



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

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

CMA	Constitutional Miscellaneous Application
DAC	Departmental Accounts Committee
DGA	Director General Audit
FD	Finance Department
GFR	General Financial Rules
GoS	Government of Sindh
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Departmental Accounts Committee
SLGO	Sindh Local Government Ordinance
SLG	Sindh Local Government
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
POL	Petroleum Oil and Lubricants
RDA	Regional Directorate of Audit
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)

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

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

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

The Audit Report is submitted to the Governor of Sindh in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 116 of 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 Taluka / Town municipal Administrations and Union Councils. This Directorate General has a human resource of 33 officers and staff, resulting in 9,672 man days. Annual budget amounting to Rs 91.490 million was allocated to this office for the financial year 2013-14. The office has a mandate to conduct regularity audit (compliance with authority audit) on test check basis with a view to reporting significant findings to the relevant stakeholders. This office also conducts performance audit of programmes / projects.

Each Taluka Municipal Administration in District Naushahro Feroze is headed by a Taluka Administrator and District Municipal Administration is headed by Chief Municipal Officer who carries out operations as per Sindh Local Government Ordinance, 1979. Taluka Administrative Officer is the Principal Accounting Officer (PAO). Taluka Administrative Officer 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 & TMAs District Naushahro Feroze 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 District Naushahro Feroze for the Financial Year 2012-13, auditable Budget under the jurisdiction was Rs 1,823.340 million, out of which an budget of Rs 607.880 million was audited which in terms of percentage, was 33.330%.

b. Recoveries at the Instance of Audit

Recovery of Rs 12.720 million was pointed out during the audit but no recovery was affected till the time of compilation 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, TMAs have streamlined their work in accordance with rules & regulations and made efforts for realization of outstanding dues.

e. Comment on Internal Control and Internal Audit Department

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

f. The Key Audit Findings of the Report

- i. Non- Production of record was noted in 01 case - Rs 131.495 million.¹
- ii. Non-Compliance of Rules was noted in 05 cases - Rs 22.565 million.²

¹ Para 1.2.1.1

² Para 1.2.2.1,1.2.2.2, 1.2.3.1, 1.2.3.2, 1.2.3.3

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

g. Recommendations

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

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

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr.	Description	No.	Budget
1.	Total Entities (PAOs) in Audit Jurisdiction	6	1,823.340
2.	Total Entities (PAOs) Audited	2	607.880
3.	Audit & Inspection Reports	2	607.880
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	0
4	Violation of rules	22.562
5	Others	131.495
Total		154.057

Table 3: Outcome Statistics

(Rupees in Million)

Sr.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Salary	Non-Salary	Civil Works	Receipts (Revenue Targets)	Total Current year	Total Last year
1.	Outlays Audited	0	195.890	87.551	324.344	0	607.785	139.539
2.	Amount Placed under Audit Observation	0	131.495	18.853	3.709	0	154.057	11.271
3.	Recoveries Pointed Out at the instance of Audit	0	0	0	0	12.720	12.720	1.108
4.	Recoveries Accepted /Established at the instance of Audit	0	0	0	0	0	0	-N/A-
5.	Recoveries Realized at the instance of Audit	0	0	0	0	0	0	-N/A-

Table 4: Table of Irregularities Pointed Out

(Rupees in Million)		
Sr.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	9.842
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.	0
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	12.720
6	Non-production of record.	131.495
7	Others, including cases of accidents, negligence etc.	0
Total		154.057

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

CHAPTER-1

1.1 Chief Officer, District Council and Taluka Municipal Administrations, Naushahro Feroze

1.1.1 Introduction

As per 1998 population census, the population of District Naushahro Feroze is 1.088 million. District Naushahro Feroze comprises of One Chief Officer, District Council, and five TMAs namely Bhirya, Kandiaro, Mehrabpur, Moro and Naushahro Feroze. 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:

