



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
UNION COUNCILS  
OF SINDH  
AUDIT YEAR 2016-17**

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**AUDITOR-GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

CRMS	Customer Relation Management System
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DG	Director General
EOI	Expression of Interest
FBR	Federal Board of Revenue
F.Y	Financial Year
GFR	General Financial Rules
GoS	Government of Sindh
GST	General Sales Tax
HBL	Habib Bank Limited
LFA	Local Fund Audit
LGD	Local Government Department
MB	Measurement Book
MFDAC	Memorandum for Department Accounts Committee
NBP	National Bank of Pakistan
OZT	Octroi Zila Tax
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
SBR	Sindh Board of Revenue
SFR	Sindh Financial Rules
SNE	Schedule for New Expenditure
SPPRA	Sindh Public Procurement Regulatory Authority
TMA	Town/Taluka Municipal Administration
UA	Union Administration
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, Secretary Public Health Engineering and Rural Development, Development authorities of Sindh, Karachi Metropolitan Corporation, Karachi Water & Sewerage Board, District Councils/District Municipal Corporations, Municipal Committees, Town Committees and Union Councils of Sindh.

The report is based on audit of Union Councils of 02 Districts of Karachi Division, 04 Districts of Hyderabad Division, 02 Districts of Larkana Division and 01 District of Sukkur Division for the year 2014-15 & 2015-16. The Directorate General of Audit Local Councils Sindh, Karachi, conducted audit during 2016-17 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. Relatively less significant issues are listed in the Annex-I of the Audit Report. The Audit observations listed in the Annex-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 controls to avoid recurrence of similar violations and irregularities.

The observations included in this Report have been finalized without written responses and discussion in DAC meetings.

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

Islamabad  
Dated:

**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Director General Audit, Local Councils, Sindh, Karachi is responsible to carry out the audit of 1,506 entities under the administrative control of Secretary Local Government Department, Secretary Public Health Engineering & Rural Development, including all Development Authorities, Karachi Metropolitan Corporation, Karachi Water & Sewerage Board, District Councils/District Municipal Corporations, Municipal Committees, Town Committees. This Directorate General has a human resource of 41 officers and staff for the purpose of conducting audit, which comprise 10,291 man days. The annual budget (Salaries, TA/DA, and Printing) allocated to this office for the financial year 2016-17 is Rs 64.402 million. 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 stakeholders. This office also conducts performance audit of programmes / projects and Special studies/Special Audits.

Each Union Council conducts its operations as per Sindh Local Government Act, 2013. The Secretary is the Principal Accounting Officer (PAO). The financial provisions of the Sindh Local Government Act, 2013 require the establishment of Union Councils for which Annual Budget Statement is authorized by the Union Council/Administrator in the form of Budgetary Grants.

Audit of UCs 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 UCs of Sindh province for the financial year 2015-16, auditable expenditure under the jurisdiction was Rs 1,363.200 million, out of which an expenditure of Rs 120.000 million was audited which in terms of percentage was 8.80%. Total receipts (OZT share) of the UCs for the financial year 2015-16 were Rs 1,363.200 million, out of this an amount of Rs 120.000 million was audited which was 8.80% of the total receipt (There is only monthly OZT share of Rs. 100,000/- per UC and same is expending for salary and non-salary components).

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

No recovery was realized during the audit.

**c. Audit Methodology**

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

**d. Audit Impact**

On the pointation of audit, UCs have streamlined their work in accordance with rules & regulations.

**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 Annex-I.

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

- i. Fraud/Misappropriation was noted in 01 case – Rs. 0.170 million.
- ii. Non- Production of record was noted in 04 cases - Rs 17.234 million.
- iii. Violation of Rules was noted in 12 cases - Rs 91.171 million.
- iv. Internal Control Weakness was noted in 01 case - Rs 0.380 million.

Audit paras for the audit year 2016-17 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annex-I).

**g. Recommendations**

Audit recommends that the PAO/management of UAs should ensure resolution of the following issues:

- i. Non-observance of rules of Public Financial Management
- ii. Non-application of codal formalities before the commencement of official works.
- iii. Non-fixing of responsibility on the person (s) at fault.

## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rupees in Million)

Sr.	Description	No.	Budget	
			Expenditure	Revenue (OZT Share)
1.	Total Entities (UCs) in Audit Jurisdiction	1,136	1,363.200	1,363.200
2.	Total Entities (UCs) Audited	100	120.000	120.000
3.	Audit & Inspection Reports (District-wise)	8	120.000*	120.000*
4.	Special Audit Reports	-	-	-
5.	Performance Audit Reports	-	-	-
6.	Other Reports	-	-	-
<b>*Total Auditable Budget</b>			<b>240.000</b>	

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

(Rupees in Million)

Sr.	Description	Amount under audit observation
1	Asset Management	-
2	Financial Management	6.856
3	Internal control	0.380
4	Violation of rules	84.315
5	Others	17.404
<b>Total</b>		<b>108.955</b>

**Table 3: Outcome Statistics**

(Rupees in Million)

Sr.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Salary (60%)	Non-Salary (25%)	Civil Works (15%)	Receipts (OZT share)	Others	Total Current year	Total Last year
1.	Outlays Audited	-	72.000	30.000	18.000	120.000	-	240.000	276.000
2.	Amount Placed under Audit Observation	-	69.153	22.188	-	0.380	17.234	108.955	53.419
3.	Recoveries Pointed Out at the instance of Audit	-	-	-	-	-	-	-	-
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-	-	-

\*The amount mentioned against serial No. 1 in column of “Total Current Year” is the sum of Expenditure and Receipts.



**Table 4: Irregularities Pointed Out**

(Rupees in Million)		
Sr.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	<b>91.171</b>
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	<b>0.170</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.	<b>0.380</b>
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	-
6	Non-production of record.	<b>17.234</b>
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>108.955</b>

**Table 5: Cost Benefit**

(Rupees in Million)		
S. No.	Description	Amount
1	Outlays Audited	<b>240.000</b>
2	Expenditure on Audit	<b>1.656</b>
3	Recoveries realized at the instance of Audit	-
Cost-Benefit Ratio		<b>Not Applicable</b>

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

# **CHAPTER-I**

## **1.1.1 INTRODUCTION**

Each Union Council conducts its operations as per Sindh Local Government Act, 2013. The Secretary is the Principal Accounting Officer (PAO). The financial provisions of the Sindh Local Government Act, 2013 require the establishment of Union Councils for which Annual Budget Statement is authorized by the Union Council/Administrator in the form of Budgetary Grants. In addition, Union Council consists of Secretary and Administrator. Each UC comprises one Drawing and Disbursing Officer i.e. Secretary.

The main functions of UCs are as follows:-

1. to collect and maintain statistical information for socio-economic surveys;
2. to consolidate village and neighbourhood development needs and prioritise them into union-wide development proposals with the approval of the Union Council and make recommendations thereof to the District Government or Taluka Municipal Administration, as the case may be;
3. to identify deficiencies in the delivery of services and make recommendations for improvement thereof to the Taluka Municipal Administration;
4. to register births, deaths and marriages and issue certificates thereof;
5. to make proposals to the Union Council for levy of rates and fees specified in the Second Schedule and to collect such rates and fees within the Union;
6. to execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be prescribed and to obtain support of the Taluka Municipal Administration or District Government for such execution; and to assist the Village Councils or, as the case may be, Neighbourhood Councils in the Union to execute development projects.

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

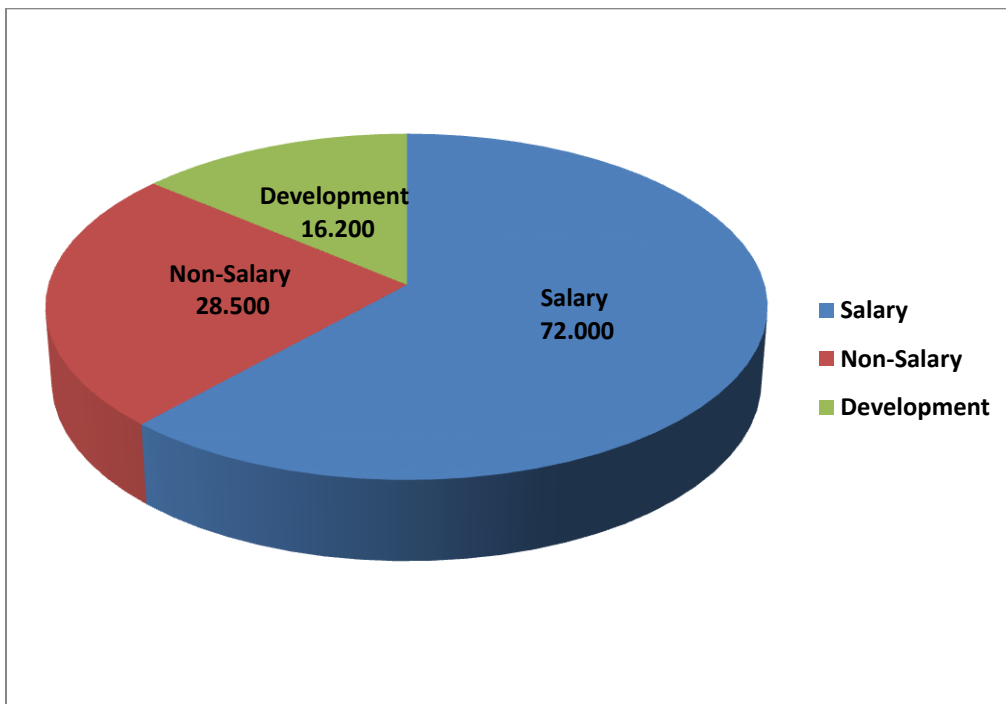
(Rupees in Million)

Sr.	Entity	Head	Budgeted	Actual	Excess (+) / Savings (-)
1	Union Councils of District Central & East Karachi	Salary	9.360	9.360	-
		Non-salary	3.900	3.705	(0.195)
		Development	2.340	2.106	(0.234)
		<b>Sub Total</b>	<b>15.600</b>	<b>15.171</b>	<b>(0.429)</b>
		OZT Share	15.600	15.600	-
2	Union Councils of District Hyderabad	Salary	15.120	15.120	-
		Non-salary	6.300	5.985	(0.315)
		Development	3.780	3.402	(0.378)
		<b>Sub Total</b>	<b>25.200</b>	<b>24.507</b>	<b>(0.693)</b>
		OZT Share	25.200	25.200	-
3	Union Councils of District Dadu	Salary	7.920	7.920	-
		Non-salary	3.300	3.135	(0.165)
		Development	1.980	1.782	(0.198)
		<b>Sub Total</b>	<b>13.200</b>	<b>12.837</b>	<b>(0.363)</b>
		OZT Share	13.200	13.200	-
4	Union Councils of District Badin	Salary	7.920	7.920	-
		Non-salary	3.300	3.135	(0.165)
		Development	1.980	1.782	(0.198)
		<b>Sub Total</b>	<b>13.200</b>	<b>12.837</b>	<b>(0.363)</b>
		OZT Share	13.200	13.200	-
5	Union Councils of District Jamshoro	Salary	7.920	7.920	-
		Non-salary	3.300	3.135	(0.165)
		Development	1.980	1.782	(0.198)
		<b>Sub Total</b>	<b>13.200</b>	<b>12.837</b>	<b>(0.363)</b>
		OZT Share	13.200	13.200	-
6	Union Councils of District Ghotki	Salary	7.920	7.920	-
		Non-salary	3.300	3.135	(0.165)
		Development	1.980	1.782	(0.198)
		<b>Sub Total</b>	<b>13.200</b>	<b>12.837</b>	<b>(0.363)</b>
		OZT Share	13.200	13.200	-
7	Union Councils of District Jacobabad	Salary	7.920	7.920	-
		Non-salary	3.300	3.135	(0.165)
		Development	1.980	1.782	(0.198)
		<b>Sub Total</b>	<b>13.200</b>	<b>12.837</b>	<b>(0.363)</b>
		OZT Share	13.200	13.200	-

(Rupees in Million)

Sr.	Entity	Head	Budgeted	Actual	Excess (+) / Savings (-)
8	Union Councils of District Kamber @ Shahdadkot	Salary	7.920	7.920	-
		Non-salary	3.300	3.135	(0.165)
		Development	1.980	1.782	(0.198)
		<b>Sub Total</b>	<b>13.200</b>	<b>12.837</b>	<b>(0.363)</b>
		OZT Share	13.200	13.200	-
<b>Total Salary</b>			72.000	72.000	-
<b>Total Non-Salary</b>			30.000	28.500	(1.500)
<b>Total Development</b>			18.000	16.200	(1.800)
<b>Grand Total (Expenditure)</b>			<b>120.000</b>	<b>116.700</b>	<b>(3.300)</b>
<b>Grand Total (Revenue)</b>			<b>120.000</b>	<b>120.000</b>	-

### Expenditure 2015-16



Original budget of Rs 120.000 million was allocated to UCs, which were audited during 2016-17. Variance Analysis of the Final Grant and Actual Expenditure for the Financial Year 2015-16 for the audited entities depicted that there was a saving of Rs 3.300 million. Total OZT receipts of UCs was Rs 120.000 million (Rs. 0.100 million per UC/month).

