



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

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
BTS	Base Trans-receiver Station
CCB	Citizen Community Board
CMA	Constitutional Miscellaneous Application
DAC	Departmental Accounts Committee
DGA	Director General Audit
FD	Finance Department
GoS	Government of Sindh
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
LFA	Local Fund Audit
MFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance & Repair
NIT	Notice Inviting Tender
NSL	Natural Surface Level
RDA	Regional Directorate of Audit
SDG	Sindh District Government
SLGO	Sindh Local Government Ordinance
SLG	Sindh Local Government
SLGB	Sindh Local Government Board
POL	Petroleum Oil and Lubricants
TAO	Taluka/Town Accounts Officer
TMA	Taluka / Town Municipal Administration
TMO	Taluka / Town Municipal Officer
TS	Technical Sanction
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)
TDC	Taluka/Town Development Committee
TSE	Technically Sanctioned Estimate

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

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

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

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

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

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

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

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

a. Scope of Audit

Out of total budget of the District Naushahro Feroze for the Financial Year 2011-12, auditable expenditure under the jurisdiction was Rs 640.000 million, out of which an expenditure of Rs 133.538 million was audited which in terms of percentage, was 21%. Total receipts of the TMAs for the financial year 2011-2012 was Rs 7.953 million out of this, an amount of Rs 1.108 million was audited which was 14% of the total amount.

b. Recoveries at the instance of audit

Recoverable of Rs 1.108 million were pointed out during the audit but no recovery was affected till the finalization of this Report.

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, TMA has 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 2.428 million.¹
- ii. Non-Compliance was noted in 04 cases - Rs 7.735 million.²
- iii. Internal Control Weaknesses were noted in 01 case - Rs 1.108 million.³

¹ Para 1.2.1.1

² Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4

³ Para 1.2.3.1

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

g. Recommendations

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

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

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr.	Description	No.	Budget
1.	Total Entities (PAOs) in Audit Jurisdiction	06	640.000
2.	Total Entities (PAOs) Audited	01	133.538
3.	Audit & Inspection Reports	01	133.538
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	1.108
4	Violation of rules	7.735
5	Others	2.428
Total		11.271

Table 3: Outcome Statistics

(Rupees in Million)

Sr.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Salary	Non-Salary	Civil Works	Receipts (Revenue Targets)	Total Current year	Total Last Year
1.	Outlays Audited	0	11.035	34.961	85.590	7.953	*139.539	-N/A-
2.	Amount Placed under Audit Observation of Audit	0	0	2.606	7.557	1.108	11.271	-N/A-
3.	Recoveries Pointed Out at the instance of Audit	0	-0	0	0	1.108	1.108	-N/A-
4.	Recoveries Accepted /Established at the instance of Audit	0	0	0	0	0	0	-N/A-
5.	Recoveries Realized at the instance of Audit	0	0	0	0	0	0	-N/A-

*The amount mentioned against serial No. 1 in column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure is Rs 131.587 million for the current year.

Table 4: Table of Irregularities pointed out

(Rupees in Million)		
Sr.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	7.735
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	1.108
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	0
6	Non-production of record.	2.428
7	Others, including cases of accidents, negligence etc.	0
Total		11.271

*The amount mentioned against serial No. 1 in column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure is Rs572.910 million for the current year.

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

CHAPTER-1

1.1 CHIEF OFFICER, DISTRICT COUNCIL AND TALUKA MUNICIPAL ADMINISTRATIONS, NAUSHAHRO FEROZE

1.1.1 INTRODUCTION

As per 1998 population census, the population of District Naushahro Feroze is 1.000 million. District Naushahro Feroze comprises of One Chief Officer, District Council, and five TMAs namely Bhirya, Kandiaro, Mehrabpur, Moro and Naushahro Feoze. The business of TMAs is run through the Administrator and TMO, TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Sindh Local Government Ordinance, 1979. The functions of TMAs are as following:

