



**AUDIT REPORT  
ON THE ACCOUNTS OF  
CHIEF OFFICER, DISTRICT COUNCIL,  
MUNICIPAL CORPORATION/COMMITTEES  
& TOWN COMMITTEES  
SUKKUR DIVISION  
AUDIT YEAR 2014-15**

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**AUDITOR-GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Programme
CC	Cement Concrete
CMA	Constitutional Miscellaneous Application
CCB	Citizen Community Board
CMO	Chief Municipal Officer
CPWD	Central Public Works Department
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DGA	Director General Audit
FD	Finance Department
M&R	Maintenance & Repair
MFDAC	Memorandum for Departmental Accounts Committee
NIT	Notice Inviting Tender
NBP	National Bank of Pakistan
NSUSC	North Sindh Urban Services Corporation
NTN	National Tax Number
NIT	Notice Inviting Tender
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
POL	Petroleum Oil and Lubricants
PWD	Public Works Department
S&GAD	Services and General Administration Department
SBP	Sindh Bank Pakistan/ State Bank of Pakistan
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, Municipal Corporation/Committees, Town Committees and Union Councils.

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

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

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

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

Islamabad  
Dated:

**(Muhammad Akhtar Buland Rana)**  
**Auditor-General of Pakistan**

## EXECUTIVE SUMMARY

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

Each Municipal Committee / Town Committee in Sukkur Division is headed by an Administrator/ Chief Municipal Officer/ Town officer 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 Municipal Corporation/Committees & Town Committees of Sukkur Division was carried out with the view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws, rules, regulations and economy was ensured in procurement of assets and hiring of services and to review, analyze and comment on various Government policies regarding different sectors.

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

### **a. Scope of Audit**

Out of total budget of the Sukkur Division for the financial year 2013-14, auditable expenditure under the jurisdiction was Rs 3,823.603 million, out of which an expenditure of Rs 1,720.621 million was audited which in terms of percentage, was 45%. Total receipts of the TMAs for the financial year 2013-2014 were Rs 1,744.650 million, out of this an amount of Rs 785.093 million was audited which was 45% of the total receipt.

### **b. Recoveries at the Instance of Audit**

Recovery of Rs 568.638 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 568.638 million was not in the notice of the executive before audit.

**c. Audit Methodology**

Audit was performed through understanding of the business process of Municipal corporation and town committees with respect to internal control structure, prioritization of risk areas determining significance and identification of key internal control. 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, Municipal Corporation/Committees & Town Committees 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 during Chapter-1. Moreover, other internal control weaknesses have been incorporated in Annexure-I.

**f. The Key Audit Findings of the Report**

- i. Fraud / Misappropriation was noted in 02 cases - Rs 96.694 million.<sup>1</sup>
- ii. Non- Production of record was noted in 04 cases - Rs 2,178.051 million.<sup>2</sup>
- iii. Non-Compliance was noted in 58 cases - Rs 2,022.965 million.<sup>3</sup>

Audit paras for the audit year 2014-15 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting to the Public

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<sup>1</sup>Para 1.2.1.1, 1.2.5.1

<sup>2</sup>Para 1.2.2.1, 1.2.6.1, 1.2.9.1,1.2.12.1

<sup>3</sup> Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6, 1.2.3.7, 1.2.3.8, 1.2.3.9, 1.2.3.10, 1.2.3.11, 1.2.3.12, 1.2.3.13, 1.2.3.14, 1.2.3.15, 1.2.3.16, 1.2.3.17, 1.2.3.18, 1.2.3.19, 1.2.3.20, 1.2.3.21, 1.2.3.22, 1.2.3.23, 1.2.3.24, 1.2.3.25, 1.2.7.1, 1.2.7.2, 1.2.7.3, 1.2.7.4, 1.2.7.5, 1.2.7.6, 1.2.7.7, 1.2.7.8, 1.2.10.1, 1.2.10.2, 1.2.10.3, 1.2.10.4, 1.2.10.5, 1.2.10.6, 1.2.10.7, 1.2.10.8, 1.2.10.9, 1.2.10.10, 1.2.10.11, 1.2.10.12, 1.2.13.1, 1.2.13.2, 1.2.13.3, 1.2.13.4, 1.2.13.5, 1.2.13.6, 1.2.13.7, 1.2.13.8, 1.2.13.9, 1.2.13.10, 1.2.13.11, 1.2.13.12, 1.2.13.13

Accounts Committee (PAC) are included in MFDAC in Annexure-I, Part-i. Besides, MFDAC for the audit year 2013-14 has been reproduced vide Annexure-I, Part-ii since paras were not discussed in DAC meeting and no compliance was reported by auditee departments.

**g. Recommendations**

Audit recommends the Municipal Corporation/Committees & Town Committees to focus on the following issues:

- i. Head of the Municipal Corporation/Committees & Town Committees need to conduct physical stock taking of fixed and current assets.
- ii. The Municipal Corporation/Committees & Town Committees need 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 Municipal Corporation/Committees & Town Committees need to make efforts for expediting the realization of various Government receipts.
- v. The Municipal Corporation/Committees & Town Committees and their teams need to ensure implementation of proper monitoring system.
- vi. The Municipal Corporation/Committees & Town Committees need to be directed to produce record for audit in addition to action against official(s) concerned.
- vii. The Municipal Corporation/Committees & Town Committees need to rationalize their budget with respect to utilization.

## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rupees in Million)

Sr.	Description	No.	Budget	
			Expenditure	Revenue
1.	Total Entities / (PAOs) in Audit Jurisdiction	26	3,823.603	1,744.650
2.	Total Entities / (PAOs) Audited	22	1,720.621	785.093
3.	Audit & Inspection Reports	22	1,720.621	785.093
4.	Special Audit Reports	-	-	
5.	Performance Audit Reports	-	-	
6.	Other Reports (relating to TMAs)	-	-	

**Table 2: Audit Observations Classified by Categories**

(Rupees in Million)

Sr.	Description	Amount under audit observation
1	Asset Management	-
2	Financial Management	-
3	Internal control	-
4	Violation of rules	2,022.965
5	Others	2,274.745
<b>Total</b>		<b>4,297.710</b>

**Table 3: Outcome Statistics**

(Rupees in Million)

Sr.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Salary	Non-Salary	Civil Works	Receipts (Revenue Targets)	Others	Total Current year	Total Last year
1.	Outlays Audited	-	2,424.940	515.516	883.147	*1,744.650	-	5,568.253	-N/A-
2.	Amount Placed under Audit Observation	-	38.854	**793.992	767.476	422.643	2,274.745	4,297.710	-N/A-
3.	Recoveries Pointed Out at the instance of Audit	-	1.432	131.158	13.405	422.643	-	568.638	-N/A-
4.	Recoveries Accepted /Established at the instance of Audit	-	1.432	131.158	13.405	422.643	-	568.638	-N/A-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-	-	-N/A-

\*The amount mentioned against serial No. 1 in column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure is Rs 4,033.40million for the current year.

\*\*The amount placed under observations is more than the outlays audited for the current year because the audit observations include observations pertaining to previous years also.

**Table 4: Irregularities Pointed Out**

(Rupees in Million)

<b>Sr.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	<b>2,022.965</b>
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	<b>96.694</b>
3	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	
4	Quantification of weaknesses of internal control systems.	-
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	
6	Non-production of record.	<b>2,178.051</b>
7	Others, including cases of accidents, negligence etc.	
<b>Total</b>		<b>4,297.710</b>

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

# **CHAPTER-I**

## **DISTRICT SUKKUR**

### **1.1.1 INTRODUCTION**

District Sukkur comprises of One Chief Officer, District Council one Municipal Corporation and Three Town Committees namely, Pano Akil, Rohri, and Saleh Pat. Business of Municipal Corporation/Committees is run through the Administrator and four officers namely TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Sindh Local Government Ordinance, 1979. The functions of Municipal Corporation/Committees are as following:

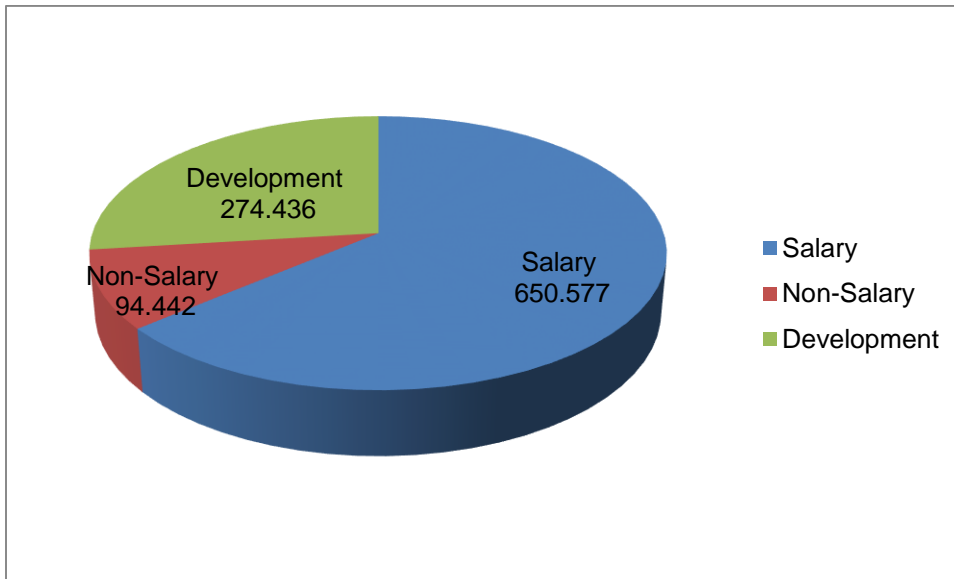
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which Municipal Corporation/Committees is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, 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 Municipal Corporation/Committees 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 Municipal Corporation/Committees.
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.

### 1.1.2.1 Comments on Budget and Accounts (Variance Analysis)

(Rupees in Million)

S. No.	Entity	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
1	CO, District Council, Sukkur	Salary	25.500	25.500	-
		Non-Salary	0.520	0.520	-
2	Administrator, Municipal Corporation, Sukkur	Salary	247.496	248.000	0.504
		Non-Salary	41.249	36.299	(4.950)
		Development	123.748	120.890	(2.858)
		Revenue	412.652	288.856	(123.796)
3	TMA, Pano Akil	Salary	124.375	115.669	(8.706)
		Non-Salary	20.729	19.278	(1.451)
		Development	62.188	45.397	(16.791)
		Revenue	207.352	145.146	(62.206)
4	TMA, Rohri	Salary	174.583	179.820	5.237
		Non-Salary	29.097	25.605	(3.492)
		Development	87.291	75.943	(11.348)
		Revenue	290.985	203.690	(87.296)
5	TMA, Saleh Pat	Salary	85.882	81.588	(4.294)
		Non-Salary	14.314	12.739	(1.575)
		Development	42.941	32.206	(10.735)
		Revenue	143.251	93.113	(50.138)
<b>Total</b>		<b>Salary</b>	<b>657.836</b>	<b>650.577</b>	<b>(7.259)</b>
		<b>Non-Salary</b>	<b>105.909</b>	<b>94.442</b>	<b>(11.467)</b>
		<b>Development</b>	<b>316.168</b>	<b>274.436</b>	<b>(41.732)</b>
<b>Grand Total</b>			<b>1,079.913</b>	<b>1,019.455</b>	<b>(60.458)</b>
<b>Revenue</b>			<b>1,054.240</b>	<b>730.805</b>	<b>(323.435)</b>

### Expenditure 2013-14



Original budget of Rs 1,079.913 million was allocated to Municipal Corporation & Town Committees of District Sukkur under various grants. Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2013-14 for the audited entities depicted that there was a saving of Rs 60.458 million.

#### 1.1.3 Brief Comments on the Status of Compliance with PAC Directives

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

Audit Year	No. of Paras	Status of PAC Meetings
2012-13	22	Nil
2013-14	Nil	Nil

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



## **AUDIT PARAS**

### **1.2.1 Misappropriation / Fraud**

#### **1.2.1.1 Suspected Embezzlement on Account of Cash Payments without Details –Rs 14.459 million**

Rule 157 of CTR, duly adopted by Gos, States that, “The cheques for more than Rs200/- drawn in favour of Corporate of Local Bodies, firms, private persons or Government servants (in respect of their personal claims) shall always be crossed”

Section(I) of Appendix 18-A of SFR Vol-I, states that, "Means should be devised to ensure that every government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by 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 servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence”.

Further, Rule II (I) of Appendix 18, ibid, states that, “all losses must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable ground exists for believing that a loss has occurred; they must not be delayed while detailed enquiries are made”.

Municipal Commissioner, Municipal Corporation, Sukkur & Town Officer, Town Committee, Rohri, incurred expenditure of Rs 14.459 million, during 2012-14, under various heads of accounts by issuing cheques in the names of officials of council without details, in violation of above rule. Detail is provided in Annexure-III.

Audit was of the view that cheques drawn in favor of staff members without justification resulting into non-transparency in public spending and weak financial management, in violation of above rules. Besides, chances of misappropriation of public money cannot be ruled out.

Deviation from prescribed rule resulted into unauthorized withdrawal of public funds and weak internal control.

The matter was reported during April & December, 2014 but managements failed to provide departmental points of view. The PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on managements on account of

unauthorized payment to staff members without justification. Besides, amount paid unauthorizedly be recovered from concerned officials, under intimation to audit.

[AIR Paras: 3, 37]

## **1.2.2 Non-Production of Record**

### **1.2.2.1 Non-Production of Record – Rs 842.173 Million**

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

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

Various Municipal Committees & Town Committees of District Sukkur failed to provide any record to audit for the year 2011-14 amounting to Rs 842.173 million, in violation of the above rule. Detail is provided in Annexure-IV.

Audit was of the view that non-provision of record resulted into non-authenticity of expenditure from public funds and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported from April to December, 2014, but the managements failed to provide departmental points of view. The PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

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

[AIR Paras: 1, 1, 1, 1, 1, 1, 32, 1, 1, 1]

## **1.2.3 Irregularity / Non-Compliance**

### **1.2.3.1 Non-Achievement of Targeted Receipts – Rs 380.014 Million**

Section 96 (1) of Sindh Local Government Act 2013, states that, “A council may levy, in the prescribed manner all or any taxes, rates, tolls, and fees mentioned in Schedule V”.

Further, Para-41 (a) of SFR 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”.

Municipal Commissioner, New & Old Sukkur, Town Officers, Town Committees, Rohri and Salehpat, during 2011-14, failed to realize estimated revenue targets by less or no recovery of Rs 380.014 million, in violation of above rules. Detail provided in Annexure-V.

Audit was of the view that non-realization of estimated receipts resulted into less public revenue and weak financial management.

Deviation from prescribed rules resulted into less availability of funds and weak internal control.

The matter was reported from April to December, 2014 but the managements failed to provide departmental points 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, under intimation to audit.

[AIR Paras: 25, 6, 24, 13, 24, 17]

### **1.2.3.2 Expenditure incurred without Constitution of Procurement Committee – Rs 227.614 Million**

Rule 7 of SPPRA 2010 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 the gazetted officer not below the rank of BPS-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”.

Town Officer, Town Committee, Rohri and Pano Akil, during 2011-13, incurred expenditure of Rs 227.614 million on account of purchase of various materials and different works without constitution of procurement committee, in violation of above rule. Detail is provided as under:

(Rupees in Million)

S #	Name of Office	Amount	Year
1	Municipal Committee, Rohri	1.251	2012-13
2	Town Municipal Administration, Pano Akil	226.363	2012-13
<b>Total</b>		<b>227.614</b>	

Audit was of the view that purchases were made without constitution of procurement committee which resulted into non-achievement of competitive rates, non-transparency in public spending and weak financial management.

Deviation from prescribed rule resulted into unauthorized purchase and weak internal control.

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

Audit recommends fixing responsibility on managements on account of expenditure without constitution of procurement committee, under intimation to audit.

[AIR Paras: 17, 10]

### **1.2.3.3 Award of Work without Observing of Prescribed Response Time Rs 64.000 Million**

SPPRA 2010, Rule 18(2) states that, “the response time shall not be less than fifteen calendar days from the date of publication of Notice Inviting Tender in the newspapers or hoisting in the website, as the case may be, in case of National Competitive Bidding”.

Administrator, Sukkur Municipal Corporation (New Sukkur) advertised NIT amounting to Rs 64.000 million, on 06-01-2013 and allowed response time of 6 days instead of 15 days, in violation of above rule. Detail is provided in Annexure-VI.

Audit was of the view that non-compliance of SPPRA Rule resulted into non-achievement of competitive rates and weak financial management. Besides, favour to selected contractors cannot be ruled out.

Deviation from prescribed rule resulted into weak internal control.

The matter was reported during June, 2014, 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 official(s) responsible for non-observance of response time as prescribed in SPPRA, under intimation to audit.

[AIR Para: 9]

#### **1.2.3.4 Technical Sanction in Violation of Delegated Financial Powers Rs 52.435 Million**

Director General (Technical) Local Government Department, Govt. of Sindh Hyderabad letter No. DB/ 329/ 2005 Hyderabad Dated. 16-08-2005, states that, “officers of grade-18 and above have the powers as under:

<b>S. No.</b>	<b>Category</b>	<b>Financial Powers</b>
1	Assistant Engineer/ TO (I&S) (of B-17/ Below)	No Powers
2	Executive Engineer/ TO (I&S) (of B-18)	Cost of Rs. 0.6 Million
3	Superintending Engineer (of B-19)	Cost of Rs. 3.0 Million
4	Director General/ Chief Engineer (of B-20)	No limit (full powers)

Administrator, Municipal Corporation, New Sukkur, obtained technical sanction of works worth Rs 52.435 million from authority who was not competent, in violation of the above rule, Detail is provided in Annexure-VII.

Audit was of the view that exercise of powers by authority without delegation of financial powers resulted into unauthorized sanction and weak financial management.

Deviation from prescribed rule resulted into unauthorized expenditure and weak internal control.

The matter was reported in June 2014 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 managements on account of execution of work without technical sanction from the competent authority, under intimation to audit.

[AIR Para: 06]

### **1.2.3.5 Utilization of Development Grant Without PC-I of the Schemes - Rs 44.993 Million**

Para 2.21 of the Procurement Regulations (Works), states that, “Procuring Agency/ Committee shall not invite bids for development works, unless following conditions are fulfilled:

- i. Approval of PC-I/PC-II from Competent Forum;
- ii. issuance of Administrative Approval (A.A) for development schemes;
- iii. Technical Sanction (TS) of a detailed estimate is obtained;
- iv. Funds are either released or anticipated to be released before award of contract”.

Town Officer, Town Committee, Saleh Pat, during 2012-13, paid Rs 44.993 million from Development Grant of ADP scheme to contractors without preparation of PC-1 of the prescribed schemes, in violation of above rule. Detail is as under:

(Amount in Rupees)

<b>Voucher No.</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>
-	12-02-2013	Received Development Funds	19,993,000
-	23-02-2013	Additional Development Funds Received	25,000,000
<b>Total</b>			<b>44,993,000</b>

Audit was of the view that procurement from Development Funds without preparation of PC-I of the Schemes resulted into non-transparency and weak financial management.

Deviation from prescribed rule resulted into weak internal control.

The Matter was reported during July, 2014 but the 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 on management for incurring expenditure without observing prescribed procedure, under intimation to audit.

[AIR Para: 06]

### **1.2.3.6 Expenditure without Tender – Rs 38.250 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 in print media in the manner and

format prescribed in these rules”.

Municipal Commissioner, New & Old Sukkur and CMO Rohri, T.O, Town Committee Pano Akil & Saleh Pat, awarded works amounting to Rs 38.250 million to various contractors without hoisting tender on SPPRA website, in violation of above rule. Detail is provided in Annexure-VIII.

Audit was of the view that violation of SPPRA rules resulted into non-transparency in the award of contracts and weak financial management.

Deviation from prescribed rules resulted into unauthorized expenditure and weak internal control.

The matter was reported from April to December, 2014 but the managements failed to provide departmental points of view. The PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing responsibility on the departments on account of non-transparency in awarding of contracts and failure in obtaining competitive rates, under intimation to audit.

[AIR Paras: 20, 07, 05, 39,3,4,20,21, 6]

### **1.2.3.7 Non-Transparency in Government Spending - Rs 23.932 Million**

As per rule- 20 of the Staff Car Rules 1980, as amended in 2001, duly adopted by Gos, states that, “The Log Book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

Municipal Commissioner, Municipal Corporation New & Old Sukkur, Town Officers, Town Committees, Rohri, Pano Akil & Saleh Pat incurred an expenditure amounting to Rs 23.932 million, during 2011-14, 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 above rule. Detail is provided in Annexure-IX.

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

Deviation from prescribed procedure resulted into weak internal control.

The matter was reported from April to December, 2014 but the managements failed to provide departmental points of view. The PAO failed to convene the DAC

meeting to discuss audit paras despite pursuance by audit.

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

[AIR Paras: 19, 04, 18, 14, 2, 2, 2, 18]

### **1.2.3.8 Expenditure by way of Splitting – Rs 15.926 Million**

As per Rule 12(1) of SPPRA Rules 2010, “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”.

Municipal Commissioner, Municipal Corporation New & Town Officers, Town Committees, Pano Akil & Rohri, incurred expenditure amounting to Rs 15.926 million, during 2011-14, on various development works by splitting works in parts to avoid tenders, in violation of above rule. Detail is provided in Annexure-X.

Audit was of the view that non-observance of laid down rules resulted into irregular expenditure and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during June to December, 2014 but managements failed to provide departmental points 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 splitting of work orders in procurement(s), under intimation to audit.

[AIR Paras: 14, 08, 02, 4, 5, 3, 4, 4]

### **1.2.3.9 Non-Deduction of Sales Tax – Rs 15.712 Million**

Rule 2(4) of Sales Tax Special Procedure (Withholding) Rules, 2007, states that, “Where the purchases are made by a government department, the following procedure shall be observed, namely:--



The Drawing and Disbursing Officer (DDO) preparing the bill for the accounting office shall indicate the amount of sales tax withheld”.

Moreover, according to Rule 2(3) of Sales Tax Special Procedure (Withholding) Rules, 2007 “A withholding Agent, having Free Tax Number (FTN) and falling under clause (a), (b) or (c) of sub-rule (2) of rule 1, shall on purchase of taxable goods from unregistered persons, deduct sales tax at the applicable rate (16%) of the value of taxable supplies made to him from the payment due to the supplier and unless otherwise specified in the contract between the buyer and the supplier, the amount of sales tax for the purpose of this rule shall be worked out on the basis of gross value of taxable supply”.

Administrators, Town Committee, Pano Akil, Rohri & Salehpat, failed to deduct sales tax amounting to Rs 15.712 million @ 16% from various contractor’s bills, during 2011-13, in violation of the above rules. Detail is provided in Annexure-XI.

Audit was of the view that due to non-deduction of sales tax resulted into loss to the government revenue and weak financial management.

Deviation from prescribed rules resulted into less revenue and weak internal control.

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

Audit recommends fixing responsibility on the persons at fault. Besides, recoveries be affected, under intimation to audit.

[AIR Paras: 02, 02, 19]

### **1.2.3.10 Un-Justified Award of Work Prior to Approval of Technical Sanction – Rs 15.000 Million**

Rule 109 of the Sindh Local Council (Accounts) Rules, 1983 states that, “No works shall be commenced unless administrative approval by competent authority is given and properly design and estimate has been sanctioned, allotment of funds made, and orders for its commencement are issued by the competent authority”.

Further, according to Rule 2.22 (2) of the West Pakistan Building & Roads Department Code “Before any detailed plan and estimates are prepared the administrative approval of government or the head of the department concerned or other officers

competent to accord such approval should be obtained. As soon as administrative approval has been received from the competent authority, the Divisional Officer will take up the preparation of the detailed estimate, Technical Sanction to which will be accorded by the authority competent in order as that the work may be started as soon as funds are allotted”.

Administrator, Town Committee, Saleh Pat, during 2012-13, awarded work of Rs 15.000 million prior to approval of the technical sanction from the competent authority, in violation of above rules. Detail is attached vide Annexure-XII.

Audit was of the view that award of work prior to approval of Technical Sanction resulted into unauthorized expenditure and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported on July, 2014, but the 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 on management of award of work without obtaining technical sanction, under intimation to audit.

[AIR Para: 4]

### **1.2.3.11 Loss to Government due to Less-Deposit of Income Tax into Govt. Treasury - Rs 14.393 Million**

Income Tax Ordinance 2001- Section 160 states that, “Payment of tax collected or deducted.- Any tax that has been collected or purported to be collected under Division II of this Part or deducted or purported to be deducted under Division III of this Part 5[or deducted or collected, collected, or purported to be deducted or collected under Chapter XII] shall be paid to the Commissioner by the person making the collection or deduction within the time and in the manner as may be prescribed”.

Further, Income Tax Ordinance 2001- Section 161, “Failure to pay tax collected or deducted- Where a person (1) (b) having collected tax under Division II of this Part 1[or Chapter XII] or deducted tax under Division III of this Part 2[or Chapter XII] fails to pay the tax to the Commissioner as required under section 160”

Moreover, Para 41(a) SFR Volume-I, states that, “All money received on behalf of Government should be without undue delay be credited into Government account”.

Administrator, Town Committee, Pano Akil, during 2012-13, paid Rs 281.144 million to various contractors on account of development works and income tax amounting to Rs 16.869 million was deducted but deposited only Rs 2.474 million in government receipt leaving balance of Rs14.393 million un-deposited, in violation of rules. Detailed is as under;

(Amount in Rupees)				
S. No.	Year	Description	Amount	I. Tax @ 6%
1	2011-12	Development	149,383,823	8,963,029
2	2012-13	Development	131,760,643	7,905,639
<b>Total</b>			<b>281,144,466</b>	<b>16,868,668</b>
Income Tax paid during 2011-12				2,474,753
<b>Out Standing Income Tax</b>				<b>14,393,915</b>

Audit was of the view that due to failure of management government sustained loss of public revenue resulting into weak financial management.

Deviation from prescribed rules resulted into loss to government and weak internal control.

The matter was reported during June, 2014 but the 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 laxity of management for less deposit of deducted income tax into treasury. Besides, amount may be deposited into government treasury without further delay, under intimation to audit.

[AIR Para: 3]

### **1.2.3.12 Waste of Public Money due to Outsourcing of Sanitation Work Rs 14.364 million**

Rule-88 of SFR Volume-I, states that, “every government officer is expected to exercise same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money”

Section(I) of Appendix 18-A of SFR Vol-I, states that, "Means should be devised to ensure that every government servant realises fully and clearly that he will be held personally responsible for any loss sustained by 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 servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence”.

Further, Rule II (I) of Appendix 18, *ibid*, states that, “all losses must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable ground exists for believing that a loss has occurred; they must not be delayed while detailed enquiries are made”.

Town Officer, Town Committee, Pano Akil, executed sanitation work amounting to Rs 14.364 million by outsourcing despite availability of 106 Sanitary Workers/Sweepers, in violation of above rules. Detail is as under;

<b>S. No.</b>	<b>Department</b>	<b>Designation</b>	<b>BPS</b>	<b>working strength</b>
1	Health & Sanitation branch	Sanitary worker	2	47
2	Health & Sanitation branch	Sanitary worker	1	47
3	Contract Basis	Sanitary worker	-	12
<b>Total</b>				<b>106</b>

Audit was of the view that management of town committee failed to utilize services of regular sanitary workers resulting into weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during June, 2014 but the 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 the management of town committee on account of outsourcing sanitation work despite availability of enough sanitation staff, under intimation to audit.

[AIR Para: 17]

### **1.2.3.13 Unjustified Excess Payment – Rs 12.359 Million**

As per rule 163 of Sindh Budget Manual, “the authority administering a grant is ultimately responsible for watching the progress of expenditure on public service under its control and for keeping the expenditure within the grant.

Further, Para 6 of Part-II of the Sindh District Government and Taluka/Town Municipal Administration (Budget) Rules 2002 each Drawing and Disbursing Officer is required to prepare the estimates of expenditure for his office, incur the expenditure as per rules, co-ordinate with concerned higher level officials and monitor his budget.

Moreover, Rule-88 of SFR Volume-I, “every government officer is expected to exercise same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence /would exercise in respect of expenditure of his own money”.

Town Officer, Town Committee, Rohri, during 2012-13, incurred Rs 12.359 million, on account of development schemes and non-development expenditure in excess of the budget grant allocated, resulting the excess expenditure amounting to Rs 12.359 million, in violation of above rules. Detail is as under:

(Amount in Rupees)			
Budget grant	Expenditure	Excess Payment	Excess in percentage
20,704,000	33,062,856	12,358,856	60%

Audit was of the view that expenditure incurred in excess of budget provision was unjustified and misuse of public money resulting into weak financial management.

Deviation from prescribed procedure resulted into weak internal control.

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

Audit recommends fixing responsibility on management on account of excess expenditure, under intimation to audit.

[AIR Paras: 8, 13]

### **1.2.3.14 Un-Authorized Withdrawal of Security Deposit - Rs 11.000 Million**

Rule 70 (01) & (02) of the Sindh Local Government Ordinance, 1979, states that, “the moneys credited to the local fund may be withdrawn up to amounts and for the purposes specified in the budget, and priority shall be given to Salary and repayments of loans.”

Further, Treasury Rules-13, states that, “Unless in any case the Governor with the concurrence of the Auditor General. Otherwise direct, money may not be withdrawn from the public account without the written permission of the Treasury Officer or of a Government servant of Pakistan Audit Department authorized in this behalf by the Auditor General.”

Administrator, Town Committee, Saleh Pat, during 2012-13, paid Rs 11.000 million from Security Fund account which was liability of the contractors for general utilization of routine expenditures of development and contingencies nature. Further, the management was failed to provide the evidences for utilization of funds in respect of the urgent payment of salaries and allowances to the servants of the council as per rule, without which withdrawal stands irregular. Detail is attached vide Annexure-XIII.

Audit was of the view that withdrawal of Security Fund in violation rules resulted into unauthorized spending of public money and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during July, 2014 but the 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 management for illegal withdrawal of funds from Security Deposit, under intimation to audit.

[AIR Para: 11]

### **1.2.3.15 Un-Authorized Execution of Work without Retendering Rs 6.040 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”.

Administrator, Municipal Corporation, New Sukkur, awarded work amounting to Rs 1.990 million, during 2012-13, regarding “Construction of metalling road at denter and painter market, Taluka Sukkur (New) District Sukkur” which was revised upto Rs 8.325 million (263.75% over & above original contract amount) in excess of permissible limit of Rs 6.040 million i.e. 15% without re-tendering the contract, in violation of above rules.

Audit was of the view that execution of excess work beyond permissible limit without revising the original scheme and calling fresh tenders resulted into unauthorized expenditure and weak financial management.

Deviation from prescribed rule resulted into weak internal control.

The matter was reported during June, 2014 but the 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 on official(s) responsible for unauthorized revision of work without retender, under intimation to audit.

[AIR Para: 5]

### 1.2.3.16 Unjustified Expenditure – Rs 4.064 Million

Para 532 of PWD Manual Volume-I, duly adopted by Gos, states that, “A revised estimate must be submitted duly approved by the competent authority when a sanctioned estimate is likely to exceed by more than 5% either due to rate being found insufficient or for any other reason”.

Further, as per SPPRA guidelines 11.2.2 Revised Technical Sanction (RTS): - Detailed Estimate needs revision when during execution it is anticipated that cost of completion is to exceed beyond the permissible limit (5%). Revised detailed estimate is timely prepared incorporating the work done and required to be done along with deviation statement for submission to competent authority”.

Town Officer, Town Committee, Rohri, during 2012-13, awarded various works in excess to ranging from 87.20% to 158.54% exceeding 05% of permissible limit resulting into additional unauthorized expenditure of Rs 4.064 million paid to contractors, without obtaining revised technical sanction, in violation of above rule. Detail is as under:

(Rupees in Million)

W.O # & Date	Name of work	Name of Contractor	Original Sanctioned Amount	Revised Amount	Excess Amount	% Addition
N0.EB/TMA-R/125 Dated 02-01-2012	Silt Clearance of Storage Tank at various water supply scheme TMA Rohri	M/s Serfraz Ahmed & Brothers	1.984	3.713	1.730	87.21%
N0.EB/TMA-R/391 dated 15-01-2011	Const. of water supply scheme at village M.Bux Chano UC Arore Taluka Rohri	Mr. G.Hussain Halepoto	1.472	3.807	2.334	158.54%
<b>Total</b>			3.456	7.520	<b>4.064</b>	

Audit was of the view that contractors were paid extra payment beyond permissible limit of enhancement of technical sanction resulting into undue favour to contractors and weak financial management.

Deviation from prescribed rule resulted into unauthorized expenditure and weak

internal control.

The matter was reported during the month of April, 2014 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 management for incurring unauthorized expenditure in absence of revised technical sanction, under intimation to audit.

[AIR Para: 11]

### **1.2.3.17 Non-Accountal of Electrical Store Material into Stock Register Rs 2.081 Million**

Para 113 of SFR Volume-I, states that, “A reliable list, inventory or account of all stores in the custody of government officers should be maintained in a form prescribed by competent authority, to enable a ready verification of stores and check of accounts at any time and transactions must be recorded in it as they occur”.

Town Officer, Town Committee, Rohri, during 2012-13, incurred expenditure of Rs 2.081 million on account of purchase of electrical items for store but failed to enter items in stock register and record on issuance/consumption was not found available to justify the expenditure, in violation of above rule. Detail is as under:

(Amount in Rupees)

<b>S. No.</b>	<b>Supply Order No &amp; Date</b>	<b>Purpose of Purchase of Material</b>	<b>Bill No &amp; Date</b>	<b>Amount</b>
1	1362/04-01-2013	Material used at TMA Store Rohri	31/05-01-2013	101,599
2	1487/29-04-2013	Street Light Material TMA Store Rohri	34 & 35/ 02-05-2013	601,859
3	1488/29-04-2013	Street Light Material TMA Store Rohri	36/03-04-2013	475,950
4	1565/05-06-2013	Street Light Material TMA Store Rohri	46/06-06-2013	161,785
5	1566/05-06-2013	Street Light Material TMA Store Rohri	47/06-06-2013	308,581
6	1572/10-06-2013	Street Light Material TMA Store Rohri	48/11-06-2013	360,522
7	1573/10-06-2013	Street Light Material TMA Store Rohri	49/11-06-2013	71,160
<b>Total</b>				<b>2,081,456</b>

Audit was of the view that in absence of relevant record, authenticity of expenditure could not be verified resulting into non-transparency and weak financial management. Besides, misappropriation of public funds cannot be ruled out.

Deviation from prescribed rule resulted into weak internal control.



The matter was reported during April, 2014 but the 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 management for incurring expenditure without supporting record to justify the expenditure from public funds, under intimation to audit.

[AIR Para: 6]

### **1.2.3.18 Unauthorized Payment due to Excess Execution of Items of Works beyond Permissible Limit – Rs 1.712 Million**

As per Clause 38 of Contract Agreement “Quantities shown in the tender are approximate and no claim shall be entertained for quantities of work executed being 30% more or less than those entered in the tender or estimate”.

Administrator, Sukkur Municipal Corporation New Sukkur, during 2012-13, paid Rs 1.712 million to contractor on account of executed work in excess beyond the admissible limit of 30% (263% and 450% over & above the estimated quantity of contract), in violation of above contract clause. Detail is provided in Annexure-XIV.

Audit was of the view that execution of work in excess beyond 30% limit resulted into unauthorized payment of Rs 1.668 million and weak financial management. Besides, undue favour to contractor cannot be ruled out.

Deviation from contract agreement resulted into weak internal control.

The matter was reported during June, 2014 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 official(s) responsible for making unauthorized payment on account of excess execution of work, under intimation to audit.

[AIR Para-4]

### **1.2.3.19 Unauthorized Payment of House Rent Allowance Rs 1.432 Million**

As per Para 07 of Finance Division Office O. M. No.F.1/7/IMP.II/87 Dated: 1st July, 1987, duly adopted by Gos, “All employees not provided with Govt. accommodation shall continue to be entitled to house rent allowance...”.

Further, as per Para 11 of F.D, Govt. of Sindh's O. M. No. FD (SR-IV)-I (12)/77 dated 13-05-1977, "The H.R.A. is not admissible to whom accommodation is provided by Govt....".

Administrator, Municipal Corporation (Old Sukkur), provided government residential accommodation/quarters to 65 officers/officials and also paid house rent allowance amounting to Rs 1.432 million, during 2012-13, in violation of above rules. Detail is provided in Annexure-XV.

Audit was of the view that payment of house rent allowance to employees along with official accommodation resulted into loss to public exchequer and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during June, 2014 but the 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 management on account of excess payment to employees. Besides, amount paid in excess may be recovered, under intimation to audit.

[AIR Para: 9]

### **1.2.3.20 Non-Recovery of Outstanding Arrears - Rs 1.350 Million**

Section 96 (1) of Sindh Local Government Act 2013, states that, "A council may levy, in the prescribed manner all or any taxes, rates, tolls, and fees mentioned in Schedule V".

Further, Rule 41 (a) of SFR Vol-I, states that, "The departmental controlling officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller".

Chief Municipal Officer, Municipal Committee, Rohri, failed to recover previous arrears/outstanding charges/dues amounting to Rs 1.350 million on various accounts, during 2013-14, in violation of above rule. Detail is as under:

(Amount in Rupees)

S. No.	Description	To whom allotted	Amount due	Amount Recovered	Outstanding
1	108 Shops	Various tenants	656,554	390,846	265,708
2	Hoarding fee	Iran Samijo	1,260,000	176,000	1,084,000
<b>Total</b>					<b>1,349,708</b>

Audit was of the view that non-realization of estimated receipts resulted into less public revenue and weak financial management.

Deviation from prescribed rules resulted into less availability of funds and weak internal control.

The matter was reported during December, 2014 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 laxity of management to realize targeted revenues, under intimation to audit.

[AIR Para: 02]

### **1.2.3.21 Un-Authorized Payment of Premium Beyond Permissible Limit Rs 1.118 Million**

Chief Engineer, Buildings Department Sindh, Hyderabad letter No: Scheduled/Rates-T(ii)/D.S/1133 Dated 28-02-2009, states that, “the ceiling of premium fixed by this department as under: -

<b>S. No.</b>	<b>Name of Schedule of Rates</b>	<b>Maximum ceiling on Cost estimate</b>
1	Schedule of Rates Volume-III Part-II General Finished item of work fifth Edition-2004	20 % Above
2	Schedule of Rates Volume-III Part-VB For W/S & S/F finished item 3 <sup>rd</sup> Edition-2004	50 % Above
3	Schedule of Rates Volume-III Part-V For PHE Finished item of work fifth Edition-2004.	20 % Above
4	Schedule of Rates Electrical (Composite) 1 <sup>st</sup> Edition-2004.	20 % Above

Town Officer, Town Committee, Saleh Pat, during 2012-13, allowed premium more than permissible limit and made excess payment of Rs 1.118 million to the contractors on various schemes, in violation of above rule. Detail is provided in Annexure-XVI.

Audit was of the view that due to allowing premium over and above of permissible limit resulted into loss to government and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The Matter was reported during June, 2014 but the 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 on management for allowing extra premium to the contractors and affect the recovery of overpaid amount, under intimation to audit.

[AIR Para: 5]

### 1.2.3.22 Recovery of Excess Payment to Contractor - Rs 1.046 Million

Rule 88 of SFR Vol-I, states that, “every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in spending his own money”.

Administrator, Sukkur Municipal Corporation, New Sukkur, awarded work regarding “Construction of metaling road from approaches of Shahrah e Abbasi to Phase IV under TMA New Sukkur” @ 13.5% (below) mutually agreed by contractor but the management paid premium amounting to Rs 1.046 million 13.5% above in excess of agreed terms, in violation of above rule. Detail is as under:

(Amount in Rupees)

Contractor	W.O. No. / Date	Bill #	Bill amount	Premium paid to contractor (+13.5%)	Amount paid to contractor	Premium accepted by contractor (-13.5%)	Actual Amount to be paid to contractor	Amount over Paid
			A	B	C = (A+B)	D	E=(D+A)	F=(C-E)
Nabi Bux Jiskan	712 / 17-01-2013	1st R.A bill	3,875,369	523,175	4,398,544	-523,175	3,352,194	<b>1,046,350</b>

Audit was of the view that management paid amount in excess of terms agreed with contractor resulted into excess payment to contractor and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during June, 2014 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 official(s) responsible for excess payment to contractor. Besides, amount paid in excess may be recovered, under intimation to audit.

[AIR Para-3]

### **1.2.3.23 Loss to Government due to Missing of Three Vehicles**

Para No.88 of Sindh Financial Rules Volume-I, states, “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”.

