



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

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

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

Preface

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

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

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

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

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

Islamabad
Dated:

Rana Assad Amin
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

Each Union Council in Mirpurkhas division conducts its operations as per Sindh Local Government Ordinance, 1979. The Secretary is the Principal Accounting Officer (PAO). The financial provisions of the Sindh Local Government Ordinance, 1979 require the establishment of Union Councils for which Annual Budget Statement is authorized by the Union Council/Administrator in the form of Budgetary Grants.

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

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

a. Scope of Audit

Out of total budget of the Mirpurkhas Division for the financial year 2013-14, auditable expenditure under the jurisdiction was Rs 192.050 million, out of which an expenditure of Rs 96.025 million was audited which in terms of percentage, was 50%. Total receipts of the UCs for the financial year 2013-2014 were Rs 199.05 million, out of this an amount of Rs 89.572 million was audited which was 45% of the total receipt.

b. Recoveries at the Instance of Audit

No recovery was pointed out during the audit.

c. Audit Methodology

Audit was performed through understanding of the business process of UCs with respect to internal control structure, prioritization of risk areas determining significance

and identification of key internal controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. The audit used intensive application of desk audit techniques facilitated through compiled data and review of permanent files/record. Desk Audit facilitated identification of high risk areas for substantive testing in the field.

d. Audit Impact

On the pointation of audit, UCs has streamlined their work in accordance with rules & regulations.

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 during 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 04 cases - Rs 33.552 million.¹
- ii. Non-Compliance was noted in 06 cases - Rs 46.252 million.²

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

g. Recommendations

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

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

¹Para 1.2.1.1, 1.2.3.1, 1.2.4.1, 1.2.6.1

² Para 1.2.2.1, 1.2.5.1, 1.2.5.2, 1.2.5.3, 1.2.5.4, 1.2.7.1

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr.	Description	No.	Budget	
			Expenditure	Revenue
1.	Total Entities / (PAOs) in Audit Jurisdiction	166	192.050	199.200
2.	Total Entities / (PAOs) Audited	100	96.025	89.64
3.	Audit & Inspection Reports	100	96.025	89.64
4.	Special Audit Reports	-	-	-
5.	Performance Audit Reports	-	-	-
6.	Other Reports (relating to TMAs)	-	-	-

Table 2: Audit Observations Classified by Categories

(Rupees in Million)

Sr.	Description	Amount under audit observation
1	Asset Management	-
2	Financial Management	-
3	Internal control	-
4	Violation of rules	46.252
5	Others	33.552
Total		79.804

Table 3: Outcome Statistics

(Rupees in Million)

Sr.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Salary	Non-Salary	Civil Works	Receipts (Revenue Targets)	Others	Total Current year	Total Last year
1.	Outlays Audited	-	16.915	40.15	38.96	89.64	-	*185.665	-N/A-
2.	Amount Placed under Audit Observation	-	1.825	26.882	7.345	-	33.552	79.804	-N/A-
3.	Recoveries Pointed Out at the instance of Audit	-	-	-	-	-	-	-	-N/A-
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-	-	-N/A-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-	-	-N/A-

*The amount mentioned against serial No. 1 in column of “Total Current Year” is the sum of audited Expenditure and Receipts whereas the total expenditure is Rs 96.025 million for the current year.

Table 4: Irregularities Pointed Out

(Rupees in Million)

Sr.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	46.252
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	-
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	-
6	Non-production of record.	33.552
7	Others, including cases of accidents, negligence etc.	-
Total		79.804

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

CHAPTER-I

MIRPURKHAS DIVISION

1.1.1 INTRODUCTION

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

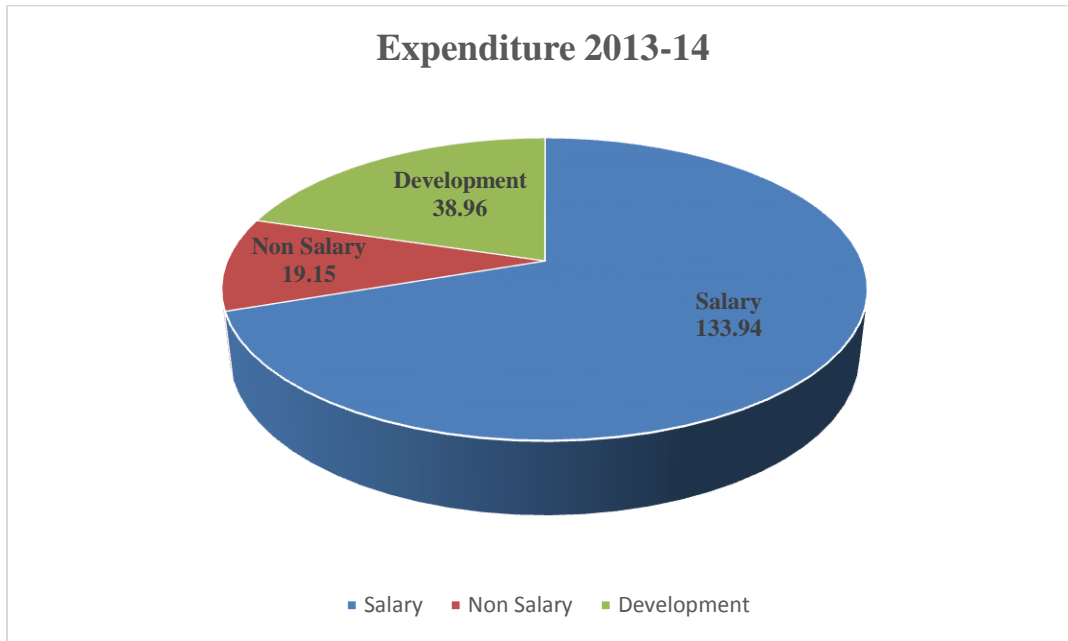
1. to collect and maintain statistical information for socio-economic surveys;
2. to consolidate village and neighbourhood development needs and priorities them into union-wide development proposals with the approval of the Union Council and make recommendations thereof to the District Government or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

1.1.2.1 Comments on Budget and Accounts (Variance Analysis)

Mirpurkhas Division

(Rupees in Million)

Sr.	Entity		Budget	Expenditure	Excess / Savings
1	Union Councils of Distt. Mirpurkhas	Salary	34.44	34.00	0.44
		Non-salary	4.92	4.81	0.11
		Development	9.84	9.74	0.10
		Sub Total	49.20	48.55	0.65
		Revenue	49.20	49.20	0
2	Union Councils of Distt. Tharparkar at Mithi	Salary	36.96	35.42	1.54
		Non-salary	5.28	4.95	0.33
		Development	10.56	10.12	0.44
		Sub Total	52.80	50.49	2.31
		Revenue	52.80	52.80	0
3	Union Councils of Distt. Umerkot	Salary	21.84	20.31	1.53
		Non-salary	3.12	2.89	0.23
		Development	6.24	6.21	0.03
		Sub Total	31.20	29.41	1.79
		Revenue	31.20	31.20	0
4	Union Councils of Distt. Sanghar	Salary	46.20	44.21	1.99
		Non-salary	6.60	6.50	0.10
		Development	13.20	12.89	0.31
		Sub Total	66.00	63.60	2.40
		Revenue	66.00	66.00	0
Grand Total (Expenditure)			199.20	192.05	7.15
Grand Total (Revenue)			199.20	199.20	0



Original budget of Rs 192.050 million was allocated to UCs of Mirpurkhas Division under various grants. Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2013-14 for the audited entities depicted that there was a saving of Rs 7.150 million.

1.1.3 Brief Comments on the Status of Compliance with PAC Directives

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

Audit Year	No. of Paras	Status of PAC Meetings	Name od District (s)
2012-13	Nil	Nil	-
2013-14	02	Nil	Mirpurkhas

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

AUDIT PARAS

DISTRICT MIRPURKHAS

1.2.1 Non-Production of Record

1.2.1.1 Non-Production of Record

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

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

All Secretaries, Union Councils, District Mirpurkhas failed to open up following auditable record for the financial year 2013-14 to audit parties deputed for the purpose of conducting audit, in violation of the above rule.

