



AUDIT REPORT
ON
THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
DERA GHAZI KHAN
AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
B&R	Building & Road
CA	Conveyance Allowance
CCTV	Closed Circuit Television
CDR	Call Deposit Receipt
DAC	Departmental Accounts Committee
DDOs	Drawing and Disbursing Officers
GST	General Sales Tax
HRA	House Rent Allowance
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government and Community Development
MB	Measurement Book
MEPCO	Multan Electric Power Company
MFDAC	Memorandum for Departmental Accounts Committee
OGDCL	Oil & Gas Development Company Limited
OGRA	Oil and Gas Regulatory Authority
PAO	Principal Accounting Officer
PDG	Punjab District Government
PCC	Pacca Cement Concrete
PEPCO	Pakistan Electric Power Company
PFC	Provincial Finance Commission
PFR	Punjab Financial Rules
PLA	Personal Ledger Account
PLGO	Punjab Local Government Ordinance, 2001
PLS	Profit and Loss Sharing
POL	Petrol, Oil and Lubricant
PPRA	Punjab Procurement Regulatory Authority
RCC	Reinforced Cement Concrete
RDA	Regional Directorate of Audit
S&GAD	Service and General Administration Department

TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TO (P&C)	Tehsil Officer (Planning & Coordination)
TS	Technical Sanction
TSE	Technically Sanctioned Estimate
UA	Union Administration
WSS	Water Supply Scheme

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 and Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of Receipts and Expenditure of the Local Fund and Public Accounts of District Governments.

The report is based on Audit of the accounts of Tehsil Municipal Administrations of District D.G. Khan for the Financial Year 2014-15. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during Audit Year 2015-16 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate the 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 in the light of written responses of the management concerned and DAC directives.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance 2001, for causing it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Imran Iqbal)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan is mandated to carry out the audit of all District Governments in Punjab (South) including Town / Tehsil Municipal Administration. The Regional Directorate of Audit (RDA), D.G. Khan has audit jurisdiction of District Governments, TMAs and UAs of four Districts i.e. D.G. Khan, Rajanpur, Layyah and Muzaffargarh.

The Regional Directorate has a human resource of 23 officers and staff, constituting 3,930 mandays and the budget amounting to Rs 13.429 million was allocated in Audit Year 2015-16. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of the entities, projects and programmes. Accordingly, RDA D.G.Khan carried out audit of the accounts of TMAs of District D.G.Khan for the Financial Year 2014-15 and the findings included in the Audit Report.

Each Tehsil Municipal Administrations in District D.G. Khan is headed by a Tehsil Nazim / Administrator who carries out operations as per Punjab Local Government Ordinance, 2001. Tehsil Municipal Officer is the Principal Accounting Officer (PAO) and acts as coordinating and administrative officer, responsible to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and By-laws. The PLGO 2001 requires the establishment of Tehsil / Town Local Fund and Public Account for which Annual Budget Statement is authorized by the Tehsil Nazim / Tehsil Council / Administrator in the form of Budgetary Grants.

The total Development Budget of three TMAs in District D.G. Khan, for the Financial Year 2014-15, was Rs 119.902 million and expenditure amounting to Rs 107.824 million was incurred showing savings of Rs 12.078 million. Total Non Development Budget for Financial Year 2014-15 was Rs 838.397 million and expenditure amounting to Rs 679.580 million was incurred showing saving of Rs 158.817 million. The reasons for savings in Development and Non development Budgets are required to be provided by the TMO and PAO concerned.

Audit of TMAs of District D.G. Khan was carried out with the view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues was made in accordance with laws and rules and that there was no leakage of revenues.

a. Scope of Audit

Out of total expenditure of Tehsil Municipal Administrations of District D.G. Khan for the financial year 2014-15, auditable expenditure under the jurisdiction of Regional Director Audit (District Government), D.G. Khan was Rs 787.404 million covering three PAOs. Out of this, RDA D.G. Khan audited an expenditure of Rs 629.924 million which, in terms of percentage, is 80% of total auditable expenditure and irregularities amounting to Rs 1,081.727 million were pointed out. Regional Director Audit planned and executed audit of 3 formations, i.e. 100% achievements against planned audit activities.

