



**AUDIT REPORT
ON
THE ACCOUNTS OF
CHIEF OFFICER, DISTRICT COUNCIL &
TALUKA MUNICIPAL ADMINISTRATIONS
DISTRICT SANGHAR
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
CNG	Compressed Natural Gas
CPWD	Central Public Works Department
CTR	Central Treasury Rules
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
MEFDAC	Memorandum for Departmental Accounts Committee
M&R	Maintenance & Repair
NSL	Natural Surface Level
PAO	Principal Accounting Officer
POL	Petroleum Oil and Lubricants
SFR	Sindh Financial Rules
SLGO	Sindh Local Government Ordinance
SLG	Sindh Local Government
SLGB	Sindh Local Government Board
SPPRA	Sindh Public Procurement Regularity Authority
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 Sanghar 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.

Observations included in this Report have been finalized without written responses.

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

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

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

Audit of TMAs District Sanghar 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 Sanghar for the Financial Year 2011-12, auditable expenditure under the jurisdiction was Rs 1,108.305 million, out of which an expenditure of Rs 606.038 million was audited which in terms of percentage, was 55%. Total receipts of the TMAs for the financial year 2011-2012 was Rs 41.100 million out of this, an amount of Rs17.755 million was audited which was 43% of the total amount.

b. Recoveries at the instance of audit

Recovery of Rs 17.755 million was pointed out during the audit but no recovery was affected till the time of compilation of this Report. Total recoverable amount of Rs 17.755 million was not in the notice of the executive before audit.

c. Audit Methodology

Audit 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 02 cases - Rs 65.433 million.¹
- ii. Non-Compliance was noted in 05 cases - Rs 40.990 million.²
- iii. Internal Control Weaknesses were noted in 02 cases-Rs 17.755 million cases.³

¹ Para 1.2.1.1, 1.2.4.1

² Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.5.1, 1.2.5.2

³ Para 1.2.3.1, 1.2.3.2

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

g. Recommendations

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

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

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr.	Description	No.	Budget
1.	Total Entities (PAOs) in Audit Jurisdiction	07	1108.305
2.	Total Entities (PAOs) Audited	02	606.038
3.	Audit & Inspection Reports	02	606.038
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	40.99
4	Violation of rules	17.755
5	Others	65.433
Total		124.178

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	113.988	330.745	54.482	41.100	540.315	-N/A-
2.	Amount Placed under Audit Observation of Audit	0	0	82.842	23.581	17.755	124.178	-N/A-
3.	Recoveries Pointed Out at the instance of Audit	0	0	0	0	17.755	17.755	-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 499.215 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.	40.990
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.	17.755
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	0
6	Non-production of record.	65.433
7	Others, including cases of accidents, negligence etc.	0
Total		124.178

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, SANGHAR

1.1.1 INTRODUCTION

As per 1998 population census, the population of District Sanghar was 1.325 million. District Sanghar comprises of one Chief Officer District Council & six TMAs namely Sanghar, Shahdadpur, Tando Adam, Jam Nawaz Ali, Sinjhorro and Khipro. 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:

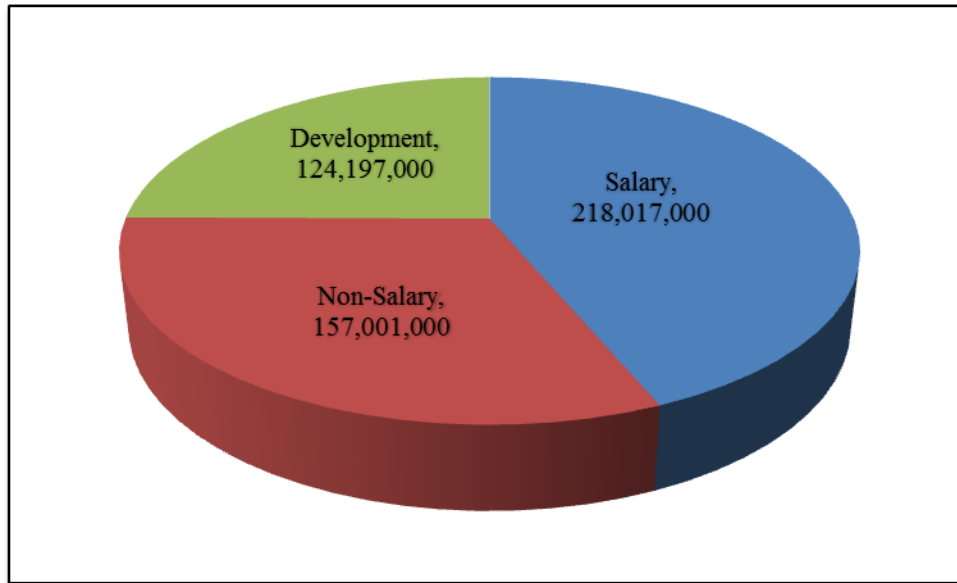
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping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