During the scrutiny of record of Administrator, Sukkur Municipal Corporation, Old Sukkur, it was revealed that management failed to secure Govt. assets since two Govt. vehicles were misplaced / theft and third one was sent for repair but never came back to the local office, in violation of rule. Detail is as under:

<b>S. No.</b>	<b>Make &amp; Model</b>	<b>Vehicle No.</b>	<b>Remarks</b>
1	Suzuki Pickup 2008	GS-1618	Misplaced
2	Suzuki Pickup 2008	GS-1619	Misplaced
3	Double Cabin	GS-4022	Misplaced during repairing

Audit was of the view that the management failed to secure govt. assets and report of defalcations and losses to higher authorities resulting into weak financial management.

Deviation from prescribed rule resulted into weak internal control.

The matter was reported during June, 2014, 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 holding of inquiry to fix the responsibility upon the official(s) at fault along with recovery of estimated value (Rs 5.000 approximately) of vehicles, under intimation to audit.

[AIR Para-5]

### **1.2.3.24 Unauthorized Appointment of Staff Over & Above the Sanctioned Strength**

Rule 88 of SFR Vol-I, states that, “every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in spending his own money”.

Town Officer, Town Committee, Rohri, during 2012-13, appointed 511 employees over and above sanctioned strength, in violation of the above rule. Detail is as under:

<b>S. No</b>	<b>Sanctioned strength</b>	<b>Working strength</b>	<b>Excess appointment</b>
1	767	1,278	511

Audit was of the view that payments made on account of salaries to employees appointed in excess of sanctioned strength and without going through prescribed procedure resulted into unauthorized expenditure and weak financial management.

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

The matter was reported during April, 2014 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 for fixing of responsibility on management on account of expenditure incurred on employees appointed in excess of sanctioned strength and recruitment without following due procedure, under intimation to audit.

[AIR Para: 45]

### **1.2.3.25 Non-Removal of Illegal Encroachment from Limits of Town Committee**

Rule-52 (f) Sindh Peoples Local Govt. Act 2012, states that, “function of Taluka Municipal Council is to prevent encroachments”.

Further, according to section-III of Sindh Public Property (Removal of Encroachment) Act, 1975, “Govt. or any authority or officer authorized by the Govt. in this behalf may require the person directly or indirectly responsible for encroachment to

remove such encroachment together with the structure, if any, raised by him on the public property, within the period not less than three days as may be specified in the order”.

Town Officer, Town Committee, Rohri, during 2012-13, failed to remove encroachments established on permanent and semi-permanent basis in the shape of shops, houses and huts on council’s land, in violation of above rules. Pictorial evidence attached at Annexure-XVII.

Audit was of the view that due to management’s inaction it failed to safeguard Govt. property resulting into loss of Govt. property, traffic blockade on roads and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during April, 2014 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 management on account of failure of management to initiate action against illegal encroachments. Besides, same may be removed immediately, under intimation to audit.

[AIR Para: 38]

# **DISTRICT NAUSHAHRO FEROZE**

## **1.2.4.1 INTRODUCTION**

District Naushahro Feroze comprises of One Chief Officer, District Council, One Municipal Committee i.e. Moro and four Town Committees, Naushahro Feroze, Bhiria City, Kandiaro and Mehrabpur. Business of Municipal Committee/Town Committee is run through the Administrator and four officers namely TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Sindh Local Government Ordinance, 1979. The functions of Municipal Committee/Town Committee are as following:

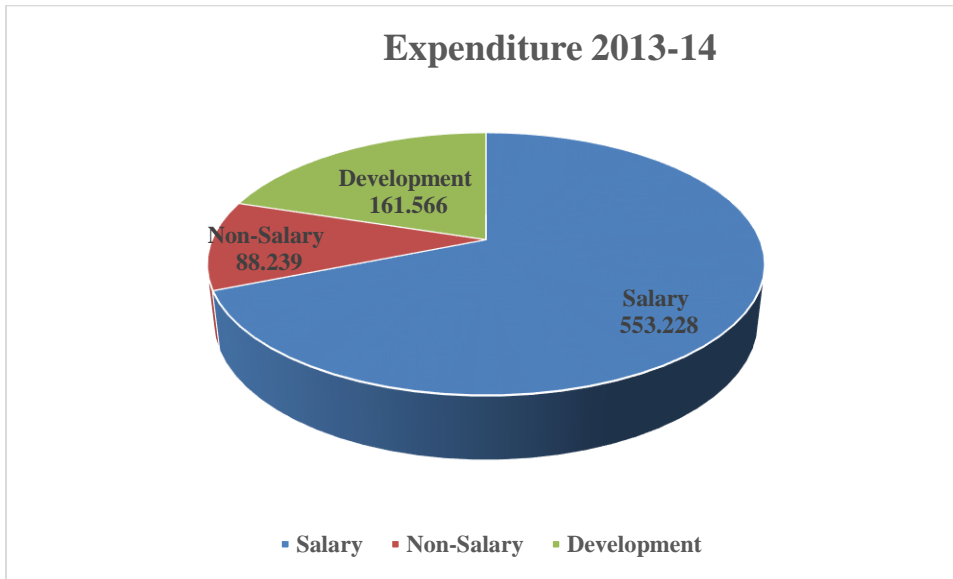
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which Municipal Corporation/Committees is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, 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 Municipal Corporation/Committees 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 Municipal Corporation/Committees.
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.



## 1.2.4.2 Comments on Budget and Accounts (Variance Analysis)

(Rupees in Million)

S. No.	Entity	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
1	CO, District Council, Naushahro Feroze	Salary	97.742	90.900	(6.842)
		Non-Salary	16.290	14.498	(1.792)
2	CMO, Municipal Committee, Moro	Salary	102.352	95.187	(7.165)
		Non-Salary	17.059	15.183	(1.876)
		Development	51.176	33.264	(17.912)
		Revenue	170.658	119.461	(51.197)
3	TO, Naushahro Feroze	Salary	109.514	101.848	(7.666)
		Non-Salary	18.252	16.244	(2.008)
		Development	54.757	35.592	(19.165)
		Revenue	182.651	127.856	(54.795)
4	TO, Bhiria	Salary	91.652	85.236	(6.416)
		Non-Salary	15.275	13.595	(1.680)
		Development	45.826	29.787	(16.039)
		Revenue	152.854	106.998	(45.856)
5	TO, Kandiaro	Salary	108.055	100.491	(7.564)
		Non-Salary	18.009	16.028	(1.981)
		Development	54.027	35.118	(18.909)
		Revenue	180.481	126.337	(54.144)
6	TO, Mehrabpur	Salary	85.555	79.566	(5.989)
		Non-Salary	14.259	12.691	(1.568)
		Development	42.777	27.805	(14.972)
		Revenue	142.652	99.856	(42.796)
<b>Total</b>		<b>Salary</b>	<b>594.870</b>	<b>553.229</b>	<b>(41.641)</b>
		<b>Non-Salary</b>	<b>99.144</b>	<b>88.238</b>	<b>(10.906)</b>
		<b>Development</b>	<b>248.563</b>	<b>161.566</b>	<b>(86.997)</b>
<b>Grand Total</b>			<b>942.577</b>	<b>803.033</b>	<b>(139.544)</b>
<b>Revenue</b>			<b>829.296</b>	<b>580.507</b>	<b>(248.789)</b>



Original budget of Rs 942.577 million was allocated to Municipal & Town Committees of District Naushahro Feroze under various grants. Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2013-14 for the audited entities depicted that there was a savings of Rs 139.544 million.

#### **1.2.4.3 Brief Comments on the Status of Compliance with PAC Directives**

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

<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
2012-13	06	Nil
2013-14	06	Nil

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

## AUDIT PARAS

### 1.2.5 Misappropriation / Fraud

#### 1.2.5.1 Suspected Embezzlement on Account of Quotation Work Rs 82.235 Million

Rule 17(1) of SPPRA 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, as per Letter No.SOA/LG/4(820) /2013 dated 29/4/ 2013, local Government Department, Government of Sindh states “it has been observed that in past, the sanctity of the works carried out on quotation basis has not been reliable. Therefore, for the maintenance of financial discipline, you are advised to avoid from carrying out the works through quotations except it is unavoidable

Chief Municipal Officer, Municipal Committee, Moro, incurred expenditure amounting to Rs 82.235 million, during 2011-13, on quotations instead of inviting open tender, in violation of the above rules. Further discrepancies were noticed as under:

- Vouchers were found fake since most of them were computer printed.
- No security deposit was found deducted.
- No income tax was deducted.
- No comparative statement was found in record.

Detail is as under:

(Rupees in Million)		
S. No.	Work	Amount
1	Construction of S/D, CC Topping/P & Culverts(2011-12)	62.201
2	Construction of S/D, CC Topping /P & Culverts(liability) 2012-13	20.034
<b>TOTAL</b>		<b>82.235</b>

Audit was of the view that non-inviting of open tender(s) and works executed on the basis of fake vouchers resulted into non-transparency in expenditure from public funds and weak financial management. Besides, chances of misappropriation cannot be ruled out.

Deviation from prescribed rules resulted into suspected wastage of public money and weak internal control.

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

Audit recommends fixing responsibility on management on account of incurring expenditure without inviting open tenders to achieve competitive rates, under intimation to audit.

[AIR Paras: 7, 8]

## **1.2.6 Non-Production of Record**

### **1.2.6.1 Non-Production of Record – Rs 285.725 Million**

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

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

Chief Officer, District Council, Town Officers, CMO Moro, TO Town Committee Naushahro Feroze, Bhiriya, Kandiaro & Mehrabpur failed to provide various record to audit for the year 2011-14 amounting to Rs 285.725 million, in violation of the above rule. Detail is provided in Annexure-XVIII.

Audit was of the view that non-provision of record resulted into non-authenticity of expenditure from public funds and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported from January to December, 2014, but the managements failed to provide departmental points of view. The PAO failed to convene the DAC

meeting to discuss audit paras despite pursuance by audit.

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

[AIR Paras: 1, 1, 10, 15, 22, 1, 14, 1]

## **1.2.7 Irregularity / Non-Compliance**

### **1.2.7.1 Non-Transparency in Government Spending – Rs 45.609 Million**

Rule-20 of the Staff Car Rules 1980, as amended in 2001, duly adopted by Gos, states that, “The Log Book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

Chief Officer, District Council, Naushahro Feroze, CMO, Moro and Town Officers, Town Committees, Naushahro Feroze, Bhirya & Kandiaro, incurred an expenditure amounting to Rs 45.609 million, during 2011-14, 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 above rule. Details of TO, Kandiaro is provided in Annexure-XIX.

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

Deviation from prescribed procedure resulted into weak internal control.

The matter was reported during January and May, 2014 but the managements failed to provide departmental points of view. The PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

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

[AIR Paras: 37, 29, 6, 13, 8, 17]

### **1.2.7.2 Splitting up of Works – Rs 38.811 Million**

Rule 12(1) of SPPRA Rules 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), 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”.

CMO Moro and Town Officers, (Town Committee) Kandiaro, Mehrabpur, Bhirya incurred expenditure of Rs 38.811 Million during 2012-14, on various works by splitting them to avoid inviting open tender, in violation of above rule. Detail is provided in Annexure-XX.

Audit was of the view that non-observance of laid down rules resulted into irregular expenditure and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

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

Audit recommends fixing of responsibility on managements on account of splitting of work orders in procurement(s), under intimation to audit.

[AIR Paras: 14, 14, 5, 5, 5, 14]

### **1.2.7.3 Non-Recovery of Outstanding Arrears - Rs 8.786 Million**

Section 96 (1) of Sindh Local Government Act 2013, states that, “A council may levy, in the prescribed manner all or any taxes, rates, tolls, and fees mentioned in Schedule V”.

Further, Rule 41 (a) of SFR Vol-I, states that, “The departmental controlling officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

CMO, Town Officer, Town Committees, Naushahro Feroze, Kandiaro & Moro, failed to recover previous arrears/outstanding charges/dues amounting to Rs 8.786 million on various accounts, during 2012-14, in violation of rule. Detail is provided in Annexure-XXI.

Audit was of the view that non-realization of estimated receipts resulted into less public revenue and weak financial management.

Deviation from prescribed rules resulted into less availability of funds and weak internal control.

The matter was reported during January to December, 2014 but managements failed to provide departmental points 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 managements to realize targeted revenues, under intimation to audit.

[AIR Paras: 30, 25, 3, 4, 1, 1]

#### **1.2.7.4 Non-Accountal of Procured Articles – Rs 8.311 Million**

Rule 113 of SFR Vol-I, states that, “All materials received should be examined, counted, measured or weighed as the case may be when delivery is taken they should be taken by a responsible government officer who should see that the quantities are correct and their quality is good and record certificate that he has actually received as the materials and recorded them in the appropriate stock register”

As per Para 113 of SFR Vol-I “A reliable list, inventory or account of all stores in the custody of Govt. officers should be maintained in a form prescribed by competent Authority, to enable a ready verification of stores and check of accounts at any time and transactions must be recorded in it as they occur”.

Town Officer (Town Committee) Kandiaro, incurred an expenditure of Rs 8.311 million on purchase of different items during 2012-13, but failed to account for in the relevant stock register to safeguard assets, in violation of above rules. Detail is provided in Annexure-XXII.

Audit was of the view that non-accountal of purchased articles into stock register resulted non-authentication of assets and weak financial management. Besides, chances of theft/removal of assets cannot be ruled out.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during January, 2014 but the 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 management on account of non-preparation of relevant stock register and same may be prepared to verify the material, under intimation to audit.

[AIR Para: 25]

#### **1.2.7.5 Un-Authorized Cash Payments – Rs 7.597 Million**

Rule 157 of CTR, duly adopted by Gos, states that, “The cheques for more than Rs 200/- drawn in favour of Corporate of Local Bodies, firms, private persons or Government servants (in respect of their personal claims), shall always be crossed”.

Further, as per Rule 04 sub rule (06) of the Local Government Accounts Manual “Payments on behalf of the local governments shall be made at the bank or government treasury”.

Chief Officer, District Council, Naushahro Feroze & Town Officer, (Town Committee) Kandiaro, drawn cash amounting to Rs 7.597 million during the financial year 2012-14 through open cheque instead of crossed cheque in favor of private persons or in respect of government servants for their personal claims, in violation of above rules. Detail is provided in Annexure-XXIII.

Audit was of the view that cheques drawn in favor of staff members without justification resulting into non-transparency in public spending and weak financial management. Besides, chances of misappropriation of public money cannot be ruled out.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during January to December 2014 but managements failed to provide departmental points of view. The PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility on managements on account of unauthorized payment to staff members without justification. Besides, amount paid un-authorizedly be recovered from concerned officials, under intimation to audit.

[AIR Paras: 2, 1]



### 1.2.7.6 Non-Deduction of GST – Rs 1.330 Million

Sindh Sales Tax on Services Act, 2011, Section-8 states that (1) Subject to the provisions of this Act, there shall be charged, levied and collected a tax known as sales tax on the value of a taxable service at the rate specified in the Schedule in which the taxable service is listed.

#### SECOND SCHEDULE (Taxable Services) Part - B

<sup>43</sup> [Tariff Heading]	Description	Rate of Tax
1.	2.	3.
<sup>53</sup> [9814.2000]	Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air conditioning), multi-disciplinary works (including turn-key projects) and similar other works	16%

Further, Sub Section (2) of Section (9) states that “Where a service is taxable by virtue of sub-section (2) of section 3, the liability to pay the tax shall be on the person receiving the service”.

Town Officer, Kandiaro, purchased different articles through contractors worth of Rs 8.310 million, during 2012-13, but failed to deduct sales tax @ 16% amounting to Rs 1.330 million, in violation of above rule.

Audit was of the view that due to failure of management on account of non-deduction of tax government sustained loss of public revenue resulting into weak financial management.

Deviation from prescribed rules resulted into short receipt of public revenue and weak internal control.

The matter was reported during January, 2014, 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 management for non-deduction of sales tax from contractor’s bills. Besides, same may be recovered and deposited into government account, under intimation to audit.

[AIR Para: 28]

### **1.2.7.7 Un-Authorized Appointments**

As per Government of Sindh APT Rules 1974 (11), “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”.

Rule 88 of SFR Vol-I, states that, “every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in spending his own money”.

Town Officer, Town Committee, Kandiaro, during 2011-13, appointed 161 employees over and above sanctioned strength, Further, Chief Municipal Officer, Municipal Committee, Moro, during 2011-12 & 2012-13, appointed 18 employees, in violation of the above rule.

Audit was of the view that payments made on account of salaries to employees appointed in excess of sanctioned strength and without going through prescribed procedure resulted into unauthorized expenditure, non-transparency in recruitment and weak financial management.

Deviation from prescribed rules resulted into unauthorized expenditure and weak internal control.

The matter was reported during January and May, 2014 but managements failed to provide departmental points of view. The PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends investigation for fixing of responsibility on managements on account of expenditure incurred on employees appointed in excess of sanctioned strength and recruitment without following due procedure, under intimation to audit.

[AIR Paras: 36, 2, 11]

### **1.2.7.8 Failure to Prevent Illegal Occupations Govt. Property & Non-Removal of Illegal Encroachment from Town Limits**

SLGO-2001, SECTION 54 (1), states that, “The functions and powers of the Taluka Municipal Administration shall be to-

- (f) prevent encroachments;

Further, Section(I) of Appendix 18-A of SFR Vol-I, states that, "Means should be

devised to ensure that every government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by 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 servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence”.

Moreover, Rule II (I) of Appendix 18, *ibid*, states that, “all losses must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable ground exists for believing that a loss has occurred; they must not be delayed while detailed enquiries are made”.

Town Officer (Town Committee) Kandiaro, failed to prevent illegal occupation on govt. property which include from encroachment of specified land for burial of dead (graveyard) by encroachers, in violation of above rules. Pictoral evidence attached at Annexure-XXIV. Following encroachments were observed on the property owned by town committee:

- Almost 30 shops were seen constructed inside the land earmarked for graveyard by illegally encroached by public person. (Photo enclosed)
- Hotel, Shops were seen constructed almost 8 Feet over the road by encroaching govt. property at the main roundabout of the city due to of town committee.

Audit was of the view that management failed to prevent encroachment of Govt. property neither any action was taken to stop encroachment nor matter was reported to higher authorities, resultantly, human rights were violated to greater extent, and weak financial management.

The deviation from prescribed procedure resulted into weak internal control.

The matter was reported during January, 2014 but the 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 the management of town for non-taking serious efforts for removal of the Illegal encroachments state owned lands including town graveyard. Besides, unauthorized constructed shops etc. may be removed without delay, under intimation to audit

[AIR Para - 48]

# **DISTRICT KHAIRPUR**

## **1.2.8.1 INTRODUCTION**

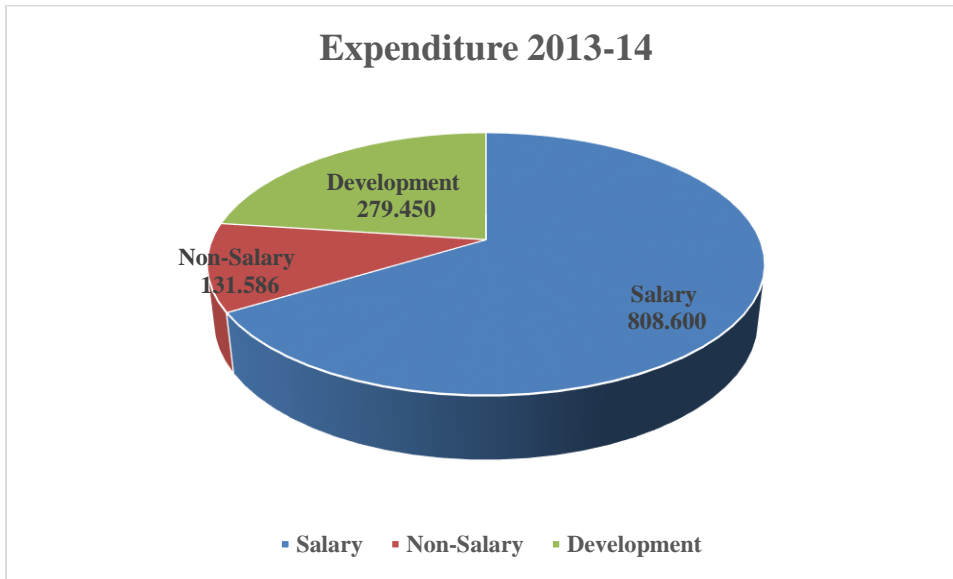
Khairpur District comprises of One Chief Officer, District Council, One Municipal Corporation and Seven Town Committees namely, Faiz Ganj, Gambat, Kingri, Kotdiji, Nara, Sobhodero & Thari Mirwah. Business of Municipal Corporation/Committees is run through the Administrator and four officers namely TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Sindh Local Government Ordinance, 1979. The functions of Municipal Corporation/Committees are as following:

1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which Municipal Corporation/Committees 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 Municipal Corporation/Committees 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 Municipal Corporation/Committees.
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.

## 1.2.8.2 Comments on Budget and Accounts (Variance Analysis)

(Rupees in Million)

S. No.	Entity	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
1	CO, Khairpur	Salary	23.650	21.995	(1.656)
		Non-Salary	0.520	0.484	(0.036)
2	CMO, Khairpur	Salary	151.770	141.146	(10.624)
		Non-Salary	25.295	23.524	(1.771)
		Development	75.885	56.914	(18.971)
		Revenue	253.154	177.208	(75.946)
3	TMA, Faiz Ganj	Salary	81.087	75.411	(5.676)
		Non-Salary	13.515	12.569	(0.946)
		Development	40.544	30.408	(10.136)
		Revenue	135.542	94.879	(40.663)
4	TMA, Gambat	Salary	93.236	86.709	(6.527)
		Non-Salary	15.539	14.451	(1.088)
		Development	46.618	34.964	(11.655)
		Revenue	155.401	108.781	(46.620)
5	TMA, Kingri	Salary	82.951	77.144	(5.807)
		Non-Salary	13.825	12.857	(0.968)
		Development	41.475	31.106	(10.369)
		Revenue	138.270	96.789	(41.481)
6	TMA, Kotdiji	Salary	103.811	96.544	(7.267)
		Non-Salary	17.302	16.091	(1.211)
		Development	51.905	38.929	(12.976)
		Revenue	173.048	121.134	(51.914)
7	TMA, Nara	Salary	131.081	121.905	(9.176)
		Non-Salary	21.847	20.318	(1.529)
		Development	65.541	49.156	(16.385)
		Revenue	218.475	152.933	(65.542)
8	TMA, Sobhodero	Salary	100.617	93.574	(7.043)
		Non-Salary	16.770	15.596	(1.174)
		Development	50.301	37.726	(12.575)
		Revenue	167.705	117.394	(50.311)
9	TMA, Thari Mirwah	Salary	101.260	94.172	(7.088)
		Non-Salary	16.877	15.696	(1.181)
		Development	50.630	37.973	(12.657)
		Revenue	168.783	118.148	(50.635)
<b>Total</b>		<b>Salary</b>	<b>869.463</b>	<b>808.600</b>	<b>(60.863)</b>
		<b>Non-Salary</b>	<b>141.490</b>	<b>131.586</b>	<b>(9.904)</b>
		<b>Development</b>	<b>372.598</b>	<b>279.450</b>	<b>(93.148)</b>
<b>Grand Total</b>			<b>1,383.551</b>	<b>1,219.636</b>	<b>(163.915)</b>
<b>Revenue</b>			<b>1,410.378</b>	<b>987.266</b>	<b>(423.112)</b>



Original budget of Rs 1,3873.551 million was allocated to Municipal Corporation & Town Committees of District Khairpur under various grants. Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2013-14 for the audited entities depicted that there was savings of Rs 163.915 million.

### **1.2.8.3 Brief Comments on the Status of Compliance with PAC Directives**

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

<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
2012-13	Nil	Nil
2013-14	06	Nil

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

## **AUDIT PARAS**

### **1.2.9 Non-Production of Record**

#### **1.2.9.1 Non-Production of Record – Rs 579.945 Million**

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

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

Various Municipal Committees & Town Committees of District Khairpur failed to provide auditable record to audit for the year 2011-14 amounting to Rs 579.945 million, in violation of the above rule. Detail is provided in Annexure-XXV.

Audit was of the view that non-provision of record resulted into non-authenticity of expenditure from public funds and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

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

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

[AIR Paras: 1,1,1,3,1,1,1,4,2,1,1]

## **1.2.10 Irregularity / Non-Compliance**

### **1.2.10.1 Un-Authorized Transfer of Funds – Rs 318.157 Million**

Rule 3 (v) of Sindh District Government and Taluka/Town Municipal Administration (Budget) Rules 2002, states that, “TMO is responsible for ensuring that funds allocated are spent on the activities for which the money was provided”.

Further, According to Treasury Rules-13 stated that “Unless in any case the Governor with the concurrence of the Auditor General. Otherwise direct, money may not be withdrawn from the public account without the written permission of the Treasury Officer or of a Government servant of Pakistan Audit Department authorized in this behalf by the Auditor General.”

Chief Municipal Officer, Municipal Committee, Khairpur, during 2012-13, transferred funds amounting to Rs 318.157 million from one bank to another bank without justification, in violation of above rules. Detail is provided in Annexure-XXVI.

Audit was of the view that unauthorized transfer of funds resulted into transfer of public funds without recording the reasons and objects and weak financial management. Besides, chances of misappropriation of public money cannot be ruled out.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during May, 2014 but the 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 official(s) at fault on account of transfer and utilization funds, under intimation to audit.

[AIR Para: 20]

### **1.2.10.2 Unjustified Expenditure due to Irregular Execution of Agreement with NSUSC–Rs 61.176 Million**

Schedule-5, Clause 4.2.2 & 4.1.4, of agreement made between TMA office & North Sindh Urban Services Corporation (NSUSC) states that, “NSUSC will deliver following level of services:



- i. Delivery of Business plan, annual budgets & installation of Management Information System within one year of Service & Assets Management Agreement SAMA effectiveness.
- ii. Water Supply, Wastewater, drainage & solid waste management (SWM) customer survey on annual basis.
- iii. Monitor raw water quality on weekly basis within one year of SAMA effectiveness.”

The levels of services will be monitored by the TMA with advice from independent verifier, a consultant firm hired under the Sindh Cities Improvement Investment Program (SCIIP).

Chief Municipal Officer, Municipal Committee, Khairpur transferred an amount of Rs 61.176 million to NSUSC, during 2012-13, for provision of services agreed upon but failed to take action on account of failure in executing agreement by agency as a breach of contract, in violation of above clauses of agreement.

Audit was of the view that management's inaction for breach of contract by NSUSC resulted into wastage of public funds and non-accomplishment of goals and weak financial management.

Deviation from agreed clauses by executing agency resulted into deprivation of public of basic facilities and weak internal control.

The matter was reported during May, 2014 but the 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 non-action by the management for breach of agreement by NSUSC, under intimation to audit.

[AIR Para: 40]

### **1.2.10.3 Unauthorized Payments through Open Cheques - Rs 52.109 Million**

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

Chief Municipal Officer, Municipal Committee, Khairpur, Town Officers, Town Committees, Gambat, Kotdiji & Thari Mirwah incurred expenditure amounting to

Rs 52.109 million on various accounts but payment was made in cash instead of cross cheques, in violation of above rule. Detail is provided in Annexure-XXVII.

Audit was of the view that payments made through cheques resulted into doubtful transactions and weak financial management. Besides, chances of misappropriation of public money cannot be ruled out.

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

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

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

[AIR Paras: 32, 29, 14, 16, 3]

#### **1.2.10.4 Non-Deduction of GST – Rs 44.160 Million**

Sindh Sales Tax on Services Act, 2011, Section-8 states that (1) Subject to the provisions of this Act, there shall be charged, levied and collected a tax known as sales tax on the value of a taxable service at the rate specified in the Schedule in which the taxable service is listed.

#### **SECOND SCHEDULE (Taxable Services) Part - B**

<sup>43</sup> [Tariff Heading]	Description	Rate of Tax
1.	2.	3.
<sup>53</sup> [9814.2000]	Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air conditioning), multi-disciplinary works (including turn-key projects) and similar other works	16%

Further, According to Sales Tax notification, dated 30th June, 2007. S.R.O 660(I): in exercise of powers conferred by sub-section(6) and sub-section (7) of section 3 of the sales tax, act 1990, read with section 71 thereof Para no 3 states that the withholding agent shall deduct sales tax at 16% of the value of taxable supplies made to him from the payment due to the supplier.

Chief Municipal Officer, Municipal Committee, Khairpur, Town Officer, Town Committee, Gambat, purchased different articles through contractors during 2011-13, but

failed to deduct sales tax @ 16% amounting to Rs 44.160 million, in violation of above rules. Detail is as under;

(Amount in Rupees)

S #	Name of Office	Year	Amount	Sales Tax @ 16%
01	CMO, Municipal Committee, Khairpur	2012-13	200,525,746	32,084,119
02	CMO, Municipal Committee, Gambat	2011-12	59,231,012	9,476,962
03	CMO, Municipal Committee, Gambat	2012-13	16,247,909	2,599,665
<b>Total</b>			<b>276,004,667</b>	<b>44,160,746</b>

Audit was of the view that due to failure of management on account of non-deduction of tax government sustained loss of public revenue resulting into weak financial management.

Deviation from prescribed rules resulted into short receipt of public revenue and weak internal control.

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

Audit recommends fixing responsibility on managements for non-deduction of sales tax from contractor's bills. Besides, same may be recovered, under intimation to audit.

[AIR Paras: 3, 4, 5]

### **1.2.10.5 Irregular Award of Work without Sanction of Contract Agreement -Rs 39.481 million**

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

Further as per Para 514 (A) of public works departmental manual volume-I, states that, "normally no work should be permitted to be started unless the tender on prescribed forms is invited and got sanctioned by the competent authority." In an emergent case, when agreement cannot be concluded before order to start the work is given, a statement showing the terms on which the work is to be done should be obtained from the contractor. The memorandum of terms (agreement in prescribed form A-I, A-2, B-I &

B-2) should be signed by the contractors, as well as by the authority competent to sanction the tender, before the work is permitted to be started.

Town officer, Town Committee, Kot Diji, during 2011-13, awarded development works costing to Rs 39.481 million to contractors without execution of contract agreement, in violation of the rules. Detail is provided in Annexure-XXVIII.

Audit was of the view that interest of Government was not safeguarded due to award of work without agreements resulting into weak financial management.

Deviation from prescribed procedure resulted into weak internal control.

The matter was reported during May, 2014 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 management for award of contracts without sanction of contract agreements, under intimation to audit.

[AIR Para: 8]

### **1.2.10.6 Non-Transparency in Government Spending – Rs 37.424 Million**

As per Rule-20 of the Staff Car Rules 1980, as amended in 2001, duly adopted by Gos, states that, “The Log Book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

Chief Municipal Commissioner, Khairpur, Town Officers, Town Committees, Gambat, Kotdiji & Nara incurred an expenditure amounting to Rs 37.424 million, during 2011-14, 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 above rule. Detail is provided in Annexure-XXIX.

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

Deviation from prescribed procedure resulted into weak internal control.

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

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

[AIR Paras: 2, 27, 18, 12, 22, 4]

### 1.2.10.7 Loss Due to Non-Revision of Rent – Rs 37.287 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 Municipal Officer, Municipal Committee, Khairpur & Town officer, Town Committee, Kot Diji, during 2011-13, failed to revise rent of shops allotted to tenants, resulting into loss of Rs 37.287 million, in violation of above rule. Detail is as under:

(Amount in Rupees)

S #	Name of Office	Received	To be Received	Loss due to non-revision	Year
01	CMO, Municipal Committee, Khairpur	3,095,496	30,954,960	27,859,464	2012-13
02	TO, Town Committee, Kotdiji	916,200	10,344,000	9,427,800	2011-13
<b>Total</b>		<b>4,011,696</b>	<b>41,298,960</b>	<b>37,287,264</b>	

Audit was of the view that non-increase of rent in accordance with provisions of rental act resulted into loss to public revenue and weak financial management.

Deviation from prescribed rules resulted into less realization of public revenue and weak internal control.

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

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

[AIR Paras: 17, 7]

### **1.2.10.8 Non-Recovery of Outstanding Arrears - Rs 20.093 Million**

Section 96 (1) of Sindh Local Government Act 2013, states that, “A council may levy, in the prescribed manner all or any taxes, rates, tolls, and fees mentioned in Schedule V”.

Further, Rule 41 (a) of SFR Vol-I, states that, “The departmental controlling officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Chief Municipal Officer, Municipal Committee, Khairpur, Town Officers, Town Committees, Gambat & Kotdiji failed to recover previous arrears/outstanding charges/dues amounting to Rs 20.093 million, on various accounts during 2012-14, in violation of above rules. Detail is provided in Annexure-XXX.

Audit was of the view that non-realization of estimated receipts resulted into less public revenue and weak financial management.

Deviation from prescribed rules resulted into less availability of funds and weak internal control.

The matter was reported during May to December, 2014 but managements failed to provide departmental points 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, under intimation to audit.

[AIR Paras: 9, 8, 6, 4, 3, 6]

### **1.2.10.9 Loss to Government due to Less-Deposit of Income Tax into Govt. Treasury - Rs 13.044 Million**

Income Tax Ordinance 2001- Section 160, states that, “Payment of tax collected or deducted.- Any tax that has been collected or purported to be collected under Division II of this Part or deducted or purported to be deducted under Division III of this Part 5[or deducted or collected, collected, or purported to be deducted or collected under Chapter XII] shall be paid to the Commissioner by the person making the collection or deduction within the time and in the manner as may be prescribed.”

Further, Income Tax Ordinance 2001- Section 161, “Failure to pay tax collected or deducted- Where a person (1) (b) having collected tax under Division II of this Part

1[or Chapter XII] or deducted tax under Division III of this Part 2[or Chapter XII] fails to pay the tax to the Commissioner as required under section 160 The person shall be personally liable to pay the amount of tax to the Commissioner 4[who may 5[pass an order to that effect and] proceed to recover the same”.

Furthermore as per Para 41(a) SFR Volume-I “All money received on behalf of Government should be without undue delay be credited into Government account”.

Chief Municipal Officer, Municipal Committee, Khairpur, Town Officers, Town Committees, Gambat & Kotdiji during 2012-13, deducted income tax amounting to Rs 28.806 million, from various contractors and deposited Rs 15.762 million in Govt. receipt leaving balance of Rs 13.044 million, un-deposited, in violation of rules. Detailed is as under;

(Amount in Rupees)

S. No.	Office	Income Tax deducted	Income Tax deposited	Less deposit of Income Tax
1	Chief Municipal Officer, Municipal Committee, Khairpur	13,799,106	9,500,599	4,298,507
2	Town Officers, Town Committees, Gambat	3,681,527	111,670	3,569,857
3	Town Officers, Town Committees, Kotdiji	11,324,952	6,149,422	5,175,530
<b>Total</b>		<b>28,805,585</b>	<b>15,761,691</b>	<b>13,043,894</b>

Audit was of the view that due to lack of seriousness on the part of management huge revenue remained unpaid to income tax authorities resulting into weak financial management. Besides, chances of misappropriation of public money cannot be ruled out.

Deviation from prescribed rules resulted into less deposit of government revenue and weak internal control.

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

Audit recommends fixing responsibility on managements for non-deduction of income tax from contractors/suppliers’ bills. Besides, same may be recovered and deposited into government account, under intimation to audit.

[AIR Paras: 9, 5, 11]

### **1.2.10.10 Splitting Up of Works – Rs 3.037 Million**

Rule 12(1) of SPPRA Rules 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), 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”.

Chief Municipal Officer, Municipal Committee, incurred expenditure of Rs 3.037 million, during 2013-14, on various works by splitting them to avoid inviting open tender, in violation of above rule. Detail is provided in Annexure-XXXI.

Audit was of the view that non-observance of laid down rules resulted into irregular expenditure and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported during December, 2014 but the 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 the department on account of non-transparency in awarding of contracts and failure in obtaining competitive rates, under intimation to audit.

[AIR Para: 05]

### **1.2.10.11 Expenditure without Calling Open Tender – Rs 2.649 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 in print media in the manner and format prescribed in these rules”.

Chief Municipal Officer, Municipal Committee, Khairpur, awarded works amounting to Rs 2.649 million, during 2013-14, to various contractors without hoisting tender on SPPRA website, in violation of above rule. Detail is provided in Annexure-XXXII.

Audit was of the view that violation of SPPRA rule resulted into non-transparency in the award of contracts and weak financial management.



Deviation from prescribed rule resulted into unauthorized expenditure and weak internal control.

The matter was reported during December, 2014 but the 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 the department on account of non-transparency in awarding of contracts and failure in obtaining competitive rates, under intimation to audit.

[AIR Para: 02]

### **1.2.10.12 Unauthorized Appointments**

Local government department letter NO. SOA/(LG)1(27)/2011 Dated: 6.6.2011, by SO Admn, states that, In continuation to this department's letter of even number dated: 27.5.2011 and 28.5.2011, "I am directed to convey that no appointment in any grade shall be made henceforth without consolidated advertisement and fresh approval of Government. Approval, if any, earlier issued in this regard may be treated cancelled/withdrawn. In view of the above, you are directed to strictly adhere to the above instructions of competent authority. Any deviation from above will render the defaulter(s) liable for disciplinary action".

Moreover, according to Chief Minister, Sindh Karachi No.DS(COORD)/ CMS/8-4/2008/845 dated: 12-02-2008 The directives of the Chief Minister Sindh to the effect that all the vacant posts shall be filled after completing codal formalities and written test for the Posts from BPS-5 and above shall be got conducted by engaging third party & the selection for BPS-4 & below may be made through departmental selection Committee.

In addition to as per Government of Sindh, Services, General Administration & Coordination Department (Regulation Wing) notification No.SORI(S&GA&CD)2-7/2001 dated.23-10-2004 Following Officers are authorized to appoint Government employees. DDO Concerned from BPS 1 & 2, DO Concerned from BPS 3 to 5, EDO Concerned from BPS 6 to 8, DCO Concerned from BPS 9 to 11 & District / City Nazim Concerned from BPS 12 to 15.

Chief Municipal Officer, Municipal Committee, Khairpur, Town Officers, Town Committees, Gambat & Nara, during 2011-13, appointed 169 employees in violation of the above rules, Detail is provided as under:

(Rupees in Million)

S #	Name of Office	Employees Appointed	Amount	Year
01	CMO, Municipal Committee, Khairpur	07	24.244	2012-13
02	CMO, Municipal Committee, Gambat	45	4.883	2012-13
03	Town Officer, Town Committee, Nara	117	17.561	2012-13
<b>Total</b>		<b>169</b>	<b>46.688</b>	

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

Deviation from prescribed rules resulted into weak internal control.

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

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

[AIR Paras: 7, 14, 38]

# **DISTRICT GHOTKI**

## **1.2.11.1 INTRODUCTION**

District Ghotki comprises of One Chief Officer, District Council, One Municipal Committee and four Town Committees Mirpur Mathelo, Daharki, Khangarh & Ubaro. Business of Municipal Committee/Town Committee is run through the Administrator and four officers namely TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Sindh Local Government Ordinance, 1979. The functions of Municipal Manage properties, assets and funds vested in the Municipal Corporation/Committees. Committee/Town Committee are as following:

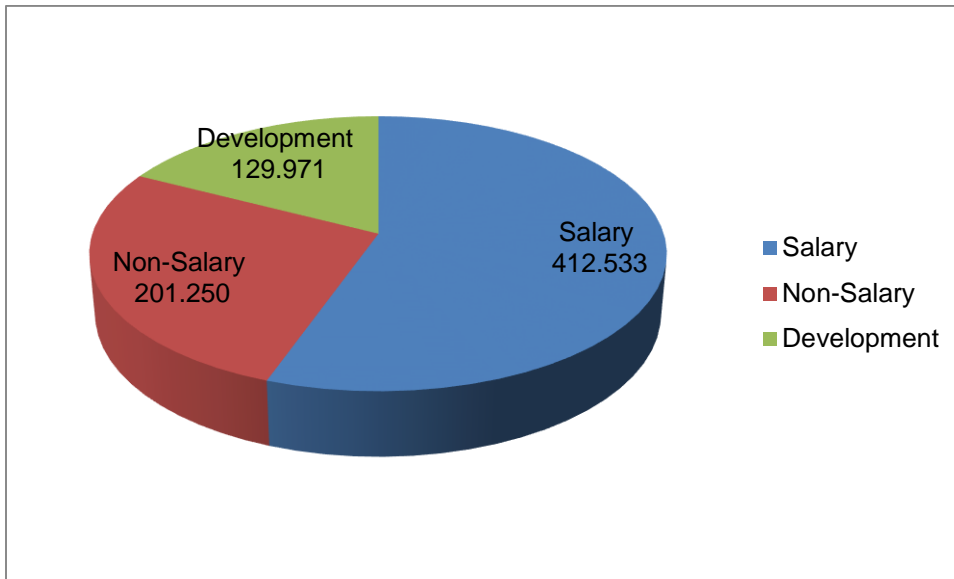
1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which Municipal Corporation/Committees is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, 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 Municipal Corporation/Committees 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. Develop and manage schemes, including site development in collaboration with Union Administration.
7. 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.
8. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction.
9. Maintain municipal records and archives.

