



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

AUDITOR-GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
Preface	ii
EXECUTIVE SUMMARY	iii
SUMMARY TABLES & CHARTS	vi
Table 1: Audit Work Statistics.....	vi
Table 2: Audit observations Classified by Categories	vi
Table 3: Outcome Statistics	vii
Table 4: Table of Irregularities pointed out	viii
CHAPTER-1	1
1.1 CHIEF OFFICER, DISTRICT COUNCIL AND TALUKA MUNICIPAL ADMINISTRATIONS, SUKKUR	1
1.1.1 INTRODUCTION	1
1.1.2 Comments on Budget and Accounts (Variance Analysis).....	2
1.1.3 Brief comments on the status of compliance with PAC Directives.....	3
1.2 AUDIT PARAS	4
Chief Officer, District Council, Sukkur	5
1.2.1 Internal Controls Weakness	6
Taluka Municipal Administration, Sukkur City	7
1.2.2 Non-Production.....	8
1.2.3 Non-Compliance	9
1.2.4 Internal Control Weaknesses	10
Taluka Municipal Administration, New Sukkur	14
1.2.5 Non-Production.....	15
1.2.6 Non-Compliance	16
1.2.7 Internal Control Weaknesses	17

Taluka Municipal Administration, Rohri	19
1.2.8 Non-Compliance	20
1.2.9 Internal Control Weaknesses	23
Taluka Municipal Administration, Saleh Pat	25
1.2.10 Non-Compliance	26
1.2.11 Internal Control Weaknesses	28
ANNEXURES.....	29

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
BTS	Base Trans-receiver Station
CC	Cement Concrete
CCB	Citizen Community Board
CMO	Chief Municipal Officer
CNG	Compressed Natural Gas
CPWD	Central Public Works Department
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DGA	Director General Audit
EFW	Earth Filling Work
FD	Finance Department
GFR	General Financial Rules
HTC	High Temperature Cutout
IPSAS	International Public Sector Accounting Standards
LTC	Low Temperature Cutout
M&R	Maintenance & Repair
MEFDAC	Memorandum for Departmental Accounts Committee
NSUSC	North Sindh Urban Services Corporation
NTN	National Tax Number
PAO	Principal Accounting Officer
POL	Petroleum Oil and Lubricants
PWD	Public Works Department
S&GAD	Services and General Administration Department
SAMA	Services and Assets Management Agreement.
SFR	Sindh Financial Rules
SLGO	Sindh Local Government Ordinance
SPPRA	Sindh Public Procurement Regulatory Authority
SRO	Statutory Rules and Orders
TMA	Taluka / Town Municipal Administration
TMO	Taluka / Town Municipal Officer
TO (F)	Taluka/Town Officer (Finance)
TO (I&S)	Taluka/Town Officer (Infrastructure & Services)
TO (P&C)	Taluka/Town Officer (Planning & Coordination)
TO (R)	Taluka/Town Officer (Regulation)
TS	Technical Sanction
TSE	Technically Sanctioned Estimate
UC	Union Council

Preface

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

The report is based on audit of Chief Officer, District Council & Taluka Municipal Administrations of District Sukkur 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.

Some of the observations included in this Report have been finalized in the light of 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 Sukkur 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 & TMAs District Sukkur 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 Sukkur for the Financial Year 2011-12, auditable expenditure under the jurisdiction was Rs 1,523.113 million, out of which an expenditure of Rs 1,242.657 million was audited which in terms of percentage, was 82%. Total receipts of the TMAs for the financial year 2011-2012 was Rs 152.786 million out of this, an amount of Rs 94.525 million was audited which was 62% of the total amount.

b. Recoveries at the instance of audit

Recovery of Rs 94.525 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 94.525 million was not in the notice of the executive before audit.

c. Audit Methodology

Audit was performed through understanding of the business process of TMAs with respect to internal control structure, prioritization of risk areas determining significance and identification of key internal controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. The audit used intensive application of desk audit techniques facilitated through compiled data and review of permanent files/record. Desk Audit facilitated identification of high risk areas for substantive testing in the field.

d. Audit Impact

On the pointation of audit, TMAs have streamlined their work in accordance with rules & regulations and made efforts for realization of outstanding dues.

e. Comment on Internal Control and Internal Audit Department

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

f. The key audit findings of the report

- i. Non-Production of Record was pointed out in 02 cases - Rs 289.915 million.¹
- ii. Non-Compliance was pointed out in 11 cases - Rs 284.122 million.²
- iii. Internal Control Weaknesses was pointed out in 9 cases - Rs 188.690 million.³

¹Para 1.2.2.1, 1.2.5.1

² Para 1.2.3.1, 1.2.3.2, 1.2.6.1, 1.2.6.2, 1.2.8.1, 1.2.8.2, 1.2.8.3, 1.2.8.4, 1.2.10.1, 1.2.10.2, 1.2.10.3

³ Para 1.2.1.1, 1.2.4.1, 1.2.4.2, 1.2.4.3, 1.2.7.1, 1.2.7.2, 1.2.9.1, 1.2.9.2, 1.2.11.1

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 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	06	1,523.113
2.	Total Entities (PAOs) Audited	05	1,242.656
3.	Audit & Inspection Reports	05	1,242.656
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	14.000
2	Financial Management	0
3	Internal controls	174.690
4	Violation of rules	284.122
5	Others	289.915
Total		762.727

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	45.525	426.848	354.131	416.152	152.786	1,395442*	-N/A-
2.	Amount Placed under Audit Observation of Audit	14.000	231.673	321.426	101.103	94.525	762.727	-N/A-
3.	Recoveries Pointed Out at the instance of Audit	0	0	0	0	94.525	94.525	-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 1,242.656 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.	284.122
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.	188.690
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	0
6	Non-production of record.	289.915
7	Others, including cases of accidents, negligence etc.	0
Total		762.727

* Difference between items 4 of table 3 is due to entity neither submitted replies nor DAC meeting was convened to discuss audit paras.

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, SUKKUR

1.1.1 INTRODUCTION

As per 1998 population census, the population of District Sukkur is 1.500 million. District Sukkur comprises of One Chief Officer, District Council and five TMAs namely Sukkur City, New Sukkur, Rohri, Saleh Pat and Pano Akil. 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:

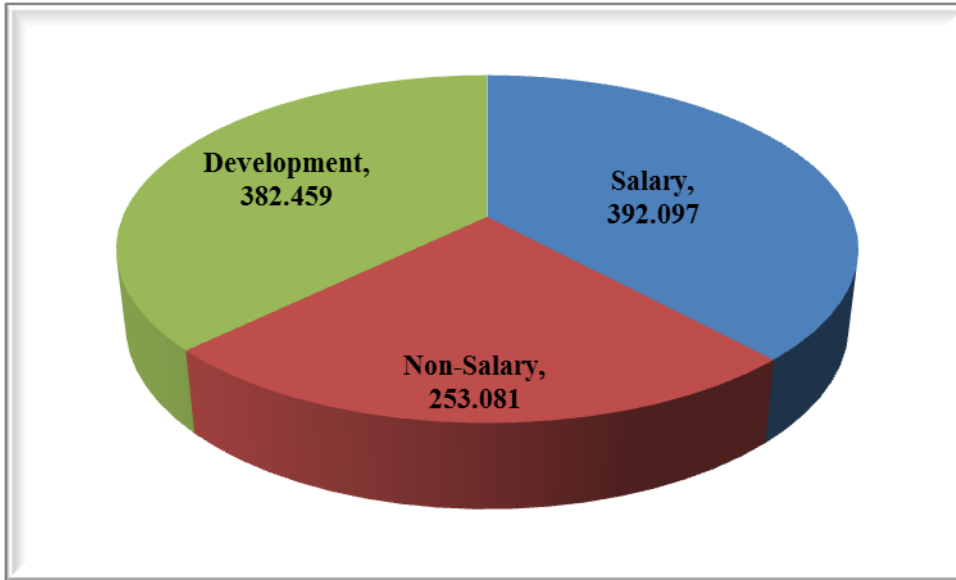
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping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