Sr.	Name of TMAs	Nature of Expenditure	Original Grant	Suppl: Grant	Revised/Final Grant	Actual Expenditure	(+) Excess (-) Saving
1	TMA Shahdadpur	Salary	113,726,000	0	113,726,000	115,400,000	1,674,000
		Non-Salary	224,762,000	0	224,762,000	93,077,000	-131,685,000
		Sub-Total	338,488,000	0	338,488,000	208,477,000	-130,011,000
		Development	11,460,000	0	11,460,000	81,177,000	69,717,000
		Total	349,948,000	0	349,948,000	289,654,000	-60,294,000
2	TMA Tando Adam	Salary	100,031,000	0	10,262,000	102,617,000	92,355,000
		Non-Salary	49,359,000	0	149,808,000	63,924,000	-85,884,000
		Sub-Total	149,390,000	0	160,070,000	166,541,000	6,471,000
		Development	106,700,000	0	43,022,000	43,020,000	-2,000
		Total	256,090,000	0	203,092,000	209,561,000	6,469,000
		Salary	213,757,000	0	123,988,000	218,017,000	94,029,000
		Non-Salary	274,121,000	0	374,570,000	157,001,000	-217,569,000
		Non-Development	487,878,000	0	498,558,000	375,018,000	-123,540,000
		Development	118,160,000	0	54,482,000	124,197,000	69,715,000
		Grand Total	606,038,000	0	553,040,000	499,215,000	-53,825,000

Expenditure 2011-12



Original budget of Rs 606.038million was allocated to TMAs Shahdadpur and Tando Adam, under various grants and no supplementary grants/re-appropriation was provided. The revised/final budget of these TMAs was Rs 553.040 million. The total expenditure incurred by concerned TMAs during 2011-12 was Rs 499.215million 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 53.825 million.

1.1.3 Brief comments on the status of compliance with PAC Directives

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

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

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

1.2 AUDIT PARAS

Taluka Municipal Administration, Tando Adam

1.2.1 Non-Production

1.2.1.1 Non-Production of Record - Rs 21.769 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 Honourable 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, Tando Adam, incurred an expenditure of Rs 21.769 million during 2011-12, on Disaster Relief but failed to provide access of record to audit, in violation of the above rule.

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.

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

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

[AIR Para: 1]

1.2.2 Non-Compliance

1.2.2.1 Non-Transparency in Government Spending - Rs 15.242 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, Tando Adam, incurred an expenditure amounting to Rs 15.242 million, during 2011-12, 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. Detail provided in Annexure-B.

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: 20]

1.2.2.2 Less Allocation of Development Budget for CCB Schemes Rs 4.175 Million

Section 119 for CCB schemes” vide Section 109(6) of SLGO 2001, states that, “The development budget shall be prioritized in accordance with the bottom up planning system as laid down in Section 119 (a) provided that not less than twenty five percent of the development budget”.

TMA, Tando Adam, allocated less development funds of Rs 4.175 million, for CCB schemes, during 2011-12, in violation of above rule. Detail is as under:

(Amount in Rupees)

Financial Year	Development Budget	25% Share of Development Budget	CCB Funds Allocation		CCB Funds Less Allocated
			Amount	%	
2011-12	88,700,000	22,175,000	180,000,000	20.293%	4,175,000

Audit is of the view that management failed to observe rules for providing 25% of development budget to CCBs which constitute weak financial management.

Non-observance of laid down procedure resulted into less development carried out by CCBs which constitute weak internal control.

The matter was reported during June, 2013but 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 investigation to fix responsibility on account of less allocation provided to CCBs.

[AIR Para: 30]

1.2.2.3 Un-authorized Award of Works - Rs 3.515 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, Tando Adam, incurred an expenditure of Rs 3.515 million, on purchase of several items by splitting-up sanction orders to avoid the sanction of competent authority, during 2011-12, in violation of the above rule. Detail 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, 2013but 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: 17]

1.2.3 Internal Control Weaknesses

1.2.3.1 Outstanding Dues - Rs 14.597 Million

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

TMA, Tando Adam, targeted the revenue collection of Rs 20.332 million, during 2011-12, but collected Rs 5.735 million due to which an amount of Rs 14.597 million was left outstanding. Detail provided in Annexure-D.