Total receipts of three TMAs of District D.G. Khan for the financial year 2014-15, were Rs 568.567 million. RDA, D.G. Khan audited receipts of Rs 341.140 million which was 60% of total receipts and irregularities amounting to Rs 508.256 million were pointed out.

b. Recoveries at the Instance of Audit

Recovery of Rs 57.405 million was pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 1.484 million was recovered and verified during year 2015-16, till the time of compilation of the Report.

However against the total recovery, an amount of Rs 509.809 million pertained to paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this Report.

c. Audit Methodology

Audit was conducted after understanding the business process of TMAs with respect to its function, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the system, procedures, environment and the audited entity before starting field audit activity.

d. Audit Impact

A number of improvements in record maintenance and procedures have been initiated by the department concerned; however, audit impact in shape of change in rules could not be materialized as the Provincial Accounts Committee has not discussed Audit Reports pertaining to Tehsil Municipal Administrations.

e. Comments on Internal Control and Internal Audit Department

Internal control mechanism of TMAs District D.G. Khan was not found satisfactory during audit. Many instances of weak internal controls have been highlighted during course of audit which include some serious lapses. Negligence on the part of TMA authorities may be captioned as one of the important reasons for Weak Internal Controls.

According to Section 115-A (1) of PLGO, 2001, Nazim of each District Government and Tehsil / Town Municipal Administration shall appoint an Internal Auditor but the same was not appointed in all TMAs of District D.G. Khan.

f. The Key Audit Findings of the Report;

- i. Misappropriation amounting to Rs 1.829 million was noted in one case.¹
- ii. Non production of record amounting to Rs 100.668 million was noted in three cases.²
- iii. Irregularities and non compliance amounting to Rs 979.230 million were noted in 34 cases.³

Audit paras on the accounts for the Financial Year 2014-15 involving procedural violations including internal control weaknesses and other irregularities which were not considered worth reporting to Provincial PAC have been included in Memorandum for Departmental Accounts Committee (MFDAC) Annex-A.

¹Para 1.3.1.1

²Para 1.2.1.1, 1.3.2.1, 1.4.1.1

³Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.2.2.8, 1.2.2.9, 1.2.2.10, 1.2.2.11, 1.2.2.12, 1.2.2.13, 1.2.2.14, 1.2.2.15, 1.2.2.16, 1.2.2.17, 1.2.2.18, 1.3.3.1, 1.3.3.2, 1.3.3.3, 1.3.3.4, 1.3.3.5, 1.3.3.6, 1.3.3.7, 1.3.3.8, 1.3.3.9, 1.3.3.10, 1.3.3.11, 1.4.2.1, 1.4.2.2, 1.4.2.3, 1.4.2.4, 1.4.2.5

g. Recommendations

Audit recommends that the PAO/Management of TMA should ensure to resolve the following issues seriously:

- i. Appropriate actions against officers/officials responsible for misappropriation / negligence in performance of duties and achievement of targets.
- ii. Production of record to audit for verification.
- iii. Compliance of relevant laws, rules, instructions and procedures, etc.
- iv. Expediting recoveries pointed out by Audit as well as others recoverable in the notice of management.
- v. Strengthening of financial and managerial controls.
- vi. Holding of DAC meetings well in time.
- vii. Addressing systemic issues to prevent recurrence of various omissions and commissions.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	03	787.404	568.567	1,355.971
2	Total Formations in Audit Jurisdiction	03	787.404	568.567	1,355.971
3	Total Entities (PAOs)/ DDOs Audited	03	629.924	341.140	971.064
4	Total Formations/ DDOs Audited	03	629.924	341.140	971.064
5	Audit & Inspection Reports	03	629.924	341.140	971.064
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to TMA)	-	-	-	-

Table 2: Audit observations regarding Financial Management

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak financial management	981.059
3	Weak Internal controls relating to financial management	-
4	Others	100.668
Total		1,081.727

Table 3: Outcome Statistics

(Rupees in million)

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non-Salary	Civil Works	Receipts	Total Current Year	Total Last Year
1	Total Financial Outlay	-	400.135	279.445	107.824	568.567	1,355.971	1,114.329
2	Outlays Audited	-	320.109	223.556	86.259	341.140	971.064*	787.383
3	Amount Placed under Audit Observation/ Irregularities Pointed out	-	97.089	301.260	175.122	508.256	1,081.727	1050.189
4	Recoveries Pointed out at the instance of Audit	-	1.440	0	7.301	501.068	509.809	438.835
5	Recoveries Accepted / Established at the instance of Audit		1.440	0	7.301	501.068	509.809	-
6	Recoveries realized at the instance of Audit					1.484	1.484	0.762

* The amount mentioned against Sr. No. 2 in column of "Total Current Year" is the sum of expenditure and receipt whereas the total expenditure was Rs 787.404 million.

