



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

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

| | |
|--------|---------------------------------------------------|
| ADP | Annual Development Programme |
| APT | Appointment , Posting & Transfer |
| BTS | Base Trans-receiver Station |
| CC | Cement Concrete |
| CCB | Citizen Community Board |
| CMO | Chief Municipal Officer |
| CNG | Compressed Natural Gas |
| CPWD | Central Public Works Department |
| CTR | Central Treasury Rules |
| DAC | Departmental Accounts Committee |
| DGA | Director General Audit |
| EFW | Earth Filling Work |
| FD | Finance Department |
| GFR | General Financial Rules |
| HTC | High Temperature Cutout |
| IPSAS | International Public Sector Accounting Standard |
| IPSAS | International Public Sector Accounting Standards |
| LTC | Low Temperature Cutout |
| M&R | Maintenance & Repair |
| MEFDAC | Memorandum for Departmental Accounts Committee |
| NSUSC | North Sindh Urban Services Corporation |
| NTN | National Tax Number |
| PAO | Principal Accounting Officer |
| POL | Petroleum Oil and Lubricants |
| PWD | Public Works Department |
| S&GAD | Services and General Administration 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 (R) | Taluka/Town Officer (Regulation) |
| 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, Karachi Water & Sewerage Board, Taluka / Town Municipal Administrations and Union Councils.

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

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

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

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

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

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

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

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

a. Scope of Audit

Out of total budget of the District Mirpurkhas for the Financial Year 2011-12, auditable expenditure under the jurisdiction was Rs 1,745.759 million, out of which an expenditure of Rs 1,246.390 million was audited which in terms of percentage, was 71%. Total receipts of the TMAs for the financial year 2011-2012 was Rs 46.822 million out of this, an amount of Rs 25.943 million was audited which was 55% of the total amount.

b. Recoveries at the instance of audit

Recovery of Rs 94.891 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 94.891 million was not in the notice of the executive before audit.

c. Audit Methodology

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

d. Audit Impact

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

e. Comment on Internal Control and Internal Audit Department

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

f. The key audit findings of the report

- i. Fraud / Misappropriation was noted in 01 case - Rs 85.543 million.¹
- ii. Non- Production of record was noted in 04 cases - Rs 273.197 million s.²
- iii. Non-Compliance was noted in 05 cases - Rs 30.402 million.³
- iv. Internal Control Weaknesses was noted in 09 cases - Rs 51.328 million.⁴

¹ Para 1.2.1.1

² Para 1.2.2.1, 1.2.5.1, 1.2.8.1, 1.2.11.1,

³ Para 1.2.4.1, 1.2.7.1, 1.2.10.1, 1.2.12.1, 1.2.12.2,

⁴ Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.6.1, 1.2.6.2, 1.2.9.1, 1.2.9.2, 1.2.13.1, 1.2.13.2

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

g. Recommendations

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

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

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

| Sr. | Description | No. | Budget |
|------------|---------------------------------------------|------------|---------------|
| 1. | Total Entities (PAOs) in Audit Jurisdiction | 07 | 1,745.759 |
| 2. | Total Entities (PAOs) Audited | 04 | 1,246.390 |
| 3. | Audit & Inspection Reports | 04 | 1,246.390 |
| 4. | Special Audit Reports | - | - |
| 5. | Performance Audit Reports | - | - |
| 6. | Other Reports (relating to TMAs) | - | - |

Table 2: Audit observations Classified by Categories

(Rupees in Million)

| Sr. | Description | Amount under audit observation |
|--------------|----------------------|---------------------------------------|
| 1 | Asset Management | 0 |
| 2 | Financial Management | 85.543 |
| 3 | Internal controls | 51.328 |
| 4 | Violation of rules | 30.402 |
| 5 | Others | 273.197 |
| Total | | 440.470 |

Table 3: Outcome Statistics

(Rupees in Million)

| Sr. | Description | Expenditure on Acquiring Physical Assets (Procurement) | Salary | Non-Salary | Civil Works | Receipts (Revenue Targets) | Total Current year | Total Last year |
|-----|-----------------------------------------------------------|--------------------------------------------------------|---------|------------|-------------|----------------------------|--------------------|-----------------|
| 1. | Outlays Audited | 0 | 195.819 | 329.501 | 362.002 | 46.822 | 934.144* | -N/A- |
| 2. | Amount Placed under Audit Observation of Audit | 0 | 22.704 | 149.182 | 242.641 | 25.943 | 440.470 | -N/A- |
| 3. | Recoveries Pointed Out at the instance of Audit | 0 | 0 | 85.543 | 1.807 | 7.541 | 94.891 | -N/A- |
| 4. | Recoveries Accepted /Established at the instance of Audit | 0 | 0 | 0 | 0 | 0 | 0 | -N/A- |
| 5. | Recoveries Realized at the instance of Audit | 0 | 0 | 0 | 0 | 0 | 0 | -N/A- |

*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 887.322 million for the current year.

Table 4: Table of Irregularities pointed out

| (Rupees in Million) | | |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| Sr. | Description | Amount Placed under Audit Observation |
| 1 | Violation of Rules and regulations and violation of principle of propriety and probity in public operations. | 30.402 |
| 2 | Reported cases of fraud, embezzlement, thefts and misuse of public resources. | 85.543 |
| 3 | Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements. | 0 |
| 4 | Quantification of weaknesses of internal control systems. | 41.980 |
| 5 | Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies | 9.348 |
| 6 | Non-production of record. | 273.197 |
| 7 | Others, including cases of accidents, negligence etc. | 0 |
| Total | | 440.470 |

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

CHAPTER-1

1.1 CHIEF OFFICER, DISTRICT COUNCIL AND TALUKA MUNICIPAL ADMINISTRATIONS, MIRPURKHAS.

1.1.1 INTRODUCTION

As of 2010, the population of District Mirpurkhas is 2.300 million. District Mirpurkhas comprises of One Chief Officer, District Council and Six TMAs namely Mirpurkhas City, Sindhri, Hussain Bux Mari, Kot Ghulam Muhammad, Digri and Jhudo. Business of TMAs 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 TMAs are as following:

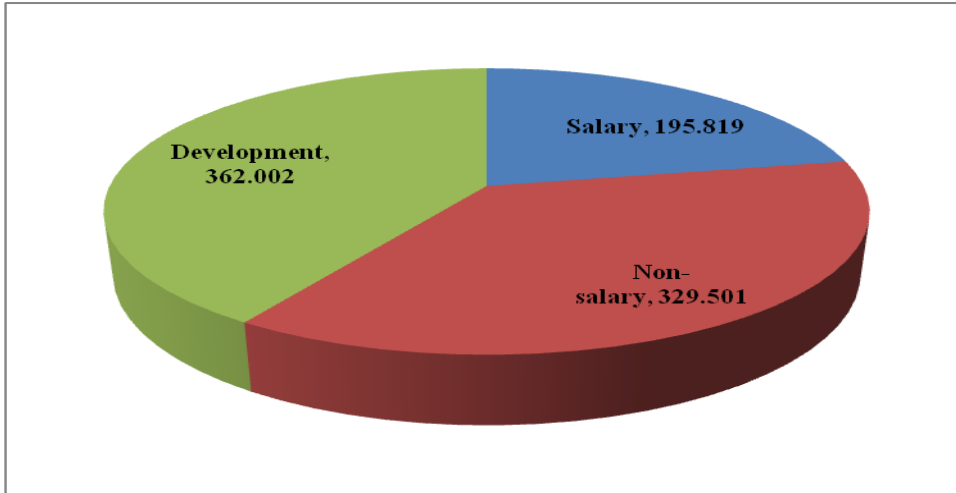
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Amount in Rupees)

| Sr. | Name of TMAs | Nature of Expenditure | Original Grant | Supple: Grant | Revised/Final Grant | Actual Expenditure | (+) Excess (-) Saving |
|-----------------------------|--------------------------|-----------------------|----------------------|---------------|----------------------|--------------------|-----------------------|
| 1 | TMA, Mirpurkhas | Salary | 127,353,958 | | 127,353,958 | 141,155,780 | 13,801,822 |
| | | Non-Salary | 291,195,651 | | 291,195,651 | 241,926,404 | -49,269,247 |
| | | Sub-Total | 418,549,609 | 0 | 418,549,609 | 383,082,184 | -35,467,425 |
| | | Development | 116,374,781 | | 116,374,781 | 47,028,119 | -69,346,662 |
| | | Total | 534,924,390 | 0 | 534,924,390 | 430,110,303 | -104,814,087 |
| 2 | TMA, Sindhri | Salary | 16,454,778 | | 16,454,778 | 11,703,467 | -4,751,311 |
| | | Non-Salary | 40,070,778 | | 40,070,778 | 30,234,492 | -9,836,286 |
| | | Sub-Total | 56,525,556 | 0 | 56,525,556 | 41,937,959 | -14,587,597 |
| | | Development | 240,182,255 | | 240,182,255 | 200,655,680 | -39,526,575 |
| | | Total | 296,707,811 | 0 | 296,707,811 | 242,593,639 | -54,114,172 |
| 3 | TMA, Hussain Bux Mari | Salary | 11,123,619 | | 11,123,619 | 7,179,323 | -3,944,296 |
| | | Non-Salary | 24,494,526 | | 24,494,526 | 6,436,569 | -18,057,957 |
| | | Sub-Total | 35,618,145 | 0 | 35,618,145 | 13,615,892 | -22,002,253 |
| | | Development | 178,000,000 | | 178,000,000 | 6,011,956 | -171,988,044 |
| | | Total | 213,618,145 | 0 | 213,618,145 | 19,627,848 | -22,002,253 |
| 4 | TMA, Kot Ghulam Muhammad | Salary | 36,417,267 | | 36,417,267 | 35,781,000 | -636,267 |
| | | Non-Salary | 47,339,749 | | 47,339,749 | 50,904,000 | 3,564,251 |
| | | Sub-Total | 83,757,016 | 0 | 83,757,016 | 86,685,000 | 2,927,984 |
| | | Development | 117,383,000 | | 117,383,000 | 108,306,000 | -9,077,000 |
| | | Total | 201,140,016 | 0 | 201,140,016 | 194,991,000 | -6,149,016 |
| Total Salary | | | 191,349,622 | 0 | 191,349,622 | 195,819,570 | 4,469,948 |
| Total N.salary | | | 403,100,704 | 0 | 403,100,704 | 329,501,465 | -73,599,239 |
| Grand Slary/N.Salary | | | 594,450,326 | 0 | 594,450,326 | 525,321,035 | -69,129,291 |
| Total Development | | | 651,940,036 | 0 | 651,940,036 | 362,001,755 | -289,938,281 |
| Grand Total | | | 1,246,390,362 | 0 | 1,246,390,362 | 887,322,790 | -187,079,528 |

Expenditure 2011-12



Original budget Rs 1,246.390 million was allocated to Chief Officer, District Council and TMAs of District Mirpurkhas, under various grants and no supplementary grants/re-appropriation was provided. The revised/final budget of these TMAs was Rs 1,246.390 million. The total expenditure incurred by concerned TMAs during 2011-12 was Rs 887.323 million as detailed above.

The Variance analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2011-12 depicted that there was a saving of Rs 187.079 million.

1.1.3 Brief comments on the status of compliance with PAC Directives

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

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

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

1.2 AUDIT PARAS

Town Municipal Administration, Mirpurkhas

1.2.1 Fraud / Misappropriation

1.2.2.1 Suspected Misappropriation - Rs 85.543 Million

Para 23 of General Financial Rules Volume- I, states that, “Every Government officer should realize 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 officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

TMA, Mirpurkhas City, drawn Rs 85.543 million, during 2011-12, on account of purchase of new items but failed to substantiate expenditure incurred with vouchers / record to justify the payment, in violation of above rule. Detail as under:

| (Amount in Rupees) | | | |
|--------------------|------------------|----------------------|------------|
| Under the Head | Budget Provision | Expenditure Incurred | Excess |
| Article New | 2,104,414 | 85,543,256 | 83,438,842 |

Audit is of the view that amount drawn by the TMA for purchase of new items was actually not spent procurement since nothing found entered in stock register. Besides, details were not available in record, resulted into doubtful expenditure, and chances of misappropriation cannot be ruled out, which constitutes weak financial management.

The expenditure incurred without supporting vouchers / record constitutes weak internal control.

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

Audit recommends fixing responsibility on account of suspected misappropriation of public funds and same may be recovered from concerned officials, under intimation to audit.

[AIR Para: 1]

1.2.2 Non-Production

1.2.2.1 Non-Production of Record - Rs 91.140 Million

Article 170 (2) of the Constitution of the Islamic Republic of Pakistan, inserted vide Constitutional (Eighteenth Amendment) Act, 2010 w.e.f. 20-04-2010, states that, “The audit of accounts of the Federal and of the Provincial Government and the accounts of any authority or body established by, or under the control of, the Federal or Provincial Government shall be conducted by the Auditor General, who shall determine the nature and extent of such audit”.

Further, the Constitutional provisions were stressed upon by the Honourable Supreme Court of Pakistan vide its judgment in CMA No.2376/2013 dated 07-05-2013, wherein it was observed that “the amount is charged on the Consolidated Fund or relates to the Public Accounts of the Federation or of the Provinces, the same may be audited by the Auditor- General without exception”.