Sr.	Name of TMAs	Nature of Expenditure	Original Grant	Suppl. Grant	Revised / Final Grant	Actual Expenditure	(+) Excess (-) Saving
1	Chief Officer, District Council, Sukkur	Salary	30,063,269	0	30,063,269	30,561,228	497,959
		Non-Salary	5,285,000	0	5,285,000	881,683	-4,403,317
		Sub-Total	35,348,269	0	35,348,269	31,442,911	-3,905,358
		Development	0	0	0	0	0
		Total	35,348,269	0	35,348,269	31,442,911	-3,905,358
2	TMA Sukkur City	Salary	264,750,593	0	264,750,593	238,275,534	-26,475,059
		Non-Salary	112,642,753	0	112,642,753	101,378,478	-11,264,275
		Sub-Total	377,393,346	0	377,393,346	339,654,012	-37,739,334
		Development	65,749,642	0	65,749,642	59,174,678	-6,574,964
		Total	443,142,988	0	443,142,988	398,828,690	-44,314,298
3	TMA New Sukkur	Salary	61,861,053	0	48,686,774	51,640,450	2,953,676
		Non-Salary	31,689,634	0	81,160,714	26,038,527	-55,122,187
		Sub-Total	93,550,687	0	129,847,488	77,678,977	-52,168,511
		Development	160,285,196	0	83,855,202	74,453,603	-9,401,599
		Total	253,835,883	0	213,702,690	152,132,580	-61,570,110
4	TMA Rohri	Salary	53,367,938	0	53,367,938	62,523,588	9,155,650
		Non-Salary	143,781,000	0	143,781,000	103,945,985	-39,835,015
		Sub-Total	197,148,938	0	197,148,938	166,469,573	-30,679,365
		Development	186,570,000	0	186,570,000	157,369,696	-29,200,304
		Total	383,718,938	0	383,718,938	323,839,269	-59,879,669
5	TMA Saleh Pat	Salary	29,980,000	0	29,980,000	9,096,616	-20,883,384
		Non-Salary	11,262,000	0	11,262,000	20,836,243	9,574,243
		Sub-Total	41,242,000	0	41,242,000	29,932,859	-11,309,141
		Development	125,502,000	0	125,502,000	91,460,923	-34,041,077
		Total	166,744,000	0	166,744,000	121,393,782	-45,350,218
Salary			440,022,853	0	426,848,574	392,097,416	-34,751,158
Non-Salary			304,660,387	0	354,131,467	253,080,916	-101,050,551
Non-Development			744,683,240	0	780,980,041	645,178,332	-135,801,709
Development			538,106,838	0	461,676,844	382,458,900	-79,217,944
Grand Total			1,282,790,078	0	1,242,656,885	1,027,637,232	-215,019,653

Expenditure 2010-11



Original budget of Rs 1,282.790 million was allocated to Chief Officer, District Council, Sukkur, TMAs, Sukkur City, New Sukkur, Rohri, Saleh Pat and Pano Akil, under various grants and no supplementary grants / re-appropriation was provided. The revised/final budget of these TMAs was Rs 1,242.657 million. The total expenditure incurred by concerned TMAs during 2011-12 was Rs 1,027.637 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 215.020 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 Sukkur.

1.2 AUDIT PARAS

Chief Officer, District Council, Sukkur

1.2.1 Internal Controls Weakness

1.2.1.1 Non-Revision of Rent - Rs 1.056 Million

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

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

Chief Officer, District Council, Sukkur, failed to revise rent of shops allotted to tenants since 2001, resulting into loss to public revenue of Rs 1.056 million, as authorized *vide* above rules. Detail provided in Annexure-B.

Audit is of the view that non-revision of rent as per prescribed law deprived the authority of public revenue which constitutes weak financial management.

The failure of management to revise the rent in accordance with provision constitutes weak internal control.

The matter was reported during June, 2013. The management *vide* its reply dated 15-08-2013 agreed to audit point of view and stated that all-out efforts are being taken to enhance rent of shops. The reply is not tenable since serious efforts were not taken since 2001 to enhance rent annually as per provided law. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

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

[AIR Para: 1]

Taluka Municipal Administration, Sukkur City

1.2.2 Non-Production

1.2.2.1 Non-Production of Record - Rs 238.275 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, Sukkur City, incurred expenditure of Rs 238.275 million, during 2011-12, on account of Pay & Allowances, 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 and weak financial management.

The non-provision of auditable record constitutes non-transparency in expenditure from public funds and 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 non-provision of record.

[AIR Para: 50]

1.2.3 Non-Compliance

1.2.3.1 Un-authorized Payment - Rs 156.626 Million

Services and Assets Management Agreement (SAMA) between the TMA Sukkur City and North Sindh Urban Services Corporation vide Clause 4.1.4 and Schedule (5) TMA Sukkur City, states that, “shall monitor & evaluate the performance of the Contracted Services and attainment of the Levels of Services in accordance with agreement”.

TMA, Sukkur City, paid an amount of Rs 156.626 million, during 2011-12, to NSUSC without monitoring and evaluation of services provided by the agency, in violation of above agreement. Detail provided in Annexure-C.

Audit is of the view that management failed to observe relevant clauses of agreement on account of evaluation / performance of agency and paid substantial amount of Rs 156.626 million to contractor which constitute weak financial management.

Non-observance of agreement by TMA 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 non-transparency in payment made to NSUSC.

[AIR Para: 34]

1.2.3.2 Less Allocation of Development Budget for CCB Schemes Rs 10.007 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, Sukkur City, allocated less development funds of Rs 10.007 million, during 2011-12, for CCB schemes, 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	65,749,642	16,437,411	6,430,000	10%	10,007,411

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, 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 investigation to fix responsibility on account of less allocation provided to CCBs.

[AIR Para: 28]

1.2.4 Internal Control Weaknesses

1.2.4.1 Un-authorized Award of Works - Rs 3.427 Million

SPPRA Rules 2010 (11) (1), states that, “All procuring agencies shall devise a mechanism for planning in detail for all proposed procurements, determining the requirement of the procuring agency, within its available resources, and prepare an annual or a longer term rolling plan, detailing the procurement methods applicable for specific procurements (12) (1) all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping”.

TMA, Sukkur City, incurred expenditure of Rs 3.427 million, during 2011-12, under different head of accounts by splitting work orders to avoid tenders, in violation of the above rule. Detail provided in Annexure-D.

Audit is of the view that non-observance of laid down rules resulted into unauthorized expenditure which constitutes weak financial management.

Non-observance of prescribed rules 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 not inviting open tenders to achieve competitive rates.

[AIR Paras: 21, 23]

1.2.4.2 Non-Achievement of Targeted Receipts - Rs 75.542 Million

Section 60 (1) of SLGO 1979, states that, “A council may levy in the prescribed manner any of the taxes, fees, rates, tolls, and fees mentioned in Schedule IV”.

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

TMA, Sukkur City, levied taxes of Rs 75.542 million, during 2011-12, on different accounts for the estimated recovery but failed to take serious efforts to achieve the estimated revenue targets, in violation of above rules. 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.

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 laxity of management to realize targeted revenues.

[AIR Paras: 6,7,8,9,10,11,12,13,14,16,17]

1.2.4.3 Un-authorized Purchase of Vehicles - Rs 14.000 Million

SPPRA Rules 2010 (7) Constitution of a Procurement Committee, states that, “The procuring agency shall, with approval of its Head of the Department, constitute as many procuring committees, as it deems fit, each comprising odd number of persons and

headed by a gazetted officer not below the rank of BS-18, or if not available, the officer of the highest grade, and shall ensure that at least one third of the members of a procurement committee are from the agencies or departments other than the procuring agency”.

Further, Para 88 of SFR Vol-I, states that, “Every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by the Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

Moreover, Rules 2 (2) and (3) of the Sales Tax Special Procedure (Withholding) Rules, 2007 under S.R.O. 660(1)/2007, Islamabad, the 30th June, 2007, states that, “A withholding agent shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice issued by the supplier and make payment of the balance amount to him”.

TMA, Sukkur City, purchased two fire fighting vehicles of Rs 14.000 million, during 2011-12, on single quotation, without constituting purchase committee, failure to purchase specific vehicles and non-withholding / deduction of 1/5 of the sales tax, in violation above rules. Detail is as under:

(Amount in Rupees)

Cheque #	Description	Procured vehicles	Invoice Amount	Value excluding GST	Sales Tax 1/5 of the 16%
109695/ 19-09-11	02 Fire fighting vehicles	02 Fire fighting vehicles without sky lift.	14,000,000	12,068,966	386,207

Audit is of the view that due to non-observance of SPPRA Rules, deviation from purchase of specific vehicles and non-withholding/deduction resulted into unauthorized expenditure which constitutes weak financial management.

Non-observance of prescribed procedure and failure to purchase specific vehicles 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 of responsibility on deviation from prescribed procedure and failure to purchase required vehicles.

[AIR Paras: 2, 3, 4, 5]

Taluka Municipal Administration, New Sukkur

1.2.5 Non-Production

1.2.5.1 Non-Production of Record - Rs 51.640 Million

Article 170(2) of the Constitution of the Islamic Republic of Pakistan, inserted vide Constitutional (Eighteenth Amendment) Act, 2010 w.e.f. 20-04-2010, 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 provisions were stressed upon by the Honourable Supreme Court of Pakistan vide its judgment in CMA No.2376/2013 dated 07-05-2013, wherein it was observed that “the amount is charged on the Consolidated Fund or relates to the Public Accounts of the Federation or of the Provinces, the same may be audited by the Auditor- General without exception”.

TMA, New Sukkur, incurred expenditure of Rs 51.640 Million, during 2011-12, on account of Pay & Allowances, 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 and weak financial management.

The non-provision of auditable record constitutes non-transparency in expenditure from public funds and 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 non-provision of record.

[AIR Para: 51]

1.2.6 Non-Compliance

1.2.6.1 Payment without Monitoring & Evaluation the Services of NSUSC Rs 49.528 Million

Services and Assets Management Agreement (SAMA) between TMA New Sukkur and North Sindh Urban Services Corporation, Clause 4.1.4 and Schedule (5), states that, “TMA New Sukkur shall monitor & evaluate the performance of the Contracted Services and attainment of the Levels of Services in accordance with agreement”.

TMA, New Sukkur, paid an amount of Rs 49.528 million, during 2011-12, to NSUSC, without monitoring and evaluation of services provided by the agency, in violation of above agreement. Detail is as under:

(Amount in Rupees)

Description	Original Grant	Revised Budget	Payment to NSUSC
Share of OZT from Govt	161,459,000	153,544,964	49,528,000

Audit is of the view that management failed to observe relevant clauses of agreement on account of evaluation / performance of agency and paid substantial amount of Rs 49.528 million, to contractor which constitute weak financial management.