### 1.2.11.2 Comments on Budget and Accounts (Variance Analysis)

(Rupees in Million)

S. No.	Entity	Particulars	Budget	Expenditure / Revenue	Excess (+) Savings (-)
1	CO, Ghotki	Salary	97.742	90.900	(6.842)
		Non-Salary	16.290	14.335	(1.955)
2	CMO, Ghotki	Salary	59.105	54.968	(4.137)
		Non-Salary	9.851	8.669	(1.182)
		Development	29.552	20.686	(8.866)
		Revenue	98.525	68.968	(29.558)
3	TMA, Mirpur Mathelo	Salary	48.871	45.450	(3.421)
		Non-Salary	162.908	143.359	(19.549)
		Development	37.188	26.032	(11.156)
		Revenue	123.965	86.776	(37.190)
4	TMA, Daharki	Salary	81.019	75.348	(5.671)
		Non-Salary	13.503	11.883	(1.620)
		Development	40.510	28.357	(12.153)
		Revenue	135.131	94.592	(40.539)
5	TMA, Khangarh	Salary	59.105	54.968	(4.137)
		Non-Salary	9.851	8.669	(1.182)
		Development	29.552	20.686	(8.866)
		Revenue	98.525	68.968	(29.558)
6	TMA, Ubaro	Salary	97.742	90.900	(6.842)
		Non-Salary	16.290	14.335	(1.955)
		Development	48.871	34.210	(14.661)
		Revenue	162.908	114.036	(48.872)
<b>Total</b>		<b>Salary</b>	<b>443.584</b>	<b>412.533</b>	<b>(31.051)</b>
		<b>Non-Salary</b>	<b>228.693</b>	<b>201.250</b>	<b>(27.443)</b>
		<b>Development</b>	<b>185.673</b>	<b>129.971</b>	<b>(55.702)</b>
<b>Grand Total</b>			<b>857.950</b>	<b>743.754</b>	<b>(114.196)</b>
<b>Revenue</b>			<b>619.054</b>	<b>433.338</b>	<b>(185.716)</b>

### Expenditure 2013-14



Original budget of Rs 857.950 million was allocated to Municipal Corporation & Town Committees of District Ghotki under various grants. Variance Analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2013-14 for the audited entities depicted that there was savings of Rs 114.196 million.

#### 1.2.11.3 Brief Comments on the Status of Compliance with PAC Directives

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

Audit Year	No. of Paras	Status of PAC Meetings
2012-13	07	Nil
2013-14	Nil	Nil

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

## **AUDIT PARAS**

### **1.2.12 Non-Production of Record**

#### **1.2.12.1 Non-Production of Record – Rs 470.208 Million**

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

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

Various Municipal Committees & Town Committees of District Ghotki failed to provide record to audit for the year 2011-14 amounting to Rs 470.208 million, in violation of the above rule. Detail is provided in Annexure-XXXIII.

Audit was of the view that non-provision of record resulted into non-authenticity of expenditure from public funds and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

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

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

[AIR Paras: 1, 1, 1, 1, 1, 1, 1, 1]

## **1.2.13 Irregularity / Non-Compliance**

### **1.2.13.1 Payment of Bills without Pre-Audit - Rs 61.862 Million**

Sub Para-32 (2) of the Local Government Accounts Manual, states that, “Every bill shall be pre-audited by the Accounts Office. The pre-audit shall ensure that the bill has been sanctioned and that funds are available to make payment. The pre-audit shall also involve scrutinizing the bill to identify possible fraud and irregularities”.

Further Rule 111(4) & (5) of Sindh Local Government Act 2013,"the Provincial Director, Local Fund Audit shall pre-audit all the payments from the Local Funds of the Councils and a Council shall not with draw or disburse money from the Local Fund unless it is pre-audited in the prescribed manner”.

Chief Municipal Officer, Municipal Committee, Ghotki, Town Officers, Town Committees Khangarh, Mirpur Mathelo & Ubaro, incurred expenditure of Rs 61.862 million, during 2011-13, on account of salary and non-salary expenditure without pre audit by the Local Fund Audit, in violation of the above rules. Detail is provided in Annexure-XXXIV.

Audit was of the view that payments without pre-audit of bills resulted into unauthorized expenditure and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported from July to August, 2014 but the managements failed to provide departmental points of view. The PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing of responsibility against the official(s) at fault, under intimation to audit.

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

### **1.2.13.2 Splitting of works – Rs 46.797 Million**

Rule 12(1) of SPPRA Rules 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), 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”.

Chief Municipal Officer, Municipal Committee, Ghotki & Town Officer, Town Committee Ubaro, during 2011-14, incurred expenditure of Rs 46.797 million on various works by splitting them to avoid inviting open tender, in violation of above rule. Detail is provided in Annexure-XXXV.

Audit was of the view that non-observance of laid down rule resulted into irregular expenditure and weak financial management.

Deviation from prescribed rule resulted into weak internal control.

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

Audit recommends fixing responsibility on the departments on account of non-transparency in awarding of contracts and failure in obtaining competitive rates, under intimation to audit.

[AIR Paras: 14, 14, 12, 13, 24, 25, 5, 7]

### **1.2.13.3 Non-Achievement of Targeted Receipts - Rs 42.629 Million**

Section 96 (1) of Sindh Local Government Act 2013, states that, “A council may levy, in the prescribed manner all or any taxes, rates, tolls, and fees mentioned in Schedule V”.

Further, Rule 41 (a) of SFR Vol-I, states that, “The departmental controlling officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into treasury claiming credit for so much paid into the treasury and compare with the figures in the statements supplied by the comptroller”.

Chief Municipal Officer, Municipal Committee, Ghotki, Town Officers, Town Committees, Khangarh & Mirpur Mathelo, during 2011-13 failed to realize estimated revenue targets by less or no recovery of Rs 42.629 million, in violation of above rules. Detail is provided in Annexure-XXXVI.

Audit was of the view that non-realization of estimated receipts resulted into less public revenue and weak financial management.

Deviation from prescribed rules resulted into less availability of funds and weak internal control.



The matter was reported from July to August, 2014 but the managements failed to provide departmental points 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, under intimation to audit.

[AIR Paras: 19, 18, 20, 17, 15, 19, 14]

#### **1.2.13.4 Non-Utilization of Services of 104 Beldars – Rs 37.422 Million**

Section(I) of Appendix 18-A of SFR Vol-I, states that, "Means should be devised to ensure that every government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by 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 servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence".

Further, Rule II (I) of Appendix 18, ibid, states that, "all losses must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable ground exists for believing that a loss has occurred; they must not be delayed while detailed enquiries are made".

Chief Municipal Officer, Municipal Committee, Ghotki, during 2011-13 paid an amount of Rs- 37.422 million in respect of salaries to 104 Beldars, without utilizing their services, in violation of above rule. Detail is as under:

(Amount in Rupees)

<b>Year</b>	<b>BPS</b>	<b>Basic Pay</b>	<b>H.R.A</b>	<b>Other Allowance</b>	<b>20%</b>	<b>Total One Month</b>	<b>Total One Year</b>
2011-12	2	826,480	94,744	544,758	-	1,465,982	17,591,784
2012-13	2	844,160	94,744	544,758	168,832	1,652,494	19,829,928
<b>Total</b>		<b>1,670,640</b>	<b>189,488</b>	<b>1,089,516</b>	<b>168,832</b>	<b>3,118,476</b>	<b>37,421,712</b>

Audit was of the view that the payment of salaries to the Beldar without utilizing their services resulted into weak financial management.

Deviation from prescribed rule resulted into weak internal control.

The matter was reported during August, 2014 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 against the official(s) at fault & services of the beldars must be utilized properly with strict supervision and monitoring, under intimation to audit.

[AIR Para: 21]

### **1.2.13.5 Transgression of Financial Powers - Rs 35.248 Million**

As per Delegation of Powers under the Financial Rules and the Powers of Re-appropriation Rules, 1962 as amended from time to time the officers of grade 17 and below Town Officers (I & S) have no place to accord Technical Sanction (T.S) of the estimate whereas the officers of grade-18 and above have the powers as under;

<b>Officer's designation</b>	<b>Power to accord TS</b>
Assistant Engineer/TO (I&S) Of B-17/below	No Power
Executive Engineer/TO (I&S) of (B-18)	The work having cost of Rs 0.6 million
Superintending Engineer (B-19)	The work having cost of Rs 3.0 million
Director General/Chief Engineer (B-20)	No Limit (full powers)

Town Officer, Town Committee Ubaro, during 2011-13, awarded work orders of development schemes costing Rs 35.248 million by obtaining technical sanction from Superintending Engineer works & services, Ghotki and XEN, PHE division, Ghotki in transgressing financial powers, in violation of the above rule. Detail is provided in Annexure-XXXVII.

Audit was of the view, that award of technical sanction by authority, who was not competent resulted into transgression of financial powers and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

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

Audit recommends fixing of responsibility on management for exercising powers beyond competency, under intimation to audit.

[AIR Paras: 26, 27]

### **1.2.13.6 Non-Transparency in Government Spending - Rs 34.055 Million**

Rule-20 of the Staff Car Rules 1980, as amended in 2001, duly adopted by Gos, states that, “The Log Book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

Chief Officer, District Council, Ghotki, CMO, Municipal Committee Ghotki, Town Officer, Town Committee, Khangarh, Ubaro, Mirpur Mathelo & Ghotki, incurred an expenditure amounting to Rs 34.055 million, during 2011-14, 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 above rule. Details are provided in Annexure-XXXVIII.

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

Deviation from prescribed procedure resulted into weak internal control.

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

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

[AIR Paras: 8, 16, 16, 19, 13, 6, 5, 12]

### **1.2.13.7 Expenditure incurred without Constitution of Procurement Committee - Rs 22.846 Million**

Rule 7 of SPPRA 2010, 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 the gazetted officer not below the rank of BPS-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”.

Chief Officer, District Council, District Ghotki, Town Officer, Town Committee, Ghotki, Khangarh, Mirpur Mathelo & Ubaro, during 2011-13, incurred expenditure of Rs 22.846 million on account of purchase of various materials and different works

without constitution of procurement committee, in violation of above rule. Detail is provided in Annexure-XXXIX.

Audit was of the view that purchases were made without constitution of procurement committee which resulted into non-achievement of competitive rates, non-transparency in public spending and weak financial management.

Deviation from prescribed rule resulted into unauthorized purchase and weak internal control.

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

Audit recommends fixing responsibility on managements on account of expenditure without constitution of procurement committee, under intimation to audit.

[AIR Paras: 12, 13, 10, 10, 14]

#### **1.2.13.8 Expenditure without Tender – Rs 21.689 Million**

As per 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 in print media in the manner and format prescribed in these rules”.

Chief Municipal Officer, Municipal Committee, Ghotki and Town Officer, Town Committee, Khangarh, awarded works amounting to Rs 21.689 million to various contractors without hoisting tender on SPPRA, in violation of above rule. Detail is provided in Annexure-XL.

Audit was of the view that violation of SPPRA rules resulted into non-transparency in the award of contracts and weak financial management.

Deviation from prescribed rules resulted into unauthorized expenditure and weak internal control.

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

Audit recommends fixing responsibility on the departments on account of non-transparency in awarding of contracts and failure in obtaining competitive rates, under intimation to audit.

[AIR Paras: 11, 12, 04, 05, 06]

### **1.2.13.9 Loss to Government due to Less-Deposit of Income Tax into Govt. Treasury - Rs 10.890 Million**

Income Tax Ordinance 2001- Section 160, states that, "Payment of tax collected or deducted. Any tax that has been collected or purported to be collected under Division II of this Part or deducted or purported to be deducted under Division III of this Part 5[or deducted or collected, collected, or purported to be deducted or collected under Chapter XII] shall be paid to the Commissioner by the person making the collection or deduction within the time and in the manner as may be prescribed.

Further, Income Tax Ordinance 2001- Section 161, "Failure to pay tax collected or deducted- Where a person (1) (b) having collected tax under Division II of this Part 1[or Chapter XII] or deducted tax under Division III of this Part 2[or Chapter XII] fails to pay the tax to the Commissioner as required under section 160 the person shall be personally liable to pay the amount of tax to the Commissioner 4[who may 5[pass an order to that effect and] proceed to recover the same".

Furthermore, Para 41(a) SFR Volume-I, "All money received on behalf of Government should be without undue delay be credited into Government account".

Town Officers, Town Committees, Ghotki, Ubaro & Mirpur Mathelo, during 2011-13, deducted income tax amounting to Rs 14.874 million from various contractors and deposited Rs 3.984 million in Govt. receipt leaving balance of Rs 10.890 million un-deposited, in violation of above rules. Detailed is provided in Annexure-XLI.

Audit was of the view that lack of seriousness on the part of management huge revenue remained unpaid to income tax authorities resulted into weak financial management. Besides, chances of misappropriation of public money cannot be ruled out.

Deviation from prescribed rules resulted into less deposit of Government revenue and weak internal control.

The matter was reported from June to August, 2014 but managements failed to provide departmental points 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 for less deposit of deducted income tax into treasury. Besides, revenue was kept unauthorizedly out of Govt. receipt which may deposited into Govt. treasury without further delay, under intimation to audit.

[AIR Paras: 7, 6, 4]

### **1.2.13.10 Doubtful Payment on Account of Installation of Solar Energy Street Lights – Rs 9.028 Million**

Section(I) of Appendix 18-A of SFR Vol-I, states that, "Means should be devised to ensure that every government servant realises fully and clearly that he will be held personally responsible for any loss sustained by 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 servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence".

Further, Rule II (I) of Appendix 18, ibid, states that, "all losses must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable ground exists for believing that a loss has occurred; they must not be delayed while detailed enquiries are made".

Town Officer, Town Committee Ubaro, during 2011-13, awarded civil work of installation of solar energy street light at Town Ubaro, Village Kamu Shaheed, Khambhra and Chowk Mari, costing Rs 9.028 million, to M/S Reelu Mal & company. Detail is as under; (Further detail is attached at Annexure-XLII).

<b>S. No.</b>	<b>Bills</b>	<b>Details</b>	<b>Remarks</b>
1	1 <sup>st</sup> RA bill	Paid after 3 days of issuance of work order	Payment of Rs 9.861 million (91.5% of total cost) was made only in 46 days where as completion period for the contract was 1 year.
2	2 <sup>nd</sup> RA bill	Paid after 38 days of 1 <sup>st</sup> RA bill	
3	3 <sup>rd</sup> RA bill	Paid after 5 days of 2 <sup>nd</sup> RA bill	

Audit was of the view that 91.5% of total cost paid in 46 days period resulted into non-transparency in public spending and weak financial management. Besides, chances of misappropriation of public money cannot be ruled out.

Deviation from prescribed procedure resulted into weak internal control. The chance of either the work was actually done or otherwise cannot be ruled out.

The matter was reported during July, 2014 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 of matter and fixing of responsibility on official(s) at fault, under intimation to audit.

[AIR Para: 22]

### **1.2.13.11 Unauthorized Cash Payment – Rs 6.499 Million**

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

Chief Municipal Officer, Ghotki, Town Officer, Town Committee, Ubaro paid Rs 6.499 million to various suppliers/contractors but payment was made through open cheque instead cross cheques, in violation of above rule. Detail is provided in Annexure-XLIII.

Audit was of the view that payments made through open cheques resulted into doubtful transactions and weak financial management. Besides, chances of misappropriation of public money cannot be ruled out.

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

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

Audit recommends fixing responsibility on official(s) responsible for payment of salaries in cash instead of cross cheques, under intimation to audit.

[AIR Para: 36, 11, 14]

### **1.2.13.12 Non-Deduction of Sales Tax – Rs 1.444 Million**

Rule 2(4) of Sales Tax Special Procedure (Withholding) Rules, 2007, states that, “Where the purchases are made by a government department, the following procedure shall be observed, namely:--

The Drawing and Disbursing Officer (DDO) preparing the bill for the accounting office shall indicate the amount of sales tax withheld”.

Moreover, according to Rule 2(3) of Sales Tax Special Procedure (Withholding) Rules, 2007 “A withholding Agent, having Free Tax Number (FTN) and falling under clause (a), (b) or (c) of sub-rule (2) of rule 1, shall on purchase of taxable goods from unregistered persons, deduct sales tax at the applicable rate (16%) of the value of taxable supplies made to him from the payment due to the supplier and unless otherwise specified in the contract between the buyer and the supplier, the amount of sales tax for the purpose of this rule shall be worked out on the basis of gross value of taxable supply”.

Town Officer, Town Committee, Ubaro, failed to deduct sales tax amounting to Rs 1.444 million @ 16% from various contractors’ bills, during 2011-13, in violation of the above rules. Detail is provided in Annexure-XLIV.

Audit was of the view that due to failure of management on account of non-deduction of tax government sustained loss of public revenue and weak financial management.

Deviation from prescribed rules resulted into short receipt of public revenue and weak internal control.

The matter was reported during June, 2014 but the 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 the persons at fault. Besides, recovery of sales taxes may be affected, under intimation to audit.

[AIR Para: 5]

### **1.2.13.13 Un-Authorized Appointments**

Local government department letter NO. SOA/(LG)1(27)/2011 Dated: 6.6.2011, by SO Admn, states that, “ In continuation to this department’s letter of even number dated: 27.5.2011 and 28.5.2011, “I am directed to convey that no appointment in any grade shall be made henceforth without consolidated advertisement and fresh approval of Government. Approval, if any, earlier issued in this regard may be treated cancelled/withdrawn. In view of the above, you are directed to strictly adhere to the above instructions of competent authority. Any deviation from above will render the defaulter(s) liable for disciplinary action”.

Chief Municipal Officer, Municipal Committee, Ghotki, Town Officer, Town Committee Ubaro & Mirpur Mathelo, during 2011-13, appointed 504 employees in violation of the above rule. Detail is as under:



(Rupees in Million)

S #	Name of Office	No. of appointments	Amount	Year
01	CMO, Municipal Committee, Mirpur Mathelo	92	133.947	2012-13
02	Town Officer, Town Committee, Ubaro	85	18.739	2011-13
03	CMO, Municipal Committee, Ghotki	327	25.565	2012-13
<b>Total</b>		<b>504</b>	<b>178.251</b>	

Audit was of the view that unauthorized appointments resulted into financial burden and weak financial management.

Deviation from prescribed rules on recruitment resulted into weak internal control.

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

Audit recommends investigation for fixing of responsibility on managements on unauthorized appointments, under intimation to audit.

[AIR Paras: 22, 5, 10]

## **ANNEXURES**

**Annexure-I**  
**(f of Executive Summary, page vi)**

**I. Memorandum for departmental accounts Committee (MFDAC)**

**i. Part-i Paras related to current Audit Year 2014-15**

(Amount in Rupees)		
<b>Para No.</b>	<b>Description</b>	<b>Amount</b>
<b>TMA-05</b>	<b>TMA Gambat FY-2011-12</b>	
18	Improper maintenance of cash book	
<b>TMA-06</b>	<b>TMA Naushahro Feroze FY 2012-13</b>	
16	Non/ less deduction of security deposit	0.249 (m)
17	Non-deduction of conveyance allowance	0.051 (m)
20	Non accountal of Misc. Items	1.443 (m)
28	Failure to remove encroachment	
<b>TMA-07</b>	<b>TMO Kingri FY 2011-12</b>	
24	Non-registration of Government vehicle	
<b>TMA-08</b>	<b>TMA Naushahro Feroze 2011-12</b>	
12	Non-deduction of security deposit	0.142 (m)
20	Non-maintenance map of TMA property	
<b>TMA-23</b>	<b>TMA/TO Kandiaro 2012-13</b>	
17	Non-Recovery of Shrinkage Charges	31,717
19	Extra payment due to Quantities of work executed beyond permissible Limit.	56,385
33	Irregular & unjustified rapid promotion of Mr. Shahnawaz Depar from Junior Clerk (BPS-07) to Senior Clerk (BPS-09) and again to the post of Assistant (BPS-14).	-
34	Irregular posting of Mr. Zulfiqar Ali Channa Town Officer (Admn Branch) against the post of Accountant (Finance Branch).	-
38	Loss to government due to non- deduction of sales tax on the purchases of taxable liveries.	34,012
40	Poor performance of Town Officer due to Non-achieving Revenue Target	-
45	Non-Recovery of government dues on account of various heads	690,146
<b>TMA-59</b>	<b>Taluka Municipal Administration, Rohri, Sukkur</b>	
16	Unauthorized expenditure on account of repair of vehicle	0.996 (m)
20	Less recovery of income tax	93,695
21	Recovery / Non deduction of Professional Tax	17,500
22	Less recovery on account of rent of Government shops	305,842
<b>TMA-72</b>	<b>Town Committee, Town Officer Kot Diji</b>	
5	Loss due to non-deduction of sales tax on purchase from unregister person	0.653 (m)
6	Non-recovery of stamp duty from the contractors	0.119 (m)
15	Wasteful expenditure on salaries of drivers over & above the vehicles available	0.616 (m)
<b>TMA-74</b>	<b>Municipal Officer Municipal Committee Gambat, Khairpur</b>	
9	Recovery of excess payment on purchase of fire brigade vehicle on higher rate	0.500 (m)

(Amount in Rupees)

Para No.	Description	Amount
10	Loss due to non-recovery of professional tax	0.128 (m)
11	Loss to Government due to non-recovery of conveyance allowance	0.060 (m)
30	Irregular & unauthorized distribution of material purchased	0.663 (m)
34	Irregular & unauthorized exercising of financial powers of TO (Finance) & accounts officer BPS-17 by accountant of BPS-1	
35	Irregular & unauthorized exercising of financial powers of TO (I&S) BPS-17 by Sub Engineer of BPS-11	
37	Non accountal of call deposits	0.233 (m)
<b>TMA-75</b>	<b>Chief Municipal Officer Municipal Committee Khairpur, Khairpur</b>	
4	Suspected Misappropriation On A/C Of Pol Consumed For Vehicle Which Was Handed Over To Nsusc	0.260
7	Loss Due To Non-Deduction Of Sales Tax On Purchases From Unregistered Person	0.979
10	Loss To Government Due To Unauthorized Drawal Of Funds For Personal Vehicle Of Administrator	0.670
12	Loss Due To Non-Recovery Of Professional Tax	0.112
13	Loss To Government Due To Excess Payment Made To Contractor On A/C Of Premium	0.090
14	Non-Recovery Of Stamp Duty From The Contractors	0.057
15	Recovery Of Excess Payment To Mr. Sobdar Ali, Assistant Over & Above The Sanctioned Post	0.018
16	Loss To Government Due To Non-Recovery Of House Rent Allowance, Conveyance Allowance & Professional Tax	0.288
42	Irregular & Unauthorized Payment To Mst Sardaran	0.732
43	Unauthorized Payment To Police Department For Purchase Of Motor Cycles	0.475
44	Suspicious Payment To Mr. Nawaz Ali Jumani Junior Clerk	0.400
45	Irregular & Unauthorized Expenditure On A/C Of Ta/Da	0.207
46	Unauthorized Payment On Account Of Scholarship	0.448
47	Unauthorized & Unjustified Payment On A/C Of Advertisement Charges Directly To News Agency / Reporter Instead Of Information Department	0.257
48	Unauthorized Operation Of Financial Transactions In Hbl & Fwb Khairpur Instead Of Nbp & Sindh Bank	0.753
49	Unauthorized Expenditure On Salary Of Contracted Legal Advisor Without Consultation Of Law Department	0.360
50	Irregular & Unauthorized Exercising Of Financial Powers Of To (Finance) & Accounts Officer Bps-17 By Newly Appointed Accountant / Deputy Town Officer Of Bps-11	-
<b>TMA-97</b>	<b>TMA Pano Akil</b>	
15	Payment of cost of bitumen without supporting invoice	0.231 (m)
25	Irregular purchase of motor cycle CG-125	0.096 (m)
26	Unjustified purchased of news papers	
<b>TMA-98</b>	<b>Town Officer, Town Committee, Thari Mirwah</b>	
11	Loss due to non-recovery of professional tax	0.200 (m)
18	Loss due to non-deduction of stamp duty	0.029 (m)
20	Loss due to missing of one Desk Top and one Lap Top computer	0.150 (m)
21	Unjustified estimate by allowing premium on carriage	0.412 (m)

(Amount in Rupees)

<b>Para No.</b>	<b>Description</b>	<b>Amount</b>
22	Less execution of items of work without revised estimates	0.112 (m)
23	Excess execution of items of work without revised estimates	0.085 (m)
24	Non-consolidation of monthly account	
25	Non-appointment of internal auditor	
26	Non-maintenance of pre-audit register	
27	Non-maintenance of contractor register	
28	Non-maintenance of property record due to which land set free for encroachment	
29	Non-maintenance of register of call deposit/ security deposit	
30	Non-maintenance of tender / Quotation register	
31	Non-maintenance of income tax / Sales tax register	
32	Improper sanitation system in the vicinity of Municipal Committee	
<b>TMA-101</b>	<b>TMA Moro</b>	
3	Unauthorized revision of SNE without proper approval	
4	Appointment over & above SNE mentioned in budget book	
5	Non-constitution of procurement committee due to violation of SPPRA rules	
6	Unauthorized expenditure on purchase of Government vehicle	938,000
17	Non-imposition of penalty on contractors due to delay	172,500
18	Irregular & unjustified appointments of staff without codal formalities	
20	Doubtful expenditure on purchase of street light material	326,194
22	Less/ Non recovery of Government taxes	584,342
24	Less/ non-recovery of Government property rent	651,027
26	Non accountal/ Maintenance of dead stock register	
28	Non-maintenance of tendering process record	
30	Loss to Government on possession of un registered vehicle	
35	Non production of accounting record	
<b>TMA-104</b>	<b>TMA (Old) Sukkur</b>	
8	Doubtful expenditure on account of repair of vehicle No. GS-7592	0.271 (m)
11	Unauthorized payment of liabilities	0.479 (m)
12	Execution of work beyond the preview of TMA	0.298 (m)
13	Non maintenance of form 78 & 79	
14	Non appointment of internal auditor	
15	Irregular use of Government vehicle beyond entitlement	
16	Non maintenance of property record	
<b>TMA-105</b>	<b>TMA New Sukkur</b>	
8	Loss to Government due to non-deduction of stamp duty	0.190 (m)
10	Unauthorized execution of work without revision of call deposit	0.116 (m)
11	Non recovery of shrinkage charges	0.052 (m)
16	Payment of cost of bitumen without supporting invoice	0.381 (m)
18	Loss to Government due to non-deposit of income tax	0.280 (m)
24	Unjustified purchased of Iron main hole without calling tender	0.200 (m)
26	Unauthorized payment of liability	0.565 (m)
27	Unjustified payment for the agreement of vehicles for POLIO campaign	0.110 (m)
<b>TMA-113</b>	<b>Taluka Municipal Administrator, Nara</b>	
9	Non imposition of penalty	0.335 (m)

(Amount in Rupees)

<b>Para No.</b>	<b>Description</b>	<b>Amount</b>
14	Loss to Government due to non-deduction of sales tax	0.348 (m)
15	Less deduction of income tax	0.075 (m)
17	Non recovery of stamp duty	0.030 (m)
18	Execution of work without technical sanction	
20	Irregular expenditure on account of printing of office stationery from local Market	0.395 (m)
<b>TMA-116</b>	<b>Administrator, Town Committee, Saleh Pat</b>	
3	Loss due to non-deduction of stamp duty	0.003 (m)
15	Irregular expenditure on repair of transport	0.189 (m)
16	Unauthorized purchase of new vehicle	0.980 (m)
17	Unauthorized award of grants	0.133 (m)
18	Irregular expenditure through staff than prescribed limit	0.310 (m)
19	Suspected fake billing in the name of polio campaign	0.106 (m)
20	Unauthorized use of vehicle than entitlement	
21	Non maintenance of insurance register	
22	Improper maintenance of service books	

**Annexure-I**  
**(f of Executive Summary, page vi)**

**ii. Part-ii Paras related to previous Audit Year 2013-14**

(Rupees in Million)

Sr.	Name of Formation	Para No.	Title of Para	Amount of Audit Observation
<b>District Khairpur</b>				
1	TMA Gambat	11	Non reconciliation of income tax deposited with the income tax department	1.300
2	-do-	13	Unjustified expenditure made against liability	0.091
4	TMA Kingri	02	Fraudulent payment through cheques	0.500
5	-do-	06	Recovery against unjustified repair of car against off road vehicle # GL-3178	0.384
6	-do-	08	Doubtful expenditure incurred on repair of vehicle	0.830
<b>District Naushahro Feroze</b>				
1	Chief Officer Naushahro Feroze	11	<b>Non deduction of security deposit.</b>	93,114
2.	-do-	12	<b>Non deduction of conveyance allowance</b>	29,760
3.	-do-	14	<b>Failure to vacant property from defaulters</b>	1.072
5.	TM, Naushahro Feroze	23	Payment has been made without maintaining the work register	72.082
6.	-do-	24	Non-registration of government vehicles.	0
7.	-do-	25	Non-maintenance of dead stock register	0

## II. Audit Impact Summary

### 1. Suspected Embezzlement on account of cash payment without details - Rs 2.191Million

Town Officer, Town Committee, Rohri, District Sukkur, during 2012-13, incurred expenditure of Rs 2.191 million, under various heads of accounts by issuing cheques were drawn in the names of officials of council

### 2. Suspected Embezzlement on Account of Quotation Work - Rs 82.235 Million

Chief Municipal Officer, Municipal Committee Moro, District Naushahro Feroze, during 2011-13 incurred expenditure amounting to Rs 82.235 million on quotations instead of inviting open tenders Moreover it was suspected the expenditure was doubtful due to fake vouchers, no earnest money or call deposit, no security deposit, non-deposition of income tax into Govt. account, payment to contractor who was not in bidding process / comparative statement, same copies of quotations used in all the vouchers, unsigned quotation documents.

### 3. Suspected Embezzlement on Account of Cash Payments – Rs 7.357 Million

Town Officer, (Town Committee) Kandiaro, drawn cash amounting to Rs 7.357 Million during the financial year 2012-13 through open cheque instead of crossed cheque in favor of private persons or in respect of Government servants for their personal claims.

### 4. Payment of Bills without Pre-Audit - Rs 71.862 Million

Chief Municipal Officer, Municipal Committee, Ghotki, Town Officers, Town Committees Khangarh, Mirpur Mathelo & Ubaro, District Ghotki incurred expenditure of Rs 71.862million, during 2011,12 & 2012-13, on account of salary and non-salary expenditure without pre audit by the Local Fund Audit.

### 5. Award of work without observing of prescribed response time - Rs 64.000 Million

Administrator, Sukkur Municipal Corporation (TMA, New Sukkur) advertised NIT amounting to Rs 64.000 million on 06-01-2013 and allowed response time of 6 days instead of 15 days making the bid process doubtful.

### 6. Un-Authorized Transfer Funds – Rs 318.156 Million

Chief Municipal Officer, Municipal Committee, Khairpur, during 2012-13, transferred funds amounting to Rs 318.156 million from one bank to another bank without justification.



**7. Irregular award of work without Sanction of contract agreement - Rs 39.481 Million**

Town officer, Town Committee, Kot Diji, during 2011-12 & 2012-13, awarded development works costing to Rs 39.481 million to contractors without execution of contract agreement.

**8. Unauthorized cash payment - Rs 45.237 Million**

Chief Municipal Officer, Municipal Committee, Khairpur, Town Officers, Town Committees, Gambat, Kotdiji & Thari Mirwah incurred expenditure amounting to Rs 45.237 million on various accounts but payment was made in cash instead of cross cheques.

**9. Non-deduction of GST - Rs 44.115 Million**

Chief Municipal Officer, Municipal Committee, Khairpur, Town Officer, Town Committee, Gambat, District Khairpur, purchased different articles through contractors during 2011-12 & 2012-13, but failed to deduct sales tax @ 16% amounting to Rs 44.115 million.

**10. Loss Due to Non-Revision of Rent-Rs 37.286 Million**

Chief Municipal Officer, Municipal Committee & Town officer, Town Committee, Kot Diji, District Khairpur, during 2011-12 & 2012-13, failed to revise rent of shops allotted to tenants, resulting into loss of Rs 37.286 million.

**Annexure-III**  
**(Para No. 1.2.1.1)**

**III. Suspected Embezzlement on account of cash payment without details**

**1. Town Officer, Town Committee, Rohri**

(Amount in Rupees)

<b>S. No.</b>	<b>Name of Official &amp; Designation</b>	<b>Amount</b>
1	Abdul Qayoom Office Superintendent	992,885
2	Leela Mal Accounts Clerk	516,358
3	Shabir Ahmed Jr. Clerk	232,224
4	Imtiaz Ali Ansari	299,450
5	Liaqat Ali Zangjo Fire Officer	114,965
6	Nisar Ahmed S/Clerk	35,100
<b>Total</b>		<b>2,190,982</b>

**2. Municipal Commissioner, Sukkur Municipal Corporation, Sukkur**

(Amount in Rupees)

<b>Sr.</b>	<b>Date</b>	<b>Instrument No.</b>	<b>Amount</b>
1	03-09-2013	4154515	1,201,438
2	03-09-2013	4154516	310,590
3	03-09-2013	4154517	473,495
4	03-09-2013	4154520	411,192
5	30-01-2014	6392405	599,160
1	05-08-2013	10273494	654,210
2	05-08-2013	10273492	470,219
3	05-08-2013	10273495	867,672
4	05-08-2013	10273493	225,370
5	05-08-2013	10273498	287,686
6	06-08-2013	10273497	1,040,854
7	21-08-2013	10273503	497,568
8	26-08-2013	10273512	1,465,882
9	14-10-2013	10273544	1,672,464
10	14-10-2013	10273545	1,700,925
11	01-11-2013	Head cashier 10273548	335,162
12	01-11-2013	Head cashier 10273549	54,437
<b>Total</b>			<b>12,268,324</b>

**Annexure-IV**  
**(Para No. 1.2.2.1)**

**IV. Non-Production of Record**

(Rupees in Million)

S #	Name of Office	Amount	Year
01	Municipal Corporation, New Sukkur	252.902	2013-14
	Municipal Corporation, Old Sukkur		
02	TO, Town Committee, Pano Akil	31.468	2013-14
03	Chief Officer, District Council, Sukkur	0.000	2013-14
04	CMO, Municipal Committee, Rohri	0.000	2013-14
05	Municipal Corporation, New Sukkur	0.000	2012-13
06	Municipal Corporation, Old Sukkur	240.773	2012-13
07	Town Officer, Rohri	215.405	2012-13
08	Town Officer, Pano Akil	12.600	2011-13
09	Town Officer, Saleh Pat	89.025	2012-13
<b>Total</b>		<b>842.173</b>	

**Annexure-V**  
**(Para No. 1.2.3.1)**

**V. Non-achievement of targeted receipts**

(Amount in Rupees)

Sr.	Name of Office	Recovery targeted	Actual Recovery	Amount	Year
1	Municipal Corporation, New Sukkur	11,494,222	681,748	10,812,474	2012-13
2	Municipal Corporation, Old Sukkur	163,110,497	24,591,603	138,518,894	2012-13
3	Town Officer, Rohri	21,029,012	15,377,754	5,651,258	2013-13
4	Town Officer, Saleh Pat	1,685,000	396,655	1,288,345	2012-13
5	Chief Officer, Municipal Committee, Rohri	469,760,623	247,256,865	222,503,758	2013-14
6	Chief Officer, Municipal Committee, Saleh Pat	1,920,000	679,692	1,240,308	2013-14
<b>Total</b>		<b>668,999,354</b>	<b>288,984,317</b>	<b>380,015,037</b>	

**Annexure-VI**  
**(Para No. 1.2.3.3)**

**VI. Award of work without observing of prescribed response time**

(Amount in Rupees)

Sr.	Name of work	Amount Technically Sanctioned	Date of Advertisement	Closing Date of Tender	Response Time Provided
1	Re-conditioning and construction of asphalt road from NADRA office road to Akhuwat Nagar housing society, TMA new Sukkur.	20,000,000	06-01-2013	11-01-2013	6 days
2	Re-conditioning and construction of asphalt road at Akhuwat Nagar housing society and Millat housing society to Delhi Bye-pass road Shahrah-e-Abbasi, under TMA new Sukkur.	20,000,000	06-01-2013	11-01-2013	6 days
3	Const. and supplying and fixing kerb stone from NADRA office road to Akhywar Nagar Housing Bye-pass road Shahreh-e-Abbasi, TMA New Sukkur	4,000,000	06-01-2013	11-01-2013	6 days
4	Const. and supplying and fixing kerb stone from Akhywar Nagar Housing to Delhi Housing Society Bye-pass road Shahreh-e-Abbasi, under TMA New Sukkur	4,000,000	06-01-2013	11-01-2013	6 days
5	Green Belt at Shahrah e Abbasi from NADRA office road to Delhi housing society, bye pass road, under new TMA Sukkur	2,500,000	06-01-2013	11-01-2013	6 days
6	Green Belt at Shahrah e Abbasi from NADRA office road to Delhi housing society, bye pass road, under new TMA Sukkur	2,500,000	06-01-2013	11-01-2013	6 days
7	Const. of metalling road from approached of shahrah e abbasi to phase IV, under TMA new Sukkur	5,000,000	06-01-2013	11-01-2013	6 days
8	No. 02 MS pipe 81 inch big vehicle barriers / stopper's fixing and supply at New Sukkur	6,000,000	06-01-2013	11-01-2013	6 days
<b>Total</b>		<b>64,000,000</b>			

**Annexure-VII**  
**(Para No. 1.2.3.4)**

**VII. Technical sanction in violation of financial powers**

(Rupees in Million)

S. No.	W.O. No. / Date	Name of work	Name of Contractor	Technical sanction given by	Amount technically sanctioned
1	Nil / Nil	Re-conditioning and construction of asphalt road from NADRA office road to Akhuwat Nagar housing society, TMA new Sukkur.	Asad Construction engineer	Superintendent Engineer	19.732
2	Nil / Nil	Re-conditioning and construction of asphalt road at Akhuwat Nagar housing society and Millat housing society to Delhi Bye-pass road Shahrah-e-Abbasi, under TMA new Sukkur.	Masscon Engineers & contractors	Superintendent Engineer	19.732
3	705/ 15-01-13	Const. and supplying and fixing kerb stone from NADRA office road to Akhywar Nagar Housing Bye-pass road Shahreh-e-Abbasi, under TMA New Sukkur	Nawaz & brothers	Superintendent Engineer Works & Services Sukkur	3.998
4	700 / 14-01-13	Const. and supplying and fixing kerb stone from Akhywar Nagar Housing to Delhi Housing Society Bye-pass road Shahreh-e-Abbasi, under TMA New Sukkur	Nabi Bux Jiskani	Superintendent Engineer Works & Services Sukkur	3.974
5	712 / 17-01-13	Const. of metalling road from approached of shahrah e abbasi to phase IV, under TMA new Sukkur	Nabi Bux Jiskani	Superintendent Engineer Works & Services Sukkur	4.999
<b>Total</b>					<b>52.435</b>

**Annexure-VIII**  
**(Para No. 1.2.3.6)**

**VIII. Irregular expenditure without inviting tender**

(Rupees in Million)

S #	Name of Office	Amount	Year
01	MC, Sukkur Municipal Corporation, New Sukkur	2.746	2012-13
02	MC, Sukkur Municipal Corporation, Old Sukkur	2.785	2012-13
03	Chief Municipal Officer, Municipal Committee, Rohri	10.845	2012-13
04	MC, Sukkur Municipal Corporation, Sukkur City	1.021	2013-14
05	TO, Town Committee, Pano Akil	1.494	2013-14
06	TO, Town Committee, Saleh Pat	1.667	2013-14
07	Chief Municipal Officer, Municipal Committee, Rohri	2.992	2013-14
08	Chief Municipal Officer, Municipal Committee, Rohri	1.700	2013-14
09	MC, Sukkur Municipal Corporation, New Sukkur	13.000	2013-14
<b>Total</b>		<b>38.250</b>	

**1. Municipal Commissioner, Sukkur Municipal Corporation, New Sukkur**

(Amount in Rupees)

S. No.	Vr #	Ch # / Date	Paid to	Vehicle #	Description	Amount
1	131	1423013 / 29-03-13	M/s Bolan & Company	SKA-4503	Repair & fixing of complete body of fire man seat cabin for fire brigade	700,000
2	38	1423033 / 24-05-13	M/s Bolan & Company	SKA-4503	Repair of hydraulic pump, socket pipe, digital system chain, boll, female rubber washer, female coupling, 2-1/2" dia	440,800
3	37	1423033 / 24-05-13	M/s Bolan & Co.	SKA-4503	Full general and repaired of fire brigade	286,800
4	36	1423033 / 24-05-13	M/s Bolan & Company		Repair & fixing electric materials, lights, complete tap record, labour charges, new battery, colour painting complete with monogrammed etc.	257,971
5	99	1423007 / 29-03-13	M/s Bolan & Company	SKA-4503	New chassis, 4 kamanis, shocks etc.	270,000
6	98	1423007 / 29-03-13	M/s Bolan & Company	SKA-4503	fixing show cabin, with switch board, hydraulic seats all complete new, fire brigade	240,000
7	118	1420632 / 17-01-12	M/s Bolan & Company	SKA-4503	Supplying and fixing fire brigade silver tank 1 / 1 Dia complete new with colour compound for fire brigade vehicle	550,000
<b>Total</b>						<b>2,745,571</b>