- Detail of Issuance of Birth, Death, Residential and Marriage Certificates.
- Bank Statement.
- Annual Budget Copy
- Income & Expenditure Statement

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

Deviation from prescribed rules resulted into weak internal control.

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

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

[AIR Para: 1]

1.2.2 Irregularity / Non-Compliance

1.2.2.1 Unauthorized Appointments Over & Above the Sanctioned Strength

As per Rule 10 (i) of GFR Vol-I, “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”.

11 Secretaries, Union Councils, District Mirpurkhas, appointed employees over and above the sanctioned strength without completion of codal formalities, in violation of the above rule. Detail is provided at Annexure-B.

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

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

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

Audit recommends investigation for fixing of responsibility for unauthorized appointment over and above the sanctioned strength, under intimation to audit.

[AIR Para: 3]

DISTRICT UMERKOT

1.2.3 Non-Production of Record

1.2.3.1 Non-Production of Record

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

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

Secretaries, Union Councils, Satriyon, Padhrio farm and Bostan, District Umerkot failed to open up auditable record for the financial years 2011-13 to audit parties deputed for the purpose of conducting audit, in violation of the above rule.

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

Deviation from prescribed rules resulted into weak internal control.

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

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

[AIR Para: 1]

DISTRICT SANGHAR

1.2.4 Non-Production of Record

1.2.4.1 Non-Production of Record – 33.552 Million

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

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

Secretaries, Union Councils, District Sanghar failed to open up auditable record (complete/partial) to audit parties deputed for the purpose of conducting audit, in violation of the above rule. Detail is provided at Annexure-C.

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

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during June, 2014 to February, 2015 but the management failed to provide departmental points of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

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

[AIR Paras: 1,1]

1.2.5 Irregularity / Non-Compliance

1.2.5.1 Unauthorized Payments through Open Cheques – Rs 26.882 Million

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

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

Secretaries, Union Councils, District Sanghar, paid Rs 26.882 million, during 2011-13, to various suppliers/contractors through open cheques instead of crossed cheques, in violation of rules. Detail is provided at Annexure-D.

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

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

The matter was reported during June, 2014 to February, 2015 but management failed to provide departmental points of view. Further, PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

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

[AIR Paras: 3, 3, 3, 2, 2, 3, 3, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 3]

1.2.5.2 Irregular Award of Auctions - Rs 5.845 Million

According to Govt. of Sindh, Local Govt. Department’s Letter NO.SOA/(LG)/I(102)/ 2010(Part) that “In order to make the auction process transparent, fair and competitive, certain policy provisions have been modified accordingly and it is therefore, reiterated that all concerned should ensure that while acting upon these guidelines, following instruction should also be adhered to in their true scene/spirit:-

In order to ensure transparency, the local Governments shall ensure the submission of

auction papers to the Local Government Department immediately for confirmation and formal approval.

As soon As the contracts/offers are approved by the Government, the concerned Local Government shall enter into an agreement on the lines of model draft agreement with the contractor and after observing codal formalities, the possession of the contract will be handed over to the contractor without any delay.

According to Govt. of Sindh, Local Govt. Public Health Engineering, Rural Development and Katchi Abadies Department’s Notification No.SOV/MC-V(25)/2000 Dated 24th June, 2002.

(1) “ All participants in an auction shall deposit through pay orders/demand drafts an amount equal to ten percent of the reserved price, failing which they shall not be permitted to participate in the auction

(7) “The contractor shall furnish Bank Guarantee equal to fifteen percent of contractual amount before entering into contract agreement for proper performance of the contract”

Secretary, Union Council, Mitho Khoso, Taluka Tando Adam, District Sanghar, awarded auction of Cattle Piri Fee amounting to Rs. 5.845 million, during 2013-14 to M/s Muhammad Asghar, in violation of above rules. Detail is as under;

- 10% Security Deposit was not accounted for in DDO’s account.
- Agreement was not executed
- Installment of the contract not deposited in advance
- Non-deduction of Income Tax @10% from contract amount

(Amount in Rupees)

Auction	Agreement Execution	Govt. Approval	NTN Certificate	Installment of the contract	Amount of Contract	Income Tax 10%	Deposited Bank Guarantee
Cattle Piri Fee	Nil	Yes	Not Obtained	Not Deposited	5,845,000	584,500	Nil

Audit was of the view that award of contract without observing codal formalities resulted into irregular award of contract/auction which constituted weak financial management.

Deviation from prescribed rules constituted weak internal control system.

The matter was reported during February, 2015 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 irregular award of contract, under intimation to audit.

[AIR Para: 05]

1.2.5.3 Unauthorized Appointments – Rs 1.825 Million

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

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

Secretaries, Union Councils, District Sanghar, incurred an expenditure of Rs 1.825 million, during 2011-13, on the salaries of 18 newly appointed staff without going through prescribed procedure, in violation of the above rules. Detail is provided at Annexure-E

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

Non-transparent appointments were due to disregard to the system of budgetary and internal control.

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

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

[AIR Paras: 2, 2, 2, 3, 3, 2, 2]

1.2.5.4 Doubtful Payment of Rs 1.500 Million

According to Rule-23 of Sindh Financial Rules, Volume-I, “Every payment including repayment of money previously lodged with Government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim.”

Secretary, Union Council Mitho Khoso, Taluka Tando Adam, District Sanghar during 2013-14, incurred expenditure of Rs.1.500 million on account of hiring of Tractor Trolleys without observing codal formalities, in violation of above rule. Details is as under, (further, detail is provided at Annexure-F);

- Purpose was not cleared for which huge payment was made
- Acknowledgement Receipts were not found attached in relevant files.
- CNIC Copies of applicants were not shown
- Agreements were not executed

Audit was of the view that management failed to observe codal formalities which resulted into doubtful expenditure which constituted weak financial management.

Deviation from rules constituted weak internal control system.

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

Audit recommends fixing of responsibility on account of expenditure without observing codal formalities, under intimation to audit.

[AIR Para: 2]

DISTRICT THARPARKAR @ MITHI

1.2.6 Non-Production of Record

1.2.6.1 Non-Production of Record

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

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

All Secretaries, Union Councils, District Tharparkar @ Mithi failed to open up auditable expenditure/revenue record for the financial year 2013-14 to audit parties deputed for the purpose of conducting audit, in violation of the above rule. Detail is provided at Annexure-G.

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

Deviation from prescribed rules resulted into weak internal control.

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

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

[AIR Paras: 1, 2]

1.2.7 Irregularity / Non-Compliance

1.2.7.1 Unauthorized Appointments Over & Above the Sanctioned Strength

As per Rule 10 (i) of GFR Vol-I, “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”.

17 offices of the Secretaries, Union Councils, District Tharparkar @ Mithi, appointed employees over and above the sanctioned strength without fulfilling codal formalities, in violation of the above rule. Detail is provided at Annexure-H.

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

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

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

Audit recommends investigation for fixing of responsibility for unauthorized appointment over and above the sanctioned strength, under intimation to audit.