Audit is of the view that due to non-realization of revenue authority was deprived of revenue resulted into loss of revenue which constitutes weak financial management.

Non-realization of government revenue 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 non-recovery of outstanding dues and same may be realized, under intimation to audit.

[AIR Paras: 2, 4, 5, 6, 7, 8, 9, 10, 11]

1.2.3.2 Non-Deposit of Income Tax - Rs 3.158 Million

Rule 77 of CTR Vol-I, states that, “All money received on behalf of Government should be without undue delay be credited into Government account”.

TMA, Tando Adam, deducted an amount of Rs 3.158 million, during 2011-12, from the contractors on account of income tax, but failed to deposit the same into treasury, in violation of the above rule. Detail provided in Annexure-E.

Audit is of the view that non deposit of income tax resulted into short receipt which constitutes weak financial management.

Non observance of rules constitutes weak internal control.

Matter was reported to management during June, 2013, but no departmental point of view was provided The PAO failed to convene DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends depositing the income tax into treasury, under intimation to audit.

[AIR Para: 12]

Taluka Municipal Administration, Shahdadpur

1.2.4 Non-Production

1.2.4.1 Non-Production of Record- Rs 43.664 Million

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

Further, the Constitutional provision was stressed upon by the Orders of the Honorable Supreme Court of Pakistan dated 05-07-2013 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, Shahdadpur, incurred an expenditure of Rs 43.664 million during 2011-12, on various accounts but failed to provide access of record to audit, in violation of the above rule. Detail provided in Annexure-F.

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.

Matter was reported during July 2013, but management failed to reply. The PAO failed to convene the DAC meeting to discuss audit Para despite pursuance by audit.

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

[AIR Para: 1]

1.2.5 Non-Compliance

1.2.5.1 Un-authorized Payment – Rs 15.891 Million

Rule 89 of SPPRA 2010, states that, “Procurements exceeding the Rs 10 million for goods works, and Rs 2.5 million for services shall be subject to an integrity pact, as specified by regulations, between the procuring agency and the suppliers or contractors or consultants”

TMA, Shahdadpur, awarded work, during 2011-12 to contractor without executing Integrity Pact, in violation of above rule. Detail as under.

(Amount in Rupees)

Work No.	W. O No.	Name of work	Name of contractor	Amount of contract
TMA work # 2	499	D/W/E for const:of collecting tanks 25" dia for urban Drainage scheme @ Abdal Nagar Disposal work Shahdadpur	M/S Al Shafqat & co	15,891,339

Audit is of the view that department failed to execute integrity pact with contractors and failed to safeguard departmental interests which constitutes weak financial management.

Non-securing of Integrity Pact constitutes weak internal control.

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

Audit recommends fixing responsibility for not safeguarding the departmental interests, under intimation to audit.

[AIR Para: 14]

1.2.5.2 Non-Transparency in Government Spending - Rs 2.167 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 Shahdadpur, during the Financial Year 2011-12, incurred an expenditure amounting to Rs 2.167 million on POL for official vehicles but the log books, history sheets and petrol account registers were not maintained. Detail provided in Annexure-G.

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

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

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

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

Audit recommends fixing responsibility for incurring expenditure without supporting record.

[AIR Para: 16]

ANNEXURES

Annexure-A**Memorandum for Departmental Accounts Committee (MFDAC) Paras**

(Rupees in Million)

S.No.	Name of Formation	AP No.	Description	Amount
1	TMA TandoAdam	13	Non Reconciliation Of Income Tax Deposited With The Income Tax Department	0.652
2	-do-	14	Loss to government due to non-deduction of sales tax on purchases from unregistered person r	0.897
3	TMA Shahdadpu	05	Loss to government due to non-deduction of stamp duty	0.115
4	-do-	13	Recovery Of Income Tax Against Land Rent Cattle Piri 2011-12	0.032
5	-do-	11	Loss to government due to less deduction of income tax	0.141

Details of Non-Transparency in Government Spending

(Amount in Rupees)

Sr.	Name of Department	Head of A/C	Amount
1	TalukaNazim	POL	11,453
2	General Branch	POL	131,194
3	General Branch	CNG	28,949
4	Sanitation Branch	POL	691,8769
5	Drainage schemes	POL	7767,345
6	Fire brigade Station	POL	384,448
Total			15,242,158