### 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:

<b>Audit Year</b>	<b>No. of Reports</b>	<b>Status of PAC Meetings</b>	<b>Remarks</b>
2012-13	Nil	Nil	-
2013-14	09	Nil	District-wise Report
2014-15	05	Nil	Division-wise Report
2015-16	01	Nil	Single Report

As indicated in the above table, no PAC meeting was convened to discuss the audit reports of UCs of Sindh Province.

# **AUDIT PARAS**

# **CHAPTER-I**

## **KARACHI DIVISION**

## **2.1 AUDIT PARAS**

### **2.1.1 Non-Production of Record**

#### **2.1.1.1 Non-Production of Record**

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, has 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”. Detail is provided at Annex-KHI1.

Various Secretaires of Union Councils, District East and Central incurred expenditure on different head of accounts but failed to provide complete record to audit, for the year 2015-16, in violation of the above rule/ instructions. The audit was also denied access to record of issued Death/Birth/Marriage Certificates etc, which were printed on NADRA provided CRMS papers.

Audit was of the view that non-provision of record reflects total disregard to the rules, regulations and system of internal controls.

Due to non-provision of record, authenticity of expenditure cannot be ascertained by audit.

The matter was reported to managements during February 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on the managements for non-provision of record in accordance with rules and regulations and record be produced to audit for verification.



**CHAPTER-II**  
**HYDERABD DIVISION**

## **2.2 AUDIT PARAS**

### **2.2.1 Misappropriation / Fraud**

#### **2.2.1.1 Suspected Misappropriation of Government Funds on “Removal of Filth”- Rs 0.170 Million**

According to Section 17, Contract Act, 1872: "Fraud" means and includes acts committed by a party to a contract, or with his connivance, or by his agent, with intent to deceive another party thereto of his agent or to induce him to enter into the contract”.

Further, according to Sub Section (2) of Section 4 of the Sindh Financial Management and Accountability Act, 2011, states that, “The rules shall be consistent with the following principles:-

- a. All financial transactions shall be duly authorized;
- b. All financial transactions shall be recorded promptly, clearly, accurately, logically and coherently”.

Furthermore, according to Para-10 (iv) of GFR Vol-I, states that, “public money should not be utilized for the benefit of a particular person or section of community and also according to rule all the claims must be supported with full detail & documents”.

Union Council, Kakar, Taluka Khairpur Nathan Shah, District Dadu, during financial year 2015-16 suspiciously incurred an expenditure of Rs 0.170 million on removal of filth from various villages of UC. Detail is provided at Annex-HYD1.

Audit observed following deficiencies:

- i. Tender was not called and expenditure was incurred through splitting of work orders.
- ii. Voucher Nos & dates were not affixed on the bills/vouchers.
- iii. Sanction orders were not attached with the bills.
- iv. Purchase committees were not constituted for proper procurement.
- v. Copy of works orders were not attached with the bills/vouchers.
- vi. Physical verification report was also not attached.
- vii. Same Hand writing was observed.

Audit is of the view that fake & fictitious process was observed and said funds were misappropriated by management resulting into loss to government and weak

financial management.

Violation of prescribed rules resulted into embezzlement of public funds and was due to weak internal control system.

The matter was reported to the management during March 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility for embezzlement of public money, besides, recovering the amount from official(s) / person(s) at fault, under intimation to audit.

[AIR Para: 2]

## **2.2.2 Non-Production of Record**

### **2.2.2.1 Non-Production of Record – Rs 17.234 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”.

Different Union Councils, District Hyderabad, Badin, Dadu and Jamshoro incurred expenditure of Rs 17.234 million, during financial years 2014-16, on different head of accounts but failed to provide complete record to audit, in violation of the above rule and instructions. Moreover, the audit was also denied access to record of issued Death/Birth/Marriage Certificates etc, which were printed on NADRA provided CRMS papers. Details are provided at Annex-HYD2.

Due to non-provision of record authenticity of expenditure cannot be ascertained by audit.

Audit was of the view that non-provision of record reflects total disregard to the rules, regulations and system of internal controls.

The matter was reported to managements during February and March, 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on the managements for non-provision of record in accordance with rules and regulations and record be produced for verification.

[AIR Paras: 1, 12, 1, 1]

## 2.2.3 Irregularity / Non-Compliance

### 2.2.3.1 Improper Maintenance of Cash Book – Rs 19.016 Million

According to Rule 77 read with (i) and (ii) of CTR Vol-I, states that, “all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the head of the office in token of cheque”.

Following Union Councils, District Badin and Dadu, during financial year 2015-16, incurred expenditure amounting to Rs 19.016 million on various heads of account but did not maintain cash book properly e.g. head of accounts was not mentioned, cash book was not closed daily, verification was not being carried out by DDO, revenue stamps and other various codal formalities were not fulfilled, in violation of rules. Details are provided at Annex-HYD3.

[Rupees in Million]		
Sr.	Name of UCs of District	Amount
1	UCs, District Jamshoro	14.216
2	UCs, Dadu	4.800
<b>Total</b>		<b>19.016</b>

Audit was of the view that due to improper maintenance of cash book, audit could not verify the authenticity of expenditure.

Violation from prescribed rule was due to weak internal controls.

The matter was reported to the management during February-March 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on managements for improper maintenance of cash book, besides, same be completed and produced to audit for verification.

[AIR Paras: 6, 9]

### 2.2.3.2 Unauthorized Payments through Open Cheques - Rs 16.927 Million

As per Rule 157 (1) & (2) of CTR, “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”.

Following Union Councils, District Badin, Dadu and Jamshoro made payments of

Rs 16.927 million, during financial years 2014-16, to various suppliers/contractors through open cheques, in violation of rule. Details are provided at Annex-HYD4.

[Rupees in Million]		
Sr.	Name of UCs of District	Amount
1	UCs, District Badin	8.636
2	UCs, Dadu	1.035
3	UCs, Jamshoro	7.256
<b>Total</b>		<b>16.927</b>

Audit was of the view that payments made through open cheques rendered the transactions doubtful.

Deviation from prescribed rule was due to weak internal controls.

The matter was reported to the managements during February-March 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on official(s) at fault on account of payments through open cheques.

[AIR Paras: 2, 7, 3]

### **2.2.3.3 Payments without Pre-Audit – Rs 9.078 Million**

As per 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, states that, “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”.

Following Secretaries of Union Councils, District Badin and Dadu, incurred expenditure of Rs 9.078 million, during financial years 2011-13, on account of payments of salaries and other expenses without pre-audit by the Local Fund Audit, in violation of the above rule. Details are provided at Annex-HYD5.

[Amount in Rupees]		
Sr.	Name of UCs of District	Amount
1	UCs, District Badin	214,430
2	UCs, District Dadu	8,863,675
<b>Total</b>		<b>9,078,105</b>

Audit is of the view that payments without pre-audit of bills resulted into non-transparency in public spending and weak financial management.

Deviation from prescribed rules resulted into weak internal control.

The matter was reported to the management during February-March 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility against the official(s) at fault for incurring expenditure without pre-audit, under intimation to audit.

[AIR Paras: 4, 6]

#### **2.2.3.4 Non-Clearance of Outstanding Liabilities - Rs 6.856 Million**

As per Rule 163 of the Sindh Local Council (Accounts) Rules, 1983, states that, “A Register of liabilities in Form No.121 shall be maintained by the Accounts Officer of the Council in which every liability against the Council shall be noted on the date on which it accrued showing full particulars thereof. This Register shall be placed before the Mayor or the Chairman as often as necessary, but not later than once in every quarter with a view to enable him to arrange early clearance of all the liabilities mentioned therein. It is also calculated to serve the purpose of preparing the Schedule of Liabilities (Form of the Budget Rules) to be appended with Budget Estimates for the ensuring year”.

Further, as per Para 289 of Treasury Rules (TR) Vol-I & II, states that, “all charges incurred must be paid and drawn at once and under no circumstances may be allowed to stand over to be paid from grant of another financial year”.

Various Union Councils, District Badin and Jamshoro incurred accrued expenditure on account of salaries of staff amounting to Rs 6.856 million, during financial year 2015-16, in violation of above rules. Details are provided at Annex-HYD6.

Audit is of the view that management failed to pay salaries and created liabilities

thus affecting the budget position of next financial year. Moreover, the efficiency of staff is also affected causing bad service delivery and public nuisance.

Deviation from laid down procedures was due to weak internal control.

The matter was reported to the management during March, 2017 but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on managements for creation of huge liabilities due to non-payment of salaries.

[AIR Paras: 3, 4]

### 2.2.3.5 Non-Achievement of Targeted Receipt - Rs 0.380 Million

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

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

Following Union Councils, District Hyderabad, failed to achieve the targeted receipts amounting to Rs 0.380 million, during financial years 2014-16, in violation of the above rule. Details are as under:

[Amount in Rupees]				
Name of Office	Description	Targeted Amount	Actual Recovery	Shortfall of receipts
City Union Council (UC-01)	Other Income	381,000	192,700	188,300
City Union Council (UC-04)	Other Income	60,000	12,000	48,000
City Union Council (UC-06)	Other Income	140,000	80,350	59,650
City Union Council (UC-09)	Other Income	140,000	130,000	10,000
City Union Council (UC-15)	Other Income	150,000	75,600	74,400
<b>Total</b>		<b>871,000</b>	<b>490,650</b>	<b>380,350</b>

Audit is of the view that management failed to take necessary steps and enforce the prescribed procedures for recovery of targeted revenue.

Weak internal control system had resulted into non-compliance of prescribed



rules and procedures.

The matter was reported to the managements during March, 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on the concerned official(s), besides, measures be taking to achieve the targeted revenue.

[AIR Para: 6]

### **2.2.3.6 Irregular Appointment beyond Sanctioned Strength**

According to SFR, Rule 68, states that, “When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposal and the conditions which have given rise to them, together with the proposition statement, if necessary under Para III, should be submitted to the competent authority. In this letter should be set out inter alia:-

- i. The present cost, either the section or sections affected of the total establishment as the circumstances of the case may indicate to be necessary;
- ii. Details of the pay of the post or posts and the number of posts which it is proposed to add or modify.”

Further, As per Government of Sindh, Local Government Department office letter No.SOA/LG/4 (18)/2011 Dated 18-05-2012 “The sanctioned strength was revised for Union Councils of Karachi as per Schedule of Establishment Rules as under: -

<b>Sr. No.</b>	<b>Designation</b>	<b>Scale</b>	<b>Quantity</b>
01	Secretary, Union Council	07/08	01
02	Computer Operator	09	01
03	Jr. Clerk	07	02
04	Naib Qasid	01	02
05	Malhi	01	02
06	Chowkidar	01	02
Total			10

Union Councils, District Hyderaabd and Jamshoro, during financial years 2014-16, appointed 91 officials on different posts over and above the sanctioned strength, against the rules. Details are provided at Annex-HYD7.

Violation of prescribed rules & procedures was due to weak internal control system.

Audit was of the view that appointments over and above the sanctioned strength were made without any legal authority and in violation of the rules.

The matter was reported to the managements during March-April, 2017 but management did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on managements for unauthorized appointments over and above the sanctioned strength under intimation to audit.

[AIR Paras: 2, 2]

**CHAPTER-III**  
**SUKKUR DIVISION**

## **2.3 AUDIT PARAS**

### **2.3.1 Non-Production of Record**

#### **2.3.1.1 Non-Production of Record**

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 Union Councils, Districts Ghotki @ Mirpur Mathelo did not produce the record to audit for verification for the financial year 2015-16. The audit was also denied access to record of issued Death/Birth/Marriage Certificates etc, which were printed on NADRA provided CRMS papers. Details are provided at Annex-SUK1.

Audit is of the view that non-provision of record reflects total disregard to the rules, regulations and system of internal controls.

Due to non-provision of record authenticity of expenditure cannot be ascertained by audit.

The matter was reported to managements during March, 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on the managements for non-provision of record in accordance with rules and regulations and record be produced to audit for verification.

[AIR Para: 1]

## **2.3.2 Irregularity / Non-Compliance**

### **2.3.2.1 Non-Maintenance of Cash Book – Rs 26.113 Million**

According to Rule 77 read with (i) and (ii) of CTR Vol-I, states that, “all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the head of the office in token of cheqcks”.