TMA, Mirpurkhas, incurred an amount of Rs 91.140 million, during 2011-12, on various head of accounts, but failed to provide access of record to audit, in violation of the above rule. Detail provided in Annexure-B.

Audit is of the view that due to non-provision of record, authenticity of expenditure is doubtful and chances of misappropriation of public funds cannot be ruled out.

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

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

[AIR Para: 1]

1.2.3 Internal Control Weaknesses

1.2.3.1 Non-Recovery of Government Dues - Rs 7.541 Million

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

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

TMA, Mirpurkhas, failed to recover outstanding revenue of Rs 7.541 million, during 2011-12, from various agencies, in violation of the above rule. Detail provided in Annexure-C.

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

Non-recovery of government revenue constitutes weak internal control.

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

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

[AIR Paras: 34, 35, 36, 37]

1.2.3.2 Loss Due to Non-Revision / Increases of Rent - Rs 6.695 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”.

TMA, Mirpurkhas, failed to revise rent of shops allotted to tenants since 2001, resulting into loss to public revenue of Rs 6.695 million, as authorized *vide* above rules. Detail provided in Annexure-D.

Audit is of the view that non-revision of rent as per prescribed law deprived the authority of public revenue which constitutes weak financial management.

The failure of management to revise the rent in accordance with provision constitutes weak internal control.

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

Audit recommends fixing responsibility on account of non-enhancement of rent and same may be enhanced in accordance with provision, under intimation to audit.

[AIR Paras: 29, 31]

1.2.3.3 Doubtful Expenditure - Rs 1.263 Million

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

TMA, Mirpurkhas, incurred an amount of Rs 1.263 million, during 2011-12, on the salaries of staff without pre-audit by LFA, FD, GoS resulted into doubtful expenditure, in violation of above rule.

Audit is of the view that management directly authorized the salary claims of various staff without pre-audited conducted by LFA which constitutes non-transparency in public exchequer and weak financial management.

Non-observance of prescribed procedure constitutes weak internal control.

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

Audit recommends fixing responsibility on officials (s) at fault for authorizing doubtful payments without pre-audit.

[AIR Para: 23]

1.2.4 Non-Compliance

1.2.4.1 Un-authorized Appointments - Rs 12.748 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, Rule 10 (i) of GFR Vol-I, states that, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.(ii) The expenditure should not be prima facie more than the occasion demands”.

TMA, Mirpurkhas, incurred an amount of Rs 12.748 million, during 2011-12, on the salaries of newly appointed 423 employees without going through prescribed procedure and against the clear vacancies, in violation of the above rule. Detail is as under:

(Amount in Rupees)

| S.No. | Cadre | Appointed | Gross Salary Paid | Remarks |
|--------------------|------------------|------------|-------------------|----------------------|
| 01 | Sanitary Workers | 207 | 1,997,757 | Salary for 03 months |
| 02 | Others | 216 | 2,251,483 | |
| Sub-total | | 423 | 4,249,240 | |
| Grand Total | | | | 12,747,720 |

Audit is of the view that recruitment was made without following prescribed procedure resulted into irregular expenditure of Rs 12.748 million constitutes weak financial management.

Non-observance of rules on recruitment constitutes weak internal control.

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

Audit recommends investigation for fixing of responsibility for irregular appointment over and above the sanctioned strength.

[AIR Para: 21]

Taluka Municipal Administration, Sindhri

1.2.5 Non-Production

1.2.5.1 Non-Production of Record - Rs 160.435 Million

Article 170(2) of the Constitution of Islamic Republic of Pakistan, inserted vide Constitution (18th Amendment) Act, 2010 w.e.f. April 19, 2010, states that, “The audit of accounts of the Federal and of the Provincial Government and the accounts of any authority or body established by, or under the control of, the federal or provincial Government shall be conducted by the Auditor General, who shall determine the nature and extent of such audit”.

Further, the Constitutional provisions were stressed upon by the Honourable Supreme Court of Pakistan vide its judgment in CMA No.2376/2013 dated 07-05-2013, wherein it was observed that “the amount is charged on the Consolidated Fund or relates to the Public Accounts of the Federation or of the Provinces, the same may be audited by the Auditor- General without exception”.

TMA, Sindhri, incurred an amount of Rs 160.435 million, during 2011-12, on various head of accounts, but failed to provide access of record to audit, in violation of the above rule. Detail provided in Annexure-E.

Audit is of the view that due to non-provision of record to audit resulted into non-authenticity of expenditure from public funds, which constitutes non-transparency in public spending.

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

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

[AIR Para: 1]

1.2.6 Internal Control Weaknesses

1.2.6.1 Un-authorized Award of Works - Rs 1.913 Million

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

specific procurements (12)(1) all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping”.

TMA, Sindhri, incurred an amount of Rs 1.913 million, during 2011-12, by splitting up work orders to avoid tenders, in violation of rules. Detail provided in Annexure-F.

Audit is of the view that non-observance of laid down rules resulted into irregular expenditure which constitutes weak financial management.

Non-observance of prescribed rules constitutes weak internal control.

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

Audit recommends fixing responsibility on account of not inviting open tenders to achieve competitive rates.

[AIR Para: 13]

1.2.6.2 Non-Transparency in Government Spending - Rs 6.484 Million

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

TMA, Sindhri, incurred an amount of Rs 6.484 million, during 2011-12, on the purchases of POL for official vehicles, but failed to justify expenditure through maintaining of log books, history sheets and petrol consumption account, in violation of above rule. Detail provided in Annexure-G.

Audit is of the view that expenditure incurred on POL without preparation of log books, history sheets and petrol consumption account to justify the expenditure which transpires non-transparency in public spending and constitutes weak financial management.

The expenditure on POL without justifying the expenditure through log books, history sheets and petrol consumption account constitutes weak internal control.

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

Audit recommends fixing responsibility for incurring expenditure without justification.

[AIR Para: 22]

1.2.7 Non-Compliance

1.2.7.1 Irregular Appointments - Rs 3.529 million

Rule 10 (i) of GFR Volume–I, states that, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.(ii) The expenditure should not be prima facie more than the occasion demands”.

TMA, Sindhri, incurred an amount of Rs 3.529 million, during 2011-12, on the salaries of newly appointed 28 employees without going through prescribed procedure and against the clear vacancies, in violation of the above rule. Detail provided in Annexure-H.

Audit is of the view that recruitment was made without following prescribed procedure resulted into irregular expenditure of Rs 3.529 million constitutes weak financial management.

Non-observance of rules on recruitment constitutes weak internal control.

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

Audit recommends investigation for fixing of responsibility for unauthorized appointment over and above the sanctioned strength.

[AIR Para: 21]

Taluka Municipal Administration, Hussain Bux Mari

1.2.8 Non-Production

1.2.8.1 Non-Production of Record - Rs 9.900 Million

Article 170(2) of the Constitution of Islamic Republic of Pakistan, inserted vide Constitution (18th Amendment) Act, 2010 w.e.f. April 19, 2010, states that, “The audit of accounts of the Federal and of the Provincial Government and the accounts of any authority or body established by, or under the control of, the federal or provincial Government shall be conducted by the Auditor General, who shall determine the nature and extent of such audit”.

Further, the Constitutional provisions were stressed upon by the Honourable Supreme Court of Pakistan vide its judgment in CMA No.2376/2013 dated 07-05-2013, wherein it was observed that “the amount is charged on the Consolidated Fund or relates to the Public Accounts of the Federation or of the Provinces, the same may be audited by the Auditor- General without exception”.

TMA, Hussain Bux Mari, failed to provide access of record to audit of revenue collected during 2011-12, against revenue target of Rs 9.900 million, in violation of the above rule. Detail provided in Annexure-I.

Audit is of the views that due to non-provision of record resulted into non-authenticity of revenue collection and embezzlement of public funds cannot be ruled out.

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

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

[AIR Para: 1]

1.2.9 Internal Control Weaknesses

1.2.9.1 Un-authorized Award of Works - Rs 6.636 Million

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

specific procurements (12)(1) all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping”.

TMA, Hussain Bux Mari, incurred an amount of Rs 6.636 million, during 2011-12, by splitting up work orders to avoid tenders, in violation of rules. Detail provided in Annexure-J.

Audit is of the view that non-observance of laid down rules resulted into unauthorized expenditure which constitutes weak financial management.

Non-observance of prescribed rules constitutes weak internal control.

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

Audit recommends fixing responsibility on account of not inviting open tenders to achieve competitive rates.

[AIR Paras: 12, 13]

1.2.9.2 Non-Transparency in Government Spending - Rs 2.155 Million

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

TMA, Hussain Bux Mari, incurred an amount of Rs 2.155 million, during 2011-12, on the purchases of POL for official vehicles, but failed to justify expenditure through maintaining of log books, history sheets and petrol consumption account, in violation of above rule. Detail provided in Annexure-K.

Audit is of the view that expenditure incurred on POL without preparation of log books, history sheets and petrol consumption account to justify the expenditure which transpires non-transparency in public spending and constitutes weak financial management.

The expenditure on POL without justifying the expenditure through log books, history sheets and petrol consumption account constitutes weak internal control.

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

Audit recommends fixing responsibility for incurring expenditure without justification.

[AIR Para: 23]

1.2.10 Non-Compliance

1.2.10.1 Un-authorized Appointments - Rs 5.164 Million

Rule 10 (i) of GFR Volume–I, states that, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.(ii) The expenditure should not be prima facie more than the occasion demands”.

TMA, Hussain Bux Mari, incurred an expenditure of Rs 5.164 million, during 2011-12, on the salaries of newly appointed 85 employees without going through prescribed procedure and against the clear vacancies, in violation of the above rule. Detail provided in Annexure-L.

Audit is of the view that recruitment was made without following prescribed procedure resulted into unauthorized expenditure of Rs 5.164 million constitutes weak financial management.

Non-observance of rules on recruitment constitutes weak internal control.

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

Audit recommends investigation for fixing of responsibility for unauthorized appointment over and above the sanctioned strength.

[AIR Para: 21]

Taluka Municipal Administration, Kot Ghulam Muhammad

1.2.11 Non-Production

1.2.11.1 Non-Production of Record - Rs 11.722 Million

Article 170(2) of the Constitution of Islamic Republic of Pakistan, inserted vide Constitution (18th Amendment) Act, 2010 w.e.f. April 19, 2010, states that, “The audit of accounts of the Federal and of the Provincial Government and the accounts of any authority or body established by, or under the control of, the federal or provincial Government shall be conducted by the Auditor General, who shall determine the nature and extent of such audit”.

Further, the Constitutional provisions were stressed upon by the Honourable Supreme Court of Pakistan vide its judgment in CMA No.2376/2013 dated 07-05-2013, wherein it was observed that “the amount is charged on the Consolidated Fund or relates to the Public Accounts of the Federation or of the Provinces, the same may be audited by the Auditor- General without exception”.

TMA, Kot Ghulam Muhammad, incurred an expenditure of Rs 11.722 million, during 2011-12, on the “Construction of TMA building at KGM, but failed to provide access of record to audit, in violation of the above rule.

Audit is of the view that due to non-provision of record to audit resulted into non-authenticity of expenditure from public funds, which constitutes non-transparency in public spending.

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

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

[AIR Para: 13]

1.2.12 Non-Compliance

1.2.12.1 Non-Imposition of Penalty - Rs 1.807 Million

Clause 2 of the contract agreement, states that, “The time frame given for completion of the work is required to be observed and in case of failure/delay, penalty at the rate of 10% may be imposed on the total cost of the work”.

TMA, Kot Ghulam Muhammad, failed to impose penalty on the contractors of Rs 1.807 million, during 2011-12, on account of non-completion of work within stipulated time period, in violation of rule. Detail provided in Annexure-M.

Audit is of the views that undue favour was extended towards contractors by not imposing the penalty, which constitutes weak financial management.

Non-compliance of rules reflects absence of internal control system in the department.

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

Audit recommends fixing of responsibility for non-imposing penalty on various contractors besides same may be recovered, under intimation to audit.

[AIR Para: 5]

1.2.12.2 Un-authorized Appointments - Rs 7.154 Million

Rule 10 (i) of GFR Volume–I, states that, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.(ii) The expenditure should not be prima facie more than the occasion demands”.

TMA, Kot Ghulam Muhammad, incurred an expenditure of Rs 7.154 million, during 2011-12, on the salaries of newly appointed 173 employees without going through prescribed procedure, whereas, 140 employees were appointed without clear vacancies, in violation of the above rule. Detail provided in Annexure-N.

Audit is of the view that recruitment was made without following prescribed procedure resulted into unauthorized expenditure of Rs 7.154 million constitutes weak financial management.

Non-observance of rules on recruitment constitutes weak internal control.

The Matter was reported during September, 2013 but managements failed to provide their point of views. The PAO failed to convene the DAC meeting to discuss audit Para despite pursuance by audit.

Audit recommends investigation for fixing of responsibility for unauthorized appointment over and above the sanctioned strength.