## 2. Municipal Commissioner, Sukkur Municipal Corporation, Old Sukkur

(Amount in Rupees)

S. No.	Ch # / Date	Paid to	Vehicle #	Description	Amount
1	4154512 / 14-11-2012	Al-Bilal Autos		Engine repair	119,300
2	Nil / 14-11-2012	Haji M. Islam Shaikh (fire officer)	GS-7590	Engine repair	122,600
3	Nil / 14-11-2012	Nisar Motors	GS-7590	Engine change, wiring, clutch parts, oil etc.	148,500
4	Nil / Nil	Saghir Rana & Sons		Bulbs, chowks, holder, coils	350,000
5	Nil / Nil	Shamim & Brothers		uniform & shoes for fire brigade staff	182,204
6	Nil / Nil	Shamim & Brothers		uniform, baj & cap for fire brigade staff	212,380
7	4154514 / 21-11-2012	Asif Ali (head cashier)		Advance payment for purchase of electric material	180,000
8	1420828 / 15-01-2013	Head Cashier		Advance for fixing of street lights at various places	400,000
9	1416180 / 12-09-2012	Hadi Bux Bullo (AEN)		Advance for lifting of rain water from road	450,000
10	1416179 / 12-09-2012	Mr. Ghulam M. Solangi (Accounts officer)		Advance for arrangement of food for rain effectives	200,000
11	Nil / Nil	Head Cashier		for renovation of TMA building	300,000
12	Nil / 24-10-2012	Store purchase officer		Purchase of spray material	120,000
<b>Total</b>					<b>2,784,984</b>

## 3. Chief Municipal Officer, Municipal Committee, Rohri

(Amount in Rupees)

S. No.	Description	W.O/S.O No. & Date	To whom paid	Amount
1	Purchase of Igeba Fog Generator 2 Nos @ 176,320 along with Deltanor EC-15 Oil @ 10,800	-	M/s Jaffer Brothers	363,440
2	Supply of M.S Pipe 6", 4", 3" with material at various water supply Schemes	1437/ 25-02-2013	M/s Nisar Ahmed Enterp.	233,000
3	Supply of PVC wire at water supply	1382/ 10-01-2013	M/s Khan Enterprises	100,000
4	Supply of Motor Pump with Poly Ethline Pipe 1-1/2 Dia	1369/ 04-01-2013	M/s Mehran Machinery Store	181,620

(Amount in Rupees)

S. No.	Description	W.O/S.O No. & Date	To whom paid	Amount
5	Supply of KSB Pump 4*3 & Electric Motor 20 BHP With Panel Board	1274/ 25-09-2012	M/s Nisar Ahmed Enterp.	419,300
6	Supply of Fixing Sign Board at water supply scheme	1175/ 11-06-2012	M/s Qureshi Enterprises	100,000
7	Supply of Pump 4*3 at Water supply scheme	1270/ 25-09-2012	M/s Nisar Ahmed Enterp.	169,800
8	Supply of Alum at various water supply schemes	1398/ 22-01-2013	M/s Ayaz Ali Ansari	100,000
9	Silt Clearance	180/ 21-09-2012	M/s Ayaz Ali Ansari	100,000
10	Supply of M.S Pipe 6" Dia with material at water supply Scheme	1230/ 02-08-2012	M/s Nisar Ahmed Enterp.	116,030
11	Supply of Fixing Poly Ethline Pipe 1" Dia at village Noor shah Bhit UC Arora	1320/ 15-11-2012	M/s Mehran Machinery Store	119,720
12	Supply of Fixing G.I Pipe 1" Dia with material at Chuhan Mohalla UC Loung Bhatti	1319/ 15-11-2012	M/s Mehran Machinery Store	206,225
13	Supply of Alum at water supply schemes Wah Burira, Alam Khan Sirohi, Bux Katpar, Dodanko, Adhi Pahar & Fazalabad	170/ 23-08-2012	M/s Latif Enterprises	100,000
14	Silt Clearance	179/ 21-09-2012	M/s Ayaz Ali Ansari	100,000
15	Supplying & Fixing G.T Pipe 3" dia with material at Najamuddin Abro. Loung Bhatti, Eiden Shaikh, Misri Khan Sakhani, Sodho Sarwary, Nandhi Patni	1148/ 16-04-2012	M/s Nabi Bux Jiskani	199,295
16	Supply of Penal Board at water supply Roshanabad	1135/ 03-04-2012	M/s Syed Arshad Ali Govt. Cont.	100,000
17	Supply of KSB Pump 3*4 at water supply scheme kandhra	1394/ 11-03-2012	M/s Nisar Ahmed Enterp.	197,500
18	Supply of Electric Motor 20 BHP at water supply scheme Patni ( Jetty Pumping Station)	1392/ 12-03-2012	M/s Nisar Ahmed Enterp.	176,500
19	Supplying & fixing Street Lights Pole from Bedil Becuss Gate to Achyoon Qubyoan Rohri	Nil	M/s Sakhi Sain Associates	1,017,585
20	Supply Street Light Material for use of same TMA Rohri during Muharam-ul-haram Rohri	1318/ 15-11-2012	M/s Sakhi Sain Associates	537,767
21	Supply of Tyre Tubes for water Tanker Tractor at fire Brigade Station	1348/ 17-12-2012	M/s Nisar Ahmed Enterp.	150,000
22	Supply of Alum at various water supply schemes	1334/ 16-11-2012	M/s Khan Enterprises	100,000
23	Supply of material at various water supply schemes	1254/ 24-09-2012	M/s Nisar Ahmed Enterp.	128,280
24	Supply of M.S Pipe 6", 4" dia with Flange, Jibual joint at water supply Scheme Darawahan	1266/ 25-09-2012	M/s Nisar Ahmed Enterp.	128,180
25	Supply of Hose Pipe 4" dia with material at various water supply scheme	1365/ 04-01-2013	M/s Zaid Enterp	100,000
26	Supply of M.S Pipe 6" Dia with material at village Gulab Goth UC Kandhro	1472/ 26-04-2013	M/s Nisar Ahmed Enterp.	496,700



(Amount in Rupees)

S. No.	Description	W.O/S.O No. & Date	To whom paid	Amount
27	Supply of M.S Pipe 6" Dia with material at Drainage Scheme Kandhra	1474/ 26-04-2013	M/s Nisar Ahmed Enterp.	229,750
28	Supply of M.S Pipe 6" Dia with material at water supply scheme Roshanabad	1470/ 26-04-13	M/s Nisar Ahmed Enterp.	307,600
29	Supply of Electric Motor 20 BHP at water supply scheme Tando Aliabad (Jetty Pumping Station)	1451/ 05-04-2013	M/s Nisar Ahmed Enterp.	231,500
30	Supply of KSB Pump 4*3 at water supply sch.Tando Aliabad	1452/ 05-04-2013	M/s Nisar Ahmed Enterp.	169,800
31	Supply of KSB Pump 4*3 at water supply scheme Darawahan Satya wah	1453/ 05-04-2013	M/s Nisar Ahmed Enterp.	173,466
32	Supply of Electric Motor 20 BHP & Panel Board at water supply scheme Kalri (Jetty pump/Station)	1455/ 05-04-2013	M/s Nisar Ahmed Enterp.	249,500
33	Supply of Street Light Material for TMA Store for the month of April 2013	1456/ 10-04-2013	M/s Sakhi Sain Associates	703,180
34	Supply of PVC Wire at TMA Store Rohri	1193/ 11-06-2012	M/s Sakhi Sain Associates	175,928
35	Supply of Panel Board & PVC wire at water supply scheme Kalri	1194/1 1-06-2012	M/s Sakhi Sain Associates	148,120
36	Supply of Street Light material at Ali Wahan	1195/ 11-06-2012	M/s Sakhi Sain Associates	231,535
37	Supply of Street Light Material for TMA Store	1362/ 04-01-2013	M/s Sakhi Sain Associates	101,599
38	Supply of Electric Motor 20 BHP at water supply scheme Tando Aliabad	1448/ 12-03-2013	M/s Nisar Ahmed Enterp.	176,500
39	Supply of Street Light Material for TMA Store	1397/ 22-01-2013	M/s Sakhi Sain Associates	126,591
40	Supply of PVC cable 7/064 at main Switch at water supply scheme Patni	1516/ 23-04-2013		146,480
41	Supply of Street Light, Shade, at village Sodho Khan Sarwary, Gaji mangi Kandhro, Loco Shed, Haji Buriro Panhwar, Noor Shah Bhit, Tando Aliabad	1528/ 10-05-2013	M/s Sakhi Sain Associates	302,630
42	Supply of PVC wire 7/044, 7/064 for use of same at TMA Rohri during Muharam-ul-Haram	1317/ 15-11-2012	M/s Sakhi Sain Associates	252,170
43	Supply of Street Light Material for use of the same at Dargah war Mubarak Mohalla Street & Rohri City	1315/ 15-11-2012	M/s Sakhi Sain Associates	147,817
44	Supply of Material for use of same at TMA Rohri during Muharam-ul-Haram	1316/ 15-11-2012	M/s Sakhi Sain Associates	780,672
45	Supply of Electric Motor 20 BHP with Material at water supply scheme Kaltri	1197/ 11-06-2012	M/s Nisar Ahmed Enterp.	315,090
46	Supply of M.S Pipe 6" dia with Material at water supply scheme Kandhro	1198/ 11-06-2012	M/s Nisar Ahmed Enterp.	134,160
<b>Total</b>				<b>10,845,030</b>

#### 4. Municipal Commissioner, Sukkur Municipal Corporation, Sukkur City

(Amount in Rupees)

V #	Cheque/Date	To whom paid	Details	Amount
100	6.9.13	SPO (adjustment for 14 Aug) Adv / Mehran electric corporation Nil/6.4.13	M/Switch 60 A 3@1800, Wire 7/29 2 coil @3920, wire 7/52 3 coil@7000, saver 45w 24@600,Shed Saver sogo 6@1550 bulb mercury 12@1250,Cignitor 12@550,wire 3/29 coil1@1825 etc.	104,945
		Saghir Rana & sons 436/4.2.13	Sodium light 500 watts 30@13000, wire 3/29 coil 10@1700, PVC wire original 4@9000, labour charges 7000	450,000
129	10273521	Head Cashier, Asif Ali	Adjustment of advance for purchase of supply of computer	150,000
		Saghir ran & sons 440/22.12.12	Printer HP 1@39000,Comp table 13000,Comp Chair 8000,plastic bags 1000@250 etc.	316,300
<b>Total</b>				<b>1,021,245</b>
<b>5. Town Officer, Town Committee Pano Akil</b>				
1	2419332/9.7.13	Bismillah Electric store Nil/5.13	Electric material, Tube Philips 35@250,Chowk 29@250, Igniter 47, Chok 150 w 47, Tube 150 w 13@11050, Filt light 3@6000 each,=184230	330,753
2	2419342/8.7.13	Jholay Lal, 1158/Nil	Hand pumps 3@6800 various bills, 1Trolley 5@3800=9000, 5@19000,5@19000,H.P 3@20400 other sanitation material	169,900
3	39985/14.10.13	Star Chemical Nil/Nil	Delta methrine Anti malaria spray	100,000
4	10471008/1.11.13	New Fancy Furniture house, Nil/30.10.13	Furniture for stadium, Revolving chair 2@15000,Office table 2@21000,Table with glass 2@16000, office chair 4@2000	111,000
5	10471016/1.11.13	Star Chemical Sukkur, Nil/Nil	Payment of delta mathrine 200 liters @1000, 2 bills	200,000
6	1850691/8.1.14	Modern iron store	Disposal material	180,350
7	44509/25.2.14	M.Iqbal	Hino FB clutch plat 8000,PP 10k,Gear 8k, leather 5k,kamani 3k, front 6k , 55k & 51 k 2 bills	106,000
8	10969919/5.5.14	Mirza industries	Massey 385 repair front blade 25k, side loader 4000, foundation 30k,Hyd jack 58k, hyd control 25k etc., 2 bills 98k each	196,000
9	11197009/30.6.14	Sindh Paint house	Paint purchase	100,000
<b>Total</b>				<b>1,494,003</b>
<b>6. Town Officer, Town Committee Saleh Pat</b>				
79	29-04-2014	Supply & Fixing Free Guard Iron	M/s New Karachi Steel Works, Sukkur	100,000
81	29-04-2014	Supply & Fixing Free	M/s New Karachi Steel Works, Sukkur	100,000

(Amount in Rupees)

V #	Cheque/Date	To whom paid	Details	Amount
		Guard Iron		
82	29-04-2014	Supply & Fixing Free Guard Iron	M/s New Karachi Steel Works, Sukkur	100,000
91	29-04-2014	Supply of electric material for street lights	M/s Farhat Electric Store, Sukkur	100,000
89	29-04-2014	Supply of Electric Material for Street Lights	M/s Farhat Electric Store, Sukkur	100,000
75	25-04-2014	Supply of Lime 1000 Bags for Office Town Committee, Saleh Pat	M/s Kaloo Mall	100,000
80	29-04-2014	Supply & Fixing Free Guard Iron	M/s New Karachi Steel Works, Sukkur	100,000
14	13-06-2014	Supply of Gypsum for Public Park, City Saleh Pat	M/s Star Chemical Store, Sukkur	100,000
25	29-05-2014	Supply of Delta Matherin 1.5 EC for Malaria Spray	M/s Star Chemical Store, Sukkur	100,000
28	07-08-2013	Supply of Transformer Oil & material for Transformer for City Light	M/s Sindh Islamic Electric Works, Saleh Pat	166,841
02	01-08-2013	Supply of Alums for Water Supply Scheme Khabhri Bhutt	M/s Arz Mohammad	100,000
Nil	Nil	Supply of Alums for Water Supply Scheme Janooji	M/s Arz Mohammad	100,000
Nil	Nil	Supply of Delta Matherin 1.5 EC for Malaria Spray	M/s Star Chemical Store, Sukkur	100,000
Nil	Nil	Supply of Material for Water Supply Schemes Long Bhambhro	M/s Trade Link	100,000
13	25-07-2013	Removal of Garbage from UC-33 Tarai	M/s Ayaz Gul	100,000
13	25-07-2013	Removal of Garbage from UC-33 Tarai	M/s Ayaz Gul	100,000
<b>Total</b>				<b>1,666,841</b>

#### 7. Chief Municipal Officer, Municipal Committee Rohri

(Amount in Rupees)

Sr.	V. No.	WO/date	To whom paid	Particulars	Amount
1	114/23.7.13	1488/29.4.13	Sakhi saim Associates 33/30.4.13	supply of e/material for TMA store m/o Feb 13	475,950
2	115	1527/10.5.13	Sakhi saim 40/11.5.13	Supply of saver shade 45 watts @ bhittai colony & Benazir	103,020

(Amount in Rupees)

Sr.	V. No.	WO/date	To whom paid	Particulars	Amount
				colony	
3	116/23.7.13	Nil	D.M Enterprise	Repair of Fire brigade Mazda 3500 total bill 416420 PP v.no 46 dt 11.6.13	216,420
4	203/28.10.13	1454/1.4.13	Ayaz Ali Ansari Nil/1.4.13	Supply of polyethylene pipe dadex 32mm 1" dia 2000@50	100,000
5	277/13.11.13	1676/11.11.13	Ali shah & bros	Silt clearance of storage tank @ wss Adhi pahar	100,000
6	278/13.11.13	1675/11.11.13	Ali shah & bros	S/clearance of storage tank WSS Darawahan	100,000
7	279/13.11.13	1670/11.11.13	Ali shah & bros	Silt clearance @ WSS Mazar joyo	100,000
8	280/13.11.13	1178/11.11.13	Ali shah & bros	Supplying & fixing of AC pipe @ main road near burira cotton factory	100,000
9	152	288/28.10.13	Saeed Ahmed electric works	Supply of SLM @ GIT road	100,000
10	156	1656/24.10.13		Supply of patti fitting @ office store	100,000
11	282/29.1.14	1740/9.1.14	Qurban Ali Shaikh	S/F of PVC wire wss khan m napar cable silver 2 core 7/64 5 coil@20000	100,000
12	210	Nil/Nil	DM Enterprise	Silt clearance of storage tank WSS Wah burira	100,000
13	211	Nil/Nil	DM Enterprise	Silt clearance of storage tank WSS Patni	100,000
14	277/13.11.13	1676/11.11.13	Ali shah & bros	Silt clearance of storage tank @ wss Adhi pahar	100,000
15	278/13.11.13	1675/11.11.13	Ali shah & bros	S/clearance of storage tank WSS Darawahan	100,000
16	279/13.11.13	1670/11.11.13	Ali shah & bros	Silt clearance @ WSS Mazar joyo	100,000
17	132/17.4.14	1813/17.3.14	S.Arshad Ali Shah	S/c of main nala @ syed Mohalla khaskheli, mahar Mohalla	100,000
18	243/30.4.14	1661/4.11.13	Zaid Enterprise	Silt clearance of s/tank @ wss arrore	100,000
19	244/30.4.14	1662/4.11.13	Zaid Enterprise	Silt clearance of s/tank @ wss Kandhra	100,000
20	331- 4/5/14	1786/3.2.14	NA Enterprise nil/nil	Silt clearance of S/T No.1& 2 wss arrore	100,000
21	332	1787/3.2.14	NA Enterprise nil/nil	Silt clearance of S/T No.3& 4 wss arrore	100,000
22	335	1789/3.2.14	Babar enterprise	Silt clearance of S/Tank 1 & 2 of wss Kandhra	100,000
23	160/26.3.14	Nil/Nil	Sarfaraz Ahmed	Silt clearance of storage Tanks	297,085
<b>Total</b>					<b>2,992,475</b>

(Amount in Rupees)

<b>8. Chief Municipal Officer, Municipal Committee Rohri</b>					
<b>Sr.</b>	<b>V. No.</b>	<b>WO/date</b>	<b>Contractor</b>	<b>Work</b>	<b>Amount</b>
1	135/138	268/25.10.13	A.A Ansari	repair replacement of CC block s.d UC-21 regarding muharram	100,000
2	136	267/25.10.13	A.A Ansari	repair replacement of CC block s.d UC-21 part 41 regarding muharram	100,000
3	137	270/25.10.13	A.A Ansari	repair replacement of CC block s.d UC-21 part 44 regarding muharram	100,000
4	138	269/25.10.13	A.A Ansari	repair replacement of CC block s.d UC-21 part 43 regarding muharram	100,000
5	140	387/5.11.13	Qamar zaman	repair replacement of CC block s.d UC-21 near house of niaz mirani regarding muharram	100,000
6	141	389/5.11.13	Qamar zaman	Rep/repl of CC block/s.d near old hospital UC-21 on muharram	100,000
7	142	273/25.10.13	Qamar zaman	repair replacement of CC block s.d UC-21 part 47 regarding muharram	100,000
8	145	226/25.10.13	Isphan Engg	repair /reconditioning of cc block/s.drains UC 21 p-10 on muharram	100,000
09	146	233/25.10.13	Isphan Engg	repair /reconditioning of cc block/s.drains UC 21 p-12 on muharram	100,000
10	148	254/25.10.13	Fatahullah Channa	repair /reconditioning of cc block/s.drains UC 21 p-30 on muharram	100,000
11	188/27.3.14	274/25.10.13	Qamar zaman	repair replacement of CC block s.d UC-21 part 48 regarding muharram	100,000
12	214/30.4.14	298/25.10.13	S.Arshad Ali Shah	patch up/reconditioning of cc block and s.drains regarding muharram @ UC 22	100,000
13	201	Nil	Ahsan & Ahsan	Repair/reconditioning or nalla drain near H/o syed Israr H Shah	100,000
14	202	10/23.1.14	Ahsan & Ahsan	Repair/reconditioning or nalla drain near H/o syed Nasir H Shah MPA	100,000
15	91/9.6.14	266/25.10.13	Isphan Engg	Rep/replace of cc block s/d regarding muharram UC-21 p-40	100,000
16	88/9.6.14	429/12.11.13	S.Arshad Ali Shah	S/F of paver block regarding muharram @ New shah Najaf kot Mir Yakoob Shah p-ii	100,000
17	89/9.6.14	429/12.11.13	S.Arshad Ali Shah	S/F of paver block regarding muharram @ New shah Najaf kot Mir Yakoob Shah p-iii	100,000
<b>Total</b>					<b>1,700,000</b>

**9. Municipal Commissioner, Sukkur Municipal Corporation, New Sukkur**

(Amount in Rupees)

<b>W.O/Date</b>	<b>Name of work</b>	<b>Contractor</b>	<b>Original Cost</b>
705/15.1.13	Constt/s/fixing kerb stone from NADRA office road to	Nawaz & bros	4,000,000

(Amount in Rupees)

<b>W.O/Date</b>	<b>Name of work</b>	<b>Contractor</b>	<b>Original Cost</b>
	Akhuwat Nagar society to By-pass		
700/14.1.13	Constt/s/fixing kerb stone from NADRA office road to Akhuwat Nagar society to By-pass	Nabi Bux Jiskani	4,000,000
703/14.1.13	Green belt @ Shahrah e Abbasi from Akhuwat Nagar Society to Delhi society	Bolan & co	2,500,000
Nil	Green belt @ Shahrah e Abbasi from Akhuwat Nagar Society to Delhi society	Nabi Bux Jiskani	2,500,000
<b>Total</b>			<b>13,000,000</b>

**Annexure-IX**  
**(Para No. 1.2.3.7)**

**IX. Details of purchase of POL**

(Rupees in Million)

<b>S #</b>	<b>Name of Office</b>	<b>Amount</b>	<b>Year</b>
01	MC, Sukkur Municipal Corporation, New Sukkur	3.030	2012-13
02	MC, Sukkur Municipal Corporation, Old Sukkur	2.276	2012-13
03	CMO, Municipal Committee, Rohri	2.899	2012-13
04	Town Officer, Town Committee, Saleh Pat	1.425	2012-13
05	MC, Sukkur Municipal Corporation, New Sukkur	1.227	2013-14
06	Town Officer, Town Committee, Pano Akil	4.609	2013-14
07	CMO, Municipal Committee, Rohri	2.878	2013-14
08	Town Officer, Town Committee, Saleh Pat	5.588	2013-14
<b>Total</b>		<b>23.932</b>	

**Annexure-X**  
**(Para No. 1.2.3.8)**

**X. Splitting works in parts to avoid tenders**

(Rupees in Million)

S #	Name of Office	Amount	Year
01	Town Officer, Town Committee, Pano Akil	2.423	2011-13
02	CMO, Municipal Committee, Rohri	2.342	2012-13
03	MC, Sukkur Municipal Corporation, New Sukkur	3.699	2012-13
04	MC, Sukkur Municipal Corporation, New Sukkur	1.986	2013-14
06	CMO, Municipal Committee, Rohri	3.577	2013-14
07	CMO, Municipal Committee, Rohri	1.899	2013-14
<b>Total</b>		<b>15.926</b>	

**1. Town Officer, Town Committee, Pano Akil**

(Amount in Rupees)

S. No.	W.O # / Date	Name of work	Amount
1	160 / 17-02-2012	Providing earth filling @ Madarsa Molvi Abdul Aziz Near Sindh Punjab Goods Pano Akil	99,272
2	Nil / Nil	Providing earth filling @ Madarsa Molvi Abdul Aziz Near Sindh Punjab Goods Pano Akil	98,962
3	153 / 16-02-2012	Providing earth filling @ Madarsa Molvi Abdul Aziz Near Sindh Punjab Goods Pano Akil	98,691
4	140 / 13-02-2012	Providing earth filling @ Madarsa Molvi Abdul Aziz Near Sindh Punjab Goods Pano Akil	97,913
5	192 / 27-02-2012	Const: of drains T-III@disposal works Mahar Bazar Pano Akil	97,775
6	217 / 06-03-2012	Const: of drains T-III@disposal works Mahar Bazar Pano Akil	97,943
7	221 / 10-03-2012	Const: of drains T-III@disposal works Mahar Bazar Pano Akil	99,960
8	1087 / 25-10-2012	Const. of Asooda Ram community hall first floor, Pano Akil.	98,779
9	1082 / 23-10-2012	Const. of Asooda Ram community hall first floor, Pano Akil.	96,462
10	1058 / 15-10-2012	Const. of Asooda Ram community hall first floor, Pano Akil.	98,638
11	1005 / 18-09-2012	Const. of Asooda Ram community hall first floor, Pano Akil.	99,486
12	1034 / 05-10-2012	Const. of Asooda Ram community hall first floor, Pano Akil.	99,696
13	1013 / 20-09-2012	Const. of Asooda Ram community hall first floor, Pano Akil.	99,745
14	1021 / 25-09-2012	Const. of Asooda Ram community hall first floor, Pano Akil.	98,884



(Amount in Rupees)

S. No.	W.O # / Date	Name of work	Amount
15	1036 / 01-10-2012	Const. of Asooda Ram community hall first floor, Pano Akil.	99,757
16	1030 / 02-10-2012	Const. of Asooda Ram community hall first floor, Pano Akil.	99,203
17	1025 / 26-09-2012	Const. of Asooda Ram community hall first floor, Pano Akil.	99,090
18	1017 / 24-09-2012	Const. of Asooda Ram community hall first floor, Pano Akil.	99,034
19	846 / 20-07-2012	Const. of CC block at village Ali Nawaz Jatoi	93,533
20	850 / 23-07-2012	Const. of CC block at village Ali Nawaz Jatoi	97,809
21	855 / 04-07-2012	Const. of CC block at village Ali Nawaz Jatoi	87,489
22	865 / 27-07-2012	Const. of CC block at village Ali Nawaz Jatoi	89,876
23	875 / 30-07-2012	Const. of CC block at village Ali Nawaz Jatoi	89,876
24	879 / 01-08-2012	Const. of CC block at village Ali Nawaz Jatoi	97,830
25	910 / 10-08-2012	Const. of CC block at village Ali Nawaz Jatoi	86,820
<b>Total</b>			<b>2,422,523</b>

## 2. CMO, Municipal Committee, Rohri

(Amount in Rupees)

S. No.	Description	W.O/S.O No. & Date	V.# & Date	Amount
1	Supply of M.S Pipe 4" Dis with material at water supply	1416/ 14-02-2013	1316/18-02-2013	75,712
2	Supply of M.S Pipe 4" Dis with material at water supply	1418/14-02-2013	1313/18-02-2013	98,270
3	Supply of A.C Pipe 4" Dis with material at water supply	1417/14-02-2013	1315/18-02-2013	85,850
4	Rent of Excavator machine and Tractor Trolley	291/29-03-2013	Nil/29-03-2013	91,400
5	Rent of Excavator machine and Tractor Trolley	292/29-03-2013	Nil/29-03-2013	93,950
6	Rent of Excavator machine and Tractor Trolley	293/29-03-2013	Nil/29-03-2013	96,650
7	Rent of Excavator machine and Tractor Trolley	294/29-03-2013	Nil/29-03-2013	96,500
8	Rent of Excavator machine and Tractor Trolley	295/29-03-2013	Nil/29-03-2013	96,600
9	Rent of Excavator machine and Tractor Trolley	296/29-03-2013	Nil/29-03-2013	70,700
10	Supply of Penal Board with Material	1297/16-10-2012	362/22-10-2012	54,250
11	Supply of Jibual 8", 6" Dia at water supply Scheme	1298/16-10-2012	363/22-10-2012	54,000
12	Supply of Jibual 8" Dia at water supply Scheme	1299/16-10-2012	364/22-10-2012	26,000
13	Supply of Material at water supply scheme	1296/16-10-2012	361/22-10-2012	17,400
14	Supply of M.S Pipe 6" Dia at water supply Scheme	1307/15-11-2012	367/19-11-2012	53,200
15	Supply of M.S Pipe 3" Dia at water supply Scheme	1310/15-11-2012	370/19-11-2012	47,100

(Amount in Rupees)

S. No.	Description	W.O/S.O No. & Date	V.# & Date	Amount
16	Supply of M.S Pipe 3" Dia at water supply Scheme	1311/15-11-2012	371/19-11-2012	26,380
17	Supply of M.S Pipe 3" Dia at water supply Scheme	1312/15-11-2012	372/19-11-2012	20,600
18	Supply of M.S Pipe 6" Dia at water supply Scheme	1313/15-11-2012	373/19-11-2012	32,600
19	Expenditure on Religious day	508/22-11-2012	Nil/27-11-2012	48,400
20	Expenditure on Religious day	491/19-11-2012	Nil/27-11-2012	22,350
21	Expenditure on Religious day	506/22-11-2012	Nil/27-11-2012	33,080
22	Rewinding of electric Motor 30 BHP at Water supply Scheme Arrore	1248/24-09-2012	316/Nil	56,200
23	Rewinding of electric Motor 10 BHP at Water supply Scheme Mazar Kahn Joyo	1251/24-09-2012	319/Nil	25,000
24	Rewinding of electric Motor 20 BHP at Water supply Scheme Adhi Pahar	1249/24-09-2012	317/Nil	38,200
25	Rewinding of electric Motor 10 BHP at Water supply Scheme Bux Katpar	1252/24-09-2012	320/Nil	25,000
26	Supply of Polyethylene Pipe 3/4 dia	1172/03-05-2012	27/04-05-2012	52,500
27	Supply of Polyethylene Pipe 1" dia	1444/16-04-2012	31/17-04-2012	29,000
28	Supplying & Fixing A.C Pipe 6" Dia at water supply Scheme	1168/03-05-2012	23/04-05-2012	47,940
29	Supply of Hand Pump at various villages	1451/16-04-2012	38/17-04-2012	60,000
30	Supply of Super Asia Pipe 3/4" Dia at Loung Bhith	1450/16-04-2012	37/17-04-2012	41,900
31	Supply of R.C.C Pipe 9" Dia at village Munshi Najamuddin Abro	1447/16-04-2012	34/17-04-2012	53,600
32	Supply & Fixing of A.C Pipe 6", 4", 3" Dia at water supply scheme	1442/16-04-2012	29/17-04-2012	43,013
33	Supply M.S Pipe 5" Dia at Main Line water supply Sch	1170/03-05-2012	25/04-05-2012	17,650
34	Supply of Hand Pump at village Drabh, Bego Khan Jagirani, Village Dubber	1173/03-05-2012	28/04-05-2012	36,000
35	Supply of Material at water supply scheme	1171/03-05-2012	26/04-05-2012	52,322
36	Supply & Fixing A.C Pipe 6" Dia at Water supply Scheme Darawahan	1169/03-05-2012	24/04-05-2012	18,043
37	Supply of M.S Pipe 6" dia at water supply scheme Arrora	1407/23-03-2012	281/26-03-2012	37,320
38	Supply of Material at water supply scheme Arrora	1406/23-03-2012	280/26-03-2012	32,440
39	Supply of Material at water supply scheme	1405/23-03-2012	279/26-03-2012	80,448
40	Supply of M.S Pipe 5" dia with material at water supply scheme	1276/25-09-2012	344/Nil	51,600
41	Supply of Panel Board at drainage scheme Kandhra	1275/25-09-2012	343/Nil	58,000
42	Supply of material at various water supply schemes	1277/25-09-2012	345/Nil	42,200
43	Rewinding of Electric Motor 20 BHP at water supply scheme Kandri	1281/25-09-2012	349/Nil	31,000
44	Rewinding of Electric Motor 20 BHP at water supply scheme Fazalabad	1278/25-09-2012	346/Nil	31,000

(Amount in Rupees)

S. No.	Description	W.O/S.O No. & Date	V.# & Date	Amount
45	Rewinding of Electric Motor 20 BHP at water supply scheme Dpdanko	1272/25-09-2012	340/Nil	31,000
46	Rewinding of Electric Motor 20 BHP at water supply scheme Wah Burira	1271/25-09-2012	339/Nil	38,200
47	Rewinding of Electric Motor 20 BHP at water supply scheme Kandhra	1262/25-09-2012	335/Nil	38,200
48	Rewinding of Electric Motor 15 BHP at water supply scheme Kandhra	1265/25-09-2012	333/Nil	33,000
<b>Total</b>				<b>2,341,768</b>

### 3. Municipal Commissioner, Sukkur Municipal Corporation, New Sukkur

(Amount in Rupees)

Sr #	W.O # / date	Name of work	Amount
1	763 / 11-02-2013	Earth filling at village Bakhshal Lakhani UC-16, TMA new Sukkur	99,960
2	763 / 11-02-2013	Earth filling at village Bakhshal Lakhani UC-16, TMA new Sukkur	99,960
3	762 / 11-02-2013	Earth filling at village Karim Bux Shaikh UC-16, TMA new Sukkur	99,960
4	609 / 04-12-2012	Earth filling at village Abad Lakha Arain UC-17, TMA new Sukkur	100,000
5	610 / 04-12-2012	Earth filling at village Arain UC-17, TMA new Sukkur	100,000
6	608 / 03-12-2012	Earth filling at village ganig UC-17, TMA new Sukkur	100,000
7	607 / 03-12-2012	Earth filling at village Essa Lakhani UC-16, TMA new Sukkur	100,000
8	606 / 03-12-2012	Earth filling at village Suhbat Lakhani UC-16, TMA new Sukkur	100,000
9	603 / 30-11-2012	Earth filling at village Lal Mashaikh UC-16, TMA new Sukkur	100,000
10	602 / 30-11-2012	Earth filling at village Bakhshal Lakhani UC-16, TMA new Sukkur	100,000
11	601 / 29-11-2012	Earth filling at village Miandad Khoso UC-16, TMA new Sukkur	100,000
12	765 / 12-02-2013	Earth filling at village Suhbat Lakhani UC-16, TMA new Sukkur	99,960
13	764 / 12-02-2013	Earth filling at village Rahooja UC-16, TMA new Sukkur	99,960
14	784 / 19-02-2013	Earth filling at village Bahawal Lakhani UC-16, TMA new Sukkur	99,960
15	783 / 19-02-2013	Earth filling at village Ghulam M. Rahojo UC-16, TMA new Sukkur	99,960
16	761 / 11-02-2013	Earth filling at village Essa Lakhani UC-16, TMA new Sukkur	99,960
17	782 / 19-02-2013	Earth filling at village Lal Mashaikh UC-16, TMA new Sukkur	99,960
18	756 / 07-02-2013	Earth filling at village Miandad Khoso UC-16, TMA new Sukkur	99,960
19	600 / 29-11-2012	Earth filling at village Gulsher Chohan UC-13, TMA new Sukkur	100,000
20	628 / 11-12-2012	Earth filling at village Chohan UC-18, TMA new Sukkur	100,000
21	630 / 12-12-2012	Earth filling at village Bagharji UC-19, TMA new Sukkur	100,000
22	631 / 12-12-2012	Earth filling at village Sabba UC-19 Bagharji, TMA new Sukkur	100,000
23	629 / 11-12-2012	Earth filling at village Gosarji UC-19, TMA new Sukkur	100,000
24	632 / 12-12-2012	Earth filling at village Tamachani UC-20, TMA new Sukkur	100,000
25	633 / 12-12-2012	Earth filling at village Nacharpur UC-20, TMA new Sukkur	100,000
26	790 / 21-02-2013	Earth filling at village Syedabad UC-18, TMA new Sukkur	99,960
27	787 / 20-02-2013	Earth filling at village Allah Ando Kharros UC-20, TMA new Sukkur	99,960

(Amount in Rupees)

Sr #	W.O # / date	Name of work	Amount
28	627 / 11-12-2012	Earth filling at village Khuda Bux Jatoi UC-18, TMA new Sukkur	100,000
29	791 / 21-02-2013	Earth filling at village Noonari UC-18, TMA new Sukkur	99,960
30	789 / 21-02-2013	Earth filling at village Bilawal Goth UC-17, TMA new Sukkur	99,960
31	739 / 30-01-2013	Earth filling at village Old Shahpur UC-17, TMA new Sukkur	99,960
32	611 /04-12-2012	Earth filling at village Noonari UC-18, TMA new Sukkur	100,000
33	786 / 20-02-2013	Earth filling at village Jaffarabad new Sindh UC-20, TMA new Sukkur	99,960
34	742 / 31-01-2013	Earth filling at Golimaar road new labour colony UC-13, TMA new Sukkur	99,960
35	755 / 07-02-2013	Earth filling at Golimaar road new labour colony UC-13, TMA new Sukkur	99,960
36	754 / 07-02-2013	Earth filling at Golimaar road new labour colony UC-13, TMA new Sukkur	99,960
37	741 / 31-01-2013	Earth filling at Golimaar road new labour colony UC-13, TMA new Sukkur	99,960
<b>Total</b>			<b>3,699,200</b>

#### 4. Municipal Commissioner, Sukkur Municipal Corporation, New Sukkur

(Amount in Rupees)

Sr.	Work order	Particulars	Amount
1	45/12.4.13	Purchase of electric mat, savers 44@2237	98,428
2	33/5.4.13	Purchase of electric mat, savers 44@2237	98,428
3	25/7.2.14	Electric material, 4300 savers 17@2340, 2500 s 48@169, sodium light 2500 2@8450, 1500 2@5200 bulb etc.	78,552
4	24/7.2.14	45 watt 17@2340, do	85,722
5	26/7.2.14	Energy saver 45 w 16@2340, sodium lights 250 w 2@8450, s/light 150 w 2@5200	64,740
6	67/21.5.13	purchase of uniform fire brigade staff 24@2270	54,480
7	64/21.5.13	supply of cloth/uniform for class iv male employees 399@190 for 57 employees	75,810
8	65/21.5.13	supply of cloth/uniform for class iv male employees 399@190 for 57 employees	75,810
9	66/21.5.13	supply of cloth/uniform for class iv male employees 399@190 for 57 employees	75,810
10	13/10.1.14	uniform , woollen jersey for class-iv 60@1400	84,000
11	12/10.1.14	uniform , woollen jersey for class-iv 60@1400	84,000
12	11/10.1.14	uniform , woollen jersey for class-iv 60@1400	84,000
13	15/10.1.14	Uniform, F.B Staff along with shoes 12@4700	56,400
14	14/10.1.14	Uniform, F.B Staff along with shoes 12@4700	56,400
15	16.10.1.14	Uniform drivers	31,800
16	985/9.5.13	e/filling work @ village Saeedabad UC-18	97,754
17	984/9.5.13	Silt clearance of open surface drain @ village Nacharpur UC-20	97,948
18	985/9.5.13	Silt clearance of open surface drain @ village Nacharpur UC-20	98,260
19	964/1.5.13	Silt clearance of open surface drain @ village Jaffarabad UC-20	98,653

(Amount in Rupees)

Sr.	Work order	Particulars	Amount
20	965/1.5.13	Silt clearance of open surface drain @ village Jaffarabad UC-20	98,073
21	994/13.5.13	E/Filling @ vill Khuda Bux Jatoi UC-18	97,008
22	991/13.5.13	E/Filling @ vill Jamali UC-18	97,256
23	64/7.1.14	Silt clearance of open surface drains at village noonari UC-18	98,384
24	66/7.1.14	Silt clearance of open surface drains at village Gosarji UC-19	98,260
<b>Total</b>			<b>1,985,976</b>

**5. Chief Municipal Officer, Municipal Committee Rohri**

(Amount in Rupees)

S. No.	wo/date	Particulars	Amount
1	277/29-3-2013	rent of excavator 11 H@3700 & tractor trolley 66 trips @850	96,800
2	298/29-3-2013	rent of excavator 11 H@3700 & tractor trolley 65 trips @850	96,950
3	300/29-3-2013	rent of excavator 9 H@3700 & tractor trolley 43 trips @850	69,850
4	299/29-3-2013	rent of excavator 12 H@3700 & tractor trolley 60 trips @900	98,400
5	229/14-5-2013	rent of excavator 7 H@3500 & tractor trolley 40 trips @650	50,500
6	228/14-5-2013	rent of excavator 11 H@3500 & tractor trolley 70 trips @850	98,000
7	227/14-5-2013	rent of excavator 10 H@3500 & tractor trolley 60 trips @950	92,000
8	419/18-4-2013	rent of excavator 12 H@3500 & tractor trolley 62 trips @900	97,800
9	418/18-4-2013	rent of excavator 11 H@3500 & tractor trolley 55 trips @750	79,750
10	306/2-4-2013	rent of excavator 11 H@3500 & tractor trolley 60 trips @950	95,500
11	301/1-4-2013	rent of excavator 10 H@3500 & tractor trolley 75 trips @ 850	98,750
12	302/1-4-2013	rent of excavator 12 H@3500 & tractor trolley 60 trips @ 900	96,000
13	303/4-4-2013	rent of excavator 11 H@3500 & tractor trolley 65 trips @ 900	97,000
14	305/2-4-2013	rent of excavator 11 H@3500 & tractor trolley 65 trips @ 900	97,250
15	304/2-4-2013	rent of excavator 10 H@3500 & tractor trolley 70 trips @ 900	98,000
16	977/26-9-2013	Purchase of delta methan 38 ltr @1850 and Suzuki rent	80,500
17	978/26-9-2013	Delta methen 25@1850, diesel petrol rent etc.	74,792
18	967/24-9-2013	D.M 26@1850 diesel petrol etc.	77,620
19	965/24-9-2013	Gilant powder 5 carton@12500 c.oil 60 ltr	69,220
20	963/24-9-2013	D.M 40@1850 rent Suzuki	83,750
21	962/24-9-2013	Printing of temporary receipt book 600@48	28,800
22	1650/10-10-2013	Supply e/material @ GT road	99,799
23	1649/10-10-2013	Supply of street light mat @ Massan road bunder road etc.	99,990
24	1644/10-10-2013	Supply of SLM @ Old NBP to naseem Chowk	99,986
25	1640/10-10-2013	Supply of SLM @ Karballa ground	99,942
26	1645/10-10-2013	Supply SLM Near jameel med store to shah latif Chowk	99,666
27	1648/10-10-2013	Supply of SLM from Shaikh Mohalla to hyser shah hakani	99,764
28	1646/10-10-2013	Supply of SLM shah latif Chowk to Hajna shah	99,829
29	1643/10-10-2013	Supply of SLM from gangoti to shahzado hotel	99,799
30	286/28-10-2013	Supply of PVC wire 3/029 10@1370,7/029 5@3100,7/36 4@5200,7/64 3@16500 for office store	99,500
31	291/28-10-2013	Supply of SLM @ vill Roshanabad Gulab goth etc.	99,990
32	369/5-11-2013	Supply of motor 2 HP poly ethlene pipe @ hand pump @ vill Larha jageer	96,000