Various Union Councils of District Ghotki @ Mirpur Mathelo made payment of Rs 26.113 million, during financial year 2015-16, on account of various heads but cash book for financial transations was not maintained, in violation of rules. Details are as provided at Annex-SUK2.

Audit is of the view that due to non-maintenance of cash book, audit could not verify the authenticity and completion of expenditure.

Violation from prescribed rule was due to weak internal controls.

The matter was reported to the management during February and March 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on managements for non-maintenance of cash book, besides, same be completed and produced to audit for verification.

[AIR Para: 2]

### **2.3.2.2 Unauthorized Payments through Open Cheques – Rs 11.202 Million**

Rule 157 (1) & (2) of CTR, 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”.

Various Union Councils, District Ghotki @ Mirpur Mathelo paid an amount of Rs 11.202 million, during financial year 2015-16, on account of pay and allowances throught open cheques, in violation of above rule. Details are provided at Annex-SUK3.

Audit is of the view that payments made through open cheques rendered the transactions doubtful and chances of misappropriation cannot be ruled out.

Deviation from prescribed rule was due to weak internal controls.

The matter was reported to management during March, 2017, but they did not

respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on official(s) at fault on account of withdrawal of public funds through open cheques, under intimation to audit.

[AIR Para: 4]

### 2.3.2.3 Irregular Appointment beyond Sanctioned Strength

According to SFR, Rule 68, “When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposal and the conditions which have given rise to them, together with the proposition statement, if necessary under Para III, should be submitted to the competent authority. In this letter should be set out inter alia:-

- i. The present cost, either the section or sections affected of the total establishment as the circumstances of the case may indicate to be necessary;
- ii. Details of the pay of the post or posts and the number of posts which it is proposed to add or modify.”

Further, As per Government of Sindh, Local Government Department office letter No.SOA/LG/4 (18)/2011 Dated 18-05-2012 “The sanctioned strength was revised for Union Councils of Karachi as per Schedule of Establishment Rules as under: -

Sr. No.	Designation	Scale	Quantity
01	Secretary, Union Council	07/08	01
02	Computer Operator	09	01
03	Jr. Clerk	07	02
04	Naib Qasid	01	02
05	Malhi	01	02
06	Chowkidar	01	02
Total			10

Various Union Councils, District Ghotki @ Mirpur Mathelo, during financial years 2015-16, appointed 33 officials in different posts over and above the sanctioned strength, against the rules. Details are provided at Annex-SUK4.

Audit is of the view that appointments over and above the sanctioned strength were made without any legal authority and in violation of the rules.

Violation of prescribed rules & procedures was due to weak internal control

system.

The matter was reported to the management during March 2017 but management did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on management for unauthorized appointments over and above the sanctioned strength.

[AIR Para: 3]

**CHAPTER-IV**  
**LARKANA DIVISION**



## **2.4 AUDIT PARAS**

### **2.4.1 Non-Production of Record**

#### **2.4.1.1 Non-Production of Record**

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 Union Councils, Districts Jacobabad and Kamber-Shahdad Kot did not produce record to audit for verification during financial years 2011-16. The audit was also denied access to record of issued Death/Birth/Marriage Certificates etc, which were printed on NADRA provided CRMS papers. Details are provided at Annex-LRK1.

Audit is of the view that non-provision of record reflects total disregard to the rules, regulations and system of internal controls.

Due to non-provision of record authenticity of expenditure cannot be ascertained by audit.

The matter was reported to managements during February, 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on the managements for non-provision of record in accordance with rules and regulations and record be produced to audit for verification.

[AIR Paras: 1, 1]

## 2.4.2 Irregularity / Non-Compliance

### 2.4.2.1 Improper Maintenance of Cash Book – Rs 9.155 Million

According to Rule 77 read with (i) and (ii) of CTR Vol-I, states that, “all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the head of the office in token of cheque”.

Following Union Councils of District Kamber-Shahdadkot and Jacobabad made payment of Rs 9.155 million, during financial year 2015-16, on account of salaries and without signing cash book from Administrator and ADLG District Kamber-Shahdadkot, in violation of rules. Details are as provided at Annex-LRK2.

[Rupees in Million]		
Sr.	Name of Offices	Amount
1.	UC No.1, City Kamber, District Kamber-Shahdadkot	1.339
2.	UCs, District Jacobabad	7.816
<b>Total</b>		<b>9.155</b>

Audit is of the view that due to improper maintenance of cash book, audit could not verify the authenticity of expenditure.

Violation from prescribed rule was due to weak internal controls.

The matter was reported to the managements during February-March 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on managements for improper maintenance of cash book, besides, the same may be completed and produced to audit for verification.

[AIR Paras: 6, 2]

### 2.4.2.2 Unauthorized Payments through Open Cheques – Rs 1.026 Million

Rule 157 (1) & (2) of CTR Vol-I, 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”.

Union Council No.1, City Kamber, District Kamber-Shahdadkot made payment of Rs 1.026 million, during financial year 2015-16, on account of pay and allowances through open cheques, in violation of above rule. Details are provided at Annex-LRK3.

Audit is of the view that payments made through open cheques rendered the transactions doubtful and chances of misappropriation cannot be ruled out.

Deviation from prescribed rule was due to weak internal controls.

The matter was reported to management during February, 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on official(s) at fault on account of withdrawal of public funds through open cheques, under intimation to audit.

[AIR Para: 5]

### 2.4.2.3 Payment of Bills without Pre-Audit – Rs 0.384 Million

As per 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, as per Rule 111(4) & (5) of Sindh Local Government Act 2013, states that, “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”.

Union Council No.1, City Kamber-Shahdadt Kot incurred expenditure of Rs 0.384 million, during financial years 2014-16, on account of pay and allowances without Pre-Audit by the Local Fund Audit, in violation of the above rules. Detail is as under:

[Amount in Rupees]

Sr.	Particulars	C.V No & Date	Amount
1	Pay of Staff for the month of Feb-2016	142 to 148/16-03-2016	99,570
2	Pay of Staff for the month of March-2016	149 to 154/22-04-2016	99,890
3	Pay of Staff for the month of May-2015	86 to 90/15-06-2015	92,323
4	Pay of Staff for the month of March-2015	72 to 77/16-04-2015	92,323
	<b>Total</b>		<b>384,106</b>

Audit is of the view that payments without pre-audit of bills resulted into non-transparency in public spending and weak financial management.

Deviation from prescribed rules was due to weak internal controls.

The matter was reported to management during February, 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility against the official(s) at fault for incurring expenditure without pre-audit, under intimation to audit.

[AIR Para: 2]

#### **2.4.2.4 Unjustified Expenditure without details– Rs 0.328 Million**

As per Rule 134 of SFR Vol-I, states that, “No detailed bills need be submitted to a higher authority for contingent charges, which are not classed as countersigned contingencies, each bill presented at a treasury should, therefore, contain full details of the expenditure, supported by necessary sub-vouchers for individual payments included in the bill.”

As per 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”.

Various UCs, District Jacobabad paid Rs 0.328 million, during financial year 2015-16, on various accounts. Details are as Annex-LRK4. Audit observed following deficiencies:

- i. Most of bills were unsigned by Secretary concerned as well as ADLG.
- ii. Nature of works was not specified.
- iii. CNIC copies of residents who verified the work were not found.
- iv. Consumable items register was not maintained.

Audit is of the view that payment made without setting forth full details resulted into doubtful expenditure which constituted weak financial management.

Deviation from prescribed rules constituted weak internal control.

The matter was reported to managements during February 2017, but they did not respond to audit observation. The PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility for payments without justification under intimation to audit.

[AIR Para: 3]

# **ANNEXES**

**Memorandum for departmental accounts Committee (MFDAC)  
Audit Year 2015-16**

[Rupees in Million]

<b>Para</b>	<b>Caption of Para</b>	<b>Amount</b>
<b>District Jamshoro</b>		
5	Wasteful expenditure without performing functions assigned under SLGA-2013	13.634
7	Non-conducting of annual physical verification of dead stock items.	-
<b>District Hyderabad</b>		
3	Non-achievement of Targeted Receipts.	0.38
4	Expenditure without performing functions assigned under SLGA-2013.	-
5	Non-Deduction of Mandatory Deductions from Pay of Staff.	-
6	Non-Maintenance of Dead Stock Register.	-
<b>District Badin</b>		
1	Unauthorized Operation of Account in NBP instead of Sindh Bank Limited	0.454
5	Unjustified payment of salaries due to non-verification of pay in service books	12.146
6	Irregular payment of pension without codal formalities	0.044
7	Non-maintenance of cash book	-
8	Non-maintenance of establishment check register (ECR)	-
9	Non-maintenance of dead stock registers	-
10	Non-verification of stock & stores at the close of financial year	-
11	Internal audit & inspection not conducted by controlling officer	-
<b>District Dadu</b>		
3	Loss To Government Due To Non Deduction Of Sindh Sales Tax On Services	0.024
4	Recovery Of Washing Allowance	0.022
5	Loss To Government Due To Non Deduction Of Income Tax	0.017
8	Non Maintenance Of Dead Stock Article Register & Non Conducting of Annual Physical Verification	-
10	Non Maintenance Of Property Register / Record	-
<b>District Ghotki @ Mirpur Mathelo</b>		
5	Nonperformance of core functions assigned under SLGA 2013	0
6	Non deduction of mandatory deductions from pay of staff.	0
7	Non maintenance of dead stock Register	0
8	Unauthorized appointment of muslim as sanitary workers against the posts reserved for non-muslims	0
<b>District Jacobabad</b>		
4	Loss to Government due to unauthorized payment of Adhoc Allowance	83,472

[Rupees in Million]

Para	Caption of Para	Amount
5	Unauthorized appointment of muslim as sanitary workers against the posts reserved for non-muslims Rs.222,528/-	222,528
6	Unauthorized Clearance of Liabilities Rs.142,408/-	142,408
7	Non deposit of Income Tax Rs.18,213/-	18,213
8	Unjustified creation of liabilities on account of pay & allowances	Nil
<b>District Kamber @ Shabdakot</b>		
3	Unauthorized Appointments of Junior Clerk	-
4	Non-maintenance of the leave account of the council employees	-

### Audit Year 2014-15

UC-1	Union Councils of Matiari For F.Y 2014-15	
Para No	Para	Amount
6	Non-maintenance of dead stock register	
8	Internal audit inspection not conducted	
UC-2	Union Councils of Tando Muhammad Khan For F.Y 2014-15	
5	Improper maintenance of cash book	
6	Internal audit and inspection not conducted	
UC-3	Union Councils of Tando Allahyar For F.Y 2014-15	
1	Non-Reconciliation of revenue	240,000
4	Non accountal of procured articles into stock register	262,754
6	Non-maintenance of dead stock register	
7	Annual physical verification of stock and stores not conducted	
8	Internal audit & inspection not conducted	
UC-4	Union Councils of District South, Karachi For F.Y 2014-15	
4	Non-maintenance of dead stock register	125,300
5	Non-production of service books	
6	Annual physical verification of stocks & stores not conducted	
7	Internal audit and inspection not conducted by the controlling officer	
UC-5	Union Councils of District West, Karachi For F.Y 2014-15	
3	Expenditure without supporting vouchers	293,595
4	Non-maintenance of pre audit register	
5	Non-conducting of internal audit & inspection	
UC-6	Union Councils of District Central, Karachi For F.Y 2014-15	
6	Irregular/ unauthorized expenditure without approved budget	
7	Annual physical verification of stocks & stores not conducted	
9	Payment without payees acknowledgement	145,000
10	Irregular expenditure without pre audit	88,000
UC-7	Union Councils of District East, Karachi For F.Y 2014-15	

7	Internal inspection not conducted by the controlling officer	
8	Annual physical verification of stocks & stores not conducted	
<b>UC-9</b>	<b>Union Councils of District Shaheed Benazirabad For F.Y 2014-15</b>	
4	Non-deduction of GST	26,636
5	Loss to Government due to non-deposit of income tax	7,599
6	Non accountal of material	156,683
7	Annual physical verification of stocks & stores not conducted	
8	Improper maintenance of cash book	



### Non-Production of Record

Sr.	Name of Districts	Name of UCs
1.	Karachi Central	UC Abbasi Shaheed
		UC Abuzar Ghafari
		UC Ancholi
		UC Aisha Manzil
		UC Azizabad
		UC Bandani Colony
		UC Bufferzone-1
		UC Bufferzone-2
		UC Commercial Area
		UC DakKhana
		UC Faisal Colony
2	Karachi East	UC Alfalah Society
		UC Awami Colony