[AIR Para: 11]

1.2.13 Internal Control Weaknesses

1.2.13.1 Un-authorized Award of Works - Rs 1.935 Million

SPPRA Rules 2010 (11)(1), states that, “All procuring agencies shall devise a mechanism for planning in detail for all proposed procurements, determining the requirement of the procuring agency, within its available resources, and prepare an annual or a longer term rolling plan, detailing the procurement methods applicable for specific procurements (12)(1) all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping”.

TMA, Kot Ghulam Muhammad, incurred an expenditure of Rs 1.913 million, during 2011-12, by splitting up work orders to avoid tenders, in violation of rules. Detail provided in Annexure-O.

Audit is of the view that non-observance of laid down rules resulted into unauthorized expenditure which constitutes weak financial management.

Non-observance of prescribed rules constitutes weak internal control.

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

Audit recommends fixing responsibility on account of not inviting open tenders to achieve competitive rates.

[AIR Para: 7]

1.2.13.2 Non-Transparency in Government Spending - Rs 16.706 Million

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

TMA, Kot Ghulam Muhammad, incurred an expenditure of Rs 16.709 million, during 2011-12, on the purchase of POL for official vehicles, but failed to justify expenditure through maintaining of log books, history sheets and petrol consumption account, in violation of above rule. Detail provided in Annexure-P.

Audit is of the view that expenditure incurred on POL without preparation of log books, history sheets and petrol consumption account to justify the expenditure which transpires non-transparency in public spending and constitutes weak financial management.

The expenditure on POL without justifying the expenditure through log books, history sheets and petrol consumption account constitutes weak internal control.

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

Audit recommends fixing responsibility for incurring expenditure without justification.

[AIR Para: 09]

ANNEXURES

Annexure-A

Memorandum for Departmental Accounts Committee (MFDAC) Paras

(Amount in Rupees)

| Sr. | Name of Formation | AP No. | Title of Para | Nature of Audit Observation | Amount of Audit Observation |
|--------------|--------------------------|---------------|---------------------------------------------------------------------|------------------------------------|------------------------------------|
| 1. | TMA, Mirpurkhas | 24 | RECOVERY DUE TO PAYMENT OF DISCONTINUED DEARNESS ALLOWANCE to STAFF | Recovery | 109,660 |
| 2. | -do- | 25 | RECOVERY OF CONVEYANCE ALLOWANCE FROM OFFICER USING GOVT VEHICLES | Recovery | 59,520 |
| 3. | TMA, Sindhri | 16 | NON-RECOVERY OF SHRINKAGE CHARGES AMOUNTING TO RS.0.080/- MILLION | Recovery | 80,705 |
| 4. | -do- | 17 | UN-AUTHORIZED PAYMENT OF PREMIUM ON CARRIAGE | Recovery | 169,565 |
| 5. | TMA, Hussain BUx Mari | 08 | LESS-DEDUCTION OF INCOME TAX @ 6% FROM CONTRACTOR BILLS | Recovery | 69,300 |
| 6. | -do- | 18 | NON-RECOVERY OF SHRINKAGE CHARGES | Recovery | 180,211 |
| 7. | TMA, Kot Ghulam Muhammad | 04 | NON DEDUCTION OF SALES TAX | Recovery | 118,832 |
| 8. | -do- | 18 | NON-RECOVERY OF STAMP DUTY | Recovery | 65,392 |
| Total | | | | | 853,185 |

Details of Non-Production of Record

(Rupees in Million)

| Sr. | Description | Amount |
|--------------|---------------------------------------|---------------|
| 1 | District ADP & MPA Fund | 60.978 |
| 2 | Repair & Maintenance of Govt Vehicles | 8.403 |
| 3 | Purchase of Street Lights | 3.896 |
| 4 | POL Bills | 17.863 |
| Total | | 91.140 |

Details of Less Recovery of Rent

(Amount in Rupees)

| Kind of Tax | Demanded in Total | Recovered Total | Less-recovered |
|---------------------|--------------------------|------------------------|-----------------------|
| Shops / Sign boards | 10,909,505 | 5,288,458 | 5,621,047 |
| Water Tax | 2,604,288 | 1,135,907 | 1,468,381 |
| Cess Pool Tax | 848,890 | 397,329 | 451,561 |
| Total | | | 7,540,999 |

Annexure-D

Details of Loss Due to Non-Revision / Increases of Rent

(Amount in Rupees)

| Sr. | No. of Shops | Monthly | Yearly | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | Rent to be as per rules | | Difference Yearly |
|-------------------------------------------------|--------------|---------|-----------|------|------|------|------|------|------|------|------|------|-------|-------|-------------------------|-----------|-------------------|
| | | | | | | | | | | | | | | | Monthly | Yearly | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| General Shops, Market, Baldia Mirpurkhas | | | | | | | | | | | | | | | | | |
| 1 | 13 | 104 | 16,224 | 104 | 104 | 104 | 114 | 126 | 138 | 152 | 167 | 184 | 203 | 223 | 223 | 34,778 | 18,554 |
| 2 | 175 | 133 | 279,300 | 133 | 133 | 133 | 146 | 161 | 177 | 195 | 214 | 236 | 259 | 285 | 285 | 598,704 | 319,404 |
| 3 | 380 | 167 | 761,520 | 167 | 167 | 167 | 184 | 202 | 222 | 245 | 269 | 296 | 325 | 358 | 358 | 1,632,386 | 870,866 |
| 4 | 11 | 200 | 26,400 | 200 | 200 | 200 | 220 | 242 | 266 | 293 | 322 | 354 | 390 | 429 | 429 | 56,591 | 30,191 |
| 5 | 2 | 202 | 4,848 | 202 | 202 | 202 | 222 | 244 | 269 | 296 | 325 | 358 | 394 | 433 | 433 | 10,392 | 5,544 |
| 6 | 203 | 233 | 567,588 | 233 | 233 | 233 | 256 | 282 | 310 | 341 | 375 | 413 | 454 | 499 | 499 | 1,216,675 | 649,087 |
| 7 | 26 | 251 | 78,312 | 251 | 251 | 251 | 276 | 304 | 334 | 367 | 404 | 445 | 489 | 538 | 538 | 167,869 | 89,557 |
| 8 | 1 | 264 | 3,168 | 264 | 264 | 264 | 290 | 319 | 351 | 387 | 425 | 468 | 514 | 566 | 566 | 6,791 | 3,623 |
| 9 | 1 | 273 | 3,276 | 273 | 273 | 273 | 300 | 330 | 363 | 400 | 440 | 484 | 532 | 585 | 585 | 7,022 | 3,746 |
| 10 | 477 | 300 | 1,717,200 | 300 | 300 | 300 | 330 | 363 | 399 | 439 | 483 | 531 | 585 | 643 | 643 | 3,680,971 | 1,963,771 |
| 11 | 8 | 350 | 33,600 | 350 | 350 | 350 | 385 | 424 | 466 | 512 | 564 | 620 | 682 | 750 | 750 | 72,025 | 38,425 |
| 12 | 78 | 366 | 342,576 | 366 | 366 | 366 | 403 | 443 | 487 | 536 | 589 | 648 | 713 | 785 | 785 | 734,342 | 391,766 |
| 13 | 2 | 395 | 9,480 | 395 | 395 | 395 | 435 | 478 | 526 | 578 | 636 | 700 | 770 | 847 | 847 | 20,321 | 10,841 |
| 14 | 2 | 400 | 9,600 | 400 | 400 | 400 | 440 | 484 | 532 | 586 | 644 | 709 | 779 | 857 | 857 | 20,578 | 10,978 |
| 15 | 44 | 433 | 228,624 | 433 | 433 | 433 | 476 | 524 | 576 | 634 | 697 | 767 | 844 | 928 | 928 | 490,076 | 261,452 |
| 16 | 5 | 450 | 27,000 | 450 | 450 | 450 | 495 | 545 | 599 | 659 | 725 | 797 | 877 | 965 | 965 | 57,877 | 30,877 |
| 17 | 1 | 480 | 5,760 | 480 | 480 | 480 | 528 | 581 | 639 | 703 | 773 | 850 | 935 | 1,029 | 1,029 | 12,347 | 6,587 |
| 18 | 1 | 497 | 5,964 | 497 | 497 | 497 | 547 | 601 | 662 | 728 | 800 | 880 | 969 | 1,065 | 1,065 | 12,784 | 6,820 |
| 19 | 4 | 500 | 24,000 | 500 | 500 | 500 | 550 | 605 | 666 | 732 | 805 | 886 | 974 | 1,072 | 1,072 | 51,446 | 27,446 |
| 20 | 1 | 502 | 6,024 | 502 | 502 | 502 | 552 | 607 | 668 | 735 | 808 | 889 | 978 | 1,076 | 1,076 | 12,913 | 6,889 |
| 21 | 1 | 530 | 6,360 | 530 | 530 | 530 | 583 | 641 | 705 | 776 | 854 | 939 | 1,033 | 1,136 | 1,136 | 13,633 | 7,273 |

(Amount in Rupees)

| Sr. | No. of Shops | Monthly | Yearly | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | Rent to be as per rules | | Difference Yearly |
|-----|--------------|---------|---------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------------------------|---------|-------------------|
| | | | | | | | | | | | | | | | Monthly | Yearly | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 22 | 23 | 532 | 146,832 | 532 | 532 | 532 | 585 | 644 | 708 | 779 | 857 | 942 | 1,037 | 1,140 | 1,140 | 314,747 | 167,915 |
| 23 | 1 | 534 | 6,408 | 534 | 534 | 534 | 587 | 646 | 711 | 782 | 860 | 946 | 1,041 | 1,145 | 1,145 | 13,736 | 7,328 |
| 24 | 1 | 541 | 6,492 | 541 | 541 | 541 | 595 | 655 | 720 | 792 | 871 | 958 | 1,054 | 1,160 | 1,160 | 13,916 | 7,424 |
| 25 | 4 | 549 | 26,352 | 549 | 549 | 549 | 604 | 664 | 731 | 804 | 884 | 973 | 1,070 | 1,177 | 1,177 | 56,488 | 30,136 |
| 26 | 9 | 547 | 59,076 | 547 | 547 | 547 | 602 | 662 | 728 | 801 | 881 | 969 | 1,066 | 1,173 | 1,173 | 126,635 | 67,559 |
| 27 | 1 | 583 | 6,996 | 583 | 583 | 583 | 641 | 705 | 776 | 854 | 939 | 1,033 | 1,136 | 1,250 | 1,250 | 14,997 | 8,001 |
| 28 | 2 | 590 | 14,160 | 590 | 590 | 590 | 649 | 714 | 785 | 864 | 950 | 1,045 | 1,150 | 1,265 | 1,265 | 30,353 | 16,193 |
| 29 | 1 | 594 | 7,128 | 594 | 594 | 594 | 653 | 719 | 791 | 870 | 957 | 1,052 | 1,158 | 1,273 | 1,273 | 15,280 | 8,152 |
| 30 | 2 | 598 | 14,352 | 598 | 598 | 598 | 658 | 724 | 796 | 876 | 963 | 1,059 | 1,165 | 1,282 | 1,282 | 30,765 | 16,413 |
| 31 | 1 | 603 | 7,236 | 603 | 603 | 603 | 663 | 730 | 803 | 883 | 971 | 1,068 | 1,175 | 1,293 | 1,293 | 15,511 | 8,275 |
| 32 | 4 | 620 | 29,760 | 620 | 620 | 620 | 682 | 750 | 825 | 908 | 999 | 1,098 | 1,208 | 1,329 | 1,329 | 63,793 | 34,033 |
| 33 | 1 | 624 | 7,488 | 624 | 624 | 624 | 686 | 755 | 831 | 914 | 1,005 | 1,105 | 1,216 | 1,338 | 1,338 | 16,051 | 8,563 |
| 34 | 1 | 628 | 7,536 | 628 | 628 | 628 | 691 | 760 | 836 | 919 | 1,011 | 1,113 | 1,224 | 1,346 | 1,346 | 16,154 | 8,618 |
| 35 | 4 | 634 | 30,432 | 634 | 634 | 634 | 697 | 767 | 844 | 928 | 1,021 | 1,123 | 1,235 | 1,359 | 1,359 | 65,234 | 34,802 |
| 36 | 1 | 638 | 7,656 | 638 | 638 | 638 | 702 | 772 | 849 | 934 | 1,028 | 1,130 | 1,243 | 1,368 | 1,368 | 16,411 | 8,755 |
| 37 | 1 | 639 | 7,668 | 639 | 639 | 639 | 703 | 773 | 851 | 936 | 1,029 | 1,132 | 1,245 | 1,370 | 1,370 | 16,437 | 8,769 |
| 38 | 2 | 650 | 15,600 | 650 | 650 | 650 | 715 | 787 | 865 | 952 | 1,047 | 1,152 | 1,267 | 1,393 | 1,393 | 33,440 | 17,840 |
| 39 | 1 | 703 | 8,436 | 703 | 703 | 703 | 773 | 851 | 936 | 1,029 | 1,132 | 1,245 | 1,370 | 1,507 | 1,507 | 18,083 | 9,647 |
| 40 | 1 | 713 | 8,556 | 713 | 713 | 713 | 784 | 863 | 949 | 1,044 | 1,148 | 1,263 | 1,389 | 1,528 | 1,528 | 18,341 | 9,785 |
| 41 | 1 | 726 | 8,712 | 726 | 726 | 726 | 799 | 878 | 966 | 1,063 | 1,169 | 1,286 | 1,415 | 1,556 | 1,556 | 18,675 | 9,963 |
| 42 | 1 | 763 | 9,156 | 763 | 763 | 763 | 839 | 923 | 1,016 | 1,117 | 1,229 | 1,352 | 1,487 | 1,636 | 1,636 | 19,627 | 10,471 |
| 43 | 2 | 800 | 19,200 | 800 | 800 | 800 | 880 | 968 | 1,065 | 1,171 | 1,288 | 1,417 | 1,559 | 1,715 | 1,715 | 41,157 | 21,957 |
| 44 | 1 | 814 | 9,768 | 814 | 814 | 814 | 895 | 985 | 1,083 | 1,192 | 1,311 | 1,442 | 1,586 | 1,745 | 1,745 | 20,939 | 11,171 |
| 45 | 6 | 821 | 59,112 | 821 | 821 | 821 | 903 | 993 | 1,093 | 1,202 | 1,322 | 1,454 | 1,600 | 1,760 | 1,760 | 126,712 | 67,600 |
| 46 | 1 | 833 | 9,996 | 833 | 833 | 833 | 916 | 1,008 | 1,109 | 1,220 | 1,342 | 1,476 | 1,623 | 1,786 | 1,786 | 21,427 | 11,431 |