[AIR Para: 5]

ANNEXURES

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

Memorandum for departmental accounts Committee (MFDAC)

District Sanghar		
S. No.	Description	Amount
1	Non-Accountal Of Purchased Item In Stock Register	2.9
2	Internal Audit And Inspection Not Conducted By The Controlling Officer	
3	Non-maintenance of cash book.	
4	Non-Maintenance Of Dead Stock Register	
5	Annual Physical Verification Of Stock And Stores Not Conducted	
Mirpurkhas		
1	Improper Maintenance Of Cash Book	53.3
2	Annual physical verification of dead stock register not conducted.	
3	Non Maintenance Of Articles Of Stores Register	
4	Internal Audit And Inspection Not Conducted	

Annexure-B
[Para No.1.2.2.1]

Unauthorized appointments over & above the Sanctioned Strength

S. No.	Name of UC s	Taluka	Sanction Strength	Working Strength	Excess
1	UC Balouchabad	Sindhri	5	11	6
2	UC Doulatpur	MPK	5	8	3
3	UC Jhuluri	MPK	5	7	2
4	UC Kangoro	Digri	5	10	5
5	UC Fazal Bhambharo	Jhuddo	5	10	5
6	UC Roshanabad	Jhuddo	5	6	1
7	UC Mirpur Old	Hussain Bux Mari	5	16	11
8	UC Hadi Bux Dhonkai	Kot Ghulam Muhammad	5	8	3
9	UC Dengan Bhurgari	Kot Ghulam Muhammad	5	9	4
10	UC Mir Ghulam Hussain	Kot Ghulam Muhammad	5	7	2
11	UC Mir Imam Bux	Kot Ghulam Muhammad	5	6	1
Total			55	98	43

Annexure-C
[Para No.1.2.4.1]

Non-Production of Record

Financial Year 2011-13

(Amount in Rupees)

S. No.	Name of U.C	Para No.	Description of Record	Amount
Taluka, Tando Adam (2011-13)				
1	UC # 01 Tando Adam City	1	Monthly voucher of Salary, Non-salary & Development during 2011-12	2,388,180
			Monthly voucher of Salary, Non-salary & Development during 2012-13	1,269,712
			Detail of Certificates issued by this office during 2011-12	-
			Detail of Certificates issued by this office during 2012-13	-
			TOTAL	3,657,892
2	UC # 02 Tando Adam City	1	Monthly voucher of Salary, Non-salary & Development during 2011-12	2,510,602
			Monthly voucher of Salary, Non-salary & Development during 2012-13	1,164,666
			Detail of Certificates issued by this office during 2011-12	-
			Detail of Certificates issued by this office during 2012-13	2,500
			TOTAL	3,677,768
3	UC # 03 Tando Adam City	1	Monthly voucher of Salary, Non-salary & Development during 2011-12	2,325,748
			Monthly voucher of Salary, Non-salary & Development during 2012-13	1,286,366
			Detail of Certificates issued by this office during 2011-12	-
			Detail of Certificates issued by this office during 2012-13	-
			TOTAL	3,612,114
4	UC # 04 Tando Adam City	1	Monthly voucher of Salary, Non-salary & Development during 2011-12	2,448,225
			Monthly voucher of Salary, Non-salary & Development during 2012-13	1,150,906
			Detail of Certificates issued by this office during 2011-12	175,591
			Detail of Certificates issued by this office during 2012-13	845
			TOTAL	3,775,567
5	U.C. Kumb Daroon, Tando Adam	1	Monthly voucher of Salary, Non-salary & Development during 2011-12	2,557,686
			Monthly voucher of Expenditure incurred on Pension during 2011-12	49,626
			Monthly voucher of Salary, Non-salary & Development during 2012-13	1,171,446
			Monthly voucher of Expenditure incurred on Pension during 2012-13	57,000
			Detail of Certificates issued during 2011-12	18,000
			Detail of Certificates issued during 2012-13	7,500
			TOTAL	3,861,258
6	U.C. Peero Faqir Shoro, Tando Adam	1	Monthly voucher of Salary, Non-salary & Development during 2011-12	2,547,377
			Monthly voucher of Salary, Non-salary & Development during 2012-13	1,202,890
			Detail of Certificates issued by this office during 2011-12	3,500
			Detail of Certificates issued by this office during 2012-13	1,000
			TOTAL	3,754,767
7	U.C. Mitho Khoso,	1	Monthly voucher of Salary during 2011-12	1,020,231
			Cattle Piri Fees 2011-12 and utilization of same on Non-salary & development work	3,469,600

(Amount in Rupees)

S. No.	Name of U.C	Para No.	Description of Record	Amount
	Tando Adam		Detail of Certificates issued by this office during 2011-12	13,450
			Monthly voucher of Salary during 2012-13	1,293,023
			Cattle Piri Fees 2012-13 and utilization of same on Non-salary & development work	5,416,000
			Detail of Certificates issued by this office during 2012-13	-
			TOTAL	11,212,304
GRAND TOTAL				33,551,670

District Sanghar, 2011-13			
Sr. No.	Name of Union Councils	AIR Para No.	Description of record
1	Union Council Chutiaryoon	1	Birth Certificate, Married Certificate, Death Certificate, Residential Certificate, Service books of staff posted in U.C Budget & Expenditure statement duly verified by ADLFA and contingent bills
2	Union Council Gujri	1	
3	Union Council Jhol	1	
4	Union Council Kandiyari	1	
5	Union Council Kanhar	1	
6	Union Council Kehore	1	
7	Union Council Khahi	1	
8	Union Council Maldasi	1	
9	Union Council Mian	1	
10	Union Council Qazi Faiz Muhammad Rajar	1	
11	Union Council Sanghar - I	1	
12	Union Council Sanghar - II	1	
13	Union Council Sethar Pir	1	
14	Union Council Sikandarabad	1	

Financial Year 2013-14**01. Complete Non-Production of Record**

S #	Name of Taluka/UC	F.Y	Remarks
01	Management of Union Councils of Taluka Khipro, District Sanghar	2011-14	Complete Record not Produced
02	UC-Barhoon, Taluka Shahdadpur	2011-13	
03	UC-Asgharabad, Taluka Shahdadpur	2011-13	
04	UC-Sarhari, Taluka Shahdadpur	2011-13	
05	UC-Shahdadpur-02, Taluka Shahdadpur	2011-13	
06	UC-Sinjhor, Taluka Sinjhor	2011-13	
07	UC-S.S.S.S, Taluka Sinjhor	2011-13	
08	UC-Khadwari, Taluka Sanghar	2013-14	
09	UC-Syed Sibagtullah Shah, Taluka Sinjhor	2013-14	

S #	Name of Taluka/UC	F.Y	Remarks
10	UC-, Kurkly Taluka Sinjhor	2013-14	
11	UC-Lundo, Taluka Shahdadpur	2013-14	
12	UC-Tando Adam-02, Taluka Tando Adam	2013-14	
13	UC-Kumb Darhoon, Taluka Tando Adam	2013-14	
14	UC-Berani, Taluka Jam Nawaz Ali	2013-14	

02. Partial Record Produced

UC Asgharabad, Taluka Shahdadpur, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Barhoon, Taluka Shahdadpur, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Bilawal Hingorjo, Taluka Khipro, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Choutiaryoon, Taluka & Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Dhilyar, Taluka Khipro, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Gujri, Taluka & Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate,	

Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Gul Muhammad Laghari, Taluka Shahdadpur, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Hathungo, Taluka Khipro, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Hot Wassan, Taluka Jam Nawaz Ali, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Jaffar Khan Laghari, Taluka Sinjhor, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Jam Nawaz Ali, Taluka Jam Nawaz Ali, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Jatia, Taluka Shahdadpur, Dist. Sanghar 2011-15 (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	

UC Jhol, Taluka Sinjhor, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Kamil Hingoro, Taluka Khipro, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Kandiyari, Taluka & Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Kanhar, Taluka & Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Kehore No.7, Taluka & Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Khadro, Taluka Sinjhor, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Khahi, Taluka Khipro, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	

Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Khipro City, Taluka Khipro, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Khorl, Taluka Khipro, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Maldasi, Taluka Shahdadpur, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Manik Thahim, Taluka Tando Adam, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Mir Hassan Mari, Taluka Tando Adam, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Mitho Khoso, Taluka Tando Adam, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Nauabad, Taluka Jam Nawaz Ali, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	

Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC No.1 Tando Adam, Taluka Tando Adam, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC No.3 Tando Adam, Taluka Tando Adam, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC No.4 Tando Adam, Taluka Tando Adam, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC No.5 Tando Adam, Taluka Tando Adam, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC No.10 Sanghar-1, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC No.11 Sanghar-2, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Peero Faqir Shoro, Taluka Tando Adam, Dist. Sanghar (2013-14)	Para # 01

Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Pritamabad, Taluka Sinjhor, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Qazi Faiz Muhammad Rajar, Taluka Khipro, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Roungho, Taluka Khipro, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Sarhari, Taluka Shahdadpur, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Sethar Pir, Taluka & Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Shah Mardanabad, Taluka Sinjhor, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	

Detail of New Appointment & Promotion during 2013-14	
UC Shahdadpur I, Taluka Shahdadpur, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Shahdadpur II, Taluka Shahdadpur, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Shahdadpur III, Taluka Shahdadpur, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Shahdadpur IIII, Taluka Shahdadpur, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Shahpur Chakar, Taluka Shahdadpur, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Sinjhor, Taluka Sinjhor, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Soomar Faqir Hingoro, Taluka Shahdadpur, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	

Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	
UC Shah Sikandarabad, Taluka Sanghar, Dist. Sanghar (2013-14)	Para # 01
Fees collected on the issuance Birth Certificate, Death Certificate, Marriage Certificate, No Marriage certificate, Residential Certificate, Nikkah Registration Fee etc.	
Service Books of Staff posted in U.C	
Sanctioned Strength of Union Council	
Budget & Expenditure statement duly verified by ADLFA	
Detail of New Appointment & Promotion during 2013-14	

Annexure-D
[Para No.1.2.5.1]

Payments through Open Cheques

Financial Year 2011-13

(Amount in Rupees)

Taluka Tando Adam			
S. No.	Name of U.C	Para No.	Amount
1	UC # 01 Tando Adam City	3	796,904
2	UC # 02 Tando Adam City	3	1,057,371
3	UC # 03 Tando Adam City	3	832,545
4	UC # 04 Tando Adam City	2	456,400
5	UC Kumb Dareoon, Tando Adam	2	223,356
6	U.C. Peero Faqir Shoro, Tando Adam	3	968,352
7	U.C. Mitho Khoso, Tando Adam	3	1,604,334
GRAND TOTAL			5,939,262

(Amount in Rupees)

No. UC s	Name Of UCs	AIR Para No.	S. No	Date	Description	Instrument #	Amount
1	Union Council Chutiaryoon	5	1	27-01-2012	Cash	558704	96,400
			2	27-01-2012	Cash	558705	96,400
			3	09-02-2012	Cash	558709	96,400
			4	09-02-2012	Cash	558710	96,400
			5	24-02-2012	Cash	558711	86,841
			6	24-02-2012	Cash	558712	86,841
			7	24-02-2012	Cash	558713	28,947
			8	08-08-2012	Cash	558734	26,537
			9	29-08-2012	Cash	558737	28,950
			10	29-08-2012	Cash	558738	17,852
			11	18-09-2012	Cash	558741	86,850
			12	18-10-2012	Cash	558742	13,198
			13	18-10-2012	Cash	558747	28,950
			14	05-11-2012	Cash	558748	13,198
			15	13-12-2012	Cash	558750	13,538
			16	26-08-2011	Cash	419591	95,966

(Amount in Rupees)

No. UC s	Name Of UCs	AIR Para No.	S. No	Date	Description	Instrument #	Amount
			17	27-09-2011	Cash	419592	95,966
			18	06-10-2011	Cash	419594	19,150
			19	06-10-2011	Cash	419595	95,834
			20	20-10-2011	Cash	419596	96,400
			21	20-10-2011	Cash	419597	48,200
			22	01-11-2011	Cash	419599	96,400
			23	01-11-2011	Cash	419600	96,400
Total							1,461,618
Union Council Gujri							
2	Union Council Gujri	5	1	16-08-2011	Cash	62202428	11,304
			2	26-08-2011	Cash	62202430	11,304
			3	26-08-2011	Cash	62202431	13,024
			4	26-08-2011	Cash	62202432	96,500
			5	29-09-2011	Cash	62202433	96,500
			6	29-09-2011	Cash	62202434	96,500
			7	30-09-2011	Cash	62202435	96,500
			8	31-10-2011	Cash	62202438	96,500
			9	31-10-2011	Cash	62202439	96,500
			10	04-11-2011	Cash	62202441	11,304
			11	04-11-2011	Cash	62202442	13,024
			12	07-12-2011	Cash	62202443	11,304
			13	09-01-2012	Cash	62202445	11,624
			14	26-01-2012	Cash	62202447	96,500
			15	26-01-2012	Cash	62202448	96,500
			16	09-02-2012	Cash	62202452	96,500
			17	09-02-2012	Cash	62202453	96,500
			18	27-02-2012	Cash	62202455	86,850
			19	27-02-2012	Cash	62202456	86,850
			20	17-05-2012	Cash	62202468	86,850
			21	17-05-2012	Cash	62202469	86,850
			22	09-07-2012	Cash	62202478	23,364
			23	06-09-2012	Cash	62202489	86,850
			24	06-09-2012	Cash	62202490	86,850
			25	24-10-2012	Cash	62202500	33,246
			26	13-11-2012	Cash	231602	86,850
			27	15-11-2012	Cash	231601	11,082
Total							1,723,530
Union Council Jhol							
3	Union Council Jhol	5					
			1	14-06-2011	Cash	49142520	95,970
			2	14-06-2011	Cash	49142521	95,970
			3	23-09-2011	Cash	772014	95,540
			4	29-09-2011	Cash	772015	96,500
5	29-09-2011	Cash	772016	96,500			

(Amount in Rupees)

No. UC s	Name Of UCs	AIR Para No.	S. No	Date	Description	Instrument #	Amount	
			6	20-10-2011	Cash	772013	48,250	
			7	22-10-2011	Cash	772019	96,500	
			8	22-10-2011	Cash	772020	96,500	
			9	31-10-2011	Cash	558003	96,500	
			10	31-10-2011	Cash	558004	96,500	
			11	31-01-2012	Cash	558012	96,500	
			12	31-01-2012	Cash	558013	96,500	
			13	09-02-2012	Cash	558016	96,500	
			14	09-02-2012	Cash	558017	96,500	
			15	09-02-2012	Cash	558018	96,500	
			16	24-02-2012	Cash	558026	86,841	
			17	24-02-2012	Cash	558027	86,841	
			18	29-06-2012	Cash	558044	28,934	
			19	29-06-2012	Cash	558045	28,934	
			20	11-09-2012	Cash	558060	57,894	
			21	19-09-2012	Cash	558062	86,841	
			22	05-11-2012	Cash	558074	86,850	
			Total					1,860,365
Union Council Kandiyari								
			1	23-09-2011	Cash	734586	95,970	
			2	23-09-2011	Cash	734587	95,970	
			3	31-10-2011	Cash	556611	12,000	
			4	03-12-2012	Cash	11	3,300	
			5	14-12-2011	Cash	76	2,600	
			6	19-12-2011	Cash	73	3,925	
			7	27-01-2012	Cash	556630	95,530	
			8	27-01-2012	Cash	556631	96,500	
			9	27-01-2012	Cash	556632	48,250	
			10	15-02-2012	Cash	556641	95,530	
			11	15-02-2012	Cash	556642	96,500	
			12	15-02-2012	Cash	556643	96,500	
			13	24-02-2012	Cash	556644	96,500	
			14	24-02-2012	Cash	556645	96,500	
			15	24-02-2012	Cash	556646	96,500	
			16	17-05-2012	Cash	556663	86,850	
			17	17-05-2012	Cash	556664	28,950	
			18	04-06-2012	Cash	556665	31,570	
			19	07-06-2012	Cash	556666	11,624	
			20	07-06-2012	Cash	556667	11,303	
			21	14-09-2012	Cash	556690	57,900	
			22	23-10-2012	Cash	556696	13,198	
			23	24-10-2012	Cash	556700	19,208	
			24	11-12-2012	Cash	529126	9,650	