Table 4: Irregularities Pointed Out

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	471.250
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting errors (accounting policy departure from IPSAS ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems	-
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	509.809
6	Non-production of record	100.668
7	Others, including cases of accidents, negligence, non-accountal of store etc.	-
Total		1,081.727

Table 5: Cost-Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	971.064
2	Expenditure on Audit	0.020
3	Recoveries realized at the instance of Audit	1.484
4	Cost-Benefit Ratio	74.200

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

CHAPTER-1

1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, D.G. KHAN

1.1.1 Introduction

According to 1998 population census, the population of District D.G. Khan is 2 million. District D.G. Khan comprises of three TMAs namely D.G. Khan, Tribal Area and Taunsa. Business of TMAs is run by the Administrator and five Drawing & Disbursing Officer i.e. TMO, TO (I&S), TO (Finance), TO (P&C) and TO (Regulation) under Punjab Local Government Ordinance, 2001.

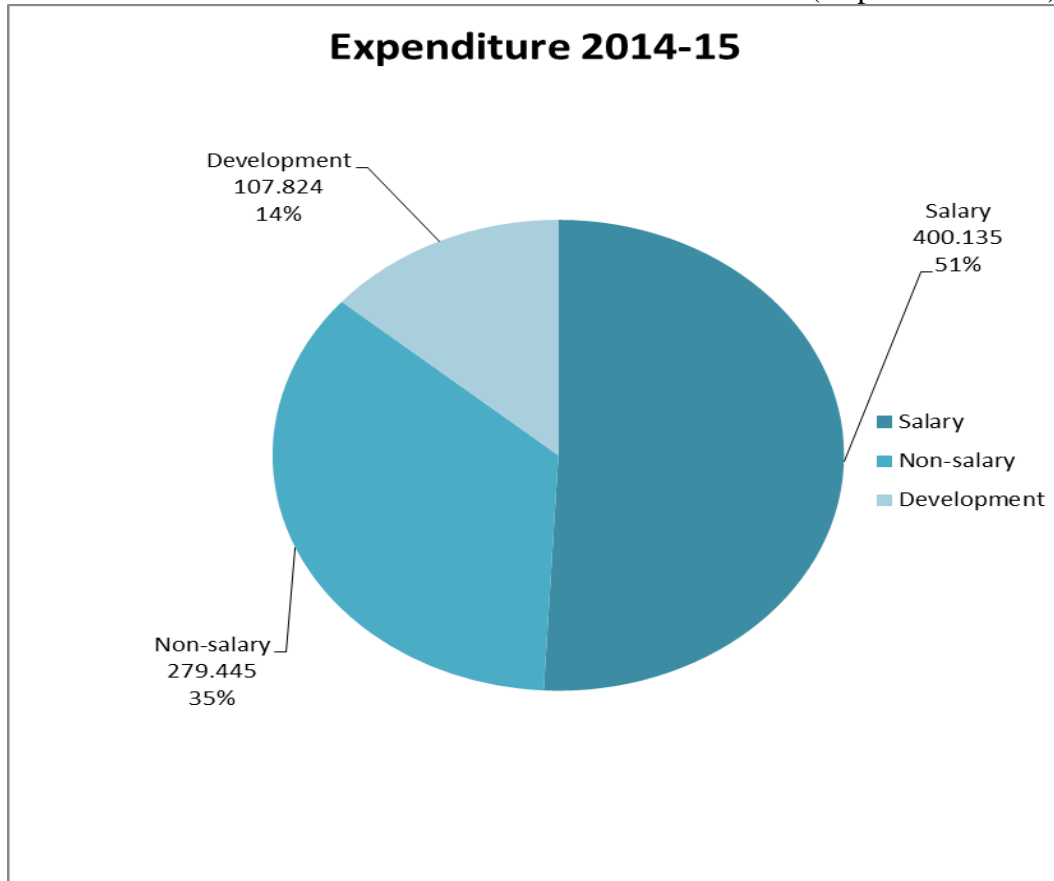
1.1.2 Comments on Budget and Accounts

The detail of budget and expenditure is given below in tabulated form:

(Rupees in million)

2014-15	Budget	Actual	Excess (+) / Savings (-)	Savings %
Salary	481.031	400.135	-80.896	-16.817%
Non-Salary	357.366	279.445	-77.921	-21.804%
Development	119.902	107.824	-12.078	-10.073%
Total	958.299	787.404	-170.895	-17.833%
Receipts	911.563	568.567	-342.996	-16.594%

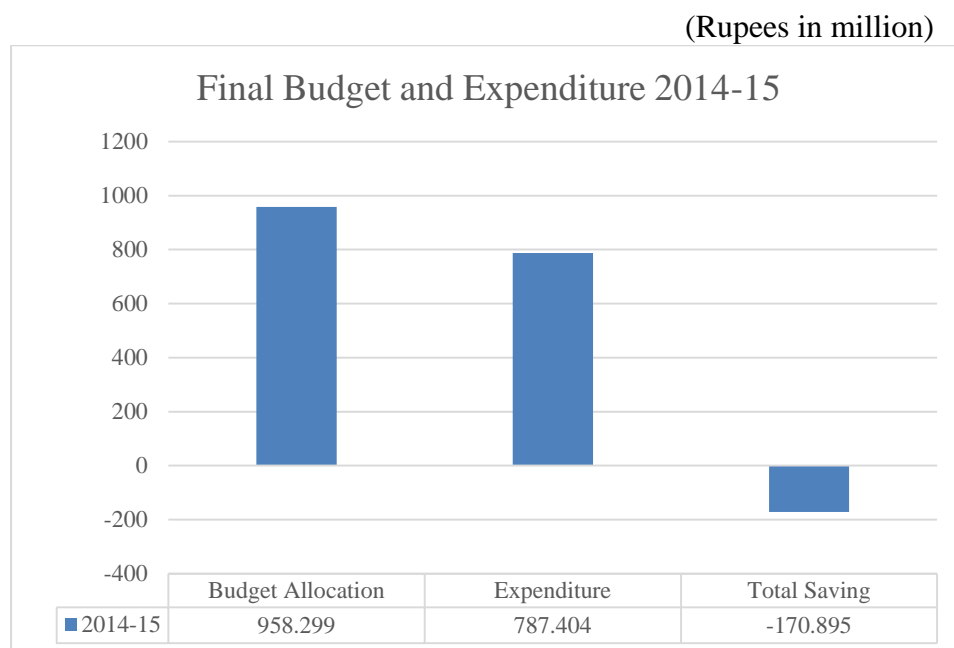
(Rupees in million)



Details of budget allocations, expenditures and savings of each TMA in District D.G.Khan are at Annex-B.

As per Budget Books for the Financial Year 2014-15 of TMAs in District D.G.Khan, the original and final budgets were of Rs 958.299 million. Total expenditures incurred by these TMAs during Financial Year 2014-15 were Rs 787.404 million. A saving of Rs 170.895 million came to the notice of audit which shows that the TMAs failed to provide the basic municipal services to the community. No plausible explanation was provided by the Administrators, PAOs and management of TMAs.

The comparative analysis of the budget and expenditure of current Financial Years is depicted as under:



1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2014-15

Audit paras reported in MFDAC (Annex-A) of last year Audit Report which have not been attended in accordance with the directives of DAC have now been reported in part II of Annex-A.

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab but have not been examined by the Public Accounts Committee.

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meeting
1	2009-12	32	PAC not constituted
2	2012-13	12	PAC not constituted
3	2013-14	26	PAC not constituted
4	2014-15	46	PAC not constituted

AUDIT PARAS

1.2 Tehsil Municipal Administration Dera Ghazi Khan

1.2.1 Non Production of Record

1.2.1.1 Non production of record - Rs 97.192 million

According to Clause 14 (1) (b) of the Auditor General's (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 inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts. Furthermore, according to Section 115(6) of the Punjab Local Government Ordinance 2001, all officials shall afford all facilities and provide record for audit inspection and comply with the requests for information in as complete a form as possible and with all reasonable expedition.