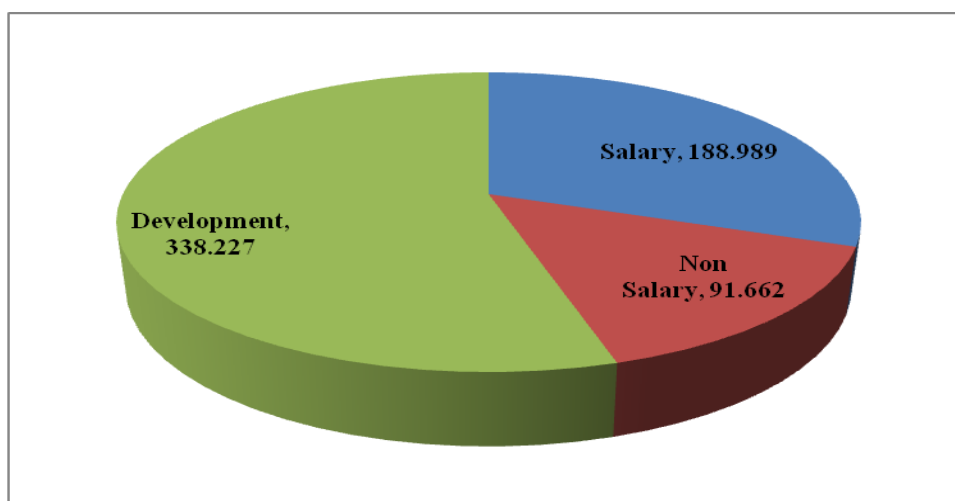
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping 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)

(Rupees in Million)

Name of Office	Nature of Expenditure	Original Grant	Suppl: Grant	Revised/Final Grant	Actual Expenditure	(+) Excess (-) Saving
Chief Officer, District Council, Naushahro Feroze	Salary	40.109	0	40.109	40.109	0
	Non-Salary	8.532	0	8.532	8.532	0
	Sub-Total	48.641	0	48.641	48.641	0
	Development	3.5298	0	3.5298	3.5298	0
	Total	52.1708	0	52.1708	52.1708	0
TMA, Naushahro Feroze	Salary	155.781	0	148.880	148.880	-6.901
	Non-Salary	79.019	0	83.130	83.130	4.111
	Sub-Total	234.800	0	232.010	232.010	-2.790
	Development	320.814	0	334.697	334.697	13.883
	Grand Total	555.614	0	566.707	566.707	11.093
Grand Total (Non Development)		283.441	0	280.651	280.651	-2.790
Grand Total Development		324.344	0	338.227	338.227	13.883
Grand Total		607.785	0	618.878	618.878	11.093

Expenditure 2012-13



Original budget of Rs 607.785 million was allocated to Chief Officer, Naushahro Feroze and TMA Naushahro Feroze, under various grants and no supplementary grants/re-appropriation was provided. The revised/final budget of these offices was Rs 618.878 million. The total expenditure incurred by concerned offices during 2012-13 was Rs 618.878 million as detailed above.

The Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2012-13 depicted that there was a saving of Rs 11.093 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
2013-2014	Nil	Nil

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

1.2 AUDIT PARAS

Chief Officer, Naushahro Feroze

1.2.1 Non-Production

1.2.1.1 Non-Production of Record - Rs 131.495 Million

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

Further, the Constitutional 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”.

Chief Officer, Naushahro Feroze, failed to provide records to audit, in violation of the above rule. Detail provided in Annexure-B.

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

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

Audit recommends fixing responsibility on account of non-provision of auditable record to justify the expenditure from public funds, under intimation to audit. Besides, provision of relevant record for audit scrutiny.

[AIR Para: 1]

1.2.2 Non-Compliance

1.2.2.1 Un-Authorized Work - Rs 1.243 Million

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

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

Chief Officer, District Council, Naushahro Feroze, incurred an expenditure of Rs 1.243 million, during 2011-12, on development works & on purchases of material by splitting of work to avoid tenders, in violation of above rules. Detail provided in Annexure-C.

Audit was of the view that splitting to avoid tender resulted into non-competitive rates which constituted weak financial management.

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

Audit recommends fixing responsibility on account of splitting of work orders to avoid tender, under intimation to audit.