Non-observance of agreement by TMA 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 non-transparency in payment made to NSUSC.

[AIR Para: 8]

1.2.6.2 Un-justified Expenditure on Hiring Staff - Rs 9.912 Million

Para 88 of SFR Volume-I, states that, “Every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by the Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

TMA, New Sukkur, incurred expenditure of Rs 9.912 million, during 2011-12, on salaries of hired services of 118 underground coolies against over and above of sanction strength contingent paid staff, in violation of above rule. Detail is as under:

(Amount in Rupees)

Description	Amount paid per month	Amount paid per year
Hiring of 118 underground coolies	826,000	9,912,000

Audit is of the view that the services of 118 underground coolies were hired when 06 staff was already appointed according to approved sanction strength resulting into wasteful expenditure which constitutes weak financial management.

Hiring of sanitary workers over and above of sanctioned strength 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 wasteful expenditure.

[AIR Paras: 22, 23, 24]

1.2.7 Internal Control Weaknesses

1.2.7.1 Un-authorized Award of Works - Rs 5.667 Million

SPPRA Rules 2010 (11) (1), states that, “All procuring agencies shall devise a mechanism for planning in detail for all proposed procurements, determining the requirement of the procuring agency, within its available resources, and prepare an annual or a longer term rolling plan, detailing the procurement methods applicable for specific procurements (12) (1) all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping”.

TMA, New Sukkur, incurred expenditure of Rs 5.667 million, during 2011-12, by splitting work orders to avoid tenders, in violation of the above rule. Detail provided in Annexure-F.

Audit is of the view that non-observance of laid down rules resulted into unauthorized expenditure which constitutes weak financial management.

Non-observance of prescribed rules 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 not inviting open tenders to achieve competitive rates.

[AIR Paras: 17, 20]

1.2.7.2 Non-Achievement of Targeted Receipts - Rs 4.335 Million

Section 60 (1) of SLGO 1979, states that, “A council may levy in the prescribed manner any of the taxes, fees, rates, tolls, and fees mentioned in Schedule IV”.

Further, Para 28 of GFR Vol, 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, New Sukkur, levied taxes of Rs 4.335 million, during 2011-12, on different accounts for the estimated recovery, but failed to take serious efforts to achieve the estimated revenue targets, in violation of above rules. Detail is as under:

(Amount in Rupees)

Sr.	Account	Amount
1	Property tax	3,675,000
2	Road cutting charges	660,000
Total		4,335,000

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.

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 laxity of management to realize targeted revenues.

[AIR Paras: 1, 2]

Taluka Municipal Administration, Rohri

1.2.8 Non-Compliance

1.2.8.1 Un-Authorized Expenditure - Rs 27.509 Million

SPPRA Rules 2010 (16)(1)(e), states that, “Repeat Orders means procurement of additional quantities of the item(s) from the original contractor or supplier, where, after the items originally envisaged for the project or scheme have been procured through open competitive bidding, and such additional quantities of the same item(s) of goods or works are needed to meet the requirements of the project or scheme; Provided that: - (i) the cost of additional quantities of item(s) shall not exceed 15% of the original contract amount”.

Further, Planning & Development Department, Government of Sindh, Karachi office letter No.SO (D)-11/28-P&D/73 & Part-VIII dated 01-03-2002 read with Finance Department Notification No. B-I/2-18/75 (.) dated 27-04-1980 appearing in Pakistan Delegation of Powers under the Financial Rules and the Powers of Re-appropriation Rules, 1962, states that, “A fresh Administrative Approval will be required if the amount of Technical Sanction exceeds 15% over the original Administrative Approval”.

TMA, Rohri, sanctioned development scheme of Rs 6.00 Million, during 2011-12, but management incurred expenditure of Rs 27.509 million without revising the original scheme resulted into excess expenditure of Rs 21.509 million, in violation of above rules. Detail is as under:

(Amount in Rupees)

Bill No.	Date	Name of Work	Original Estimate	Actual expenditure	Excess Amount	Excess %
277	13-06-2012	Construction of stairs behind SDM residence UC-21 Rohri	6,000,000	27,508,806	21,508,806	358.48%
		Total	6,000,000	27,508,806	21,508,806	

Audit is of the view that execution of excess work beyond permissible limit without revising the original scheme instead of calling fresh tender resulted into unauthorized expenditure which constitutes weak financial management.

The incurrance of expenditure in excess of approved scheme beyond permissible limit 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 unauthorized expenditure, under intimation to audit.

[AIR Paras: 25, 27]

1.2.8.2 Un-authorized Appointment - Rs 14.299 Million

APT Rules 1974 (11), Government of Sindh, states that, “Initial appointment to the post in BPS-3 to 15 shall be made on the recommendation of the Departmental Selection Committee after the vacancies in these BPSs have been advertised in the newspaper. (16) Posts in BPS-1 and 2 shall ordinarily be filled on local basis”.

Further, Rule 10 (i) of GFR Vol-I, states that, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. (ii) The expenditure should not be prima facie more than the occasion demands”.

TMA, Rohri, incurred expenditure of Rs 14.299 million, during 2011-12, on the salaries of newly appointed employees without going through prescribed procedure and against the clear vacancies, in violation of the above rules.

Audit is of the view that recruitment was made without following prescribed procedure resulted into unauthorized expenditure which constitutes weak financial management.

Non-observance of rules on recruitment constitutes weak internal control.

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

Audit recommends investigation for fixing of responsibility for unauthorized appointment by not following prescribed procedure.

[AIR Para: 53]

1.2.8.3 Un-authorized Award of Works - Rs 7.176 Million

SPPRA Rules 2010 (11) (1), states that, “All procuring agencies shall devise a mechanism for planning in detail for all proposed procurements, determining the requirement of the procuring agency, within its available resources, and prepare an annual or a longer term rolling plan, detailing the procurement methods applicable for

specific procurements (12) (1) all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping”.

TMA, Rohri, incurred expenditure of Rs 7.176 million, during 2011-12, under different head of accounts by splitting purchase orders to avoid tenders, in violation of the above rule. Detail provided in Annexure-G.

Audit is of the view that non-observance of laid down rules resulted into unauthorized expenditure which constitutes weak financial management.

Non-observance of prescribed rules 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 not inviting open tenders to achieve competitive rates.

[AIR Paras: 22, 24]

1.2.8.4 Non-Transparency in Government Spending - Rs 6.353 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, Rohri, incurred expenditure of Rs 6.353 million, during 2011-12, on purchase of POL, for official vehicles, but log books, history sheets and petrol account register were not maintained to justify the expenditure, in violation of above rule. Detail provided in Annexure-H.

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 and constitutes weak financial management.

The expenditure on POL without preparation log books, history sheets and petrol consumption account 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 for incurring expenditure without supporting record and same be prepared to justify the expenditure under intimation to audit.

[AIR Para: 51]

1.2.9 Internal Control Weaknesses

1.2.9.1 Un-authorized Award of Work - Rs 64.500 Million

SPPRA Rules 2010 (12)(1), 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; (2) The annual or longer rolling plan, as the case may be, thus prepared, will be posted in advance on the Authority’s website as well as on website of the procuring agency, in case the procuring agency has its own website”.

Further, Para 126 of PWD Manual Vol-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”.

TMA, Rohri, incurred expenditure of Rs 64.500 million, during 2011-12, by splitting the development schemes into various parts to avoid the sanction of higher authorities, in violation of the above rules. Detail provided in Annexure-I

Audit is of the view that non-observance of laid down rules resulted into unauthorized expenditure which constitutes weak financial management.

Non-observance of prescribed rules 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 for splitting the development schemes to avoid the sanction of higher authorities.

[AIR Paras: 41, 44]

1.2.9.2 Non-Achievement of Targeted Receipts - Rs 13.592 Million

Section 60 (1) of SLGO 1979, states that, “A council may levy in the prescribed manner any of the taxes, fees, rates, tolls, and fees mentioned in Schedule IV”.

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

TMA, Rohri, levied taxes of Rs 13.592 million, during 2011-12, on different accounts for the estimated recovery, but failed to take serious efforts to achieve the estimated revenue targets, in violation of above rules. Detail is as under:

(Amount in Rupees)

AIR Para	Account	Amount
3	Water tax	1,573,697
10	Arrear shop rent	219,757
20	various revenues	11,798,642
	TOTAL	13,592,096

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.

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 laxity of management to realize targeted revenues.

[AIR Paras: 3, 10, 20]

Taluka Municipal Administration, Saleh Pat

1.2.10 Non-Compliance

1.2.10.1 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, Saleh Pat, awarded development schemes to various contractors of Rs 69.500 million, during 2011-12, through NIT 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.

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

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

[AIR Para: 26]

1.2.10.2 Loss of Public Money - Rs 1.308 Million

Rule 17 (1) of Sindh Public Procurement Rules, 2010, states that, “Procurements over one hundred thousand rupees and up to 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, Rule 10 (i) of GFR Vol-I, states that, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.(ii) The expenditure should not be prima facie more than the occasion demands”.