(Amount in Rupees)

No. UC s	Name Of UCs	AIR Para No.	S. No	Date	Description	Instrument #	Amount
						Total	1,302,328
Union Council Kanhar							
5	Union Council Kanhar	5	1	26-08-2011	Cash	731372	13,000
			2	26-08-2011	Cash	731373	17,956
			3	26-08-2011	Cash	731374	12,453
			4	26-08-2011	Cash	731376	17,956
			5	26-08-2011	Cash	731377	12,453
			6	29-08-2011	Cash	731378	125,450
			7	27-09-2011	Cash	731379	150,000
			8	05-10-2011	Cash	731382	89,740
			9	05-10-2011	Cash	731383	89,740
			10	02-11-2011	Cash	731385	12,553
			11	02-11-2011	Cash	731386	89,740
			12	08-12-2011	Cash	731390	12,553
			13	27-01-2012	Cash	731395	89,740
			14	27-01-2012	Cash	731396	96,500
			15	08-02-2012	Cash	731399	96,500
			16	08-02-2012	Cash	731400	96,500
			17	24-02-2012	Cash	567601	67,563
			18	24-02-2012	Cash	567602	90,084
			19	24-02-2012	Cash	567603	67,563
			20	06-03-2012	Cash	567611	15,600
						Total	1,263,644
Union Council Kehore							
6	Union Council Kehore	5					
			1	07-07-2011	Cash	726393	17,584
			2	25-08-2011	Cash	726396	37,686
			3	27-08-2011	Cash	726398	57,354
			4	29-09-2011	Cash	772601	80,000
			5	29-09-2011	Cash	772602	10,000
			6	03-10-2011	Cash	772603	18,843
			7	05-10-2011	Cash	772606	35,000
			8	01-11-2011	Cash	439305	18,843
			9	02-11-2011	Cash	439309	38,600
			10	03-11-2011	Cash	439310	9,650
			11	01-12-2012	Cash	439312	18,843
			12	03-01-2012	Cash	439315	19,167
			13	26-01-2012	Cash	439318	202,650
			14	03-02-2012	Cash	439319	19,167
			15	08-02-2012	Cash	439323	77,200
			16	08-02-2012	Cash	439325	57,900
			17	06-03-2012	Cash	184503	96,500
18	06-03-2012	Cash	184504	96,500			
						Total	911,487

(Amount in Rupees)

No. UC s	Name Of UCs	AIR Para No.	S. No	Date	Description	Instrument #	Amount
Union Council Khahi							
7	Union Council Khahi	5					
			1	25-10-2011	Cash	63512401	96,500
			2	25-10-2011	Cash	63512402	9,650
			3	09-12-2011	Cash	63512408	19,733
			4	04-01-2012	Cash	63512411	7,338
			5	27-01-2012	Cash	63512417	96,500
			6	27-01-2012	Cash	63512418	96,500
			7	09-02-2012	Cash	63512421	19,733
			8	09-02-2012	Cash	63512424	96,500
			9	01-03-2012	Cash	63512427	19,733
			10	13-09-2012	Cash	63512468	53,075
			11	14-09-2012	Cash	63512467	47,335
			12	23-10-2012	Cash	63512473	22,984
						Total	596,772
Union Council Maldasi							
8	Union Council Maldasi	5					
			1	12-09-2011	Cash	222029	9,650
			2	14-09-2011	Cash	222027	96,500
			3	14-09-2011	Cash	222028	9,650
			4	23-09-2011	Cash	222030	47,500
			5	23-09-2011	Cash	222031	47,500
			6	23-09-2011	Cash	222032	47,500
			7	29-09-2011	Cash	222033	96,500
			8	29-09-2011	Cash	222034	96,500
			9	06-10-2011	Cash	222036	96,500
			10	26-01-2012	Cash	63222047	96,500
			11	26-01-2012	Cash	63222048	96,500
			12	08-02-2012	Cash	63222052	48,250
			13	08-02-2012	Cash	63222053	96,500
			14	08-02-2012	Cash	63222054	96,500
			15	10-02-2012	Cash	63222055	47,500
			16	05-04-2012	Cash	63222064	49,789
			17	05-06-2012	Cash	63222076	21,824
			18	20-07-2012	Cash	63222087	9,772
			19	20-07-2012	Cash	63222088	9,000
			20	11-08-2012	Cash	63222094	9,650
			21	06-09-2012	Cash	63222097	9,850
			22	06-09-2012	Cash	63222098	9,650
			23	14-09-2012	Cash	63222099	57,900
			24	14-09-2012	Cash	63222100	38,600
			25	18-10-2012	Cash	4575402	24,870
26	18-10-2012	Cash	4575403	19,300			

(Amount in Rupees)

No. UC s	Name Of UCs	AIR Para No.	S. No	Date	Description	Instrument #	Amount	
			27	24-10-2012	Cash	4575405	24,870	
			28	24-10-2012	Cash	4575406	19,300	
			29	19-12-2012	Cash	4575409	16,405	
			Total					1,350,330
Union Council Mian								
9	Union Council Mian	5						
			1	26-08-2011	Cash	742054	11,304	
			2	26-08-2011	Cash	742055	13,023	
			3	28-09-2011	Cash	742057	60,000	
			4	05-10-2011	Cash	742056	50,000	
			5	11-10-2011	Cash	742060	96,500	
			6	11-10-2011	Cash	742061	96,500	
			7	01-11-2011	Cash	742064	13,023	
			8	02-11-2011	Cash	742065	96,500	
			9	02-11-2011	Cash	742066	96,500	
			10	02-11-2011	Cash	742067	48,250	
			11	03-01-2012	Cash	742072	13,193	
			12	03-02-2012	Cash	742076	96,500	
			13	03-02-2012	Cash	742077	96,500	
			14	15-02-2012	Cash	742078	96,500	
			15	15-02-2012	Cash	742079	96,500	
			16	01-03-2012	Cash	742080	86,850	
			17	01-03-2012	Cash	742081	86,850	
			18	02-03-2012	Cash	742082	86,850	
			19	02-03-2012	Cash	742083	86,850	
			20	04-05-2012	Cash	742095	13,193	
			21	04-05-2012	Cash	742097	86,850	
			22	17-05-2012	Cash	742098	86,850	
			23	17-05-2012	Cash	742099	86,850	
			24	14-09-2012	Cash	580824	86,850	
25	24-10-2012	Cash	580837	15,533				
			Total					1,704,319
Union Council Qazi Faiz Muhammad Rajar								
10	Union Council Qazi Faiz Muhammad Rajar	5						
			1	27-10-2011	Cash	63511213	135,103	
			2	02-11-2011	Cash	63511220	24,125	
			3	07-12-2011	Cash	63511222	11,630	
			4	10-01-2012	Cash	63511227	11,630	
			5	26-01-2012	Cash	63511232	96,500	
			6	26-01-2012	Cash	63511234	106,150	
			7	09-02-2012	Cash	63511241	96,500	
			8	09-02-2012	Cash	63511242	96,500	
			9	21-02-2012	Cash	63511243	96,500	
10	01-03-2012	Cash	63511244	96,500				

(Amount in Rupees)

