



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

---

**AUDITOR-GENERAL OF PAKISTAN**

---

# TABLE OF CONTENTS

<b>ABBREVIATIONS AND ACRONYMS.....</b>	<b>i</b>
<b>PREFACE.....</b>	<b>ii</b>
<b>EXECUTIVE SUMMARY .....</b>	<b>iii</b>
<b>SUMMARY TABLES &amp; CHARTS .....</b>	<b>vi</b>
Table 1: Audit Work Statistics.....	vi
Table 2: Audit Observations Classified by Categories .....	vi
Table 3: Outcome Statistics .....	vii
Table 4: Table of Irregularities Pointed Out.....	viii
<b>CHAPTER-1.....</b>	<b>1</b>
<b>1.1 Chief Officer, District Council, Taluka Municipal Administrations, Digri and Jhuddo, District Mirpurkhas .....</b>	<b>1</b>
<b>1.1.1 Introduction.....</b>	<b>1</b>
1.1.2 Comments on Budget and Accounts (Variance Analysis).....	1
1.1.3 Brief Comments on the Status of Compliance with PAC Directives .....	2
<b>1.2 AUDIT PARAS .....</b>	<b>3</b>
<b>Chief Officer, District Council, Mirpurkhas.....</b>	<b>4</b>
1.2.1 Non-Production of Record.....	5
1.2.2 Non-Compliance .....	6
1.2.3 Internal Control Weaknesses .....	6
<b>Taluka Municipal Administration, Digri.....</b>	<b>8</b>
1.2.4 Non-Compliance .....	9
1.2.5 Internal Control Weaknesses .....	11

**Taluka Municipal Administration, Jhuddo..... 12**  
    1.2.6    Non-Compliance ..... 13  
    1.2.7    Internal Control Weaknesses ..... 14  
**ANNEXURES..... 16**

## **ABBREVIATIONS AND ACRONYMS**

CCB	Citizen Community Board
CMA	Constitutional Miscellaneous Application
CMO	Chief Municipal Officer
CPWD	Central Public Works Department
DAC	Departmental Accounts Committee
DGA	Director General Audit
FD	Finance Department
GFR	General Financial Rules
IPSAS	International Public Sector Accounting Standards
M&R	Maintenance & Repair
MFDAC	Memorandum for Departmental Accounts Committee
NTN	National Tax Number
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
POL	Petroleum Oil and Lubricants
PWD	Public Works Department
S&GAD	Services and General Administration Department
SFR	Sindh Financial Rules
SLGO	Sindh Local Government Ordinance
SPPRA	Sindh Public Procurement Regulatory Authority
SRO	Statutory Rules and Orders
TBK	Thana Bula Khan
TMA	Taluka / Town Municipal Administration
TMO	Taluka / Town Municipal Officer
TO (F)	Taluka/ Town Officer (Finance)
TO (I&S)	Taluka/ Town Officer (Infrastructure & Services)
TO (P&C)	Taluka/ Town Officer (Planning & Coordination)
TO (R)	Taluka/ Town Officer (Regulation)
TS	Technical Sanction
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 & 2012-13. The Directorate General of Audit Local Councils Sindh, Karachi, conducted audit during 2013-14 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad  
Dated:

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

## **EXECUTIVE SUMMARY**

The DG Audit, Local Councils, Sindh, Karachi is responsible to carry out the audit of Taluka / Town municipal Administrations and Union Councils. This Directorate General has a human resource of 33 officers and staff, resulting in 9,672 man days. Annual budget amounting to Rs 91.490 million was allocated to this office for the financial year 2013-14. The office has a mandate to conduct regularity audit (compliance with authority audit) on test check basis with a view to reporting significant findings to the relevant stakeholders. This office also conducts performance audit of programmes / projects.

Each Taluka Municipal Administration in District Mirpurkhas is headed by a Taluka Administrator and District Municipal Administration is headed by Chief Municipal Officer who carries out operations as per Sindh Local Government Ordinance, 1979. Taluka Administrative Officer is the Principal Accounting Officer (PAO) and also 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 ascertaining that the expenditure was incurred with proper authorization, in conformity with laws, rules, regulations and economy was ensured in procurement of assets and hiring of services and to review, analyse and comment on various Government policies regarding different sectors.

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

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

Out of total budget of the District Mirpurkhas for the Financial Year 2011-12 & 2012-13, auditable expenditure under the jurisdiction was Rs 1,745.759 million, out of which an expenditure of Rs 696.285 million was audited which in terms of percentage, was 39.88%.

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

Recovery of Rs 32.453 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 32.453 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. Non- Production of record was noted in 01 case - Rs 108.685 million.<sup>1</sup>
- ii. Non-Compliance of Rules was noted in 06 cases - Rs 81.460 million.<sup>2</sup>
- iii. Internal Control Weaknesses was noted in 04 cases - Rs 39.703 million.<sup>3</sup>

---

<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1, 1.2.4.1, 1.2.4.2, 1.2.4.3, 1.2.6.1, 1.2.6.2

<sup>3</sup> Para 1.2.3.1, 1.2.5.1, 1.2.7.1, 1.2.7.2

Audit paras for the audit year 2011-12 & 2012-13 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting to the PAC are included in MFDAC (Annexure-A).

**g. Recommendations**

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

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



## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rupees in Million)

Sr.	Description	No.	Budget
1.	Total Entities (PAOs) in Audit Jurisdiction	07	1,745.759
2.	Total Entities (PAOs) Audited	03	696.285
3.	Audit & Inspection Reports	03	696.285
4.	Special Audit Reports	-	-
5.	Performance Audit Reports	-	-
6.	Other Reports (relating to TMAs)	-	-

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

(Rupees in Million)

Sr.	Description	Amount under audit observation
1	Asset Management	0
2	Financial Management	0
3	Internal controls	39.703
4	Violation of rules	81.460
5	Others	108.685
<b>Total</b>		<b>229.852</b>

**Table 3: Outcome Statistics**

(Rupees in Million)

<b>Sr.</b>	<b>Description</b>	<b>Expenditure on Acquiring Physical Assets (Procurement)</b>	<b>Salary</b>	<b>Non-Salary</b>	<b>Civil Works</b>	<b>Receipts (Revenue Targets)</b>	<b>Total Current year</b>	<b>Total Last year</b>
1.	Outlays Audited	0	237.739	110.057	348.489	0	696.285	934.144
2.	Amount Placed under Audit Observation	0	126.11	35.593	68.149	0	229.852	440.470
3.	Recoveries Pointed Out at the instance of Audit	0	0	0	0	32.453	32.453	94.891
4.	Recoveries Accepted /Established at the instance of Audit	0	0	0	0	0	0	-N/A-
5.	Recoveries Realized at the instance of Audit	0	0	0	0	0	0	-N/A-

**Table 4: Table of Irregularities Pointed Out**

(Rupees in Million)		
Sr.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	49.007
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	39.703
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	32.453
6	Non-production of record.	108.685
7	Others, including cases of accidents, negligence etc.	0
<b>Total</b>		<b>229.852</b>

---

<sup>1</sup> 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, Taluka Municipal Administrations, Digri and Jhudo, District 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 centres, residential, recreation, parks, entertainment, passenger and transport freight and transit stations.
3. Enforce all municipal laws, rules and bye-laws governing TMA's functioning.
4. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils.
5. Collect approved taxes, cesses, user fees, rates, rents, tolls, charges, fines and penalties.
6. Manage properties, assets and funds vested in the Town Municipal Administration.
7. Develop and manage schemes, including site development in collaboration with Union Administration.
8. Issue notice for committing any municipal offence by any person and initiate legal proceedings for commission of such offence or failure to comply with the directions contained in such notice.
9. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction.
10. Maintain municipal records and archives.