TMA, Saleh Pat, incurred expenditure of Rs 1.308 million, during 2011-12, on outsourcing of cleaning work of roads and streets when permanent sanitation staff was

available with authority without inviting open tender, in violation of the above rules. Detail is as under:

(Amount in Rupees)

Name of work	Name of contractor	P.M Amount	Months	Total
Cleaning of streets open surface drains and removal of surplus earth of city Saleh Pat	M/s Gansho Mall	109,000	12	1,308,000

Audit is of the view that wasteful expenditure was incurred when enough sanitary staff was available and by deviating from prescribed procedure laid down in SPPRA rule which constitutes weak financial management.

Hiring of sanitary workers over and above of requirement 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 of responsibility for wasteful expenditure, under intimation to audit.

[AIR Para: 12]

1.2.10.3 Un-authorized Expenditure - Rs 1.354 Million

Rule 17 (1) of Sindh Public Procurement Rules, 2010, states that, “Procurements over one hundred thousand rupees and up to 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”.

TMA, Saleh Pat, incurred expenditure of Rs 1.354 million, during 2011-12, under by splitting work orders to avoid tenders, in violation of the above rule. Detail provided in Annexure-J.

Audit is of the view that non-observance of laid down rules resulted into unauthorized expenditure which constitutes weak financial management.

Non-observance of prescribed rules 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 not inviting open tenders to achieve competitive rates.

[AIR Para: 17]

1.2.11 Internal Control Weaknesses

1.2.11.1 Un-Authorized Expenditure - Rs 6.571 Million

SPPRA Rules 2010 (16)(1)(e), states that, “Repeat Orders means procurement of additional quantities of the item(s) from the original contractor or supplier, where, after the items originally envisaged for the project or scheme have been procured through open competitive bidding, and such additional quantities of the same item(s) of goods or works are needed to meet the requirements of the project or scheme; Provided that: - (i) the cost of additional quantities of item(s) shall not exceed 15% of the original contract amount”.

TMA, Saleh Pat, sanctioned development scheme of Rs 5.00 million, during 2011-12, but management incurred expenditure of Rs 6.571 million without revising the original scheme resulted into excess expenditure of Rs 1.571 million, in violation of above rules. Detail is as under:

(Amount in Rupees)							
Bill No.	Date	Name of Work	Name of Contractor	Original Estimate	Actual Expenditure	Excess Amount	Excess %
Nil	Nil	Construction of Nala for Torrent from Hajul Faqiriyani via Vinjkho Tarai Dang up to Nara Canal UC-33 Tarai of Taluka Saleh Pat	M/s Jawad & co.	5,000,000	6,571,000	1,571,000	31.42%
Grand Total				5,000,000	6,571,000	1,571,000	

Audit is of the view that execution of excess work beyond permissible limit without revising the original scheme instead of calling fresh tender resulted into unauthorized expenditure which constitutes weak financial management.

The incurrence of expenditure in excess of approved scheme beyond permissible limit 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, under intimation to audit.

[AIR Para: 21]

ANNEXURES

Annexure-A

Memorandum for Departmental Accounts Committee (MFDAC) Paras

(Amount in Rupees)

Sr.	Name of Formation	AP No.	Description	Amount
1	Chief Officer District Council Sukkur	2	Non-recovery of sales tax	25,143
2	-do-	3	Unauthorized expenditure and non accountal of POL in POL consumption account on form-c, log book, vehicle transit register and history sheet of vehicle	73,968
3	-do-	4	Non-accountal of stock & Stores in relevant stock register	173,395
4	-do-	6	Irregular expenditure in purchase of uniform / liveries	166,642
5	TMA Sukkur City	15	Irregular payment of consultancy fee (legal advisor)	93,800
6	-do-	19	Suspected doubtful expenditure on account of repair of vehicle no.gs-2051	8,010
7	-do-	20	Doubtful claim of ta/da bill by producing bogus hotel bill by the to (infra)	5,200
8	-do-	26	Unauthorized Use of Government Vehicles beyond Entitlement	0
9	-do-	47	Non-transparency of Govt spending	718,613
10	TMA New Sukkur	3	Non-Estimation of Recoverable Taxes	0
11	-do-	9	Recovery of shrinkage charges	277,436
12	-do-	11	Irregular payment for the vehicle rent	80,000
13	-do-	13	Non-recovery of stamp duty	69,996
14	TMA Rohri	4	Loss due to non-deduction of income tax	175,796
15	-do-	6	Un-justified payment of hiring charges to adlfa	34,320
16	-do-	7	Loss due to non-recovery of 05% maintenance charges from NSUSC staff	15,780
17	-do-	8	Un-justified expenditure on payment of allowances	228,000
18	TMA Saleh Pat	2	Non recovery of sales tax on supplies	933,000
19	-do-	3	Un-justified over payment of sales tax to registered firm	170,206

(Amount in Rupees)

Sr.	Name of Formation	AP No.	Description	Amount
20	-do-	5	Loss due to non-deduction of income tax	19,145
21	-do-	6	Recovery of suspected fake payment of hotel charges	5,200
22	-do-	8	Loss due to non-deduction of stamp duty	19,713

Annexure-B**Detail of Non-Revision of Rent****[Table Part-1]**

(Amount in Rupees)

Sr.	Name of Shop Keeper	Monthly	Yearly	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	Usman Ghani	200	2,400	200	200	200	220	242	266	293	322	354	390	429
2	Muhammad Akram	200	2,400	200	200	200	220	242	266	293	322	354	390	429
3	Abdul Jabbar	272	3,264	272	272	272	299	329	362	398	438	482	530	583
4	Abdul Qayoom	272	3,264	272	272	272	299	329	362	398	438	482	530	583
5	Zamindara Traders	141	1,692	141	141	141	155	171	188	206	227	250	275	302
6	Muhammad Rafique	141	1,692	141	141	141	155	171	188	206	227	250	275	302
7	M. Afzal	400	4,800	400	400	400	440	484	532	586	644	709	779	857
8	M. Ismail	141	1,692	141	141	141	155	171	188	206	227	250	275	302
9	Agha Saeed M.	210	2,520	210	210	210	231	254	280	307	338	372	409	450
10	Syed Sajad Ali Shah	480	5,760	480	480	480	528	581	639	703	773	850	935	1,029
11	M. Iqbal	250	3,000	250	250	250	275	303	333	366	403	443	487	536
12	Haji Abdul Hameed	210	2,520	210	210	210	231	254	280	307	338	372	409	450
13	Haji M. Bashir	210	2,520	210	210	210	231	254	280	307	338	372	409	450
14	Abdul Rehman	141	1,692	141	141	141	155	171	188	206	227	250	275	302
15	Abdul Ghafoor	280	3,360	280	280	280	308	339	373	410	451	496	546	600
16	Ms. Nazir Begum	141	1,692	141	141	141	155	171	188	206	227	250	275	302
17	Mufafai Fruit & Co.	500	6,000	500	500	500	550	605	666	732	805	886	974	1,072
18	Islamuddin	210	2,520	210	210	210	231	254	280	307	338	372	409	450
19	Bhoora & Co.	210	2,520	210	210	210	231	254	280	307	338	372	409	450

[Table Part-1]

(Amount in Rupees)

Sr.	Name of Shop Keeper	Monthly	Yearly	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
20	M. Kareem	210	2,520	210	210	210	231	254	280	307	338	372	409	450
21	M.Bashir	210	2,520	210	210	210	231	254	280	307	338	372	409	450
22	Abdul Khalique	210	2,520	210	210	210	231	254	280	307	338	372	409	450
23	Amiruddin	400	4,800	400	400	400	440	484	532	586	644	709	779	857
24	Qudaruttullah	210	2,520	210	210	210	231	254	280	307	338	372	409	450
25	Abdul Rashid	210	2,520	210	210	210	231	254	280	307	338	372	409	450
26	Ali Jan	210	2,520	210	210	210	231	254	280	307	338	372	409	450
27	Kareemuddin	210	2,520	210	210	210	231	254	280	307	338	372	409	450
28	M. Yasin	210	2,520	210	210	210	231	254	280	307	338	372	409	450
29	M. Yasin	210	2,520	210	210	210	231	254	280	307	338	372	409	450
30	Sukkur Fruit & Co.	210	2,520	210	210	210	231	254	280	307	338	372	409	450
31	Feroz & Co.	210	2,520	210	210	210	231	254	280	307	338	372	409	450
32	M. Yasin	141	1,692	141	141	141	155	171	188	206	227	250	275	302
33	Azad Commission	141	1,692	141	141	141	155	171	188	206	227	250	275	302
34	Notan Dass	141	1,692	141	141	141	155	171	188	206	227	250	275	302
35	Illahi Bux	141	1,692	141	141	141	155	171	188	206	227	250	275	302
36	Abdul Karim	141	1,692	141	141	141	155	171	188	206	227	250	275	302
37	M. Mehboob	240	2,880	240	240	240	264	290	319	351	387	425	468	514
38	Mushtaque Fakhair	141	1,692	141	141	141	155	171	188	206	227	250	275	302
39	M. Ramzan	141	1,692	141	141	141	155	171	188	206	227	250	275	302
40	M. Younis	112	1,344	112	112	112	123	136	149	164	180	198	218	240
41	M. Umer	141	1,692	141	141	141	155	171	188	206	227	250	275	302

[Table Part-1]

(Amount in Rupees)