(Amount in Rupees)

| Sr. | No. of Shops | Monthly | Yearly | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | Rent to be as per rules | | Difference Yearly |
|----------------------------------------------------|--------------|--------------|------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------------------------|------------------|-------------------|
| | | | | | | | | | | | | | | | Monthly | Yearly | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 47 | 1 | 834 | 10,008 | 834 | 834 | 834 | 917 | 1,009 | 1,110 | 1,221 | 1,343 | 1,477 | 1,625 | 1,788 | 1,788 | 21,453 | 11,445 |
| 48 | 2 | 843 | 20,232 | 843 | 843 | 843 | 927 | 1,020 | 1,122 | 1,234 | 1,358 | 1,493 | 1,643 | 1,807 | 1,807 | 43,369 | 23,137 |
| 49 | 2 | 847 | 20,328 | 847 | 847 | 847 | 932 | 1,025 | 1,127 | 1,240 | 1,364 | 1,501 | 1,651 | 1,816 | 1,816 | 43,575 | 23,247 |
| 50 | 1 | 859 | 10,308 | 859 | 859 | 859 | 945 | 1,039 | 1,143 | 1,258 | 1,383 | 1,522 | 1,674 | 1,841 | 1,841 | 22,096 | 11,788 |
| 51 | 1 | 913 | 10,956 | 913 | 913 | 913 | 1,004 | 1,105 | 1,215 | 1,337 | 1,470 | 1,617 | 1,779 | 1,957 | 1,957 | 23,485 | 12,529 |
| 52 | 1 | 930 | 11,160 | 930 | 930 | 930 | 1,023 | 1,125 | 1,238 | 1,362 | 1,498 | 1,648 | 1,812 | 1,994 | 1,994 | 23,922 | 12,762 |
| 53 | 2 | 950 | 22,800 | 950 | 950 | 950 | 1,045 | 1,150 | 1,264 | 1,391 | 1,530 | 1,683 | 1,851 | 2,036 | 2,036 | 48,874 | 26,074 |
| 54 | 1 | 954 | 11,448 | 954 | 954 | 954 | 1,049 | 1,154 | 1,270 | 1,397 | 1,536 | 1,690 | 1,859 | 2,045 | 2,045 | 24,540 | 13,092 |
| 55 | 1 | 959 | 11,508 | 959 | 959 | 959 | 1,055 | 1,160 | 1,276 | 1,404 | 1,544 | 1,699 | 1,869 | 2,056 | 2,056 | 24,668 | 13,160 |
| 56 | 8 | 1000 | 96,000 | 1,000 | 1,000 | 1,000 | 1,100 | 1,210 | 1,331 | 1,464 | 1,611 | 1,772 | 1,949 | 2,144 | 2,144 | 205,785 | 109,785 |
| 57 | 1 | 1040 | 12,480 | 1,040 | 1,040 | 1,040 | 1,144 | 1,258 | 1,384 | 1,523 | 1,675 | 1,842 | 2,027 | 2,229 | 2,229 | 26,752 | 14,272 |
| 58 | 1 | 1055 | 12,660 | 1,055 | 1,055 | 1,055 | 1,161 | 1,277 | 1,404 | 1,545 | 1,699 | 1,869 | 2,056 | 2,261 | 2,261 | 27,138 | 14,478 |
| 59 | 1 | 1102 | 13,224 | 1,102 | 1,102 | 1,102 | 1,212 | 1,333 | 1,467 | 1,613 | 1,775 | 1,952 | 2,147 | 2,362 | 2,362 | 28,347 | 15,123 |
| 60 | 2 | 1115 | 26,760 | 1,115 | 1,115 | 1,115 | 1,227 | 1,349 | 1,484 | 1,632 | 1,796 | 1,975 | 2,173 | 2,390 | 2,390 | 57,362 | 30,602 |
| 61 | 1 | 1181 | 14,172 | 1,181 | 1,181 | 1,181 | 1,299 | 1,429 | 1,572 | 1,729 | 1,902 | 2,092 | 2,301 | 2,532 | 2,532 | 30,379 | 16,207 |
| 62 | 1 | 1225 | 14,700 | 1,225 | 1,225 | 1,225 | 1,348 | 1,482 | 1,630 | 1,794 | 1,973 | 2,170 | 2,387 | 2,626 | 2,626 | 31,511 | 16,811 |
| 63 | 1 | 1231 | 14,772 | 1,231 | 1,231 | 1,231 | 1,354 | 1,490 | 1,638 | 1,802 | 1,983 | 2,181 | 2,399 | 2,639 | 2,639 | 31,665 | 16,893 |
| Total | 1,537 | Total | 5,024,448 | - | - | - | - | - | - | - | - | - | - | - | Total | 5,745,903 | |
| Market Rent, Sabzi Fruit and Machhli Market | | | | | | | | | | | | | | | | | |
| 64 | 7 | 133 | 11,172 | 146 | 161 | 177 | 195 | 214 | 236 | 259 | 285 | 314 | 345 | 379 | 417 | 35,028 | 23,856 |
| 65 | 28 | 167 | 56,112 | 184 | 202 | 222 | 244 | 269 | 296 | 325 | 358 | 394 | 433 | 476 | 524 | 176,064 | 119,952 |
| 66 | 83 | 233 | 232,068 | 256 | 282 | 310 | 341 | 375 | 413 | 454 | 499 | 549 | 604 | 665 | 731 | 728,076 | 496,008 |
| 67 | 1 | 250 | 3,000 | 275 | 303 | 333 | 366 | 403 | 443 | 487 | 536 | 589 | 648 | 713 | 785 | 9,420 | 6,420 |
| 68 | 5 | 300 | 18,000 | 330 | 363 | 399 | 439 | 483 | 531 | 585 | 643 | 707 | 778 | 856 | 942 | 56,520 | 38,520 |
| 69 | 17 | 366 | 74,664 | 403 | 443 | 487 | 536 | 589 | 648 | 713 | 785 | 863 | 949 | 1,044 | 1,149 | 234,396 | 159,732 |

(Amount in Rupees)

| Sr. | No. of Shops | Monthly | Yearly | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | Rent to be as per rules | | Difference Yearly |
|--------------------|--------------|--------------|------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------------------------|------------------|-------------------|
| | | | | | | | | | | | | | | | Monthly | Yearly | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 70 | 1 | 421 | 5,052 | 463 | 509 | 560 | 616 | 678 | 746 | 820 | 902 | 993 | 1,092 | 1,201 | 1,321 | 15,852 | 10,800 |
| 71 | 4 | 433 | 20,784 | 476 | 524 | 576 | 634 | 697 | 767 | 844 | 928 | 1,021 | 1,123 | 1,235 | 1,359 | 65,232 | 44,448 |
| 72 | 1 | 450 | 5,400 | 495 | 545 | 599 | 659 | 725 | 797 | 877 | 965 | 1,061 | 1,167 | 1,284 | 1,412 | 16,944 | 11,544 |
| 73 | 1 | 532 | 6,384 | 585 | 644 | 708 | 779 | 857 | 942 | 1,037 | 1,140 | 1,254 | 1,380 | 1,518 | 1,670 | 20,040 | 13,656 |
| 74 | 1 | 931 | 11,172 | 1,024 | 1,127 | 1,239 | 1,363 | 1,499 | 1,649 | 1,814 | 1,996 | 2,195 | 2,415 | 2,656 | 2,922 | 35,064 | 23,892 |
| Total | 149 | Total | 6,649,212 | - | - | - | - | - | - | - | - | - | - | - | Total | 948,828 | |
| Grand Total | | | | | | | | | | | | | | | | 6,694,731 | |

Details of Non-Production of Record

(Rupees in Million)

| Description | Expenditure Not shown to audit |
|--------------------------------------|---------------------------------------|
| Development Schemes (Approx) | 150.000 |
| Repair & maintenance of Fire Brigade | 0.642 |
| Sanitation Material | 0.758 |
| POL Bills (Approx) | 9.035 |
| Total | 160.435 |

Detail of Un-Authorized Award of Work

(Amount in Rupees)

| Sr. | Name of Contractor | Description | Amount | Split Purchase order to avoid Tender |
|-------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------------------------------|------------------|--------------------------------------|
| TMA, Sindhri (Para # 13) | | | | |
| 1 | Gh: Jaffar Contractor | 2- Pumps Rs: 35000 = 70000/-2- Pipe raze Rs: 14,500 = Rs29,000/- | 99,000 | Smilar, Nature of works |
| 2 | Gh: Jaffar Contractor | 2- Pumps Rs: 49800 | 99,600 | |
| 3 | Gh: Jaffar Contractor | 2- Pump motors Rs: 48000 | 96,000 | |
| 4 | Gh: Jaffar Contractor | 2- Pumps Rs: 49800 | 99,600 | |
| 5 | Gh: Jaffar Contractor | 2- Pumps motor Rs: 49800 | 99,600 | |
| 6 | Gh: Jaffar Contractor | 2- Pumps motor Rs: 49800 | 99,600 | |
| SUB-TOTAL (Purchase of Pumps) | | | 593,400 | |
| 7 | Gh: Jaffar Contractor | 20- Hand pumps of village T.M.A Sindhri Rs: 5000 | 100,000 | Smilar Nature of works |
| 8 | Gh: Jaffar Contractor | 20- Hand pumps of village T.M.A Sindhri Rs: 5000 | 100,000 | |
| 9 | Gh: Jaffar Contractor | 20- Hand pumps of village T.M.A Sindhri Rs: 5000 | 100,000 | |
| 10 | Gh: Jaffar Contractor | 20- Hand pumps Rs: 5000 | 100,000 | |
| 11 | Gh: Jaffar Contractor | 20- Hand pumps Rs: 5000 | 100,000 | |
| 12 | Gh: Jaffar Contractor | 20- Hand pumps Rs: 5000 | 100,000 | |
| 13 | Gh: Jaffar Contractor | 20- Hand pumps Rs: 5000 | 100,000 | |
| SUB-TOTAL (Purchase of Hand Pumps) | | | 700,000 | |
| 14 | Pak Arab RCC consulted concrete pipe factory | 30- Office supply RCC pipe Rs: 3250, 97500/= | 97,500 | Similar Nature of works |
| 15 | Pak Arab RCC consulted concrete pipe factory | 5-Office supply RCC pipe Rs: 19950, 99750/= | 99,750 | |
| 16 | Pak Arab RCC consulted concrete pipe factory | 6- Office supply RCC pipe Rs:15000, 90000/= | 90,000 | |
| 17 | Pak Arab RCC consulted concrete pipe factory | 6- Office supply RCC pipe Rs:15000, 90000/= | 90,000 | |
| 18 | Pak Arab RCC consulted concrete pipe factory | 6- Office supply RCC pipe Rs:15000, 90000/= | 90,000 | |
| 19 | Pak Arab RCC consulted concrete pipe factory | 23-Office supply RCC pipe Rs:3250, 74750/= 4- Office supply RCC pipe Rs:5200, 20800/= | 95,550 | |
| 20 | Pak Arab RCC consulted concrete pipe factory | 11-Office supply RCC pipe Rs: 5200, 57200/= | 57,200 | |
| SUB-TOTAL (Supply of RCC PIPE) | | | 620,000 | |
| TOTAL | | | 1,913,400 | |

Details of Non-Transparency in Government Spending

(Amount in Rupees)

| TMA, Sindhri (2011-12) [Para # 22] | | | |
|------------------------------------|-----------------|-----------------------------------------------------------------|--------|
| S. No | Month | Suppliers | Amount |
| 1 | Sep: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| 2 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| 3 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| 4 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| 5 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| 6 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| 7 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| 8 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| 9 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| 10 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| 11 | Nov: 01-11-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 76,030 |
| 12 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| 13 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| 14 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 41,999 |
| 15 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| 16 | Nov: 01-11-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 36,560 |
| 17 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |

(Amount in Rupees)

| TMA, Sindhri (2011-12) [Para # 22] | | | |
|-------------------------------------------|-----------------|-----------------------------------------------------------------|---------------|
| S. No | Month | Suppliers | Amount |
| 18 | Dec: 12-12-2012 | M.Ali Rajar filling Station 12 mail Sindhri road Mirpurkhas. | 176,143 |
| 19 | Dec: 12-12-2012 | M.Ali Rajar filling Station 12 mail Sindhri road Mirpurkhas. | 176,143 |
| 20 | Dec: 01-12-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 84,756 |
| 21 | Dec: 01-12-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 75,675 |
| 22 | Dec: 01-12-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 100,900 |
| 23 | Dec: 01-12-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 121,080 |
| 24 | Dec: 01-12-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 100,900 |
| 25 | Dec: 01-12-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 100,900 |
| 26 | Dec: 01-12-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 100,900 |
| 27 | Nov: 01-11-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 259,848 |
| 28 | Oct: 01-10-2011 | M.Ali Rajar filling Station 12 mail Sindhri road Mirpurkhas. | 290,730 |
| 29 | Nov: 01-11-2011 | M.Ali Rajar filling Station 12 mail Sindhri road Mirpurkhas. | 242,271 |
| 30 | Nov: 01-11-2011 | M.Ali Rajar filling Station 12 mail Sindhri road Mirpurkhas. | 339,181 |
| 31 | Nov: 01-11-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 259,848 |
| 32 | Nov: 01-11-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 259,848 |
| 33 | Nov: 01-11-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 259,848 |
| 34 | Nov: 01-11-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 259,848 |
| 35 | Nov: 01-11-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 259,848 |
| 36 | Oct: 01-10-2011 | M.Ali Rajar filling Station 12 mail Sindhri road Mirpurkhas. | 339,185 |
| 37 | Nov: 01-11-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 79,687 |

(Amount in Rupees)

| TMA, Sindhri (2011-12) [Para # 22] | | | |
|-------------------------------------------|------------------|-----------------------------------------------------------------|---------------|
| S. No | Month | Suppliers | Amount |
| 38 | Nov: 01-11-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 206,325 |
| 39 | Nov: 01-11-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 69,288 |
| 40 | Nov: 01-11-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 80,844 |
| 41 | Oct: 01-11-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| 42 | July: 01-07-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 46,158 |
| 43 | July: 01-07-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,143 |
| 44 | July: 01-07-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 111,156 |
| 45 | July: 01-07-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 34,466 |
| 46 | July: 01-07-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 17,230 |
| 47 | July: 01-07-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 50,020 |
| 48 | Aug: 01-08-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 17,450 |
| 49 | Aug: 01-08-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 34,899 |
| 50 | Aug: 01-08-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 49,644 |
| 51 | Aug: 01-08-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 89,490 |
| 52 | Aug: 01-08-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 59,723 |
| 53 | Aug: 01-08-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 9,938 |
| 54 | Aug: 01-08-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 1,744 |
| 55 | Aug: 01-08-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 198,856 |
| 56 | Aug: 01-08-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 198,856 |
| 57 | Aug: 01-08-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 17,448 |

(Amount in Rupees)

| TMA, Sindhri (2011-12) [Para # 22] | | | |
|-------------------------------------------|-----------------|-----------------------------------------------------------------|------------------|
| S. No | Month | Suppliers | Amount |
| 58 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| 59 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 52,350 |
| 60 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| 61 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 90,,003 |
| 62 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 62,055 |
| 63 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 35,088 |
| 64 | Sep: 01-09-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 40,000 |
| 65 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 69,634 |
| 66 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 17,544 |
| 67 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43625 |
| 68 | Oct: 01-10-2011 | Jhulay lal filling station khipro road Mirpurkhas, TMA Sindhri. | 43,625 |
| TOTAL | | | 6,484,352 |

Details of Un-Authorized Appointment

(Amount in Rupees)

| Sr. | Cadre | Appointed | Appointed |
|--------------------------|---------------------|-----------|------------------|
| 01 | Assistant | 14 | 01 |
| 02 | Data Enter Operator | 14 | 01 |
| 03 | Junior Clerks | 07 | 05 |
| 04 | Driver | 04 | 01 |
| 05 | Naib Qasids | 02 | 06 |
| 06 | Chowkiodar | 01 | 01 |
| 07 | Malhi | 01 | 01 |
| 08 | Sanitary Workers | 12 | 12 |
| Total | | | 28 |
| Gross Salary Paid | | | 3,529,236 |

Detail of Non-Production of Record

(Amount in Rupees)

| Sr. | Description | Budget Estimate 2011-12 | Observation |
|------------------------------------------|-------------------------------|----------------------------|-------------------------------------------------------------------------------|
| TMA, Hussain Bux Mari [Para # 01] | | | |
| 01 | Rural Octri | 280,000 | Non-Production of Record regarding Revenue Collection During 2011-12 |
| 02 | Immovable Property | 3000,000 | |
| 03 | Water Rates | 20,000 | |
| 04 | Tender Fee | 1,000,000 | |
| 05 | Licence Fees / BTS Tower Fees | 300,000 | |
| 06 | Pat Piri | 900,000 | |
| 07 | Parking Fee | 500,000 | |
| 08 | Building Approval Fee | 900,000 | |
| 09 | Cattle Fee | 500,000 | |
| 10 | Publicity Advertisement | 850,000 | |
| 11 | Sewerage & Sanitation Tax | 900,000 | |
| 12 | Rent of Shopping Centre | 250,000 | |
| 13 | Other Income | 300,000 | |
| 14 | Road Cutting Charges / etc | 200,000 | |
| TOTAL | | 9,900,000 | |

Annexure-J

Detail of Un-Authorized Work

(Amount in Rupees)

| S. No | Month | Description | Supplier | Invoice / Bill | Gross Amount | Sanction Order No. & Date |
|------------------------------------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------|----------------|---------------------------------------|
| TMA, Hussain Bux Mari (Para # 12) | | | | | | |
| 1 | 18-02-12 | Supply of RCC Pipe 2.5" 56 Feet | M/S R.P Enterprise | Nil 22-01-2012 | 98,000 | TMA/HBM/110 /of 2011 22-01-2012 |
| 2 | 18-02-12 | Supply of RCC Pipe 2.5" 56 Feet | M/S R.P Enterprise | Nil 22-01-2012 | 98,000 | TMA/HBM/115 /of 2011 24-01-2012 |
| 3 | 18-02-12 | Supply of RCC Pipe 2.5" 56 Feet | M/S R.P Enterprise | Nil 22-01-2012 | 98,000 | TMA/HBM/145 /of 2011 22-01-2012 |
| 4 | 18-02-12 | Supply of RCC Pipe 2.5" 56 Feet | M/S R.P Enterprise | Nil 22-01-2012 | 98,000 | TMA/HBM/165 /of 2011 22-01-2012 |
| Sub-total (Supply of RCC Pipe) | | | | | 392,000 | |
| 5 | 16/3/2012 | Sending Material to various places of Taluka Motor Pump Machine - 7 Nos. Hand Pumps - 5 Nos. Roll Pipes - 300feet | M/S Garukh Muneer Sanitary Works | Nil 14-3-2012 | 98,000 | TMA/HBM/71 0/of 2011 13-03-2012 |
| 6 | 16/3/2012 | Sending Material to various places of Taluka Motor Pump Machine - 8 Nos. Hand Pumps - 5 Nos. Roll Pipes - 10 Nos. | M/S Garukh Muneer Sanitary Works | Nil | 97,000 | TMA/HBM/66 0/of 2011 14-03-2012 |
| 7 | 16/3/2012 | Sending Material to various places of Taluka Motor Pump Machine - 8 Nos. Roll Pipes - 1500 feet Cut Wall - 2 Nos.Nos. | M/S Garukh Muneer Sanitary Works | Nil 14-3-2012 | 98,500 | TMA/HBM/68 0/of 2011 13-03-2012 |
| 8 | 16/3/2012 | Sending Material to various places of Taluka Motor Pump Machine - 9 Nos. Roll Pipes - 800 feet | M/S Garukh Muneer Sanitary Works | Nil 14-3-2012 | 98,000 | TMA/HBM/69 0/of 2011 13-03-2012 |
| 9 | 16/3/2012 | Sending Material to various places of Taluka | M/S Garukh | Nil 14-3-2012 | 98,000 | TMA/HBM/72 0/of 2011 |

(Amount in Rupees)

| S. No | Month | Description | Supplier | Invoice / Bill | Gross Amount | Sanction Order No. & Date |
|-------------------------------------------------------|----------|------------------------------------------------------------------------------------|-----------------------|-------------------|------------------|---------------------------------------|
| | | Hand Pump Machine - 8 Nos. Motor Pump Machine - 8 Nos. Roll Pipes - 800 feet | Muneer Sanitary Works | | | 13-03-2012 |
| Sub-total (Sending Material to various places) | | | | | 489,500 | |
| 10 | 9/2/12 | Supply of Water Supply Material | M/S Farukh Muneer | Nil 10-02-2012 | 52,300 | TMA/HBM/31 0/of 2011 09-02-2012 |
| 11 | 9/2/12 | Supply of Water Supply Material | M/S Farukh Muneer | Nil 10-02-2012 | 99,000 | TMA/HBM/32 0/of 2011 09-02-2012 |
| 12 | 14-02-12 | Supply of Water Supply Material | M/S Farukh Muneer | Nil 04-02-2012 | 36,600 | TMA/HBM/31 0/of 2011 03-02-2012 |
| 13 | 14-02-12 | Supply of Water Supply Material | M/S Farukh Muneer | Nil 10-02-2012 | 33,200 | TMA/HBM/21 0/of 2011 09-02-2012 |
| 14 | 14-02-12 | Supply of Water Supply Material | M/S Farukh Muneer | Nil 07-11-2011 | 33,680 | TMA/HBM/18 0/of 2011 07-11-2011 |
| Sub-total (Supply of Water Supply Material) | | | | | 254,780 | |
| TOTAL | | | | | 1,136,280 | |
| S. No | Month | Description | Supplier | Invoice / Bill | Gross Amount | Sanction Order No. & Date |
| TMA, Hussain Bux Mari (Para # 13) | | | | | | |
| 1 | 10/3/11 | Chandan Work at village Sim Nal to Govt Primary School | M/S R.P. Enterprises | Nil 22-02-2012 | 54,000 | TMA/HBM /240/of 2011 21-02-2011 |
| 2 | 10/3/12 | Chandan work at the village Ahmed Mehar to Sim Nala Deh 106/B | M/S R.P. Enterprises | Nil 22-02-2012 | 45,000 | TMA/HBM /260/of 2011 21-02-2011 |
| 3 | 10/3/12 | Chandan work at village Sim Nala to Govt Primary School | M/S R.P. Enterprises | Nil 22-02-2012 | 99,000 | TMA/HBM /270/of 2011 21-02-2011 |
| 4 | 10/3/12 | Chandan work at village Sim Nala to Govt Primary School | M/S R.P. Enterprises | Nil 22-02-2012 | 99,000 | TMA/HBM /280/of 2011 21-02-2011 |
| 5 | 10/3/12 | Chandan work at village Wadero Ali Hyder Mehar | M/S R.P. | Nil 22-02-2012 | 99,000 | TMA/HBM /290/of |

(Amount in Rupees)

| S. No | Month | Description | Supplier | Invoice / Bill | Gross Amount | Sanction Order No. & Date |
|---------------------------------|---------|---------------------------------------------------------------------------------------------------|------------------------|-------------------|----------------|------------------------------------|
| | | to village106/B | Enterprises | | | 2011 21-02-2011 |
| 6 | 10/3/12 | Chandan work at village Wadero Ali Hyder Mehar to village106/13 | M/S R.P. Enterprises | Nil 22-02-2012 | 99,000 | TMA/HBM /300/of 2011 21-02-2011 |
| 7 | 10/3/12 | Chandan work at village Ahmed Mahar to Sim Nala Deh 106/B U.C Turk Ali Mahar | M/S R.P. Enterprises | Nil 22-02-2012 | 99,000 | TMA/HBM /320/of 2011 21-02-2011 |
| 8 | 1/2/12 | Chandan work at village Chorhi Shah Bagh to Makkrani to Sim Nala Deh 106/B, U.C Turk Ali Mari | M/S Noor Ali Khashkely | - | 99,000 | TMA/HBM / /of 2011 18-01-2011 |
| 9 | 1/2/12 | Chandan work at village Chori Shah Bagh to Makkrani to Sim Nala Deh 106/B, U.C Turk Ali Mari | M/S Noor Ali Khashkely | - | 99,000 | TMA/HBM / /of 2011 18-01-2011 |
| 10 | 1/2/12 | Chandan work at village Chori Shah Bagh to Makkrani to Sim Nala Deh 106/B, U.C Turk Ali Mari | M/S Noor Ali Khashkely | - | 99,000 | TMA/HBM / /of 2011 18-01-2011 |
| 11 | 1/2/12 | Chandan work at village Chori Shah Bagh to Makkrani to Sim Nala Deh 106/B, U.C Turk Ali Mari | M/S Noor Ali Khashkely | - | 99,000 | TMA/HBM / /of 2011 18-01-2011 |
| Sub-total (Chandan Work) | | | | | 990,000 | |
| 12 | 10/3/12 | Earth Work at Village Wadero Ali Hyder Mehar to Pir Ghulam Rasool Shah Jilanai U.C Turk Ali Mahar | M/S R.P. Enterprises | 1st & Final Bill | 47,858 | TMA/HBM/74/ of 2011 19-02-2011 |
| 13 | 10/3/12 | Earth Work at Village Wadero Ali Hyder Mehar to road Pir Ghulam Rasool Shah Jilanai Deh 106 | M/S R.P. Enterprises | 1st & Final Bill | 100,000 | TMA/HBM/75/ of 2011 19-2-2011 |
| 14 | 10/3/12 | Earth Work at Village Wadero Ali Hyder Mehar to road Pir Ghulam Rasool Shah | M/S R.P. Enterprises | 1st & Final Bill | 100,000 | TMA/HBM/80/ of 2011 19-2-2011 |