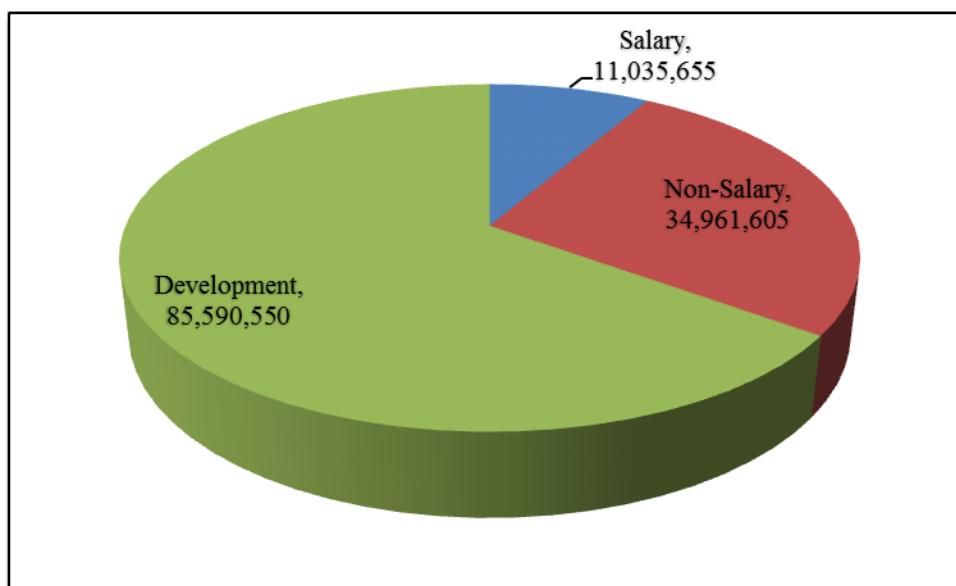
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Amount in Rupees)

Name of TMAs	Nature of Expenditure	Original Grant	Suppl: Grant	Revised / Final Grant	Actual Expenditure	(+) Excess (-) Saving
TMA, Kandiaro	Salary	11,432,344	0	11,240,250	11,035,655	- 204,595
	Non-Salary	56,312,584	0	36,381,200	34,961,605	-1,419,595
	Sub-Total	67,744,928	0	47,621,450	45,997,260	-1,624,190
	Development	237,250,000	0	85,917,000	85,590,550	-326,450
	Grand Total	304,994,928	0	133,538,450	131,587,810	-1,950,640

Expenditure 2011-12



Original budget Rs 304.994 million was allocated to TMA Kandiaro, under various grants and no supplementary grants/re-appropriation was provided. The revised/final budget of these TMAs was Rs 133.538 million. The total expenditure incurred by concerned TMAs during 2011-12 was Rs 131.587 million as detailed above.

The Variance analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2011-12 depicted that there was a saving of Rs 1.950 million.

1.1.3 Brief comments on the status of compliance with PAC/ZAC Directives

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

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

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

1.2 AUDIT PARAS

Taluka Municipal Administration, Kandiaro

1.2.1 Non-Production

1.2.1.1 Non-Production of Record - Rs 2.428 Million

Article 170(2) of the Constitution of the Islamic Republic of Pakistan, inserted vide Constitution (Eighteenth Amendment) Act, 2010 w.e.f. 19-04-2010, states that, “The audit of accounts of the Federal and of the Provincial Government and the accounts of any authority or body established by, or under the control of, the federal or Provincial Government shall be conducted by the Auditor General, who shall determine the nature and extent of such audit”.

Further, the Constitutional provision was stressed upon by the Orders of the Honorable Supreme Court of Pakistan dated 07-05-2013 given in CMA No.2376/2013, “where 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, Kandiaro, incurred an expenditure of Rs 2.428 million on account of various developments schemes, during 2011-12, but failed to provide access of record to audit, in violation of the above rule.

(Amount in Rupees)

Sr.	Description	Amount
1	Earnest Money / Call Deposits	2,261,000
2	Tender Fee	166,600
Total		2,427,600

Audit is of the view that record was not provided to audit resulting into non-authenticity of expenditure from public funds which constitutes non-transparency in public spending.