Sr.	Name of Shop Keeper	Monthly	Yearly	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
42	Raj M.	168	2,016	168	168	168	185	203	224	246	271	298	327	360
43	Ghulam Shabbir	240	2,880	240	240	240	264	290	319	351	387	425	468	514
44	M. Sultan	210	2,520	210	210	210	231	254	280	307	338	372	409	450
45	Haji Abu Khan	210	2,520	210	210	210	231	254	280	307	338	372	409	450
46	Nawab Khan	85	1,020	85	85	85	94	103	113	124	137	151	166	182
47	M. Kamal	85	1,020	85	85	85	94	103	113	124	137	151	166	182
48	M.Ishfaque	280	3,360	280	280	280	308	339	373	410	451	496	546	600
49	M. Latif	141	1,692	141	141	141	155	171	188	206	227	250	275	302
50	M. Usman	240	2,880	240	240	240	264	290	319	351	387	425	468	514
51	Illumuddin	168	2,016	168	168	168	185	203	224	246	271	298	327	360
52	Ghulam Hyder	168	2,016	168	168	168	185	203	224	246	271	298	327	360
53	Umer Altaf	168	2,016	168	168	168	185	203	224	246	271	298	327	360
54	Bhai Islam	168	2,016	168	168	168	185	203	224	246	271	298	327	360
55	Shoukat Ali	85	1,020	85	85	85	94	103	113	124	137	151	166	182
56	M. Shareef	500	6,000	500	500	500	550	605	666	732	805	886	974	1,072
57	M. Zahid	500	6,000	500	500	500	550	605	666	732	805	886	974	1,072
58	Haji Abdul Hamid	320	3,840	320	320	320	352	387	426	469	515	567	624	686
59	M. Bashir	141	1,692	141	141	141	155	171	188	206	227	250	275	302
60	Sikandar Ali	500	6,000	500	500	500	550	605	666	732	805	886	974	1,072
61	Sikandar Ali	500	6,000	500	500	500	550	605	666	732	805	886	974	1,072
62	Illahi Bux	500	6,000	500	500	500	550	605	666	732	805	886	974	1,072
63	Nadeem Zeeshan	480	5,760	480	480	480	528	581	639	703	773	850	935	1,029

[Table Part-1]

(Amount in Rupees)

Sr.	Name of Shop Keeper	Monthly	Yearly	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
64	Ashqeen	500	6,000	500	500	500	550	605	666	732	805	886	974	1,072
65	M. Arshad	500	6,000	500	500	500	550	605	666	732	805	886	974	1,072
66	Ghulam Sarwar	320	3,840	320	320	320	352	387	426	469	515	567	624	686
67	Hafiz M. Ali	160	1,920	160	160	160	176	194	213	234	258	283	312	343
68	Azizurhman	500	6,000	500	500	500	550	605	666	732	805	886	974	1,072
69	M. Anwar	240	2,880	240	240	240	264	290	319	351	387	425	468	514
70	M. Rafique	320	3,840	320	320	320	352	387	426	469	515	567	624	686

[Table Part-2]

(Amount in Rupees)

Sr.	Name of Shop Keeper	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	Rent to be as per rules		Difference Yearly
												Monthly	Yearly	
1	Usman Ghani	472	519	571	628	690	759	835	919	1,011	1,112	1,223	14,678	12,278
2	Muhammad Akram	472	519	571	628	690	759	835	919	1,011	1,112	1,223	14,678	12,278
3	Abdul Jabbar	641	705	776	854	939	1,033	1,136	1,250	1,375	1,512	1,664	19,962	16,698
4	Abdul Qayoom	641	705	776	854	939	1,033	1,136	1,250	1,375	1,512	1,664	19,962	16,698
5	Zamindara Traders	332	366	402	443	487	535	589	648	713	784	862	10,348	8,656
6	Muhammad Rafique	332	366	402	443	487	535	589	648	713	784	862	10,348	8,656
7	M. Afzal	943	1,037	1,141	1,255	1,381	1,519	1,671	1,838	2,022	2,224	2,446	29,356	24,556

[Table Part-2]

(Amount in Rupees)

Sr.	Name of Shop Keeper	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	Rent to be as per rules		Difference Yearly
												Monthly	Yearly	
8	M. Ismail	332	366	402	443	487	535	589	648	713	784	862	10,348	8,656
9	Agha Saeed M.	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
10	Syed Sajad Ali Shah	1,132	1,245	1,369	1,506	1,657	1,823	2,005	2,206	2,426	2,669	2,936	35,228	29,468
11	M. Iqbal	589	648	713	785	863	949	1,044	1,149	1,264	1,390	1,529	18,348	15,348
12	Haji Abdul Hameed	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
13	Haji M. Bashir	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
14	Abdul Rehman	332	366	402	443	487	535	589	648	713	784	862	10,348	8,656
15	Abdul Ghafoor	660	726	799	879	967	1,063	1,170	1,287	1,415	1,557	1,712	20,549	17,189
16	Ms. Nazir Begum	332	366	402	443	487	535	589	648	713	784	862	10,348	8,656
17	Mufafai Fruit & Co.	1,179	1,297	1,427	1,569	1,726	1,899	2,089	2,297	2,527	2,780	3,058	36,695	30,695
18	Islamuddin	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
19	Bhoora & Co.	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
20	M. Kareem	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
21	M. Bashir	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
22	Abdul Khaliq	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
23	Amiruddin	943	1,037	1,141	1,255	1,381	1,519	1,671	1,838	2,022	2,224	2,446	29,356	24,556
24	Qudaruttullah	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
25	Abdul Rashid	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
26	Ali Jan	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
27	Kareemuddin	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
28	M. Yasin	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
29	M. Yasin	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892

[Table Part-2]

(Amount in Rupees)

Sr.	Name of Shop Keeper	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	Rent to be as per rules		Difference Yearly
												Monthly	Yearly	
30	Sukkur Fruit & Co.	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
31	Feroz & Co.	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
32	M. Yasin	332	366	402	443	487	535	589	648	713	784	862	10,348	8,656
33	Azad Commission	332	366	402	443	487	535	589	648	713	784	862	10,348	8,656
34	Notan Dass	332	366	402	443	487	535	589	648	713	784	862	10,348	8,656
35	Illahi Bux	332	366	402	443	487	535	589	648	713	784	862	10,348	8,656
36	Abdul Karim	332	366	402	443	487	535	589	648	713	784	862	10,348	8,656
37	M. Mehboob	566	622	685	753	829	911	1,003	1,103	1,213	1,334	1,468	17,614	14,734
38	Mushtaque Fakhair	332	366	402	443	487	535	589	648	713	784	862	10,348	8,656
39	M. Ramzan	332	366	402	443	487	535	589	648	713	784	862	10,348	8,656
40	M. Younis	264	290	320	352	387	425	468	515	566	623	685	8,220	6,876
41	M. Umer	332	366	402	443	487	535	589	648	713	784	862	10,348	8,656
42	Raj M.	396	436	479	527	580	638	702	772	849	934	1,027	12,330	10,314
43	Ghulam Shabbir	566	622	685	753	829	911	1,003	1,103	1,213	1,334	1,468	17,614	14,734
44	M. Sultan	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
45	Haji Abu Khan	495	545	599	659	725	797	877	965	1,061	1,168	1,284	15,412	12,892
46	Nawab Khan	200	220	243	267	293	323	355	391	430	473	520	6,238	5,218
47	M. Kamal	200	220	243	267	293	323	355	391	430	473	520	6,238	5,218
48	M.Ishfaqe	660	726	799	879	967	1,063	1,170	1,287	1,415	1,557	1,712	20,549	17,189
49	M. Latif	332	366	402	443	487	535	589	648	713	784	862	10,348	8,656
50	M. Usman	566	622	685	753	829	911	1,003	1,103	1,213	1,334	1,468	17,614	14,734
51	Illumuddin	396	436	479	527	580	638	702	772	849	934	1,027	12,330	10,314

[Table Part-2]

(Amount in Rupees)

Sr.	Name of Shop Keeper	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	Rent to be as per rules		Difference Yearly
												Monthly	Yearly	
52	Ghulam Hyder	396	436	479	527	580	638	702	772	849	934	1,027	12,330	10,314
53	Umer Altaf	396	436	479	527	580	638	702	772	849	934	1,027	12,330	10,314
54	Bhai Islam	396	436	479	527	580	638	702	772	849	934	1,027	12,330	10,314
55	Shoukat Ali	200	220	243	267	293	323	355	391	430	473	520	6,238	5,218
56	M. Shareef	1,179	1,297	1,427	1,569	1,726	1,899	2,089	2,297	2,527	2,780	3,058	36,695	30,695
57	M. Zahid	1,179	1,297	1,427	1,569	1,726	1,899	2,089	2,297	2,527	2,780	3,058	36,695	30,695
58	Haji Abdul Hamid	755	830	913	1,004	1,105	1,215	1,337	1,470	1,617	1,779	1,957	23,485	19,645
59	M. Bashir	332	366	402	443	487	535	589	648	713	784	862	10,348	8,656
60	Sikandar Ali	1,179	1,297	1,427	1,569	1,726	1,899	2,089	2,297	2,527	2,780	3,058	36,695	30,695
61	Sikandar Ali	1,179	1,297	1,427	1,569	1,726	1,899	2,089	2,297	2,527	2,780	3,058	36,695	30,695
62	Illahi Bux	1,179	1,297	1,427	1,569	1,726	1,899	2,089	2,297	2,527	2,780	3,058	36,695	30,695
63	Nadeem Zeeshan	1,132	1,245	1,369	1,506	1,657	1,823	2,005	2,206	2,426	2,669	2,936	35,228	29,468
64	Ashqeen	1,179	1,297	1,427	1,569	1,726	1,899	2,089	2,297	2,527	2,780	3,058	36,695	30,695
65	M. Arshad	1,179	1,297	1,427	1,569	1,726	1,899	2,089	2,297	2,527	2,780	3,058	36,695	30,695
66	Ghulam Sarwar	755	830	913	1,004	1,105	1,215	1,337	1,470	1,617	1,779	1,957	23,485	19,645
67	Hafiz M. Ali	377	415	456	502	552	608	668	735	809	890	979	11,743	9,823
68	Azizurhman	1,179	1,297	1,427	1,569	1,726	1,899	2,089	2,297	2,527	2,780	3,058	36,695	30,695
69	M. Anwar	566	622	685	753	829	911	1,003	1,103	1,213	1,334	1,468	17,614	14,734
70	M. Rafique	755	830	913	1,004	1,105	1,215	1,337	1,470	1,617	1,779	1,957	23,485	19,645
Total		42,549	46,605	51,066	55,973	61,371	67,309	73,840	81,024	88,927	97,619	105,169	1,262,030	1,055,678