Annexure-C

Details of Irregular Award of Work

(Amount in Rupees)

Vr #	Cheque #/ date	Bill date	Paid to	Description	Qty	Rate	Amount
62	0930521 / 14-6-12	25-4-12	Mohammad Ali (Govt. Contractor)	Hand pump	10	9800	98,000
63		25-4-12	Mohammad Ali (Govt. Contractor)	Hand pump	10	9800	98,000
64		25-4-12	Mohammad Ali (Govt. Contractor)	Hand pump	10	9800	98,000
65		25-4-12	Mohammad Ali (Govt. Contractor)	Hand pump with 2GI pipe	10	9925	99,250
66		25-4-12	Mohammad Ali (Govt. Contractor)	Hand pump with 2GI pipe	10	9925	99,250
67		25-4-12	Mohammad Ali (Govt. Contractor)	Hand pump with 2GI pipe	10	9925	99,250
68		25-4-12	Mohammad Ali (Govt. Contractor)	Hand pump with 2GI pipe	10	9925	99,250
69		25-4-12	Mohammad Ali (Govt. Contractor)	Hand pump with 2GI pipe	10	9925	99,250
Sub Total (A)							790,250
Vr #	Cheque #	Bill date	Paid to	Description	Qty / ft	Rate	Amount
70	0930521 / 14-6-12	25-4-12	Mohammad Ali (Govt. Contractor)	RCC pipe 18" dia	224	445	99,680
71		25-4-12	Mohammad Ali (Govt. Contractor)	RCC pipe 18" dia	224	445	99,680
72		25-4-12	Mohammad Ali (Govt. Contractor)	RCC pipe 18" dia	224	445	99,680
73		25-4-12	Mohammad Ali (Govt. Contractor)	RCC pipe 18" dia	224	445	99,680
74		25-4-12	Mohammad Ali (Govt. Contractor)	RCC pipe 18" dia	224	445	99,680
Sub Total (B)							498,400
Vr #	Cheque #	Bill date	Paid to	Description	Qty	Rate	Amount
75	0930521 / 14-6-12	24-4-12	Mohammad Ali (Govt. Contractor)	Supply of main hole covers	43	2300	98,900
76		24-4-12	Mohammad Ali (Govt. Contractor)	Supply of main hole covers	43	2300	98,900
77		24-4-12	Mohammad Ali (Govt. Contractor)	Supply of main hole covers	43	2300	98,900

(Amount in Rupees)

Vr #	Cheque #/ date	Bill date	Paid to	Description	Qty	Rate	Amount
Sub Total (C)							296,700
Vr #	Cheque #	Bill date	Paid to	Description	Qty	Rate	Amount
57	0930530 / 14-6-12	18-5-12	Mr. Narsing (contractor)	Supply of RCC main hole covers	43	2325	9,9975
58		18-5-12	Mr. Narsing (contractor)	Supply of RCC main hole covers	43	2325	9,9975
59		18-5-12	Mr. Narsing (contractor)	Supply of RCC main hole covers	43	2325	9,9975
60		18-5-12	Mr. Narsing (contractor)	Supply of RCC main hole covers	43	2325	99,975
61		18-5-12	Mr. Narsing (contractor)	Supply of RCC main hole covers	43	2325	99,975
Sub Total (D)							499,875
Vr #	Cheque #	Bill date	Paid to	Description	Qty	Rate	Amount
128	1069520 / 20-6-12	14-6-12	Mumtaz Ali	sodium lights (400W)	-Nil -	-Nil -	99,500
129		14-6-12	Mumtaz Ali	Supply of electric items (KhudaBux colony)	-do-	-do-	99,500
130		14-6-12	Mumtaz Ali	Supply of electric items (KhudaBux colony)	-do-	-do-	90,500
131		14-6-12	Mumtaz Ali	Supply of electric items (Mehran Park)	-do-	-do-	90,500
132		14-6-13	Mumtaz Ali	Supply of electric items (Memonpara)	-do-	-do-	90,501
133		14-6-14	Mumtaz Ali	Supply of electric items (Sikanderabad)	-do-	-do-	90,502
134		14-6-15	Mumtaz Ali	Supply of electric items (Noman Colony)	-do-	-do-	90,503
135		14-6-16	Mumtaz Ali	Supply of electric items (Gulzar colony)	-do-	-do-	90,504
136		14-6-16	Mumtaz Ali	Supply of electric items (Hassan colony)	-do-	-do-	90,504
Sub Total (E)							832,514
109	0930523 / 14-6-12	Nil	Mr. Aijaz Ali (Contractor)	Supply of Rcc Pipe 18" dia	224	445	99,680
110		Nil	Mr. Aijaz Ali (Contractor)	Supply of Rcc Pipe 18" dia	224	445	99,680