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

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

[AIR Para: 9]

1.2.2 Non-Compliance

1.2.2.1 Non-Posting of Evaluation Report

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

TMA, Kandiaro, awarded development schemes to various contractors amounting of Rs 32.000 million, during 2011-12, through N.I.T No TMA/KDRO/DEV/198 dated 02-06-2011, but failed to post evaluation report on SPPRA website, in violation of above rule.

Audit is of the view that non-posting of evaluation report resulted into non-transparency in public spending and non-achievement of competitive rates which constitutes weak financial management.

Non-posting of bid evaluation report constitutes weak internal control.

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

Audit recommends fixing responsibility on management of TMA for non-posting of evaluation report on SPPRA website.

[AIR Para: 3]

1.2.2.2 Irregular Payments without Execution of Contract Agreements Rs 1.600 Million

Para 89(c) of CPWD Code, states that, “The agreement with the contractors selected must be in writing and should be precisely and definitely expressed; it should state the quantity and quality of the work to be done, the specifications to be complied with, the time within which the work is to be completed”.

TMA, Kandiaro, incurred an expenditure of Rs 1.600 million during 2011-2012, awarded various development works to contractors which were executed and completed without sanction of contract agreement in violation of the above rule. Detail provided in Annexure-B.

Audit is of the view that management ignored rules and procedures set forth by the govt which constitutes weak financial management.

Execution of work without proper contract was unauthorized which constitutes weak internal control.

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

Audit recommends fixing responsibility on account of non-observance of rule.

[AIR Para: 6]

1.2.2.3 Irregular Award of Works - Rs 3.529 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, Kandiaro, incurred an expenditure of Rs 3.529 million, by awarding various works during 2011-12, by splitting-up sanction orders to avoid the sanction of competent authority, in violation of the above rule. Detail is provided in Annexure-C.

Audit is of the view that non-compliance of the prescribed procedure by SPPRA resulted into non-obtaining of competitive rates and non-transparency in public spending which constitutes weak financial management.

The non-observance of rules as per delegated financial powers constitutes weak internal control.

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

Audit recommends fixing responsibility on account of unauthorized expenditure.

[AIR Para: 11]

1.2.2.4 Non-Transparency in Government Spending - Rs 2.606 Million

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

TMA, Kandiaro, incurred an expenditure of Rs 2.606 million, on purchase of POL, during 2011-12, for official vehicles, but the log books, history sheets and petrol account registers were not maintained to justify the expenditure, in violation of above rule. Detail provided in Annexure-D.

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

The expenditure on POL without preparation of log books which constitutes weak internal control.

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

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

[AIR Para: 28]

1.2.3 Internal Control Weaknesses

1.2.3.1 Non-Achievement of Targeted Receipts - Rs 1.108 Million

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

TMA, Kandiaro, levied taxes on different accounts for the estimated recovery, during 2011-12, but failed to achieve the target of Rs 1.108 million and serious efforts were not taken by authority to realize the estimated revenue, in violation of above rule. Detail provided in Annexure-E.

Audit is of the view that due to non-realization of estimated receipts authority was deprived of genuine public revenue which constitutes weak financial management.

Non-realization of targeted revenue constitutes weak internal control.

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

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

[AIR Paras: 17, 19]

ANNEXURES

Annexure-A

Memorandum for Departmental Accounts Committee (MFDAC) Paras

(Amount in Rupees)

Sr.	Name of Formation	AP No.	Title of Para	Amount of Audit Observation
1.	TMA, Kandiaro	1	Non Imposition of Penalty	150,000
2.	-do-	2	Non recovery of professional Tax	111,000
3.	-do-	3	Non recovery of income tax	131,659
Total				392,659

Annexure-B**Detail of Expenditure without Contract Agreement**

(Amount in Rupees)