(Amount in Rupees)

| S. No | Month | Description | Supplier | Invoice / Bill | Gross Amount | Sanction Order No. & Date |
|-------|---------|---------------------------------------------------------------------------------------------------|------------------------|-------------------|--------------|---------------------------------------|
| | | Jilanai Deh 106 | | | | |
| 15 | 10/3/12 | Earth Work at Village Wadero Ali Hyder Mehar to Pir Ghulam Rasool Shah Jilanai U.C Turk Ali Mahar | M/S R.P. Enterprises | Nil 22-02-2012 | 99,000 | TMA/HBM/300 /of 2011 21-02-2011 |
| 16 | 10/3/12 | Earth Work at Village Wadero Ali Hyder Mehar to road Pir Ghulam Rasool Shah Jilanai Deh 106 | M/S Noor Ali Khaskhely | 1st & Final Bill | 100,000 | TMA/HBM/85/ of 2011 24-2-2011 |
| 17 | 10/3/12 | Earth Work at Village mustafa Mari Deh 100 | M/S Noor Ali Khaskhely | 1st & Final Bill | 100,000 | TMA/HBM/90/ of 2011 24-2-2011 |
| 18 | 12/3/12 | Earth Work at Village mustafa Mari Deh 100 | M/S Noor Ali Khaskhely | 1st & Final Bill | 66,374 | TMA/HBM/98/ of 2011 25-2-2011 |
| 19 | 12/3/12 | Earth Work at Village mustafa Mari Deh 100 | M/S Noor Ali Khaskhely | 1st & Final Bill | 100,000 | TMA/HBM/99/ of 2011 25-2-2011 |
| 20 | 12/3/12 | Earth Work at Village Jatoi Dal Hassan Dal Deh 93 U.C Khan | M/S Bashir Ahmed | 1st & Final Bill | 53,989 | TMA/HBM/ /of 2011 17-2-2011 |
| 21 | 12/3/12 | Earth Work at Village Bughtti farm to Sim Nala Deh 77 to 123 | M/S M. Ishaque | 1st & Final Bill | 100,000 | TMA/HBM/350 /of 2011 30-01-2012 |
| 22 | 12/3/12 | Earth Work at Village Bughtti farm to Sim Nala Deh 77 to 123 | M/S M. Ishaque | 1st & Final Bill | 100,000 | TMA/HBM/360 /of 2011 30-01-2012 |
| 23 | 12/3/12 | Earth Work at Village Bughtti farm to Sim Nala Deh 77 to 123 | M/S M. Ishaque | 1st & Final Bill | 100,000 | TMA/HBM/370 /of 2011 30-01-2012 |
| 24 | 12/3/12 | Earth Work at Village Bughtti farm to Sim Nala Deh 77 to 123 | M/S M. Ishaque | 1st & Final Bill | 100,000 | TMA/HBM/301 /of 2011 30-01-2012 |
| 25 | 12/3/12 | Earth Work at Village Bughtti farm to Sim Nala Deh 77 to 123 | M/S M. Ishaque | 1st & Final Bill | 100,000 | TMA/HBM/310 /of 2011 30-01-2012 |
| 26 | 12/3/12 | Earth Work at Village Bughtti farm to Sim Nala Deh 77 to 123 | M/S M. Ishaque | 1st & Final Bill | 100,000 | TMA/HBM/325 /of 2011 29-01-2012 |
| 27 | 12/3/12 | Earth Work at Village Bughtti farm to Sim Nala Deh 77 to 123 | M/S M. Ishaque | 1st & Final Bill | 99,000 | TMA/HBM/690 /of 2011 14-03-2012 |
| 28 | 12/3/12 | Earth Work at Village | M/S M. | 1st & Final | 99,000 | TMA/HBM/610 |

(Amount in Rupees)

| S. No | Month | Description | Supplier | Invoice / Bill | Gross Amount | Sanction Order No. & Date |
|-------|-----------|----------------------------------------------------------------------------|-------------------------|------------------|--------------|---------------------------------------|
| | | Bughtti farm to Sim Nala Deh 77 to 123 | Ishaque | Bill | | /of 2011 14-03-2012 |
| 29 | 12/3/12 | Earth Work at Village Mirzo Chandio Deh 81 | M/S M. Ishaque | 1st & Final Bill | 99,000 | TMA/HBM/650 /of 2011 14-03-2012 |
| 30 | 12/3/12 | Earth Work at Village Mirzo Chandio Deh 81 | M/S M. Ishaque | 1st & Final Bill | 99,000 | TMA/HBM/630 /of 2011 14-03-2012 |
| 31 | 12/3/12 | Earth Work at Village Bughtti farm to Sim Nala Deh 77 to 123 | M/S M. Ishaque | 1st & Final Bill | 99,000 | TMA/HBM/670 /of 2011 14-03-2012 |
| 32 | 17/3/2012 | Earth Work at Village Anwar Mari Deh 112 | M/S Bashir Ahmed | 1st & Final Bill | 100,000 | TMA/HBM/445 /of 2011 29-10-2011 |
| 33 | 17/3/2012 | Earth Work at Village Fatih Khan Mari to Tenth Mail MoriAnwar Mari Deh 112 | M/S M Ishaque | | 99,000 | TMA/HBM/428 /of 2011 07-03-2012 |
| 34 | 17/3/2012 | Earth Work at Village Fatih Khan Mari to Tenth Mail MoriAnwar Mari Deh 112 | M/S M Ishaque | | 99,000 | TMA/HBM/445 /of 2011 07-03-2012 |
| 35 | 17/3/2012 | Earth Work at Village Abdul Qadir to Misri Shah | M/S G & B Enterprise | 1st & Final Bill | 100,000 | TMA/HBM/400 /of 2011 10-03-2012 |
| 36 | 17/3/2012 | Earth Work at Village Abdul Qadir to Misri Shah | M/S G & B Enterprise | 1st & Final Bill | 100,000 | TMA/HBM/410 /of 2011 09-03-2012 |
| 37 | 17/3/2012 | Earth Work at Village Abdul Qadir to Misri Shah | M/S G & B Enterprise | 1st & Final Bill | 100,000 | TMA/HBM/420 /of 2011 09-03-2012 |
| 38 | 17/3/2012 | Earth Work at Village Abdul Qadir to Misri Shah | M/S G & B Enterprise | 1st & Final Bill | 100,000 | TMA/HBM/430 /of 2011 08-03-2012 |
| 39 | 1/2/12 | Earth work at village Patyoon to Bhabhar Deh 79 to 80 | M/S M. Ishaque | - | 99,000 | TMA/HBM/120 /of 2011 30-01-2012 |
| 40 | 1/2/12 | Earth work at village Patyoon to Bhabhar Deh 79 to 80 | M/S M. Ishaque | - | 99,000 | TMA/HBM/110 /of 2011 30-01-2012 |
| 41 | 1/2/12 | Earth work at village Patyoon to Bhabhar Deh 79 to 80 | M/S M. Ishaque | - | 99,000 | TMA/HBM/100 /of 2011 30-01-2012 |
| 42 | 14-2-12 | Earth work at village Ishaque Khan | M/S M. Ishaque | - | 99,000 | TMA/HBM/ /of 2011 |

(Amount in Rupees)

| S. No | Month | Description | Supplier | Invoice / Bill | Gross Amount | Sanction Order No. & Date |
|-------------------------------|----------|-------------------------------------------------------------------------------|-----------------------|-------------------|------------------|---------------------------------------|
| | | | | | | Nil |
| 43 | 14-2-12 | Earth work at village Ishaque Khan | M/S M. Ishaque | - | 99,000 | TMA/HBM/ /of 2011 Nil |
| 44 | 18-02-12 | Earth work at village Ring Road to Chorhi Shah | M/S G & B Enterprises | Nil 22-01-2012 | 99,000 | TMA/HBM/140 /of 2011 22-01-2012 |
| 45 | 18-02-12 | Earth work at village Ring Road to Chorhi Shah | M/S G & B Enterprises | Nil 22-01-2012 | 99,000 | TMA/HBM/100 /of 2011 22-01-2012 |
| 46 | 18-02-12 | Earth work at village Ring Road to Chorhi Shah | M/S G & B Enterprises | Nil 20-01-2012 | 99,000 | TMA/HBM/60/ of 2011 20-01-2012 |
| 47 | 18-02-12 | Earth work at village Ring Road to Chorhi Shah | M/S G & B Enterprises | Nil 21-01-2012 | 99,000 | TMA/HBM/120 /of 2011 22-01-2012 |
| 48 | 18-02-12 | Earth work at village Ring Road to Chorhi Shah | M/S G & B Enterprises | Nil | 99,000 | TMA/HBM/80/ of 2011 22-01-2012 |
| Sub-total (Earth Work) | | | | | 3,550,221 | |
| 49 | 18-05-12 | Constrction of Culverts Sim Nalla to Khaskhely village Deh 106 Left Side | M/S Bashir Ahmed | 1st & Final Bill | 99,999 | TMA/HBM/ /of 2011 Nil |
| 50 | 18-05-12 | Constrction of Culverts Sim Nalla to Khaskhely village Deh 106 Left Side | M/S Bashir Ahmed | 1st & Final Bill | 92,647 | TMA/HBM/ /of 2011 Nil |
| 51 | 18-05-12 | Constrction of Culverts to Sim Nalla to Deg 106 Right Side | M/S Bashir Ahmed | 1st & Final Bill | 97,964 | TMA/HBM/ /of 2011 Nil |
| 52 | 18-05-12 | Constrction of Culverts to Sim Nalla to Deg 106 Right Side | M/S Bashir Ahmed | 1st & Final Bill | 100,000 | TMA/HBM/ /of 2011 Nil |
| 53 | 18-05-12 | Constrction of Culverts to Sim Nalla to Deg 106 Right Side | M/S Bashir Ahmed | 1st & Final Bill | 100,000 | TMA/HBM/ /of 2011 Nil |
| 54 | 23-05-12 | Construction of culverts at village Pir Ghulam Rasool ShahDeh 106 U/C TA Mari | M/S G & B Enterprises | 1st RA | 65,099 | TMA/HBM/725 /of 2011 06-05-2012 |
| 55 | 23-05-12 | Construction of culverts at village Pir Ghulam Rasool ShahDeh 106 U/C TA Mari | M/S G & B Enterprises | 1st RA | 65,099 | TMA/HBM/750 /of 2011 06-05-2012 |
| 56 | 23-05-12 | Construction of culverts at village Pir Ghulam | M/S G & B Enterprises | 1st RA | 65,099 | TMA/HBM/760 /of 2011 |

(Amount in Rupees)

| S. No | Month | Description | Supplier | Invoice / Bill | Gross Amount | Sanction Order No. & Date |
|---------------------------------------------|----------|-----------------------------------------------------------------------------------------------|--------------------------|---------------------|------------------|---------------------------------------|
| | | Rasool ShahDeh 106 U/C TA Mari | | | | 06-05-2012 |
| 57 | 23-05-12 | Construction of culverts at village Pir Ghulam Rasool ShahDeh 106 U/C TA Mari | M/S G & B Enterprises | 1st RA | 65,099 | TMA/HBM/770 /of 2011 09-05-2012 |
| 58 | 23-05-12 | Construction of culverts at village Pir Ghulam Rasool Shah Deh 106 U/C Turk Ali Mari | M/S G & B Enterprises | 1st RA | 65,099 | TMA/HBM/780 /of 2011 10-05-2012 |
| 59 | 28-5-12 | Construction of culverts at village Ali Muhammad Mahar Deh 98 UC Turk Ali Mari | M/S Noor Ali | 1st & Final Bill | 87,435 | TMA/HBM/651 /of 2011 16-05-2012 |
| 60 | 28-5-12 | Construction of culverts at village Ali Muhammad Mahar Deh 98 UC Turk Ali Mari | M/S Noor Ali | 1st & Final Bill | 56,379 | TMA/HBM/652 /of 2011 17-05-2012 |
| Sub-total (Construction of culverts) | | | | | 959,919 | - |
| Total | | | | | 5,500,140 | - |
| Grand Total | | | | | | 6,636,420 |