Contrary to above, TMO did not produce the record of expenditure amounting to Rs 97.192 million on account of electricity charges paid to MEPCO out of PLA during the financial year 2014-15. The reconciliation with MEPCO was also not available in the record. The detail is given below:

(Rupees in million)

Date	Cheque No.	Amount
12.11.2014	D077602	0.200
09.12.2014	D077613	0.200
29.01.2015	D077624	2.500
25.03.2015	D077632	2.500
27.04.2015	D077636	2.500
11.05.2015	D077641	86.792
30.06.2015	D077650	2.500
Total		97.192

Audit is of the view that due to weak internal controls, record was not produced for audit verification.

Non production of record created doubt regarding legitimacy of the expenditure amounting to Rs 97.192 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends that responsibility be fixed on person(s) at fault and strict disciplinary action taken against the officials concerned for non-production of record, under intimation to Audit, and to ensure that the record is produced to Audit for scrutiny.

[AIR Para: 37]

1.2.2 Irregularities and non compliance

1.2.2.1 Loss due to less recovery of revenues - Rs 419.178 million

According to Rule 76 of Punjab District Government and TMA (Budget) Rules, 2003, it is the duty of the departmental authorities to see that all Government dues/revenues which have to be brought to account are correctly and promptly assessed, realized and credited to Government account.

Contrary to above, TMO less recovered the rent of shops and water rate amounting to Rs 377.807 million for the period 2014-15. Arrear of revenues pending since long amounting to Rs 41.371 million also could not be recovered during the period. The detail is given below:

(Rupees in million)

Sr. No.	Description	Amount due	Amount recovered	Balance amount
1	Rent of Shops	375.250	14.182	361.067
2	Water Rate	20.932	4.192	16.740
3	Arrears (stand fee, octroi fee, tehbazari fee water rate, rent of shops	66.691	25.320	41.371
Total				419.178

(Data Source: Shops Demand and Collection Register)

Audit is of the view that due to negligence of the TMA authorities, rent of shops, water rate and arrear of revenues could not be recovered.

Non recovery of revenues resulted in loss amounting to Rs 419.178 million to TMA.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends recovery of Rs 419.178 million besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Paras: 4,5,25]

1.2.2.2 Irregular deduction of PEPCO dues and loan - Rs 106.193 million

According to Rule, 2.20 of PFR Vol-I, every payment must be supported by a voucher setting forth full and clear particulars of the claim.

Contrary to above, an amount of Rs 91.080 million and Rs 15.113 million was deducted from Provincial Finance Commission (PFC) award at source during 2014-15 by the Finance Department on account of outstanding dues of PEPCO and loans respectively. But TMO did not get the actual outstanding amount reconciled with the deductions made out of PFC award. The detail is given below:

(Rupees in million)

Sr. No.	Particular	Period	Monthly deduction	Amount
1	PEPCO dues	July, 2014 to June, 2015	7.590	91.080
2	Loan	August, 2014 to December, 2014	3.023	15.113
Total				106.193

Audit is of the view that due to weak financial controls, deduction was made at source from PFC monthly releases without any justification.

Deductions of Rs 106.193 million resulted in depriving the TMA from its due share of PFC award.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends to reconcile the deduction of outstanding dues of PEPCO and loan with the Finance Department by TMA authorities under intimation to Audit.

[AIR Paras: 33, 27]

1.2.2.3 Irregular technical sanction of estimates - Rs 82.394 million

According to Punjab Local Government and Community Development Department Chief Engineer letter No.CE(HQ)PLGB-6/2008 dated 13.05.2008, the scheme beyond the competency of Tehsil Officer (I&S) was required to be forwarded to the Chief Engineer for technical sanction.

TMO D.G Khan, got the technical sanction of 24 schemes valuing Rs 82.394 million during 2014-15, being beyond the authorized limit of TO(I&S), from Superintendent Engineer of Public Health Engineering Department instead of Chief Engineer LG&CD Department as required in above quoted letter. (Annex-C)

Audit is of the view that due to weak internal controls, technical sanction was got sanctioned from the irrelevant authority.

