5,746
163	1326992 / 23-10-12	Purchase of Electric Material	95,424	3.5%	3,340
164	1326992 / 23-10-12	Purchase of Electric Material	95,904	3.5%	3,357
165	1326992 / 23-10-12	Purchase of Electric Material	95,304	3.5%	3,336
166	1326992 / 23-10-12	Purchase of Electric Material	95,760	3.5%	3,352
167	1326992 / 23-10-12	Purchase of Electric Material	95,760	3.5%	3,352
168	1326992 / 23-10-12	Purchase of hand Pump	95,630	3.5%	3,347
169	1326992 / 23-10-12	Purchase of hand Pump	95,630	3.5%	3,347
170	1326992 / 23-10-12	Purchase of hand Pump	95,630	3.5%	3,347
171	1326992 / 23-10-12	Purchase of hand Pump	95,630	3.5%	3,347
172	1326992 / 23-10-12	Purchase of hand Pump	95,630	3.5%	3,347
173	1326992 / 23-10-12	Purchase of Lime powder	95,040	3.5%	3,326
174	1326992 / 23-10-12	Purchase of Lime powder	95,040	3.5%	3,326
175	1326992 / 23-10-12	Purchase of Lime powder	95,040	3.5%	3,326
176	1326992 / 23-10-12	Purchase of Lime powder	95,040	3.5%	3,326
177	1326992 / 23-10-12	Purchase of Lime powder	95,040	3.5%	3,326
178	1326992 / 23-10-12	Purchase of Canvas pipe	93,600	3.5%	3,276
179	1326992 / 23-10-12	Purchase of Canvas pipe	93,600	3.5%	3,276
180	1326992 / 23-10-12	Purchase of Canvas pipe	93,600	3.5%	3,276
181	1326992 / 23-10-12	Purchase of Canvas pipe	93,600	3.5%	3,276
182	1326992 / 23-10-12	Purchase of Canvas pipe	93,600	3.5%	3,276

[Amount in Rupees]

S. No.	Ch # / Date	Particulars	Amount	Rate of I. Tax	Amount of I. Tax
183	1326992 / 23-10-12	Purchase of Canvas pipe	93,600	3.5%	3,276
184	1326992 / 23-10-12	Purchase of Section pipe	95,040	3.5%	3,326
185	1326992 / 23-10-12	Purchase of Section pipe	95,040	3.5%	3,326
186	1326992 / 23-10-12	Purchase of Section pipe	95,040	3.5%	3,326
187	1326992 / 23-10-12	Purchase of Section pipe	95,040	3.5%	3,326
188	1326992 / 23-10-12	Purchase of Section pipe	95,040	3.5%	3,326
189	1326992 / 23-10-12	Purchase of Section pipe	95,040	3.5%	3,326
190	1328972 / 01-04-13	Tyres & Battery for sanitation vehicle	92,352	3.5%	3,232
191	1328973	Purchase of Electric Material	95,760	3.5%	3,352
192	1328973	Purchase of Electric Material	95,760	3.5%	3,352
193	1328973	Purchase of Electric Material	95,760	3.5%	3,352
194	1328973	Purchase of Electric Material	95,760	3.5%	3,352
195	1328973	Purchase of Electric Material	95,568	3.5%	3,345
196	1328973	Purchase of Electric Material	95,568	3.5%	3,345
197	1328973	Purchase of Electric Material	95,544	3.5%	3,344
198	1328973	Purchase of Electric Material	95,544	3.5%	3,344
199	1328977 / 10-04-13	Purchase of DDT powder	95,386	3.5%	3,339
200	1328977 / 10-04-13	Purchase of DDT powder	95,386	3.5%	3,339
201	1328977 / 10-04-13	Purchase of DDT powder	95,386	3.5%	3,339
202	1328977 / 10-04-13	Removal of Debris	95,760	6.0%	5,746
203	1328977 / 10-04-13	Removal of Debris	95,760	6.0%	5,746
204	1328977 / 10-04-13	Purchase of Electric Material	94,656	3.5%	3,313
205	1328977 / 10-04-13	Purchase of Electric Material	94,656	3.5%	3,313
206	1328977 / 10-04-13	Purchase of Electric Material	94,944	3.5%	3,323
207	1328977 / 10-04-13	Purchase of Electric Material	95,760	3.5%	3,352
208	1328977 / 10-04-13	Purchase of Electric Material	95,760	3.5%	3,352
209	1328977 / 10-04-13	Removal of Solid Waste	95,976	6.0%	5,759
210	1328977 / 10-04-13	Removal of Solid Waste	95,976	6.0%	5,759
211	1328980 / 18-04-13	Purchase of DDT powder	95,386	3.5%	3,339
212	1328980 / 18-04-13	Purchase of DDT powder	95,386	3.5%	3,339
213	1328980 / 18-04-13	Purchase of DDT powder	95,386	3.5%	3,339
214	1328980 / 18-04-13	Purchase of DDT powder	95,386	3.5%	3,339
215	1328980 / 18-04-13	Removal of Debris	95,760	6.0%	5,746
216	1328980 / 18-04-13	Removal of Debris	95,760	6.0%	5,746
217	1328980 / 18-04-13	Purchase of Electric Material	94,656	3.5%	3,313
218	1328980 / 18-04-13	Purchase of Electric Material	94,944	3.5%	3,323
219	1328980 / 18-04-13	Removal of Solid Waste	95,976	6.0%	5,759
220	1328980 / 18-04-13	Removal of Solid Waste	95,976	6.0%	5,759
221	1328980 / 18-04-13	Purchase of Sanitary Material	95,765	3.5%	3,352
222	1328980 / 18-04-13	Purchase of Sanitary Material	95,170	3.5%	3,331
223	1328980 / 18-04-13	Purchase of hand Pump	95,630	3.5%	3,347
224	1328980 / 18-04-13	Purchase of hand Pump	95,630	3.5%	3,347
225	1328980 / 18-04-13	Purchase of hand Pump	95,630	3.5%	3,347
226	1328980 / 18-04-13	Purchase of Lime powder	95,040	3.5%	3,326
227	1328980 / 18-04-13	Purchase of Lime powder	95,040	3.5%	3,326

[Amount in Rupees]