Annexure-K**Details of Non-transparency in Government Spending**

(Amount in Rupees)

| Sr. | Dated | Work | Supplier | Cheque No. | Net Amount |
|--------------|--------------|-------------------------------------------------------|------------------------------|-------------------|-------------------|
| 1 | 11/8/11 | Bill of Oil Pertol & CNG | M/S Lala Shabaz CNG | 655523 | 216,436 |
| 2 | 5/9/11 | Deisel & CNG charges July to August | M/S Lal Shah Baz CNG Station | 656843 | 396,408 |
| 3 | 17-09-2011 | Bill of Diesel and petrol CNG vheicle & Diesel Motors | M/S Lal Shahbaz CNG Station | 5511915 | 687,294 |
| 4 | 17-09-2011 | Bill of Diesel and Petrol charges | M/S Lal Shahbaz CNG Station | 5511958 | 254,421 |
| 5 | 19-10-2011 | Bill od Diesel / Petrol | M/S Lal Shahbaz CNG Station | 5511983 | 600,000 |
| TOTAL | | | | | 2,154,559 |

Details of Unauthorized Appointments

(Amount in Rupees)

| S.No. | Cadre | BPS | Appointed | Monthly Salary | Salary Paid During 2011-12 |
|------------------------------------------|-------------------|-----|-----------|----------------|----------------------------|
| TMA, Hussain Bux Mari (Para # 21) | | | | | |
| 1 | Tax Supritendnet | 14 | 1 | 15,374 | 92,244 |
| 2 | Council Officer | 11 | 1 | 13,208 | 79,248 |
| 3 | P.Assistant | 11 | 1 | 13,208 | 79,248 |
| 4 | Computer Operator | 11 | 2 | 13,208 | 158,496 |
| 5 | Electrition | 9 | 1 | 12,224 | 73,344 |
| 6 | Junior Clerk | 7 | 9 | 11,273 | 608,742 |
| 7 | Recovery Clerk | 5 | 3 | 10,723 | 193,014 |
| 8 | Driver | 5 | 3 | 10,732 | 193,176 |
| 9 | Work Mistri | 5 | 1 | 10,723 | 64,338 |
| 10 | Supervisor | 5 | 1 | 10,723 | 64,338 |
| 11 | Fire man | 2 | 2 | 9,632 | 115,584 |
| 12 | Naib Qasids | 2 | 8 | 9,632 | 462,336 |
| 13 | Chowkidar | 2 | 9 | 9,632 | 520,128 |
| 14 | Helper | 2 | 15 | 9,632 | 866,880 |
| 15 | Plumber | 2 | 1 | 9,632 | 57,792 |
| 16 | Cleaner | 2 | 1 | 9,632 | 57,792 |
| 17 | Sanitary Workers | 12 | 26 | 9,471 | 1,477,476 |
| TOTAL (Approx) | | | 85 | - | 5,164,176 |

Annexure-M

Details of Non-Imposition of Penalty

(Amount in Rupees)

| S. # | W/order No | W/O Date | WORK | Name Of Contractor | St. Dt. Of Compl | A. Dt of Compl | Cost of Contract |
|-------------------------------------------------------|------------|----------|-----------------------------------------------------------------------------------|--------------------|------------------|----------------|------------------|
| TMA, Kot Ghulam Muhammad (2011-12) [Para # 05] | | | | | | | |
| 1 | 307 | 27-04-11 | Const. Of TMA building Kot G. Muhammad (Vr. No 855 Date 29-12-11) | Muhammad Saleem | 26-12-11 | WIP | 11,722,000 |
| 2 | 312 | 27-04-11 | Brick pavement at Mir Gul Hassan landhi to Mir Naeem talpur house to Imam barghah | Hazari | 26-10-11 | 09-02-12 | 1,500,000 |
| 3 | 331 | 30-04-11 | Const. Of CC road at village Mir Lutafullah deh 283 | Muzamil Eng | 30-10-11 | 15-02-12 | 1,850,000 |
| 4 | 357 | 02-05-11 | CC road / Brick pavement at landhi Kot Mirs | Teekam Das | 01-10-11 | WIP | 1,600,000 |
| 5 | 305 | 27-04-11 | Brick pavement at Gareebabad ward No. 5 | Nazar Muhammad | 26-10-11 | WIP | 800,000 |
| 6 | 453 | 06-05-11 | Brick pavement at village pathan goth Kohli para | Shabir Ahmed | 05-10-11 | WIP | 600,000 |
| Total Expenditure | | | | | | | 18,072,000 |
| Penalty @ 10 % | | | | | | | 1,807,200 |

Annexure-N

Details of Unauthorized Appointments

(Amount in Rupees)

| S.No | NAME OF EMPLOYEES | DESIGNATION | BPS | DATE OF APPOINTMENT/JOINING | MONTHLY PAY | Pay drawan upto 6/2012 | BY WHOME APPOINTED |
|--------------------------------------------------------|-------------------|----------------|-----|-----------------------------|-------------|------------------------|--------------------|
| TMA, Kot Ghulam Muhammad (2011-12) [Para # 11] | | | | | | | |
| 1 | Adnan Ali | Assistant | 14 | 21-2-2012 | 16,841 | 67,364 | Transfer T.G.H |
| 2 | Muhammad Usman | Sub-Eng: | 11 | 23-5-2012 | 13,630 | 13,630 | SCUG |
| 3 | Gulji | Computer Oprt: | 9 | 13-2-2012 | 12,889 | 58,001 | Transfer T.G.H |
| 4 | M. Dansih | Computer Oprt: | 9 | 4/12/2012 | 11,979 | 29,948 | Govt: |
| 5 | Junaid Ahmed | Computer Oprt: | 9 | 4/12/2012 | 11,979 | 29,948 | Govt: |
| 6 | Zaffar Ali | Junior clerck | 7 | 5/3/2012 | 11,304 | 22,608 | Govt: |
| 7 | Nabi Bux | Junior clerck | 7 | 17-1-2012 | 11,304 | 62,172 | Govt: |
| 8 | Mewa Ram | Junior clerck | 7 | 20-1-2012 | 11,304 | 62,172 | Govt: |
| 9 | Muhammad Jamil | Junior clerck | 7 | 3/5/2012 | 11,304 | 45,216 | Govt: |
| 10 | Fahad | Junior clerck | 7 | 20-1-2012 | 11,304 | 56,520 | Govt: |
| 11 | Ghualm Abbas | Junior clerck | 7 | 20-1-2012 | 11,304 | 56,520 | Govt: |
| 12 | Muhammad Faheem | Junior clerck | 7 | 4/6/2012 | 11,304 | 33,912 | Govt: |
| 13 | Parvez Ali | Junior clerck | 7 | 2/6/2012 | 11,304 | 56,520 | Govt: |
| 14 | Yaqoob | Junior clerck | 7 | 2/6/2012 | 11,304 | 56,520 | Govt: |
| 15 | Zahoor Ali | Junior clerck | 7 | 21-1-2012 | 11,304 | 56,520 | Govt: |
| 16 | Ghulam Mustafa | Junior clerck | 7 | 19-1-2012 | 11,304 | 56,520 | Govt: |
| 17 | Dildar Hussain | Junior clerck | 7 | 21-1-2012 | 11,304 | 56,520 | Govt: |
| 18 | Sagar | Junior clerck | 7 | 17-1-2012 | 11,304 | 62,172 | Govt: |
| 19 | Shankar Lal | Junior clerck | 7 | 17-1-2012 | 11,304 | 62,172 | Govt: |
| 20 | Muhammad Ashraf | Driver | 5 | 4/12/2012 | 10,723 | 37,531 | Govt: |
| 21 | Irshad Ali | Driver | 5 | 4/12/2012 | 10,723 | 37,531 | Govt: |
| 22 | Ali Hassan | Line Man | 5 | 4/12/2012 | 10,723 | 37,531 | Govt: |
| 23 | Allah Dino | Work Mistary | 5 | 18-5-2012 | 10,723 | 16,085 | Govt: |
| 24 | Muhammad Rafique | Librarian | 5 | 21-3-2012 | 10,723 | 21,446 | Govt: |

(Amount in Rupees)

| S.No | NAME OF EMPLOYEES | DESIGNATION | BPS | DATE OF APPOINTMENT/JOINING | MONTHLY PAY | Pay drawn upto 6/2012 | BY WHOME APPOINTED |
|------|-------------------|-----------------|-----|-----------------------------|-------------|-----------------------|--------------------|
| 25 | Muhammad Bux | Plumber | 4 | 17-3-2012 | 10,228 | 25,570 | Govt: |
| 26 | Abdul Ghafoor | Driver | 4 | 24-1-2012 | 10,228 | 51,140 | Govt: |
| 27 | Ghulam Raza | Driver | 4 | 17-1-2012 | 10,228 | 56,254 | Govt: |
| 28 | Ahsan Ahmed | Driver | 4 | 13-3-2012 | 10,228 | 35,798 | Govt: |
| 29 | Zafar Hussain | Daftari | 3 | 21-1-2012 | 9,983 | 49,915 | Govt: |
| 30 | Arif Babar | Malhi | 2 | 4/12/2012 | 9,734 | 24,335 | Govt: |
| 31 | Muhammad Islam | Beldar | 2 | 4/12/2012 | 9,734 | 24,335 | Govt: |
| 32 | Bhoju | Beldar | 2 | 4/12/2012 | 9,734 | 24,335 | Govt: |
| 33 | Hunain | Beldar | 2 | 4/12/2012 | 9,734 | 24,335 | Govt: |
| 34 | Muhammad Ayoub | Chowkidar | 1 | 21-1-2012 | 9,572 | 47,860 | Govt: |
| 35 | Mukesh Kumar | Chowkidar | 1 | 24-1-2012 | 9,572 | 47,860 | Govt: |
| 36 | Fateh Khan | Naib Qasid | 1 | 2/3/2012 | 9,572 | 47,860 | Govt: |
| 37 | Muhammad Irfan | Naib Qasid | 1 | 24-1-2012 | 9,572 | 47,860 | Govt: |
| 38 | Abdul Majeed | Naib Qasid | 1 | 17-1-2012 | 9,572 | 52,646 | Govt: |
| 39 | Arbab | Naib Qasid | 1 | 27-4-2012 | 9,572 | 19,144 | Govt: |
| 40 | Muneer ahmed | Saintary Worker | 1 | 25-1-2012 | 9,572 | 47,860 | Govt: |
| 41 | Daim | Saintary Worker | 1 | 31-1-2012 | 9,572 | 47,860 | Govt: |
| 42 | Muhammad Hussain | Saintary Worker | 1 | 23-1-2012 | 9,572 | 47,860 | Govt: |
| 43 | Santosh Kumar | Saintary Worker | 1 | 2/2/2012 | 9,572 | 47,860 | Govt: |
| 44 | Nizam | Saintary Worker | 1 | 20-1-2012 | 9,572 | 47,860 | Govt: |
| 45 | Atta Muhammad | Saintary Worker | 1 | 24-1-2012 | 9,572 | 47,860 | Govt: |
| 46 | Ayaz Ali | Saintary Worker | 1 | 24-1-2012 | 9,572 | 47,860 | Govt: |
| 47 | Gaghan das | Saintary Worker | 1 | 2/8/2012 | 9,572 | 47,860 | Govt: |
| 48 | Muahmnmad Ammir | Saintary Worker | 1 | 23-1-2012 | 9,572 | 47,860 | Govt: |
| 49 | Zakir Hussain | Saintary Worker | 1 | 24-1-2012 | 9,572 | 47,860 | Govt: |
| 50 | Rab Nawaz | Saintary Worker | 1 | 2/10/2012 | 9,572 | 47,860 | Govt: |
| 51 | Dolat Khan | Saintary Worker | 1 | 31-1-2012 | 9,572 | 47,860 | Govt: |
| 52 | Mashoque Ali | Saintary Worker | 1 | 15-2-2012 | 9,572 | 43,074 | Govt: |
| 53 | Noor Ahmed | Saintary Worker | 1 | 31-1-2012 | 9,572 | 47,860 | Govt: |
| 54 | Muhammad Ali | Saintary Worker | 1 | 24-1-2012 | 9,572 | 47,860 | Govt: |
| 55 | Noman | Saintary Worker | 1 | 27-1-2012 | 9,572 | 47,860 | Govt: |