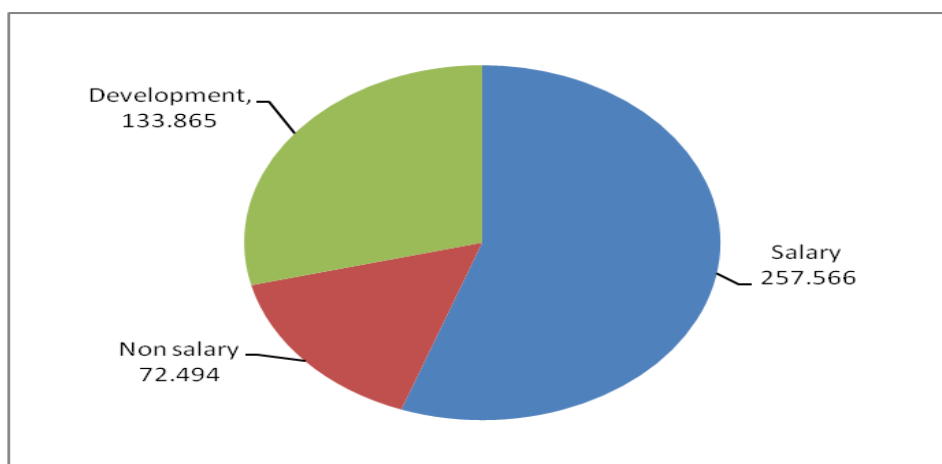
## 1.1.2 Comments on Budget and Accounts (Variance Analysis)

### Expenditure 2011-12 and 2012-13

(Rupees in million)

Sr.	Name of TMA's	Nature of Expenditure	Original Grant	Suppl: Grant	Revised/Final Grant	Actual Expenditure	(-) Excess (+) Saving
1	TMA Digri	Salary	66.866	-	66.866	62.000	4.866
		Non-Salary	40.336	-	40.336	37.775	2.561
		<b>Sub-Total</b>	<b>107.202</b>	-	<b>107.202</b>	<b>99.775</b>	<b>7.427</b>
		Development	175.500	-	175.500	71.895	103.605
		<b>Total</b>	<b>282.702</b>	-	<b>282.702</b>	<b>171.670</b>	<b>111.032</b>
	TMA Jhudo	Salary	92.150	-	92.150	87.215	4.935
		Non-Salary	40.519	-	40.519	33.868	6.651
		<b>Sub-Total</b>	<b>132.669</b>	-	<b>132.669</b>	<b>121.083</b>	<b>11.586</b>
		Development	69.988	-	69.988	61.970	8.018
		<b>Total</b>	<b>69.988</b>	-	<b>69.988</b>	<b>61.970</b>	<b>8.018</b>
3	CO, Mirpurkhas	Salary	78.723	-	78.723	108.351	-29.628
		Non-Salary	29.202	-	29.202	0.851	28.351
		<b>Sub-Total</b>	<b>107.925</b>	-	<b>107.925</b>	<b>109.202</b>	<b>-1.277</b>
		Development	103.001	-	103.001	0.000	103.001
		<b>Total</b>	<b>103.001</b>	-	<b>103.001</b>	<b>0.000</b>	<b>103.001</b>
		<b>Salary</b>	237.739	-	237.739	-	-19.827
		<b>Non-Salary</b>	110.057	-	110.057	72.494	37.563
		<b>Non-Development</b>	0.000	-	0.000	0.000	0.000
		<b>Development</b>	348.489	-	348.489	133.865	214.624
		<b>Grand Total</b>	<b>696.285</b>	-	<b>696.285</b>	<b>463.925</b>	<b>232.360</b>

### Expenditure 2011-12 & 2012-13



Original budget of Rs 696.285 million was allocated to Chief Officer District Council Mirpurkhas, TMA Digri and Jhudo District Mirpurkhas under various grants and no supplementary grants/re-appropriation was provided. The revised/final budget of Chief Officer District Council Mirpurkhas, TMA Digri and Jhudo was Rs 696.285 million. The total expenditure incurred by Chief Officer District Council Mirpurkhas, TMA Digri and Jhudo during 2012-13 and 2012-13 was Rs 463.925 million as detailed above.

The Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2011-12 and 2012-13 depicted that there was a saving of Rs 232.360 million.

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

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

<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
2012-13	0	Nil

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

## **1.2 AUDIT PARAS**

**Chief Officer, District Council, Mirpurkhas**



## 1.2.1 Non-Production of Record

### 1.2.1.1 Non-Production of Record - Rs 108.685 Million

Article 170 (2) of the Constitution of the Islamic Republic of Pakistan, states that, “The audit of accounts of the Federal and of the Provincial Government and the accounts of any authority or body established by, or under the control of, the Federal or Provincial Government shall be conducted by the Auditor General, who shall determine the nature and extent of such audit”.

Further, the Constitutional 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 108.685 million, during 2011-12 & 2012-13, on payment of pay and allowances to the staff, but failed to provide access of record i.e. personal files of the officers and service books of the staff to audit, in violation of the above rule. Detail is as under:

(Amount in Rupees)

Year	Head	Amount
2011-12	Pay & Allowances	49,232,496
2012-13	Pay & Allowances	59,452,220
<b>TOTAL</b>		<b>108,684,716</b>

Audit was of the view that due to non-provision of record, the authenticity, validity, accuracy and genuineness of expenditure could not be verified which constituted weak financial management.

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

Audit recommends fixing responsibility on officers/officials at fault on account of non-provision of record, under intimation to audit.

[AIR Paras: 1, 1]

## **1.2.2 Non-Compliance**

### **1.2.2.1 Payments through Open Cheques - Rs 1.593 Million**

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

Chief Officer, District Council, Mirpurkhas, made payments of Rs 1.593 million, to various suppliers/firms through open cheques instead of crossed cheques during 2011-13, in violation of above rule. Detail provided in Annexure-B.

Audit was of the view that payments amounting to Rs 1.593 million through open cheques to the suppliers / firms could not be authenticated whether the payment were actually made or otherwise which constituted weak financial management.

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

Audit recommends fixing responsibility on officer/official(s) at fault on account of payment through open cheques, and acknowledgements may be obtained, under intimation to audit.

[AIR Paras: 3, 3]

## **1.2.3 Internal Control Weaknesses**

### **1.2.3.1 Loss Due to Non-Revision / Increases of Rent - Rs 1.547 Million**

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

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

Chief Officer, District Council, Mirpurkhas, failed to revise rent of shops allotted to tenants since 1964, resulting into loss to public revenue of Rs 1.547 million, during 2012-13, in violation of the above rules. Details are provided in Annexure-C.

Audit was of the view that non-revision of rent as per prescribed law deprived the authority of public revenue which constituted weak financial management and internal control.

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

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

[AIR Para: 2]

**Taluka Municipal Administration, Digri**

## **1.2.4 Non-Compliance**

### **1.2.4.1 Non-Posting of Tender on SPPRA Website - Rs 50.058 Million**

According to Rule-17 of the SPPRA Rules 2010 (1), states that, “Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the Authority’s website. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency”.

Further, 17 (2) of ibid, states that, “the advertisement in the newspapers shall appear in at least three widely circulated leading dailies of English, Urdu and Sindhi languages”.

TMA, Digri, awarded development schemes of Rs 50.058 million to various contractors, during 2011-12, through without posting Tenders on SPPRA website and in three leading newspapers, in violation of above rule. Detail provided in Annexure-D.