S. No.	Ch # / Date	Particulars	Amount	Rate of I. Tax	Amount of I. Tax
228	1328980 / 18-04-13	Purchase of Lime powder	95,040	3.5%	3,326
229	1328980 / 18-04-13	Purchase of Lime powder	95,040	3.5%	3,326
230	1328989 / Nil	Purchase of DDT powder	95,386	3.5%	3,339
231	1328989 / Nil	Purchase of DDT powder	95,386	3.5%	3,339
232	1328989 / Nil	Purchase of DDT powder	95,386	3.5%	3,339
233	1328989 / Nil	Purchase of DDT powder	95,386	3.5%	3,339
234	1328989 / Nil	Purchase of DDT powder	95,386	3.5%	3,339
235	1328989 / 06-05-13	Removal of Debris	95,760	6.0%	5,746
236	1328989 / 06-05-13	Removal of Debris	95,760	6.0%	5,746
237	1328989 / 06-05-13	Removal of Debris	95,760	6.0%	5,746
238	1328989 / 06-05-13	Purchase of Electric Material	95,640	3.5%	3,347
239	1328989 / 06-05-13	Purchase of Electric Material	95,640	3.5%	3,347
240	1328989 / 06-05-13	Purchase of Electric Material	95,064	3.5%	3,327
241	1328989 / 06-05-13	Purchase of Electric Material	95,064	3.5%	3,327
242	1328989 / 06-05-13	Purchase of Electric Material	95,760	3.5%	3,352
243	1328989 / 06-05-13	Purchase of Electric Material	95,760	3.5%	3,352
244	1328989 / 06-05-13	Purchase of Electric Material	95,760	3.5%	3,352
245	1328989 / 06-05-13	Purchase of Electric Material	95,760	3.5%	3,352
246	1328989 / 06-05-13	Removal of Solid Waste	95,976	6.0%	5,759
247	1328989 / 06-05-13	Removal of Solid Waste	95,976	6.0%	5,759
248	1328989 / 06-05-13	Purchase of Sanitary Material	95,544	3.5%	3,344
249	1328989 / 06-05-13	Purchase of Sanitary Material	95,544	3.5%	3,344
250	1328989 / 06-05-13	Purchase of Sanitary Material	94,416	3.5%	3,305
251	1328989 / 06-05-13	Purchase of Sanitary Material	94,416	3.5%	3,305
252	1328989 / 06-05-13	Purchase of RCC Pipes	95,635	3.5%	3,347
253	1328989 / 06-05-13	Purchase of RCC Pipes	95,635	3.5%	3,347
254	1328989 / 06-05-13	Purchase of RCC Pipes	95,635	3.5%	3,347
255	1328989 / 06-05-13	Purchase of RCC Pipes	95,635	3.5%	3,347
256	1328989 / 06-05-13	Purchase of Lime powder	95,040	3.5%	3,326
257	1328989 / 06-05-13	Purchase of Lime powder	95,040	3.5%	3,326
258	1328989 / 06-05-13	Purchase of Lime powder	95,040	3.5%	3,326
259	1328989 / 06-05-13	Purchase of Lime powder	95,040	3.5%	3,326
260	1328989 / 06-05-13	Purchase of Lime powder	95,040	3.5%	3,326
261	/ 13-05-13	Purchase of DDT powder	95,386	3.5%	3,339
262	/ 13-05-13	Purchase of DDT powder	95,386	3.5%	3,339
263	/ 13-05-13	Purchase of DDT powder	95,386	3.5%	3,339
264	/ 13-05-13	Removal of Debris	95,760	6.0%	5,746
265	/ 13-05-13	Removal of Debris	95,760	6.0%	5,746
266	/ 13-05-13	Removal of Debris	95,760	6.0%	5,746
267	/ 13-05-13	Purchase of Electric Material	95,376	3.5%	3,338
268	/ 13-05-13	Purchase of Electric Material	94,800	3.5%	3,318
269	/ 13-05-13	Purchase of Electric Material	95,760	3.5%	3,352
270	/ 13-05-13	Removal of Solid Waste	95,976	6.0%	5,759
271	/ 13-05-13	Removal of Solid Waste	95,976	6.0%	5,759
272	/ 13-05-13	Removal of Solid Waste	95,976	6.0%	5,759

[Amount in Rupees]

<b>S. No.</b>	<b>Ch # / Date</b>	<b>Particulars</b>	<b>Amount</b>	<b>Rate of I. Tax</b>	<b>Amount of I. Tax</b>
273	/ 13-05-13	Purchase of Sanitary Material	95,669	3.5%	3,348
274	/ 13-05-13	Purchase of Sanitary Material	95,669	3.5%	3,348
275	/ 13-05-13	Purchase of Sanitary Material	95,462	3.5%	3,341
276	/ 13-05-13	Purchase of RCC Pipes	95,635	3.5%	3,347
277	/ 13-05-13	Purchase of RCC Pipes	95,635	3.5%	3,347
278	/ 13-05-13	Purchase of RCC Pipes	95,635	3.5%	3,347
279	/ 13-05-13	Purchase of Lime powder	95,040	3.5%	3,326
280	/ 13-05-13	Purchase of Lime powder	95,040	3.5%	3,326
281	/ 13-05-13	Purchase of Lime powder	95,040	3.5%	3,326
<b>Sub-Total</b>			<b>26,813,556</b>		<b>1,034,306</b>
<b>Total</b>			<b>34,353,686</b>		<b>1,338,763</b>

**Annexure-XXXVI**  
**(Para No. 1.2.15.1)**

**XXXVI. Details of Cash Payments**

(Amount in Rupees)

<b>S. No.</b>	<b>Entity</b>	<b>Amount</b>
1	Chief Officer, District Council, Kamber-Shahdaskot @ Kamber	5,463,614
2	Chief Municipal Officer, Kamber	80,360,635
3	Town Officer, Mirokhan	19,515,869
<b>Total</b>		<b>105,340,118</b>

**Annexure-XXXVII**  
**(Para No. 1.2.16.1)**

**XXXVII. Details of Non-Production of Record**

(Amount in Rupees)

<b>S. No.</b>	<b>Entity</b>	<b>Amount</b>
1	Chief Municipal Officer (Municipal Committee) Shahdaskot	15,268,950
2	Chief Municipal Officer (Municipal Committee) Kamber, District Kamber-Shahdaskot	118,051,000
3	Town Officer (Town Committee) Mirokhan, District Kamber- Shahdaskot	104,892,532
<b>Total</b>		<b>238,212,482</b>

**Annexure-XXXVIII**  
**(Para No. 1.2.17.1)**

**XXXVIII. Details of Non-maintenance of cash book**

(Amount in Rupees)

<b>S. No.</b>	<b>Head of Account</b>	<b>Budgeted Estimates 2012-13</b>
1	Office Head	4,910,000
2	Water supply	4,350,000
3	Health Sanitation	3,650,800
4	Street light	3,400,000
5	Mini Stadium	106,000
6	Women community center	39,000
7	Transition expenditure	3,700,000
8	Charged Expenditure	11,414,478
9	Pay	76,060,031
10	Development	78,919,647
11	ADP(District), MPA, Income tax liabilities	87,005,102
<b>Total</b>		<b>273,555,058</b>



**Annexure-XXXIX  
(Para No. 1.2.17.2)**

**XXXIX. Detail of works without non-hoisting of Bid Evaluation Report**

[Amount in Rupees]