No. UC s	Name Of UCs	AIR Para No.	S. No	Date	Description	Instrument #	Amount
			11	04-06-2012	Cash	63511267	11,980
			12	10-08-2012	Cash	63511278	9,400
			13	06-09-2012	Cash	63511280	24,150
			14	18-10-2012	Cash	63511283	28,950
			15	23-10-2012	Cash	63511286	28,950
			16	19-12-2012	Cash	63511289	28,950
			17	10-01-2013	Cash	63511293	24,125
			18	24-05-2013	Cash	224827	13,510
Total							941,153
Union Council Sanghar - I							
			1	02-04-2011	Cash	417865	24,326
			2	08-04-2011	Cash	417866	96,500
			3	08-04-2011	Cash	417867	96,500
			4	08-04-2011	Cash	417868	96,500
			5	09-04-2011	Cash	417869	38,600
			6	14-04-2011	Cash	417871	57,900
			7	21-04-2011	Cash	417872	96,500
			8	21-04-2011	Cash	417873	96,500
			9	29-04-2011	Cash	417875	96,500
			10	16-05-2011	Cash	417877	95,970
			11	16-05-2011	Cash	417878	57,562
			12	20-05-2011	Cash	417879	95,970
			13	20-05-2011	Cash	417880	57,562
			14	26-05-2011	Cash	417882	38,388
			15	16-06-2011	Cash	417884	47,988
			16	16-06-2011	Cash	417885	47,988
			17	16-06-2011	Cash	417887	47,988
			18	29-08-2011	Cash	417893	48,250
			19	29-08-2011	Cash	417894	47,285
			20	28-09-2011	Cash	417895	96,500
			21	28-09-2011	Cash	417896	96,500
			22	30-09-2011	Cash	4417897	96,500
			23	12-10-2011	Cash	417900	96,500
			24	25-10-2011	Cash	417898	48,250
			25	04-11-2011	Cash	440853	96,500
			26	26-01-2012	Cash	440859	96,500
			27	26-01-2012	Cash	440860	96,500
			28	09-09-2012	Cash	440862	96,500
			29	09-09-2012	Cash	440863	96,500
			30	24-02-2012	Cash	440864	96,500
			31	24-02-2012	Cash	440865	96,500
			32	24-02-2012	Cash	440866	96,500
			33	01-03-2012	Cash	440867	86,850

(Amount in Rupees)

No. UC s	Name Of UCs	AIR Para No.	S. No	Date	Description	Instrument #	Amount	
			34	01-03-2012	Cash	440868	86,850	
			35	17-05-2012	Cash	2667355	86,850	
			36	17-05-2012	Cash	2667356	86,850	
			37	11-07-2011	Cash	2667364	28,416	
			Total					2,866,843
Union Council Sanghar - II								
12	Union Council Sanghar - II	5						
			1	07-01-2012	Cash	62205344	16,227	
			2	21-01-2012	Cash	62205346	11,941	
			3	25-01-2012	Cash	62205347	19,300	
			4	26-01-2012	Cash	62205348	96,500	
			5	30-01-2012	Cash	62205349	96,500	
			6	30-01-2012	Cash	62205350	96,500	
			7	14-02-2012	Cash	62205353	96,500	
			8	15-02-2012	Cash	62205352	28,950	
			9	15-02-2012	Cash	62205354	96,500	
			10	27-02-2012	Cash	62205355	86,850	
			11	27-02-2012	Cash	62205356	86,850	
			12	26-04-2012	Cash	62205365	21,388	
			13	30-04-2012	Cash	62205371	9,650	
			14	17-05-2012	Cash	62205377	86,850	
			15	17-05-2012	Cash	62205378	86,850	
			16	04-06-2012	Cash	62205383	9,472	
17	30-06-2012	Cash	62205384	9,650				
			Total					956,478
Union Council Sethar Pir								
13	Union Council Sethar Pir	5						
			1	06-07-2011	Cash	402092	8,137	
			2	25-08-2011	Cash	402094	20,174	
			3	25-08-2011	Cash	402095	20,174	
			4	29-08-2011	Cash	402098	25,000	
			5	29-08-2011	Cash	402099	59,932	
			6	15-09-2011	Cash	402010	57,318	
			7	15-09-2011	Cash	62220101	38,212	
			8	27-09-2011	Cash	62220102	95,530	
			9	27-09-2011	Cash	62220103	95,530	
			10	27-09-2011	Cash	62220105	96,500	
			11	03-10-2011	Cash	62220106	48,250	
			12	03-10-2011	Cash	62220108	19,300	
			13	11-10-2011	Cash	62220109	28,950	
			14	19-10-2011	Cash	62220111	96,500	
			15	19-10-2011	Cash	62220112	48,250	
			16	20-10-2011	Cash	62220110	28,950	
17	02-12-2011	Cash	62220117	20,174				

(Amount in Rupees)

No. UC s	Name Of UCs	AIR Para No.	S. No	Date	Description	Instrument #	Amount	
			18	19-12-2011	Cash	62220118	48,250	
			19	26-01-2012	Cash	62220119	95,530	
			20	26-01-2012	Cash	62220121	95,530	
			21	02-02-2012	Cash	62220125	20,494	
			22	08-02-2012	Cash	62220129	96,500	
			23	10-02-2012	Cash	62220130	48,250	
			24	20-02-2012	Cash	62220131	48,250	
			25	20-02-2012	Cash	62220132	96,500	
			26	29-02-2012	Cash	62220135	28,950	
			27	05-04-2012	Cash	62220137	96,500	
			28	05-04-2012	Cash	62220139	48,250	
			29	17-04-2012	Cash	62220143	96,500	
			30	17-04-2012	Cash	62220144	96,500	
			31	17-05-2012	Cash	62220146	20,494	
			32	17-05-2012	Cash	62220148	96,500	
			33	17-05-2012	Cash	62220149	48,250	
			34	04-06-2012	Cash	62220150	24,125	
			35	28-06-2012	Cash	62220153	20,494	
			Total					1,932,748
Union Council Shah Sikandarabad								
			1	14-09-2012	Cash	751669	98,718	
			2	15-10-2012	Cash	751671	28,950	
			3	24-10-2012	Cash	751673	24,318	
			4	18-08-2011	Cash	751619	11,980	
			5	27-08-2011	Cash	751623	77,200	
			6	23-09-2011	Cash	751624	87,337	
			7	23-09-2011	Cash	751625	19,300	
			8	23-09-2011	Cash	751626	95,535	
			9	04-10-2011	Cash	751628	95,534	
			10	21-10-2011	Cash	751630	56,422	
			11	21-10-2011	Cash	751631	95,530	
			12	21-10-2011	Cash	751632	48,250	
			13	26-01-2012	Cash	751638	97,272	
			14	26-01-2012	Cash	751639	57,318	
			15	26-01-2012	Cash	751640	95,530	
			16	09-02-2012	Cash	751643	95,530	
			17	09-02-2012	Cash	751644	57,318	
			18	20-02-2012	Cash	751645	57,900	
			19	20-02-2012	Cash	751646	96,500	
			20	17-05-2012	Cash	751655	56,838	
			21	17-05-2012	Cash	751656	56,838	
			Total					1,410,118
			Grand Total					19,075,733

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(Amount in Rupees)

S. No.	Date	Description	Doc.ID	Amount
UNION COUNCIL BARHOON, TALUKA SANGHAR, DISTRICT SANGHAR,				
ACCOUNT NO. 0413-070158-1000				
1	04-09-2013	Cheque Payment	1662709	9,650
2	25-07-2014	Cheque Payment	1662757	15,208
3	28-07-2014	Cheque Payment	1662760	9,650
4	28-07-2014	Cheque Payment	1662758	9,650
5	28-07-2014	Cheque Payment	1662759	9,650
TOTAL				53,808
Union Council Bilawal Hingorjo, Taluka Khipro, District Sanghar,				
ACCOUNT NO. 0098-00869-7 Khipro Branch Hyderabad				
1	10-07-2013	Cash	63512070	32,000
2	09-09-2013	Cash	63512073	9,000
TOTAL				41,000
Union Council Gujri, Taluka Sanghar, District Sanghar,				
ACCOUNT NO. 0413-065113-1000 Sanghar Branch Nawabshah Road				
1	30-07-2013	Cheque Payment	1964278	48,250
2	07-10-2013	Cheque Payment	1964282	28,950
TOTAL				77,200
Union Council Hot Wassan, Taluka Jam Nawaz Ali, District Sanghar,				
ACCOUNT NO. 0406-064719-1000 Tando Adam Branch Hyderabad				
1	04-09-2013	Cheque Payment	2114187	30,442
2	04-09-2013	Cheque Payment	2114192	19,300
3	01-10-2013	Cheque Payment	2114193	30,442
4	14-04-2013	Cheque Payment	2114239	5,106
5	14-04-2013	Cheque Payment	2114237	15,320
6	14-04-2013	Cheque Payment	2114239	5,106
7	14-04-2013	Cheque Payment	2114237	15,320
TOTAL				121,036
Union Council Jam Nawaz Ali, Jam Nawaz Ali, District Sanghar,				
ACCOUNT NO. 0406-064680-1000 Tando Adam Branch				
1	13-11-2013	Cheque Payment	2114037	10,000
2	13-11-2013	Cheque Payment	2114035	9,000
3	13-11-2013	Cheque Payment	2114034	9,000
4	13-11-2013	Cheque Payment	2114036	3,300
5	03-02-2014	Cheque Payment	2114051	8,650
6	03-02-2014	Cheque Payment	2114048	3,550
7	12-03-2014	Cheque Payment	2117467	2,300
8	09-04-2014	Cheque Payment	2117488	9,650
9	11-04-2014	Cheque Payment	2117474	27,984