## Suspected Misappropriation

[Amount in Rupees]

Sr.	Name of UC	Voucher No	Name of Contractor	On A/c of	Chequ No & Date	Gross Amount
1	UC Kakar, Taluka K.N. Shah	1	M/s Ahmed Bux	Removal of Filth at Village Kakar	11572922 Dt. Nil	8,000
2		2	M/s Buxil	Removal of Filth at Village Kakar	11572916 Dt. Nil	9,000
3		3	M/s Buxil	Removal of Filth at Village Boriri	11572916 Dt. Nil	9,000
4		10	M/s Buxil	Removal of Filth at Village Kakar	11572918 Dt. NIL	9,000
5		11	M/s Buxil	Removal of Filth at Village peer Jug Sheen	11572918 Dt. NIL	9,000
6		12	M/s Ahmed Bux	Removal of Filth at Village Leaker	11572926 Dt. Nil	5,500
7		13	M/s Ahmed Bux	Removal of Filth at Village Kakar	11572926 Dt. Nil	5,000
8		14	M/s Buxil	Removal of Filth at Village Kakar	11572925 Dt. Nil	9,900
9		15	M/s Buxil	Removal of Filth at Village Boriri	11572925 Dt. Nil	9,900
10		17	M/s Ahmed Bux	Removal of Filth at Village Jakharo	11572931 Dt. Nil	8,400
11		18	M/s Ahmed Bux	Removal of Filth at Village Boriri	11572929 Dt. NIL	9,900
12		19	M/s Ahmed Bux	Removal of Filth at Village Boriri	11572929 Dt. NIL	9,900
13		20	M/s Buxil	Removal of Filth at Village peer Jug Sheen	11572930 Dt. NIL	9,900
14		21	M/s Buxil	Removal of Filth at Village peer Jug Sheen	11572930 Dt. NIL	9,900
15		24	M/s Ahmed Bux	Removal of Filth at Village Wahoree	11572935 Dt. NIL	9,900
16		25	M/s Buxil	Removal of Filth at Village Boriri	11572935 Dt. NIL	9,900
17		27	M/s Ahmed Bux	Removal of Filth at Village Kalo	11572936 Dt. NIL	9,900
18		32	M/s Buxil	Removal of Filth at Village Haji Khan Abro	11572937 Dt. NIL	8,400
19		33	M/s Buxil	Removal of Filth at Village Kalo	11572940 Dt. NIL	9,900
		<b>Total</b>				<b>170,300</b>

## Non-Production of Record

### District Hyderabad

Sr.	UC Name	Detail
1	City Union Council (UC-01)	Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16
		Copy of Notification regarding Govt fees of all types of certificates.
		Detail of arrears / Liability
2	City Union Council (UC-02)	<b>Complete non production of record.</b>
3	City Union Council (UC-03)	<b>Complete non production of record.</b>
4	City Union Council (UC-04)	Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16
		Copy of Notification regarding Govt fees of all types of certificates.
		Detail of arrears / Liability
5	City Union Council (UC-05)	Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16
		Copy of Notification regarding Govt fees of all types of certificates.
		Detail of arrears / Liability
6	City Union Council (UC-06)	Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16
		Copy of Notification regarding Govt fees of all types of certificates.
		Detail of arrears / Liability
7	City Union Council (UC-07)	Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16
		Detail of arrears / Liability
		Bank Statements for the period under audit
		Copy of Notification regarding Govt fees of all types of certificates.
		Copy of Pay bills
8	City Union Council (UC-08)	Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16
		Copy of Notification regarding Govt fees of all types of certificates.
		Detail of arrears / Liability

<b>Sr.</b>	<b>UC Name</b>	<b>Detail</b>
9	City Union Council (UC-09)	Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16
		Bank Statements for the period under audit
		Copy of Notification regarding Govt fees of all types of certificates.
		Detail of arrears / Liability
10	City Union Council (UC-10)	Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16
		Copy of Notification regarding Govt fees of all types of certificates.
		Detail of arrears / Liability
11	City Union Council (UC-12)	Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16
		Copy of Notification regarding Govt fees of all types of certificates.
		Detail of arrears / Liability
		Bank Staement
		Detail of Sanction & Working strength
		Pay bills
11	City Union Council (UC-15)	Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16
		Copy of Notification regarding Govt fees of all types of certificates.
		Detail of arrears / Liability
		Bank Staement
		Pay bills
11	Latifabad Union Council (UC-01)	Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16
		Copy of Notification regarding Govt fees of all types of certificates.
		Detail of arrears / Liability
		Bank Statements for the period under audit
12	Latifabad Union Council (UC-02)	Copy of Income & Expenditure statement for the period under audit.
		Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16
		Copy of Notification regarding Govt fees of all types of certificates.
		Detail of arrears / Liability
		Bank Statements for the period under audit
13	Latifabad Union Council (UC-03)	Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16

Sr.	UC Name	Detail
		Copy of Notification regarding Govt fees of all types of certificates.
		Detail of arrears / Liability
		Bank Statements for the period under audit
14	Latifabad Union Council (UC-04)	Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16
		Copy of Notification regarding Govt fees of all types of certificates.
		Detail of arrears / Liability
		Bank Statements for the period under audit
15	Latifabad Union Council (UC-05)	Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16
		Copy of Notification regarding Govt fees of all types of certificates.
		Detail of arrears / Liability
		Bank Statements for the period under audit
16	Latifabad Union Council (UC-06)	<b>Complete non production of record.</b>
17	Latifabad Union Council (UC-07)	<b>Complete non production of record.</b>
18	Latifabad Union Council (UC-08)	Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16
		Copy of Notification regarding Govt fees of all types of certificates.
		Detail of arrears / Liability
		Bank Statements for the period under audit
19	Latifabad Union Council (UC-09)	<b>Complete non production of record.</b>
20	Latifabad Union Council (UC-10)	Personal files / service books of the staff.
		Budget books 2014-15 & 2015-16
		Copy of Notification regarding Govt fees of all types of certificates.
		Detail of arrears / Liability
		Bank Statements for the period under audit

## District Badin

Sr.	Name of UC	Taluka	Record not Produced
1	U.C Matli-1	Matli	2014-2015
2	U.C Hasji Sawan	Matli	2014-2015
3	U.C Kario Ghanwar	SFR	2014-2015 <b>2015-2016</b>

## District Dadu

Sr.	Name of UC	FY	Partial or Whole Record	Amount of Record not Provided	Detail of Record not Provided
1	UC Bali Shah, Taluka Mehar	2015-16	Partial Record	Not Provided	Service Books, Personal Files of Whole Staff, Approved Sanctioned & working Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Copy of Muster Roll, Property Register etc
2	UC Bhugia, Taluka K.N. Shah	2015-16	Partial Record	Not Provided	Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Copy of Muster Roll, Property Register etc
3	UC Dadu-I, Taluka Dadu	2015-16	Whole Record	1,200,000	Whole record including Detail Budget Expenditure Statement, Incumbency Period, Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Copy of Muster Roll, Vouchers, Bank Statement, Cash Books, Incumbency list, Expenditure Statement, Property Register etc
4	UC Dadu-II, Taluka Dadu	2015-16	Partial Record	Not Provided	Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Vouchers, Copy of Muster Roll, Property Register etc
5	UC Dadu-III, Taluka Dadu	2015-16	Partial Record	Not Provided	Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Vouchers, Copy of Muster Roll, Property Register etc

Sr.	Name of UC	FY	Partial or Whole Record	Amount of Record not Provided	Detail of Record not Provided
6	UC Dadu-IV, Taluka Dadu	2015-16	Whole Record	1,200,000	Whole record including, Detail Budget Expenditure Statement, Incumbency Period, Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Copy of Muster Roll, Vouchers excuding salary, Bank Statement, Cash Books, Incumbency list, Expenditure Statement, Property Register etc
7	UC Drigh Bala, Taluka Jahi	2015-16	Partial Record	Not Provided	Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Vouchers, Copy of Muster Roll, Property Register etc
8	UC, Gozo, Taluka K.N. Shah	2015-16	Whole Record	1,200,000	Whole record including Detail Budget Expenditure Statement, Incumbency Period, Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Copy of Muster Roll, Vouchers, Bank Statement, Cash Books, Incumbency list, Expenditure Statement, Property Register etc
9	UC Johi, Taluka Jahi	2015-16	Partial Record	Not Provided	Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, Property Register etc
10	UC Kakar, Taluka K.N.Shah	2015-16	Partial Record	Not Provided	Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Copy of Muster Roll, Property Register etc

Sr.	Name of UC	FY	Partial or Whole Record	Amount of Record not Provided	Detail of Record not Provided
11	UC K.N.Shah, Taluka K.N.Shah	2015-16	Partial Record	Not Provided	Service Books, Personal Files of Whole Staff, Approved Sanctioned Strength, Budget Book, Detail of Revenue Collected from Certificates issued duly verified & Reconciled from NADRA, ECR Copy, Dead Stock Register, Counter Foils of Cheques, Copy of Muster Roll, Property Register etc
<b>Total</b>				<b>3,600,000</b>	

## District Jamshoro

[Amount in Rupees]

Sr.	Name of UC	Description	Salary Paid
1	Union Council Bhan	Service Books	1,087,658
		Approved sanctioned & working strength	-
2	Union Council Bubak	Service Books	1,399,657
		Approved sanctioned & working strength	-
3	Union Council Channa	Service Books	1,200,000
		Approved sanctioned & working strength	-
4	Union Council Dal	Service Books	1,184,148
		Approved sanctioned & working strength	-
5	Union Council Jhangara	Service Books	1,434,500
		Approved sanctioned & working strength	-
6	Union Council Manjhoo Shoro	Service Books	1,330,329
		Approved sanctioned & working strength	-
7	Union Council Jamshoro	Service Books	1,200,000
		Approved sanctioned & working strength	-
		Budget Book	-
8	Union Council Khuda ki Basti	Service Books	1,200,000
		Approved sanctioned & working strength	-
		Budget Book	-
		Pay Bills	-
9	Union Council Kotri	Service Books	1,197,801
		Approved sanctioned & working strength	-
		Budget Book	-
10	Union Council Manjhand	Service Books	1,199,688
		Approved sanctioned & working strength	-
		Bank Statement 2015-16	-
		Budget Book	-
11	Union Council Manzooraabd	Service Books	1,200,000
		Approved sanctioned & working strength	-
		Bank Statement 2015-16	-
		Budget Book	-
<b>Total</b>			<b>13,633,781</b>



**Improper / Non-Maintenance of Cash Book****District Jamshoro**

[Amount in Rupees]

Sr.	Name of UC	Name of Secretary	Salary	Non-salary	Total
1	Union Council Bhan	Mr. Ghulam Akbar	1,087,658	127,000	1,214,658
2	Union Council Bubak	Mr. Ghulam Akbar	1,399,657	7,500	1,407,157
3	Union Council Channa	Mr. Ghulam Akbar	1,200,000	159,900	1,359,900
4	Union Council Dal	Mr. Ghulam Shabir	1,184,148	23,352	1,207,500
5	Union Council Jhangara	Mr. Ghulam Mustafa	1,434,500	5,000	1,439,500
6	Union Council Manjhoo Shoro	Mr. Zaheer Hussain Baladi	1,330,329	30,173	1,360,502
7	Union Council Jamshoro	Mr. Mumtaz Ali Soomro	1,200,000	72,500	1,272,500
8	Union Council Khuda Ki Basti	Mr. Zakir Hussain Baloch	1,200,000	91,000	1,291,000
9	Union Council Kotri	Mr. Arsalan Dastageer	1,197,801	43,500	1,241,301
10	Union Council Manjhand	Mr. Shoukat Ali Memon	1,199,688	15,000	1,214,688
11	Union Council Manzoorabad	Mr. Shoukat Ali Memon	1,200,000	7,500	1,207,500
<b>Total</b>			<b>13,633,781</b>	<b>582,425</b>	<b>14,216,206</b>

**District Dadu**

[Amount in Rupees]

Sr.	Name of UC	FY	Status of Cash Book	Amount
1	UC Bali Shah, Taluka Mehar	2015-16	Improper Maintenance of Cash Book	-
2	UC Bhugia, Taluka K.N. Shah	2015-16	Improper Maintenance of Cash Book	-
3	UC Dadu-I, Taluka Dadu	2015-16	Cash Book Not Provided	1,200,000
4	UC Dadu-II, Taluka Dadu	2015-16	Cash Book Not Provided	1,200,000
5	UC Dadu-III, Taluka Dadu	2015-16	Cash Book Not Provided	1,200,000
6	UC Dadu-IV, Taluka Dadu	2015-16	Improper Maintenance of Cash Book	-
7	UC Drigh Bala, Taluka Jahi	2015-16	Improper Maintenance of Cash Book	-
8	UC, Gozo, Taluka K.N. Shah	2015-16	Cash Book Not Provided	1,200,000
9	UC Johi, Taluka Jahi	2015-16	Improper Maintenance of Cash Book	-
10	UC Kakar, Taluka K.N. Shah	2015-16	Improper Maintenance of Cash Book	-
11	UC K.N. Shah, Taluka K.N. Shah	2015-16	Improper Maintenance of Cash Book	-
<b>Total</b>				<b>4,800,000</b>