(Amount in Rupees)

Vr #	Cheque #/ date	Bill date	Paid to	Description	Qty	Rate	Amount
111		Nil	Mr. Aijaz Ali (Contractor)	Supply of Rcc Pipe 18" dia	224	445	99,680
112		Nil	Mr. Aijaz Ali (Contractor)	Supply of Rcc Pipe 18" dia	224	445	99,680
113		Nil	Mr. Aijaz Ali (Contractor)	Supply of Rcc Pipe 18" dia	224	445	99,680
114		Nil	Mr. Aijaz Ali (Contractor)	Supply of Rcc Pipe 18" dia	224	445	99,680
Sub Total (F)							598,080
Grand Total (A+B+C+D+E+F)							3,515,819

Annexure-D

Details of Outstanding Dues

(Amount in Rupees)

Detail head	Head	Target	Collected	Shortfall
Own Sources	Conservancy tax	400,000	108,298	291,702
Revenue Tax	Tax on transfer immoveable & moveable property	150,000	52,926	97,074
	Share of property tax	1,500,000	0	1,500,000
Rate	Water Supply Current	1,043,000	352,056	690,944
Fee	Sullage water	72,000	0	72,000
	Garapiri	32,700	33,700	-1,000
	Road Service Charges	1,350,000	935,020	414,980
	Certificate Fee / NOC fee	1,000,000	51,485	948,515
	Squatting Fee (Current)	200,000	145,184	54,816
	School tuition fee	150,000	116,803	33,197
	Slaughter fee	41,400	34,685	6,715
	License fee	300,000	105,050	194,950
	Kachipiri fee	1,688,000	1,479,280	208,720
	Approval plan fee	200,000	232,936	-32,936
	Tender Fee	400,000	0	400,000
	Contractor registration fee	0	0	0
	Library fee	4,000	0	4,000
	Patient fee	6,000	4,882	1,118
	Ambulance charges	50,000	0	50,000
Fire brigade fee	10,000	1,500	8,500	
Rent	Rent of shop (current)	1,604,300	1,090,010	514,290
	Transfer of shop	100,000	63,000	37,000
Others	Road cutting charges (public)	50,000	2,844	47,156
	Road cutting charges (PTCL) & (Sui Gas)	2,500,000	69,120	2,430,680
	Cost of Bhitai Nagar Plots	500,000	171,200	328,800
	Sale of assets	50,000	0	50,000
	Other Income (Misc.)	250,000	285,180	-35,180
	S.D Lib W/S leases	5,000	0	5,000
Arrears	water rate	400,000	83,410	316,590
	Conservancy Tax	300,000	48,440	251,560
	Rent of shops	400,000	157,436	242,564
	License Fee	300,000	37,292	262,608
	Squatting Fee	100,000	72,866	27,134
	Old contractors	1,375,816	0	1,375,816
	Old claim against food Dept.	1,300,000	0	1,300,000
	Property Tax to excise	2,500,000	0	2,500,000
Total (A)		20,332,216	5,734,603	14,597,313

Details of Outstanding Dues

(Amount in Rupees)

Sr.	Month	Amount due of I/Tax department	Amount paid to I/Tax department	Amount outstanding
1	Jul-11	24,729	24,729	0
2	Aug-11	574,571	574,571	0
3	Sep-11	433,438	53,023	380,415
4	Oct-11	250,791	0	250,791
5	Nov-11	184,280	0	184,280
6	Dec-11	147,318	0	147,318
7	Jan-12	637,346	0	637,346
8	Feb-12	354,542	0	354,542
9	Mar-12	226,807	0	226,807
10	Apr-12	239,643	0	239,643
11	May-12	402,972	0	402,972
12	Jun-12	334,292	0	334,292
Total		3,810,729	652,323	3,158,406

Annexure-F**Detail of Expenditure without Calling Open Tender**

(Amount in Rupees)