Sr.	Work Order No	Work	Contractor	Estimated Cost
1	NIL	Const: of CC Toping Schemes Village SoomarChanar	Abdul Latif	500,000
2	No. TN/TMA/271 dated 04-7-11	Const: of CC Drain and CC Toping @ village Saindad Rind	Ayaz Ahmed Channa	200,000
3	No. TN/TMA/231 dated 04-7-11	Const: of B/P & Surface Draine CC Toping @ village Koro Khan Khushk	Manzoor Ali Khushk	600,000
4	No. TN/TMA/145 dated 04-7-11	Const: of Surface Draine & CC Toping @ village Pariyo Tunio	Abdul Latif	300,000
TOTAL				1,600,000

Annexure-C

Detail of Irregular Award of Work

(Amount in Rupees)

Sr.	Cheque	Date	W.O No.	Name of Work	Amount
1.	367605	16-08-11	TN/TMA/138-of 2010 Kandiaro Dated 03-04-11	Const: of CulvertVillagePandhi Khan Chan	99,946
2.	367605	16-08-11	TN/TMA/134-of 2010 Kandiaro Dated 02-04-11	Const: of CulvertVillagePandhi Khan Chana	99,946
3.	367605	16-08-11	TN/TMA/137-of 2010 Kandiaro Dated 03-04-11	Const: of CulvertVillagePandhi Khan Chana	99,946
4.	367605	16-08-11	TN/TMA/135-of 2010 Kandiaro Dated 02-04-11	Const: of CulvertVillagePandhi Khan Chana	99,946
5.	367605	16-08-11	TN/TMA/134-of 2010 Kandiaro Dated 02-04-11	Const: of S/Drain Ward No-5 Kandiaro	94,777
6.	367605	16-08-11	TN/TMA/133-of 2010 Kandiaro Dated 02-04-11	Const: of S/Drain, RCC Slab LahoriFaqeer Stop Saleemabad	84,594
7.	371291	06-10-11	TN/TMA/ -of 2010 Kandiaro Dated	Silt clearance Main NalaSitasar D/S Sitasar	99,982
8.	371291	03-10-11	TN/TMA/281-of 2010 Kandiaro Dated 26-08-11	Silt clearance Main Nala	99,952
9.	371291	03-10-11	TN/TMA/ -of 2010 Kandiaro Dated	Silt clearance Main Nala Ward-10	99,894
10.	371291	03-10-11	TN/TMA/ -of 2010 Kandiaro Dated	Silt clearance Main NalaJumaShaheed	99,735
11.	388114	04-06-12	TN/TMA/ -of 2010 Kandiaro Dated	Earth Filling Imam Bargah to Hospital RoatDerbelo	99,263
12.	388114	04-06-12	TN/TMA/ -of 2010 Kandiaro Dated	Earth Filling Imam Bargah to Hospital RoatDerbelo	99,263
13.	388114	04-06-12	TN/TMA/ -of 2010 Kandiaro Dated	Earth Filling Imam Bargah to Hospital RoatDerbelo	99,263
14.	388099	30-05-12	TN/TMA/ -of 2010 Kandiaro Dated	Silt clearance Village Khan Wahan	99,902
15.	388099	30-05-12	TN/TMA/ -of 2010 Kandiaro Dated	Silt clearance Koro Khan Khushk	99,980
16.	367604	16-08-11	TN/TMA/227-of 2010 Kandiaro Dated 14-06-11	Const: of CC Topping SolangiMuhallahDerbelo	99,924
17.	388113	04-06-12	TN/TMA/ -of 2010	Earth Filling at Gudam Road Imam	99,263

(Amount in Rupees)