Details of Un-authorized Payment

(Amount in Rupees)

Month	OZT share	Amount paid to NSUSC
Difference	6,700,000	0
Jul-11	20,920,000	0
Aug-11	20,920,000	11,309,000
Sep-11	20,920,000	11,309,000
Oct-11	20,920,000	12,667,000
Nov-11	20,920,000	12,864,000
Dec-11	20,920,000	12,864,000
Jan-12	20,920,000	15,710,000
Feb-12	20,920,000	15,710,000
Mar-11	20,920,000	15,710,000
Apr-12	20,920,000	16,161,000
May-12	20,920,000	16,161,000
Jun-12	20,920,000	16,161,000
Total	257,740,000	156,626,000

Annexure-D

Details of Un-Authorized Expenditure

(Amount in Rupees)

CV#	Scheme	WO#	Contractor	Est: Cost
06/04-06-12	CC topping Allem House Sohrahli Gali Sukkur City	765/20-04-12	Bolan & Co.	50,000
06/4-6-12	Rep of S drain Royal road Mamon House Sukkur City	763/20-4-12	-do-	50,000
07/4-6-12	Rep of CC Toping at Feroze gali House to ghazi house Sukkur City	764/20-4-12	-do-	50,000
08/4-6-12	Rep of CC toping at Shaeed house to Akbar pulic Scool Sukkur City Smc	766/20-4-12	-do-	50,000
09/4-6-12	Repai of Cctoping Royal road toMamon house Sukkur City	761/20-4-12	-do-	50,000
10/4-6-12	Rep of Cc toping Sohrahi gali hajjam street Sukkur City SMC	760/20-4-12	-do-	50,000
11/4-6-12	Rep of CC toping Royal road to Mushtaq old road sukkur	762/20-4-12	-do-	50,000
106/22-12-11	CC topping at Madina colony near house of syed bohi and Aftab Ahmed	188/03-11-11	Himmat Ali & Bros.	29,800
107/22-12-11	cc topping at Ali Masjid Link street Race Course Road near Excise office TMA	187/3-11-11	-do-	32,600
108/22-12-11	CC topping Ali Masjid Railway Qtr Link Street Race Course Road	185/03-11-11	-do-	50,000
109/22-12-11	Rep of footpath of river indus sado bela TMA Sukkur	115/27-10-11	-do-	50,000
110/22-12-11	Rep of footpath of river indus sado bela TMA Sukkur	114/27-10-11	-do-	50,000
111/22-02-11	Rep of footpath of river indus sado bela TMA Sukkur	119/27-10-11	-do-	50,000
112/22-12-11	Rep of footpath of river indus sado bela TMA Sukkur	117/27-10-11	-do-	50,000
113/22-12-11	Rep of footpath of river indus sado bela TMA Sukkur	116/27-10-11	-do-	50,000
114/22-12-11	cc topping at Ali Masjid Link street Race Course Road near Excise office TMA	182/3-11-11	-do-	50,000
115/22-12-11	Dismantling of RCC roof and Brick Masonary will of Malba from site at Market Tax Office	179/02-1-11	-do-	50,000
116/22-12-11	Rep of CC cross and RCC cross of surface drain at Nashtar Raod and Civil Hospital	175/31-10-11	-do-	50,000
117/22-12-11	Rep of CC block at river indus sado bela TMA Sukkur	118/27-10-11	-do-	50,000
118/22-12-11	CC topping at Madina colony near Excise office house	183/03-11-11	-do-	50,000
119/22-12-11	CC topping at Kamangar muhallah near Excise office house of Ansaif Ali Abbasi	184/03-11-11	-do-	50,000
120/22-12-11	CC topping at Madina colony near House of Saeed Bandani	208/05-11-11	-do-	50,000
121/22-12-11	Rep of RCC slab at Madina Colony Street near house Kamangar	214/05-11-11	-do-	46,775
122/22-12-11	Rep of RCC block and surface drain at Madina Colony near house of Nadeem Rajput	215/05-11-11	-do-	31,000
123/22-12-11	CC topping at Madina Colony Link street Excise office house of Umer Chohan Rajput	216/05-11-11	-do-	35,000
124/22-12-11	cc topping at Ali Masjid near house of M. Afzal railway staff qtr line street Race Course Road	186/3-11-11	-do-	40,200
125/22-12-11	Rep of RCC block and surface drain at Madina Colony near house of Kamangar	189/03-11-11	-do-	43,800
126/22-12-11	Rep of RCC cross at Ayub Gate near motor cycle shop	220/05-11-11	Khalid Mehmood & Sons	50,000

(Amount in Rupees)

CV#	Scheme	WO#	Contractor	Est: Cost
127/22-12-11	Rep of RCC block and surface drain at Madina Colony near house of Kamangar	221/05-11-11	-do-	44,800
128/22-12-11	Rep of RCC block and surface drain at Madina Colony near house of Kamangar	218/05-11-11	-do-	47,300
129/22-12-11	CC topping at mousvi mohallah near gulzar shah house	193/03-11-11	-do-	50,000
130/22-12-11	Rep of CC block and surface drain at Ayub gate near motor cycle repair shop	228/05-11-11	-do-	44,800
131/22-12-11	Rep of CC block near dolphin bakery at Ayub gate and petrol pump	226/05-11-11	-do-	50,000
132/22-12-11	Rep of RCC block and surface drain at Ayub gate near DS office	230/05-11-11	-do-	44,600
133/22-12-11	Rep of CC slab & filling of Torab at Street road at Ayub gate	227/05-11-11	-do-	50,000
134/22-12-11	Rep of CC drain ayub gate near railway ground wall TMA sukkur	229/05-11-11	-do-	33,200
135/22-12-11	Rep of CC block & surface drain at new pind near oil shop & katcha barton shop	207/03-11-11	-do-	33,200
136/22-12-11	Rep of CC block & cc drain at ayub gate near malik autos	219/05-11-11	-do-	41,900
137/22-12-11	CC topping at Qasai mohallah near markazi imam bargah	200/3-11-11	-do-	50,000
138/22-12-11	CC topping at markazi imam bargah near house of mukhtiar khokhr	199/3-11-11	-do-	46,300
139/22-12-11	CC topping at markazi imam bargah Qassai mohallah	198/3-11-11	-do-	46,500
140/22-12-11	CC topping at markazi imam bargah road near denter painter shop & mukhtiar khokhar house	197/3-11-11	-do-	43,000
141/22-12-11	CC block & surface drain Sukkur City mosvi mohallah near s. gulazar shah	204/3-11-11	-do-	50,000
142/22-12-11	CC block & surface drain Sukkur City mosvi mohallah near house of torab ali shah	203/3-11-11	-do-	47,000
143/22-12-11	CC block of RCC slab cross at gulzar shah house Sukkur City mosvi mohallah	205/3-11-11	-do-	47,000
144/22-12-11	CC topping at imam bargah link street royal road	190/3-11-11	-do-	45,000
145/22-12-11	CC topping at mosvi mohallah near house of altaf hussain	191/3-11-11	-do-	50,000
146/22-12-11	CC topping at ladies imam bargah mosvi mohallah Sukkur City	194/3-11-11	-do-	49,000
147/22-12-11	CC topping at imam bargah mosvi mohallah Sukkur City	192/3-11-11	-do-	42,258
147/22-12-11	CC topping at imam bargah mosvi mohallah Sukkur City	192/3-11-11	-do-	42,258
148/22-12-11	Rep of CC cross at ayub gate near motor cycle repair shop	217/05-11-11	-do-	40,300
149/22-12-11	CC compound wall or thalla at imam bargah gulzar house Sukkur City	206/3-11-11	-do-	50,000
162/28-12-11	Rep of CC slabs at miani road near SMA High School	174/31-10-11	Zahid baig	50,000
163/28-12-11	Rep of pipe and slabs cc block at civil hospital near edical store CC slabs at miani road near SMA High School	171/31-10-11	-do-	47,300
164/28-12-11	Rep of Rcc pipe and RCC slab/ cross at miani road near Hindu masan and iron welding shop	170/31-10-11	-do-	38,000
165/28-12-11	Rep of main hole chamber with covers and slabs at miani road near hindu masan and shop	172/31-10-11	-do-	33,000
166/28-12-11	Rep of cc block at civil hospital near cicil hospital main gate TMA Sukkur pipe and RCC slab/ cross at miani road near Hindu masan and iron welding shop	173/31-10-11	-do-	27,200
168/28-12-11	Repair of surface drain near railway middle site gate DS office	151/28-10-11	Nawaz and Brothers	50,000