Audit was of the view that non-posting of Tenders on SPPRA website and three leading newspapers resulted into non transparency in public spending and non-achievement of competitive rates which constituted weak financial management.

The matter was reported during October, 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 concerned officers/officials at fault on account of non-posting of tenders on SPPRA website, under intimation to audit.

[AIR Para: 3]

### **1.2.4.2 Execution of Work without Technical Sanction - Rs 13.400 Million**

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

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

TMA, Digri, executed various development works/schemes during 2011-12 amounting to Rs 13.400 million without obtaining technical sanction of same by the competent authority, in violation of above rules. Detail provided in Annexure-E.

Audit was of the view that management ignored rules and procedures set forth by the government, which constituted weak financial management.

The matter was reported during October, 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 concerned officers/officials at fault on account of execution of schemes/works without obtaining technical sanction by competent authority, under intimation to audit.

[AIR Para: 6]

### **1.2.4.3 Un-Authorized Award of Work - Rs 2.454 Million**

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

TMA, Digri, incurred an expenditure of Rs 2.454 million, on awarding various works by splitting-up work orders to avoid the sanction of competent authority, during 2011-12, in violation of the above rule. Detail provided in Annexure-F.

Audit was of the view that incurring expenditure amounting to Rs 2.454 million, by splitting up work orders constituted weak financial management.

The matter was reported during October, 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 splitting up work orders to avoid sanction of competent authority, under intimation to audit.

[AIR Para: 3]

## **1.2.5 Internal Control Weaknesses**

### **1.2.5.1 Non-Achievement of Targeted Receipts - Rs 17.264 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 Vol-I, states that, “No government amount should be left outstanding without sufficient reason and where any dues appear to be irrecoverable, the order of competent authority for its adjustment must be obtained”.

TMA, Digri, failed to realize estimated revenue of Rs 17.264 million, during 2011-12, in violation of the above rules. Detail provided in Annexure-G.

Audit was of the view that due to non-realization of estimated receipts authority was deprived of genuine public revenue which constituted weak internal control.

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

Audit recommends fixing responsibility on account of laxity of management to realize targeted revenues.

[AIR Para: 17]

**Taluka Municipal Administration, Jhudo**



## **1.2.6 Non-Compliance**

### **1.2.6.1 Un-Authorized Appointments - Rs 11.719 Million**

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

TMA, Jhudo, appointed 150 employees without proper advertising of their posts in newspapers and incurred expenditure of Rs 11.719 million, during 2011-12, on account of payment of salary, in violation of the above rule. Detail provided in Annexure-H.

Audit was of the view that payment of salary against unauthorized appointments constituted weak financial control.

The matter was reported during October, 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 officer(s) at fault on account of unauthorised appointments and payment of salary, under intimation to audit.

[AIR Para: 1]

### **1.2.6.2 Un-Authorized Award of Work - Rs 2.237 Million**

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

TMA, Jhudo, incurred an expenditure of Rs 2.237 million, on awarding various works by splitting-up work orders to avoid the sanction of competent authority, during 2011-12, in violation of the above rule. Detail provided in Annexure-I.

Audit was of the view that incurring expenditure amounting to Rs 2.237 million, by splitting up work orders constituted weak financial management.

The matter was reported during October, 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 splitting up work orders to avoid sanction of competent authority, under intimation to audit.

[AIR Para: 13]

## **1.2.7 Internal Control Weaknesses**

### **1.2.7.1 Non-Achievement of Targeted Receipts - Rs 15.190 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 Vol-I, states that, “No government amount should be left outstanding without sufficient reason and where any dues appear to be irrecoverable, the order of competent authority for its adjustment must be obtained”.

TMA, Jhudo, failed to realize estimated revenue of Rs 15.190 million, during 2011-12, in violation of the above rules. Detail provided in Annexure-J.

Audit was of the view that due to non-realization of estimated receipts authority was deprived of genuine public revenue which constituted weak financial management and internal control.

The matter was reported during October, 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 laxity of management to realize targeted revenues.

[AIR Paras: 4, 5]

### **1.2.7.2 Un-justified Expenditure on Hiring Staff - Rs 5.703 Million**

As per Para-88 of SFR Volume-I, states that, “Every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by the 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, Jhudo, incurred expenditure of Rs 5.703 million, during 2011-12, on salary of daily wages staff despite authority had sufficient sanitary staff available enough old and new appointed staff, in violation of above rule. Detail provided in Annexure-K.

Audit was of the view that the services of sweepers etc. were hired although about 110 employees were already appointed according to sanction strength resulting into wasteful expenditure which constituted weak financial management.

The matter was reported during October, 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 wasteful expenditure.

[AIR Para: 16]

# 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.	Chief Officer, District Council, Mirpurkhas	6	Non-recovery of outstanding dues on lease of agriculture land	Recovery	235,200
2.	-do-	22	Non maintenance of pre-audit register	Irregularity	0
3.	TMA, Jhudo	2	Irregular award of contract of mall piri		11,500,000

## Payment Through Open Cheques

(Amount in Rupees)

S. No.	Date	Cheque No	Mode of Payment	Amount
<b>2011-12</b>				
1	16-01-12	655901	Cash	29,012
2	16-01-12	655904	Cash	58,377
3	08-02-12	655910	Cash	22,872
4	15-02-12	655911	Cash	96,868
5	16-02-12	655912	Cash	58,377
6	16-02-12	655914	Cash	46,500
7	16-03-12	655920	Cash	48,434
8	27-03-12	655921	Cash	58,377
9	30-03-12	655933	Cash	33,170
10	02-04-12	655922	Cash	47,018
11	22-04-12	655937	Cash	58,377
12	02-05-12	655938	Cash	47,018
13	03-05-12	655936	Cash	48,434
14	09-05-12	655946	Cash	56,160
15	11-05-12	655934	Cash	4,000
16	11-05-12	655947	Cash	58,377
17	15-05-12	655948	Cash	47,018
18	15-05-12	655949	Cash	23,250
19	31-05-12	655972	Cash	36,060
20	04-06-12	655982	Cash	38,727
21	20-06-12	655992	Cash	13,422
22	29-06-12	655996	Cash	42,277
<b>Sub-total</b>				<b>972,125</b>
<b>2012-13</b>				
1	05-07-12	6574505	Cash	38,877
2	09-08-12	6574517	Cash	67,897
3	17-08-12	6574524	Cash	18,525
4	07-09-12	6574535	Cash	67,897
5	17-09-12	6574543	Cash	1,620
6	02-10-12	6574550	Cash	5,979
7	02-10-12	6574557	Cash	67,897
8	24-10-12	6574562	Cash	7,650
9	29-11-12	6574569	Cash	67,897
10	10-12-12	6574582	Cash	67,897
11	10-01-13	6574595	Cash	69,697
12	06-02-13	7214106	Cash	69,697
13	11-03-13	7214119	Cash	69,697
<b>Sub-total</b>				<b>621,227</b>
<b>TOTAL</b>				<b>1,593,352</b>

**Annexure-C**

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

(Amount in Rupees)