(Amount in Rupees)

S. No.	Date	Description	Doc.ID	Amount
10	27-05-2014	Cheque Payment	2117481	27,984
11	13-06-2014	Cheque Payment	2117487	27,984
TOTAL				139,402
Union Council Jhol, District Sanghar,				
ACCOUNT NO. 0413-065544-1000 Tando Adam Branch Hyderabad				
1	31-07-2013	Cheque Payment	2258125	13,638
2	06-08-2013	Cheque Payment	2258131	5,550
3	22-08-2013	Cheque Payment	2258132	13,538
TOTAL				32,726
Union Council Kamil Hingoro, Taluka Khipro, District Sanghar,				
ACCOUNT NO. 0098-001418-1 Khipro Branch Hyderabad				
1	14-07-2014	Cash	63510084	13,154
2	12-07-2013	Cash	63510076	19,300
3	05-08-2013	Cash	63510081	13,100
4	12-09-2013	Cash	63510078	13,154
TOTAL				58,708
Union Council Kanhar, Taluka & District Sanghar,				
ACCOUNT NO. 0413-065538-1000 Tando Adam Branch				
1	16-07-2013	Cheque Payment	2258518	13,500
2	02-08-2013	Cheque Payment	2258525	15,000
TOTAL				28,500
Union Council Kehore, District Sanghar,				
ACCOUNT NO. 0413-063142-1000				
1	31-07-2013	Cheque Payment	1964856	19,504
2	31-07-2013	Cheque Payment	1984059	12,062
3	31-07-2013	Cheque Payment	1964856	19,504
4	31-07-2013	Cheque Payment	1964859	12,063
5	05-09-2013	Cheque Payment	10318032	20,998
6	03-02-2014	Cheque Payment	10318071	21,430
TOTAL				105,561
Union Council Maldasi, Taluka Shahdadpur, District Sanghar,				
ACCOUNT NO. 0413-067405-1000				
1	01-08-2013	Cheque Payment	1662209	25,594
2	02-09-2013	Cheque Payment	1662213	25,594
3	02-10-2013	Cheque Payment	1662218	9,816
TOTAL				61,004
Union Council Mitho Khoso, Tando Adam, District Sanghar,				
ACCOUNT NO. 0067-000396-6 Tando Adam Branch Hyderabad				
1	10-07-2013	Cash	29000	96,500
2	10-07-2013	Cash	4913410	96,500
3	19-07-2013	Cash	4913420	96,500
4	19-07-2013	Cash	4913422	96,500
5	19-07-2013	Cash	4913424	96,500

(Amount in Rupees)

S. No.	Date	Description	Doc.ID	Amount
TOTAL				482,500
Union Council Nauabad, Jam Nawaz Ali, District Sanghar,				
ACCOUNT NO. 0406-064698-1000 Sanghar Branch Nawabshah Road				
1	06-09-2013	Cheque Payment	2114316	11,582
2	10-10-2013	Cheque Payment	2114322	12,358
3	13-11-2013	Cheque Payment	2114342	10,000
4	13-11-2013	Cheque Payment	2114328	12,002
5	03-12-2013	Cheque Payment	2114336	12,002
6	23-01-2013	Cheque Payment	2114343	28,319
TOTAL				86,263
Union Council No.4 Tando Adam, Tando Adam, District Sanghar,				
ACCOUNT NO. 0406-065320-1000 Tando Adam Branch Hyderabad				
1	19-07-2013	Cheque Payment	2014454	62,757
2	10-10-2013	Cheque Payment	2014473	4,530
3	10-10-2013	Cheque Payment	2014472	9,650
TOTAL				76,937
Union Council No.5 Tando Adam, Tando Adam, District Sanghar,				
ACCOUNT NO. 0406-065329-1000 Tando Adam Branch Hyderabad				
1	01-08-2013	Cheque Payment	2014261	39,976
2	01-08-2013	Cheque Payment	2014263	11,580
3	01-08-2013	Cheque Payment	2014258	13,922
4	05-09-2013	Cheque Payment	2014267	12,302
TOTAL				77,780
Union Council No.10 Sanghar 1, District Sanghar,				
ACCOUNT NO. 0413-065387-1000 Sanghar Branch Nawabshah Road				
1	26-07-2013	Cheque Payment	2257827	11,382
2	01-08-2013	Cheque Payment	2257831	19,300
3	06-08-2013	Cheque Payment	2257835	12,102
4	21-08-2013	Cheque Payment	10318081	9,650
5	04-09-2013	Cheque Payment	10318082	14,888
6	04-09-2013	Cheque Payment	10318068	12,102
7	20-11-2013	Cheque Payment	10318110	12,102
8	01-04-2014	Cheque Payment	3309059	9,650
9	11-04-2014	Cheque Payment	3309059	9,650
TOTAL				110,826
Union Council No.11 Sanghar 2, District Sanghar,				
ACCOUNT NO. 0413-066760-1000 Sanghar Branch Nawabshah Road				
1	01-08-2013	Cheque Payment	2258035	19,300
2	15-04-2013	Cheque Payment	3308902	9,650
TOTAL				28,950
Union Council Qazi Faiz Mohd. Rajar, Taluka Khipro, District Sanghar,				
ACCOUNT NO. 0098-000868-8 KHIPRO BRANCH HYDERABAD				
1	08-02-2014	Cash	224841	15,554

(Amount in Rupees)

S. No.	Date	Description	Doc.ID	Amount
2	14-05-2014	Cash	3685	7,430
3	26-05-2014	Cash	3681	10,213
4	31-07-2014	Cash	224833	14,475
5	13-11-2013	Cash	224837	14,000
		TOTAL		61,672
Union Council Rounghoo, Taluka Khipro, District Sanghar,				
ACCOUNT NO. 0098-000867-9 KHIPRO BRANCH HYDERABAD				
1	31-07-2013	Cash	206554	77,200
		TOTAL		77,200
Union Council Sethar Pir, Taluka Sinjhor, District Sanghar,				
ACCOUNT NO. 0413-063134-1000 Main Nawabshah Road Sanghar Branch Sanghar				
1	16-07-2013	Cheque Payment	3307290	13,858
2	31-07-2013	Cheque Payment	3307302	9,650
3	23-08-2013	Cheque Payment	3307310	9,650
4	04-09-2013	Cheque Payment	10300983	5,350
6	04-09-2013	Cheque Payment	10300982	9,650
7	10-10-2013	Cheque Payment	10301002	14,888
8	14-10-2013	Cheque Payment	10301005	9,650
9	28-10-2013	Cheque Payment	10301006	13,000
		TOTAL		85,696
Union Council Shah Mardanabad, Taluka Sinjhor, District Sanghar,				
ACCOUNT NO. 0413-067048-1000 Main Nawabshah Road Sanghar Branch Sanghar				
1	03-10-2013	Cheque Payment	11336710	9,000
2	13-11-2013	Cheque Payment	2257720	7,000
3	16-04-2014	Cheque Payment	2257730	9,500
4	21-07-2014	Cheque Payment	2257734	17,283
5	10-07-2014	Cheque Payment	2257734	17,283
		TOTAL		60,066
		GRAND TOTAL		1,866,835