### Unauthorized Payments through Open Cheques

[Amount in Rupees]

Sr.	U.C	Date	Particular	Instrument	Amount
1	Badin-I	16-07-15	WITHDRL	73650	93,149
		24-08-15	WITHDRL	73653	93,149
		15-09-15	WITHDRL	73658	93,149
		23-09-15	WITHDRL	73659	93,149
		12/11/2015	WITHDRL	73663	93,149
		10/12/2015	WITHDRL	73665	93,149
		14-01-16	WITHDRL	73669	93,149
		16-02-16	WITHDRL	73671	93,500
		14-03-16	WITHDRL	73674	93,500
		13-04-16	WITHDRL	73677	93,500
		12/5/2016	WITHDRL	73681	93,500
		14-06-16	WITHDRL	73683	93,500
		30-06-16	WITHDRL	73686	93,500
		<b>Sub-total</b>			
2	Badin-II	16-07-15	WITHDRL	642382	97,154
		20-08-15	WITHDRL	642383	97,154
		15-09-15	WITHDRL	642387	100,000
		23-09-15	WITHDRL	642388	100,000
		12/11/2015	WITHDRL	642390	99,980
		10/12/2015	WITHDRL	642392	99,980
		10/12/2015	WITHDRL	642392	99,980
		14-01-16	WITHDRL	642393	99,980
		16-02-16	WITHDRL	642395	99,980
		14-03-16	WITHDRL	642397	99,980
		13-04-16	WITHDRL	642398	99,980
		12/5/2016	WITHDRL	73756526	99,980
		14-06-16	WITHDRL	73756527	99,980
		<b>Sub-total</b>			
3	Badin-III	16-07-15	WITHDRL	376444	99,911
		8/8/2015	WITHDRL	376447	86,250
		15-09-15	WITHDRL	AP00805876	99,908
		23-09-15	CASH WITHDRAWL	AP00805878	99,908
		12/11/2015	WITHDRL	AP00805880	99,908
		10/12/2015	WITHDRL	AP00805882	99,908
		14-01-16	WITHDRL	AP00805883	98,000
		16-02-16	WITHDRL	AP00805885	98,000
		14-03-16	WITHDRL	AP00805887	98,500
		13-04-16	WITHDRL	AP00805888	98,500
		12/5/2016	WITHDRL	AP00805890	98,500
		14-06-16	WITHDRL	AP00805892	99,500

[Amount in Rupees]

Sr.	U.C	Date	Particular	Instrument	Amount
		30-06-16	WITHDRL	AP00805893	99,500
		<b>Sub-total</b>			<b>1,276,293</b>
4	Abdulahshah	16-07-15	WITHDRL	10157224	92,341
		20-08-15	WITHDRL	10157223	92,341
		17-09-15	WITHDRL	49229302	92,341
		12/11/2015	WITHDRL	49229304	99,980
		11/12/2015	WITHDRL	49229305	100,000
		14-01-16	WITHDRL	49229307	99,980
		17-02-16	WITHDRL	49229309	99,990
		17-02-16	WITHDRL	49229309	99,990
		14-03-16	WITHDRL	49229310	99,975
		13-04-16	WITHDRL	49229311	99,975
		12/5/2016	WITHDRL	49229314	99,990
		14-06-16	WITHDRL	49229316	99,975
		30-06-16	WITHDRL	49229317	99,975
				<b>Sub-total</b>	
5	Luari Sharif	16-07-15	WITHDRL	AZC00064467	80,155
		21-08-15	WITHDRL	AZC00064474	80,125
		23-09-15	WITHDRL	AZC00064471	66,474
		23-09-15	WITHDRL	AZC00064472	66,474
		25-11-15	WITHDRL	AZC00064478	93,776
		26-11-15	WITHDRL	AZC00064479	54,604
		15-12-15	WITHDRL	AZC00064480	93,776
		15-01-16	WITHDRL	AZC00064484	93,776
		17-02-16	WITHDRL	AZC00064486	93,776
		14-03-16	WITHDRL	AZC00064483	93,776
		13-04-16	WITHDRL	AZC00064482	81,906
		13-04-16	WITHDRL	AZC00064490	93,776
		12/5/2016	WITHDRL	AZC00064492	93,776
		14-06-16	WITHDRL	AZC00064493	93,500
30-06-16	WITHDRL	AZC00064495	93,776		
		<b>Sub-total</b>			<b>1,273,446</b>
6	Ahmed Raju	17-08-15	WITHDRL	AP00806996	99,115
		25-08-15	WITHDRL	AP00806998	45,000
		17-09-15	WITHDRL	AP00806999	99,115
		28-09-15	WITHDRL	AP00807000	99,115
		17-011-15	WITHDRL	53668477	67,000
		25-11-15	WITHDRL	53668478	37,000
		14-12-15	WITHDRL	53668479	60,180
		18-12-15	WITHDRL	53668480	39,000
		15-01-16	WITHDRL	53668481	60,636
		20-01-16	WITHDRL	53668482	39,300
		20-02-16	WITHDRL	53668484	60,636
		23-02-16	WITHDRL	53668485	39,000
		31-03-16	WITHDRL	53668488	43,944
		5/4/2016	WITHDRL	53668489	25,000

[Amount in Rupees]

Sr.	U.C	Date	Particular	Instrument	Amount
		13-04-16	WITHDRL	53668491	43,944
		18-04-16	WITHDRL	53668492	55,000
		18-05-16	WITHDRL	53668494	43,944
		8/6/2016	WITHDRL	53668497	43,944
		9/6/2016	WITHDRL	53668496	16,500
		16-06-16	WITHDRL	53668499	20,000
		29-06-16	WITHDRL	53668498	35,000
		30-06-16	WITHDRL	53668493	50,076
<b>Sub-total</b>					<b>1,122,449</b>
7	Khoski	17-11-15	WITHDRL	42567683	100,000
		14-01-16	WITHDRL	42567684	100,000
		17-02-16	WITHDRL	42567685	100,000
		14-03-16	WITHDRL	42567686	100,000
		14-04-16	WITHDRL	42567688	100,000
		14-04-16	WITHDRL	42567688	100,000
<b>Sub-total</b>					<b>600,000</b>
8	Dai Khadero	11/12/2015	WITHDRL	63562354	100,000
		14-01-16	WITHDRL	63562355	100,000
		17-02-16	WITHDRL	63562357	100,000
		14-03-16	WITHDRL	63562358	100,000
		13-05-16	WITHDRL	63562362	100,000
		15-06-16	WITHDRL	63562363	80,000
<b>Sub-total</b>					<b>580,000</b>
<b>Total</b>					<b>8,636,212</b>

## District Dadu

[Amount in Rupees]

Sr.	Name of UC	A/c No & Bank	Date of Transactin	Detail	Doc ID	Amount
1	UC Bali Shah, Taluka Mehar	0106-012784-1000, Sindh Bank Dadu Branch	13.11.2015	Cheque Payment	1248159	10,956
2	UC Bhugia, Taluka K.N. Shah	0106-012568-1000, Sindh Bank Dadu Branch	3.8.2015	Cheque Payment	11933557	2,000
3	UC Dadu-II, Taluka Dadu	0106-011716-1000, Sindh Bank Dadu Branch	22.9.2015	Cheque Payment	13152554	17,966
			22.9.2015	Cheque Payment	13152555	17,426
			22.9.2015	Cheque Payment	13152560	12,000
			22.9.2015	Cheque Payment	13152556	14,675
			22.9.2015	Cheque Payment	13152557	14,675
			22.9.2015	Cheque Payment	13152558	14,675
22.9.2015	Cheque Payment	13152559	8,000			

[Amount in Rupees]

Sr.	Name of UC	A/c No & Bank	Date of Transactin	Detail	Doc ID	Amount
			18.2.2016	Cheque Payment	13152595	12,000
			7.4.2016	Cheque Payment	13152599	17,421
			7.4.2016	Cheque Payment	13152597	17,966
			8.4.2016	Cheque Payment	13152604	8,000
			8.4.2016	Cheque Payment	13152605	12,000
			8.4.2016	Cheque Payment	13152602	17,675
4	UC Dadu-III, Taluka Dadu	0106-010764-1000, Sindh Bank Dadu Branch	22.9.2015	Cheque Payment	13902589	16,500
			7.4.2016	Cheque Payment	13902633	16,700
			8.4.2016	Cheque Payment	13902638	12,275
5	UC Drigh Bala, Taluka Jahi	0106-012458-1000, Sindh Bank Dadu Branch	3.8.2015	Cheque Payment	1249853	7,000
			3.8.2015	Cheque Payment	1249854	11,000
			3.8.2015	Cheque Payment	1249856	7,000
			3.8.2015	Cheque Payment	1249858	11,000
			10.9.2015	Cheque Payment	1249866	7,000
			23.9.2015	Cheque Payment	1249872	7,000
			2.12.2015	Cheque Payment	1249885	18,000
			15.12.2015	Cheque Payment	1249891	7,000
			18.2.2016	Cheque Payment	1249895	7,000
			29.3.2016	Cheque Payment	1249897	7,000
6	UC Kakar, Taluka K.N.Shah	0106-012594-1000, Sindh Bank Dadu Branch	8.7.2015	Cheque Payment	11572899	13,000
			8.7.2015	Cheque Payment	11572898	10,800
			3,8,2015	Cheque Payment	11572902	13,000
			5.8.2015	Cheque Payment	11572901	10,800
			4.9.2015	Cheque Payment	11572906	9,000
			4.9.2015	Cheque Payment	11572904	10,800
			21.9.2015	Dur Muhammad	11572908	10,800
			21.9.2015	Buxal	11572909	14,000
			6.10.2015	Dur Muhammad	11572912	10,800
			6.10.2015	Cheque Payment	11572913	8,000
			6.10.2015	Gh. Shabir	11572911	17,430
			12.11.2015	Ahmed Bux	11572922	8,000
			12.11.2015	Buxal	11572916	18,000
			13.11.2015	Dur Muhammad	11572915	10,800
14.12.2015	Cheque Payment	11572918	18,000			

[Amount in Rupees]

Sr.	Name of UC	A/c No & Bank	Date of Transactin	Detail	Doc ID	Amount
			14.12.2015	Cheque Payment	11572926	10,500
			14.12.2015	Cheque Payment	11572925	19,800
			14.12.2015	Cheque Payment	11572924	10,800
			14.1.2016	Cheque Payment	11572931	8,400
			14.1.2016	Cheque Payment	11572929	19,800
			14.1.2016	Cheque Payment	11572930	19,800
			18.2.2016	Cheque Payment	11572935	19,800
			18.2.2016	Cheque Payment	11572937	19,800
			19.2.2016	Cheque Payment	11572934	10,800
			14.3.2016	Cheque Payment	11572941	19,000
			14.3.2016	Cheque Payment	11572937	8,400
			14.3.2016	Cheque Payment	11572940	19,800
			15.3.2016	Cheque Payment	11572939	10,800
			8.4.2016	Cheque Payment	11572943	10,800
7	UC K.N.Shah, Taluka K.N.Shah	0106-012584-1000, Sindh Bank Dadu Branch	8.7.2015	Cheque Payment	1248293	18,000
			24.7.2015	Cheque Payment	1248292	16,075
			3.8.2015	Cheque Payment	1248296	18,000
			5.8.2015	Cheque Payment	1248297	16,075
			4.9.2015	Cheque Payment	1248300	13,000
			4.9.2015	Cheque Payment	1248290	17,312
			21.9.2015	Buxal	1248308	12,000
			23.9.2015	Cheque Payment	1248305	17,312
			7.10.2015	Ahmed Bux	15318321	12,000
			7.10.2015	M.Ramzan	15318319	17,312
			25.11.2015	Cheque Payment	15318322	17,312
			14.12.2015	Cheque Payment	15318328	15,000
			14.12.2015	Cheque Payment	15318327	9,000
			14.12.2015	Cheque Payment	15318326	17,312
			14.1.2016	Cheque Payment	15318320	12,000
			19.1.2016	Cheque Payment	15318329	17,532
			9.3.2016	Cheque Payment	15318333	17,532
			14.3.2016	Cheque Payment	15318334	12,000
14.3.2016	Cheque Payment	15318338	17,532			
8.4.2016	Cheque Payment	15318341	12,000			
<b>Total</b>						<b>1,034,746</b>