S#	Name of Tenant	Shop No:	Taluka	Since when Allotted	Allotment Order No: & Date	Rate of Rent per Month Existing	Revised Rate of Rent per Month	Demand Rate of Rent upto 2011-12
1	Barkat Ali	1-A	Mirpur Khas	1983	726, 23-10-1983	375	4,469	53,632
2	Zahoor Hussain	2-A	Mirpur Khas	1983	770, 13-11-1983	375	4,469	53,632
3	Muhammad Adnan	3-A	Mirpur Khas	1983	759, 13-11-1983	563	6,710	80,519
4	Liaquat Ali	4-A	Mirpur Khas	1987	967, 26-01-1987	375	4,469	53,632
5	Ali Muhammad	5-A	Mirpur Khas	1987	799, 12-12-1987	375	4,469	53,632
6	Gul Rehman	6-A	Mirpur Khas	1985	393, 14-06-1985	375	4,469	53,632
7	Sarwar Ali	7-A	Mirpur Khas	1986	707, 14-10-1986	375	4,469	53,632
8	Nazar Muhammad	8-A	Mirpur Khas	1988	98, 17-01-1988	375	4,469	53,632
9	Muhammad Anwer	1-B	Mirpur Khas	1990	671, 14-07-1990	413	4,916	58,995
10	Saleem-ud-din	2-B	Mirpur Khas	1985	653, 29-09-1985	375	4,469	53,632
11	Muhammad Anwer	3-B	Mirpur Khas	1990	671, 14-07-1990	375	4,469	53,632
12	Muhammad Anwer	4-B	Mirpur Khas	1990	671, 14-07-1990	375	4,469	53,632
13	Muhammad Anwer	5-B	Mirpur Khas	1990	671, 14-07-1990	375	4,469	53,632
14	Ikramuddin	6-B	Mirpur Khas	1988	197, 15-03-1988	375	4,469	53,632
15	M. Sadique	7-B	Mirpur Khas	1997	2724, 10-12-1997	591	7,039	84,469
16	Qutub-uddin	8-B	Mirpur Khas	1987	1477, 08-11-1997	375	4,469	53,632
17	Muhammad Jan	1-A	Digri	1969	2886, 09-06-1969	212	2,527	30,320
18	Mushtaque Ahmed	2-A	Digri	1969	1975, 12-03-1969	212	2,527	30,320
19	Zarif Khan	3-A	Digri	1969	2886, 09-06-1969	212	2,527	30,320
20	Ghulam	4-A	Digri	1968	3305, 24-06-1968	212	2,527	30,320

(Amount in Rupees)

S#	Name of Tenant	Shop No:	Taluka	Since when Allotted	Allotment Order No: & Date	Rate of Rent per Month Existing	Revised Rate of Rent per Month	Demand Rate of Rent upto 2011-12
	Nabi							
21	Abdul Ghaffar	5-A	Digri	1998	2817, 17-03-1998	318	3,790	45,480
22	Behari Lal	6-A	Digri	1971	, 04-08-1971	212	2,527	30,320
23	Qasim Ali	7-A	Digri	-	-	212	2,527	30,320
24	Muhammad Khan	1-B	Digri	1971	253, 31-08-1971	176	2,101	25,207
25	Mehboob	2-B	Digri	1964	1049, 10-09-1964	176	2,101	25,207
26	Lakhano	3-B	Digri	1971	317, 13-09-1971	176	2,101	25,207
27	Abdul Aziz	4-B	Digri	1968	421, 21-08-1968	176	2,101	25,207
28	Abdullah	5-B	Digri	1971	318, 13-09-1971	176	2,101	25,207
29	Shankar	6-B	Digri	1998	314, 01-10-1998	176	2,101	25,207
30	Abdul Ghaffar	7-B	Digri	1974	165, 26-09-1974	212	2,527	30,320
31	Muhammad Yousif	1-C	Digri	1969	1967, 12-03-1969	141	1,680	20,166
32	Muhammad Shabbir	2-C	Digri	1999	2755, 05-05-1999	528	6,293	75,514
33	Hussain Khan	3-C	Digri	1969	1965, 12-03-1969	141	1,680	20,166
34	Ahmed Deen	4-C	Digri	1971	319, 09-03-1971	141	1,680	20,166
35	Karu	5-C	Digri	1964	1037, 10-09-1964	141	1,680	20,166
36	Natha	6-C	Digri	1964	1038, 10-09-1964	141	1,680	20,166
37	Muhammad Ismail	7-C	Digri	1964	1039, 10-09-1964	141	1,680	20,166
38	Bismillah	8-C	Digri	1964	1036, 10-09-1964	141	1,680	20,166
<b>TOTAL</b>						<b>10,815</b>	<b>128,902</b>	<b>1,546,830</b>

**Annexure-D****Non-Posting of Tender on SPPRA Website**

(Amount in Rupees)

<b>Work No.</b>	<b>Name Of Development Scheme</b>	<b>Estimated Cost</b>
1	Const. of black top road from Digri Tando Bago road to village Moosa pato Digri	4,600,000
2	Const. of black top road Mir Shariq khan talpur to village Sharif Noohani Deh 163	2,500,000
3	Const. of road Deh 177 Taluka Digri	4,400,000
4	Const. of road village Noor Muhammad Deh 180 Digri	4,400,000
5	Const. of RCC under pass box culvert along MND drain at RD 128+600 Sarfraz wah	4,000,000
6	Const. of brick pavement deh 143 B (193 B) Mama musadiq UC Pabban	300,000
7	Const. of CC road deh 154 A UC Pabban	200,000
8	Const. of CC road deh 154 B UC Pabban	200,000
9	Const. of CC road deh 155 mandarwala UC Pabban	1,000,000
10	Const. of brick pavement road Malik Khushi Muhammad UC Pabban	200,000
11	Const. of water tank at village deh 168 Nek Muhammad Jiskani UC Pabban	300,000
12	Const. of water tank at village Muhammad Ali Ghorchani UC Kangoro	300,000
13	Const. of brick pavement road mada Singh UC Kangoro	400,000
14	Const. of brick pavement road Allah Jurio rustamani UC kangoro	300,000
15	Const. of brick pavement road Choudhry Siddique deh 167	300,000
16	Const. of water tank at village Chaudhry Irshad deh 167	300,000
17	Const. of water tank at village Natho khan deh 159	300,000
18	Const. of brick pavement Muhammad Sharif (Khalid arain deh 166	500,000
19	Const. of culvert at village sobo Laghari deh 158	400,000
20	Const. of water tank at village Molvi Ibrahim Noohani	300,000
21	Const. of pump room/ machine kangoro shakh/ dittal Laghari	400,000
22	Const. of brick pavement road lashkari korai deh 146	300,000
23	Const. of CC road Khan Muhammad Jiskani Deh 168	500,000
24	Const. of CC road Deh 146	300,000
25	Const. of CC road sobo khan Laghari	300,000
26	Const. of water tank at village Naga (Haji Alam Deh 153 bheel para)	300,000
27	Const. of CC road at village Naga Deh 153	400,000
28	Const. of water tank at village deh 150 UC pabban	300,000
29	Const. of CC road at deh 149 uc pabban	300,000
30	Const. of bridge over Photo shakh uc pabban	400,000
31	Const. of brick pavement road haji Huda dost Laghari uc kangoro	200,000
32	Const. of surface drain deh 160 uc pabban	400,000
33	Const. of CC road at Dur Muhammad noohani	400,000
34	Const. of CC road at Wali Muhammad shah	400,000
35	Const. of water tank at village sono bheel deh 152 uc pabban	300,000
36	Const. of water tank at village Jagsi bheel deh 156 uc kangoro	300,000
37	Const. of brick pavement road at village Shagan Kohli near fakir e Imdad foundation school deh 145	200,000



(Amount in Rupees)