<b>N.I.T No</b>	<b>Name of Schemes</b>	<b>Union Council</b>	<b>Tender Cost</b>	<b>W. Order No. &amp; Date</b>
2	C.C drains & C.C blocks from Imam Bargah to metalled road Juneja & Jurial Kalhoro House to Asad Abro& Mosque to Nooral Village- Jean Abro	Jean Abro	500,000	45/ 09-02-2012
3	CC drains C.C blocks from house of Mohammad Rafiq Jagirani & Rais Sultan Jagirani to Rustam House village Khuhhara	Jean Abro	500,000	53/ 09-02-2012
5	C.C drains & C.C blocks for Channa Chajra & Sial Mohalla @ village Leemo Sangah	Jean Abro	500,000	
6	C.C drains & C.C blocks @ Rais Bero Khan Mugheri Mohalla village Radho Khan mugheri	Jean Abro	500,000	75/ 09-02-2012
9	Construction of retaining wall along with Naurang wah @ village Mohd Murad Jagirani @ Naurang	Jean Abro	1,000,000	99/ 09-02-2012
13	C.C drains & CC blocks at village Azizullah Magsi	Jean Abro	500,000	44/ 09-02-2012
7	Const: of waiting room at Junaid Sangah	Jean Abro	500,000	52/ 09-02-2012
4	C.C drains & CC blocks at Mir Mohd Mugheri Mohalla , Karim Bux mugheri, Mohd Ibrahim Bahlim village Garhi Chutto	Jean Abro	500,000	52/ 09-02-2012
10	C.C drains & CC blocks Allah Bux Jagirani Mohalla village Murad Jagirani	Jean Abro	300,000	
1	CC drains C.C blocks AT Ghulam Rasool Junejo	Jean Abro	500,000	91/ 09-02-2012
11	CC drains & CC blocks Uzair Jagirani village Rafiq Jagirani	Jean Abro	500,000	125/ 09-02-2012
8	CC drains & CC block at village Pir Mohammad Metlo	Jean Abro	500,000	
12	Constt: of waiting room at village Gorar	Jean Abro	500,000	161/ 09-02-2012
14	Constt: of type-II drains & CC block at village Dital Abro	Jean Abro	500,000	
15	CC drain & CC block Sikander Ali Khuhawar Mohalla village Ghazi Khan Khuhawar	Jean Abro	600,000	
23	CC drains & CC block at village Kot Ghulam Shah	Ranwati	1,000,000	

[Amount in Rupees]

<b>N.I.T No</b>	<b>Name of Schemes</b>	<b>Union Council</b>	<b>Tender Cost</b>	<b>W. Order No. &amp; Date</b>
25	CC drains & CC block at village Hasula-II	Ranwati	500,000	58/ 09-02-2012
32	CC drains & CC block at village Sarang Khuhawar Wazir Khuhawar Mohalla	Ranwati	500,000	81/ 09-02-2012
33	CC drains & CC block at village Kot Ghulam Shah Zulfiqar Magsi street	Ranwati	500,000	43/ 09-02-2012
34	CC drains & CC block at village Ranjhan Khan Chandio	Ranwati	500,000	
19	CC drains & CC block at village Mena	Ranwati	500,000	
20	CC drains & CC block at village Mahi Makool	Ranwati	500,000	
36	CC drains & CC block at village Bachal Khan Chandio	Ranwati	500,000	
22	CC drains & CC block at village Ghazi Khan Chandio	Ranwati	500,000	
21	CC drains & CC block at village Humeer Khan Chandio	Ranwati	500,000	
24	CC drains & CC block at village Hasula-I	Ranwati	500,000	87/ 09-02-2012
18	CC drains & CC block at village Mahi Lorar	Ranwati	500,000	126/ 09-02-2012
26	CC drains & CC block at village Juma Khan Brohi	Ranwati	500,000	
27	CC drains & CC block at village Dodo Gopang	Ranwati	500,000	
28	Constt: of culvert at village Dingano Luhur	Ranwati	500,000	
29	CC drains & CC block at village Ranwati Hulia Mohalla	Ranwati	500,000	
30	CC drains & CC block at village Badwani Khuhawar	Ranwati	500,000	139/ 09-02-2012
31	CC drains & CC block at Fateh Mohammad Khuawar	Ranwati	500,000	
35	CC drains & CC block at village Siddique Magsi	Ranwati	500,000	
17	CC drains & CC block at village Golo Sangah	Ranwati	500,000	
54	CC drains & CC block at village Khan Jo Goth	Kalar	500,000	
51	CC drains & CC block at village Anwar Magsi	Kalar	500,000	107/ 09-02-2012
57	CC drains & CC block at village Roshan Ali Magsi	Kalar	500,000	12/ 09-02-2012
60	CC drains & CC block at village Fall Khan Mohammad & primary school Mohalla street	Kalar	500,000	30/ 09-02-2012
56	Culverts at Sharif mugheri & Ali Gohar Magsi	Kalar	500,000	24/ 09-02-2012
52	CC drains & CC block at village Kundho Buledi	Kalar	500,000	

[Amount in Rupees]

<b>N.I.T No</b>	<b>Name of Schemes</b>	<b>Union Council</b>	<b>Tender Cost</b>	<b>W. Order No. &amp; Date</b>
49	CC drains & CC block at village Sher Mohd Buledi	Kalar	500,000	8/ 09-02-2012
55	CC drains & CC block at village Ahmed Shah	Kalar	500,000	111/ 09-02-2012
62	CC drains & CC block at village Haseeb Magsi, Dilawar khan, Manthar Magsi, Karimullah Magsi Mohalla	Kalar	500,000	
53	CC drains & CC block at village Malook Buledi	Kalar	500,000	89/ 09-02-2012
48	CC drains & CC block at village Bhunda Buledi	Kalar	500,000	137/ 09-02-2012
58	CC drains & CC block at Dost Ali Magsi	Kalar	500,000	
50	CC drains & CC block at village Hafiz Noor-ul-Haq	Kalar	500,000	
59	CC drains & CC block at village Haji Abdul Latif Magsi	Kalar	500,000	
61	CC drains & CC block at Mohd Bux/Niazal Magsi	Kalar	500,000	10/ 09-02-2012
63	CC drains & CC block at village Miandad Guramani	Kalar	500,000	76/ 09-02-2012
64	CC drains & CC block at village Amir Bux Brohi	Kalar	500,000	
111	CC drains & CC block at village Hani.	Beer Sharif	500,000	
115	CC drains & CC block at village New Goth, Ali Mohd House street.	Beer Sharif	400,000	
116	CC drains & CC block at village Gathar to Dad Mohd Chandio.	Beer Sharif	500,000	135/ 09-02-2012
117	CC drains & CC block at village Gathar Mohd Ayub house	Beer Sharif	500,000	
120	CC drains & CC block at village Chonndia Kalhoro	Beer Sharif	500,000	
119	CC drains & CC block at village Tapal	Beer Sharif	500,000	
121	Culverts at poor minor Mohammad Hassan Mugheri	Beer Sharif	1,000,000	
122	Culverts at village Bahadur Mugheri	Beer Sharif	1,000,000	
112	CC drains & CC block at Moula Shah Mohalla Village Beer Sharif	Beer Sharif	500,000	119/ 09-02-2012
118	CC drains & CC block at village Bagho Junejo	Beer Sharif	500,000	87/ 09-02-2012
113	CC drains & CC block at village Gul sher Mugheri	Beer Sharif	500,000	90/ 09-02-2012
114	CC drains & CC block at village Bhola Kalhora	Beer Sharif	500,000	
123	CC drains & CC block at village Pyaro Khan Mugheri	Beer Sharif	500,000	
125	CC drains & CC block at village Khairpur Juso	Khairpur Juso	500,000	