(Amount in Rupees)

S. No.	wo/date	Particulars	Amount
33	371/5-11-2013	Supply of motor 2 HP poly ethlene pipe @ hand pump @ vill Qadir B Jagirani	96,000
34	370/5-11-2013	Supply of motor 2 HP poly ethlene pipe @ hand pump @ vill Hadi B Jagirani & M.Ali Metlo	96,200
35	372/5-11-2013	Supply of motor 2 HP poly ethlene pipe @ hand pump @ vill Dattoo khan Jagirani	98,500
36	361/5-11-2013	Supply of motor 3 HP poly ethlene pipe @ hand pump @ vill m.mithal sheikh	97,000
37	362/5-11-2013	Supply of motor 3 HP poly ethlene pipe @ hand pump @ vill Khan M Sirohi	99,400
38	12/10-2-2014	Excavator machine rent 9@3000 and 5 suzuki 63 trips@1000=63000	90,000
39	14/10-2-2014	Excavator machine 6@3000 and rent of 5 suzuki for polio campaign 39trips @900=35100	53,100
40	11/10-2-2014	Excavator machine 9@3000 & 5 suzuki 54 trips@900=48600	75,600
<b>Total</b>			<b>3,577,297</b>

**6. Chief Municipal Officer, Municipal Committee Rohri**

(Amount in Rupees)

S. No	v. no	Work	Amount
1	135/138	repair replacement of CC block s.d UC-21 regarding muharram	100,000
2	136	repair replacement of CC block s.d UC-21 part 41 regarding muharram	100,000
3	137	repair replacement of CC block s.d UC-21 part 44 regarding muharram	100,000
4	138	repair replacement of CC block s.d UC-21 part 43 regarding muharram	100,000
5	139/142	repair replacement of CC block s.d UC-21 near house of niaz mirani regarding muharram	99,502
6	140	repair replacement of CC block s.d UC-21 near house of niaz mirani regarding muharram	100,000
7	141	Rep/repl of CC block/s.d near old hospital UC-21 on muharram	100,000
8	142	repair replacement of CC block s.d UC-21 part 47 regarding muharram	100,000
9	145	repair /reconditioning of cc block/s.drains uc 21 p-10 on muharram	100,000
10	146	repair /reconditioning of cc block/s.drains uc 21 p-12 on muharram	100,000
11	147	repair /reconditioning of cc block/s.drains uc 21 p-11 on muharram	99,938
12	148	repair /reconditioning of cc block/s.drains uc 21 p-30 on muharram	100,000
13	149	repair /reconditioning of cc block/s.drains uc 21 p-28 on muharram	99,939
14	150	repair /reconditioning of cc block/s.drains uc 21 p-29 on muharram	99,979
15	92	Rep/replace of cc block s/d regarding muharram UC-21 p-7	99,946
16	91/9.6.14	Rep/replace of cc block s/d regarding muharram UC-21 p-40	100,000
17	90/9.6.14	Rep/replace of cc block s/d regarding muharram UC-21 p-9	99,951
18	88/9.6.14	S/F of raver block regarding muharram @ New shah Najaf kot Mir Yakoob Shah p-ii	100,000
19	89/9.6.14	S/F of raver block regarding muharram @ New shah Najaf kot Mir Yakoob Shah p-iii	100,000
<b>Total</b>			<b>1,899,255</b>

**Annexure-XI**  
**(Para No. 1.2.3.9)**

**XI. Non deduction of Sales Tax**

(Amount in Rupees)

S #	Name of Office	Amount	GST @ 16%	Year
01	Town Officer, Town Committee, Pano Akil	4,812,622	770,020	2011-12
02	Town Officer, Town Committee, Pano Akil	2,569,149	411,064	2012-13
03	CMO, Municipal Committee, Rohri	78,785,989	12,605,758	2012-13
04	Town Officer, Town Committee, Saleh Pat	12,032,180	1,925,149	2012-13
<b>Total</b>		<b>98,199,940</b>	<b>15,711,991</b>	

**Annexure-XII**  
**(Para No. 1.2.3.10)**

**XII. Un-justified award of work prior to approval of Technical Sanction**

(Amount in Rupees)

Name of Contractor	Date of NIT	Work Order No.	Date	Technical Sanction No.	Date	T.S Accorded By	Amount
<b>Up-gradation of Water Supply Scheme and laying P.E Pipes and Distribution Lines in City Saleh Pat</b>							
M/s Umair Construction Co.	01 April 2012	19	27 April 2012	833	11 May 2012	Chief Engineer (Buildings), Sukkur	15,000,000
<b>Total</b>							<b>15,000,000</b>

**Annexure-XIII**  
**(Para No. 1.2.3.14)**

**XIII. Un-authorized utilization of security deposit**

(Rupees in Million)

<b>Bill No.</b>	<b>Date</b>	<b>From</b>	<b>To</b>	<b>Utilization</b>	<b>Amount</b>
25	24-12-2012	Security Deposit Account No.0108-069644-1000	General Fund Account No.0108-006689-1000 Sindh Bank, Sukkur	Payment made to M/s Umair & Co. of Rs 3,500,000 vide voucher No.51 dated 26-12-2012	5.000
27	24-12-2012	Security Deposit Account No.0108-069644-1000	General Fund Account No.0108-006689-1000 Sindh Bank, Sukkur	-	1.000
-	28-01-2013	Security Deposit Account No.0108-069644-1000	General Fund Account No.0108-006689-1000 Sindh Bank, Sukkur	Payment made to contractor vide voucher No.63,64,65,66 dated 28-01-2013	2.000
28	18-01-2013	Security Deposit Account No.0108-069644-1000	General Fund Account No.0108-006689-1000 Sindh Bank, Sukkur	-	3.000
<b>Total</b>					<b>11.000</b>



**Annexure-XIV  
(Para No. 1.2.3.18)**

**XIV. Unauthorized payment due to excess execution of items of works  
beyond permissible limit**

(Amount in Rupees)

W.O # / Date	Description	Quantity			% of excess Qty	Rate	Amount over paid
		Approved	Paid	Excess Paid			
<b>Green belt at Shahrah e Abbasi from NADRA road to Delhi Society bye pass road</b>							
704 / 15-01-13	Cement concrete plain including placing compacting finishing and curing, complete	735 CFT	2668.78 CFT	1933.78	263.099 %	11288.75 / % CFT	21,830
	Providing & fixing cement paving block flooring having size of 19x97x60 mm of city / quddra / cobble shop with natural colours, having strength etc.	1764 CFT	10226.58 CFT	8462.58	479.738 %	199.77 per SFT	1,690,570
<b>Total</b>							<b>1,712,400</b>

**Annexure-XV**  
**(Para No. 1.2.3.19)**

**XV. Un-authorized payment of house rent allowance along with accommodation**

(Amount in Rupees)

Sr.	Name of Property	Whom Rented Out	BS	H.R Allowance / month	H.R Allowance / year
1	Municipal Quarter Local Board Sukkur	Mr: M. Ali S/o. M Siddique	7	1,589	19,062
2	Municipal Quarter Dark BEng low	Mr bakht ALI Khaskheli	11	1,852	22,221
3	Municipal Quarter Bunder road Sukkur	Nawaz Ali shaikh	17	4,433	53,190
4	Municipal Quarter Local Board Sukkur	Mr. Ali gohar	3	1,413	16,956
5	Municipal Quarter Local Board Sukkur	Mr. Anwar Ali	5	1,503	18,036
6	Municipal Quarter Local Board Sukkur	Mr Usman Laghari	5	1,503	18,036
7	Municipal Quarter ghat school Mochi bazar	Mst Fareha W/o Asif Ali	14	2,214	26,568
8	Municipal Quarter Dark BEng low	Mr Jawed Akhtar	17	4,433	53190
9	Municipal Quarter Miani Drainage	Mr Ab Qayoom sheikh	7	1,589	19,062
10	Municipal Quarter Public health numaish ground	Mr. Zahoor Ahmed Shaikh	17	4,433	53,190
11	Municipal Quarter Miani Drainage	Mr Ab Kareem Shaikh	5	1,503	18,036
12	Municipal Quarter Dark BEng low	Mr Rehamtullah sanghi	7	1,589	19,062
13	Municipal Quarter Water works	Mr s. manzar zia zaidi	16	2,727	32,724
14	Municipal Quarter Local Board Sukkur	Mr Sarfaraz Ahmed	5	1,503	18,036
15	Municipal Quarter Local Board Sukkur	Mr Anwar ali Mahar	7	1,589	19,062
16	Municipal Quarter Dark BEng low	Mr Allah Wasayi	2	1,366	16,389
17	Municipal Quarter Dark BEng low	Mr Ghulam qadir	5	1,503	18,036
18	Municipal Quarter Miani Drainage	Mr Abid hussain	5	1,503	18,036
19	Municipal Quarter Dak BEng low	Mr Makhdoom ali shah	16	2,727	32,724
20	Municipal Quarter Dak BEng low	Mr M. Ramzan Solangi	7	1,589	19,062
21	Municipal Quarter Dak BEng low	Mr nadeem ahmed abro	7	1,589	19062
22	Municipal Quarter Local Board Sukkur	Khadim hussain	3	1,413	16,956
23	Municipal Quarter Water works	Mr Hussain dino	2	1,366	16389
24	Municipal Quarter Dak BEng low	Mr Mumtaz Ali	5	1,503	18,036
25	Municipal Quarter near municipal head office	Mr Ab Gaffar	5	1,503	18,036
26	Municipal Quarter Harijan colony old Sukkur	Mr Moti lal	1	1,337	16,038
27	Municipal Quarter Dak BEng low	Mr Ali mardan shaikh	4	1,458	17,496
28	Municipal Quarter Water works	Mr Abdul hameed	4	1,458	17,496
29	Municipal Quartar Near water tank islamia college	Mr Manzoor Ali	4	1,458	17,496
30	Municipal Quartar Shablani hospital	Mr Intazar ahmed ansari	16	2,727	32,724
31	Municipal Quartar Dak BEng low	Mr ab haq ansari	9	1,719	20,628
32	Municipal Quartar Local Board Sukkur	Mr Mushtaque shaikh	5	1,503	18,036
33	Municipal Quartar jinaat building old sukkur	Mr Pir Bux khoso	4	1,458	17,496
34	Municipal Quartar Local Board Sukkur	Mr M ali S/o ghous Bux	7	1,589	19,062
35	Municipal Quartar Water works	Mr sodho khan	11	1,852	22,221

(Amount in Rupees)

Sr.	Name of Property	Whom Rented Out	BS	H.R Allowance / month	H.R Allowance / year
36	Municipal Quartar Miani Dranage	Mr Izhar Ahmed Khan	16	2,727	32,724
37	Municipal Quartar Shablani hospital	Mr Shafait Ali	9	1,719	20,628
38	Municipal Quartar royal road old sukkur	Mr Aijaz Ahmed shaikh	8	1,649	19,791
39	Municipal Quartar Shablani hospital	Mst Meena W/o veero	1	1,337	16,038
40	Municipal Quartar Local Board Sukkur	Ms.Goori W/o Sunder ram	1	1,337	16,038
41	Municipal Quartar Harijan colony old Sukkur	Mr Soohan lal	1	1,337	16,038
42	Municipal Quartar Local Board Sukkur	Mr Islam din	16	2,727	32,724
43	Municipal Quartar Local Board Sukkur	Mr Ali Murad Shaikh	14	2,214	26,568
44	Municipal Quartar Water works	Mr Miandad soomro	2	1,366	16,389
45	Municipal Quartar Public health numaish ground	Mr Abdul rasheed	7	1,589	19,062
46	Municipal Quartar Public health numaish ground	Mr Qamardin	7	1,589	19,062
47	Municipal Quartar Water works	Mr Gulan soomro	2	1,366	16,389
48	Municipal Quartar Local Board Sukkur	Mr Sher Muhammad	2	1,366	16,389
49	Municipal Quartar Local Board Sukkur	Mr Sher Muhammad S/o shahbaz dino	2	1,366	16,389
50	Municipal Quartar Shablani hospital	Mr m afzal	13	2,090	25,083
51	Municipal Quartar royal road old sukkur	Mr Mashri malik	17	4,433	53,190
52	Municipal Quartar Local Board Sukkur	Mst Pathani	2	1,366	16,389
53	Municipal Quartar Harijan colony old Sukkur	Mr Phol chand	1	1,337	16,038
54	Municipal Quartar Harijan colony old Sukkur	Mr Rajoo	1	1,337	16,038
55	Municipal Quartar Local Board Sukkur	Mr M ismail	16	2,727	32,724
56	Municipal Quartar Local Board Sukkur	Mr m iqbal shaikh	5	1,503	18,036
57	Municipal primes near manzilgah ground	Mr Aijaz Ahmed shaikh	16	2,727	32,724
58	Municipal Quartar near city shopping centre clock tower	Mr m Ashraf s/o wasil khan	2	1,366	16,389
59	-do-	Mr Ab hameed	5	1,503	18,036
60	-do-	Mr M Dawood	5	1,503	18,036
61	-do-	Mr sain khan	3	1,413	16,956
62	-do-	Mr Fareed Khan	3	1,413	16,956
63	Municipal Quartar near city shopping centre clock tower	Mr Shabir Awan	2	1,366	16,389
64	-do-	Mr Muzamil	5	1,503	18,036
65	-do-	Mr S Abdullah shah	7	1,589	19,062
<b>Total</b>					<b>1,432,161</b>

**Annexure-XVI**  
**(Para No. 1.2.3.21)**

**XVI. Un-justified award of extra premium than permissible limit**

(Amount in Rupees)

Work Order No. Date	Name of Contractor	Work Amount	Item wise Amount	Premium Allowed		Premium Admissible @ 20%	Diff.
				%	Amount		
<b>Construction of CC Block at Lal Mohammad, Taluka Saleh Pat</b>							
13 27-04-2012	M/s Sukkun Construction Co.	2,000,000	1,189,016	90.00 %	1,070,114	237,803	832,311
<b>Construction of CC Block at village Molvi Ghulam Rasool Bajerani of Taluka Saleh Pat</b>							
178 28-04-2012	M/s Mohammad Saleh	1,000,000	397,167	92.00 %	365,394	79,433	285,961
<b>Total</b>							<b>1,118,272</b>

**XVII. Non-removal of illegal encroachment from limits of municipal committee**



**Annexure-XVIII  
(Para No. 1.2.6.1)**

**XVIII. Non-Production of Record (partial)**

(Rupees in Million)

<b>S #</b>	<b>Name of Office</b>	<b>Amount</b>	<b>Year</b>
01	Town Officer, Town Committee, Kandiaro	19.450	2012-13
02	CMO, Municipal Committee, Moro	8.332	2012-13
03	Chief Officer, District Council Naushahro Feroze	48.898	2013-14
04	CMO, Municipal Committee, Moro	102.264	2013-14
05	Town Officer, Town Committee, Naushahro Feroze	106.781	2013-14
06	Town Officer, Town Committee, Bhirya	0.000	2013-14
07	Town Officer, Town Committee, Kandiaro	0.000	2013-14
08	Town Officer, Town Committee, Mehrabpur	0.000	2013-14
<b>Total</b>		<b>285.725</b>	

**Annexure-XIX  
(Para No. 1.2.7.1)**

**XIX. Details of POL consumption**

(Rupees in Million)

<b>S #</b>	<b>Name of Office</b>	<b>Amount</b>	<b>Year</b>
01	Town Officer, Town Committee, Kandiaro	4.347	2012-13
02	Chief Officer, District Council, Naushahro Feroze	0.293	2013-14
03	Town Officer, Town Committee, Naushahro Feroze	5.782	2013-14
04	CMO, Municipal Committee, Moro	17.843	2013-14
05	Town Officer, Town Committee, Kandiaro	4.770	2012-13
06	Town Officer, Town Committee, Bhirya	12.574	2013-14
<b>Total</b>		<b>45.609</b>	

**Annexure-XX**  
**(Para No. 1.2.7.2)**

**XX. Split of Work to avoid tender**

(Rupees in Million)

S #	Name of Office	Amount	Year
01	Town Officer, Town Committee, Kandiaro	5.220	2012-13
02	CMO, Municipal Committee, Moro	6.505	2012-13
03	CMO, Municipal Committee, Moro	8.934	2013-14
04	Town Officer, Town Committee, Kandiaro	6.945	2013-14
05	Town Officer, Town Committee, Mehrabpur	1.376	2013-14
06	Town Officer, Town Committee, Bhirya	9.831	2013-14
<b>Total</b>		<b>38.811</b>	

**1. Town Officer, Town Committee, Kandiaro**

(Amount in Rupees)

S. No.	Description	Contractor	Gross Amount	Cheque # Dated
1	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	99,236	393184 / 07-11-2012
2	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	99,726	918819 / 08-11-2012
3	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	99,028	918819 / 08-11-2012
4	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	99,701	918819 / 08-11-2012
5	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	99,597	918819 / 08-11-2012
6	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	99,701	918819 / 08-11-2012
7	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	99,881	918819 / 08-11-2012
8	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	99,881	918819 / 08-11-2012
9	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	80,081	9188219/ 08-11-2012
10	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	80,862	9188219/ 08-11-2012
11	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	80,475	918819 / 08-11-2012
12	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	79,474	918819 / 08-11-2012
13	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	71,826	918819 / 08-11-2012

(Amount in Rupees)

<b>S. No.</b>	<b>Description</b>	<b>Contractor</b>	<b>Gross Amount</b>	<b>Cheque # Dated</b>
14	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	80,404	918819 / 08-11-2012
15	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	80,481	918819 / 08-11-2012
16	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	70,819	918819 / 08-11-2012
17	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	79,169	918819 / 08-11-2012
18	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	71,207	918820 / 08-11-2012
19	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	71,362	918820 / 08-11-2012
20	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	100,000	918820 / 08-11-2012
21	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	70,975	918820 / 08-11-2012
22	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	72,060	918820 / 08-11-2012
23	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	100,000	918820 / 08-11-2012
24	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	99,803	918820 / 08-11-2012
25	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	100,000	918820 / 08-11-2012
26	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	70,975	918820 / 08-11-2012
27	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	71,052	918820 / 08-11-2012
28	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	99,597	918820 / 08-11-2012
29	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	99,984	918820 / 08-11-2012
30	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	71,749	918820 / 08-11-2012
31	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	71,202	918820 / 08-11-2012
32	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	93,399	918822 / 08-11-2012
33	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	90,343	918822 / 08-11-2012
34	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	95,981	918822 / 08-11-2012



(Amount in Rupees)

<b>S. No.</b>	<b>Description</b>	<b>Contractor</b>	<b>Gross Amount</b>	<b>Cheque # Dated</b>
35	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	71,207	918822 / 08-11-2012
36	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	90,880	918822 / 08-11-2012
37	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	100,000	918822 / 08-11-2012
38	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	86,435	918822 / 08-11-2012
39	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	99,445	918822 / 08-11-2012
40	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	70,823	918822 / 08-11-2012
41	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	91,878	918822 / 08-11-2012
42	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	99,805	918822 / 08-11-2012
43	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	100,000	918822 / 08-11-2012
44	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	100,000	918822 / 08-11-2012
45	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	100,000	918822 / 08-11-2012
46	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	100,000	918822 / 08-11-2012
47	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	89,598	327184 / 14-12-2012
48	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	80,630	327184 / 14-12-2012
49	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	91,790	327184 / 14-12-2012
50	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	85,060	327184 / 14-12-2012
51	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	90,492	327184 / 14-12-2012
52	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	86,977	327184 / 14-12-2012
53	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	89,583	327183 / 14-12-2012
54	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	91,139	327183 / 14-12-2012
55	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	90,793	327183 / 14-12-2012
56	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	88,197	327183 / 14-12-2012

(Amount in Rupees)

S. No.	Description	Contractor	Gross Amount	Cheque # Dated
57	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	91,836	327183 / 14-12-2012
58	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	88,120	327183 / 14-12-2012
59	Repair of Road Khanwahan link road to village Khairo Dero	Mr. Muhammad Hanif, Contractor	94,808	327184 / 14-12-2012
<b>Total</b>			<b>5,219,527</b>	

## 2. Town Officer, Town Committee, Moro

(Amount in Rupees)

Cheque	Date	Purpose	Amount
632052	27-08-2012	Const Cc Topping @ Kamal Otaq To Janaza Gha	99,400
632052	27-08-2012	Const Cc Topping @ Kamal Otaq To Janaza Gha	99,400
632052	27-08-2012	Const Cc Topping @ Kamal Otaq To Janaza Gha	99,400
632052	27-08-2012	Const Cc Topping @ Kamal Otaq To Janaza Gha	99,400
632052	27-08-2012	Const Cc Topping @ Kamal Otaq To Janaza Gha	99,400
632065	03-09-2012	Const Of Main Hole At Dr Mazhar Kalhor Hospital	45,650
632065	03-09-2012	Const Of Main Hole At Dr Mazhar Kalhor Hospital	45,650
633710	24-09-2012	Const Cc Topping @ Kamal Otaq To Janaza Gha	99,400
633710	24-09-2012	Const Cc Topping @ Kamal Otaq To Janaza Gha	99,400
633710	24-09-2012	Const Cc Topping @ Kamal Otaq To Janaza Gha	99,512
633710	24-09-2012	Const Cc Topping @ Kamal Otaq To Janaza Gha	99,512
633710	24-09-2012	Const Cc Topping @ Kamal Otaq To Janaza Gha	99,512
15010501	09-11-2012	Const Of Sd At Alnooh Colony Road Moro	98,636
15010501	09-11-2012	Const Of Sd At Alnooh Colony Road Moro	98,636
15010501	09-11-2012	Const Of Sd At Alnooh Colony Road Moro	98,636
15010501	09-11-2012	Const Of Sd At Alnooh Colony Road Moro	98,636
15010501	09-11-2012	Const Of Sd At Alnooh Colony Road Moro	98,636
613856		Const Cc Topping At Kamal Zardari Street	99,646
613856		Const Cc Topping At Kamal Zardari Street	99,646
613856		Const Cc Topping At Kamal Zardari Street	99,646
613856		Const Cc Topping At Kamal Zardari Street	99,646
613856		Const Cc Topping At Kamal Zardari Street	99,646
613856		Const Cc Topping At Kamal Zardari Street	99,646
1510569	05-12-2012	Const O F Sd At Malik Colony	93,115
1510511	05-12-2012	Const Of Cc Block At Allahwasayo To Jan M Zardari	99,381
1510511	05-12-2012	Const Of Cc Block At Allahwasayo To Jan M Zardari	99,381
1510511	05-12-2012	Const Of Cc Block At Allahwasayo To Jan M Zardari	99,381
1510511	05-12-2012	Const Of Cc Block At Allahwasayo To Jan M Zardari	99,381
1510511	05-12-2012	Const Of Cc Block At Allahwasayo To Jan M Zardari	99,381
1510572	05-12-2012	Const Of Cc Block At Sardar Ara Machine To Khadim Bhatti Street	99,882
1510572	05-12-2012	Const Of Cc Block At Sardar Ara Machine To Khadim Bhatti Street	99,882
1510572	05-12-2012	Const Of Cc Block At Sardar Ara Machine To Khadim Bhatti Street	99,882
1510572	05-12-2012	Const Of Cc Block At Sardar Ara Machine To Khadim Bhatti Street	99,882

(Amount in Rupees)

Cheque	Date	Purpose	Amount
1510572	05-12-2012	Const Of Cc Block At Sardar Ara Machine To Khadim Bhatti Street	99,882
1510572	05-12-2012	Const Of Cc Block At Sardar Ara Machine To Khadim Bhatti Street	99,882
1510572	05-12-2012	Const Of Cc Block At Sardar Ara Machine To Khadim Bhatti Street	99,882
1510572	05-12-2012	Const Of Cc Block At Sardar Ara Machine To Khadim Bhatti Street	99,882
1510572	05-12-2012	Const Of Cc Block At Sardar Ara Machine To Khadim Bhatti Street	99,882
1510572	05-12-2012	Const Of Cc Block At Sardar Ara Machine To Khadim Bhatti Street	99,882
1510572	05-12-2012	Const Of Cc Block At Sardar Ara Machine To Khadim Bhatti Street	99,882
1510499	07-11-2012	Const Of Cc Block At Faheem Memon House	92,601
915	19-12-2012	Const Cc B At Ahmed Solangi Street	99,899
915	19-12-2012	Const Cc B At Ahmed Solangi Street	99,899
915	19-12-2012	Const Cc B At Ahmed Solangi Street	99,899
915	19-12-2012	Const Cc B At Ahmed Solangi Street	99,899
915	19-12-2012	Const Cc B At Ahmed Solangi Street	99,899
1511552	14-02-2013	Providing Of Bp Village Quban Ali Khoso	99,399
1511552	14-02-2013	Providing Of Bp Village Quban Ali Khoso	99,399
1511555	14-02-2013	Cc Block At Rahim Dino Solangi	99,700
1511555	14-02-2013	Cc Block At Rahim Dino Solangi	99,700
1511555	14-02-2013	Cc Block At Rahim Dino Solangi	99,700
1511555	14-02-2013	Cc Block At Rahim Dino Solangi	99,700
	14-02-2013	Const Of Cc B At Hafiz Asad Rehman	99,000
	14-02-2013	Const Of Cc B At Hafiz Asad Rehman	99,000
	14-02-2013	Const Of Cc B At Hafiz Asad Rehman	99,000
	14-02-2013	Const Of Cc B At Hafiz Asad Rehman	99,000
554	14-02-2013	Prov J/Testing Of 18' Rcc Pipe At Latif Colony	82,869
554	14-02-2013	Prov J/Testing Of 18' Rcc Pipe At Latif Colony	82,869
554	14-02-2013	Prov J/Testing Of 18' Rcc Pipe At Latif Colony	96,301
525	12-02-2013	Cc Block At Majid Khan Zardari Street W 18	98,996
525	12-02-2013	Cc Block At Majid Khan Zardari Street W 18	98,996
525	12-02-2013	Cc Block At Majid Khan Zardari Street W 18	98,996
525	12-02-2013	Cc Block At Majid Khan Zardari Street W 18	98,996
525	12-02-2013	Cc Block At Majid Khan Zardari Street W 18	98,996
525	12-02-2013	Cc Block At Majid Khan Zardari Street W 18	98,996
525	12-02-2013	Cc Block At Majid Khan Zardari Street W 18	98,996
525	12-02-2013	Cc Block At Majid Khan Zardari Street W 18	98,996
525	12-02-2013	Cc Block At Majid Khan Zardari Street W 18	98,996
<b>Total</b>			<b>6,505,115</b>

(Amount in Rupees)

S. No	Bill No.	Date	Particular	Paid to	Amount
<b>3. Chief Municipal Officer, Municipal Committee, Moro</b>					
<b>[Para no:05 ]</b>					
1	Nil	6/1/2014	Providing/supplying starter for disposal machinery with all accessories	Zahid Ali	97,500
2	Nil	Nil	Providing/supplying starter for disposal machinery with all accessories	----do----	97,500

(Amount in Rupees)

S. No	Bill No.	Date	Particular	Paid to	Amount
3	Nil	Nil	Providing/supplying diesel engine with all accessories 20 h.p	Zahid Ali	95,000
4	Nil	6/1/2014	Providing/supplying diesel engine with all accessories 20 h.p	----do----	99,600
5	Nil	Nil	Providing/supplying diesel engine with all accessories 20 h.p	----do----	99,900
6	Nil	6/1/2014	Providing diesel engine with all material 20 h.p	----do----	95,000
7	Nil	Nil	Providing diesel engine with all material 20 h.p	----do----	95,000
8	Nil	6/1/2014	Earth filling through tractors and trolleys in various places moro	Aijaz Ali	92,256
9	Nil	Nil	Earth filling through tractors and trolleys in various places moro	----do----	91,500
10	Nil	6/1/2014	Earth filling through tractors and trolleys in various places moro	----do----	93,000
11	Nil	Nil	Earth filling through tractors and trolleys in various places moro	----do----	91,500
12	Nil	Nil	Earth filling through tractors and trolleys in various places moro	----do----	91,500
13	Nil	6/1/2014	Providing tractor with blades for cutting dressing leveling	----do----	92,000
14	Nil	Nil	Providing tractor with blades for cutting dressing leveling	----do----	90,000
15	Nil	Nil	Providing tractor with blades for cutting dressing leveling	----do----	90,000
16	Nil	26/6/2014	Silt clearance from drainage scheme disposal moro	Ab.Samad	96,100
17	Nil	Nil	Silt clearance from drainage scheme disposal moro	----do----	93,000
18	Nil	Nil	Silt clearance from pound disposal behind grid station moro	----do----	96,100
19	Nil	Nil	Silt clearance from pound no 2 drainage scheme dadwah	----do----	91,450
20	Nil	Nil	Silt clearance from bandhi dispensary scheme well moro	----do----	89,900
21	Nil	26/6/2014	Silt clearance from bandhi road phatak moro	Khadim Hussain	92,750
22	Nil	Nil	Silt clearance from naval Mohalla moro	----do----	98,000
23	Nil	Nil	Silt clearance from seehar village Laila road moro	----do----	92,750
24	Nil	26/6/2014	Silt clearance from main nala moro	----do----	98,000
25	Nil	Nil	Silt clearance from main nala railway phatak to eid gah	----do----	91,000
26	Nil	Nil	Silt clearance from Dadu Chowk to UBL Bank	----do----	94,500
27	Nil	Nil	Silt clearance from Shahi bazar to gachero Chowk moro	----do----	96,250

(Amount in Rupees)

S. No	Bill No.	Date	Particular	Paid to	Amount
28	Nil	26/6/2014	Silt clearance from water course nala moro	Khadim Hussain	94,500
29	Nil	Nil	Silt clearance from UBL Bank to gachero main road moro	----do----	96,250
30	Nil	26/6/2014	Silt clearance from drainage well moro	Ab.Samad	91,450
31	Nil	Nil	Silt clearance from drainage well moro	----do----	89,900
32	Nil	26/6/2014	Silt clearance from main nala by pass moro	----do----	96,250
33	Nil	Nil	Silt clearance from main nala by pass moro	----do----	98,000
34	Nil	8/5/2014	Silt clearance from various places union council moro	Ramzan	99,900
35	Nil	Nil	Silt clearance from various places moro	----do----	98,900
36	Nil	Nil	Silt clearance from bandhi dispensary scheme well moro	----do----	99,900
37	Nil	8/5/2014	Silt clearance from various places moro	----do----	99,900
38	Nil	Nil	Silt clearance from main nala moro	----do----	90,000
39	Nil	8/5/2014	Silt clearance from bandhi dispensary scheme well moro	Ab.Samad	99,800
40	Nil	Nil	Silt clearance from gachero road nala moro	----do----	99,500
41	Nil	Nil	Silt clearance from well no 2 drainage scheme disposal moro	----do----	99,800
42	Nil	8/5/2014	Silt clearance from well no 2 drainage scheme disposal moro	----do----	99,000
43	Nil	Nil	Silt clearance from bandhi disposal nala moro	----do----	99,200
44	Nil	30/5/2014	Silt clearance from pound no 1 dadwah	Khadim Hussain	99,200
45	Nil	Nil	Silt clearance from pound no 2 dadwah	----do----	99,950
46	Nil	30/5/2014	Silt clearance from pound bandhi disposal moro	----do----	99,500
47	Nil	Nil	Silt clearance from naval Mohalla main drainage nala	----do----	96,500
48	Nil	Nil	Silt clearance from main nala near seehar village	----do----	98,900
49	Nil	Nil	Silt clearance from main nala main nala	----do----	98,700
50	Nil	30/5/2014	Silt clearance from pound no 1 dadwah	----do----	99,900
51	Nil	Nil	Silt clearance from pound seehar village	----do----	99,700
52	Nil	Nil	Silt clearance from main nala gachero road moro	----do----	99,400
53	Nil	25/4/2014	Silt clearance from various street moro	Lutufullah	91,490
54	Nil	Nil	Silt clearance from various colony's U.C ii moro	----do----	99,800
55	Nil	Nil	Silt clearance from various places moro	Ramzan	99,000
56	Nil	Nil	Silt clearance from various places moro	----do----	99,200
57	Nil	Nil	Silt clearance from various street of UC ii moro	Lutufullah	99,000
58	Nil	17/7/2013	Purchasing of lubricant and others	Gh.Mustafa	98,018
59	Nil	17/7/2013	Silt clearance moro	Mukhtiar Ali	98,000
60	Nil	17/7/2013	Silt clearance moro	Zulfiqar Ali	99,500
61	Nil	17/7/2013	Silt clearance moro	----do----	99,500
62	Nil	5/8/2013	Silt clearance moro	Mukhtiar Ali	99,000
63	Nil	7/8/2013	Providing Brick Pavement at village Haji Achar	Sikandar Ali Solangi	97,971
64	Nil	7/8/2013	Silt clearance moro	Shah Nawaz	99,500
65	Nil	7/8/2013	Silt clearance moro	----do----	99,500

(Amount in Rupees)

S. No	Bill No.	Date	Particular	Paid to	Amount
66	Nil	7/8/2013	Silt clearance moro	Nasurullah	99,500
67	Nil	2/10/2013	Silt clearance moro	Mohd.Yousif	99,000
68	Nil	Nil	Silt clearance moro	----do----	99,000
69	Nil	2/10/2013	Silt clearance moro	Shah Nawaz	99,000
70	Nil	11/10/2013	Silt clearance moro	Mohd.Hassan	99,990
71	Nil	Nil	Silt clearance moro	----do----	99,990
72	Nil	25/10/2013	Silt clearance moro	Shah Nawaz	99,900
73	Nil	25/10/2013	Silt clearance moro	Mukhtiar Ali	99,500
74	Nil	Nil	Silt clearance moro	----do----	99,500
75	Nil	5/3/2013	Silt clearance in various street moro	Abdul Samad	99,000
76	Nil	Nil	Silt clearance in various places moro	Ramzan Govt.Contractor	99,950
77	Nil	Nil	Silt clearance in various places moro	----do----	99,900
78	Nil	Nil	Silt clearance in various places moro	----do----	99,800
79	Nil	Nil	Silt clearance in various places moro	----do----	99,000
80	Nil	Nil	Silt clearance behind the railway station moro	----do----	96,520
81	Nil	Nil	Silt clearance from moro city gachero and fruit Mandi	Ab.Samad Govt.Contractor	99,800
82	Nil	Nil	Silt clearance in various street moro	----do----	99,000
83	Nil	Nil	Silt clearance from wells of disposal moro	Various Contractor	98,500
84	Nil	Nil	Silt clearance from wells by excavator moro	Deedar Ali	96,000
85	Nil	Nil	De watering of various places moro	Rajib Ali	99,000
86	Nil	Nil	De watering from nala wells ditches etxthrough tractor moro	----do----	99,000
87	Nil	23/12/13	De watering of well and open pilot ditch etc. moro	----do----	99,900
88	Nil	Nil	De watering of well and open pilot ditch etc. moro	----do----	99,900
89	Nil	Nil	Providing RCC pipe of dia 10' as per rate	Zulfiqar Ali	99,500
90	Nil	Nil	Providing RCC pipe of dia 9' & 8' as per rate	----do----	98,200
91	Nil	Nil	Providing RCC pipe of dia 9' & 8' as per rate	Khadim Hussain	91,390
92	Nil	Nil	Silt clearance in various places moro	----do----	99,800
<b>Total</b>					<b>8,934,075</b>
<b>4. Town Officer, Town Committee, Kandiaro</b>					
<b>[Para no:05 ]</b>					
1	Nil	24-12-2013	Silt clearance W-6	Mumtaz Ali	93,855
2	Nil	24-12-2013	Silt clearance W-5	Mumtaz Ali	93,855
3	Nil	24-12-2013	Silt clearance W-9	Shah Nawaz	93,855
4	Nil	24-12-2013	Silt clearance W-8	Shah Nawaz	93,855
5	Nil	24-12-2013	Silt clearance W-7	Shah Nawaz	93,855
6	Nil	24-12-2013	Silt clearance W-3	Gulzar Ali	93,855
7	Nil	24-12-2013	Silt clearance W-4	Gulzar Ali	93,855
8	Nil	24-12-2013	Silt clearance W-3	Mr. Gulzar	93,855
9	Nil	24-12-2013	Silt clearance W-4	Mr. Gulzar	93,855
10	Nil	24-12-2013	Silt clearance W-5	Mumtaz Ali	93,855

(Amount in Rupees)

S. No	Bill No.	Date	Particular	Paid to	Amount
11	Nil	19-12-2013	Silt clearance at mohabbat dero	Mohammad Ramzan	93,854
12	Nil	19-12-2013	Silt clearance at mohabbat dero	-do-	93,854
13	Nil	19-12-2013	Silt clearance at seeta road	-do-	93,854
14	Nil	15-01-2014	Silt clearance at khan wahan	-do-	93,854
15	Nil	15-01-2014	Silt clearance at khan wahan	-do-	93,854
16	Nil	15-01-2014	Silt clearance at khan wahan	-do-	93,854
17	Nil	15-01-2014	Silt clearance at mohabbat dero	Mr.Gh.Shabbir	93,854
18	Nil	15-01-2014	Silt clearance at Ali wahan	Mr.Gh.Shabbir	93,854
19	Nil	15-01-2014	Silt clearance at Ali wahan	Mr.Gh.Shabbir	93,854
20	Nil	13-11-2013	Silt clearance at mitho siyal	Mohammad Ramzan	93,854
21	Nil	13-11-2013	Silt clearance at mitho siyal		93,854
22	Nil	13-11-2013	Silt clearance at disposal work ahmed depar	Mohammad Ramzan	93,854
23	Nil	13-11-2013	Silt clearance at disposal work ahmed depar		93,854
24	Nil	13-11-2013	Silt clearance at mohabbat dero	-do-	93,854
25	Nil	25-3-2014	Silt clearance at village Yusuf channar	-do-	93,855
26	Nil	25-3-2014	Silt clearance at village bhority	-do-	93,855
27	Nil	25-3-2014	Silt clearance at village munjath	-do-	93,855
28	Nil	25-3-2014	Silt clearance at Achi maseet	-do-	93,855
29	Nil	25-3-2014	Silt clearance at Shafi Mohammad siyal	-do-	93,855
30	Nil	25-3-2014	Silt clearance at shadi khan	-do-	93,855
31	Nil	25-3-2014	Silt clearance at various Mohalla	Mr.Gh.Shabbir	93,855
32	Nil	25-3-2014	Silt clearance at village dital khan Lund	Mr.Gh.Shabbir	93,855
33	Nil	25-3-2014	Silt clearance at various Mohalla	Mr.Gh.Shabbir	93,855
34	Nil	11-10-2013	Silt clearance at shadi khan	Mr. Shah Nawaz	93,854
35	Nil	11-10-2013	Silt clearance at disposal work bhority	Mr. Shah Nawaz	93,854
36	Nil	11-10-2013	Silt clearance at manjath	Mr. Shah Nawaz	93,854
37	Nil	11-0-2013	Silt clearance at bhority	Mr. Shah Nawaz	93,854
38	Nil	10-10-2013	Silt clearance village Yousef channar	Mr. Mumtaz Ali	93,854
39	Nil	10-10-2013	Silt clearance village koro ujjan	Mr. Mumtaz Ali	93,854
40	Nil	10-10-2013	Silt clearance at shadi khan	Mr. Mumtaz Ali	93,854
41	Nil	10-9-2013	Silt clearance at w-7	Mr. Mumtaz Ali	93,248
42	Nil	5-8-2013	Silt clearance village koro ujjan	Mr. Rehman Brothers	93,854
43	Nil	5-8-2013	Silt clearance village Usman agani	Mr. Rehman Brothers	93,854
44	Nil	5-8-2013	Silt clearance at Achi maseet	Mr. Rehman Brothers	93,854
45	Nil	5-8-2013	Silt clearance at w-3	Mr. Rehman Brothers	93,854
46	Nil	5-8-2013	Silt clearance at Hamid ujjan	Mr. Rehman Brothers	93,854
47	Nil	5-8-2013	Silt clearance at Achi maseet	Mr. Rehman Brothers	93,854
48	Nil	5-8-2013	Silt clearance at shahbaz colony	Mr. Rehman Brothers	93,854
49	Nil	5-8-2013	Silt clearance at w-6	Mr. Rehman Brothers	93,854
50	Nil	5-8-2013	Silt clearance at w-4	Mr. Rehman Brothers	93,854
51	Nil	5-8-2013	Silt clearance at w-4	Mr. Rehman Brothers	93,854
52	Nil	5-8-2013	Silt clearance at w-7	Mr. Rehman Brothers	93,854
53	Nil	5-8-2013	Silt clearance at w-5	Mr. Rehman Brothers	93,854
54	Nil	5-8-2013	Silt clearance at w-6	Mr. Rehman Brothers	93,854
55	Nil	5-8-2013	Silt clearance at w-6	Mr. Rehman Brothers	93,854