Sr.	Cheque	Date	W.O No.	Name of Work	Amount
			Kandiario Dated	BargahDabhro	
18.	388113	04-06-12	TN/TMA/ -of 2010 Kandiario Dated	Earth Filling at Gudam Road Imam BargahDabhro	99,263
19.	388113	04-06-12	TN/TMA/ -of 2010 Kandiario Dated	Earth Filling at Gudam Road Imam BargahDabhro	99,263
20.	388113	04-06-12	TN/TMA/ -of 2010 Kandiario Dated	Const: earthfillingGodam Road Derbello	99,795
21.	376683	07-05-12	TN/TMA/ -of 2010 Kandiario Dated	Silt clearance Main Hole Baban Shah	99,994
22.	376683	07-05-12	TN/TMA/ -of 2010 Kandiario Dated	Silt clearance Main Nala Ansari Muhalla	99,855
23.	376683	07-05-12	TN/TMA/ -of 2010 Kandiario Dated	Silt clearance Main Nala Railway Station Kandiario	99,986
24.	369793	29-08-11	TN/TMA/228-of 2010 Kandiario Dated 14- 06-11	Caonst: of Shah Zakaria S/Drain kandiario	67,436
25.	369793	29-08-11	TN/TMA/229-of 2010 Kandiario Dated 14- 06-11	Caonst: of Shah Zakaria Drain kandiario	96,163
26.	376004	31-03-12	TN/TMA/ -of 2010 Kandiario Dated	Silt clearance in Ansari Muhallah	99,899
27.	376004	31-03-12	TN/TMA/ -of 2010 Kandiario Dated	Silt Clearance D/Scheme Shahbaz Colony	99,693
28.	376004	31-03-12	TN/TMA/ -of 2010 Kandiario Dated	Silt Clearance D/Scheme Shahbaz Colony	99,836
29.	369829	-Nil-	-Nil-	Supply of Cloth for Liveries Staff	19,110
30.	369829	-Nil-	-Nil-	-do-	13,230
31.	369829	-Nil-	-Nil-	-do-	19,845
32.	369829	-Nil-	-Nil-	-do-	19,845
33.	369829	-Nil-	-Nil-	-do-	17,640
34.	369829	-Nil-	-Nil-	-do-	18,375
35.	369829	-Nil-	-Nil-	-do-	14,700
36.	369843	-Nil-	-Nil-	Purchase of Petrol Engine 3X3, Delivery Pipe 100 ft, Succsion Pipe & Foot volve for Moonsoon Season	75,325
37.	369841	-Nil-	-Nil-	Purchase of Petrol Engine 3X3, Delivery Pipe 100 ft, Succsion Pipe & Foot volve for Moonsoon Season	75,325
38.	369842	-Nil-	-Nil-	Purchase of Petrol Engine 3X3, Delivery Pipe 100 ft, Succsion Pipe & Foot volve for Moonsoon Season	75,325
39.	369839	-Nil-	-Nil-	Purchase of 02 Nos Diesel Enignes 20HP @ 75000/-	150,000

(Amount in Rupees)

Sr.	Cheque	Date	W.O No.	Name of Work	Amount
40.	369838	-Nil-	-Nil-	Purchase Petrol Engine and Material	155,250
41.	375975	-Nil-	-Nil-	Printing Record	19,800
42.	375975	-Nil-	-Nil-	-do-	19,800
43.	375980	-Nil-	-Nil-	-do-	19,800
44.	375980	-Nil-	-Nil-	-do-	19,800
45.	375980	-Nil-	-Nil-	-do-	19,880
46.	375973	-Nil-	-Nil-	-do-	19,980
47.	375973	-Nil-	-Nil-	-do-	19,800
TOTAL					3,529,589

Annexure-D**Non-Transparency in Government Spending**

(Amount in Rupees)