[Amount in Rupees]

<b>N.I.T No</b>	<b>Name of Schemes</b>	<b>Union Council</b>	<b>Tender Cost</b>	<b>W. Order No. &amp; Date</b>
127	CC drains & CC block at village Obri	Khairpur Juso	500,000	
135	CC drains & CC block at village Masoo Bhutto	Khairpur Juso	500,000	51/ 09-02-2012
126	CC drains & CC block at village Ghulam Mohd Isran	Khairpur Juso	500,000	
130	CC drains & CC block at village Goghari	Khairpur Juso	500,000	33/ 09-02-2012
128	CC drains & CC block at Meerani Mohalla	Khairpur Juso	500,000	32/ 09-02-2012
131	CC drains & CC block at village Gogharo Khokhar Mohalla	Khairpur Juso	500,000	
132	CC drains & CC block at Chandoo mugheri	Khairpur Juso	500,000	
138	Waiting room at Lal Bagh Police Choonky@ Larkana road	Khairpur Juso	800,000	001/ 09-02-2012
136	CC drains & CC block at village Azabi		500,000	
129	CC drains & CC block at village Sharifani mithiyan	Khairpur Juso	500,000	
133	CC drains & CC block at village Abdullah Panhwar	Khairpur Juso	500,000	
134	CC drains & CC block at village Pakho	Khairpur Juso	500,000	86/ 09-02-2012
137	CC drains & CC block at village Haji Ghulam Mugheri/ Gh. Abbas street	Khairpur Juso	500,000	
39	CC drains & CC block at village Fazul Mohd Bugherani	Dost Ali	500,000	112/ 09-02-2012
38	CC drains & CC block at village Bahar Khan Chandio	Dost Ali	500,000	49/ 09-02-2012
40	CC drains & CC block at Mohd Usman Joyo village, Mohalla Ahmed Ali Shaikh	Dost Ali	500,000	96/ 09-02-2012
41	CC drains & CC block at village Samayo Suprio	Dost Ali	500,000	78/ 09-02-2012
43	CC drains & CC block at village Hamzo Chacho	Dost Ali	500,000	82/ 09-02-2012
45	CC drains & CC block at village Mohammad Khan Khoso	Dost Ali	500,000	92/ 09-02-2012
42	CC drains & CC block at village Moro Chacho	Dost Ali	500,000	25/ 09-02-2012
37	CC drains & CC block at village Bagho Chandio Nisar Chandio	Dost Ali	500,000	
44	CC drains & CC block at village Budhal Shah	Dost Ali	500,000	
46	CC drains & CC block at village Allah Rakhio Junejo	Dost Ali	500,000	
47	CC drains & CC block at village Allah Rakhio Junejo	Dost Ali	500,000	

[Amount in Rupees]

<b>N.I.T No</b>	<b>Name of Schemes</b>	<b>Union Council</b>	<b>Tender Cost</b>	<b>W. Order No. &amp; Date</b>
140	CC drains & CC block at village Punhwaro	Boohar	500,000	23/ 09-02-2012
142	CC drains & CC block at village Fakir Ali Nawaz Chandio	Boohar	500,000	
144	CC drains & CC block at Gul Hassan village Noor Mohd Shaikh	Boohar	500,000	
145	CC drains & CC block at village Bhangar Acaha	Boohar	500,000	9/ 09-02-2012
143	CC drains & CC block at village Daffer & Jaffar Street	Boohar	500,000	126/ 09-02-2012
147	CC drains & CC block at village Khair Mohd Magsi	Boohar	500,000	51/ 09-02-2012
141	CC drains & CC block at village Thorhi sohrab	Boohar	500,000	123/ 09-02-2012
146	CC drains & CC block at village Gharhi Kartio Mohalla	Boohar	500,000	
148	Constt: of culverts over Fatohal minor for Brho village	Boohar	500,000	
150	CC drains & CC block at village Ghaibi dero	Ghaibi dero	500,000	
149	CC drains & CC block at village Ghaibi dero	Ghaibi dero	500,000	
156	Constt: of waiting room at village Buthi Lashkar	Ghaibi dero	600,000	
153	CC drains & CC block at village Masti khan Jatak	Ghaibi dero	500,000	
157	Earth work at village Ghaibi khan Chandio	Ghaibi dero	500,000	135/ 09-02-2012
151	CC drains & CC block at village Rais Jamal Khan Chandio	Ghaibi dero	500,000	
152	CC drains & CC block at village Mehboob Chandio	Ghaibi dero	500,000	
154	CC drains & CC block at village karim khan chanio	Ghaibi dero	500,000	
96	CC drains & CC block Gopang muhalla UC-1 Kamber	Kamber-UC-1	500,000	
98	CC drains & CC block Hajan Shah Makan	Kamber-UC-1	500,000	
105	Constt: of type-II DRAINS by pass road kamber city	Kamber-UC-1	900,000	39/ 09-02-2012
108	CC drains & CC block Shell pump to mosque	Kamber-UC-1	500,000	
107	CC drains & CC block Burrira Mohalla by pass roads	Kamber-UC-1	500,000	67/ 09-02-2012
94	CC drains & CC block Dildar Gopang House Gopang Mohalla	Kamber-UC-1	500,000	
97	CC drains & CC block Allah Bux Khaskheli	Kamber-UC-1	500,000	68/ 09-02-2012

[Amount in Rupees]