(Amount in Rupees)

S. No	Bill No.	Date	Particular	Paid to	Amount
56	Nil	5-8-2013	Silt clearance at w-5	Mr. Rehman Brothers	93,854
57	Nil	5-8-2013	Silt clearance at village M Salih rajpar	Mr. Rehman Brothers	93,854
58	Nil	5-8-2013	Silt clearance at village Usman Solangi	Mr. Rehman Brothers	93,854
59	Nil	5-8-2013	Silt clearance at w-3	Mr. Rehman Brothers	93,854
60	Nil	5-8-2013	Silt clearance at bhority	Mr. Rehman Brothers	93,854
61	Nil	5-8-2013	Silt clearance at Hamid ujjan	Mr. Rehman Brothers	93,854
62	Nil	5-8-2013	Silt clearance at shadi khan	Mr. Rehman Brothers	93,854
63	Nil	5-8-2013	Silt clearance village nibhado ujjan	Mr. Khalid Hussain	93,854
64	Nil	5-8-2013	Silt clearance village behllani	Mr. Khalid Hussain	93,854
65	Nil	5-8-2013	Silt clearance village behllani	Mr. Khalid Hussain	93,854
66	Nil	5-8-2013	Silt clearance village behllani	Mr. Khalid Hussain	93,854
67	Nil	5-8-2013	Silt clearance at village pacca ghanghra	Mr.Hasnain Ali	93,854
68	Nil	5-8-2013	Silt clearance at village Ali Wahan	Mr.Hasnain Ali	93,854
69	Nil	6-8-2013	Silt clearance at village Mitho Solangi	Mr.Hasnain Ali	93,854
70	Nil	6-8-2013	Silt clearance at village Mohabbat dero	Mr.Hasnain Ali	93,854
71	Nil	6-8-2013	Silt clearance at jam noorullah	Mr.Hasnain Ali	93,854
72	Nil	6-8-2013	Silt clearance at village Mohabbat dero	Mr.Hasnain Ali	93,854
73	Nil	6-8-2013	Silt clearance at village Ahmed Depar	Mr.Hasnain Ali	93,854
74	Nil	6-8-2013	Silt clearance at village Ahmed Depar	Mr.Hasnain Ali	93,854
<b>Total</b>					<b>6,944,609</b>
<b>5. Town Officer, Town Committee, Mehrabpur</b>					
<b>[Para no:05 ]</b>					
1	Nil	26-06-2014	Silt cleaning sewer lines	M/S Ramzan Jogi	98,982
2	Nil	26-06-2014	Silt cleaning sewer lines	M/S Ramzan Jogi	98,148
3	Nil	26-06-2014	Silt cleaning sewer lines	M/S Ramzan Jogi	99,882
4	Nil	26-06-2014	Silt cleaning sewer lines	M/S Ramzan Jogi	99,630
5	Nil	26-06-2014	Silt cleaning sewer lines	M/S Ramzan Jogi	99,648
6	Nil	26-06-2014	Silt cleaning sewer lines	M/S Ramzan Jogi	98,964
7	Nil	26-06-2014	Silt cleaning sewer lines	amzan Jogi	99,414
8	Nil	26-06-2014	Silt cleaning sewer lines	M/S Ramzan Jogi	99,930
9	Nil	26-06-2014	Purchase of the RCC Pipe	M/S Al-Makkah Iron Store	98,000
10	Nil	26-06-2014	Purchase of the RCC Pipe		98,000
11	Nil	26-06-2014	Purchase of the RCC Pipe	-do-	91,000
12	Nil	26-06-2014	Purchase of the RCC Pipe	-do-	98,000
13	Nil	26-06-2014	Purchase of the RCC Pipe	-do-	98,000
14	Nil	25-06-2014	Purchase of the RCC Pipe	-do-	98,000
<b>Total</b>					<b>1,375,598</b>
<b>6. Town Officer, Town Committee, Bhiriya</b>					
<b>[Para no:14]</b>					
1	Nil	9-1-2013	Dewatering of khud	Mohammad Bachal	99,750
2	Nil	9-1-2013	Dewatering of khud	Mohammad Bachal	99,750
3	Nil	9-1-2013	Dewatering of khud	Mohammad Bachal	99,750
4	Nil	9-1-2013	Dewatering of khud	Mohammad Bachal	99,750
5	Nil	9-1-2013	Dewatering of khud	Mohammad Bachal	99,750
6	Nil	9-1-2013	Dewatering of khud	Mohammad Bachal	99,750



(Amount in Rupees)

S. No	Bill No.	Date	Particular	Paid to	Amount
7	Nil	9-1-2013	Dewatering of khud	Mohammad Bachal	99,750
8	Nil	9-1-2013	Dewatering of khud	Mohammad Bachal	99,750
9	Nil	9-1-2013	Dewatering of khud	Mohammad Bachal	99,750
10	Nil	11-1-2013	Culvert at manjuth road tharu shah	Mumtaz Ali	99,612
11	Nil	11-1-2013	Earth filling at dargah syed sattar shah	Shahid Hussain	99,263
12	Nil	11-1-2013	Dewatering of khud	Mohammad Shafique	99,750
13	Nil	11-1-2013	Dewatering of khud	Mohammad Shafique	99,750
14	Nil	11-1-2013	Dewatering of khud	Mohammad Shafique	99,750
16	Nil	11-1-2013	Dewatering of khud	Mohammad Shafique	99,750
17	Nil	11-1-2013	Dewatering of khud	Mohammad Shafique	99,750
18	Nil	11-1-2013	Dewatering of khud	Mohammad Shafique	99,750
19	Nil	14-2-2013	Dewatering of khud at Tharu shah	Raza Mohammad Shah	99,968
20	Nil	14-2-2013	Dewatering of khud at Bhiria road	Raza Mohammad Shah	99,980
21	Nil	14-2-2013	Dewatering of khud at Allah Dino	Hakim Ali	99,750
22	Nil	14-2-2013	Dewatering of khud at Hussain Bux Kalhoro	Hakim Ali	99,750
23	Nil	14-2-2013	Dewatering of khud at Qadir Bux	Hakim Ali	99,750
24	Nil	19-2-2013	Dewatering of khud at khahi maman	Ghulam Murtaza	99,750
25	Nil	19-2-2013	Dewatering of khud at Gh.Rasool ujjan	Ghulam Murtaza	99,750
26	Nil	19-2-2013	Dewatering of khud at khahi Qasim	Ghulam Murtaza	99,750
27	Nil	19-2-2013	Dewatering of khud at village mango	Ghulam Murtaza	99,750
28	Nil	19-2-2013	Dewatering of khud at Shahmir	Ghulam Murtaza	98,800
29	Nil	19-2-2013	Dewatering of khud	Ghulam Murtaza	99,750
30	Nil	19-2-2013	Dewatering of khud at Sohenin	Ghulam Murtaza	99,750
31	Nil	19-2-2013	Dewatering of khud at Tahir ujjan	Ghulam Murtaza	99,750
32	Nil	19-2-2013	Dewatering of khud	Suhail Asghar	99,212
33	Nil	19-2-2013	Dewatering of khud	Suhail Asghar	99,598
34	Nil	19-2-2013	Dewatering of khud	Suhail Asghar	99,212
35	Nil	19-2-2013	Dewatering of khud	Suhail Asghar	99,214
36	Nil	19-2-2013	Silt Clearance at tharu shah	Suhail Asghar	99,592
37	Nil	14-2-2013	Dewatering of khud at Bhiria road	Raza Mohammad Shah	99,968
38	Nil	14-2-2013	Dewatering of khud at Bhiria road	Raza Mohammad Shah	97,324
39	Nil	14-2-2013	Dewatering of khud at Bhiria road	Hakim Ali Tractor Driver	99,750
40	Nil	14-2-2013	Dewatering of khud	Suhail Asghar	99,750
41	Nil	14-2-2013	Dewatering of khud	Suhail Asghar	99,750
42	Nil	14-2-2013	Dewatering of khud	Suhail Asghar	99,750
43	Nil	14-2-2013	Dewatering of khud at Rahim Dino	Suhail Asghar	99,750
44	Nil	27-5-2013	Dewatering of khud at bhiria road	Shahid Ali	98,980
45	Nil	27-5-2013	Dewatering of khud at Dali	Shahid Ali	98,980
46	Nil	27-5-2013	Dewatering of khud at bhiria city	Shahid Ali	98,980
47	Nil	8-4-2013	Dewatering of khud	Altaf Ahmed	99,750
48	Nil	8-4-2013	Dewatering of khud	Altaf Ahmed	99,750
49	Nil	8-4-2013	Dewatering of khud	Altaf Ahmed	99,750

(Amount in Rupees)

S. No	Bill No.	Date	Particular	Paid to	Amount
50	Nil	8-4-2013	Dewatering of khud	Altaf Ahmed	99,750
51	Nil	8-4-2013	Dewatering of khud	Altaf Ahmed	99,750
52	Nil	8-4-2013	Dewatering of khud	Altaf Ahmed	99,750
53	Nil	8-4-2013	Dewatering of khud	Altaf Ahmed	99,750
54	Nil	8-4-2013	Dewatering of khud	Altaf Ahmed	99,750
55	Nil	8-4-2013	Dewatering of khud at khaki jagir	Shokat Ali	99,750
56	Nil	8-4-2013	Dewatering of khud	Shokat Ali	99,750
57	Nil	8-4-2013	Dewatering of khud	Shokat Ali	99,750
58	Nil	8-4-2013	Dewatering of khud	Shokat Ali	99,750
59	Nil	8-4-2013	Dewatering of khud	Shokat Ali	99,750
60	Nil	8-4-2013	Dewatering of khud	Shokat Ali	99,750
61	Nil	8-4-2013	Dewatering of khud	Shokat Ali	99,750
62	Nil	8-4-2013	Dewatering of khud	Shokat Ali	99,750
63	Nil	8-4-2013	Dewatering of khud	Shokat Ali	99,750
64	Nil	8-4-2013	Dewatering of khud	Amir Bux	99,750
65	Nil	8-4-2013	Dewatering of khud	Amir Bux	99,750
66	Nil	8-4-2013	Dewatering of khud	Amir Bux	99,750
67	Nil	8-4-2013	Dewatering of khud	Amir Bux	99,750
68	Nil	8-4-2013	Dewatering of khud	Amir Bux	99,750
69	Nil	8-4-2013	Dewatering of khud	Amir Bux	99,750
70	Nil	8-4-2013	Dewatering of khud	Amir Bux	99,750
71	Nil	8-4-2013	Dewatering of khud	Amir Bux	99,750
72	Nil	3-5-2013	Dewatering of khud	Ghulam Murtaza	99,750
73	Nil	Nil	Dewatering of khud	Ghulam Murtaza	99,750
74	Nil	Nil	Dewatering of khud	Ghulam Murtaza	99,750
75	Nil	Nil	Dewatering of khud	Ghulam Murtaza	99,750
76	Nil	3-5-2013	Dewatering of khud	Altaf Ali	99,750
77	Nil	18-6-2013	Dewatering of khud	Amir Bux	98,800
78	Nil	18-6-2013	Dewatering of khud at bhiria road	Amir Bux	98,800
79	Nil	18-6-2013	Dewatering of khud	Ghulam Murtaza	99,750
80	Nil	29-8-2012	Dewatering of khud	Ghulam Murtaza	99,750
81	Nil	29-8-2012	Dewatering of khud	Ghulam Murtaza	99,750
82	Nil	29-8-2012	Dewatering of khud	Ghulam Murtaza	99,750
83	Nil	29-8-2012	Dewatering of khud	Ghulam Murtaza	99,750
84	Nil	29-8-2012	Dewatering of khud	Ghulam Murtaza	99,750
85	Nil	7-5-2014	Dewatering of khud at village Usman	Shokat Ali Tractor driver	99,750
86	Nil	7-5-2014	Dewatering of khud at village sachal dahar	-do-	99,750
87	Nil	7-5-2014	Dewatering of khud at village khuda bux	-do-	99,750
88	Nil	7-5-2014	Dewatering of khud at vlillage mubarak lakho	-do-	99,750
89	Nil	7-5-2014	Dewatering of khud at village Abdul Raheem	-do-	99,750
90	Nil	7-5-2014	Dewatering of khud at village chaheen suleman	Abdullah Tractor driver	99,750
91	Nil	7-5-2014	Dewatering of khud at village chaheen manumal	-do-	99,750
92	Nil	7-5-2014	Dewatering of khud at village dheengo	-do-	99,750

(Amount in Rupees)

<b>S. No</b>	<b>Bill No.</b>	<b>Date</b>	<b>Particular</b>	<b>Paid to</b>	<b>Amount</b>
93	Nil	21-5-2014	Dewatering of khud at village mango	Nadeem Ali	98,800
94	Nil	21-5-2014	Dewatering of khud at village fholo jo wahan	Nadeem Ali	97,850
95	Nil	21-5-2014	Dewatering of khud at village Hussain kalhoro	Nadeem Ali	96,900
96	Nil	21-5-2014	Dewatering of khud at village dali pota	Nadeem Ali	95,950
97	Nil	21-5-2014	Silt Clearance for w-7,8	Nadeem Ali	91,800
98	Nil	7-5-2014	Silt Clearance for w-3,4	Lal Bux	96,300
99	Nil	7-5-2014	Silt Clearance for w-5,6	Lal Bux	93,780
100	Nil	7-5-2014	Silt Clearance for w-7,8	Lal Bux	91,800
<b>Total</b>					<b>9,830,963</b>

**Annexure-XXI**  
**(Para No. 1.2.7.3)**

**XXI. Non-recovery of Outstanding dues**

(Rupees in Million)

S #	Name of Office	Amount	Year
01	CMO, Municipal Committee, Naushahro Feroze	4.830	2011-13
02	Chief Officer, District Council, Naushahro Feroze	0.737	2013-14
03	TO, Town Committee, Naushahro Feroze	1.315	2013-14
04	CMO, Municipal Committee, Moro	1.709	2013-14
05	TO, Town Committee, Kandiaro	0.195	2013-14
<b>Total</b>		<b>8.786</b>	

**1. Chief Municipal Officer, Municipal Committee, Naushahro Feroze**

(Amount in Rupees)

S. No.	Particulars	Outstanding/ Arrears(2009-10)
1	Mr. Manzoor Ahmed Ujjan	14,171
2	Mr. Younis Nisar Rajpur	25,218
3	Mr. Shafi Mohammad Jatio	529,723
4	Mr. Lal Mohammad	105,259
5	Mr. Abdul Hameed Abro	2,440
6	Mr. Muharam Khan Chandio	8,543
7	Mr. Gahino Khan Metlo	65,722
8	Mr. Muharam Khan Chandio	9,228
9	Mr. M. Siddique	1,052,348
10	Mr. Aijaz Ali Channa	5,036
11	Mr. M. Aslam Qureshi	3,828
12	Mr. Aijaz Ali Channa	8,500
13	Mr. M. Haroon Korai	18,472
14	Mr. Mushtaque Ali	589,581
15	Mr. Sain Bux Chandio	1,187,533
16	Mr. Abdul Fatah Sahito	54,000
17	Shop Rent	413,114
18	Nali Tax	153,460
19	Water Tax	583,810
<b>Total</b>		<b>4,829,986</b>

(Amount in Rupees)

<b>2. CMO, Municipal Committee Naushahro Feroze</b>			
<b>[Para no: 03]</b>			
S. No	Description	No of Shops	Amount
1	Shop	127	736,500
<b>Total</b>			<b>736,500</b>

(Amount in Rupees)

<b>3. Town Officer, Town Committee Naushahro Feroze</b>				
<b>[Para no: 04]</b>				
<b>S. No</b>	<b>Kind of Tax</b>	<b>Demand</b>	<b>Collection</b>	<b>Arrears</b>
01	Shop Rent N' Feroze	1,000,000	672,878	327,122
02	Shop Rent Padidan	150,000	11,616	138,384
03	Shop Rent D.K Mari	100,000	70,680	29,320
04	Water Supply D.K Mari	100,000	76,460	23,540
05	Nali Tax N'Feroze	200,000	-	200,000
06	Nali Tax Padidan	50,000	1,095	48,905
07	Nali Tax D.K Mari	50,000	19,200	30,800
08	Katchi Piri N'Feroze	350,000	83,810	266,190
09	Katchi Piri Padidan	150,000	-	150,000
10	Katchi Piri D.K Mari	150,000	83,475	66,525
11	Fee N'Feroze	25,000	2,600	22,400
12	Fish & Meat Padidan	30,000	27,345	2,655
13	Fish & Meat D.K Mari	20,000	10,815	9,185
<b>Total</b>		<b>2,375,000</b>	<b>1,059,974</b>	<b>1,315,026</b>

(Amount in Rupees)

<b>4. Town Officer, Town Committee Moro</b>			
<b>[Para no: 01]</b>			
<b>S. No</b>	<b>Total Demand</b>	<b>Total Recovery</b>	<b>Total Arrears</b>
1	2,825,552	1,116,345	1,709,207
<b>Total</b>			<b>1,709,207</b>

(Amount in Rupees)

<b>5. Town Officer, Town Committee Kandiaro</b>				
<b>[Para no: 01]</b>				
<b>S. No</b>	<b>Description</b>	<b>Target</b>	<b>Collection</b>	<b>Arrears</b>
1	Kachi Piri	400,000	205,630	194,370
2	Shop Rent	1,700,000	1,699,474	526
<b>Total</b>				<b>194,896</b>

**Annexure-XXII  
(Para No. 1.2.7.4)**

**XXII. Details of non-accountal in Relevant Stock Register**

(Amount in Rupees)

Sr.	Description	Cheque	Dated	Amount	Sr.	Description	Cheque	Dated	Amount
1	Street Lights (Bulbs, Savor )	393221	12-09-2012	25,200	62	Water Supply Material	393000	21-03-2013	68,400
2	Street Lights (Savor, Wire )	393199	07-09-2012	45,550	63	Water Supply Material	1512391	02-04-2013	75,000
3	Street Lights (Savor)	393198	09-09-2012	79,600	64	A.C Pressure Pipe 12", Dia (Qty 120 Rft)	1512425	26-04-2013	94,080
4	Street Lights (Savor )	394954	04-10-2012	16,000	65	A.C Pressure Pipe 12", Dia (Qty 120 Rft)	1512425	26-04-2013	94,080
5	Street Lights (Savor )	394955	04-10-2012	17,213	66	A.C Pressure Pipe 12", Dia (Qty 120 Rft)	1512425	26-04-2013	94,080
6	Electrical Items	974958	16-10-2012	26,500	67	A.C Pressure Pipe 12", Dia (Qty 120 Rft)	1512425	26-04-2013	94,080
7	Electrical Items	974958	16-10-2012	26,200	68	A.C Pressure Pipe 12", Dia (Qty 120 Rft)	1512425	26-04-2013	94,080
8	Street Lights (Savor )	974969	18-10-2012	56,800	69	A.C Pressure Pipe 12", Dia (Qty 55 Rft @ Rs 784 P/Rft)	1512425	26-04-2013	43,120
9	Street Lights (Savor, Wire etc.)	918805	02-11-2012	18,850	70	Providing of Bend 90 Degree for A.C Pressure Pipe 12" Dia ( 11 Nos)	1512421	26-04-2013	97,900
10	Street Lights (Savor )	918805	02-11-2012	29,600	71	-do-	1512421	26-04-2013	97,900
11	Street Lights (Savor )	918805	02-11-2012	19,050	72	-do-	1512421	26-04-2013	97,900
12	Street Lights (Savor )	918805	02-11-2012	18,475	73	-do-	1512421	26-04-2013	97,900
13	Street Lights (Savor, Bulbs etc.)	327086	08-12-2012	42,660	74	Providing of Bend 90 Degree for A.C Pressure Pipe 12" Dia (10 Nos.)	1512421	26-04-2013	89,000

(Amount in Rupees)

Sr.	Description	Cheque	Dated	Amount	Sr.	Description	Cheque	Dated	Amount
14	Street Lights (Savor, Bulbs etc.)	327086	08-12-2012	36,160	75	2" Pipe for Water Supply (200 Feet @ Rs 486 P/Feet)	1512429	26-04-2013	97,200
15	Street Lights (Savor, Wire etc.)	392982	19-03-2013	42,660	76	4" Pipe Length 20 Feet (100 Feet @ Rs 900/- each)	1512430	26-04-2013	90,000
16	Street Lights (Savor, Wire etc.)	392429	19-03-2013	69,600	77	Discharge Suction Pipe 3" Dia ( 400 Feet @ Rs 230 each)	1512430	26-04-2013	90,000
17	Street Lights Material (Savor 250- Qty 500 Nos)	Nil	Nil	97,500	78	Providing & Fixing Mixed Satieties Plants 330 Nos.	1512426	26-04-2013	99,000
18	Street Lights Material (Philips Sodium Light 250 Watts) 10 Nos.	1512422	Nil	95,000	79	Providing & Fixing Mixed Satieties Plants (330 Nos. @ Rs 300 each)	Nil	Nil	99,000
19	-do-	Nil	Nil	95,000	80	-do-	Nil	Nil	99,000
20	-do-	Nil	Nil	95,000	81	-do-	Nil	Nil	99,000
21	-do-	Nil	Nil	95,000	82	-do-	Nil	Nil	99,000
22	-do-	Nil	Nil	95,000	83	Providing & Fixing Mixed Satieties Plants (70 Nos.)	Nil	Nil	21,000
23	Street Lights Material (Wire 2.7/10.39)	Nil	Nil	36,894	84	Providing & Fixing Cost Iron Window Benches (08 Nos.)	1512431	26-04-2013	96,000
24	Street Lights Material (250w 50 Sodium etc. complete) 09 Nos.	1512420	26-04-2013	94,500	85	-do-	Nil	Nil	96,000
25	-do-	Nil	Nil	94,500	86	-do-	Nil	Nil	96,000
26	-do-	Nil	Nil	94,500	87	-do-	Nil	Nil	96,000
27	-do-	Nil	Nil	94,500	88	-do-	Nil	Nil	96,000
28	-do-	Nil	Nil	94,500	89	Providing & Fixing Cost Iron Window Benches (04 Nos. @ Rs 12,000/- each)	Nil	Nil	48,000

(Amount in Rupees)

Sr.	Description	Cheque	Dated	Amount	Sr.	Description	Cheque	Dated	Amount
29	Street Lights Material (250w 50 Sodium etc.) 09 Nos.	Nil	Nil	42,000	90	dustbin for Town Kandiaro (09 Nos)	Nil	Nil	90,900
30	Street Lights Complete (04 Nos Philips)	1512418	26-04-2013	82,980	91	-do-	Nil	Nil	90,900
31	Electrical Item ( 3/29 Wire Black Color - 50 Coils Rs 1950 each) for Street Lights	Nil	Nil	97,500	92	-do-	Nil	Nil	90,900
32	Sanitation Material	391841	15-08-2012	16,940	93	dustbin for Town Kandiaro (09 Nos)	Nil	Nil	90,900
33	-do-	391841	15-08-2012	17,940	94	-do-	Nil	Nil	90,900
34	-do-	393244	28-09-2012	35,760	95	-do-	Nil	Nil	90,900
35	-do-	393244	28-09-2012	32,900	96	-do-	Nil	Nil	90,900
36	-do-	343243	28-09-2012	28,200	97	-do-	Nil	Nil	90,900
37	-do-	343243	28-09-2012	32,540	98	-do-	Nil	Nil	90,900
38	-do-	343243	28-09-2012	32,540	99	-do-	Nil	Nil	90,900
39	-do-	393218	11-09-2012	18,700	100	-do-	Nil	Nil	90,900
40	-do-	393204	10-09-2012	27,600	101	-do-	Nil	Nil	90,900
41	-do-	393202	07-09-2012	48,000	102	-do-	Nil	Nil	90,900
42	-do-	393188	07-09-2012	53,100	103	-do-	Nil	Nil	90,900
43	-do-	918796	25-10-2012	26,900	104	-do-	Nil	Nil	90,900
44	-do-	918806	02-11-2012	23,860	105	-do-	Nil	Nil	90,900
45	-do-	918807	02-11-2012	11,930	106	-do-	Nil	Nil	90,900
46	-do-	918807	02-11-2012	13,010	107	Supply of 25 BHP Diesel Engine complete etc. and Supply of Pump (Size 5x6 complete)	1512482-3	Nil	90,000
47	-do-	327088	12-12-2012	29,240	108	Supply of 20 BHP Diesel Engine complete etc. and other allied material	1,512,482	Nil	99,160
48	-do-	393201	21-03-2013	52,500	109	Supply of Water Pump (size 3x3 complete) 2 Nos.	1,512,481	Nil	100,000



(Amount in Rupees)

Sr.	Description	Cheque	Dated	Amount	Sr.	Description	Cheque	Dated	Amount
49	Sanitation Material	1512388	02-04-2013	74,600	110	Supply of Trolley Frame complete (Pump, Conversion Pipe, etc.)	1512482 -1	41,445	100,000
50	-do-	1512380	02-04-2013	72,000	111	Supply of Material (Pipe, Delivery, Suction, Flanges 2x4, Flanges 6", Conservancy Pipe, Clip 5x6, Foot Value, Motor Size 7 <sup>1/2</sup> )	1512482 -2	41,445	99,160
51	Sanitation Material (25 Nos. Hand Trolley)	1512427	24-04-2013	95,000	112	Supply of Material (Various Items)	Nil	Nil	90,000
52	Sanitation Material U/C Darbellow Town Committee Kandiaro (Various Items)	1512430	26-04-2013	62,500	113	Supply of Material (Various Items)	1,504,486	41,445	90,000
53	Water Supply Material Repair of pipe Line	391841	15-08-2012	19,960	114	Batteries for Refuge Van	918812	07-11-2012	28,100
54	Water Supply Material for repair of water pipe line	393225	13-09-2012	43,220	115	5HP Electric Motor & Wire	918857	19-11-2012	27,800
55	Water Supply Material for Water Supply of Gulbahar Ganghro	393179	07-09-2012	56,350	116	Water Supply Material (Pipe for Pump Engine)	327124	31-12-2012	74,450
56	Water Supply Material for repair of pipe line	918786	24-10-2012	46,500	117	Tires for Tractor	392981	Nil	70,000

(Amount in Rupees)

Sr.	Description	Cheque	Dated	Amount	Sr.	Description	Cheque	Dated	Amount
57	Water Supply Material for repair of pipe line	918957	24-10-2012	58,300	118	Tractor tires No-9-14 (2 Nos @ Rs 48,000/- each)	1512428	26-04-2013	96,000
58	Water Supply Material for repair of Pipe line of Gore Mund	918807	02-11-2012	21,050	119	D-Watering Pump made 3" HP Petrol Engine (03 Nos. @ Rs 24500/- each) with loaded charges Rs 8000/-	Nil	Nil	81,500
59	Water Supply Material for repair of Water Supply Line	327089	17-12-2012	33,500	120	Furniture (Steel Almirah, Wooden Chair, Wooden Table)	1512430	26-04-2013	91,000
60	Water Supply Material for repair of water pipe line	395967	05-03-2013	56,460	121	Chono Powder Begg at various U.C (1000 Begg)	Nil	Nil	97,200
61	Water Supply Material for repair of water supply	392371	05-03-2013	56,700					
<b>Total</b>									<b>8,310,682</b>

**Annexure-XXIII**  
**(Para No. 1.2.7.5)**

**XXIII. Details of payments through open cheques**

**1. Town Officer, Town Committee, Kandiaro**  
**(Account # 002903-6, Current Account, NBP-0093, Kandiaro Branch)**

(Amount in Rupees)

S. No.	Date	Instrument #	Amount	S. No.	Date	Instrument #	Amount
1	03-07-2012	388985	27,406	69	12-12-2012	323645	36,670
2	03-07-2012	388997	18,470	70	18-12-2012	327088	39,469
3	05-07-2012	390008	35,234	71	18-12-2012	327089	32,327
4	05-07-2012	390011	19,051	72	19-12-2012	327091	28,550
5	09-07-2012	390224	27,020	73	19-12-2012	327094	30,880
6	09-07-2012	390227	28,950	74	20-12-2012	327086	50,207
7	19-07-2012	390722	29,568	75	02-01-2013	327118	62,726
8	19-07-2012	390723	18,817	76	02-01-2013	327124	71,844
9	25-07-2012	390727	28,178	77	04-01-2013	327125	72,000
10	06-08-2012	390745	41,994	78	09-01-2013	1	425,476
11	15-08-2012	391833	61,870	79	12-01-2013	390817	23,642
12	15-08-2012	391841	52,920	80	12-01-2013	390820	23,642
13	15-08-2012	391842	37,778	81	12-01-2013	390822	23,642
14	15-08-2012	391843	66,000	82	19-01-2013	390833	27,503
15	15-08-2012	391845	22,725	83	24-01-2013	390859	28,178
16	15-08-2012	391846	27,070	84	31-01-2013	391339	36,284
17	15-08-2012	391847	37,442	85	31-01-2013	391340	68,997
18	16-08-2012	391941	41,994	86	04-02-2013	391348	32,385
19	16-08-2012	391995	17,233	87	08-02-2013	391363	47,380
20	16-08-2012	391996	19,268	88	08-02-2013	391364	41,548
21	17-08-2012	393175	31,535	89	08-02-2013	391501	28,500
22	18-08-2012	391997	18,192	90	08-02-2013	391502	26,400
23	30-08-2012	393178	25,090	91	14-02-2013	392444	76,187
24	30-08-2012	393179	30,638	92	14-02-2013	392445	37,152
25	03-09-2012	393182	28,757	93	14-02-2013	392447	67,888
26	05-09-2013	393187	26,980	94	19-02-2013	392473	47,767
27	07-09-2013	393188	51,241	95	19-02-2013	392474	31,459
28	07-09-2013	393190	25,234	96	19-02-2013	392478	73,111
29	11-09-2012	393196	51,502	97	21-02-2013	392481	34,388
30	11-09-2012	393197	54,377	98	22-02-2013	391500	37,125
31	11-09-2012	393198	76,814	99	25-02-2013	392716	58,680
32	11-09-2012	393199	43,955	100	05-03-2013	392723	37,227
33	11-09-2012	393203	57,185	101	05-03-2013	392724	41,548
34	13-09-2012	393204	26,634	102	07-03-2013	392500	26,595
35	14-09-2012	393221	24,318	103	08-03-2013	392964	24,453
36	14-09-2012	393222	25,862	104	12-03-2013	392967	54,436
37	18-09-2012	393225	41,707	105	12-03-2013	392968	49,987
38	25-09-2012	393239	33,872	106	12-03-2013	392969	49,032

(Amount in Rupees)

S. No.	Date	Instrument #	Amount	S. No.	Date	Instrument #	Amount
39	02-10-2012	393243	58,614	107	12-03-2013	392971	54,716
40	03-10-2012	393242	51,820	108	20-03-2013	392979	67,164
41	03-10-2012	393262	41,992	109	20-03-2013	392980	60,795
42	04-10-2012	393244	74,256	110	20-03-2013	392981	67,550
43	05-10-2012	393263	18,119	111	20-03-2013	392982	73,591
44	11-10-2012	974948	23,333	112	20-03-2013	392983	68,612
45	11-10-2012	974949	25,379	113	20-03-2013	392984	64,173
46	19-10-2012	974954	24,897	114	22-03-2013	392997	69,287
47	19-10-2012	974957	23,965	115	22-03-2013	392998	69,094
48	22-10-2012	974958	50,855	116	22-03-2013	393000	66,006
49	22-10-2012	974960	45,837	117	22-03-2013	393001	50,663
50	22-10-2012	974969	54,812	118	22-03-2013	393002	67,695
51	23-10-2012	974986	41,994	119	22-03-2013	393003	71,410
52	25-10-2012	918786	44,872	120	26-03-2013	393205	67,642
53	25-10-2012	918787	56,259	121	27-03-2013	393206	55,680
54	25-10-2012	918796	26,958	122	27-03-2013	393207	81,542
55	31-10-2012	918797	29,722	123	27-03-2013	393208	26,400
56	31-10-2012	918798	27,020	124	27-03-2013	393209	64,558
57	01-11-2012	918799	28,564	125	27-03-2013	393210	70,252
58	05-11-2012	918806	40,501	126	09-02-2013	393413	28,275
59	05-11-2012	918807	44,838	127	10-04-2013	393218	58,769
60	07-11-2012	918805	82,965	128	17-04-2013	393441	23,760
61	07-11-2012	918812	27,116	129	22-04-2013	393219	72,375
62	19-11-2012	918847	28,660	130	22-04-2013	393221	73,437
63	19-11-2012	918852	32,520	131	22-04-2013	393222	71,989
64	20-11-2012	918851	25,000	132	09-05-2013	393463	41,548
65	10-12-2012	1	1,178,723	133	14-05-2013	392434	28,586
66	10-12-2012	323634	27,985	134	14-05-2013	392435	28,586
67	10-12-2012	323648	63,108	135	14-05-2013	394733	39,228
68	12-12-2012	323644	34,894				
<b>Total</b>							<b>7,357,127</b>

## 2. Chief Officer, District Council, Naushahro Feroze

(Amount in Rupees)

Sr.	Date	Amount	Sr.	Date	Amount
01	20/1/2014	34,845	08	28/4/2014	16,005
02	15/2/2014	11,500	09	28/4/2014	10,000
03	20/2/2014	13,270	10	24/5/2014	10,300
04	15/3/2014	5,300	11	23/6/2014	34,380
05	18/3/2014	10,000	12	23/6/2014	10,680
06	18/3/2014	33,390	13	23/6/2014	43,320
07	17/4/2014	7,000			
<b>Total</b>					<b>239,990</b>

**XXIV. Illegal occupations Govt property**

**Photos (Dated: 04-01-2014)**



**Annexure-XXV  
(Para No. 1.2.9.1)**

**XXV. Non-Production of Record**

(Rupees in Million)

<b>S #</b>	<b>Name of Office</b>	<b>Amount</b>	<b>Year</b>	<b>Non-Production</b>
01	CMO, Municipal Committee, Khairpur	104.930	2012-13	Partial
02	CMO, Municipal Committee Gambat	221.212	2012-13	Partial
03	Town Officer, Town Committee, Kotdiji	203.058	2011-13	Partial
04	Town Officer, Town Committee, Nara	2.500	2012-13	Partial
05	Town Officer, Town Committee, Thari Mirwah	0.000	2011-13	Complete
06	Chief Officer, District Council, Khairpur	48.245	2013-14	Partial
07	Chief Officer, District Council, Khairpur	0.000	2013-14	Complete
08	CMO, Municipal Committee, Khairpur	0.000	2013-14	Complete
<b>Total</b>		<b>579.945</b>		

**Annexure-XXVI**  
**(Para No. 1.2.10.1)**

**XXVI. Detail of Transfer of Amount from one A/c to another A/c**

(Amount in Rupees)

S. No.	Date	Cheque No.	Amount	On A/c of
1	06-07-2012	276091	1,000,000	Transfer NBP Khairpur Main Br. General A/c 100223-2
2	06-07-2012	388322	1,000,000	Transfer to A/c Holder Salary Payment
3	10-07-2012	276053	250,000	Transfer to NBP Khairpur General A/c 100223-2
4	10-07-2012	388323	246,872	Transfer to A/c Holder Salary Payment
5	16-07-2012	276054	320,000	Transfer NBP Khairpur A/c 100223-2 Sindh Bank Khairpur to NBP Khairpur
6	18-07-2012	388324	332,561	Transfer to A/c Holder Salary Payment
7	06-08-2012	388325	2,350,000	Transfer in amount NBP Khairpur A/c 100223-2 Sindh Bank A/c Pension A/c
8	06-08-2012	388337	5,898,378	Transfer in A/c holder Salary for July 2012
9	17-08-2012	388338	2,400,000	Transfer Pension in A/c from 100223-2 to 01020018191002 on Eid ul Fitr
10	17-08-2012	388339	5,890,405	Manager NBP Khairpur Transfer in A/c Holder Employees for Salary of 8/2012
11	24-09-2012	388255	2,400,000	Transfer Pension from NBP Khairpur to Sindh Bank Khairpur01020018191002
12	28-09-2012	388259	5,930,325	Manager NBP Khairpur A/c Holder Salary for Sept. 2012
13	17-10-2012	388289	2,500,000	Transfer in Pension & Gratuity A/c Sindh Bank
14	19-10-2012	388290	5,988,995	Manager NBP Khairpur transfer in A/c Holder Salary for Employees Eid-Ul-Azha Advance
15	26-11-2012	393205	2,500,000	Transfer in Pension & Gratuity A/c 01020018191002
16	29-11-2012	393210	5,970,890	Manager NBP Khairpur A/c Holder Salary for Nov, 2012
17	17-12-2012	1989067	6,400,000	Transfer of amount General A/c 100223-2 NBP Khairpur to Main Branch
18	17-12-2012	1989068	2,500,000	Transfer in Pension & Gratuity A/c 01020018191002
19	01-01-2013	393226	6,143,706	Manager NBP Khairpur Transfer in Amount TMA Khairpur A/c Holder Employees for the month of 12/2012
20	09-01-2013	1989922	4,000,000	Transfer in Pension & Gratuity A/c 01020018191002
21	16-01-2013	1989948	4,600,000	Transfer in amount NBP Khairpur main Branch A/c no 100223-2 General A/c TMA Employees A/c Khairpur
22	04-02-2013	393235	4,811,250	Manager NBP Khairpur Transfer in amount A/c holder Staff salary for the Month of 01/2013

(Amount in Rupees)

S. No.	Date	Cheque No.	Amount	On A/c of
23	13-02-2013	1989955	1,500,000	Transfer in Amount Sindh Bank to NBP Khairpur from 01020018191003 to 100223-2
24	14-02-2013	393236	1,283,125	Manager NBP Khairpur Transfer in Amount A/c Holder Salary for month of 01/2013 Part Payment
25	15-02-2013	1989958	7,500,000	Transfer in Amount NBP Khairpur A/c 100223-2 General A/c TMA Khairpur
26	15-02-2013	1989959	2,500,000	Transfer in amount Pension & Gratuity A/c 01020018191002 Sindh Bank Khairpur
27	06-03-2013	1989976	1,000,000	Transfer in amount From General A/c No. 01020018191003 to Pension Gratuity A/c 01020018191002 Sindh Bank Khairpur
28	06-03-2013	1989977	5,000,000	Transfer in amount From General A/c No. 01020018191003 to General A/c NBP Khairpur Main Branch A/c 100223-2 Salary for Month of 2/2013
29	11-03-2013	1989977	500,000	Transfer in amount from NBP Khairpur A/c No 100223-2 to General A/c S.B Khairpur A/c No. 0102001819100-3
30	14-03-2013	111709	300,000	Transfer in amount NBP Khairpur A/c No 100223-2 to Sindh Bank Khairpur General A/c 01020018191003 Manager S.Bank
31	14-03-2013	1989983	374,805	Transfer in amount A/c Holder of New Employees Local Govt Board Karachi Salary for month of 1/2013
32	26-03-2013	111713	104,881	Manager NBP Khairpur Transfer in amount A/c holder Employees MC Khairpur Salary for month of 3/2013 Hindu Employees
33	29-03-2013	1989984	313,096	Manager Sindh Bank Khairpur Transfer in amount A/c Holder Employees for Salary
34	02-04-2013	1989980	69,592	Transfer in amount S.D A/c No.01020018191001 S.Bank Khairpur
35	02-04-2013	1991200	2,500,000	Transfer in amount Pension & Gratuity A/c 01020018191002 , Transfer in amount from Sindh Bank Khairpur A/c No 01020018191003 to 01020018191002 Sindh Bank Khairpur
36	02-04-2013	1991201	7,000,000	Transfer in amount From Sindh Bank Khairpur A/c No 01020018191003 to NBP Khairpur Main Branch A/c 100223-2 MC Khairpur
37	02-04-2013	111718	5,965,264	Manager NBP Khairpur Transfer in amount A/c Holder MC Khairpur Salary for month of 3/2013
38	08-04-2013	1992026	387,627	Manager Sindh Bank Transfer of amount A/c Holder Employees for salary of month
39	11-04-2013	1992036	1,000,000	Transfer in amount from General A/c 01020018191003 to Pension & Gratuity A/c 01020018191002 Sindh Bank Khairpur
40	30-04-2013	1992058	7,500,000	Transfer in amount NBP Khairpur Main Branch General A/c No.100223-2