Sr.	Detail of Vehicles	Supplier	Amount
1.	GS-6297	M/s Syed CNG & Rizvi Petroleum Services Kandiaro	14,422
2.	Rain Emergency	-do-	51,856
3.	Rain Emergency	-do-	110,876
4.	Rain Emergency	-do-	76,038
5.	Refuse Van	-do-	18,001
6.	Tractor	-do-	8,512
7.	Fire Birgade	-do-	3,788
8.	Petrol Engine	-do-	754
9.	GS-6297	-do-	2,601
10.	Rain Emergency	-do-	50,640
11.	Rain Emergency	-do-	33,768
12.	Rain Emergency	-do-	20,623
13.	Rain Emergency	-do-	81,649
14.	GS-6297	-do-	21,526
15.	GL-4525	-do-	2,726
16.	GL-4525	-do-	24,156
17.	GS-6297	-do-	18,281
18.	Fire Birgade	-do-	6,733
19.	Diesel in Engineering	-do-	26,760
20.	Vehicles	-do-	7,947
21.	Refuse Van	-do-	11,544
22.	GS-6297	-do-	9,187
23.	Petrol Engine	-do-	8,259
24.	Diesel for disposal	-do-	26,108
25.	GL-4525	-do-	13,819
26.	Tractor	-do-	36,602
27.	Diesel for disposal	-do-	76,931
28.	Refuse Van	-do-	8,177
29.	Vehicles	-do-	66,594
30.	-NIL-	-do-	70,769
31.	GL-4525	-do-	8,092
32.	-NIL-	-do-	13,020
33.	Diesel for Spray	-do-	16,352
34.	-NIL-	-do-	20,460
35.	Tractor	-do-	34,640

(Amount in Rupees)

Sr.	Detail of Vehicles	Supplier	Amount
36.	-NIL-	-do-	15,032
37.	-NIL-	-do-	48,060
38.	-NIL-	-do-	24,406
39.	GL-4525	-do-	37,603
40.	-NIL-	-do-	45,550
41.	-NIL-	-do-	2,490
42.	-NIL-	-do-	18,737
43.	-NIL-	-do-	16,390
44.	GL-4525	-do-	6,124
45.	-NIL-	-do-	21,826
46.	-NIL-	-do-	38,822
47.	For Disposal	-do-	18,316
48.	GL-4525	-do-	35,257
49.	GS-6297	-do-	22,980
50.	-NIL-	-do-	15,905
51.	-NIL-	-do-	13,594
52.	-NIL-	-do-	7,063
53.	GS-6297	-do-	8,194
54.	GL-4525	-do-	7,797
55.	-NIL-	-do-	22,567
56.	Tractor	-do-	3,347
57.	-NIL-	-do-	26,888
58.	-NIL-	-do-	43,031
59.	-NIL-	-do-	12,754
60.	GS-6297	-do-	42,385
61.	Tractor	-do-	27,873
62.	-NIL-	-do-	43,643
63.	-NIL-	-do-	61,076
64.	-NIL-	-do-	20,657
65.	-NIL-	-do-	16,490
66.	-NIL-	-do-	31,326
67.	-NIL-	-do-	22,086
68.	-NIL-	-do-	57,141
69.	-NIL-	-do-	47,522
70.	-NIL-	-do-	26,511
71.	-NIL-	-do-	27,292
72.	-NIL-	-do-	44,781
73.	-NIL-	-do-	40,744
74.	-NIL-	-do-	26,220
75.	-NIL-	-do-	57,870
76.	-NIL-	-do-	47,955
77.	-NIL-	-do-	24,838
78.	-NIL-	-do-	50,592
79.	-NIL-	-do-	12,552
80.	GS-6297	-do-	48,824
81.	GL-4525	-do-	45,927

(Amount in Rupees)

Sr.	Detail of Vehicles	Supplier	Amount
82.	-NIL-	-do-	96,915
83.	-NIL-	-do-	3,826
84.	-NIL-	-do-	17,121
85.	-NIL-	-do-	18,076
86.	-NIL-	-do-	29,229
87.	-NIL-	-do-	21,366
88.	-NIL-	-do-	43,545
89.	-NIL-	-do-	36,710
Total			2,606,037

Annexure-E

Non recovery of Targeted Revenue

(Amount in Rupees)

Sr.	Name of fee/tax	Amount
1	Marriage Hall Fee	50,000
2	Water supply charges	138,000
3	Road Cutting Fee	50,000
4	Nali Tax	50,000
5	Certificate fee	5,000
6	Licenses fee	10,000
7	Advertisement	200,000
8	Miscellaneous fee	100,000
9	Property Transfer fee	500,000
10	Slaughter fee	5,000
Total		1,108,000