[AIR Para: 08]

1.2.2.2 Less Recovery of Rent - Rs 1.072 Million

Sub Rule (3) Rule 4 of the Sindh Local Government (Property) Rules 2001, states that, “In managing council property the incharge shall exercise the same amount of prudence as he would have exercised if such property had been his own property”. Further, Sub Rule (5), states that, “The incharge of the office shall be personally responsible for any loss or waste or mis-appropriation of council property placed under this charge”.

In addition, Sindh District Government and Taluka/Town Municipal Administration (Budget) Rules, 2002 rule 81 sub Rule (1&2), states that, “The primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head. The Head of the Offices shall supervise and take corrective measures in respect of the activities of the Collecting Officers.”

Chief Officer, District Council, Naushahro Feroze, failed to recover actual targeted revenue resultantly less revenue from rent of shops amounting to Rs 1.072

million was realized, during 2011-12, in violation of above rule. Detail provided in Annexure-D.

Audit was of the view that due to less-realization of revenue authority was deprived of revenue which constitutes weak financial management.

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

Audit recommends fixing responsibility on account less-recovery of outstanding dues and same may be realized, under intimation to audit.

[AIR Para: 08]

Taluka Municipal Administration, Naushahro Feroze

1.2.3 Non-Compliance

1.2.3.1 Less Recovery of Rent - Rs 11.649 Million

Sub Rule (3) Rule 4 of the Sindh Local Government (Property) Rules 2001, states that, “In managing council property the incharge shall exercise the same amount of prudence as he would have exercised if such property had been his own property”. Further, Sub Rule (5), state that, “The incharge of the office shall be personally responsible for any loss or waste or mis-appropriation of council property placed under this charge”.

In addition, Sindh District Government and Taluka/Town Municipal Administration (Budget) Rules, 2002 rule 81 sub Rule (1&2), states that, “The primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head. The Head of the Offices shall supervise and take corrective measures in respect of the activities of the Collecting Officers.”

TMA, Naushahro Feroze, failed to recover actual targeted revenue resultantly less revenue from rent of shops amounting to Rs 11.649 million was realized, during 2011-12 & 2012-13, in violation of above rule. Detail provided in Annexure-E.

Audit was of the view that due to less-realization of revenue authority was deprived of revenue which constituted weak financial management.

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

Audit recommends fixing responsibility on account less-recovery of outstanding dues and same may be realized, under intimation to audit.

[AIR Paras: 3, 5]

1.2.3.2 Non-Transparency in Government Spending - Rs 6.133 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 Naushahro Feroze, incurred an expenditure of Rs 6.133 million, during 2011-12 & 2013-13, on purchase of POL for official vehicles but the Log Books, History

Sheets and Petrol Account Registers were not maintained to justify the expenditure, in violation of the above rule.

Audit was of the view that expenditure incurred on POL without preparation of Log Books, History Sheets and Petrol Consumption Account resulted into non transparency in spending from public funds which constituted weak financial management.

Matter was reported during November, 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 to justify the expenditure and same be prepared for verification, under intimation to audit.

[AIR Paras: 4, 5]

1.2.3.3 Un-Authorized Work – Rs 2.468 Million

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

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

TMA, Naushahro Feroze, incurred an expenditure of Rs 2.468 million, during 2011-12 & 2012-13, on development works & on purchases of material by splitting of work orders to avoid tenders, in violation of above rules.

Audit was of the view that splitting to avoid tender resulted into non-achievement of competitive rates which constituted weak financial management.

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

Audit recommends fixing responsibility on account of splitting work orders to avoid tender, under intimation to audit.

[AIR Paras: 9, 2]

ANNEXURES

Annexure-A

Memorandum for Departmental Accounts Committee (MFDAC) Paras

(Amount in Rupees)

Sr.	Name of Formation	AP No.	Subject	Amount
1	Chief Officer Naushahro Feroze	11	Non deduction of security deposit.	93,114
2.	-do-	12	Non deduction of conveyance allowance	29,760
3.	-do-	14	Failure to vacant property from defaulters	1,072,000
4.	TM, Naushahro Feroze	23	Payment has been made without maintaining the work register	72,082,000
5.	-do-	24	Non-registration of government vehicles.	0
6.	-do-	25	Non-maintenance of dead stock register	0