<b>N.I.T No</b>	<b>Name of Schemes</b>	<b>Union Council</b>	<b>Tender Cost</b>	<b>W. Order No. &amp; Date</b>
95	CC drains & CC block at Abbas Gopang house to Ali Murad gopang (old house) Bagho dero Kamber city	Kamber-UC-1	500,000	
106	CC drains & CC block at surrounding Dr. Vijay Kumar Hospital Kamber	Kamber-UC-1	1,000,000	
99	CC drains & CC block at Ahmadani Mohalla to Munwar Ara Machine	Kamber-UC-1	500,000	
100	CC drains & CC block at Ali Hassan Gopang Bagho dero Kamber	Kamber-UC-1	500,000	
101	CC drains & CC block at Barkat Shah Otaque Mohalla UC-1 Kamber city	Kamber-UC-1	500,000	
102	CC drains & CC block at Rais Deedar Mugheri Mohalla near hospital	Kamber-UC-1	600,000	
103	CC drains & CC block at Bagho dero road, Nadir Gopang house via Jagirani	Kamber-UC-1	600,000	
104	CC drains & CC block at Burrira colony disposal to Gh. Hyder Gopang	Kamber-UC-1	700,000	
92	CC drains & CC block at Lutuf chandio street to wagan road	Kamber-UC-1	500,000	27/ 09-02-2012
93	Cleaning of main Nala & screen chamber for various disposals kamber	Kamber-UC-1	500,000	
94	CC drains & CC block at Dildar Gopang to Ali Mugheri house to Gopang	Kamber-UC-1	500,000	
109	CC drains & CC block at village Mohammad Khan Gopang	Kamber-UC-1	500,000	
81	CC drains & CC block at Brohi Mohalla Kamber city	Kamber-UC-2	500,000	74/ 09-02-2012
82	CC drains & CC block at Noonari Mohalla	Kamber-UC-2	500,000	28/ 09-02-2012
83	CC drains & CC block at Main Street Mohalla to Dost Ali road	Kamber-UC-2	500,000	29/ 09-02-2012
84	CC drains & CC block at Ali Gohar magsi street	Kamber-UC-2	600,000	
85	CC drains & CC block at Beer Sharif road Sattar Dayo house	Kamber-UC-2	500,000	127/ 09-02-2012
87	CC drains & CC block at Wagan road to Baharo house	Kamber-UC-2	500,000	115/ 09-02-2012
88	CC drains & CC block at Gul hassan Mugheri street	Kamber-UC-2	650,000	
89	CC drains & CC block at Ali MURAD Mirjat	Kamber-UC-2	600,000	
90	CC drains & CC block at Abdul Sattar Bhajan Street	Kamber-UC-2	600,000	16/ 09-02-2012
86	CC drains & CC block at Shahzado buriro to Beer road	Kamber-UC-2	500,000	31/ 09-02-2012

[Amount in Rupees]

<b>N.I.T No</b>	<b>Name of Schemes</b>	<b>Union Council</b>	<b>Tender Cost</b>	<b>W. Order No. &amp; Date</b>
91	CC drains & CC block at Various streets of Kamber	Kamber-UC-2	1,000,000	
92	CC drains & CC block at wagan road kamber	Kamber-UC-3	500,000	
66	CC drains & CC block at Walhari mugheri	Kamber-UC-3	500,000	
67	CC drains & CC block at Rab Rakhio Lakho, magsi Mohalla (Rural areas kamber)	Kamber-UC-3	1,000,000	34/ 09-02-2012
68	CC drains & CC block at village Bhawinda Lakha	Kamber-UC-3	500,000	
72	CC drains & CC block at village Kajlo khan Mugheri	Kamber-UC-3	500,000	
78	CC drains & CC block at Bhooral Shah otaque to mosque	Kamber-UC-3	500,000	
70	CC drains & CC block at Jagirani Mohalla Dewira	Kamber-UC-3	500,000	63/ 09-02-2012
69	CC drains & CC block at village Drib Jaro	Kamber-UC-3	500,000	
71	CC drains & CC block at village Chajra	Kamber-UC-3	500,000	
73	CC drains & CC block at Mehar Khan Patooyo	Kamber-UC-3	500,000	
74	CC drains & CC block Mastoi Mohalla Haji Gul Mohammad Mastoi UC-III Kamber	Kamber-UC-3	500,000	135/ 09-02-2012
75	CC drains & CC block at Gh. Nabi street up railway line Kamber	Kamber-UC-3	1,000,000	
76	CC drains & CC block at Near SP Chowk Miro khan road Kamber	Kamber-UC-3	1,000,000	
77	CC drains & CC block at Abdul Razaque to Mosque near graveyard Kamber	Kamber-UC-3	500,000	103/ 09-02-2012
171	Repair & Renovation of Shahdadkot road disposal, Meerani Mohalla	Essential works	750,000	
173	Dua Hands at Hussain Shah Chowk	Essential works	1,000,000	
174	Supplying & fixing of " Holy Names of Prophet at Syed Ghulam Hussain Chowk/Shadad kot road kamber	Essential works	1,000,000	3/ 09-02-2012
175	Supplying & fixing of " Holy Names of God at Syed Ghulam Hussain Chowk/Shahdadkot road kamber	Essential works	1,800,000	
176	Supplying & fixing of " Four Qul Sharif at SP Chowk kamber	Essential works	1,000,000	100/ 09-02-2012
158	Constt: of crosses at various places of Kamber city	Essential works	500,000	
166	Installation of 8'Dia Tube well at Raj Wah	Essential works	1,528,500	

[Amount in Rupees]

<b>N.I.T No</b>	<b>Name of Schemes</b>	<b>Union Council</b>	<b>Tender Cost</b>	<b>W. Order No. &amp; Date</b>
167	15 BHP Electric motor for Mastoi Mohalla Water supply scheme	Essential works	1,090,000	
177	PLJ Testing PVC Pipe rising main/screen chamber for disposal near grave yard	Essential works	1,407,400	
180	Retaining wall at village Noorang to Wasri Memon via near graveyard	Essential works	500,000	
162	Desalting& dewatering at main Nalla UC-II Kamber	Kamber-UC-2	500,000	
159	Constt: of crosses at various places of Kamber city	Kamber-UC-1	500,000	
160	Constt: of crosses at various places of Kamber city	Kamber-UC-2	500,000	
161	Constt: of crosses at various places of Kamber city	Kamber-UC-3	500,000	33/ 09-02-2012
163	8'Dia Tube well at Raj Wah Kamber	Kamber	1,000,000	
79	Earth work & Katcha approach work at village Jegheerani	Kamber-UC-3	500,000	100/ 09-02-2012
<b>Total</b>			<b>95,525,900</b>	



**Annexure-XL**  
**(Para No. 1.2.17.3)**

**XL. Detail of Payment made on account of P.O.L**

(Amount in Rupees)

<b>S. No.</b>	<b>Entity</b>	<b>Amount</b>
1	Chief Officer, District Council, District Kamber-Shahdadkot at Kamber	1,024,673
2	Chief Municipal Officer (Municipal Committee) Kamber	19,046,450
3	Town Officer (Town Committee) Mirokhan, District Kamber-Shahdadkot	10,936,428
4	TO (Town Committee) Shahdadkot	36,799,011
5	DC, Kamber	1,412,329
6	TO (Town Committee) Sujawal	19,091,735
<b>Total</b>		<b>88,310,626</b>

**Annexure-XLI**  
**(Para No. 1.2.17.4)**

**XLI. Irregular Award of Work to Contractors Not Registered With Sindh Revenue Board (SRB)**

[Amount in Rupees]