## District Jamshoro

[Amount in Rupees]

<b>Sr.</b>	<b>Name of UC</b>	<b>Amount</b>
1	Union Council Bhan	815,000
2	Union Council Bubak	1,016,720
3	Union Council Channa	919,500
4	Union Council Dal	807,500
5	Union Council Jhangara	1,039,960
6	Union Council Manjho Shoro	716,331
7	Union Council Jamshoro	726,000
8	Union Council Khuda ki Basti	500,000
9	Union Council Kotri	715,000
	<b>Total</b>	<b>7,256,011</b>

### Payments without Pre-Audit

#### District Badin

[Amount in Rupees]

Sr.	U.C	Name of Employee	Cadre	Amount (July, 2015)
1	Matli-I	Mr. Aurban Ali Khuwaja	Secretary	0
		Mr. Mohd Imran	Junior Clerk	15,616
		Mr. Hafizullah	Junior Clerk	14,701
		Mr. Noor Ahmed	Junior Clerk	15,532
		Mr. Rashid Ali	Naib Qasid	13,493
		Mr. Muhammad Ali	Malhi	13,193
		Mr. Muhammad Ibrahim	Chowkidar	13,193
		Mr. Muhammad Faheem	Malhi	13,193
		<b>Total</b>		
Sr.	U.C	Name of Employee	Cadre	Amount (Jan,16)
2	Haji Sawan	Mr. Qurban Ali Chahcar	Secretary	18,346
		Mr. Javed Ali	Junior Clerk	14,397
		Mr. Moh Amin	Chowkidar	13,216
		Mr. Ali Hassan	S/Jamadar	13,216
		Mr. Javed Ali	Junior Clerk	15,067
		Mr. Fida Hussain	Malhi	13,350
		Mr. Imam Bux	Naib Qasid	13,216
		Mr. Lal Chand	Junior Clerk	14,701
		<b>Total</b>		
<b>Grand Total</b>				<b>214,430</b>

#### District Dadu

[Amount in Rupees]

Sr.	Name of UC	FY	Voucher No & Date	Description	Amount
1	UC Bali Shah, Taluka Mehar	2015-16	All Vouchers	Whole Expenditure	1,290,000
2	UC Bhugia, Taluka K.N. Shah	2015-16	All Vouchers	Whole Expenditure	1,279,505
3	UC Dadu-II, Taluka Dadu	2015-16	All Vouchers	Whole Expenditure	1,278,775
4	UC Dadu-III, Taluka Dadu	2015-16	All Vouchers	Whole Expenditure	1,275,799



[Amount in Rupees]

<b>Sr.</b>	<b>Name of UC</b>	<b>FY</b>	<b>Voucher No &amp; Date</b>	<b>Description</b>	<b>Amount</b>
5	UC Dadu-IV, Taluka Dadu	2015-16	All Vouchers	Whole Expenditure	1,200,000
6	UC Kakar, Taluka K.N.Shah	2015-16	All Vouchers	Whole Expenditure	1,255,093
7	UC K.N.Shah, Taluka K.N.Shah	2015-16	All Vouchers	Whole Expenditure	1,284,503
<b>Total</b>					<b>8,863,675</b>

## Unauthorized Creation of Liabilities

### District Badin

[Amount in Rupees]

U.C	S. Strength	W. Strength	Head of Liabilities	Outstanding Liabilities	Paid During 2015-16	Unpaid upto 30-06-16
UC. Abdulahshah	05	06	Salary	146,496	0	146,496
U.C Dai Khadaru	05	07	Salary	1,766,184	1,298,748	467,436
<b>Total</b>						<b>613,932</b>

### District Jamshoro

[Amount in Rupees]

Sr.	Name of Union Council	Short fall/Month	Short fall/Year
1	Union Council Channa	28,312	339,744
2	Union Council Dal	20,560	246,720
3	Union Council Jhangara	1,518	18,216
4	Union Council Manjhoo Shoro	44,919	539,028
5	Union Council Jamshoro	18,421	221,052
6	Union Council Kotri	558	6,696
7	Union Council Manjhand	74,580	894,960
8	Union Council Manzoorabad	91,136	1,093,632
<b>Total</b>		<b>280,004</b>	<b>3,360,048</b>

### Irregular Appointment beyond Sanctioned Strength

#### District Hyderabad

Sr.	Name of UC	Name of Post	2014-15			2015-16		
			Sanctioned posts	Working Post	Excess post	Sanctioned posts	Working Post	Excess post
1	City Union Council (UC-01)	Jr. Clerk	1	2	1	1	2	1
2	City Union Council (UC-04)	Jr. Clerk	1	2	1	1	1	0
		Chokidar	1	2	1	1	2	1
3	City Union Council (UC-05)	Jr. Clerk	1	2	1	1	2	1
4	City Union Council (UC-06)	Jr.Clerk	1	2	1	1	2	1
		Naib asid	1	2	1	1	2	1
		Chokidar	1	2	1	1	2	1
5	City Union Council (UC-07)	Jr.Clerk	1	4	3	1	4	3
		Chokidar	1	2	1	1	2	1
6	City Union Council (UC-08)	Jr.Clerk	1	2	1	1	2	1
		NaibQasid	1	2	1	1	2	1
7	City Union Council (UC-09)	Jr.Clerk	1	2	1	1	2	1
		Malhi	1	2	1	1	2	1
8	City Union Council UC-10	Jr.Clerk	1	2	1	1	2	1
		Malhi	1	2	1	1	2	1
		Chokidar	1	2	1	1	2	1
9	City Union Council (UC-15)	Jr.Clerk	1	3	2	1	3	2
10	Latifabad Union Council (UC-01)	Jr.Clerk	1	2	1	1	2	1
		Malhi	1	2	1	1	2	1
11	latifabad Union Council (UC-02)	Jr.Clerk	1	3	2	1	3	2
		Malhi	1	2	1	1	2	1
12	latifabad Union Council (UC-03)	Chokidar	1	2	1	1	2	1
		Malhi	1	2	1	1	2	1

Sr.	Name of UC	Name of Post	2014-15			2015-16		
			Sanctioned posts	Working Post	Excess post	Sanctioned posts	Working Post	Excess post
13	latifabad Union Council (UC-04)	Jr.Clerk	1	2	1	1	2	1
		Malhi	1	2	1	1	2	1
14	latifabad Union Council (UC-05)	Jr.Clerk	1	2	1	1	1	0
		Malhi	1	2	1	1	2	1
15	latifabad Union Council UC-08	Jr.Clerk	1	2	1	1	2	1
		NaibQasid	1	2	1			
<b>Total</b>			<b>29</b>	<b>62</b>	<b>33</b>	<b>28</b>	<b>58</b>	<b>30</b>
<b>Total [2014-15 &amp; 2015-16]</b>			<b>30+33 = 63</b>					

## District Jamshoro

Sr.	Designation	Grade	Sanctioned	Working	Excess
<b>Union Council, Bhan</b>					
1	Secretary	8	1	1	0
2	Junior Clerk	7	1	1	0
3	Naib Qasid	2	1	1	0
4	Chowkidar	1	1	2	1
5	Malhi	2	1	1	0
<b>Union Council, Bubak</b>					
1	Secretary	8	1	1	0
2	Junior Clerk	7	1	1	0
3	Naib Qasid	1	1	1	0
4	Chowkidar	1	1	1	0
5	Malhi	1	1	3	2
<b>Union Council, Channa</b>					
1	Secretary	8	1	1	0
2	Junior Clerk	7	1	1	0
3	Naib Qasid	1	1	1	0
4	Chowkidar	2	1	1	0
5	Malhi	2	1	1	0
6	GYC	1	0	2	2
7	Sweeper	1	0	1	1
<b>Union Council, Dal</b>					
1	Secretary	8	1	1	0
2	Junior Clerk	7	1	1	0
3	Naib Qasid	2	1	1	0
4	Chowkidar	2	1	1	0
5	GYC	2	0	1	1
6	Malhi	1	1	1	0

## SUKKUR DIVISION

Annex-SUK1

### Non-Production of Record

Sr.	Name of Union Council	Detail of Record
1	UC-Ghotki-03	Complete Record
2	UC- Dehrki	Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Budget Book
3	UC-Kenjhar	Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Keenjhar Bank Statement 2014-15, Budget Book
4	UC-Ghotki-01	Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Budget Book
5	UC-Ali Bagh	Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Budget Book
6	UC-Ghotki-02	Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Bank Statement 01.07.14 to 30.06.15, Budget book
7	Uc-Khambra	Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Budget Book
8	Uc-Kamu Shaheed	Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Complete Record 01.07.14 to 23.10.14, Budget Book
9	Uc-Hussain Beli	Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength.

<b>Sr.</b>	<b>Name of Union Council</b>	<b>Detail of Record</b>
10	UC-GhariChakar	Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Budget Book
11	UC-Dhangro	Cheque issue register, details of fees realized from certificates/own source income, service books of staff, sanctioned strength, Budget Book

## **Annex-SUK2**

### **Non-Maintenance of Cash Book**

[Amount in Rupees]				
<b>Sr.</b>	<b>Name of UC</b>	<b>Income</b>	<b>Salary</b>	<b>Non Salary</b>
1	UC- Dehrki	3,394,764	2,477,326	834,076
2	UC-Kenjhar	2,456,484	1,963,749	315,107
3	UC-Ghotki-01	2,512,795	2,400,803	10,470
4	UC-Ali Bagh	2,429,874	2,414,522	700
5	UC-Ghotki-02	2,570,274	2,455,963	11,237
6	Uc-Khambra	2,446,985	2,435,218	4,500
7	Uc-Kamu Shaheed	2,404,261	2,406,667	0
8	Uc-Hussain Beli	2,676,164	2,353,065	43,837
9	UC-GhariChakar	2,621,198	2,299,874	0
10	UC-Dhangro	2,600,000	0	0
<b>Total Income</b>		<b>26,112,799</b>	<b>0</b>	<b>0</b>

### Payment through Open Cheques

[Amount in Rupees]

Sr.	Date	Classification	Instrument No:	Amount	Name of Union Council
1	28.04.15	Withdrawal	27247681	15,724	UC- Hussain Beli
2	14.05.15	Withdrawal	274247683	83,324	
3	09.06.15	Withdrawal	27247682	15,724	
4	15.06.15	Withdrawal	27247685	83,324	
5	11.12.15	Withdrawal	27247700	101,639	
6	11.12.15	Withdrawal	58518228	68,596	
7	11.12.15	Withdrawal	58518227	17,886	
8	11.12.15	Withdrawal	58518229	87,505	
9	08.05.16	Withdrawal	58518232	90,672	
<b>Sub Total</b>				<b>564,394</b>	
10	15.12.15	Withdrawal	4843666	99,858	UC-Kamu Shaheed
11	22.01.16	Withdrawal	4843667	99,858	
12	20.02.16	Withdrawal	4843668	99,858	
13	15.03.16	Withdrawal	4843670	99,858	
14	14.04.16	Withdrawal	4843671	99,858	
15	19.05.16	Withdrawal	4843672	99,858	
16	30.06.16	Withdrawal	4843674	99,858	
<b>Sub Total</b>				<b>699,006</b>	
17	08.12.15	Withdrawal	4842688	4,000	UC-Khambra
18	08.12.15	Withdrawal	4842690	14,000	
19	08.12.15	Withdrawal	4842689	88,774	
20	01.01.16	Withdrawal	4842692	14,000	
21	01.01.16	Withdrawal	4842691	86,028	
22	02.02.16	Withdrawal	4842693	88,253	
23	02.02.16	Withdrawal	4842694	14,000	
24	16-Mar	Withdrawal	4842698	14,000	
25	16-Mar	Withdrawal	4842697	86,253	
26	16-Apr	Withdrawal	4842699	87,253	
27	16-Apr	Withdrawal	4842700	14,000	

[Amount in Rupees]