Sr #	Description	Amount
1	Unforeseen	606,096
2	Disaster management	31,058,266
3	Vouchers pertaining to purchase of TMA vehicles for officers	3,500,000
4	Vouchers pertaining to Supply of Office Generator	1,600,000
5	Vouchers pertaining to Supply of electric Motor 40. H.P Semen's with sullage pump KSB 2 Nos	1,600,000
6	Vouchers pertaining to Supply of Diesel enjoin 16 BHP 2 Nos with trolley mount	800,000
7	Vouchers pertaining to Tractor trolley for sub office sarhari	1,000,000
8	Vouchers pertaining to Gutter open / Desilting Machine Heavy	1,000,000
9	Vouchers pertaining to Street lights vehicle with complete accessories	1,500,000
10	Vouchers pertaining to Fumigation Machines + Anti mosquito medicines & vehicles	1,000,000
Total		43,664,362

Details of Non-Transparency in Government Spending

(Amount in Rupees)

Sr #	VR #	Ch # / Date	Bill # / date	Paid to	Description	Product	Qty per Ltr	Rate per ltr	Amount
1	12	02377575 / 04-06-12	983 / 31-05-12	Noor Mustafa (filling Station) for May 12	Abdal Nagar Generator	Diesel	2580	109	281220
			984 / 31-05-12		Society Generator	Diesel	2320	109	252880
			985 / 31-05-12		Maldasy Generator	Diesel	1920	109	209280
			986 / 31-05-12		EidGah Generator	Diesel	1712.99	109	186715.91
			987 / 31-05-12		U.C 4 Generator	Diesel	1420	109	154780
			988 / 31-05-12		Office Generator	Diesel	405	109	44145
			989 / 31-05-12		GS-0050 (Khyber)	Petrol	324	105.7	34246.8
						Mobil oil	4	333.875	1335.5
			990 / 31-05-12		Fire brigade	Diesel	250	109	27250
						Petrol	70	105.7	7399
						Mobil oil	1	375	375
			991 / 31-05-12		Master Mazda	Diesel	240	109	26160
						Mobil oil	4	333.875	1335.5
			992 / 31-05-12		Tractor 480	Diesel	180	109	19620
			993 / 31-05-12		Tractor 510	Diesel	240	109	26160
			994 / 31-05-12		China Tractor	Diesel	240	109	26160
995 / 31-05-12	Mono Block	Petrol	225	105.7	23782.5				
		Mobil oil	2	346.75	693.5				
996 / 31-05-12	Tractor 385	Diesel	200	109	21800				
997 / 31-05-12	CD 70	Petrol	62	105.7	6553.4				
		Mobil oil	2	252.3	504.6				
2	23	63239134 / 03-12-11	540 / 31-10-12	Noor Mustafa (filling Station)	Society Generator	Diesel	1105	96.14	106234.7
					Mobil oil	12	317	3804	
			541 /		Abdal Nagar	Diesel	1100	96.14	105754

(Amount in Rupees)

Sr #	VR #	Ch # / Date	Bill # / date	Paid to	Description	Product	Qty per Ltr	Rate per ltr	Amount
			31-10-12	for Oct 2011	Generator	Mobil oil	12	317	3804
			542 / 31-10-12		U.C 4 Generator	Diesel	1110	96.14	106715.4
			543 / 31-10-12		Maldasy Generator	Diesel	1095	96.14	105273.3
						Mobil oil	12	317	3804
			545 / 31-10-12		EidGah Generator	Diesel	950	96.14	91333
			546 / 31-10-12		Office Generator	Diesel	315	96.14	30284.1
			547 / 31-10-12		GS-0050 (Khyber)	Petrol	341	91.29	31129.89
			548 / 31-10-12		Mono Block	Petrol	200	91.29	18,258
			589 / 31-10-12		Master Fire brigade	Diesel	313	96.14	30,091.82
						Mobil oil	16	379.5	6,072
			591 / 31-10-12		Fire brigade Bedford	Diesel	400	96.14	38,456
						Mobil oil	12	533.66	6,404
						Petrol	10	91.7	917
			551 / 31-10-12		Master Mazda	Diesel	346	96.14	33,264.44
			552 / 31-10-12	Tractor 385	Diesel	240	96.14	23,073.6	
					Mobil oil			8,208	
			553 / 31-10-12	Tractor 480	Diesel	140	96.14	13,459.6	
					Mobil oil	12		4,404	
			555 / 31-10-12	Tractor 510	Diesel	320	96.14	30,764.8	
					Mobil oil	-	-	8,008	
			554 / 31-10-12	CD 70	Petrol	50	91.29	4,564.5	
					Mobil oil	0.7	-	889	
Total									2,167,368