<b>Sr.</b>	<b>Name of Work</b>	<b>Contractor</b>	<b>W.O # &amp; Date</b>	<b>Amount</b>
1	Construction of C.C Block & C.C drains near Ghulam Nabi Admani Form UC-IV Shahdadkot	Mr. Sheral Magsi	659/23-9-2010	609,841
2	Construction of C.C Block & C.C drains in Saifullah colony U.C-II City Shahdadkot	Mr. Bari Enterprises G/C Bilawal Ali Shaikh	663/23-9-2010	996,713
3	Construction of C.C Block & C.C drains Khan Muhammad Brohi, Massan muhalla UC-III City Shahdadkot	Mr. Qurban Ali Magsi	675/24-9-2010	1,772,900
4	Construction of Pacca Nala at Back side of Shell Petrol Pump near Tanwary Shaikh, Shahdadkot	Mr. Sheral Magsi	595/15-09-2010	1,030,677
6	Construction of C.C Block & C.C drains in Chandia Mohalla UC-III, City Shahdadkot	Mr. Imdad Ali Magsi	693/28-9-2010	696,360
7	Construction of C.C Block & C.C drains in Muhab Admani UC-IV, Seelra, Taluko Shahdadkot	Mr. Zahid Hussain Magsi	637/21-9-2010	703,015
8	Construction of C.C Block & C.C drains in Bakhtiar Ahmed Brohi muhalla UC-IV, Seelra, city Shahdadkot	Mr. Mir Hassan Buriro	656/23-9-2010	600,413
9	Construction of C.C Block & C.C drains in village M.Khan Bhutto UC-Jamali, Taluka Shahdadkot	Mr. Sanwalo Bhatti	611/17-9-2010	506,475
10	Construction of C.C Block & C.C drains in Zuhaibabad muhalla UC-III, City Shahdadkot	Mr. Allah Bux Brohi	672/24-9-2010	696,277
11	Construction of C.C Block & C.C drains in New Kambboh Mohalla UC-I City Shahdadkot	Mr. Abdul Rehman Brohi	606/19-9-2010	2,242,416
12	Renovation of Pumping machinery & Replacement of old G.I Pipe of main Bago road Disposal work city Shahdadkot	Mr. Sheral Magsi	708/1-10-2010	2,063,482
13	Construction of waiting room @ Ghari Khairo road near Gulab Shah Police chowki U.C Jamali (Shifted at Dost Ali Road on Scarp drain)	Mr. Sikander Ali Laghari	715/5-10-2010	303,557
14	Construction of divide wall with central Lighting arrangement at Dost Ali road Shahdadkot (Shifted at Taluka Hospital Road)	Mr. Deedar Hussain Jamali	650/22-9-2010	1,192,715
15	Repair & Renovation of Railway park of city Shahdadkot (Shifted @ Sujawal Chowk near Mughlani House) Shahdadkot	Mr. Zahid Hussain Magsi	713/5-10-2010	401,093
16	Construction of C.C Block & C.C drains in Babu Karam Khan Brohi Mohalla (Shifted at Massan Mohalla) UC-II, City Shahdadkot	Mr. Sheral Magsi	658/23-9-2010	1,782,369

[Amount in Rupees]

Sr.	Name of Work	Contractor	W.O # & Date	Amount
17	Construction of C.C Block & C.C drains in Mastoi Mohalla (Shifted at Allahabad UC- Seelra)	Mr. Imdad Ali Magsi	676/24-9-2010	610,177
18	Construction of C.C Block & C.C drains in Nabi Bux Brohi (Shifted at Allahabad UC- III)	Mr. Imdad Ali Magsi	627/20-9-2010	699,514
19	Construction of C.C Block & C.C drains in Channa Mohalla UC-III City Shahdaktot (Shifted at Zohaibabad)	Mr. Muhbat Khan Chandio	615/17-9-2010	581,392
20	Providing and Laying PVC pipes of 6", 4" and 3" dia for distribution system of water supply for various Mohalla of city Shahdaktot	Mr. Hyder Ali Soomro	704/29-9-2011	2,284,906
21	Construction of C.C Block & C.C drains in Yar Muhammad Mardashi Mohalla U.C-III City Shahdaktot	Mr. Abdul Fatah Khushk	700/28-9-2010	797,635
22	Construction of C.C Block & C.C drains in Sardar M. Saffar Kariro Mohalla UC-II City Shahdaktot	Mr. Mir Hassan Buriro	703/29-9-2010	876,676
23	Construction of C.C Block & C.C drains in Khoso Mohalla Near Koto Moto Chowk UC-I City Shahdaktot	Mr. Qurban Ali Soomro	666/23-9-2010	595,559
24	Construction of C.C Block & C.C drains in Gharibabad UC-II City Shahdaktot	Mr. Qurban Ali Soomro	667/23-9-2010	815,407
25	Construction of C.C Block & C.C drains in Ali Hassan Brohi Mohalla UC-IV City Shahdaktot	Mr. Deedar Hussain Jamali	619/20-9-2010	2,260,401
26	Construction of C.C Block & C.C drains in Lashari Mohalla Near Koor Dato UC-III City Shahdaktot	Mr. Niaz Hussain Magsi	618/20-9-2010	2,486,792
27	Construction of C.C Block & C.C drains in Allahabad Mohalla UC-III City Shahdaktot	Mr. Qurban Ali Magsi	701/29-9-2010	2,387,355
28	Providing & installing Tube well @ water supply scheme No. I & II City Shahdaktot	Mr. Deedar Hussain Jamali	705/30-9-2010	1,142,303
29	Construction of C.C Block & C.C drains in M. Khan Shambozai Mohalla UC-II City Shahdaktot	Mr. Mumtaz Hussain Jamali	630/20-9-2010	1,575,619
30	Construction of C.C Block & C.C drains in Taluka Hospital Mohalla (Drib) UC-II City Shahdaktot	Mr. Deedar Hussain Jamali	621/20-9-2010	1,784,840
31	Construction of C.C Block & C.C drains in Soomra Mohalla (Drib) UC-II City Shahdaktot	Mr. Hyder Ali Soomro	668/23-9-2010	1,409,927
32	Construction of C.C Block & C.C drains in New Kamboh Mohalla UC-I City Shahdaktot	Mr. Abdul Rehman Brohi	606/19-9-2010	1,846,503
33	Construction of C.C Block & C.C drains in village Sobdar Mastoi, UC-Aitabar khan Chandio	Mr. Muhammad Ibrahim Brohi	647/22-9-2010	700,594
34	Construction of C.C Block & C.C drains in Mochi Mohalla U/C-III City Shahdaktot	Mr. Muhbat Khan Chandio	614/17-9-2010	1,294,129
35	Construction of C.C Block & C.C drains Near Qubo bus stand U/C-I City Shahdaktot	Mr. Sikander Ali Laghari	607/17-9-2010	1,091,568
36	Construction of C.C Block & C.C drains in Babu Karam Brohi U/C-II City Shahdaktot	Mr. Sheral Magsi	658/23-9-2010	1,782,369
37	Construction of C.C Block & C.C drains in Khan M. Brohi Masan Mohalla U/C-II City Shahdaktot	Mr. Qurban Ali Magsi	675/24-9-2010	1,518,362