(Amount in Rupees)

CV#	Scheme	WO#	Contractor	Est: Cost
169/28-12-11	Repair of surface drain at DS office road near shahi Rakhal Mirani House link road	149/28-10-11	Nawaz and Brothers	50,000
170/28-12-11	CC toping at link street bunder road near doctor Anwar	372/20-12-11	Himmat ali and brothers	50,000
171/28-12-11	CC toping at link street mainroad near Allah wali Masjid	375/20-12-11	-do-	50,000
172/28-12-11	CC toping at link street mainroad near Alkaram grammer school	373/20-12-11	-do-	50,000
173/28-12-11	CC toping at link street Walls road jama Masjid Mustafa	371/20-12-11	-do-	50,000
174/28-12-11	CC toping at link street near SMA Girs High school	374/20-12-11	-do-	50,000
175/28-12-11	CC toping at Gari hata near health House	365/19-12-11	-do-	50,000
176/28-12-11	CC toping at Gari hata near house of Muhammad imran and Kiryana shop	366/19-12-11	-do-	50,000
177/28-12-11	CC toping link street walls road near neem tree	363/19-12-11	-do-	50,000
178/28-12-11	CC toping at link street bunder road and walls road Gari hata	364/19-12-11	-do-	50,000
179/28-12-11	CC toping at Gari hata near flats	362/19-12-11	-do-	50,000
180/28-12-11	RCC cross and cc toping at farical colony near Aslam kiryana store, Hasan bashir and sanokar bar	344/5-11-11	Khalid Mehmood & Sons	34,000
182/28-12-11	RCC cross and cc toping at farical colony near house of Danish and Aslam	346/5-11-11	-do-	50,000
183/28-12-11	RCC cross and cc toping at farical colony near house of Asad Jatoi	347/5-11-11	-do-	50,000
184/28-12-11	cc toping at ferical colony near nago pir railway line	348/5-11-11	-do-	50,000
185/28-12-11	cc toping at ferical colony near house of Bilal and Maqsood kiryana shop	349/5-11-11	-do-	50,000
Total				3,427,091

Details of Non-Achievement of Targets

(Amount in Rupees)

Sr.	Account	Amount
1.	Water Rates	61,031,602
2.	Pacca patta	2,649,517
3.	Katcha patta	863,908
4.	Sandal Piri	3,737,173
5.	House tax fee	294,000
6.	Shop & building fee	1,365,488
7.	Mehran Markaz fee	496,337
8.	City shopping centre	62,976
9.	New vegetable market	5,450
10.	Fruit & vegetable market fee	67,446
11.	Old Contractor fee	4,968,000
Total		75,541,897

Annexure-F**Details of Un-Authorized Expenditure**

(Amount in Rupees)

V#	Name of work	Amount
31/6-7-11	Silt clearance of open surface drain at Mirani mohalla bachal shah miani UC-18, TMA new Sukkur	96,805
43/9-7-11	Silt clearance of open surface drain at village kando wahan UC-17 TMA new sukkur	96,805
44/9-7-11	Silt clearance of open surface drain at village Khuda Bux jatoi uc-18	95,888
45/9-7-11	Silt clearance of open surface drain at Bachal Shah Miani uc-18 new sukkur	95,888
47/9-7-11	Silt clearance of open surface drain at Bachal Shah Miani uc-18 new sukkur	95,888
46/9-7-11	EFW at village Nacharpur Tamachani	95,844
49/9-7-11	Silt clearance of open surface drain at Arain UC-17	95,888
50/9-7-11	construction of sewer line at Sheeraz hospital Uc-16	98,406
51/9-7-11	Earth filling atvillage Khuda BuxJatoi UC-18	96,639
52/9-7-11	providing and fixing CI main hole covers for new pind UC-13	97,421
53/9-7-11	EFW at village Tamachani UC-20	96,380
55/9-7-11	EFW at village khuda bux jatoi UC-18	98,329
56/9-7-11	silt clearance of open surface drain at village Jaffar Abad uc-20	97,302
57/9-7-11	construction of joint at over head bridge sukkur part-II	97,692
58/9-7-11	construction of joint at over head bridge sukkur part-II	97,692
60/9-7-11	Silt clearance of open surface drain at Arain UC-17	95,888
61/9-7-11	Silt clearance of open surface drain at shah khalid colony uc-13	95,117
62/9-7-11	providing and fixing CC main hole covers for main road new pind UC-12	96,545
63/9-7-11	providing and fixing CC main hole covers for Bachal Shah Miani UC-18	97,372
64/9-7-11	providing and fixing CC main hole covers for new pind UC-12	97,421
65/9-7-11	silt clearance of open surface drain at village Tamachani uc-20	95,077
66/9-7-11	cc topping at Channa mohalla at new pind uc-13ce of open surface drain at village Tamachani uc-20	98,204

(Amount in Rupees)

V#	Name of work	Amount
66/9-7-11	silt clearance of open surface drain at village Bagharji uc-19	95,710
68/9-7-11	EFW at Nonari village UC-18	96,380
69/9-7-11	EFW at Bachal ShahMiani UC-18	95,844
12/10-9-11	EFW at village rahooja UC-16	97,630
13/10-9-11	at mirani mohalla drainage scheme uc-18	95,985
15/10-9-11	EFW at Allan khan khoso UC-16	97,882
16/10-9-11	COSI at abad lakha UC-17	97,988
17/10-9-11	construction of rcc slab for main hole at bhagrji uc-19	97,971
27/17-9-11	Silt clearance of open surface drain at mirani mohalla drainage scheme uc-18	96,780
28/17-9-11	Silt clearance of open surface drain at Malik mohalla (1) drainage scheme uc-18 Bachal Shah Miani	96,115
29/17-9-11	Silt clearance of open surface drain at Arain drainage scheme UC-17	95,531
30/17-9-11	EFW at village khuda bux jatoi UC-18	95,844
31/17-9-11	EFW at village saba uc-19 baghriji	96,988
32/17-9-11	Silt clearance of open surface drain at baghriji drainage scheme uc-19 bachal Shah miani	96,707
33/17-9-11	Silt clearance of open surface drain at tamachani drainage scheme uc-20	96,610
34/19-9-11	COSI at jamali mohalla UC-16	98,406
35/19-9-11	Construction of main hole at Mahar UC-16	72,076
36/19-9-11	Construction of main hole at Ahmed Nagar and Shahbaz colony UC-13	98,295
37/19-9-11	Construction of CC block at Shah faisal colony	90,653
38/19-9-11	Construction of CC block at village Khuda Bux Jatoi uc-18	92,264
39/19-9-11	Construction of CC block at Deedar Shah colony uc-16	92,264
40/19-9-11	Construction of CC block at Deedar Shah colony uc-16	91,672
48/19-9-11	Construction of CC block at MCRO wave colony uc-13	91,672
49/26-9-11	Silt clearance of open surface drain at village ghumra uc-20	96,302

(Amount in Rupees)

V#	Name of work	Amount
50/26-9-11	Silt clearance of open surface drain at village Shahpur uc-17	96,809
51/26-9-11	Silt clearance of open surface drain at village Farash uc-17	96,480
52/26-9-11	Silt clearance of open surface drain at village Moil uc-17	96,610
53/26-9-11	EFW at village Qadirabad UC-18	96,988
54/26-9-11	EFW at village Bakhshal lakhan UC-16	97,364
55/26-9-11	EFW at village Lal mashaikh UC-17	97,229
56/26-9-11	EFW at village Saeedabad UC-18	96,988
57/26-9-11	EFW at the village Nihal khan khoso UC-16	97,569
64/28-9-11	Construction of joint at overhead bridge Sukkur	97,692
65/28-9-11	Construction of joint at overhead bridge Sukkur part ©	97,692
66/28-9-11	Construction of joint at overhead bridge Sukkur part (A)	97,692
67/28-9-11	Construction of joint at overhead bridge Sukkur part (b)	97,692
68/28-9-11	Construction of joint at overhead bridge Sukkur part (d)	97,692
Total		5,666,557

Detail of Un-Authorized Expenditure

(Amount in Rupees)

Bill No.	Date	Name of work	Est: Cost
1	Nil	Purchase of Insecticides	4,593,277
102 & 107	11-06-2012	Supply of RCC Pipe 18" Dia at village Dubber, Darawahan, Taluka Rohri	98,255
103	11-06-2012	Supply of RCC Pipe 12" Dia at village Wah Burira & Achyoon Qubyoon, Taluka Rohri	58,835
104	11-06-2012	Supply of RCC Pipe 15" Dia at village Anbeh, Patni & Wah Burira, Taluka Rohri	99,540
105	11-06-2012	Supply of RCC Pipe 18" Dia at village Dhani Bux Kandhro & Wah Burira, Taluka Rohri	68,550
106	11-06-2012	Supply of RCC Pipe 09" Dia at village Trimonh & Achyoon Qubyoon, Taluka Rohri	40,736
107	11-06-2012	Supply of RCC Pipe 18" Dia at village Lal Bux Chijjan & Kalati, Taluka Rohri	82,260
121	11-06-2012	Prurchase of Lim	44,400
122	11-06-2012	Purchase of Lime	42,650
123	11-06-2012	-do-	39,000
124	11-06-2012	-do-	41,800
125	11-06-2012	-do-	36,900
116	11-06-2012	-do-	14,800
121	11-06-2012	-do-	44,400
122	11-06-2012	-do-	42,650
123	11-06-2012	-do-	39,000
124	11-06-2012	-do-	41,800
125	11-06-2012	-do-	36,900
126	11-06-2012	Purchase of Loose Mobil	45,000
127	11-06-2012	-do-	45,000
128	11-06-2012	-do-	45,000