Annexure-B**Detail of Non-Production of Record**

(Amount in Rupees)

Name of Office	Head of A/c	Audit Period	Amount
TMA Naushahro Feroze	Pay roll	2011-2012	114,100,000
	Grant/welfare		9,195,000
	Recovery of loan from employees		8,200,000
Total			131,495,000

Annexure-C

Un-Authorized Work

(Amount in Rupees)

Sr #	W.O # / Date	Cheque # / date	Name of work	Name of contractor	Amount
1	2 / 23-02-2012	-	Const: of removing District Council N/Feroze (Part i)	Abdul Ghaffar	98,604
2	3 / 23-02-2012	-	Const: of removing District Council N/Feroze (Part ii)	Abdul Ghaffar	99,438
3	Nil	-	Const: of removing District Council N/Feroze (Part iii)	Abdul Ghaffar	92,857
4	Nil	-	Const: of removing District Council N/Feroze (Part iv)	Abdul Ghaffar	100,000
5	6 / 23-02-2012	-	Const: of removing District Council N/Feroze (Part v)	Abdul Ghaffar	99,992
6	Nil	-	Const: of removing District Council N/Feroze (Part vi)	Abdul Ghaffar	66,546
7	-	-	Const: of removing of waste material in District council office at Nsf (part i).	-	100,000
8	-	-	Const: of removing of waste material in District council office at Nsf (part ii).	-	100,000
9	-	448958 / 06-06-2012	Panaflex banners 6 X 12	Abdul Ghaffar	96,500
10	-	448958 / 06-06-2012	Panaflex banners 6 X 12	Abdul Ghaffar	96,500
11	Co/DCL/NF/35 of 2012, dated 07-06-2012	44895/ 27-06-2012	Removing / shifting of waste material from Dist. Council Office, Nsf.	Irfan Ali Chahwan	97,500
12	Co/DCL/NF/36 of 2012, dated 07-06-2012	448959/ 27-06-2012	Removing / shifting of waste material from Dist. Council Office, Nsf.	Irfan Ali Chahwan	97,500
13	Co/DCL/NF/37 of 2012, dated 07-06-2012	448959/ 27-06-2012	Removing / shifting of waste material from Dist. Council Office, Nsf.	Irfan Ali Chahwan	97,500
Total					1,242,937

Less Recovery of Rent

(Amount in Rupees)

Sr #	Location	No of shops (1)	Previous Arrears upto 2010-11 (2)	Demand per year (3)	Total receivable 2011-12 (4)= (3)+(2)	Actual recovery 2011-12 (5)	Total Arrears 2011-12 (6) = (4)-(5)
1	Town Nsf	4	36,500	9,600	46,100	1,600	44,500
2	Town Nsf	4	33,500	24,000	57,500	12,000	45,500
3	Town Nsf quarter	1	0	4,800	4,800	4,800	0
4	Town Nsf quarter	1	38,092	10,932	49,024	0	49,024
5	Town Nsf quarter	1	0	18,000	18,000	18,000	0
6	Bungalow # 2,3,4,5,6,7	6	0	0	0	0	0
7	Bungalow # 8	1	0	19,800	19,800	16,500	3,300
8	Town Phull	16	293,500	57,600	351,100	137,900	213,200
9	Town Moro	9	15,000	54,000	69,000	55,500	13,500
10	Town Moro near cattle pound	6	61,300	21,600	82,900	20,700	62,200
11	Dispensary Debarji	1	33,000	3,600	36,600	0	36,600
12	Town Kandiaro	21	270,600	138,600	409,200	236,420	172,780
13	Town Kandiaro	3	1,300	3,600	4,900	4,900	0
14	Excise Office	1	68,948	9,288	78,236	0	78,236
15	Quarter	1	13,400	3,600	17,000	16,000	1,000
16	Quarter	2	3,000	6,000	9,000	6,000	3,000
17	Waiting Room Darbelo	1	31,500	6,000	37,500	2,000	35,500
18	Khan Wahan	7	53,500	33,600	87,100	47,900	39,200
19	Halani	12	78,550	64,800	143,350	48,250	95,100
20	Building Mehrabpur	1	0	10,800	10,800	10,800	0
21	Tharu Shah	24	160,600	115,200	275,800	96,400	179,400
22	Quarter Bhirya City	1	13,500	9,000	22,500	22,500	0
Total			1,205,790	624,420	1,830,210	758,170	1,072,040