Annexure-E
[Para No.1.2.5.3]

Un-authorized appointments

(Amount in Rupees)

S. No.	Name of U.C	Para No.	S. No.	Name of Employee	Designation	BPS	Date of Appointment	Salary P/Month	Salary Paid During
1	UC # 01 Tando Adam City	2	1	Kirshan	Naib Qasid	1	15-03-2013	12505	44,373
			2	Muhammad Payal	Malhi	1	15-03-2013	12505	44,373
			TOTAL						
2	UC # 02 Tando Adam City	2	3	Abdul Jabbar	Junior Clerk	7	07-02-2013	13,154	62,951
			4	Zahid Ali	Malhi	1	15-02-2013	11,282	50,769
			TOTAL						
3	UC # 03 Tando Adam City	2	5	Zulfiqar	Naib Qasid	1	15-03-2013	12,505	44,373
			6	Shahnawaz	Chowkidar	1	15-03-2013	12,305	43,663
			TOTAL						
4	UC # 04 Tando Adam City	3	7	Rab Dino	Naib Qasid	1	18-01-2012	9472	165,302
			8	Ajab Ali	Chowkidar	1	18-01-2012	9472	165,302
			9	Khabar	Malhi	1	18-01-2012	9472	165,302
			10	Qurban Ali	Malhi	1	11-01-2013	9472	53,777
			TOTAL						
5	UC Kumb Daronn, Tando Adam	3	11	Mr. Shahid Ali	Naib Qasid	1	01-11-2012	11582	92,656
			TOTAL						
6	UC Peero Faqir Shoro, Tando Adam	2	12	Mr. Asif Ali	Clerk	7	18-01-2012	11304	197,273
			13	Munawar Hussain	Chowkidar	1	18-01-2012	9472	165,302
			14	Abdullah	Malhi	1	18-01-2012	9472	165,302
			15	Fateh Muhammad	Naib Qasid	1	19-01-2013	11582	62,767
			TOTAL						
7	U.C. Mitho Khoso,	2	16	Shahnawaz	Clerk	7	11-01-2013	14024	79,620
			17	Mohammad Sharif	Naib Qasid	1	11-01-2013	12002	68,140

	Tando Adam		18	Rafique	Water Man	1	15-06-2012	12002	154,026
TOTAL									301,786
Total Appointments		18	Total Expenditure						1,825,271

Annexure-F
[Para No.1.2.5.4]

Doubtful Expenditure

(Amount in Rupees)

S #	Date	Name of Agency	Description	Detail	Amount
1	10-07-2013	M/s Gul Khan & Company	Earth Filling Work in U/c area	Per Trolley Rs.1000	100,000
2	10-07-2013		Earth Filling Work in U/c area	Per Trolley Rs.1000	100,000
3	10-07-2013		Earth Filling Work in U/c area	Per Trolley Rs.1000	100,000
4	19-07-2013		Earth Filling Work in U/c area	Per Trolley Rs.1000	100,000
5	05-09-2013		Earth Filling Work in U/c area	Per Trolley Rs.1000	100,000
6	12-09-2013		Earth Filling Work in U/c area	Per Trolley Rs.1000	100,000
7	19-09-2013		Earth Filling Work in U/c area	Per Trolley Rs.1000	100,000
8	31-01-2014		Earth Filling Work in U/c area	Per Trolley Rs.1000	100,000
9	31-01-2014		Earth Filling Work in U/c area	Per Trolley Rs.1000	100,000
10	06-02-2014		Earth Filling Work in U/c area	Per Trolley Rs.1000	100,000
11	19-02-2014		Earth Filling Work in U/c area	Per Trolley Rs.1000	100,000
12	21-05-2014		Earth Filling Work in U/c area	Per Trolley Rs.1000	100,000
13	21-05-2014		Earth Filling Work in U/c area	Per Trolley Rs.1000	100,000
14	23-06-2014		Earth Filling Work in U/c area	Per Trolley Rs.1000	100,000
15	30-06-2013		Earth Filling Work in U/c area	Per Trolley Rs.1000	100,000
	TOTAL				1,500,000

Non-Production of Record

Expenditure

S. No.	Name of UC s	Taluka	OZT
1	UC Vejgiar	Mithi	1,300,000
2	UC Kehri	Islamkot	1,300,000
3	UC Jhirmirio	Diplo	1,300,000
4	UC Khetlari	Diplo	1,300,000
5	UC Kaloi	Diplo	1,300,000
6	UC Sobhiar	Diplo	1,300,000
7	UC Pithapur	Nagarparkar	1,300,000
8	UC Pilloo	Nagarparkar	1,300,000
9	UC Chachro	Chachro	1,300,000
10	UC Khensar	Chachro	1,300,000
11	UC Jesse-Jo-Par	Chachro	1,300,000
12	UC Tar Dos	Chachro	1,300,000
13	UC Hirar	Chachro	1,300,000
14	UC Gadhro	Chachro	1,300,000
15	UC Pirane-Jo-Par	Chachro	1,300,000
Total			19,500,000

Revenue

S. No.	Name of UC s	Taluka	S. No.	Name of UC s	Taluka	Description of Record
1	UC Mithi-1	Mithi	16	UC Bhattaro	Diplo	Record regarding issuance of Birth, Death, Residential and Marriage Certificates
2	UC Malanhore Vena	Mithi	17	UC Nagarparkar	Nagarparkar	
3	UC Mohrano	Mithi	18	UC Satidera	Nagarparkar	
4	UC Joruo	Mithi	19	UC Virawah	Nagarparkar	
5	UC Bhakuo	Mithi	20	UC Tigusar	Nagarparkar	
6	UC Mithrio Bhatti	Mithi	21	UC Harho	Nagarparkar	
7	UC Chelhar	Mithi	22	UC Tar Ahmed	Chachro	
8	UC Islamkot	Islamkot	23	UC Dahli	Chachro	
9	UC Sonal Beh	Islamkot	24	UC Kantio	Chachro	
10	UC Manjithi	Islamkot	25	UC Rajoro	Chachro	
11	UC Singario	Islamkot	26	UC Laplo	Chachro	
12	UC Khario Ghulam Shah	Islamkot	27	UC Saranghiar	Chachro	
13	UC Diplo	Diplo	28	UC Parno	Chachro	
14	UC Dabhro	Diplo	29	UC Mithrio Charan	Chachro	
15	UC Bolhari	Diplo				

Annexure-H
[Para No.1.2.7.1]

Unauthorized appointments over & above the Sanctioned Strength

S. No.	Name of UC s	Taluka	Sanction Strength	Working Strength	Excess
1	UC Mohrano	Mithi	5	6	1
2	UC Joruo	Mithi	5	6	1
3	UC Bhakuo	Mithi	5	7	2
4	UC Chelhar	Mithi	5	7	2
5	UC Islamkot	Islamkot	5	6	1
6	UC Sonal Beh	Islamkot	5	7	2
7	UC Manjthi	Islamkot	5	8	3
8	UC Singario	Islamkot	5	6	1
9	UC Khario Ghulam Shah	Islamkot	5	6	1
10	UC Dabhro	Diplo	5	6	1
11	UC Bolhari	Diplo	5	7	2
12	UC Nagarparkar	Nagarparkar	5	6	1
13	UC Tar Ahmed	Chachro	5	6	1
14	UC Laplo	Chachro	5	6	1
15	UC Saranghiar	Chachro	5	8	3
16	UC Parno	Chachro	5	7	2
17	UC Mithrio Charan	Chachro	5	6	1
Total			85	111	26