Work No.	Name Of Development Scheme	Estimated Cost
38	Const. of brick pavement road at village Hafiz Ali Muhammad deh 182 uc soofan shah	200,000
39	Const. of water tank at village Mir G. Muhammad	300,000
40	Const. of brick pavement road at Mir Naseer Ahmed	315,000
41	Const. of water tank at village Mir Imran	300,000
42	Const. of surface drain at Mir Yar Muhammad talpur	350,000
43	Const. of water tank at village Mir Nisar Ahmed uc Mir Khuda Bux	300,000
44	Const. of brick pavement road Manderwala Naseer masjid street deh 155	600,000
45	Const. of water tank at village Choudhry Samar Raza deh 161-A	300,000
46	Const. of water tank at village Chaudhry Anwar haque deh 151	300,000
47	Const. of brick pavement road at Abdul kareem Noohani	450,000
48	Const. of brick pavement road at Chaudhary Akram deh 150	160,000
49	Const. of water tank at village Murtaza arain deh 149	300,000
50	Const. of water tank at village Chaudhary Naeem deh 150	300,000
51	Const. of brick pavement road Soomro Khan Chandio deh 163	160,000
52	Const. of CC road Haji Fateh Khan Chandio deh 162	360,000
53	Const. of CC road Khan Muhammad Jiskani Deh 166	760,000
54	Const. of brick pavement road Juman Khan jiskani deh 166	160,000
55	Const. of water tank at village Mola Bux jiskani uc kangoro	300,000
56	Const. of brick pavement at Mureed Khan noohani deh 148	400,000
57	Const. of water tank at village Otaque Anwar Khan Noohani deh 148	300,000
58	Const. of 3 nos culverts Baloch Khan (deh 147, 02, Naveed deh 147, 03 Nos Otaque Zulfiqar Noohani	150,000
59	Const. of water tank at village Saifullah Khan noohani deh 148	300,000
60	Const. of brick pavement road Maghwar colony deh 148	315,000
61	Const. of water tank at village Syed Ahmed shah deh 156	300,000
62	Const. of 02 Nos culverts at Ali Raza deh 148	100,000
63	Const. of water tank at village Khalid Laghari deh 146	300,000
64	Const. of water tank at village Ashraf Noohani deh 163	300,000
65	Const. of CC road village Mir Allah Bachayo talpur, Mir Manzoor Ali	576,000
66	Const. of water tank at village Mir Ghulam Ali talpur , Dr. Roshan Ali	300,000
67	Const. of 4 Nos culverts village Mir Ghulam Ali talpur	200,000
68	Const. of water tank at village Haji Rasheed Ahmed Qaim Khani deh 182	300,000
69	Const. of water tank at village Wadero Lal Ramdan Deh 183 uc soofan shah	300,000
70	Const. of water tank at village Haji G. Muhammad arain deh 183 soofan shah	300,000
71	Const. of water tank at village deh 149-B Otaque	300,000
72	Const. of brick pavement road deh 150-A	315,000
73	Const. of CC road Deh 151-A	500,000
74	Const. of brick pavement road deh -161	315,000
75	Const. of brick pavement road Fazal Noohani deh 161	400,000
76	Const. of water tank at village Bashir Ahmed jatt deh 204 uc Mir Khuda Bux	300,000
77	Const. of water tank at village liaqat Arain deh 166	300,000

(Amount in Rupees)

<b>Work No.</b>	<b>Name Of Development Scheme</b>	<b>Estimated Cost</b>
78	Const. of water tank at village sherwan koharo kolhi	300,000
79	Const. of brick pavement road Aqliati kirshan paro deh 176	315,000
80	Const. of CC road Baloch colony UC Digri	500,000
81	Const. of CC road Digri town	500,000
82	Const. of CC road Dr. Shafqat Kirshan Malhi, Rahim Bux mastoi & Imam Bargah Tando Jan Muhammad town	1,000,000
83	Const. of surface drain Digri town	500,000
84	Const. of surface drain at Tando Jan Muhammad	500,000
85	Raising of main hole UC Tando Jan Muhammad	657,000
86	Providing/ Lying PVC 3", 4" 6" dia pipeline Tando Jan Muhammad town	500,000
87	Providing/ Lying PVC 3", 4" 6" dia pipeline Digri town	500,000
88	Const. of main hole, Supplying and installation of valves 10x8" , 6"& 4" Dia Digri town	500,000
89	Const. of water tank at village G. Muhammad Jarwar deh 200	300,000
90	Repair of surface drain near Haji Khalid House ward No. 7 Digri town	100,000
91	Repair of CC road near Haji Khalid House ward No. 7 Digri town	100,000
<b>TOTAL</b>		<b>50,058,000</b>

### Execution of Work without Technical Sanction

(Amount in Rupees)

<b>work No</b>	<b>W/O No.</b>	<b>Name Of Development Scheme</b>	<b>Name of contractor</b>	<b>Estimated Cost</b>
1	467/27-06-11	Const. of black top road from Digri Tando Bago road to village Moosa pato Digri	Akhtar Raza	4,600,000
3	468/27-06-11	Const. of road Deh 177 Taluka Digri	Chand Builder	4,400,000
4	484/27-06-11	Const. of road village Noor Muhammad Deh 180 Digri	Al Razaque	4,400,000
<b>TOTAL</b>				<b>13,400,000</b>

## Annexure-F

### Un-Authorized Award of Work

(Amount in Rupees)

Vr No.	Vr. Date	W/o, Spl/o, Bill No.	W/o, Spl/o, Bill Date	Payee	Item	Gross Amount
286	13-12-2011	1141	20-09-2011	Muhammad Bashir, Muhammad Rafique sanitary Store	Purchase Hand Pump	88,000
287	13-12-2011	1158	16-10-2011	Shafique Ahmed & Sons	Purchase Hand Pump	88,000
288	13-12-2011	1196	16-10-2011	Shafique Ahmed & Sons	Purchase Hand Pump	88,000
299	21-12-2011	1140	20-09-2011	Muhammad Bashir, Muhammad Rafique sanitary Store	Purchase Hand Pump	88,000
298	12-20-2011	715	20-09-2011	Shafique Ahmed & Sons	Purchase Hand Pump	88,000
304	12-21-2011	1197	16-10-2011	Shafique Ahmed & Sons	Purchase Hand Pump	88,000
313	12-23-2011	1199	16-10-2011	Shafique Ahmed & Sons	Purchase Hand Pump	88,000
317	12-26-2011	1195	16-10-2011	Shafique Ahmed & Sons	Purchase Hand Pump	88,000
102	Nil	870	28-08-2011	Muhammad Ayaz & Bros	Dewatering machine	88,600
103	Nil	899	28-08-2011	Muhammad Ayaz & Bros	Diesel Engine	99,800
104	Nil	876	28-08-2011	Muhammad Ayaz & Bros	Diesel Engine	99,600
105	Nil	867	25-08-2011	Muhammad Ayaz & Bros	Dewatering machine	99,600
106	Nil	868	28-08-2011	Muhammad Ayaz & Bros	water pump/ dewatering machine	98,600
107	Nil	878	28-08-2011	Muhammad Ayaz & Bros	Lift pump	92,507
108	Nil	888	28-08-2011	Muhammad Ayaz & Bros	Diesel Engine	98,500
120	Nil	Nil	16-09-2011	Fazal Machinery Store	Dewatering machine	98,300
121	Nil	Nil	16-09-2011	Muhammad Ayaz & Bros	Dewatering machine	98,500
680/1	Nil	Nil	14-05-2011	Shafique Ahmed & Sons	PVC Pipe	97,600
680/2	Nil	Nil	14-05-2011	Shafique Ahmed & Sons	RCC Pipe	81,000

(Amount in Rupees)