[Amount in Rupees]

<b>Sr.</b>	<b>Name of Work</b>	<b>Contractor</b>	<b>W.O # &amp; Date</b>	<b>Amount</b>
38	Construction of C.C Block & C.C drains in Shahi Bazar (Near A. Majid Soomro cloth merchant) City Shahdadt	Mr. Niaz Hussain Magsi	617/20-9-2010	2,600,652
39	Construction of C.C Block & C.C drains in Akbar Shah Mohalla U/C-II City Shahdadt	Mr. Imtiaz Ali Brohi	623/20-9-2010	2,060,128
40	Construction of C.C Block & C.C drains in Khadim Hussain Langah Mohalla U/C-I City Shahdadt	Mr. Abdul Ghaffar Khoso	629/20-9-2010	804,062
41	Construction of C.C Block & C.C drains in Haji Jangi Magsi Mohalla U/C-I City Shahdadt	Mr. Allah Bux Brohi	671/24-9-2010	1,208,068
<b>Total</b>				<b>50,813,241</b>

**Annexure-XLII**  
**(Para No. 1.2.17.5)**

**XLII. Detail of funds transferred from NBP account to UBL- Kamber Branch**

(Amount in Rupees)

S. No.	Description	Contractor	Ch. No	Date	Amount of Bill	Detail of Bank
1	Transfer for Security Deposit payment	Various	585794	07-02-2011	1,000,000	TMA Deposit A/C No.3710050-8 at UBL
2		Various	102003	08-08-2011	5,000,000	
3		Various	102038	08-09-2011	2,500,000	
4		Various	669907	17-10-2011	2,500,000	
5		Various	669914	28-10-2011	1,500,000	
6		Various	43531	26-03-2012	1,000,000	
7		Various	43577	25-06-2012	500,000	
8		Various	1217408	22-10-2012	371,000	
9		Various	866327	11-12-2012	1,500,000	
10		Various	866364	14-01-2013	800,000	
11		Various	870460	29-05-2013	2,000,000	
<b>Total</b>					<b>18,671,000</b>	

**Annexure-XLIII  
(Para No. 1.2.17.6)**

**XLIII. Award of work without Inviting Open Tender**

(Amount in Rupees)

<b>SUMMARY</b>		
<b>S. No.</b>	<b>Entity</b>	<b>Amount</b>
1	Chief Officer, District Council, District Kamber-Shahdadt at Kamber	1,510,738
2	Town Officer (Town Committee) Mirokhan, District Kamber-Shadadt at Kamber	10,344,235
<b>Total</b>		<b>11,854,973</b>

**(1) Chief Officer, District Council, District Kamber-Shahdadt at Kamber**

(Amount in Rupees)

<b>Statement showing the detail of Development work</b>				
<b>S. No</b>	<b>Cheque No. &amp; Date</b>	<b>Particulars</b>	<b>Amount</b>	<b>Head of Account</b>
1	0869120/ 18-02-2013	Paid to M/S Ali Raza Associate	560,422	Development
2	0869086/17-12-2012	Paid to M/S Ali Raza Associate	371,696	
3	0869087/ 17-12-2012	Paid to M/S Jan Mohammad Brohi	464,620	
4	048506/ 05-12-2012	M/S Insaf Furniture House, Larkana	114,000	Furniture
<b>Total</b>			<b>1,510,738</b>	

**(2) Town Officer (Town Committee) Mirokhan, District Kamber-Shadadt at Kamber**

(Amount in Rupees)

<b>Sr.</b>	<b>Description</b>	<b>Contractor</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Amount</b>
1	Constt: of C.C drain B/P at Brohi Mohalla Mirokhan	Mr. Abdul Rehman Brohi	402049	16-03-2012	400,000
2	Constt: of C.C drain B/P at Brohi Mohalla Mirokhan	Mr. Abdul Rehman Brohi	402059	16-03-2012	300,000
3	Constt: of C.C drain B/P at village Muhammad Nawaz Brohi	Mr. Ghulam Sarwar Kamboh	402058	16-03-2012	520,057
4	Constt: of C.C drain B/P at village Gahi Bhutto	Mr. Nazar Hussain Magsi	402056	16-03-2012	711,215
5	Constt: of C.C drain B/P at village Bahram	Mr. Ashique Ali Abro	402055	16-03-2012	605,933
6	Constt: of C.C drain B/P at village Gul Mohammad	Mr. Aijaz Ahmed Detho	402060	16-03-2012	300,000

(Amount in Rupees)

Sr.	Description	Contractor	Cheque No.	Date	Amount
7	Constt: of C.C drain B/P Asifabad	Mr. Munwar Ali Airi	402061	16-03-2012	300,000
8	Constt: of C.C drain B/P at village Illahi Bux Magsi	Mr. Ubaidullah Magsi	402054	16-03-2012	335,152
9	Constt: of C.C drain B/P at village Illahi Bux Magsi	Mr. Ubaidullah Magsi	402050	16-03-2012	400,000
10	Constt: of C.C drain B/P at village Hyder Bux Magsi	Mr. Aasif Ali	402057	16-03-2012	500,000
11	Constt: of C.C drain B/P at Behram	M/S Indus Enterprises	402048	16-03-2012	500,000
12	Constt: of C.C drain B/P at Peer Khair Bux	Mr. Mehram Ali	402062	16-03-2012	300,000
13	Constt: of C.C drain B/P for village Behram	Mr. Aasif Ali	863703	24-04-2012	442,758
14	Constt: of C.C drain B/P for village Jamal Khan Khoso	Mr. Ashique Ali Abro	863704	24-04-2012	505,000
15	Constt: of C.C drain B/P for village Imamuddin Abro	Mr. Ghulam Sarwar Kamboh	863701	24-04-2012	505,000
16	Constt: of C.C drain B/P Behram	Mr. Ashique Ali Abro	863717	16-05-2012	700,000
17	Constt: of C.C drain B/P Akbar Magsi	Mr. Aijaz Ali Magsi	863761	16-05-2012	300,000
18	Constt: of C.C drain B/P at Muhammad Nawaz Brohi	Mr. Ghulam Sarwar Kamboh	863753	16-05-2012	606,120
19	Constt: of C.C drain B/P Badalabad	Mr. Ghulam Nabi Detho	863752	16-05-2012	300,000
20	Constt: of C.C drain B/P village Deeno jo Kotho	M/S Indus Enterprises	863718	16-05-2012	300,000
21	Constt: of C.C drain B/P village Zulifqar Ali Magsi	Mr. Ubaidullah Magsi	863754	16-05-2012	501,000
22	Constt: of C.C drain B/P village Illahi Bux Magsi		863777		1,012,000
<b>Total</b>					<b>10,344,235</b>

**Annexure-XLIV**  
**(Para No. 1.2.17.7)**

**XLIV. Details of non-accountal of articles**

(Amount in Rupees)