Annexure-E

Less Recovery of Rent

(Amount in Rupees)

Sr.	Description of receipt	Shop # (Qty)	Amount / Month	Average per month /shop	Proposed rent per month / shop	Proposed difference / Month	Proposed difference / month (total shops)	Proposed difference / year (total shops)
H.Q Naushahro Feroze								
1	Habib Bank Shopping Centre	13	5,000	385	2,000	1,615	21,000	252,000
2	Tharu Shah road chowk & main road	5	3,000	600	2,000	1,400	7,000	84,000
		19	19,000	1,000	2,000	1,000	19,000	228,000
3	Water supply shopping centre	36	30,000	833	2,000	1,167	42,000	504,000
4	Sabzi Market	48	5,500	115	2,000	1,885	90,500	1,086,000
5	Mehran public park shops	7	4,100	586	2,000	1,414	9,900	118,800
6	Post office road shops	4	1,600	400	2,000	1,600	6,400	76,800
7	Shops near civil courts	1	325	325	2,000	1,675	1,675	20,100
8	Residential House	1	600	600	2,000	1,400	1,400	16,800
9	Shops near civil Hospital	2	1,000	500	2,000	1,500	3,000	36,000
		7	700	100	2,000	1,900	13,300	159,600
Total (A)		143	70,825	5,443	22,000	16,557	215,175	2,582,100
Town committee Darya Khan Mari								
10	Shops old Market	13	1,950	150	2,000	1,850	24,050	288,600
11	Shops new market	25	4,150	166	2,000	1,834	45,850	550,200
12	Packa Piri	16	760	48	2,000	1,953	31,240	374,880
Total (B)		54	6,860	364	6,000	5,637	101,140	1,213,680
Town committee Padidan								
13	Meat market	1	1,200	1,200	2,000	800	800	9,600
14	Shops Padidan station	29	4,350	150	2,000	1,850	53,650	643,800
15	Katch Shops	60	5,400	90	2,000	1,910	114,600	1,375,200
Total (c)		90	10,950	1,440	6,000	4,560	169,050	2,028,600
Total (A+B+C) 2011-12		287	88,635	7,247	34,000	26,753	485,365	5,824,,380
Details of less recovery for the year 2012-13								
H.Q Naushahro Feroze								
1	Habib Bank Shopping Centre	13	5,000	385	2,000	1,615	21,000	252,000
2	Tharu Shah road chowk & main road	5	3,000	600	2,000	1,400	7,000	84,000
		19	19,000	1,000	2,000	1,000	19,000	228,000
3	Water supply shopping centre	36	30,000	833	2,000	1,167	42,000	504,000
4	Sabzi Market	48	5,500	115	2,000	1,885	90,500	1,086,000
5	Mehran public park shops	7	4,100	586	2,000	1,414	9,900	118,800
6	Post office road shops	4	1,600	400	2,000	1,600	6,400	76,800
7	Shops near civil courts	1	325	325	2,000	1,675	1,675	20,100
8	Residential House	1	600	600	2,000	1,400	1,400	16,800
9	Shops near civil Hospital	2	1,000	500	2,000	1,500	3,000	36,000
		7	700	100	2,000	1,900	13,300	159,600
Total (A)		143	70,825	5,443	22,000	16,557	215,175	2,582,100
Town committee Darya Khan Mari								
10	Shops old Market	13	1,950	150	2,000	1,850	24,050	288,600
11	Shops new market	25	4,150	166	2,000	1,834	45,850	550,200
12	Packa Piri	16	760	48	2,000	1,953	31,240	374,880
Total (B)		54	6,860	364	6,000	5,637	101,140	1,213,680

(Amount in Rupees)