<b>Vr No.</b>	<b>Vr. Date</b>	<b>W/o, Spl/o , Bill No.</b>	<b>W/o, Spl/o, Bill Date</b>	<b>Payee</b>	<b>Item</b>	<b>Gross Amount</b>
680/3	Nil	Nil	14-05-2011	Shafique Ahmed & Sons	RCC Pipe	81,000
680/4	Nil	Nil	14-05-2011	Shafique Ahmed & Sons	RCC Pipe	81,000
680/5	Nil	Nil	14-05-2011	Shafique Ahmed & Sons	RCC Pipe	81,000
680/6	Nil	Nil	14-05-2011	Shafique Ahmed & Sons	RCC Pipe	81,000
368	17-01-2012	798	20-10-2011	Shafique Ahmed & Sons	Purchase Hand Pump	98,560
369	17-01-2012	791	20-10-2011	Shafique Ahmed & Sons	Purchase Hand Pump	98,560
370	17-01-2012	789	20-10-2011	Muhammad Bashir, Muhammad Rafique sanitary Store	Purchase Hand Pump	88,000
371	17-01-2012	790	20-10-2011	Muhammad Bashir, Muhammad Rafique sanitary Store	Purchase Hand Pump	88,000
<b>TOTAL</b>						<b>2,453,727</b>

## Non-Achievement of Targeted Receipts

(Amount in Rupees)

S. No.	Name of Shopping Center	Amount Recoverable	Amount Recovered	Balance
1	Shahi Bazar Shopping Center	848,640	0	848,640
2	Shopping center Cabin	2,300	0	2,300
3	Sabzi Piri	7,100	0	7,100
4	Shopping center Mutton Market	198,050	0	198,050
5	Shopping center Beef Market	56,916	0	56,916
6	Shopping center Tando Ghulam Ali road	733,050	0	733,050
7	shopping center Mir Jan Muhammad near UC officer Block A Digri	16,000	0	16,000
8	shopping center Mir Jan Muhammad near UC officer Block B Digri	271,000	0	271,000
9	Shopping center Station road	164,600	0	164,600
10	Shopping center Taluka Office road	189,800	0	189,800
11	Shopping center Tando Bago Road	-	0	-
12	Shopping center Bus Stand	31,350	0	31,350
13	Shopping center Mirch Mandi	164,600	0	164,600
14	Shopping center Civil Hospital road	334,400	0	334,400
	<b>Sub-total</b>	<b>3,017,806</b>	<b>0</b>	<b>3,017,806</b>
1	OZT share	167,523,000	161,238,000	0
2	Water Rate	4,500,000	968,721	3,531,279
3	Immoveable Property	2,000,000	1,237,459	762,541
4	Parking fee	500,000	230,500	269,500
5	Catchi Piri	300,000	252,850	47,150
6	Mal Entry Fee	225,000	225,000	225,000
7	Slaughter fee	10,000	8,000	2,000
8	Contractor Approval fee	50,000	0	50,000
9	Tender fee	1,000,000	394,500	605,500
10	Development Charges	500,000	61,600	438,400
11	Shops Rent	5,577,496	2,480,324	3,097,172
12	Deposit leases / fees	500,000	261,595	238,405
13	Connection fee	25,000	4,050	20,950
14	Road Catting fee	25,000	2,610	22,390
15	Map Approval fee	30,000	4,000	26,000
16	Subzi Dalali fee	1,880,000	724,950	1,155,050
17	Professional fee	25,000	0	25,000
18	Misc: fee	25,000	12,500	12,500
19	Sewerage water	15,000	9,000	6,000
20	Fish fee	30,000	18,700	11,300
21	Property tax	3,500,000	0	3,500,000
22	NOC Fee	200,000	0	200,000
23	Recovery of Arrears	0	100,000	0
	<b>Sub-total</b>	<b>188,440,496</b>	<b>168,234,359</b>	<b>14,246,137</b>
	<b>Total</b>	<b>191,458,302</b>	<b>168,234,359</b>	<b>17,263,943</b>

## Un-Authorized Appointment

(Amount in Rupees)

Sr.	Name of employees	Designation	Bps	Date of Appointment/joining	Monthly pay	Pay drawn upto 6/2012
1	Din Muhammad	N.Q.	1	6-8-2011	11,862	154,206
2	G. Nabi	R/ Clerk	5	5-17-2010	13,533	324,792
3	Nanji	S. Worker	2	3-2-2011	15,733	235,995
4	Jalam	S. Worker	2	10-19-2012	11,922	95,376
5	Sangram Dass	S. Worker	1	10-19-2012	11,922	95,376
6	Limoon	S. Worker	1	10-19-2012	11,922	95,376
7	Daulat Ram	S. Worker	1	10-19-2012	11,922	95,376
8	Akber Ali	Jr. Clerk	7	1-25-2012	13,538	67,690
9	Imran Ali	Jr. Clerk	7	1-28-2012	13,538	67,690
10	Rajesh	Jr. Clerk	7	7-30-2012	13,154	144,694
11	Bilawal	N.Q.	1	2-7-2012	11,862	59,310
12	Allah Jurio	N.Q.	1	2-4-2012	11,862	59,310
13	G. Sajjad	N.Q.	1	2-4-2012	11,862	59,310
14	Rab Dino	N.Q.	1	2-4-2012	11,862	59,310
15	A. Sattar	Beldar	1	2-15-2012	12,102	54,459
16	Muhammad Ashraf	Beldar	1	3-5-2012	11,562	46,248
17	Shah Nawaz	S. Worker	1	2-1-2012	11,562	57,810
18	Zulfiqar Ali	S. Worker	1	2-1-2012	11,562	57,810
19	Muhammad Rafique	S. Worker	1	2-1-2012	11,562	57,810
20	Niaz Muhammad	S. Worker	1	2-1-2012	11,562	57,810
21	Abbas	S. Worker	1	2-7-2012	11,562	57,810
22	Wahid Bux	S. Worker	1	2-17-2012	11,562	52,029
23	Muhammad Arif	S. Worker	1	1-31-2012	11,562	57,810
24	Rasool Bux	S. Worker	1	3-29-2012	11,562	34,686
25	Javed	S. Worker	1	2-1-2012	11,562	57,810
26	Muhammad Ramzan	Beldar	1	5-23-2012	11,562	11,562
27	Muhammad Hamid	Helper	1	3-1-2012	11,562	46,248
28	Muhammad Usman	Jr. Clerk	7	5-7-2012	14,690	29,380
29	Tamazir Tabasum	R/ Clerk	7	5-7-2012	14,306	28,612
30	Iftikhar Ahmed	Jr. Clerk	7	5-7-2012	14,306	28,612
31	Nawaz	R/ Clerk	7	5-7-2012	13,538	27,076
32	Kamran Ali	Jr. Clerk	7	4-15-2012	14,690	36,725
33	Muhammad Khalid	Jr. Clerk	7	4-15-2012	14,690	36,725
34	A. Sattar	N.Q.	1	5-7-2012	11,862	23,724
35	Aftab Hussain	Chowkidar	1	5-28-2012	12,102	12,102
36	Muhammad Zahir	Chowkidar	1	5-7-2012	11,562	23,124
37	Abdullah	N.Q.	1	5-7-2012	11,862	23,724
38	Sikandar Ali	N.Q.	1	5-7-2012	11,862	23,724
39	Rashid	N.Q.	1	5-7-2012	11,862	23,724

(Amount in Rupees)