(Amount in Rupees)

S. No.	Date	Cheque No.	Amount	On A/c of
41	30-04-2013	1992059	3,000,000	Transfer in amount Sindh Bank Pension & Gratuity A/c no 01020018191002
42	02-05-2013		6,030,343	Manager NBP Khairpur Transfer in amount A/c holder Employees MC Khairpur
43	22-05-2013	111754	207,445	Manager NBP Khairpur Habib Abad Therhi Transfer in A/c Holder Salary for month of 4/2013
44	06-06-2013	272319	3,000,000	Transfer in amount NBP Khairpur main Branch General A/c 100223 mc Khairpur Transfer from 0102001819001 S.Bank to NBP Khairpur Main Branch
45	07-06-2013	3055964	2,500,000	Transfer in amount Pension & Gratuity A/c No.01020018191002 S.Bank to S.Bank A/c
46	07-06-2013	3055965	3,000,000	Transfer in amount NBP Khairpur General A/c No 100223-2 MC Khairpur S. Bank to NBP Khairpur Bank
47	12-06-2013	111761	3,039,646	Manager NBP Khairpur Transfer in amount A/c Holder MC Khairpur Salary for month of 5/2013
48	14-06-2013	111762	2,967,454	Manager NBP Khairpur Transfer in amount A/c Holder Employees for Salary month of 5/2013
49	14-06-2013	3055969	3,000,000	Transfer in amount S.B General A/c No. 01020018191003 to SD A/c No. 01020018191001 Sindh Bank Khairpur Khrp.
50	14-06-2013	3055970	1,074,375	Manager S.B Transfer in amount A/c Holder Employees for Salary month of 5/2013
51	14-06-2013	3055971	100,000	Transfer in amount S.B General A/c 01020018191003 to Pension & Gratuity A/c No 01020018191002 Sindh Bank Khairpur Khrp.
52	28-06-2013	3055995	2,500,000	Transfer in Pension & Gratuity A/c No. 01020018191002 Sindh Bank Khairpur
53	28-06-2013	3055997	6,200,000	Transfer in amount NBP Khairpur Main Branch Khrp to General A/c MC Khrp.
54	17-01-2013	393225	157,305,500	Transfer in amount Special Grant A/c no. 01020018191004 Sindh Bank Khairpur
55	06-03-2013	1989146	6,000,000	Transfer in Amount Special Grant A/c From 01020018191004 to General A/c No. 01020018191002 Sindh Bank
<b>Total</b>			<b>318,156,535</b>	

**Annexure-XXVII**  
**(Para No. 1.2.10.3)**

**XXVII. Unauthorized cash payment**

(Rupees in Million)

<b>S #</b>	<b>Name of Office</b>	<b>Amount</b>	<b>Year</b>
01	CMO, Municipal Committee, Khairpur	11.163	2012-13
02	Town Officer, Town Officer, Kotdiji	1.197	2011-13
03	Town Officer, Town Officer, Gambat	28.834	2012-13
04	Town Officer, Town Officer, Thari Mirwah	4.051	2011-12
05	CMO, Municipal Committee, Khairpur	6.864	2013-14
	<b>Total</b>	<b>52.109</b>	

**Annexure-XXVIII  
(Para No. 1.2.10.5)**

**XXVIII. Irregular award of work without Sanction of contract agreement**

(Amount in Rupees)

Sr.	Work Order No.	Date	Name of Scheme	Estimated Cost
1	(Def)TMA/ KD/04	07-11-2012	Construction of Surface Drains , Brick Pavement /CC Block at Mohalla Mir Imam Bux Talpur & Asghar Bhutto	574,000
2	(Def)TMA/ KD/10	07-11-2012	Construction of Mini Water Supply Scheme at Village Dari	498,000
3	(Def)TMA/ KD/8	07-11-2012	Construction of Compound Wall for Eid Gah at Village Sono Gopang	833,000
4	(Def)TMA/ KD/13	07-11-2012	Construction of Culvert Over Sim Nala at Village Menhoo Khan Mahar	498,000
5	(Def)TMA/ KD/2	07-11-2012	Construction of Waiting Shed at Village Ghulam Hussain Gopang	515,000
6	(Def)TMA/ KD/24	07-11-2012	Construction of SD/BP/CC Block at Mohalla Atta Hussain & Karim Bux Chakrani Village Sahib Khan	528,000
7	(Def)TMA/ KD/14	07-11-2012	Construction of Compound Wall for Eid Gah at Mohalla Liaqat Ali Shabani Kumb Town	581,000
8	(Def)TMA/ KD/12	07-11-2012	Construction of Compound Wall for Eid Gah at Village Haji Nawab Khan Solangi	515,000
9	(Def)TMA/ KD/23	07-11-2012	Construction of SD/BP/CC Block at Wadero Allah Dino Ujjan	559,000
10	(Def)TMA/ KD/1	07-11-2012	Construction of waiting Shed for Imam Bargah at Village Naseer Khan Chakrani UC Kumb	509,000
11	(Def)TMA/ KD/16	07-11-2012	Construction of SD/BP/CC Block at Mohalla Wali Muhammad Solangi Village Wahid Bux Solangi	559,000
12	(Def)TMA/ KD/15	07-11-2012	Construction of SD/BP/CC Block at Village Muhammad Chuttal Kalhoro UC Jhando Mashaikh	506,000
13	(Def)TMA/ KD/17	07-11-2012	Construction of SD/BP/CC Block Village Akhtar Babar Village Babar Wada	535,000
14	(Def)TMA/ KD/9	07-11-2012	Construction of SD/BP/CC Block at Mohalla Muhammad Mithal Solangi Village Tando Shah	634,000
15	(Def)TMA/ KD/22	07-11-2012	Construction of Bus Stop near Mirwah Pull At Chandia More	509,000
16			Construction of Compound Wall for Eid Gah at Village Khadim Hussain Katoher	499,000
17	(Def)TMA/ KD/5	07-11-2012	Construction of Mini Water Supply Scheme At village Muhammad Bachal Lund	488,000
18	(Def)TMA/ KD/7	07-11-2012	Construction of SD/BP/CC Block at Village Manjhi Khan Katoher	525,000
19	(Def)TMA/ KD/21	07-11-2012	Construction of Waiting Shed At Dargah Bachal Shah Hesbani	509,000
20	(Def)TMA/ KD/6	07-11-2012	Construction of Waiting Shed & Compound wall for Imam Bargah at Village Jogi Near Jani Buriro	498,000

(Amount in Rupees)

Sr.	Work Order No.	Date	Name of Scheme	Estimated Cost
21	(Def)TMA/ KD/19	07-11-2012	Brick Pavement or CC Block Topping in Village Nado Goundaro	1,000,000
22	(Def)TMA/ KD/18	07-11-2012	Repair of School Building of Government Primary School at Village Muhammad Panjal Soomro	509,000
23	(Def)TMA/ KD/100	25-07-2012	Construction of SD/BP/CC Block at Qadirdad Shaikh Village Jhando Mashaikh	500,000
24	(Def)TMA/ KD/72	19-07-2012	Construction of Compound Wall for Imam Bargah at Village Arbab Ali Wasan UC Jhando Mashaikh	500,000
25	(Def)TMA/ KD/50	17-07-2012	Construction of CC Block & Culverts over Seepage Drain at Village Mehmood Khaskheli UC Jhando Mashaikh	500,000
26	(Def)TMA/ KD/80	20-07-2012	Construction of Compound Wall for Graveyard at Mohalla Subhan Kamber Village Wali Muhammad Bhatti	500,000
27	(Def)TMA/ KD/67	19-07-2012	Construction of Metaled Road at Village Ali Mardan Pato UC Bapho	1,400,000
28	(Def)TMA/ KD/91	23-07-2012	Construction of Compound Wall for Imam Bargah at Village Jam Khan Rid UC Deh Sohu	500,000
29	(Def)TMA/ KD/104	25-07-2012	Construction of Waiting Shed for Graveyard Pir Guddu UC Jiskani	700,000
30	27	11-07-2012	Construction of SD/BP/CC Block at Mohalla Dargahi Wasan UC Jiskani	500,000
31	(Def)TMA/ KD/81	20-07-2012	Construction of SD/BP/CC Block at Village Gul Muhammad Soomro UC Bahpo	600,000
32	(Def)TMA/ KD/16	05-07-2012	Construction of SD/BP/CC Block at Mohalla Muneer Ahmed Channa Village Chodahu UC Fatehpur	500,000
33	(Def)TMA/ KD/31	13-07-2012	Construction of SD/BP/ CC Block at Village Nawab Khan Wasan	500,000
34	(Def)TMA/ KD/48	16-07-2012	Construction of SD/BP/CC Block near Mohalla Md. Sharif Soomro Village Laung Soomro UC Bapho	600,000
35	(Def)TMA/ KD/69	19-07-2012	Construction of Compound Wall for Graveyard at Village Md. Soomar	500,000
36	(Def)TMA/ KD/23	11-07-2012	Construction of Culverts over water Course at Village Mallok Lanjwani	200,000
37	(Def)TMA/ KD/86	20-07-2012	Construction of mini water Supply Scheme at Mohalla Sheral Bashir Lashari	500,000
38	Nil	Nil	Construction of SD/BP/CC Block at Mohalla Jan Md. Rajper Village Ahdi Khan Rajper	500,000
39	(Def)TMA/ KD/35	13-07-2012	Construction of Compound Wall for Imam Bargah Village Faizal Mahar	500,000
40	(Def)TMA/ KD/3	07-11-2012	Construction of Culverts Over Sim Nala Near Pir Garho Taluka Kot Diji	600,000
41	(Def)TMA/ KD/87	23-07-2012	Construction of SD/BP/CC Block at Village Bakar Kanasro UC Mohbatwah	500,000
42	(Def)TMA/ KD/52	17-07-2012	Construction of Metaled Road at Mohalla Imam Dino Mehrani Village Bathero	1,400,000
43	(Def)TMA/ KD/47	16-07-2012	Construction of Culverts Over Water Course at Village Manzoor Bhambro	200,000

(Amount in Rupees)

Sr.	Work Order No.	Date	Name of Scheme	Estimated Cost
44	(Def)TMA/ KD/98	24-07-2012	Construction of waiting Room @village Md. Akil Shaikh	500,000
45	(Def)TMA/ KD/68	19-07-2012	Construction of Compound Wall for Imam Bargah @ Patasho Lashari	500,000
46	(Def)TMA/ KD/103	25-07-2012	Construction of SD/BP/CC Block at Mohalla Soomra Village Deh Sohu	600,000
47	(Def)TMA/ KD/20	09-07-2012	Construction of Metaled Road at Village Qalandar Bux Burdi	1,400,000
48	(Def)TMA/ KD/24	11-07-2012	Construction of Culverts over KD Main Drain @ Village Karam Hussain Kuber	600,000
49	(Def)TMA/ KD/17	09-07-2012	Construction of waiting Shed for Imam Bargah at Village Kumb (Ishaque Kandhro)	500,000
50	(Def)TMA/ KD/77	20-07-2012	Construction of Metaled Road at Village Abul Khan Kandhro	1,400,000
51	(Def)TMA/ KD/61	18-07-2012	Construction of Compound Wall for Eid Gah at Village Angan Khan Bugti	700,000
52	(Def)TMA/ KD/32	13-07-2012	Construction of Culverts over seepage Drain at village Kazko UC Fatehpur	700,000
53	(Def)TMA/ KD/1	02-07-2012	Construction of Compound wall , CC Block & Shade for Imam Bargah at Fazlani Mohalla Village Mithri	600,000
54	(Def)TMA/ KD/75	19-07-2012	Supplying of Diesel Generator for Water Supply Scheme Kot Diji	4,000,000
55	(Def)TMA/ KD/94	23-07-2012	Construction of Metaled Road at Village Allah Warayo Bugti	1,200,000
56	(Def)TMA/ KD/56	17-07-2012	Construction of Compound Wall for Eid Gah at Village Nawab Khan Mahar	500,000
57	(Def)TMA/ KD/59	17-07-2012	Construction of Compound Wall for Eid Gah @ Village Hussain Bux Talpur	500,000
58	(Def)TMA/ KD/40	16-07-2012	Construction of CC Block for Eid Gah at Village Ameer Ali Shah	500,000
59	(Def)TMA/ KD/84	20-07-2012	Construction of SD, BP & CC Block @ Mohalla Subhan Bhatti	700,000
<b>Total</b>				<b>39,481,000</b>

**Annexure-XXIX  
(Para No. 1.2.10.6)**

**XXIX. Details of POL consumption without maintaining Log Book**

(Rupees in Million)

S #	Name of Office	Amount	Year
01	CMO, Municipal Committee, Khairpur	6.112	2012-13
02	Town Officer, Town Committee, Gambat	12.055	2012-13
03	Town Officer, Town Committee, Kotdigi	9.133	2011-12
04	Town Officer, Town Committee, Nara	7.140	2011-12
05	CMO, Municipal Committee, Khairpur	2.984	2013-14
<b>Total</b>		<b>37.424</b>	

**Annexure-XXX  
(Para No. 1.2.10.8)**

**XXX. Non-achievement of targeted receipts**

(Rupees in Million)

S #	Name of Office	Recovery Due	Recovery Effected	Difference	Year
01	CMO, Municipal Committee, Khairpur	8.058	5.403	2.655	2012-13
02	-----do-----	Water Charges		3.700	2012-13
03	CMO, Municipal Committee, Gambat	5.707	3.671	2.035	2012-13
04	Town Committee, Kotdiji	6.683	3.966	2.717	2012-13
05	-----do-----	12.481	7.920	4.561	2012-13
06	CMO, Municipal Committee, Khairpur	9.666	5.240	4.425	2013-14
<b>Total</b>		<b>42.594</b>	<b>26.200</b>	<b>20.093</b>	

**Annexure-XXXI**  
**(Para No. 1.2.10.10)**

**XXXI. Splitting up of work orders to avoid calling tender**

(Amount in Rupees)

<b>Sr #</b>	<b>WO #/Date</b>	<b>Payees Name</b>	<b>Particulars</b>	<b>Total</b>
1	Nil	Mr. Din Muhammad	Supply of Sand at Ladies Park, Luqman	98,000
2	Nil	Mr. Din Muhammad	Supply of Sand at Ladies Park, Luqman	98,000
3	Nil	M/s. Ali Hassan	Supply of Hose Pipe for Fire Brigade	90,000
4	Nil	M/s. Ali Hassan	Supply of Hose Pipe for Fire Brigade	90,000
5	Nil	M/s. Ali Hassan	Supply of Material for Fire Brigade	96,400
6	Nil	Mr. Ali Hassan	Supply of Electric Material	98,880
7	Nil	Mr. Ali Hassan	Supply of Electric Material	98,580
8	Nil	Mr. Ali Hassan	Supply of Electric Material	99,753
9	Nil	Mr. Ali Hassan	Supply of Electric Material	97,690
10	Nil	Mr. Ali Hassan	Supply of Electric Material	96,050
11	Nil/ 31/12/13	M/s. Ali Hassan	Supply of Street Light Material	99,930
12	Nil/ 31/12/13	M/s. Ali Hassan	Supply of Street Light Material	99,930
13	94 / 10/12/13	M/s. Ali Hassan	Supply of Street Light Material	99,930
14	96 / 20/12/13	M/s. Ali Hassan	Supply of Street Light Material	99,930
15	Nil / 25/12/13	M/s. Ali Hassan	Supply of Street Light Material	99,930
16	Nil / 15/12/13	M/s. Ali Hassan	Supply of Street Light Material	99,930
17	3066 / 31/12/13	M/s. Ali Hassan	Supply of Electric Material	98,090
18	3063 / 31/12/13	M/s. Ali Hassan	Supply of Electric Material	99,750
19	3060 / 31/12/13	M/s. Ali Hassan	Supply of Electric Material	99,092
20	3057 / 31/12/13	M/s. Ali Hassan	Supply of Electric Material	98,100
21	1735 /06/06/14	M/s. Ahmed Paint House	Supply of Paint at Foot Paths	96,450
22	1733 / 06/06/14	M/s. Ahmed Paint House	Supply of Paint at Foot Paths	96,800
23	1744 / 06/06/14	M/s. Ahmed Paint House	Supply of Paint at Foot Paths	99,650
24	1742/ 06/06/14	M/s. Ahmed Paint House	Supply of Paint at Foot Paths	95,050
25	1740/ 06/06/14	M/s. Ahmed Paint House	Supply of Paint at Foot Paths	98,700
26	1736/ 06/06/14	M/s. Ahmed Paint House	Supply of Paint at Foot Paths	95,250
27	1738/ 06/06/14	M/s. Ahmed Paint House	Supply of Paint at Foot Paths	98,400
28	Nil	M/s. Super Star Electric Store	Supply of Electric Items	99,900
29	Nil	-do-	Supply of Electric Items	99,900
30	Nil	-do-	Supply of Electric Items	99,300
31	Nil	-do-	Supply of Electric Items	99,600
<b>Total</b>				<b>3,036,965</b>

**Annexure-XXXII**  
**(Para No. 1.2.10.11)**

**XXXII. Un-authorized Expenditure incurred without calling tender**

(Amount in Rupees)

V #	Cheque/Date	To whom paid	Details	Amount
Nil	116431-2 / 26/08/2013	M/s. Mehran Decoration Services	Arrangement for Distribution of Watan Card from 17/04/2012 to 05/08/2012	1,367,300
62	116499 / 30/12/2013	M/s. Mehran Decoration Services	Necessary Decoration Arrangement for Foods & Decoration on 11th & 12th Rabi-ul-Awa	1,181,400
24	3592594 / 03/01/2014	Mr. Ishfaq Ahmed Jalbani	Renovation of the office of the Chamber of Session Court	100,000
<b>Total</b>				<b>2,648,700</b>

**Annexure-XXXIII**  
**(Para No. 1.2.12.1)**

**XXXIII. Detail of Non-Production of Record**

(Rupees in Million)

S #	Name of Office	Amount	Year
01	Chief Officer, Zila Council, Ghotki	29.468	2011-13
02	Town Officer, Town Committee, Khangarh	46.303	2012-13
03	CMO, Municipal Committee, Mirpur Mathelo	14.028	2012-13
04	Town Officer, Town Committee, Ubaro	100.118	2011-13
05	Chief Officer, District Council, Ghotki	92.335	2013-14
06	CMO, Municipal Committee, Ghotki	138.680	2013-14
07	Town Officer, Town Committee, Ubaro	49.276	2013-14
<b>Total</b>		<b>470.208</b>	



**Annexure-XXXIV  
(Para No. 1.2.13.1)**

**XXXIV. Payment of bills without pre-audit**

(Rupees in Million)

<b>S #</b>	<b>Name of Office</b>	<b>Amount</b>	<b>Year</b>
01	CMO, Municipal Committee, Ghotki	10.151	2012-13
02	CMO, Municipal Committee, Ghotki	8.936	2012-13
03	Town Officer, Town Committee, Khangarh	30.900	2012-13
04	CMO, Mirpur Mathelo	3.721	2012-13
05	Town Officer, Town Committee, Ubaro	8.154	2011-13
<b>Total</b>		<b>61.862</b>	

**Annexure-XXXV  
(Para No. 1.2.13.2)**

**XXXV. Splitting of work to avoid tender**

(Rupees in Million)

<b>S #</b>	<b>Name of Office</b>	<b>Amount</b>	<b>Year</b>
01	CMO, Municipal Committee, Ghotki	10.250	2012-13
02	-----do-----	6.248	2012-13
03	Town Officer, Town Committee, Ubaro	2.091	2011-13
04	-----do-----	6.940	2011-13
05	-----do-----	12.174	2011-13
06	-----do-----	3.600	2011-13
07	Chief Officer, District Council, Ghotki	4.389	2013-14
08	Town Officer, Town Committee, Ubaro	1.105	2013-14
<b>Total</b>		<b>46.797</b>	

**1. Chief Municipal Officer, Municipal Committee, Ghotki**

(Amount in Rupees)

<b>Name of Contractor</b>	<b>Name of Work</b>	<b>Bill Amount</b>
Ms Sindh Const:	Purchase of Lime	99,600
Ms Sindh Const:	Purchase of Electric Material	99,450
Ms Sindh Const:	Purchase of Electric Material	100,000
Ms Sindh Const:	Purchase of Lime	99,000
Ms Sindh Const:	Purchase of Lime	100,000
Ms Ali Shah & Brothers	Purchase of Pipe	89,950
Ms Ali Shah & Brothers	Purchase of Pipe	89,950
Ms Ali Shah & Brothers	Purchase of Pipe	87,950
Ms Ali Shah & Brothers	Purchase of Pipe	85,565
Ms Ali Shah & Brothers	Purchase of Pipe	92,170
Ms Bismillah Contractor	Purchase of Mortien	83,700
Ms Bismillah Contractor	Purchase of Mortien	83,700
Ms Bismillah Contractor	Purchase of Mortien	83,700
Ms Bismillah Contractor	Purchase of Mortien	88,200
Ms Bismillah Contractor	Purchase of Mortien	88,200
Ms Bismillah Contractor	Purchase of Mortien	87,500
Ms Bismillah Contractor	Purchase of Mortien	84,000
Ms Bismillah Contractor	Purchase of Mortien	78,400
Ms Bismillah Contractor	Purchase of Mortien	82,250
Ms Bismillah Contractor	Purchase of Mortien	82,250

(Amount in Rupees)

<b>Name of Contractor</b>	<b>Name of Work</b>	<b>Bill Amount</b>
Ms Bismillah Contractor	Purchase of Mortien	82,250
Ms Bismillah Contractor	Purchase of Mortien	79,950
Ms Bismillah Contractor	Purchase of Mortien	78,800
Ms Bismillah Contractor	Purchase of Mortien	86,400
Ms Bismillah Contractor	Purchase of Mortien	79,380
Ms Bismillah Contractor	Purchase of Mortien	76,680
Ms Bismillah Contractor	Purchase of Mortien	76,680
Ms Bismillah Contractor	Purchase of Phenyl	77,320
Ms Bismillah Contractor	Purchase of Lime	87,500
Ms Bismillah Contractor	Purchase of Lime	88,900
Ms Bismillah Contractor	Purchase of Phenyl	78,800
Ms Bismillah Contractor	Purchase of Mortien	79,380
Ms Bismillah Contractor	Purchase of Phenyl	78,800
Ms Bismillah Contractor	Purchase of Phenyl	78,800
Ms Bismillah Contractor	Purchase of Phenyl	81,100
Ms Bismillah Contractor	Purchase of Phenyl	81,100
Ms Bismillah Contractor	Purchase of Lime	88,900
Ms Bismillah Contractor	Purchase of Lime	88,900
Ms Bismillah Contractor	Purchase of Mortien	76,680
Ms Ali Shah	Purchase of Pipe	94,902
Ms Ali Shah	Purchase of Pipe	94,902
Ms Ali Shah	Purchase of Pipe	90,430
Ms Ali Shah	Purchase of Pipe	93,870
Ms Ali Shah	Purchase of Pipe	89,740
Ms Ali Shah	Purchase of Pipe	85,020
Ms Ali Shah	Purchase of Pipe	87,480
Ms Ali Shah	Purchase of Pipe	94,240
Ms Ali Shah	Purchase of Pipe	99,052
Ms Abdul Waheed	Purchase of Mortien	99,900
Ms Abdul Waheed	Purchase of Mortien	98,700
Ms Abdul Waheed	Purchase of Mortien	99,300
Ms Abdul Waheed	Purchase of Mortien	99,600
Ms Abdul Waheed	Purchase of Mortien	99,600
Ms Abdul Waheed	Purchase of Mortien	99,000
Ms Shafiq Ahmed	Purchase of Lime	99,750

(Amount in Rupees)

<b>Name of Contractor</b>	<b>Name of Work</b>	<b>Bill Amount</b>
Ms Shafiq Ahmed	Purchase of Lime	100,000
Ms Shafiq Ahmed	Purchase of Lime	99,500
Ms Shafiq Ahmed	Purchase of Lime	99,250
Ms Darshan Electric Works	purchase of Electric Material	98,250
Ms Darshan Electric Works	purchase of Electric Material	98,125
Ms Ali Shah	purchase of Electric Material	80,480
Ms Ali Shah	Purchase of Electric Material	86,125
Ms Ali Shah	Purchase of Electric Material	58,130
Ms Ali Shah	Purchase of Electric Material	96,000
Ms Ali Shah	Purchase of Electric Material	99,000
Ms Ali Shah	Purchase of Electric Material	97,500
Ms Ali Shah	Purchase of Electric Material	97,200
Ms Ali Shah	Purchase of Pipe	98,640
Ms Ali Shah	Purchase of Pipes	98,500
Ms Ali Shah	Purchase of Tyre Tube	95,800
Ms Ali Shah	Purchase of sanitation material	15,200
Ms Ali Shah	Purchase of sanitation material	64,100
Ms Ali Shah	Purchase of Electric Material	49,000
Ms Ali Shah	Purchase of B-Poison	36,900
Ms Bismillah Contractor	Purchase of phenyl	82,250
Ms Bismillah Contractor	Purchase of phenyl	82,250
Ms Bismillah Contractor	Purchase of phenyl	86,400
Ms Bismillah Contractor	Purchase of phenyl	84,000
Ms Bismillah Contractor	Purchase of phenyl	78,720
Ms Bismillah Contractor	Purchase of phenyl	78,720
Ms Bismillah Contractor	Purchase of phenyl	78,800
Ms Bismillah Contractor	Purchase of phenyl	81,100
Ms Bismillah Contractor	Purchase of phenyl	81,100
Ms Bismillah Contractor	Purchase of phenyl	79,950
Ms Bismillah Contractor	Purchase of phenyl	79,950
Ms Bismillah Contractor	Purchase of phenyl	77,320
Ms Bismillah Contractor	Purchase of Mortien	77,320
Ms Bismillah Contractor	Purchase of Mortien	86,400
Ms Bismillah Contractor	Purchase of Mortien	86,400
Ms Bismillah Contractor	Purchase of Mortien	80,730

(Amount in Rupees)

<b>Name of Contractor</b>	<b>Name of Work</b>	<b>Bill Amount</b>
Ms Bismillah Contractor	Purchase of Mortien	80,730
Ms Bismillah Contractor	Purchase of Mortien	80,730
Ms Bismillah Contractor	Purchase of Mortien	79,380
Ms Bismillah Contractor	Purchase of Mortien	79,380
Ms Bismillah Contractor	Purchase of Mortien	76,680
Ms Bismillah Contractor	Purchase of DDT Powder	78,720
Ms Bismillah Contractor	Purchase of DDT Powder	80,000
Ms Bismillah Contractor	Purchase of DDT Powder	80,000
Ms Bismillah Contractor	Purchase of DDT Powder	80,000
Ms Bismillah Contractor	Purchase of DDT Powder	88,000
Ms Bismillah Contractor	Purchase of DDT Powder	88,000
Ms Bismillah Contractor	Purchase of DDT Powder	92,000
Ms Bismillah Contractor	Purchase of DDT Powder	92,000
Ms Bismillah Contractor	Purchase of DDT Powder	92,000
Ms Bismillah Contractor	Purchase of DDT Powder	92,000
Ms Bismillah Contractor	Purchase of DDT Powder	80,000
Ms Bismillah Contractor	Purchase of DDT Powder	80,000
Ms Bismillah Contractor	Purchase of DDT Powder	79,900
Ms Bismillah Contractor	Purchase of DDT Powder	80,325
Ms Bismillah Contractor	Purchase of DDT Powder	80,325
Ms Bismillah Contractor	Purchase of DDT Powder	80,325
Ms Pak Asia Store	Purchase of DDT Powder	35,790
Ms Pak Asia Store	Purchase of DDT Powder	42,460
Ms Pak Asia Store	Purchase of DDT Powder	47,170
Ms Aman Book & General Store	purchase of Mortien	56,000
Ms Aman Book & General Store	Purchase of Finis	52,000
Ms S K Electric Store & General store	Purchase of Electric Material	99,000
Ms S K Electric Store & General store	Purchase of Electric Material	99,000
Ms Ali Shah & Brothers	Purchase of Pipe	77,475
Ms Ali Shah & Brothers	Purchase of Pipe	98,650
Ms Ali Shah & Brothers	Purchase of Pipe	92,650
Ms Ali Shah & Brothers	Purchase of Pipe	83,255
<b>Total</b>		<b>10,250,396</b>

**2. Chief Municipal Officer, Municipal Committee, Ghotki**

(Amount in Rupees)

<b>Name of Contractor</b>	<b>Name of Work</b>	<b>Bill Amount</b>
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	100,000
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	98,750
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	98,750
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	97,500
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	97,500
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	96,250
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	96,250
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	95,000
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	97,500
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	97,500
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	97,500
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	96,200
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	98,800
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	98,800
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	99,750
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	99,750
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	99,750
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	99,750
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	98,000
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	98,000
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	98,000
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	100,000
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	96,250
Ms Sindh Const: Comp:	Removal of Debris from Various Streets	96,250
Ms Mushtaq Ahmed	Removal of Debris from Various Streets	98,000
Ms Mushtaq Ahmed	Removal of Debris from Various Streets	98,000
Ms Mushtaq Ahmed	Removal of Debris from Various Streets	99,750
Ms Mushtaq Ahmed	Removal of Debris from Various Streets	96,250
Ms Mushtaq Ahmed	Removal of Debris from Various Streets	99,750
Ms Mushtaq Ahmed	Removal of Debris from Various Streets	99,750
Ms Mushtaq Ahmed	Removal of Debris from Various Streets	94,500
Ms Mushtaq Ahmed	Removal of Debris from Various Streets	98,000
Ms Mushtaq Ahmed	Removal of Debris from Various Streets	98,000

(Amount in Rupees)

<b>Name of Contractor</b>	<b>Name of Work</b>	<b>Bill Amount</b>
Ms Mushtaq Ahmed	Removal of Debris from Various Streets	98,000
Ms Rafiq Ahmed	Removal of Debris in Village Magsi	98,000
Ms Rafiq Ahmed	Removal of Debris in Village Passu Chachar	100,000
Ms Rafiq Ahmed	Removal of Debris in Village M Lakhani	97,200
Ms Rafiq Ahmed	Removal of Debris in Village H B Chachar	98,000
Ms Rafiq Ahmed	Removal of Debris in Village Amanullah	98,750
Five Star Contractor	Removal of Debris from Various Streets	98,000
Five Star Contractor	Removal of Debris from Various Streets	94,600
Five Star Contractor	Removal of Debris from Various Streets	96,800
Ms Muhammad Ibrahim	Removal of Debris from Various Streets	96,000
Ms Muhammad Ibrahim	Removal of Debris from Various Streets	90,000
Ms Muhammad Ibrahim	Removal of Debris from Various Streets	97,500
Ms Muhammad Ibrahim	Removal of Debris from Various Streets	98,500
Ms Muhammad Ibrahim	Removal of Debris from Various Streets	95,535
Ms Rafiq Kalwar	Removal of Debris from Various Streets	96,000
Ms Rafiq Kalwar	Removal of Debris from Various Streets	99,000
Ms Rafiq Kalwar	Removal of Debris from Various Streets	99,000
Ms Rafiq Kalwar	Removal of Debris from Various Streets	97,500
Ms Rafiq Kalwar	Removal of Debris from Various Streets	94,500
Ms Jalil Ahmed	Removal of Debris from Various Streets	94,500
Ms Jalil Ahmed	Removal of Debris from Various Streets	99,200
Ms Jalil Ahmed	Removal of Debris from Various Streets	98,500
Ms Jalil Ahmed	Removal of Debris from Various Streets	99,000
Ms Jalil Ahmed	Removal of Debris from Various Streets	94,500
MS Rafiq A Memon	Removal of Debris from Various Streets	96,000
MS Rafiq A Memon	Removal of Debris from Various Streets	96,000
MS Rafiq A Memon	Removal of Debris from Various Streets	99,000
MS Rafiq A Memon	Removal of Debris from Various Streets	99,000
MS Rafiq A Memon	Removal of Debris from Various Streets	99,000
MS Rafiq A Memon	Removal of Debris from Various Streets	97,500
MS Rafiq A Memon	Removal of Debris from Various Streets	99,000
<b>Total</b>		<b>6,247,885</b>

### 3. Town Officer, Town Committee, Ubaro, District Ghotki @ Mirpur Mathelo

(Amount in Rupees)

Cheque No.	Date	Name of Supplier	Description	Bill Amount
4842197	15-10-2012	Ms Bismillah Electric Store	Supply of Electric Material for Street Light	93,788
4842197	15-10-2012	-do-	Supply of Electric Material for Street Light	88,390
4842197	15-10-2012	-do-	Supply of Electric Material for Street Light	92,000
4842197	15-10-2012	-do-	Supply of Electric Material for Street Light	99,900
4843550	02-01-2013	-do-	Supply of Electric Material for Moharum-Haram	96,120
4843550	02-01-2013	-do-	Supply of Electric Material for Moharum-Haram	99,180
4843550	02-01-2013	-do-	Supply of Electric Material for Moharum-Haram	59,570
4843550	02-01-2013	-do-	Supply of Electric Material for Moharum-Haram	51,066
4843550	02-01-2013	-do-	Supply of Electric Material for Moharum-Haram	98,584
4843550	02-01-2013	-do-	Supply of Electric Material for Moharum-Haram	87,580
4843549	02-01-2013	-do-	Supply of Electric Material for Street Light	83,960
4843549	02-01-2013	-do-	Supply of Electric Material for Street Light	59,344
4843549	02-01-2013	-do-	Supply of Electric Material for Street Light	98,153
4843549	02-01-2013	-do-	Supply of Electric Material for Street Light	90,200
655963	24-08-2011	Mr. Raj Kumar	Supply of Hand Trolleys	99,000
655963	24-08-2011	-do-	Supply of Hand Trolleys	99,000
655963	24-08-2011	-do-	Supply of Hand Trolleys	99,900
655963	24-08-2011	-do-	Supply of Hand Trolleys	99,900
656000	26-08-2011	-do-	Supply of Hand Trolleys	99,000
656000	26-08-2011	-do-	Supply of Hand Trolleys	99,000
656000	26-08-2011	-do-	Supply of Hand Trolleys	99,000
656000	26-08-2011	-do-	Supply of Hand Trolleys	99,000
656000	26-08-2011	-do-	Supply of Hand Trolleys	99,000
<b>Total</b>				<b>2,090,635</b>

### 4. Town Officer, Town Committee, Ubaro, District Ghotki @ Mirpur Mathelo

(Amount in Rupees)

Name of Contractor	Description	work order No	Date	Amount
M/S Abdul Sattar	E/W House of Adho Panhwar to House of Muhammad Ali Mithal Vil: Ameerabad	159	02-02-2012	100,000
M/S Abdul Sattar	E/W House of Muhammad Mithal to House of Ali Nawaz Vil: Ameerabad	160	02-02-2012	100,000



(Amount in Rupees)

Name of Contractor	Description	work order No	Date	Amount
M/S Abdul Sattar	E/W in Langho Road to House of Peer Bux Mangi	162	02-02-2012	100,000
M/S Abdul Sattar	E/W in Vil: Din Muhammad Tarat	154	02-02-2012	100,000
M/S Abdul Sattar	E/W in Vil: Din Muhammad Shareef Tarat	153	02-02-2012	100,000
M/S Abdul Sattar	E/W in vil: Rehmatullah Tarat	156	02-02-2012	100,000
M/S Abdul Sattar	E/W in Vil: Main Katcha Sarak Tarat	143	02-02-2012	100,000
M/S Anwar Ali	Const: of S/Drains & RCC slab sabo khan Pathan	123	26-01-2012	61,070
M/S Anwar Ali	Const: of S/Drains & RCC slab sabo khan Pathan	121	26-01-2012	92,989
M/S Anwar Ali	Const: of Surface Drain & RCC Slab Sabo Khan	120	26-01-2012	92,688
M/S Anwar Ali	Const: of Surface Drain & RCC Slab Sabo Khan	119	26-01-2012	98,609
M/S Badar Muneer	Const: of CC Drain & CC Block Malik Colony Ubaro	1443	13-12-2011	100,000
M/S Haq Nawaz Dhundhu	Dry Brick Payment for Vil: Ismail Dhandu Ubaru	1286	22-11-2011	99,492
M/S Haq Nawaz Dhundhu	Dry Brick Payment for Vil: Ismail Dhandu Ubaro	1257	17-11-2011	100,000
M/S Haq Nawaz Dhundhu	E/W Jam Bhamho Pirzada Road to Sahib Khan Chachar Uc Wasti Jewan	1376	05-12-2011	100,000
M/S Haq Nawaz Dhundhu	E/W Jam Bhamho Pirzada Road to Sahib Khan Chachar Uc Wasti Jewan	Nil	Nil	100,000
M/S Haq Nawaz Dhundhu	E/W Dry Brick Pavement House of Ghulam Hussain upto Main Gate	378	05-12-2011	77,710
M/S Kashif Ali	E/W in Langho Road Maso Wah to Vil: Long Khan	1398	06-12-2011	100,000
M/S Kashif Ali	E/W in Langho Road Maso Wah to Vil: Long Khan	1399	06-12-2011	100,000
M/S Kashif Ali	E/W from Abdul Kareem Kosh to Vil: Azmat Mochi UC Kamu Shaheed	1405	06-12-2011	100,000
M/S Kashif Ali	E/W from Abdul Kareem Kosh to Vil: Azmat Mochi UC Kamu Shaheed	1406	06-12-2011	100,000
M/S Kashif Ali	E/W in the main Katcha Sarak Vil: Loqman	1403	06-12-2011	100,000
M/S Kashif Ali	E/W from Abdul Kareem Kosh to Vil: Azmat Mochi UC Kamu Shaheed	1407	06-12-2011	100,000
M/S Kashif Ali	E/W in the main Katcha Sarak Vil: Loqman	1402	06-12-2011	100,000
M/S Kashif Ali	E/W in the main Katcha Sarak Vil: Loqman	1404	06-12-2011	100,000
M/S Kashif Ali	E/W in the Dahar Wah to Allah Warayo Khan Rind UC-Kamu Shaheed	1401	06-12-2011	100,000

(Amount in Rupees)

Name of Contractor	Description	work order No	Date	Amount
M/S Khalid Hussain	Const: of Compound Wall Near Hindu Masan	94	25-01-2012	100,000
M/S Khalid Hussain	Const: of Compound Wall Near Hindu Masan	97	25-01-2012	100,000
M/S Khalid Hussain	Const: of Compound Wall Near Hindu Masan	100	25-01-2012	100,000
M/S Khalid Hussain	Const: of Compound Wall Near Hindu Masan	95	25-01-2012	100,000
M/S Khalid Hussain	Const: of Compound Wall Near Hindu Masan	98	25-01-2012	100,000
M/S Khalid Hussain	E/W Pirzada Vil: to Hakim Ali Tarat to Bund	101	26-01-2011	100,000
M/S Khalid Hussain	E/W Pirzada Vil: to Hakim Ali Tarat to Bund	103	26-01-2011	100,000
M/S Khalid Hussain	E/W Shaikh Mohalla	20	10-10-2012	100,000
M/S Khalid Hussain	E/W Pirzada Vil: to Hakim Ali Tarat to Bund	102	26-01-2012	100,000
M/S M.Mubeen	Dry Brick Pavement & E/W for Vil: Jamal Khan rind	1045	10-10-2011	100,000
M/S M.Mubeen	Dry Brick Pavement & E/W for Vil: Jamal Khan rind	1036	10-10-2011	100,000
M/S M.Mubeen	E/W in Various Vil: of UC Chandia	370	24-02-2012	100,000
M/S M.Mubeen	E/W in Various Vil: of UC Ubaro	375	24-02-2012	100,000
M/S M.Mubeen	E/W in Various Vil: of UC Khambra	376	24-02-2012	100,000
M/S M.Mubeen	E/W in Various Vil: of UC Kamu Shaheed	369	24-02-2012	100,000
M/S M.Mubeen	E/W in Various Vil: of UC Jhangal Malik	373	24-02-2012	100,000
M/S M.Mubeen	E/W in Various Vil: of UC Ranwati	374	24-02-2012	100,000
M/S M.Mubeen	E/W in Various Vil: of UC Wasti Jewan	371	24-02-2012	100,000
M/S M.Mubeen	E/W in Various Vil: of UC Langho	372	24-02-2012	100,000
M/S Noor M	Dry Brick Payment for Jam Agan Dhundo Near Basheer Abad	561	24-05-2012	97,369
M/S Noor M	E/W Wasi road to Jan Muhammad Soomro Minor Ghulam Rasool	500	15-05-2012	96,860
M/S Noor M	E/W Vil: Allah Bux and Link Kareem Dino	482	15-05-2012	98,261
M/S Noor M	E/W Vil: Allah Bux and Link Kareem Dino	Nil	Nil	98,771
M/S Noor M	E/W Vil: Ghotki Feeder to Manghar Dhundu Phase-1	535	18-05-2012	98,771
M/S Noor M	E/W Vil: Ghulam Nabi Tarat Sim Nala	519	16-05-2012	97,903