Sr.	Date	Classification	Instrument No:	Amount	Name of Union Council
28	16-May	Withdrawal	79763852	14,000	
29	16-May	Withdrawal	79763851	85,978	
30	16-May	Withdrawal	79763852	86,753	
31	16-Jun	Withdrawal	79763854	14,000	
32	16-Jun	Withdrawal	79763855	86,253	
<b>Sub Total</b>				<b>797,545</b>	
33	16.07.15	Withdrawal	6349145	78,396	<b>UC-Ghotki-02</b>
34	16.07.15	Withdrawal	6349146	21,000	
35	24.07.15	Withdrawal	6349144	5,450	
36	20.08.15	Withdrawal	6349147	78,990	
37	20.08.15	Withdrawal	6349149	3,100	
38	21.08.15	Withdrawal	6349148	21,000	
39	16.09.15	Withdrawal	6349150	78,990	
40	17.09.15	Withdrawal	48305926	21,000	
41	29.09.15	Withdrawal	48305928	21,000	
42	30.09.15	Withdrawal	48305927	78,990	
43	25.11.15	Withdrawal	48305930	21,000	
44	15.12.15	Withdrawal	48305931	78,990	
45	15.12.15	Withdrawal	48305932	21,000	
46	18.12.15	Withdrawal	48305934	21,000	
47	19.01.16	Withdrawal	48305933	79,446	
48	18.02.16	Withdrawal	48305938	18,500	
49	18.02.16	Withdrawal	48305937	83,003	
50	05.05.16	Withdrawal	48305943	90,503	
51	16.05.16	Withdrawal	48305941	83,003	
<b>Sub Total</b>				<b>904,361</b>	
52	24.07.14	Cash	614789	8,500	<b>UC-Ali Bagh</b>
53	18.09.14	Cash	636808	15,000	
54	25.11.14	Cash	636817	8,000	
55	19.12.14	Cash	636822	6,000	
56	21.01.15	Cash	636829	12,000	
57	21.01.15	Cash	636831	12,000	
58	09.02.15	Cash withdrawal	636833	4,000	
59	20.02.15	Cash withdrawal	636840	12,000	



[Amount in Rupees]

Sr.	Date	Classification	Instrument No:	Amount	Name of Union Council
60	20.02.15	Cash withdrawal	636836	12,000	
61	21.02.15	Withdrawal	636837	12,000	
62	23.02.15	Withdrawal	636839	32,840	
63	25.02.15	Withdrawal	636834	34,500	
64	13.03.15	Cash withdrawal	636846	6,000	
65	13.03.15	Cash withdrawal	636845	12,000	
66	13.03.15	Cash withdrawal	636838	4,000	
67	13.03.15	Withdrawal	636843	34,500	
68	13.03.15	Withdrawal	636842	32,840	
69	16.03.15	Withdrawal	636844	12,000	
70	18.03.15	Withdrawal	636847	5,000	
71	21.04.15	Withdrawal	636848	32,840	
72	23.04.15	Withdrawal	636849	34,500	
73	24.04.15	Withdrawal	636852	12,000	
74	27.04.15	Withdrawal	636850	4,000	
75	27.04.15	Withdrawal	636853	12,000	
76	15.05.15	Withdrawal	636854	47,340	
77	15.05.15	Withdrawal	636856	12,000	
78	16.05.15	Withdrawal	636855	34,500	
79	15.07.15	Withdrawal	636864	34,500	
80	16.07.15	Withdrawal	636865	20,000	
81	16.07.15	Withdrawal	636863	47,340	
82	19.08.15	Withdrawal	636867	49,896	
83	25.08.15	Withdrawal	636869	16,000	
84	26.08.15	Withdrawal	636868	34,500	
85	16.09.15	Withdrawal	636872	57,396	
86	17.09.15	Withdrawal	636879	7,000	
87	18.09.15	Withdrawal	636871	33,000	
88	29.09.15	Withdrawal	636877	4,000	
89	29.09.15	Withdrawal	636875	61,896	
90	30.09.15	Withdrawal	63686	34,500	
91	13.10.15	Withdrawal	636880	20,000	
92	13.10.15	Withdrawal	636878	45,396	
93	13.10.15	Withdrawal	636879	34,500	

[Amount in Rupees]

Sr.	Date	Classification	Instrument No:	Amount	Name of Union Council
94	15.12.15	Withdrawal	636883	35,396	
95	16.12.15	Withdrawal	636884	25,000	
96	23.12.15	Withdrawal	636882	34,500	
97	19.01.16	Withdrawal	636886	36,308	
98	20.01.16	Withdrawal	636888	24,000	
99	23.01.16	Withdrawal	636887	34,500	
100	09.02.16	Withdrawal	636874	6,000	
101	09.02.16	Withdrawal	636881	6,000	
102	29.02.16	Withdrawal	636892	36,308	
103	03.03.16	Withdrawal	636891	31,000	
104	18.03.16	Withdrawal	636894	33,000	
105	18.03.16	Withdrawal	636890	33,000	
106	18.03.16	Withdrawal	636895	30,789	
107	18.03.16	Withdrawal	636893	36,308	
<b>Sub Total</b>				<b>1,366,393</b>	
108	18.08.15	Cash	129141	5,000	<b>UC-Keenjhar</b>
109	18.11.15	Withdrawal	129155	15,150	
110	20.11.15	Withdrawal	129158	5,000	
111	20.11.15	Withdrawal	129157	47,334	
112	03.12.15	Withdrawal	129161	9,553	
113	19..01.16	Withdrawal	129164	5,000	
114	19..01.16	Withdrawal	129163	65,300	
115	19..01.16	Withdrawal	129167	66,185	
116	26.01.16	Withdrawal	129162	8,300	
117	18.02.16	Withdrawal	129170	5,000	
118	18.02.16	Withdrawal	129169	69,766	
119	19.02.16	Withdrawal	129172	9,621	
120	23.02.16	Withdrawal	129150	38,600	
121	03.05.16	Withdrawal	129178	224,298	
122	14.06.16	Withdrawal	129173	69,766	
123	15.06.16	Withdrawal	129174	5,000	
<b>Sub Total</b>				<b>648,873</b>	
124	10.07.15	Cash	181269	4,700	<b>UC-Ghotki-01</b>
125	15.07.15	Cash	181271	40,000	

[Amount in Rupees]

Sr.	Date	Classification	Instrument No:	Amount	Name of Union Council
126	16.07.15	Cash	181270	45,877	
127	24.07.15	Cash	181272	7,000	
128	24.07.15	Cash	181273	7,000	
129	19.08.15	Cash	181274	4,050	
130	19.08.15	Cash	181279	40,000	
131	20.08.15	Cash	181275	45,877	
132	21.08.15	Cash	181277	7,000	
133	21.08.15	Cash	181278	7,000	
134	15.09.15	Cash	181281	42,000	
135	16.09.15	Cash	181280	45,046	
136	18.09.15	Cash	181282	7,000	
137	18.09.15	Cash	181283	7,000	
138	28.09.15	Cash	181285	42,000	
139	29.09.15	Cash	181284	45,046	
140	29.09.15	Cash	181284	45,046	
141	01.10.15	Cash	181286	7,000	
142	02.10.15	Cash	181287	7,000	
143	25.11.15	Cash	181289	42,000	
144	26.11.15	Cash	181288	44,046	
145	30.11.15	Cash	181291	7,000	
146	16.12.15	Cash	181290	7,000	
147	21.12.15	Cash	62323753	42,000	
148	22.12.15	Cash	62323752	44,064	
149	28.12.15	Cash	62323751	7,000	
150	12.01.16	Cash	62323754	7,000	
151	18.01.16	Cash	62323757	42,000	
152	18.01.16	Cash	62323758	44,046	
153	20.01.16	Cash	62323758	7,000	
154	22.01.16	Cash	62323755	7,000	
155	19.02.16	Cash	62323760	44,046	
156	24.02.16	Cash	62323764	7,000	
157	01.03.16	Cash	62323763	7,000	
158	17.03.16	Cash	62323768	7,000	
159	18.03.16	Cash	62323767	7,000	

[Amount in Rupees]

Sr.	Date	Classification	Instrument No:	Amount	Name of Union Council
160	03.05.16	Cash	62323770	42,000	
161	04.05.16	Cash	62323769	44,046	
162	04.05.16	Cash	62323771	7,000	
163	05.05.16	Cash	62323772	7,000	
164	20.05.16	Cash	62323774	7,000	
165	17.06.16	Cash	62323776	7,000	
166	21.04.15	Cash	181260	7,000	
167	22.04.15	Cash	181259	7,000	
168	14.05.15	Cash	181262	40,000	
169	19.05.15	Cash	182161	45,877	
170	26.05.15	Cash	181264	7,000	
171	26.05.15	Cash	181263	7,000	
172	15.06.15	Cash	181266	40,000	
173	16.06.15	Cash	181265	45,877	
174	18.06.15	Cash	181268	7,000	
<b>Sub Total</b>				<b>1,148,644</b>	
176	25.07.14	Cash	99510	26,762	<b>Uc-Dehrki</b>
177	28.07.14	Cash	99509	7,000	
178	05.08.14	Cash	99513	24,125	
179	18.09.14	Cash	99516	9,650	
180	02.10.14	Cash	99517	26,762	
181	30.12.14	Cash	99525	28,659	
182	31.12.14	Cash	99526	38,600	
183	21.01.15	Cash	99529	28,950	
184	21.01.15	Cash	99530	6,500	
185	26.02.15	Cash	99533	28,950	
186	26.02.15	Cash	99534	13,028	
187	10.03.15	Cash	99537	28,950	
188	15.06.15	Cash	99546	28,419	
189	15.06.15	Cash	99547	34,740	
190	14.07.15	Cash	99550	28,709	
191	17.11.15	Cash	41128391	38,600	
192	17.11.15	Cash	41128392	19,300	
193	18.11.15	Cash	41128390	97,227	

[Amount in Rupees]

Sr.	Date	Classification	Instrument No:	Amount	Name of Union Council
194	24.11.15	Cash	41128389	10,650	
195	18.12.15	Cash	41128395	38,600	
196	21.12.15	Cash	41128394	97,227	
197	21.12.15	Cash	41128394	97,227	
198	19.01.16	Withdrawal	41128397	97,227	
199	26.01.16	Cash	41128396	6,250	
200	18.02.16	Withdrawal	41128400	109,111	
201	22.03.16	Withdrawal	41128402	115,004	
202	18.04.16	Withdrawal	41128404	115,004	
203	16.05.16	Withdrawal	41128405	115,004	
204	30.05.16	Withdrawal	41128407	30,600	
205	13.06.16	Withdrawal	41128408	115,004	
<b>Sub Total</b>				<b>1,461,839</b>	
206	19.09.14	Cash	633107	16,900	<b>UC-GharkiChakar</b>
207	19.01.15	Cash	633113	50,208	
208	12.02.15	Cash	633112	16,735	
209	12.02.15	Withdrawal	633114	66,782	
210	06.03.15	Withdrawal	633117	16,736	
211	09.03.15	Withdrawal	633118	66,782	
212	20.04.15	Withdrawal	633120	82,020	
213	28.05.15	Withdrawal	633122	17,159	
214	16.06.15	Withdrawal	633121	82,020	
215	-	Withdrawal	633124	17,159	
216	30.06.15	Withdrawal	633123	82,020	
217	24.07.15	Withdrawal	633125	82,020	
218	24.07.15	Withdrawal	633126	17,159	
219	13.08.15	Withdrawal	633127	17,159	
220	17.08.15	Withdrawal	633128	82,020	
221	26.08.15	Withdrawal	633129	82,020	
222	26.08.15	Withdrawal	633130	17,159	
223	15.09.15	Withdrawal	633131	17,159	
224	15.09.15	Withdrawal	633132	82,020	
225	29.09.15	Withdrawal	633133	82,020	
226	02.10.15	Withdrawal	633134	17,159	

[Amount in Rupees]

Sr.	Date	Classification	Instrument No:	Amount	Name of Union Council	
227	14.11.15	Withdrawal	633135	82,020		
228	19.11.15	Withdrawal	633136	17,159		
229	14.12.15	Withdrawal	633137	82,020		
230	15.12.15	Withdrawal	633138	17,159		
231	15.02.16	Withdrawal	633140	17,159		
232	15.02.16	Withdrawal	633139	82,020		
233	18.03.16	Withdrawal	633142	99,179		
234	15.04.16	Withdrawal	633143	99,179		
235	22.04.16	Withdrawal	633144	99,179		
236	17.05.16	Withdrawal	633145	99,179		
237	11.06.16	Withdrawal	633146	99,179		
<b>Sub Total</b>				<b>1,803,848</b>		
238	03.10.14	Cash	5594	9,000		<b>UC-Dhangro</b>
239	29.01.15	Withdrawal	5596	99,369		
240	06.03.15	Withdrawal	5597	99,369		
241	16.04.15	Withdrawal	5598	99,369		
242	12.06.15	Withdrawal	5599	99,369		
243	17.06.15	Withdrawal	5600	99,369		
244	15.07.15	Withdrawal	43142401	99,369		
245	24.07.15	Withdrawal	43142402	99,369		
246	18.08.15	Withdrawal	43142403	99,369		
247	15.09.15	Withdrawal	43142404	99,369		
248	28.09.15	Withdrawal	43142405	99,369		
249	13.11.15	Withdrawal	43142406	99,369		
250	14.12.15	Withdrawal	43142408	102,400		
251	16.01.16	Withdrawal	43142409	102,400		
252	16.02.16	Withdrawal	43142410	102,400		
253	02.05.16	Withdrawal	43142411	99,369		
254	11.05.16	Withdrawal	43142412	99,369		
255	09.06.16	Withdrawal	43142413	99,369		
256	11.06.16	Withdrawal	43142414	99,369		
<b>Sub Total</b>				<b>1,806,735</b>		
<b>Grand Total</b>				<b>11,201,638</b>		