Sr.	Name of employees	Designation	Bps	Date of Appointment/joining	Monthly pay	Pay drawn upto 6/2012
40	Adil	N.Q.	1	5-7-2012	11,862	23,724
41	Anwar Ali	Beldar	1	5-7-2012	11,562	23,124
42	Shah Muhammad	Beldar	1	5-7-2012	11,562	23,124
43	Atta Muhammad	Driver	1	5-7-2012	11,562	23,124
44	Naim Ali	Chowkidar	1	5-7-2012	11,562	23,124
45	Muhammad Bux	Chowkidar	1	5-7-2012	11,562	23,124
46	A, Jabbar	N.Q.	1	5-7-2012	11,862	23,724
47	Muhammad Imran	N.Q.	1	4-10-2012	11,862	29,655
48	Muhammad Shahfi	N.Q.	1	4-15-2012	12,402	31,005
49	Rasool Bux	Chowkidar	1	5-21-2012	11,562	15,031
50	Porho	S. Worker	1	6-19-2012	11,382	136,584
51	Muhammad Umar	Beldar	1	7-11-2012	11,382	130,893
52	Shahid Maqbool	P. Driver	5	5-8-2012	12,805	25,610
53	Mohammad Aqma	H.L man	1	7-30-2012	11,382	125,202
54	Muhammad Kamran	A.L. Man	1	7-30-2012	11,382	125,202
55	Muhammad Zahid	Driver	1	7-27-2012	11,382	125,202
56	Asif	I. Man	1	7-31-2012	11,382	125,202
57	G. Murtaza	Chowkidar	1	7-31-2012	11,382	125,202
58	Muhammad Qasim	Beldar	1	5-23-2012	11,562	11,562
59	A. Razaque	Jr. Clerk	7	9-22-2012	13,154	118,386
60	Zahid Hussain	Jr. Clerk	7	8-31-2012	13,154	131,540
61	Adnan Ahmed	A.T.I	7	11-26-2012	14,690	102,830
62	Farman Ali	Jr. Clerk	7	9-28-2012	14,306	128,754
63	Waqar Ahmed	Jr. Clerk	7	10-9-2012	14,306	128,754
64	Awais Aslam	Jr. Clerk	7	10-9-2012	14,306	128,754
65	Shahzad Ali	Jr. Clerk	7	9-28-2012	14,306	128,754
66	Tahseen Jabbar	Jr. Clerk	7	10-9-2012	14,306	128,754
67	Muhammad Asif	Chowkidar	1	10-9-2012	11,922	107,298
68	Iqbal	Chowkidar	1	10-9-2012	11,922	107,298
69	A. Hamid	Beldar	1	10-9-2012	11,382	102,438
70	Dhani Bux	Beldar	1	11-26-2012	11,382	79,674
71	Muhammad Yousif	Pesh imam	7	11-26-2012	14,306	100,142
72	Muhammad Amin	Helper	1	10-23-2012	11,382	91,056
73	Muhammad Younis	N.Q.	1	10-23-2012	11,682	93,456
74	G. Mustafa	Beldar	1	10-23-2012	11,382	91,056
75	Muhammad Juman	Beldar	1	10-23-2012	11,382	91,056
76	Muhammad Ramzan	Chowkidar	1	10-23-2012	11,382	91,056
77	Kashif	Chowkidar	1	10-23-2012	11,382	91,056
78	Hasnain Iqbal	A.Librarian	1	10-25-2012	11,382	91,056
79	Ishtiaq Ahmed	Librarian	1	10-25-2012	11,382	91,056
80	Nisar Ahmed	Chowkidar	1	10-25-2012	11,382	91,056
81	Muhammad Hussain	Chowkidar	1	10-23-2012	11,382	91,056
82	Muhammad Wasim	Librarian	1	10-25-2012	11,382	91,056
83	Muhammad Boota	Beldar	1	10-18-2012	11,382	96,747



(Amount in Rupees)

Sr.	Name of employees	Designation	Bps	Date of Appointment/joining	Monthly pay	Pay drawn upto 6/2012
84	Ali Muhammad	Beldar	1	10-5-2012	11,382	102,438
85	Sultan	Chowkidar	1	10-5-2012	11,382	102,438
86	Farhan Ali	Chowkidar	1	10-3-2012	11,382	102,438
87	Zulfiqar Ali	Beldar	1	Nil	11,382	102,438
88	Niaz Ahmed	Beldar	1	11-26-2012	11,382	79,674
89	Hafiz Wasim	Moazan	1	11-26-2012	11,382	79,674
90	Niaz Muhammad	Beldar	1	11-26-2012	11,382	79,674
91	Muhammad Hashim	Chowkidar	1	11-26-2012	11,382	79,674
92	Imran Khan	Chowkidar	1	11-26-2012	11,382	79,674
93	Muhammad Yaseen	Chowkidar	1	11-26-2012	11,382	79,674
94	Ghulam Shabir	Driver	1	10-9-2012	11,922	107,298
95	Tarique Aziz	Chowkidar	1	10-9-2012	11,382	102,438
96	Altaf Hussain	Librarian	5	12-7-2012	13,741	96,187
97	A. Qadir	R/ Clerk	5	12-7-2012	13,429	94,003
98	Fareed Khan	Chowkidar	1	12-7-2012	11,922	83,454
99	Sajid Ali	Beldar	1	12-7-2012	11,382	79,674
100	Ghulam Hyder	Beldar	1	11-26-2012	11,382	79,674
101	Lakhano	Chowkidar	1	10-19-2012	11,922	71,532
102	Khabhar	Jr. Clerk	1	10-19-2012	13,154	78,924
103	Javed Ahmed	Beldar	1	11-26-2012	11,382	79,674
104	Ghulam Muhammad	Beldar	1	2-18-2013	11,382	45,528
105	Abdul Shakoor	Beldar	1	2-22-2013	11,382	45,528
106	Manzoor Ali	Beldar	1	2-18-2013	11,382	45,528
107	Muhammad Iqbal	Chowkidar	1	2-22-2013	11,382	45,528
108	<b>Sub Officer Naukot</b>					-
109	Shamshdin	N.Q.	1	12-22-2010	12,042	204,714
110	Aftab Hussain	R/ Clerk	5	4-1-2012	13,117	39,351
111	Ali Raza	W.S. Clerk	5	5-18-2010	13,533	324,792
112	Muhammad Rafique	A. P. Driver	4	7-27-2010	12,670	278,740
113	Qadir Bux	Beldar	1	7-6-2010	11,742	270,066
114	Muhammad Amin	Beldar	1	1-1-2012	11,562	69,372
115	Muhammad Ayoub	Jr. Clerk	7	1-25-2012	13,538	67,690
116	Bhudo Khan	Beldar	1	2-25-2012	11,562	46,248
117	Muhammad Ramzan	Beldar	1	3-25-2012	11,562	34,686
118	Saeed Khan	S. Worker	1	2-7-2012	11,562	57,810
119	Liaqat Ali	S. Worker	1	2-7-2012	11,562	57,810
120	Atta Muhammad	S. Worker	1	2-7-2012	11,562	57,810
121	Muhammad Qabil	S. Worker	1	2-1-2012	11,562	57,810
122	Shakeel Hussain	S. Worker	1	2-9-2012	11,562	57,810
123	Muhammad Saleh	S. Worker	1	2-9-2012	11,562	57,810
124	Zarnosh	S. Worker	1	1-25-2012	11,562	57,810
125	Qaim	S. Worker	1	1-25-2012	11,562	57,810
126	Jafar	S. Worker	1	1-25-2012	11,562	57,810
127	Muhammad Khan	S. Worker	1	2-10-2012	11,562	52,029

(Amount in Rupees)