Sr.	Description of receipt	Shop # (Qty)	Amount / Month	Average per month /shop	Proposed rent per month / shop	Proposed difference / Month	Proposed difference / month (total shops)	Proposed difference / year (total shops)
Town committee Padidan								
13	Meat market	1	1,200	1,200	2,000	800	800	9600
14	Shops Padidan station	29	4,350	150	2,000	1,850	53,650	643,800
15	Katch Shops	60	5,400	90	2,000	1,910	114,600	1,375,200
Total (c)		90	10,950	1,440	6,000	4,560	169,050	2,028,600
Total (A+B+C) 2012-13		287	88,635	7,247	34,000	26,753	485,365	5,824,380
Grand Total		574	177,270	14,494	68,000	53,506	970,730	11,648,760

Unauthorized Work

(Amount in Rupees)

Sr #	Vr # / Date	Ch # / Date	Vender	Description	Amount
1	Nil	0963471 / 14-04-2012	Javeed Electric Store	Electric Material	193,000
2	Nil	0973067 / 30-06-2012	Qabil Electronics	Electric Material	193,000
3	Nil	0124693 / 01-03-2012	Hamid Ahmed	Pipes	187,418
4	3 / Nil	461256 / 01-06-2012	M/S Irfan Ali	Const. of S/ drain in village Beg Muhammad Panhwar (Part I)	97,720
5	4 / Nil	461256 / 01-06-2012	M/S Irfan Ali	Const. of S/ drain in village Beg Muhammad Panhwar (Part II)	99,648
6	1 / Nil	461256 / 01-06-2012	M/S Irfan Ali	Const. of S/ drain in village Beg Muhammad Panhwar (Part III)	53,419
7	1 / Nil	0125316 / 02-04-2012	M/S Abdul Ghafoor	Const. of CC topping in village Yousuf Rajpar Mohalla Abupota	100,000
8	4 / Nil	0125316 / 02-04-2012	M/S Abdul Ghafoor	Const. of CC topping in village Yousef Rajpar Mohalla village abupopta (part ii)	100,000
Sub Total					1,024,205

(Amount in Rupees)

Sr #	Ch # / date	Paid to	Description	Rate	Qty	Amount	Net
1	1510880 / nil	M. Iqbal	hand Trolley	5,800	17	98,600	100,000
			kodar	200	7	1,400	
2	824910 / 06-12-2012	M. Iqbal	hand Trolley	4,500	20	90,000	100,000
			Tyres	1,000	10	10,000	

(Amount in Rupees)

Sr #	Ch # / date	Paid to	Description	Rate	Qty	Amount	Net
3	1510866 / 06-12-2012	M. Iqbal	Hand Pump	28	3450	96,600	100,000
			Labour			3,400	
4	824910 / 06-12-2012	M. Iqbal	Hand Pump	28	3450	96,600	100,000
			Labour			3,400	
5	824922 / 03-12-2012	Akhtar Hussain	Sewing Machine	4,000	25	100,000	100,000
6	1510868 / 06-12-2012	Akhtar Hussain	Sewing Machine	4,000	25	100,000	100,000
7	1510868 / 06-12-2012	Akhtar Hussain	Sewing Machine	4,000	25	100,000	100,000
8	1510879 / nil	M Haroon Kamber	Mutt	100	600	60,000	96,900
			Clay pot (Patora)	20	1845	36,900	
9	824916 / 06-12-2012	M Haroon Kamber	Mutt	105	580	60,900	96,900
			Clay pot (Patora)	20	1800	36,000	
10	1509900	Jhandaer Sweet House	Ladoo special @ 250 / Kg	250	400 (kg)	100,000	100,000
11	1509900	Jhandaer Sweet House	Ladoo special @ 250 / Kg	250	400 (kg)	100,000	100,000
12	1509900	Jhandaer Sweet House	Ladoo special @ 250 / Kg	250	200 (Kg)	50,000	50,000
13	1509908 / 11-09-2012	Bilawal Cloth house Moro	Gul Ahmed cloth	227	440 meters	99,880	99,880
14	1509908 / 11-09-2012	Bilawal Cloth house Moro	Gul Ahmed cloth	227	440 meters	99,880	99,880
15	1509908 / 11-09-2012	Bilawal Cloth house Moro	Gul Ahmed cloth	227	440 meters	99,880	99,880
Sub Total							1,443,440
Grand Total							2,467,645