## Appointment of Staff Over &amp; Above Sanctioned Strength

Sr.	Name of Employee	Sanctioned	Working	Excess	Name of UC
1	Secretary	1	1	—	UC-Keenjhur
	Jr Clerk	1	1	—	
	Chowkidar	1	1	—	
	Malhi	1	1	—	
2	Secretary	1	1	—	Uc-Dehrki
	Jr Clerk	1	1	—	
	Computer Operator	1	1	—	
	N.Qasid	1	2	1	
	Chowkidar	1	2	1	
	Malhi	1	2	1	
3	Secretary	1	1	—	UC-Ghotki-01
	Jr Clerk	1	4	3	
	N.Qasid	1	2	1	
	Malhi	1	3	2	
	Chowkidar	1	1	—	
4	Secretary	1	1	—	UC-Ali Bagh
	Jr Clerk	1	3	2	
	N.Qasid	1	1	—	
	Malhi	1	4	3	
	Chowkidar	1	1	—	
5	Secretary	1	1	—	UC-Ghotki-02
	Jr Clerk	1	4	3	
	N.Qasid	1	1	—	
	Malhi	1	2	1	
	Chowkidar	1	2	1	
6	Secretary	1	1	—	UC-Khambra
	Jr Clerk	1	2	1	
	N.Qasid	1	1	—	
	Malhi	1	2	1	
	Chowkidar	1	2	1	
7	Secretary	1	1	—	Uc-Kamu Shaheed
	Jr Clerk	1	2	1	
	N.Qasid	1	1	—	

	Chowkidar	1	1	–	
	Malhi	1	2	1	
8	Secretary	1	1	–	<b>UC-Hussain Beli</b>
	Jr Clerk	1	3	2	
	N.Qasid	1	1	–	
	Malhi	1	2	1	
	Chowkidar	1	1	–	
9	Secretary	1	1	–	<b>GhariChakar</b>
	Jr Clerk	1	2	1	
	N.Qasid	1	2	1	
	Malhi	1	2	1	
	Chowkidar	1	1	–	
10	Secretary	1	1	–	<b>UC-Dhangro</b>
	Jr Clerk	1	2	1	
	N.Qasid	1	1	–	
	Malhi	1	3	2	
	Chowkidar	1	1	–	
	<b>Total</b>	<b>50</b>	<b>83</b>	<b>33</b>	



## LARKANA DIVISION

**Annex-LRK1**

### Non-Production of Record

Sr.	Name of District	Name of Ucs	Details
1.	<b>District Jacobabad</b>	1. UC Garhi Chand, Jacobabad 2. UC Family lane, JCD 3. UC Jaffarabad Muhalla, JCD 4. UC Dastageer colony, JCD 5. UC Dasti, JCD 6. UC Ahmed pur, JCD 7. UC Garhi Hassan, Thull 8. UC Balochabad, Thull 9. UC Dinpur, Thull 10. UC Allahabad, Garhi Khairo 11. UC Garhi Khairo, Garhi Khairo	· Cheque issue register. · Details of account maintained with Sindh Bank. · Complete detail of certificate fees/other than OZT. · Service books/personal files of officials. · Sanctioned Strength of Union Council. · Internal audit report.
			Bank Statements partial
2.	<b>District Kamber-Shahdad Kot</b>	1. UC Bhago Dero, 2. UC Dera, 3. UC Gaji Khuhawar, 4. UC Hazar Wah, 5. UC Kamber-2, 6. UC Chosul, 7. UC Dingano Mahesar, 8. UC Ghaibi Dero, 9. UC Kalar, 10. UC Kamber-3	Non-production of complete record

### Improper Maintenance of Cash Book

#### District Kamber-Shahdaddkot

[Amount in Rupees]

Sr.	Date	To whom Paid (Particulars)	Amount
1	15.06.2015	Riaz Hussain, Pay	20,000
2	16.06.2015	Badar.ul.din, Naib Qasid, Pay	15,000
3	16.06.2015	Pay of Staff	72,323
4	17.06.2015	Pay of Staff	7,500
5	14.07.2015	Pay of Staff	99,823
6	18.07.2015	Pay of Staff	20,000
7	19.08.2015	Pay of Staff	69,570
8	20.08.2015	Irshad Ali J.Clerk	10,000
9	24.08.2015	Riaz Hussain, Pay	25,000
10	21.09.2015	Pay of Staff	99,570
11	21.10.2015	Pay of Staff	99,570
12	23.11.2015	Gada Hussain, Pay	28,070
13	24.11.2015	Pay of Staff	61,500
14	10.12.2015	Pay of Staff	99,070
15	12.01.2016	Pay of Staff	31,000
16	13.01.2016	Pay of Staff	69,570
17	25.02.2016	Pay of Staff	81,024
18	26.02.2016	Pay of Staff	20,000
19	14.03.2016	Bank Charges	700
20	16.03.2016	Pay of Staff	99,570
21	19.04.2016	Pay of Staff	30,000
22	22.04.2016	Pay of Staff	69,890
23	11.05.2016	Pay of Staff	99,985
24	13.06.2016	Pay of Staff	93,000
25	13.06.2016	Irshad Ali J.Clerk	17,000
<b>Total</b>			<b>1,338,735</b>

#### District Jacobabad

[Amount in Rupees]

Sr.	UC detail	Budgeted Income	Actual Income	Salary	Non salary
<b>Taluka Jacobabad</b>					
1	UC Family lane	2,700,000	1,200,000	1,158,168	59,000
2	UC Jaffarabad Muhalla	2,700,000	1,200,000	1,014,591	173,485
3	UC Dastageer colony	2,700,000	1,200,000	756,475	629,226
4	UC Dasti	2,700,000	1,200,000		

[Amount in Rupees]

Sr.	UC detail	Budgeted Income	Actual Income	Salary	Non salary
5	UC Ahmed pur	2,700,000	1,200,000		
6	UC Garhi chand	2,700,000	1,200,000		
	<b>Total</b>				
	<b>Taluka Thull</b>				
7	UC Garhi Hassan	2,700,000	1,200,000	1,278,445	38,950
8	UC Balochabad	2,700,000	1,200,000	1,263,534	115,000
9	UC Dinpur	2,700,000	1,200,000	1,186,642	142,000
	<b>Total</b>				
	<b>Taluka Garhi Khairo</b>				
10	UC Allahabad	2,700,000	1,200,000		
11	UC Garhi Khairo	2,700,000	1,200,000		
	<b>Total</b>				
	<b>Grand Total</b>			<b>6,657,855</b>	<b>1,157,661</b>
	<b>Total Salary &amp; Non Salary</b>			<b>7,815,516</b>	

### Unauthorized Payments through Open Cheques

**Union Council No.1, City Kamber, District Kamber-Shahdadkot**

[Amount in Rupees]

Sr.	Date	Chque No	Amount
1	15.07.2015	914620	25,823
2	15.07.2015	914625	10,000
3	15.07.2015	914622	11,500
4	15.07.2015	914621	15,000
5	15.07.2015	914627	7,500
6	16.07.2015	914629	10,000
7	18.08.2015	914638	20,000
8	19.08.2015	914632	15,000
9	19.08.2015	914630	28,070
10	19.08.2015	914639	5,000
11	19.08.2015	914635	10,000
12	19.08.2015	914631	11,500
13	20.08.2015	914636	10,000
14	24.08.2015	914640	25,000
15	23.09.2015	914641	28,070
16	23.09.2015	914642	11,500
17	23.09.2015	914648	20,000
18	23.09.2015	914646	10,000
19	23.09.2015	914654	30,000
20	22.10.2015	914663	20,000
21	22.10.2015	914661	11,500
22	22.10.2015	914666	10,000
23	23.11.2015	914669	28,070
24	24.11.2015	914674	11,500
25	24.11.2015	914670	20,000
26	24.11.2015	914673	10,000
27	25.11.2015	914647	10,000
28	27.11.2015	914677	20,000
29	12.01.2016	914700	31,000
30	13.01.2016	914688	11,500
31	13.01.2016	914687	28,070
32	13.01.2016	914692	10,000
33	25.02.2016	914695	20,000
34	25.02.2016	892818	12,954
35	25.02.2016	914694	28,070
36	25.02.2016	914696	10,000
37	25.02.2016	914697	10,000

[Amount in Rupees]

<b>Sr.</b>	<b>Date</b>	<b>Chque No</b>	<b>Amount</b>
38	25.02.2016	914659	20,000
39	16.03.2016	72626778	20,000
40	16.03.2016	72626781	10,000
41	16.03.2016	72626777	11,500
42	16.03.2016	72626776	28,070
43	16.03.2016	72626782	10,000
44	16.03.2016	72626783	20,000
45	18.04.2016	72626789	10,000
46	19.04.2016	72626791	20,000
47	22.04.2016	72626786	20,000
48	22.04.2016	72626784	28,390
49	22.04.2016	72626785	11,500
50	22.04.2016	72626790	10,000
51	11.05.2016	72626797	10,000
52	11.05.2016	72626792	28,485
53	11.05.2016	72626793	11,500
54	12.05.2016	72626794	20,000
55	12.05.2016	72626798	10,000
56	24.05.2016	72626799	20,000
57	13.06.2016	72626804	10,000
58	13.06.2016	72626802	20,000
59	13.06.2016	72626801	10,000
60	13.06.2016	72626806	33,000
61	13.06.2016	72626803	20,000
62	21.06.2016	72626805	7,000
<b>Total</b>			<b>1,026,072</b>

## Unjustified Expenditure

[Amount in Rupees]

Sr.	UC detail	To whom paid	Details	bill amount	Remarks
<b>Taluka Jacobabad</b>					
1.	UC Jaffarabad Muhalla	Vijay Kumar	Supply of copper mathrine finis oil 15 bottles	12,042	unsigned by ADLG, Sec, pre audit
2.	do	Vijay Kumar	Supply of saver bulbs 40@150, 2 coil wire@1350 holder etc	9,424	unsigned by ADLG, Sec, pre audit
3.	UC Dastageer colony	Vijay Kumar	Supply of copper mathrine finis oil 18 bottles @1000, 14 finis@800 etc	31,414	unsigned by ADLG, Sec
4.	do	Vijay Kumar	Supply of copper mathrine finis oil 20 bottles @1000, 15 finis@800 etc	33,508	unsigned by ADLG, Sec
5.	UC Dasti	Vijay Kumar	Supply of copper mathrine finis oil 8 bottles @1000, 5 finis@800 etc	12,565	unsigned by ADLG, Sec
6.	do	Vijay Kumar	Supply of copper mathrine finis oil 15 bottles @1000, 8 finis@800 etc	15,707	unsigned by ADLG, Sec
7.	UC Ahmed pur	Vijay Kumar	Supply of copper mathrine finis oil 12 bottles @1000, 12 finis@800 etc	23,037	unsigned by ADLG, Sec
8.	do	Vijay Kumar	Supply of copper mathrine finis oil 8 bottles @1000, 6 finis@800 etc	13,613	unsigned by ADLG, Sec
<b>Taluka Thull</b>					
9.	UC Balochabad	Vikay Kumar	Supply of copper mathrine finis oil 12 bottles @1000, 11 finis@750 etc	20,942	unsigned by secretary, previous year
10.	UC Balochabad	Vikay Kumar	Supply of Mitti trolley 45 @ 1000, tractor blade work 5 @ 900 etc	52,356	Completion certificate, NICs of applicants, previous year payment
<b>Taluka Garhi Khairo</b>					
11.	UC Allahabad	Vijay Kumar	Supply of Mitti trolley 28 @ 1000, tractor blade work 4 @ 800 etc	31,414	Completion certificate, NICs of applicants
12.	do	Vijay Kumar	Supply of Mitti trolley 23 @ 1000, tractor blade work 3 @ 800 etc	25,654	Completion certificate, NICs of applicants
13.	UC Garhi Khairo	Vijay Kumar	Supply of Mitti trolley 20 @ 1000, tractor blade work 4 @ 800 etc	24,084	Completion certificate, NICs of applicants
14.	do	Vijay Kumar	Supply of Mitti trolley 20 @ 1000, tractor blade work 3 @ 800 etc	22,513	Completion certificate, NICs of applicants
<b>Total</b>				<b>328,273</b>	