(Amount in Rupees)

| S.No | NAME OF EMPLOYEES | DESIGNATION | BPS | DATE OF APPOINTMENT/JOINING | MONTHLY PAY | Pay drawn upto 6/2012 | BY WHOME APPOINTED |
|------|-------------------|-----------------|-----|-----------------------------|-------------|-----------------------|--------------------|
| 56 | Muhammad Abid | Saintary Worker | 1 | 20-1-2012 | 9,572 | 47,860 | Govt: |
| 57 | Parbho | Saintary Worker | 1 | 24-1-2012 | 9,572 | 47,860 | Govt: |
| 58 | Hamid | Saintary Worker | 1 | 19-1-2012 | 9,572 | 47,860 | Govt: |
| 59 | Chatto Khan | Saintary Worker | 1 | 19-1-2012 | 9,572 | 47,860 | Govt: |
| 60 | Ramesh | Saintary Worker | 1 | 27-1-2012 | 9,572 | 47,860 | Govt: |
| 61 | Gian Chand | Saintary Worker | 1 | 23-2-2012 | 9,572 | 38,288 | Govt: |
| 62 | Sakhar Ali | Saintary Worker | 1 | 24-1-2012 | 9,572 | 47,860 | Govt: |
| 63 | Ashok Kumar | Saintary Worker | 1 | 31-1-2012 | 9,572 | 47,860 | Govt: |
| 64 | Zafar ali | Saintary Worker | 1 | 20-1-2012 | 9,572 | 47,860 | Govt: |
| 65 | Nello Mal | Saintary Worker | 1 | 23-1-2012 | 9,572 | 47,860 | Govt: |
| 66 | Nisar Ali | Saintary Worker | 1 | 31-1-2012 | 9,572 | 47,860 | Govt: |
| 67 | Ashfaque Ahmed | Saintary Worker | 1 | 31-1-2012 | 9,572 | 47,860 | Govt: |
| 68 | Shehzad | Saintary Worker | 1 | 20-1-2012 | 9,572 | 47,860 | Govt: |
| 69 | Waseem Ahmed | Saintary Worker | 1 | 20-1-2012 | 9,572 | 47,860 | Govt: |
| 70 | Muhammad Ali | Saintary Worker | 1 | 20-1-2012 | 9,572 | 47,860 | Govt: |
| 71 | Ali Ahmed | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | Govt: |
| 72 | Mohan Lal | Saintary Worker | 1 | 27-1-2012 | 9,572 | 47,860 | Govt: |
| 73 | Mohan Lal | Saintary Worker | 1 | 15-5-2012 | 9,572 | 14,358 | Govt: |
| 74 | Haloo Ram | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 75 | Jan Muhammad | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 76 | Muzaffar Hussain | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 77 | Hafizullah | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 78 | Muhammad Irshad | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 79 | Naseer Ahmed | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 80 | Mumtaz Ali | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 81 | Allah Warayo | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 82 | Bhoomo | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 83 | Muhammad Luqman | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 84 | Abdul Qayoom | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 85 | Muhammad Ali | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 86 | Imran | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |

(Amount in Rupees)

| S.No | NAME OF EMPLOYEES | DESIGNATION | BPS | DATE OF APPOINTMENT/JOINING | MONTHLY PAY | Pay drawn upto 6/2012 | BY WHOME APPOINTED |
|------|-------------------|-----------------|-----|-----------------------------|-------------|-----------------------|--------------------|
| 87 | Ghulam Mustafa | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 88 | Abdul Sattar | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 89 | Faisal Imran | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 90 | Mevo | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 91 | Mir Shahid | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 92 | Mukhtiar | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 93 | Muhammad Azam | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 94 | Irshad Ahmed | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 95 | Abdul Sattar | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 96 | Imam Bux | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 97 | Ghulam Qadir | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 98 | Aqeel Ahmed | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 99 | vanna Lal | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 100 | Muhammad Anwar | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 101 | Salman Khan | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 102 | Zakir Hussain | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 103 | Muhammad Bux | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 104 | adnan Ahmed | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 105 | Zia-ul-Islam | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 106 | Muhammad Naveed | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 107 | Umaid Ali | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 108 | Rizwan Ali | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 109 | Nazeer Ahmed | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 110 | Baber Ali | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 111 | Naem Ahmed | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 112 | Shakir Ali | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 113 | Muhammad Ashraf | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 114 | Muhammad moosa | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 115 | Waqar Ahmed | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 116 | Abdul Sattar | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |

(Amount in Rupees)

| S.No | NAME OF EMPLOYEES | DESIGNATION | BPS | DATE OF APPOINTMENT/JOINING | MONTHLY PAY | Pay drawan upto 6/2012 | BY WHOME APPOINTED |
|------|-------------------|-----------------|-----|-----------------------------|-------------|------------------------|--------------------|
| 117 | Muhammad Irshad | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 118 | Hussain Bux | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 119 | Muhammad Boota | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 120 | Ghulam Mustafa | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 121 | Khasha Khan | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 122 | Hasnain Mehfooz | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 123 | Riaz Ahmed | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 124 | Zahoor Ahmed | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 125 | Zaheer Ahemd | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 126 | Ghulam Abbas | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 127 | Muhammad Yousif | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 128 | Zulfqar Ali | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 129 | Riaz | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 130 | Raju | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 131 | Sham Kumar | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 132 | Umair Maseeh | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 133 | Ramesh | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 134 | Martha | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 135 | Santosh Kumar | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 136 | Gulzar Maseeh | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 137 | Mukesh Kumar | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 138 | Ramchand | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 139 | Lachman | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 140 | Jan mAseeh | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 141 | Nisar Maseeh | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 142 | Pritam | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 143 | Daniar Maseeh | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 144 | Ashraf | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 145 | Vijesh | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 146 | Amar Chand | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 147 | Vinraj | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |

(Amount in Rupees)

| S.No | NAME OF EMPLOYEES | DESIGNATION | BPS | DATE OF APPOINTMENT/JOINING | MONTHLY PAY | Pay drawn upto 6/2012 | BY WHOME APPOINTED |
|--------------|-------------------|-----------------|-----|-----------------------------|-------------|-----------------------|--------------------|
| 148 | Ravi | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 149 | Dhanji | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 150 | Mukesh | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 151 | Ajay | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 152 | Ilyas Maseeh | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 153 | Nadeem Maseeh | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 154 | Imaran Maseeh | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 155 | Amjad Maseeh | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 156 | yousif Maseeh | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 157 | Arjan | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 158 | Kirshan | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 159 | Shanti | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 160 | Kaloo | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| 161 | Dilshad Ahmed | Saintary Worker | 1 | 24-1-2012 | 9,572 | 47,860 | T.M.A |
| 162 | Khan Muhammad | Saintary Worker | 1 | 24-1-2012 | 9,572 | 47,860 | T.M.A |
| 163 | Karnal Qazafi | Saintary Worker | 1 | 24-1-2012 | 9,572 | 47,860 | T.M.A |
| 164 | Muhammad Sajid | Saintary Worker | 1 | 24-1-2012 | 9,572 | 47,860 | T.M.A |
| 165 | Raees Ahmed | Saintary Worker | 1 | 24-1-2012 | 9,572 | 47,860 | T.M.A |
| 166 | Tahir Zaman | Saintary Worker | 1 | 24-1-2012 | 9,572 | 47,860 | T.M.A |
| 167 | Tariq Aziz | Saintary Worker | 1 | 24-1-2012 | 9,572 | 47,860 | T.M.A |
| 168 | Ashiq Ali | Saintary Worker | 1 | 24-1-2012 | 9,572 | 47,860 | T.M.A |
| 169 | Mir Shah Muhammad | Saintary Worker | 1 | 24-1-2012 | 9,572 | 47,860 | T.M.A |
| 170 | Bhooro Mal | Saintary Worker | 1 | 24-1-2012 | 9,572 | 47,860 | T.M.A |
| 171 | Muhammad Yaqoob | Saintary Worker | 1 | 15-2-2012 | 9,572 | 43,074 | T.M.A |
| 172 | Muhammad Ali | Saintary Worker | 1 | 27-4-2012 | 9,572 | 19,144 | T.M.A |
| 173 | Muhammad Saleem | Saintary Worker | 1 | 3/1/2012 | 9,572 | 38,288 | T.M.A |
| TOTAL | | | | | | 7,154,293 | |

Annexure-O

Details of Unauthorized Award of Works

(Amount in Rupees)

| S. No. | Vr No. | Vr. Date | Chq No. | Chq Date | W/o, Spl/o No. & Date | Payee | Item | Gross Amount | Quotation Amount |
|-------------------------------------------------------|--------|----------|----------|-----------|-----------------------|------------|----------------------------------------------------------------------------|--------------|------------------|
| TMA, Kot Ghulam Muhammad (2011-12) [Para # 07] | | | | | | | | | |
| 1 | 1639 | 18/06/12 | 61667627 | 6/18/2012 | 1149-30/12/11 | Hazari | Earth work at Public park KGM | 99,990 | 100,000 |
| 2 | 1638 | 18/06/12 | 61667626 | 6/18/2012 | 1154-5/1/12 | Hazari | Cosst. Of drainage at Public park KGM | 99,999 | 100,000 |
| 3 | 1637 | 18/06/12 | 61667626 | 6/18/2012 | 1151-5/1/12 | Hazari | Cost. Of drainage at Public park KGM | 99,999 | 100,000 |
| 4 | 1633 | 18/06/12 | 61667620 | 6/18/2012 | 1140-3/1/12 | Zeeshan | Const. 2 Nos culverts at village Seth Abid khan Nasir More UC mir Imam Bux | 98,544 | 100,000 |
| 5 | 1632 | 18/06/12 | 61667618 | 6/18/2012 | 295-1/3/12 | Sobdar Ali | Cost. Of culverts at village Bhooro mal | 69,800 | 70,000 |
| 6 | 1631 | 18/06/12 | 61667618 | 6/18/2012 | 289-22/2/12 | Sobdar Ali | Cost. Of culverts at village Landhi deh 277 | 69,874 | 70,000 |
| 7 | 1628 | 18/06/12 | 61667617 | 6/18/2012 | 7-2/1/12 | A. Rasheed | Const. Of pera pit wall in Public park KGM | 99,900 | 100,000 |

(Amount in Rupees)

| S. No. | Vr No. | Vr. Date | Chq No. | Chq Date | W/o, Spl/o No. & Date | Payee | Item | Gross Amount | Quotation Amount |
|--------|--------|----------|----------|-----------|-----------------------|----------------|---------------------------------------------------------|--------------|------------------|
| 8 | 1626 | 18/06/12 | 61667613 | 6/18/2012 | 1096-30/12/11 | Asif Khaskheli | Earth work at Public park KGM | 99,900 | 101,204 |
| 9 | 1616 | 18/06/12 | 61667604 | 6/18/2012 | 285-22/2/12 | Abid Khan | Earth work at Public park KGM | 99,900 | 99,900 |
| 10 | 1615 | 18/06/12 | 61667604 | 6/18/2012 | 278-22/2/12 | Abid Khan | Earth work at Public park KGM | 99,900 | 99,900 |
| 11 | 1660 | 18/06/12 | 61667645 | 6/18/2012 | 407-24/5/12 | Nasir Mahmood | Const. Of C C road at Public park KGM | 97,790 | 97,790 |
| 12 | 1659 | 18/06/12 | 61667645 | 6/18/2012 | 405-24/5/12 | Nasir Mahmood | Const. Of C C road at Public park KGM | 97,009 | 97,009 |
| 13 | 1610 | 18/06/12 | 61665900 | 6/18/2012 | 1010-26/12/11 | Naveed Raza | Supplying & Fixing benches at Public park KGM | 52,200 | 52,200 |
| 14 | 1609 | 18/06/12 | 61665900 | 6/18/2012 | 1000-26/12/11 | Naveed Raza | Supplying & Fixing benches at Public park KGM | 87,000 | 87,000 |
| 15 | 1608 | 18/06/12 | 61665900 | 6/18/2012 | 1011-26/12/11 | Naveed Raza | Supplying & Fixing Slide 12 ft fiber at Public park KGM | 99,900 | 99,900 |
| 16 | 1607 | 18/06/12 | 61665900 | 6/18/2012 | 1012-24/12/11 | Naveed Raza | Supplying & Fixing Slide 12 ft fiber at Public park KGM | 29,000 | 29,000 |
| 17 | 1630 | 18/06/12 | 61667618 | 6/18/2012 | 288-22/2/12 | Sobdar Ali | Cost. Of culverts at village Landhi deh 277 | 69,874 | 70,000 |

(Amount in Rupees)

| S. No. | Vr No. | Vr. Date | Chq No. | Chq Date | W/o, Spl/o No. & Date | Payee | Item | Gross Amount | Quotation Amount |
|--------------|--------|----------|----------|-----------|-----------------------|--------------|--------------------------------------------|------------------|------------------|
| 18 | 1667 | 18/06/12 | 61667647 | 6/18/2012 | 427-25/5/12 | Ramshi | Earth work at village Ahmed Khan | 98,539 | 99,000 |
| 19 | 1668 | 18/06/12 | 61667647 | 6/18/2012 | 426-25/5/12 | Ramshi | Earth work at village Ahmed Khan | 98,539 | 99,000 |
| 20 | 1670 | 18/06/12 | 61667647 | 6/18/2012 | 430-25/5/12 | Ramshi | Earth work at village Ahmed Khan | 98,539 | 99,000 |
| 21 | 1622 | 18/06/12 | 61667610 | 6/18/2012 | 1042-28/12/11 | Saleem Ahmed | Const. Of shade at public park library KGM | 79,213 | 79,213 |
| 22 | 1623 | 18/06/12 | 61667610 | 6/18/2012 | 1046-28/12/11 | Saleem Ahmed | Const. Of shade at public park library KGM | 90,244 | 90,244 |
| TOTAL | | | | | | | | 1,935,653 | |

Detail Non-Transparency in Government Spending

(Amount in Rupees)

| Sr. | Description | Amount |
|------------|------------------------------------|-------------------|
| 1 | Sanitation branch | 7,532,971 |
| 2 | Sanitation and Water Supply branch | 4,287,961 |
| 3 | Fire brigade branch | 3,591,372 |
| 4 | Engineering branch | 46,573 |
| 5 | Water Supply branch | 869,144 |
| 6 | Admin branch | 378,106 |
| | TOTAL | 16,706,127 |