(Amount in Rupees)

Name of Contractor	Description	work order No	Date	Amount
M/S Noor M	E/W Hamid Chachar Road to Khamiso to Sijawal upto house of A. Rasheed	497	15-05-2012	99,565
M/S Noor M	Const: of S/Drains & RCC slab sabo khan Pathan	501	15-05-2012	96,860
M/S Noor M	E/W Wasi road to Jan Muhammad Soomro Minor Din Muhammad	503	15-05-2012	96,860
M/S Noor M	E/W Hamid Chachar Road to Khamiso to Sijawal upto house of A. Rasheed	499	15-05-2012	96,860
M/S Noor M	E/W Wasti Road to Jan Muhammad soomro Minor Din Muhammad to Village Darya Khan Shar	503	15-05-2012	96,860
M/S Noor M	E/W Hamid Chachar road to Sijawal Chachar upto A Rasheed Mangi to Nazim Din Mangi	499	15-05-2012	96,860
M/S Noor M	E/W Wasti Road to Jan Muhammad Soomro Minor Ghulam Rasool Dhandu	504	15-05-2012	96,860
M/S Noor M	E/W Wasti Road to Jan Muhammad Chattu Minor Ghulam Rasool Dhandu Din Muhammad Dhandu	502	15-05-2012	83,295
M/S Ramzan Dhundhu	2nd Running Bill E/W Dry Brick Pavement Mureed Shaikh Dawala and Others UC Khambra	Nil	Nil	373,136
M/S Wali Muhammad	E/W Street MPM road to Jamal Khan Korai	448	04-05-2012	99,565
M/S Wali Muhammad	E/W Street MPM road to Jamal Khan Korai	441	04-05-2012	99,565
M/S Wali Muhammad	E/W MPM road to Jamal Khan Korai	445	04-05-2012	99,565
M/S Wali Muhammad	E/W MPM road to Jamal Khan Korai	442	04-05-2012	93,310
M/S Wali Muhammad	E/W MPM road to Jamal Khan Korai	446	04-05-2012	100,000
M/S Wali Muhammad	E/W MPM road to Jamal Khan Korai	444	04-05-2012	100,000
M/S Wali Muhammad	E/W MPM road to Jamal Khan Korai	452	04-05-2012	100,000
M/S Wali Muhammad	E/W MPM road to Jamal Khan Korai	449	04-05-2012	100,000
<b>Total</b>				<b>6,939,654</b>

### 5. Town Officer, Town Committee, Ubaro, District Ghotki @ Mirpur Mathelo

(Amount in Rupees)

Description	Name of Contractor	W. O No.	Date	Amount
Removal of Debris	Mr.Azizullah	261	24-11-2011	95,000
Removal of Debris	-do-	262	24-11-2011	55,000
Removal of Debris	-do-	263	24-11-2011	85,000

(Amount in Rupees)

Description	Name of Contractor	W. O No.	Date	Amount
Removal of Debris	-do-	364	24-11-2011	73,000
Removal of Debris	-do-	365	24-11-2011	65,000
Removal of Unwanted Debris and Brick pieces	-do-	352	24-11-2011	100,000
Removal of Unwanted Debris and Brick pieces	-do-	353	24-11-2011	100,000
Removal of Unwanted Debris and Brick pieces	-do-	354	24-11-2011	100,000
Removal of Unwanted Debris and Brick pieces	-do-	355	24-11-2011	100,000
Removal of Unwanted Debris and Brick pieces	-do-	356	24-11-2011	100,000
Removal of Unwanted Debris and Brick pieces	-do-	357	24-11-2011	100,000
Removal of Unwanted Debris and Brick pieces	-do-	258	24-11-2011	100,000
Removal of Unwanted Debris and Brick pieces	-do-	359	24-11-2011	100,000
Removal of Unwanted Debris and Brick pieces	-do-	360	24-11-2011	100,000
Supply of Pit Sand	-do-	372	28-11-2011	100,000
Supply of Pit Sand	-do-	374	28-11-2011	100,000
Supply of Pit Sand	-do-	378	28-11-2011	100,000
Supply of Pit Sand	-do-	379	28-11-2011	100,000
Supply of Pit Sand	-do-	380	28-11-2011	100,000
Supply of Pit Sand	-do-	381	28-11-2011	100,000
Supply of Pit Sand	-do-	382	28-11-2011	100,000
Supply of Pit Sand	-do-	375	28-11-2011	100,000
Supply of Pit Sand	-do-	376	28-11-2011	100,000
Supply of Pit Sand	-do-	377	28-11-2011	100,000
Silt Clearance of Drain	Mr. Azizullah	391	01-12-2011	99,000
Silt Clearance of Drain	-do-	392	01-12-2011	99,000
Silt Clearance of Main Nala	-do-	393	01-12-2011	99,000
Silt Clearance of Main Nala	-do-	394	01-12-2011	99,000
Silt Clearance	-do-	395	01-12-2011	99,000
Supply of RCC Pipe	-do-	Nil	07-12-2011	99,450
Supply of RCC Main Hole Cover	-do-	Nil	Nil	92,400
Supply of RCC Main Hole Cover	-do-	Nil	Nil	99,120
Supply of RCC Main Hole Cover	-do-	Nil	Nil	84,000
Supply of RCC Main Hole Cover	-do-	Nil	Nil	94,880
Supply of RCC Main Hole Cover	-do-	Nil	07-12-2011	99,624
Supply of RCC Main Hole Cover	-do-	Nil	07-12-2011	99,000
Supply of RCC Main Hole Cover	-do-	Nil	07-12-2011	97,500
Repair of Transformer Rewinding Drainage Scheme	-do-	432	13-12-2011	65,900
Supply of (02) Pump Nice 6*7 Rs 45000/= each	-do-	433	13-12-2011	99,500
Supply of Pipe	-do-	334	13-12-2011	97,500
Supply of Pipe	-do-	Nil	13-12-2011	99,624
Removal of Earth Debris, Bricks, Pieces	Mr. Tariq & Brothers	406	07-12-2011	100,000
Removal of Earth Debris, Bricks, Pieces	-do-	407	07-12-2011	100,000
Removal of Earth Debris, Bricks, Pieces	-do-	410	07-12-2011	100,000
Removal of Earth Debris, Bricks, Pieces	-do-	408	07-12-2011	100,000
Removal of Earth Debris, Bricks, Pieces	-do-	409	07-12-2011	100,000
Removal of Earth Debris, Bricks, Pieces	-do-	411	07-12-2011	100,000

(Amount in Rupees)

Description	Name of Contractor	W. O No.	Date	Amount
Removal of Silt Debris	-do-	412	07-12-2011	100,000
Removal of Silt Debris	-do-	413	07-12-2011	100,000
Removal of Silt Debris	-do-	414	07-12-2011	100,000
Removal of Silt Debris	-do-	415	07-12-2011	100,000
Removal of Silt Debris	-do-	396	01-12-2011	99,000
Silt Clearance Pipe Line	-do-	397	01-12-2011	99,000
Silt Clearance Pipe Line	-do-	398	01-12-2011	99,000
Silt Clearance Pipe Line	-do-	399	01-12-2011	99,000
Supply of E/W	-do-	333	09-12-2011	100,000
Supply of E/W	-do-	334	09-12-2011	100,000
Supply of E/W	-do-	336	09-12-2011	100,000
Supply of E/W	-do-	338	09-12-2011	100,000
Supply of E/W	-do-	339	09-12-2011	100,000
Supply of E/W	-do-	342	09-12-2011	100,000
Supply of E/W	-do-	344	09-12-2011	100,000
Supply of E/W	Mr. Tariq & Brothers	446	09-12-2011	100,000
Supply of E/W	-do-	448	09-12-2011	100,000
Supply of E/W	Mr. Azizullah	440	29-12-2011	100,000
Supply of E/W	-do-	Nil	Nil	100,000
Supply of E/W	-do-	445	29-12-2011	100,000
Supply of E/W	-do-	429	29-12-2011	100,000
Supply of E/W	-do-	428	29-12-2011	100,000
Supply of E/W	-do-	437	29-12-2011	100,000
Supply of E/W	-do-	436	29-12-2011	100,000
Supply of E/W	-do-	435	29-12-2011	100,000
Supply of E/W	-do-	433	29-12-2011	100,000
Supply of E/W	-do-	432	29-12-2011	100,000
Supply of E/W	-do-	419	29-12-2011	100,000
Removal of Unwanted Silt Clearance	-do-	123	29-08-2011	100,000
Unwanted Removal of Debris& E/W & Brick	-do-	124	29-08-2011	100,000
Unwanted Silt Clearance	-do-	125	29-08-2011	100,000
Unwanted Debris, E/W Clearance	-do-	126	29-08-2011	100,000
Unwanted Debris, E/W Clearance	-do-	127	29-08-2011	100,000
Unwanted Debris, E/W Clearance	-do-	128	29-08-2011	100,000
Unwanted Debris, E/W Clearance	-do-	106	26-08-2011	100,000
Unwanted Debris, E/W Clearance	-do-	107	26-08-2011	100,000
Unwanted Debris, E/W Clearance	-do-	108	26-08-2011	100,000
Unwanted Debris, E/W Clearance	-do-	109	26-08-2011	100,000
Unwanted Debris, E/W Clearance	-do-	110	26-08-2011	100,000
Silt Clearance Main Nala	-do-	60	24-08-2011	99,000
Silt Clearance Main Nala	-do-	61	24-08-2011	99,000
Silt Clearance Main Nala	-do-	62	24-08-2011	99,000
Silt Clearance Main Nala	-do-	63	24-08-2011	99,000
Silt Clearance Main Nala	-do-	33	19-08-2011	99,000

(Amount in Rupees)

Description	Name of Contractor	W. O No.	Date	Amount
Silt Clearance Main Nala	-do-	34	19-08-2011	99,000
Silt Clearance Main Nala	-do-	28	19-08-2011	99,000
Silt Clearance Main Nala	-do-	29	19-08-2011	99,000
Earth Work Filling	-do-	Nil	Nil	100,000
Silt Clearance	-do-	564	15-02-2012	100,000
Earth Work Filling	-do-	565	15-02-2012	100,000
Earth Work Filling	-do-	567	15-02-2012	100,000
Earth Work Filling	-do-	566	15-02-2012	100,000
Removal of Debris Main Nala	-do-	578	16-02-2012	100,000
Removal of Rough Silt Drainage Scheme	Mr.Azizullah	579	16-02-2012	100,000
Removal of Rough Earth/Brick Pieces Rounti Road	Mr.Azizullah	580	16-02-2012	100,000
Removal of Rough Earth/Brick Pieces Rounti Road	Mr.Azizullah	581	16-02-2012	100,000
Removal of Earth Debris, Bricks, Pieces	Mr. Tariq & Brothers	582	16-02-2012	100,000
Removal of Earth Debris, Bricks, Pieces	-do-	583	16-02-2012	100,000
Removal of Earth Debris, Bricks, Pieces	-do-	585	16-02-2012	100,000
Removal of Earth Debris, Bricks, Pieces	-do-	587	16-02-2012	100,000
Silt Clearance Main Pipe Line	-do-	565	17-02-2012	99,000
Silt clearance Kacha Nala	-do-	564	16-02-2012	99,000
Silt Clearance Main Nala	-do-	561	16-02-2012	99,000
Silt Clearance Main Nala	-do-	562	16-02-2012	99,000
Silt Clearance Kacha Nala	-do-	541	18-02-2012	99,000
Silt Clearance Kacha Nala	-do-	542	18-02-2012	99,000
Silt Clearance Kacha Nala	-do-	538	18-02-2012	99,000
Silt Clearance D/Scheme	-do-	539	18-02-2012	99,000
Silt Clearance D/Scheme	-do-	540	18-02-2012	99,000
Silt Clearance Pipe Line Shahi Bazar	-do-	537	18-02-2012	99,000
Earth Work Filling	-do-	578	28-02-2012	100,000
Unwanted Earth Removal of Bricks, Pieces and Old Concrete City Ubaro	-do-	592	28-02-2012	100,000
Unwanted Earth Removal of Bricks, Pieces and Old Concrete City Ubaro	-do-	591	29-02-2013	100,000
Earth Work Filling	-do-	589	29-02-2013	100,000
Earth Work Filling	-do-	588	28-02-2013	100,000
Earth Work Filling	-do-	596	28-02-2013	100,000
Earth Work Filling	-do-	598	28-02-2013	100,000
<b>Total</b>				<b>12,174,498</b>

**6. Chief Officer, District Council Ghotki**

(Amount in Rupees)

T. S No.	Date	Name of Work	Amount
1127	01-09-2011	Rising of Main Hole Old Drainage Scheme Bukhari Road	100,000
1127	01-09-2011	Rising of Main Hole Old Drainage Scheme Bukhari Road	100,000

(Amount in Rupees)

<b>T. S No.</b>	<b>Date</b>	<b>Name of Work</b>	<b>Amount</b>
1127	01-09-2011	Rising of Main Hole Old Drainage Scheme Bukhari Road	100,000
1127	01-09-2011	Rising of Main Hole Old Drainage Scheme Bukhari Road	100,000
1127	01-09-2011	Rising of Main Hole Old Drainage Scheme Bukhari Road	100,000
1127	01-09-2011	Rising of Main Hole Old Drainage Scheme Bukhari Road	100,000
1127	01-09-2011	Dry Brick Pavement Earth Work Village Jamal Rind	100,000
1127	01-09-2011	Dry Brick Pavement Earth Work Village Jamal Rind	100,000
1127	01-09-2011	Dry Brick Pavement Earth Work Village Jamal Rind	100,000
1127	01-09-2011	Dry Brick Pavement Earth Work Village Jamal Rind	100,000
1127	01-09-2011	Dry Brick Pavement Earth Work Village Jamal Rind	100,000
1127	01-09-2011	Dry Brick Pavement Earth Work Village Jamal Rind	100,000
122	23-01-2012	Construction of Compound Wall & Earth work Near Hindu Massan Langho Road	100,000
122	23-01-2012	Construction of Compound Wall & Earth work Near Hindu Massan Langho Road	100,000
122	23-01-2012	Construction of Compound Wall & Earth work Near Hindu Massan Langho Road	100,000
122	23-01-2012	Construction of Compound Wall & Earth work Near Hindu Massan Langho Road	100,000
122	23-01-2012	Construction of Compound Wall & Earth work Near Hindu Massan Langho Road	100,000
122	23-01-2012	Construction of Compound Wall & Earth work Near Hindu Massan Langho Road	100,000
122	23-01-2012	Construction of Earth in Various To Hakim Ali Trat To Bashir Ahmed	100,000
122	23-01-2012	Construction of Earth in Various To Hakim Ali Trat To Bashir Ahmed	100,000
122	23-01-2012	Construction of Earth in Various To Hakim Ali Trat To Bashir Ahmed	100,000
122	23-01-2012	Construction of Earth in Various To Hakim Ali Trat To Bashir Ahmed	100,000
122	23-01-2012	Construction of Earth in Various To Hakim Ali Trat To Bashir Ahmed	100,000
122	23-01-2012	Construction of Earth in Various To Hakim Ali Trat To Bashir Ahmed	100,000
593	03-05-2012	Earth Work Start Mirpur Road to Village Jamal Khan Korai, Muhammad Nawaz Korai & Gulab Khan Korai	100,000
593	03-05-2012	Earth Work Start Mirpur Road to Village Jamal Khan Korai, Muhammad Nawaz Korai & Gulab Khan Korai	100,000
593	03-05-2012	Earth Work Start Mirpur Road to Village Jamal Khan Korai, Muhammad Nawaz Korai & Gulab Khan Korai	100,000
593	03-05-2012	Earth Work Start Mirpur Road to Village Jamal Khan Korai, Muhammad Nawaz Korai & Gulab Khan Korai	100,000
593	03-05-2012	Earth Work Start Mirpur Road to Village Jamal Khan Korai, Muhammad Nawaz Korai & Gulab Khan Korai	100,000
593	03-05-2012	Earth Work Start Mirpur Road to Village Jamal Khan Korai, Muhammad Nawaz Korai & Gulab Khan Korai	100,000

(Amount in Rupees)

T. S No.	Date	Name of Work	Amount
593	03-05-2012	Earth Work Start Mirpur Road to Village Jamal Khan Korai, Muhammad Nawaz Korai & Gulab Khan Korai	100,000
593	03-05-2012	Earth Work Start Mirpur Road to Village Jamal Khan Korai, Muhammad Nawaz Korai & Gulab Khan Korai	100,000
593	03-05-2012	Earth Work Start Mirpur Road to Village Jamal Khan Korai, Muhammad Nawaz Korai & Gulab Khan Korai	100,000
593	03-05-2012	Earth Work Start Mirpur Road to Village Jamal Khan Korai, Muhammad Nawaz Korai & Gulab Khan Korai	100,000
593	03-05-2012	Earth Work Start Mirpur Road to Village Jamal Khan Korai, Muhammad Nawaz Korai & Gulab Khan Korai	100,000
593	03-05-2012	Earth Work Start Mirpur Road to Village Jamal Khan Korai, Muhammad Nawaz Korai & Gulab Khan Korai	100,000
<b>Total</b>			<b>3,600,000</b>

(Amount in Rupees)

Sr.	V.no	Chq # / Date	Particulars	Paid to	Amount
<b>7. Chief Officer, District Council, Ghotki</b>					
<b>[Para no: 05]</b>					
1	1	23-4-2014	Earth filling at UC ruk	Hassani enterprises	99,750
2	2	23-4-2014	Earth filling at UC ruk	Hassani enterprises	99,750
3	3	23-4-2014	Earth filling at UC ruk	Hassani enterprises	99,750
4	Nil	26-12-2013	Earth filling at UC Sono Ptaffi	MS Ghulam Fareed Kolachi	99,750
5	Nil	26-12-2013	Earth filling at UC Sono Ptaffi	MS Ghulam Fareed Kolachi	99,750
6	Nil	26-12-2013	Earth filling at UC Sono Ptaffi	MS Ghulam Fareed Kolachi	99,750
7	Nil	26-12-2013	Earth filling at UC Sono Ptaffi	MS Ghulam Fareed Kolachi	99,750
8	Nil	26-12-2013	Earth filling at UC Sono Ptaffi	MS Ghulam Fareed Kolachi	99,750
9	Nil	26-12-2013	Earth filling at UC Sono Ptaffi	MS Ghulam Fareed Kolachi	99,750
10	Nil	27-1-2014	Earth filling at UC Khan Pur	MS Sindh construction	99,750
11	Nil	27-1-2014	Earth filling at UC Khan Pur	MS Sindh construction	99,750
12	Nil	27-1-2014	Earth filling at UC Khan Pur	MS Sindh construction	99,750
13	Nil	27-1-2014	Earth filling at UC Khan Pur	MS Sindh construction	99,750
14	Nil	14-1-2014	Earth filling at UC Khan Pur	MS Ghulam Fareed Kolachi	99,750
15	Nil	14-1-2014	Earth filling at UC Khan Pur	MS Ghulam Fareed Kolachi	99,750
16	Nil	14-1-2014	Earth filling at UC Khan Pur	MS Ghulam Fareed Kolachi	99,750
17	Nil	14-1-2014	Earth filling at UC Khan Pur	MS Ghulam Fareed Kolachi	99,750
18	25	28-8-2013	Earth filling at UC Qadir Pur	MS Ghulam Fareed Kolachi	99,750
19	Nil	23-4-2014	Earth filling at UC Ruk	MS Hussaini enterprise	99,750
20	Nil	19-5-2014	Earth filling at UC Chandia	MS Kaka enterprise	99,750
21	Nil	19-5-2014	Earth filling at UC Chandia	MS Kaka enterprise	99,750
22	Nil	19-5-2014	Earth filling at UC Chandia	MS Kaka enterprise	99,750
23	Nil	19-5-2014	Earth filling at UC Chandia	MS Kaka enterprise	99,750
24	25	28-8-2013	Earth filling at UC Qadir Pur	MS Ghulam Fareed Kolachi	99,750
25	25	28-8-2013	Earth filling at UC Qadir Pur	MS Ghulam Fareed Kolachi	99,750
26	25	28-8-2013	Earth filling at UC Qadir Pur	MS Ghulam Fareed Kolachi	99,750



(Amount in Rupees)

Sr.	V.no	Chq # / Date	Particulars	Paid to	Amount
27	25	28-8-2013	Earth filling at UC Qadir Pur	MS Ghulam Fareed Kolachi	99,750
28	25	28-8-2013	Earth filling at UC Qadir Pur	MS Ghulam Fareed Kolachi	99,750
29	25	28-8-2013	Earth filling at UC Qadir Pur	MS Ghulam Fareed Kolachi	99,750
30	25	28-8-2013	Earth filling at UC Qadir Pur	MS Ghulam Fareed Kolachi	99,750
31	25	28-8-2013	Earth filling at UC Qadir Pur	MS Ghulam Fareed Kolachi	99,750
32	1	4/7/2013	Earth filling at UC Ruk	MS Hussaini enterprise	99,750
33	1	4/7/2013	Earth filling at UC Ruk	MS Hussaini enterprise	99,750
34	1	4/7/2013	Earth filling at UC Ruk	MS Hussaini enterprise	99,750
35	1	4/7/2013	Earth filling at UC Ruk	MS Hussaini enterprise	99,750
36	1	4/7/2013	Earth filling at UC Ruk	MS Hussaini enterprise	99,750
37	1	4/7/2013	Earth filling at UC Ruk	MS Hussaini enterprise	99,750
38	1	4/7/2013	Earth filling at UC Ruk	MS Hussaini enterprise	99,750
39	26	28-8-2013	Earth filling at UC Qadir Pur	MS Ghulam Fareed Kolachi	99,750
40	26	28-8-2013	Earth filling at UC Qadir Pur	MS Ghulam Fareed Kolachi	99,750
41	26	28-8-2013	Earth filling at UC Qadir Pur	MS Ghulam Fareed Kolachi	99,750
42	26	28-8-2013	Earth filling at UC Qadir Pur	MS Ghulam Fareed Kolachi	99,750
43	26	28-8-2013	Earth filling at UC Qadir Pur	MS Ghulam Fareed Kolachi	99,750
44	26	28-8-2013	Earth filling at UC Qadir Pur	MS Ghulam Fareed Kolachi	99,750
<b>Total</b>					<b>4,389,000</b>

**8. Town Officer, Town Committee Ubaro**

Sr.	Chq #	Date	Particulars	Paid to	Amount
1	3531590	26-5-2014	Purchase of E/M	Sindh Elec store Ubaro	52,616
2	3531590	26-5-2014	----do---	----do---	96,800
3	3531590	26-5-2014	Purchase of E/M	Sindh Elec store Ubaro	92,650
4	3531590	26-5-2014	----do---	----do---	92,650
5	3531590	26-5-2014	----do---	----do---	52,166
6	3531582	26-5-2014	----do---	Bismillah E/ store Ubaro	92,640
7	3531582	26-5-2014	----do---	----do---	94,000
8	3531582	26-5-2014	----do---	----do---	94,551
9	3531582	26-5-2014	----do---	----do---	92,640
10	3531582	26-5-2014	----do---	----do---	93,600
11	3531582	26-5-2014	----do---	----do---	95,800
12	3531582	26-5-2014	----do---	----do---	91,482
13	3531582	26-5-2014	----do---	----do---	62,910
<b>Total</b>					<b>1,104,505</b>

**Annexure-XXXVI  
(Para No. 1.2.13.3)**

**XXXVI. Non-Achievement of Targeted Receipts**

(Amount in Rupees)

<b>S #</b>	<b>Name of Office</b>	<b>Target/Old Recovery/Recovery</b>	<b>Recovery</b>	<b>Less Recovery</b>	<b>Year</b>
01	CMO, Municipal Committee, Ghotki	17,656,996	6,331,676	11,325,320	2012-13
02	-----do-----	8,184,189	3,193,875	4,990,314	2012-13
03	-----do-----	10,929,566	1,616,242	9,313,324	2012-13
04	CMO, Municipal Committee, Mirpur Mathelo	15,670,325	1,991,746	13,678,579	2012-13
05	Town Officer, Town Committee, Khangarh	2,210,000	258,345	1,951,655	2012-13
06	CMO, Municipal Committee, Mirpur Mathelo	2,182,234	812,729	1,369,505	2012-13
	<b>Total</b>	<b>56,833,310</b>	<b>14,204,613</b>	<b>42,628,697</b>	

**Annexure-XXXVII**  
**(Para No. 1.2.13.5)**

**XXXVII. Transgression of financial powers**

(Amount in Rupees)

Sr.	Name of Work	TS No	Date	T.S Amount	Remarks
1	Installation of solar energy Street Light under MPA priority program	1712	21-12-2012	9,861,000	TS by S.E W&S Ghotki
2	Earth Work Dry Bricks Pavement & Surface Drains Muslim Colony, Gurgage Mohalla, Shaikh Mohalla near Drainage Scheme, Kalhora Mohalla	1303	12-11-2012	1,200,000	T.S Given by Executive Engineer Public Health Engg: Division Ghotki @ Mirpur Mathelo
3	Construction of surface Drains Langho Road, Peepal Mohalla, Langho Road, Town Ubaro & Other Streets	1303	12-11-2012	999,900	
4	Construction of Surface Drains Sama Mohalla, Bhatti Mohalla Near Drainage Scheme Muslim Colony Ubaro	1452	12-11-2012	1,200,000	
5	Brick Pavement & Earth Work in Near Village Rounti	585	27-4-2011	1,194,800	
6	Brick Pavement & Earth Work Near Feedar wah and Other UC Jevan Shah	509	17-4-2011	1,199,800	
7	Earth Work Dry Brick Pavement Village Ali Murad Kalhoro	1302	12-11-2012	800,000	
8	Construction of Earth Work/ B.P Khanbhra	1428	10-12-2012	999,200	
9	Construction of Earth Work/ B.P Ubaro Town	1428	10-12-2012	999,200	
10	Construction of Earth Work/ B.P Village Detha bhaya	1428	10-12-2012	998,700	
11	Construction of Earth Work/ B.P Village Khameeso Khan Chachar	1428	10-12-2012	997,200	
12	Construction of Earth Work/ B.P Village Deveri	1428	10-12-2012	999,100	
13	Construction of Earth Work/ B.P Village Marri	1428	10-12-2012	999,000	
14	Providing A.C Pipe Line P-1 Town Ubaro	301	18-02-2011	1,200,000	
15	Dry Brick Pavement & E/W in Vil: Kamu Shaheed	576	27-04-2011	1,200,000	
16	Providing/Fixing RCC Pipe Rahrki Road to Dhondhu Muhammad	586	27-04-2011	1,200,000	
17	Dry Brick Pavement & E/W in Vil: Gurgage Shams	576	27-04-2011	1,200,000	
18	Const: of CC Drain Near Main Bazar, Bukhari Road, Old Market and Others	583	27-04-2011	1,200,000	
19	Dry Brick Pavement & E/W in Deh M. Pur	266	18-02-2010	1,200,000	
20	Const: of CC Drain and Slabs in Var: Villages of UC Washi Jevan Shah	581	27-04-2011	800,000	

(Amount in Rupees)

<b>Sr.</b>	<b>Name of Work</b>	<b>TS No</b>	<b>Date</b>	<b>T.S Amount</b>	<b>Remarks</b>
21	Dry brick Pavement & E/W in New Muslim Colony	580	28-4-2011	1,200,000	
22	Dry Brick Pavement & E/W in vil: Langho	514	17-04-2011	1,200,000	
23	Dry brick Pavement & E/W in vil: Mureed Shaikh	580	28-04-2011	1,200,000	
24	Dry Brick Pavement & E/W East Side of N/H and Others Near Raini Canal	673	11-5-2011	1,200,000	
<b>Total Amount</b>				<b>35,247,900</b>	

**Annexure-XXXVIII  
(Para No. 1.2.13.6)**

**XXXVIII. Non-transparency in public spending**

(Rupees in Million)

<b>S #</b>	<b>Name of Office</b>	<b>Amount</b>	<b>Year</b>
01	CMO, Municipal Committee, Ghotki	3.624	2012-13
02	Chief Officer, Zila Council, Ghotki	2.049	2011-13
03	Town Officer, Town Committee, Ubaro	12.854	2011-13
04	Town Officer, Town Committee, Khangarh	3.270	2012-13
05	CMO, Municipal Committee, Mirpur Mathelo	4.793	2012-13
06	Chief Officer, District Council, Ghotki	0.514	2013-14
07	CMO, Municipal Committee, Ghotki	5.302	2013-14
08	Town Officer, Town Committee, Ubaro	1.649	2013-14
<b>Total</b>		<b>34.055</b>	

**Annexure-XXXIX  
(Para No. 1.2.13.7)**

**XXXIX. Purchases with-out Constitution of Purchase Committee**

(Rupees in Million)

<b>S #</b>	<b>Name of Office</b>	<b>Amount</b>	<b>Year</b>
01	CMO, Municipal Committee, Ghotki	10.250	2012-13
02	CMO, Municipal Committee, Mirpur Mathelo	3.079	2012-13
03	Chief Officer, Zila Council, Ghotki	2.583	2011-13
04	Town Officer, Town Committee, Khangarh	2.900	2012-13
05	Town Officer, Town Committee, Ubaro	4.034	2011-13
<b>Total</b>		<b>22.846</b>	

## XL. Irregular expenditure without inviting tender

### 1. Chief Municipal Officer, Ghotki

(Amount in Rupees)

S. No.	Description	AIR Para	Amount
1	Sanitation and electric material	8	10,250,396
2	Removal of debris	10	6,247,885
<b>Total</b>			<b>16,498,281</b>

### 2. Town Officer, Town Committee, Khangarh

(Amount in Rupees)

Name of Payee	Description	Amount
MS Nechal Das Machinery Store	Purchase of Motors 20hp/Pumps for D/Scheme	99,900
MS SSD Hardware & Sanitary Store	Purchase of Sanitary Material	82,400
MS SSD Hardware & Sanitary Store	Purchase of Hand Pump	76,600
MS Vijay Electronics	Purchase of Electric Material	96,000
MS Vijay Electronics	Purchase of Electric Material	81,200
MS Vijay Electronics	Purchase of Electric Material	100,000
MS Vijay Electronics	Purchase of Electric Material	90,000
MS Vijay Electronics	Purchase of Electric Material	100,000
MS Vijay Electronics	Purchase of Electric Material	93,500
MS Amar Lal Iron store	Purchase of Hand pumps	51,800
MS Vijay Electronics	Purchase of Electric Material	100,000
MS Vijay Electronics	Purchase of Electric Material	100,000
MS Vijay Electronics	Purchase of Electric Material	59,000
MS SSD Hardware & Sanitary Store	Purchase of Hand pumps	99,900
MS SSD Hardware & Sanitary Store	Supply of Sanitary Material	100,000
MS Darshan Electric Material	Supply of Electric Material	81,900
MS SSD Hardware & Sanitary Store	Purchase of Sanitary Material	97,960
MS SSD Hardware & Sanitary Store	Purchase of Sanitary Material	96,232
MS SSD Hardware & Sanitary Store	Purchase of Sanitary Material	97,280
MS SSD Hardware & Sanitary Store	Purchase of Sanitary Material	97,260
MS Vijay Electronics	Purchase of Electric Material for Street	101,250
MS Vijay Electronics	Purchase of Electric Material for Street	71,100
MS SSD Hardware & Sanitary Store	Supply of Sanitary Material	96,992
MS SSD Hardware & Sanitary Store	Supply of Sanitary Material	96,500
MS SSD Hardware & Sanitary Store	Supply of Sanitary Material	94,240
MS SSD Hardware & Sanitary Store	Supply of Sanitary Material	97,360
MS SSD Hardware & Sanitary Store	Supply of Electric Material	86,500
MS SSD Hardware & Sanitary Store	Supply of Electric Material	86,500
MS SSD Hardware & Sanitary Store	Supply of Electric Material	86,900
MS SSD Hardware & Sanitary Store	Supply of Electric Material	82,200

(Amount in Rupees)

<b>Name of Payee</b>	<b>Description</b>	<b>Amount</b>
MS SSD Hardware & Sanitary Store	Supply of Electric Material	94,400
MS Zulfiqar Ali Maher	Earth Supply at Village Pathan Maher Per Trolley	56,980
MS Ghaffar Khan Pathan	Earth Supply at Village Lohi	100,000
MS Ghaffar Khan Pathan	Earth Supply at Village Khair Muhammad	100,000
MS Ghaffar Khan Pathan	Earth Supply at Village Qaim Muhammad	100,000
MS Nadeem Akhtar	Earth Supply at Various Sites	80,704
MS Nadeem Akhtar	Earth Supply at Various Sites	105,536
MS Nadeem Akhtar	Earth Supply at Various Sites	82,890
MS Shoukat Ali Maher	Earth Supply at Various Villages	100,980
MS Shoukat Ali Maher	Earth Supply at Various Villages	99,450
MS Shoukat Ali Maher	Earth Supply at Various Villages	100,980
MS Shoukat Ali Maher	Earth Supply at Various Villages	99,450
MS Shoukat Ali Maher	Earth Supply at Various Villages	99,450
MS Ghaffar Khan Pathan	Earth Supply at Village Umar Gul	59,102
MS Ghaffar Khan Pathan	Earth Supply at Village Khan Garh	90,000
MS Ghaffar Khan Pathan	Earth Supply at Village Khan Garh	98,000
MS Ghaffar Khan Pathan	Earth Supply at Village Khan Garh	92,000
MS Ghaffar Khan Pathan	Earth Supply at Village Khan Garh	94,000
MS Ghaffar Khan Pathan	Earth Supply at Village Khan Garh	96,000
MS Ghaffar Khan Pathan	Earth Supply at Village Khan Garh	99,900
MS Ghaffar Khan Pathan	Earth Supply at Village Khan Garh	100,000
MS Ghaffar Khan Pathan	Earth Supply at Village Khan Garh	100,000
MS Shoukat Ali Maher	Earth Supply at various Villages	99,450
MS Shoukat Ali Maher	Earth Supply at various Villages	100,980
MS Ghulam Murtaza Maher	Earth Supply at Village Bhelar	71,820
MS Ghaffar Khan Pathan	Earth Supply at Village Lohi	68,894
MS Ghulam Murtaza Maher	Earth Supply at various Villages	100,000
<b>Total</b>		<b>5,191,440</b>

**Annexure-XLI  
(Para No. 1.2.13.9)**

**XLI. Details of less-deposit of income tax into Govt. treasury**

(Amount in Rupees)

S #	Name of Office	I. Tax deducted	Income Tax Deposited	Tax Not Deposited	Year
01	CMO, Chief Municipal Officer, Ghotki	3,101,977	2,019,877	1,082,100	2012-13
02	CMO, Municipal Committee, Mirpur Mathelo	1,104,398	0	1,104,398	2012-13
03	Town Officer, Town Committee, Ubaro	10,667,799	1,964,075	8,703,724	2011-13
<b>Total</b>		<b>14,874,174</b>	<b>3,983,952</b>	<b>10,890,220</b>	

**Annexure-XLII  
(Para No. 1.2.13.10)**

**XLII. Doubtful payment on account of installation of solar energy street lights**

(Amount in Rupees)

Cheque No.	Date	Days Passed	Name of Contractor	Gross Amount	Estimated Cost	% of Total Cost	Remarks
<b>Installation of Solar Energy street Light Town Ubaro village Kamu Shaheed, Khambhra and Chowk Mari (W. Order No. 121 / 21-12-2012)</b>							
4843518	24-12-2012	3	Reelu Mal & Company	4,583,304	9,861,000	46.479	Period Allowed 12 Months (365 days)
4843576	30-01-2013	38	-do-	3,055,536	9,861,000	30.986	
4843580	04-02-2013	5	-do-	1,388,880	9,861,000	14.085	
<b>Total</b>		<b>46</b>		<b>9,027,720</b>		<b>91.550</b>	



**Annexure-XLIII**  
**(Para No. 1.2.13.11)**

**XLIII. Irregular payment through Open Cheques**

**1. Town Officer, Town Committee, Ubaro**

(Amount in Rupees)

Sr.	Cheque No	Date	Amount	Sr.	Cheque No	Date	Amount
1	657172	04-10-2011	56,724	16	4841171	03-07-2012	41,785
2	657181	05-10-2011	30,424	17	4841181	18-07-2012	37,328
3	657322	18-10-2011	100,000	18	4841182	18-07-2012	22,150
4	657370	03-11-2011	37,414	19	4841183	18-07-2012	45,673
5	657371	03-11-2011	21,934	20	4841190	06-08-2012	49,505
6	657432	01-12-2011	21,934	21	4841196	08-08-2012	21,050
7	657434	01-12-2011	37,414	22	4842112	17-08-2012	49,505
8	657473	31-12-2011	38,614	23	4842130	17-08-2012	9,700
9	657474	31-12-2011	22,394	24	4842196	15-10-2012	218,000
10	658541	08-02-2012	38,614	25	4842743	18-10-2012	275,000
11	658542	08-02-2012	22,394	26	4842759	31-10-2012	50,000
12	658543	11-02-2012	300,000	27	4842763	31-10-2012	31,354
13	4839803	02-03-2012	38,614	28	4842770	22-11-2012	67,575
14	4839804	02-03-2012	16,989	29	4842771	22-11-2012	211,000
15	4839875	08-06-2012	44,971				
<b>Total</b>							<b>1,958,059</b>

**2. Chief Municipal Officer, Municipal Committee, Ghotki**

(Amount in Rupees)

Sr.	Date	Cheque no.	Amount	Sr.	Date	Cheque no.	Amount
01	10/7/2013	2690800	424,000	12	9/9/2013	596594	30,487
02	10/7/2013	2690801	104,000	13	10/9/2013	2691251	340,000
03	10/7/2013	2690797	23,757	14	18/9/2013	2691275	32,000
04	12/7/2013	2690802	70,421	15	25/9/2013	2691264	7,427
05	17/7/2013	782293	64,000	16	3/10/2013	2691286	24,757
06	6/8/2013	782332	432,000	17	3/10/2013	2691292	424,000
07	7/8/2013	782298	19,164	18	7/10/2013	2691304	250,000
08	7/8/2013	782300	23,757	19	8/10/2013	2691305	155,000
09	7/8/2013	782308	70,421	20	5/11/2013	782808	432,000
10	26/8/2013	2691219	100,000	21	5/11/2013	782802	24,757
11	6/9/2013	2691246	17,330	22	5/11/2013	782811	13,500
<b>Total</b>							<b>3,082,778</b>
<b>3. Town Officer, Town Committee, Ubaro</b>							
1	7/8/2013	4844221	45,719	17	29/1/2014	4844257	31,900
2	6/9/2013	4844225	48,872	18	29/1/2014	4844258	192,806
3	6/9/2013	4844226	18,398	19	29/1/2014	4844259	151,900
4	25/9/2013	4844228	4,748	20	6/2/2014	4844262	50,792

(Amount in Rupees)

Sr.	Date	Cheque no.	Amount	Sr.	Date	Cheque no.	Amount
5	2/10/2013	4844232	48,872	21	7/2/2014	4844263	19,180
6	2/10/2013	4844233	18,398	22	3/3/2014	4844266	50,432
7	14/10/2013	4844237	37,961	23	3/3/2014	4844267	19,019
8	2/11/2013	4844241	48,872	24	18/3/2014	4844269	23,160
9	2/11/2013	4844242	18,398	25	2/4/2014	4844273	50,432
10	5/12/2013	4844248	48,872	26	2/4/2014	4844274	19,019
11	5/12/2013	4844249	18,398	27	9/4/2014	4844275	248,005
12	2/1/2014	4844255	50,072	28	8/5/2014	4844279	50,432
13	2/1/2014	4844256	18,858	29	8/5/2014	4844280	19,019
14	4/1/2014	4844250	2,900	30	22/5/2014	4844283	19,019
15	4/1/2014	4844251	9,150	31	3/6/2014	4844287	50,432
16	4/1/2014	4844252	4,600	32	3/6/2014	4844288	19,019
<b>Total</b>							<b>1,457,654</b>

**Annexure-XLIV  
(Para No. 1.2.13.12)**

**XLIV. Non-deduction of sales tax**

(Amount in Rupees)

Cheque No.	Date	Name of Work	Name of Contractor	Bill Amount	G.S.T @ 16%
4843518	24-12-2012	Installation of Solar Energy street Light Town Ubaro village Kamu Shaheed, Khambhra and Chowk Mari	Reelu Mal & Co	4,583,304	733,329
4843576	30-01-2013	Installation of Solar Energy street Light Town Ubaro village Kamu Shaheed, Khambhra and Chowk Mari		3,055,536	488,886
4843580	04-02-2013	Installation of Solar Energy street Light Town Ubaro village Kamu Shaheed, Khambhra and Chowk Mari		1,388,880	222,221
<b>Total Amount</b>				<b>9,027,720</b>	<b>1,444,435</b>