(Amount in Rupees)

Bill No.	Date	Name of work	Est: Cost
129	11-06-2012	-do-	45,000
130	11-06-2012	-do-	45,000
131	11-06-2012	-do-	45,000
140	12-6-2012	Purchase of Lim	25,600
141	12-6-2012	-do-	25,600
215	08-06-2012	Hire of Excavator & Tractor Trolley for Sim Nallah	46,250
216	08-06-2012	-do-	49,500
217	08-06-2012	-do-	48,000
218	08-06-2012	-do-	46,060
219	08-06-2012	-do-	46,800
220	08-06-2012	-do-	47,000
221	08-06-2012	-do-	47,600
222	08-06-2012	-do-	46,500
223	08-06-2012	-do-	47,400
224	08-06-2012	-do-	45,700
225	08-06-2012	-do-	49,500
226	08-06-2012	-do-	48,000
227	08-06-2012	-do-	49,060
228	08-06-2012	-do-	47,600
229	08-06-2012	-do-	49,350
230	08-06-2012	-do-	49,500
231	08-06-2012	-do-	43,500
232	08-06-2012	-do-	46,040
233	08-06-2012	-do-	48,300

(Amount in Rupees)

Bill No.	Date	Name of work	Est: Cost
234	08-06-2012	-do-	47,900
235	08-06-2012	Hire of Excavator & Tractor Trolley for Silt of Water supply	45,900
236	08-06-2012	-do-	49,040
237	08-06-2012	-do-	45,100
238	08-06-2012	-do-	47,600
239	08-06-2012	-do-	45,000
240	08-06-2012	-do-	45,420
241	08-06-2012	-do-	44,500
242	08-06-2012	-do-	46,500
243	08-06-2012	-do-	48,000
244	08-06-2012	-do-	22,200
Total			7,175,773

Annexure-H

Details of Non-Transparency in Government Spending

(Amount in Rupees)

Bill No.	Date	Name of payee	Name of Item	Amount
Nil	Nil	TMO Vehicle	POL Charges	584,709
Nil	Nil	TO (I & S) Vehicle	POL Charges	127,838
Nil	Nil	Generator	POL Charges	597,114
Nil	Nil	Motorcycle for HTC	POL Charges	10,765
Nil	Nil	Chief Officer Vehicle	POL Charges	35,220
Nil	Nil	Sanitation Vehicles	POL Charges	1,155,868
Nil	Nil	Motorcycles	POL Charges	21,378
Nil	Nil	Pumps stations	POL Charges	17,370
Nil	Nil	Incharge Garden vehicle	POL Charges	6,915
Nil	Nil	Vehicle w/w	POL Charges	166,464
Nil	Nil	Vehicles	POL Charges	2,849,444
Nil	Nil	Stair Master Vehicle	POL Charges	780,015
Total				6,353,100

Detail of Un-Justified Splitting of Schemes

(Amount in Rupees)

Bill No.	Date	W.O No. & Date	Name of Work	Amount
-Nil-	-Nil-	-Nil-	Providing 2" Asphalt Carpet from Hanina Shah to Beri Chowk	10,000,000
-Nil-	-Nil-	-Nil-	Providing 2" Asphalt Carpet from Berri Chowk to Massana Road Taluka Rohri	10,000,000
-Nil-	-Nil-	-Nil-	Providing 2" Asphalt Carpet from Massana Road to Ali Wahan Taluka Rohri	10,000,000
-Nil-	-Nil-	-Nil-	Providing 2" Asphalt Carpet from Ali Wahan to Toll Plaza Taluka Rohri	10,000,000
-Nil-	-Nil-	-Nil-	Re-conditioning of metalled road at village Lutuf Ali Jagirani UC Kandhra (Remaining Portion)	6,000,000
-Nil-	-Nil-	-Nil-	Repair of metalled road at Missana Road to old National Highway & Shahi Bazar Rohri (Remaining Portion)	1,500,000
-Nil-	-Nil-	-Nil-	Construction of metalled road at Khari Mumbrani UC ali Wahan (Remaining Portion)	1,500,000
-Nil-	-Nil-	-Nil-	Re-conditioning of metalled road from Factory More to Naech Ghar Rohri (Remaining Portion)	5,000,000
-Nil-	-Nil-	-Nil-	Construction of Metalled Road amd CC Block topping at village Shahmir Buriro (Remaining Portion)	3,000,000
-Nil-	-Nil-	-Nil-	Construction of Metalled Road at village Wahid Bux Buriro Rohri (Remaining Portion)	3,000,000
-Nil-	-Nil-	-Nil-	Construction of Metalled Road at village Siddique Noonrani UC Arrore (Remaining Portion)	1,000,000
-Nil-	-Nil-	-Nil-	Construction of CC Block & Surface Drains at Village Kangnani Mastoi & Rasool Bux Dayo Kandhra (Remaining Portion)	1,000,000
-Nil-	-Nil-	-Nil-	Construction of CC Block & Surface Drains at Village Jhungle Tunio & Ibrahim Tunio UC Kandhra (Remaining Portion)	1,000,000
-Nil-	-Nil-	-Nil-	Construction of Metalled Road from Dabbar road to Sohan Khan Jagirani UC Panhwar (Remaining Portion)	1,000,000
-Nil-	-Nil-	-Nil-	Construction of CC Block & Surface drains at village Qadir Bux Jagirani UC Panhwar (Remaining Portion)	500,000
Total				64,500,000

Details of Un-Authorized Expenditure

(Amount in Rupees)

Bill No.	Date	Name of work	Est: Cost
34	18-01-2012	Slit clearance of storage tanks	97,000
35	18-01-2012	Silt Clearance of storage tanks	98,000
36	18-01-2012	Silt Clearance of storage tanks	98,000
37	18-01-2012	Silt clearance of storage Tanks	99,000
Nil	11-06-2012	Supply of 4 No. Generator 3x3 with Sections & Delivery Pipe complete (for use of rain season)	98,400
Nil	11-06-2012	Supply of Material for various water supply schemes in TMA Saleh Pat	99,695
Nil	08-06-2012	Supply of Hand pump & water pump (complete material) for office use of TMA Saleh Pat	19,214
Nil	11-06-2012	Supply of Pump 2 No. & IL Pipe 40 ft for Drainage Scheme City Saleh Pat	16,600
Nil	02-12-2011	Supply of electric material for street lights TMA Saleh Pat	30,945
Nil	02-12-2011	Supply of Ac Pipe 200 ft (Pak Saudi) for filter Unit TMA Saleh Pat	36,000
Nil	02-12-2011	Supply of Ac Pipe 12" for Jetty Line to Water supply scheme City Saleh Pat	52,500
Nil	02-12-2011	Supply of Motor 2HP for water supply scheme Mitho Maher of Taluka Saleh Pat	12,000
Nil	02-12-2011	Supply of Delta mathrean 24 litre for spray in TMA Saleh Pat	33,600
Nil	02-12-2011	Supply of Delta mathrean 24 litre for spray in TMA Saleh Pat	33,600
Nil	02-12-2011	Supply of Delta mathrean 24 litre for spray in TMA Saleh Pat	33,600
Nil	17-12-2011	Supply of Ac Pipe & Jabalt Joint for Water supply scheme Saleh Pat	60,000
Nil	26-12-2011	Supply of Tyres 4 No. for Cultus GL-5567	17,160
Nil	26-12-2011	Supply of Battery 120 v 2 No.for Refuse Van TAM Saleh Pat	16,000
Nil	26-12-2011	Supply of Battery 200 v for Loader TAM Saleh Pat	14,500
Nil	29-05-2011	Supply of Delta mathrean 24 litter for spray in TMA Saleh Pat	49,846

(Amount in Rupees)

Bill No.	Date	Name of work	Est: Cost
Nil	29-05-2011	Supply of Delta mathrean 24 litter for spray in TMA Saleh Pat	49,740
Nil	29-05-2011	Supply of Galant Powder for spray in TMA Saleh Pat	51,000
Nil	02-05-2012	Supply of 30 main hole covers for TMA Saleh Pat	33,000
Nil	09-04-2012	Supply of AC Pipe 400 ft 6" dia for water supply scheme janooj TMA Saleh Pat	100,000
Nil	09-04-2012	Supply of Jabal Joint 6" dia 30 No. for water supply scheme Janooj TMA Saleh Pat	60,000
Nil	09-04-2012	Supply of Material for water supply schemes in TMA Saleh Pat	12,150
Nil	09-04-2012	Supply of electric material for street lights TMA Saleh Pat	16,285
Nil	02-04-2012	Supply of Cover of main hole 16 No. for TMA Saleh Pat	16,000
Total			1,353,835