Sr.	Name of employees	Designation	Bps	Date of Appointment/joining	Monthly pay	Pay drawn upto 6/2012
128	Sajid Ali	S. Worker	1	2-10-2012	11,562	52,029
129	Yar Muhammad	S. Worker	1	3-20-2012	11,562	34,686
130	Noor Hassan	S. Worker	1	3-18-2012	11,862	35,586
131	Shahbaz	S. Worker	1	3-3-2012	11,562	46,248
132	Jooni Yaqoob	S. Worker	1	3-3-2012	11,562	46,248
133	Nawaz	S. Worker	1	3-3-2012	11,562	46,248
134	Muhammad Ibrahim	N.Q.	1	5-23-2012	11,862	11,862
135	Shahnawaz	S. Worker	1	5-28-2012	11,562	11,562
136	Nisar Ahmed	Beldar	1	6-5-2012	11,382	11,382
137	A. Razaque	S. Worker	1	6-5-2012	11,382	11,382
138	Niaz Muhammad	Driver	1	7-13-2012	11,382	125,202
139	Altaf Hussain	N.Q.	1	7-13-2012	11,382	125,202
140	Muhammad Danish	W. Super	5	10-25-2012	13,533	108,264
141	Khalid Pervez	S. Worker	1	11-13-2012	11,382	79,674
142	Fida Hussain	Beldar	1	11-26-2012	11,382	79,674
143	Amir Ahmed	Beldar	1	11-26-2012	11,382	79,674
144	Shamsuddin	Beldar	1	9-25-2012	11,382	102,438
145	Rab Nawaz	Beldar	1	12-7-2012	11,382	79,674
146	Muhammad Asif	Jr. Clerk	7	10-19-2012	14,790	118,320
147	Siddique	Chowkidar	1	10-19-2012	11,922	95,376
148	Muhammad Ramzan	Chowkidar	1	10-19-2012	11,922	95,376
149	Qurban Ali	Beldar	1	2-22-2013	11,382	45,528
150	Ashok Kumar	N.Q.	1	11-29-2012	11,682	81,774
<b>TOTAL</b>						<b>11,718,675</b>

**Annexure-I**

**Un-Authorized Award of Work**

(Amount in Rupees)

Sr.	Vr/Cheque No.	Vr./Cheque Date	W/o, Spl/o, Bill No.	W/o, Spl/o, Bill Date	Payee	Item	Gross Amount
1	52746258	13-10-2011	523	07/10/11	Muhammad Aslam	Electric Items	71,980
2	52746258	13-10-2011	538	07/10/11	Muhammad Aslam	Electric Wire etc.	34,700
3	52746258	13-10-2011	521	07/10/11	Muhammad Aslam	Electric Items	67,590
4	52746258	13-10-2011	540	07/10/11			19,520
5	52746269	21-10-2011	2065	Nil	Mithoo (Sub-Eng)	Diesel Engine	85,000
6	52746269	21-10-2011	2070	Nil			85,000
7	52746269	21-10-2011	2071	Nil			85,000
8	52746269	21-10-2011	2063	Nil			85,000
9	52746270	21-10-2011	2064	Nil			85,000
10	52746270	21-10-2011	2072	Nil			99,000
11	52746270	21-10-2011	2069	Nil	Mithoo (Sub-Eng)	Petrol Engine	95,500
12	52746270	21-10-2011	2073	Nil			79,500
13	52746289	10-28-2011	525	15/10/11	Muhammad Aslam	Electric Items	39,330
14	52746289	10-28-2011	532	12/10/11			11,010
15	52746289	10-28-2011	528	15/10/11			79,570
16	52746289	10-28-2011	527	15/10/11			50,750
17	52748535	01-06-2012	Nil	28/05/12	A. Hamed (W/Supl Inch.)	Rep./ Purchase of E/ Motor	94,100
18	52748535	01-06-2012	Nil	23/05/12			29,200
19	52748535	01-06-2012	578	28/05/12			50,640
20	52748535	01-06-2012	Nil	23/05/12			17,800
21	52749205	6-12-2012	Nil	5/25/2012	Najam	Electric Wire etc.	96,000
22	52749206	6-12-2012	Nil	5/25/2012			99,450
23	52749219	6-14-2012	Nil	04/05/12	Haseeb Electric Store	Street lights/Electric Items	93,690
24	52749219	6-14-2012	Nil	15/05/12			95,060
25	52749220	6-14-2012	Nil	15/05/12			99,572
26	52749221	6-14-2012	580	24/04/12	Muhammad Aslam	Street lights/Electric Items	70,940
27	52753678	29-06-2012	Nil	Nil	Ali Muhammad (Inch. Sanitation)	Clearing/Khati of main nala, gatter	98,400
28	52753678	29-06-2012	Nil	Nil			98,400
29	52753678	29-06-2012	Nil	Nil			98,400
30	52746496	12-13-2011	190	09/12/11	Muhammad Aslam	Street lights/Electric Items	97,200
31	52746496	12-13-2011	544	08/12/11			24,692
<b>TOTAL</b>							<b>2,236,994</b>

## Non-Achievement of Targeted Receipt

(Amount in Rupees)

Description	Amount Recoverable	Amount Recovered	Balance
<b>Fee/Charges</b>			
Mall Piri	11,500,000	3,555,000	7,945,000
Pat Piri	165,000	110,680	54,320
Sewerage Water	165,000	Nil	165,000
Water Charges	6,340,081	626,872	5,713,209
Water Supply Dues	149510	-	149,510
<b>Sub-total</b>	<b>18,319,591</b>	<b>4,292,552</b>	<b>14,027,039</b>
<b>RENT</b>			
Fateh Market	40,886	0	40,886
Goal Market	48,703	0	48,703
New Shopping Centre	41,896	0	41,896
Mirch Mandi Shops	359,600	0	359,600
Shopping Centre Mithi Road	397,728	0	397,728
Shopping Centre Beef / Mutton market	61,305	0	61,305
Shopping Centre Mirch mandi	126,950	0	126,950
Musafirkhana building Sabzi mandi plot	85,702	0	85,702
<b>Sub-total</b>	<b>1,162,770</b>	<b>0</b>	<b>1,162,770</b>
<b>TOTAL</b>	<b>19,482,361</b>	<b>4,292,552</b>	<b>15,189,809</b>

### Un-justified Expenditure on Hiring Staff

(Amount in Rupees)

Sr.	Description	Pay for the month	Amount
1	H.Q. Daily Wages staff	September, 2011	252,000
2	Nau Kot Daily Wages Staff	September, 2011	456,000
3	H.Q. Daily Wages staff	June, 2011	179,200
4	Nau Kot Daily Wages Staff	June, 2011	312,900
5	H.Q. Daily Wages staff	May, 2012	515,000
6	Nau Kot Daily Wages Staff	May, 2012	276,200
7	H.Q. Daily Wages staff	Nov.2011	439,800
8	Nau Kot Daily Wages Staff	Nov.2011	77,800
9	Nau Kot Daily Wages Staff	Jan-2012	71,400
10	H.Q. Daily Wages staff	Jan-2012	143,000
11	Nau Kot Daily Wages Staff	Jan-2012	364,400
12	H.Q. Daily Wages staff	Aug-2011	240,774
13	Nau Kot Daily Wages Staff	Aug-2011	432,000
14	H.Q. Daily Wages staff	July-2011	100,800
15	Nau Kot Daily Wages Staff	March,2012	72,000
16	H.Q. Daily Wages staff	April, 2012	234,000
17	H.Q. Daily Wages staff	March,2012	84,000
18	H.Q. Daily Wages staff	April, 2012	204,000
19	Nau Kot Daily Wages Staff	April, 2012	192,000
20	Nau Kot Daily Wages Staff	April, 2012	36,000
21	H.Q. Daily Wages staff	April, 2012	132,000
22	Nau Kot Daily Wages Staff	March,2012	225,400
23	H.Q. Daily Wages staff	March,2012	224,200
24	Nau Kot Daily Wages Staff	March,2012	195,200
25	Nau Kot Daily Wages Staff	Oct, 2011	243,871
	<b>TOTAL</b>		<b>5,703,945</b>