S. No.	Description	Ch. No	Date	S. Order # Dated	Amount of Bill	Detail of Bank
<b>Detail of Purchase of Electric material</b>						
1	M/S Magsi Sanitary Store Kamber	5937746	11-08-2011	Nil	227,940	UBL- 3710050-8
2	M/S Jamil Electric Kamber for the Purchase of Street lights	102029	26-08-2011	Nil	483,254	TMA A/C # 1919-3 NBP
3	M/S Tariq Electric Store Kamber	58008	11 -10-2011	Nil	501,490	UBL- 3710050-8
4	M/S Rizwan Electric Larkana (9 Vouchers)	669931	21-12-2011	Nil	407,843	TMA A/C # 1919-3 NBP
5	M/S Al-Shahbaz Electric works	669939	20-12-2011	Nil	223,344	TMA A/C # 1919-3 NBP
6	M/S Al-Shahbaz Electric works	669940	20-12-2011	Nil	293,092	TMA A/C # 1919-3 NBP
7	M/S Tariq Electric Store Kamber (for the purchase of Street lights)	58015	30-12-2011	Nil	227,950	UBL- 3710050-8
8	M/S Al-Shahbaz Electric works Kamber	58017	18-01-2012	Nil	305,970	UBL- 3710050-8
9	M/S Cyber electric store (Street light)	43567	16-04-2012	Nil	228,702	TMA A/C # 1919-3 NBP
10	M/S Al-Fateh Electric store Larkana	58047	22-06-2012	Nil	357,941	UBL- 3710050-8
11	M/S Al- Fateh Electric Store Larkana (6 vouchers)	864653	30-08-2012	Nil	286,412	TMA A/C#10667 Sindh Bank
12	M/S Al-Fateh Electric store Larkana	866329	13-12-2012	Nil	333,505	TMA A/C#10667 Sindh Bank
13	M/S Al- Fateh Electric Store Larkana	1217426	13-02-2013	Nil	232,650	UBL- 3710050-8
14	M/S Tariq Electric Store Shadadkot	870426	08-04-2013	Nil	287,859	TMA A/C#10667 Sindh Bank
15	M/R Raj Kumar for the Purchase electric material	870429	09-04-2013	Nil	477,819	TMA A/C#10667 Sindh Bank
16	M/S Cyber electric store (Street light)	870454	17-05-2013	Nil	285,331	TMA A/C#10667 Sindh Bank
<b>Total</b>					<b>5,161,102</b>	



(Amount in Rupees)

S. No.	Description	Ch. No	Date	S. Order # Dated	Amount of Bill	Detail of Bank
<b>Detail of purchase of Hand pumps</b>						
1	M/S Magsi Sanitary Store Kamber for the purchase of Hand pump	58028	01-03-2012	Nil	475,000	UBL- 3710050-8
2	Income tax Officer Larkana	58029	01-03-2012	Nil	28,500	UBL- 3710050-8
3	M/S Magsi Sanitary Store Kamber for the purchase of Hand pump	58048	22-06-2012	Nil	310,884	UBL- 3710050-8
4	Income tax officer Larkana	58049	22-06-2012	Nil	58,025	UBL- 3710050-8
5	M/S Magsi Sanitary Store Kamber	1217402	30-08-2012	Nil	320,859	UBL- 3710050-8
6	Income tax Officer Larkana	1217403	30-08-2012	Nil	10,388	UBL- 3710050-8
7	M/S Ghulam Umer Magsi Sanitary store Kamber for purchase of Hand pumps.	1217421	10-01-2013	Nil	320,859	UBL- 3710050-8
8	Income Tax Officer Larkana	1217422	10-01-2013	Nil	11,634	UBL- 3710050-8
<b>Total</b>					<b>1,536,149</b>	
<b>Detail of Liveries</b>						
1	M/S Mumtaz Ali Meerani	5937748	11-08-2011	Nil	231,033	UBL- 3710050-8
2	M/S Fida Hussain Cloth House Kamber for 2012-13	1217405	28-09-2012	Nil	206,009	UBL- 3710050-8
3	Income Tax Officer Larkana on Liveries for 2012-13	121706	28-09-2012	Nil	7,471	UBL- 3710050-8
<b>Total</b>					<b>444,513</b>	
<b>Detail of Purchase of Tyres</b>						
1	M/S Mehran Tyres Station road Larkana	58005	04-09-2011	Nil	39,480	TMA A/C # 1919-3 NBP
2	M/S Mehran Tyres Station road Larkana	58012	01-11-2011	Nil	250,000	UBL- 3710050-8
3	M/S Ram Autos	58032	28-03-2012	Nil	80,220	UBL- 3710050-8
4	Income tax Officer Larkana	58033	28-03-2012	Nil	3,780	UBL- 3710050-8
5	M/S Mehran Tyres Larkana	1217412	05-11-2012	Nil	80,000	UBL- 3710050-8
6	M/S Mehran Tyres Larkana	1217419	10-01-2013	Nil	175,000	UBL- 3710050-8
7	M/S Mehran Tyres Larkana	1217424	13-02-2013	Nil	95,824	TMA A/C#10667 Sindh Bank
8	M/S Mehran Tyres Larkana	870453	17-05-2013	Nil	94,956	TMA A/C#10667 Sindh Bank
9	Mr. Ashiq Hussain Gopang, Chief Sanitary Inspector for purchase of Tyres & Batteries and engine of water pump.	1217443	21-05-2013	Nil	282,553	UBL- 3710050-8
<b>Total</b>					<b>1,101,813</b>	
<b>Grand Total</b>					<b>8,243,577</b>	

**Annexure-XLV**  
**(Para No. 1.2.17.13)**

**XLV. Details of non-admissible payments**

(Amount in Rupees)

<b>Muhammad Khan Magsi (Chief Officer) BS-18</b>						
<b>Particulars</b>	<b>Pay due</b>	<b>Pay drawn</b>	<b>Excess per month</b>	<b>Months</b>	<b>Total</b>	<b>Remarks</b>
House Rent Allowance	3,873	5,904	2,031	12	24,372	45 % HR Claimed at Kamber instead of 30%
Conveyance Allowance	0	5,000	5,000	12	60,000	P.O.L claimed by C.O during year 2012-13
Senior Post Allowance	0	5,000	5,000	12	60,000	Not entitled
<b>Total</b>			<b>12,031</b>		<b>144,372</b>	

**Annexure-XLVI**  
**(Para No. 1.2.17.14)**

**XLVI. List of Newly Appointed Employees**

<b>Summary</b>		
<b>S. No.</b>	<b>Entity</b>	<b>No. of appointments</b>
1	Chief Municipal Officer (Municipal Committee) Kamber	278
2	Town Officer (Town Committee) Mirokhan, District Kamber-Shadadkot at Kamber	180
3	Municipal Committee Shadadkot	300
4	Town Officer, Sujawal Junejo	205
<b>Total</b>		<b>963</b>