Sanctioning of TS from irrelevant authority resulted in irregular expenditure amounting to Rs 82.394 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends regularization of the expenditure from competent authority besides fixing of responsibility on person(s) at fault, under intimation to audit.

[AIR Para: 22]

1.2.2.4 Unauthorized splitting of schemes – Rs 72 million

According to Rule 15 of TMA (Works) Rules, 2003, the executive powers of Tehsil/Town Municipal Administration with regard to the grant of administrative approval of each work or scheme is up to rupees five million Further para 2.70 of B&R Code and Finance Department letter No.FD(D-11)10(3)90 dated 27th June 1991, the splitting, if unavoidable will have to be got approved from the Chief Engineer concerned.

TMO split the development schemes valuing Rs 72 million during 2014-15 without approval of the Chief Engineer. The schemes were split just to avoid sanction from the higher authority. All the schemes were advertised and executed at the same time. In some cases the work was allotted to same contractor. Furthermore, the schemes were administratively approved by the Tehsil Development Committee by splitting instead of District Development Committee. (Annex-D)

Audit is of view that due to weak internal controls, schemes were split to avoid sanction from the higher authority.

Splitting of schemes valuing Rs 72 million resulted in irregular expenditure.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends regularization of the expenditure from the competent authority besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 7, 21]

1.2.2.5 Irregular appointment of work charged establishment – Rs 68.955 million

According to preface of the Wage Rate Schedule 2012, appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.09.2004.

Contrary to above, TMO recruited 532 work charged employees. An amount of Rs 68.955 million was paid out of Non Development Budget on account of salaries to those employees during 2014-15. The recruitment process was conducted without observing the codal formalities i.e. advertisement of the posts, detail of the candidates applied, minutes of recruitment committee, offer letters and joining reports etc. The detail is given below:

(Rupees in million)

Branch	No. of employees	Salary (Rs/ month)	Period	Amount
Water supply urban	116	13,004	12	18.102
	30	12,492	12	4.497
Water supply Rural	183	9,471	12	20.798
	42	9,618	12	4.847
Street lights	4	9,917	12	0.476
Nawaz Sharif Park	50	12,472	12	7.483
Urban Disposal	9	10,089	12	1.090

Branch	No. of employees	Salary (Rs/ month)	Period	Amount
Disposal works under CO Unit	98	9,917	12	11.662
Total	532			68.955

Audit is of the view that due to weak internal controls, recruitment process was not followed as laid down in the Wage Rate Schedule, 2012.

Irregular recruitment of work charged employees resulted in irregular payment amounting to Rs 68.955 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends regularization besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 28]

1.2.2.6 Less realization of conversion fee / map fee - Rs 50.581 million

According to Government of Punjab LG&CD Department Notification No.SOR(LG)38-18/2009 dated 6.6.2012, the conversion fee for the conversion of a residential, industrial, Peri Urban area or intercity service for commercial use shall be as under:

Value of land as per valuation table	Conversion Fee
Less than one million rupees	5%
From one million rupees to ten million rupees	10%
More than ten million rupees	20%

Furthermore, according to Tehsil Municipal Administration Notification No. Admn/759 dated 14.05.2013, conversion fee for residential schemes will be 1% of value of land, and Rs 2,000 per kanal will be charged as map fee.

Contrary to above, TMO did not recover conversion / map fee amounting to Rs 49.463 million from 58 owners of residential schemes during 2014-15. Furthermore, in case of Canal View Housing Scheme located at Pull Dat at Tehsil D.G.Khan TMA authorities charged rate of conversion fee for the area of 128 kanal, but as per registration file, total area of the plot was 171 Kanal and 03

Marlas, so TMA did not recover conversion fee and map fee amounting to Rs 1.118 million for the area of remaining plot of 43 Kanal. (Annex-E)

Audit is of the view that due to weak internal controls, conversion fee was less recovered.

Non-recovery of conversion fee amounting to Rs 50.581 million resulted in loss to TMA.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends recovery of Rs 50.581 million besides fixing of on person(s) at fault, under intimation to Audit.

[AIR Paras: 3, 42]

1.2.2.7 Loss due to non-obtaining of sureties / bank guarantee – Rs 31.670 million

According to Rule 25 (1) of Punjab Local Government (Auctioning of Collection Rights) Rules 2003, the contractor shall provide at least two sureties or bank guarantee equal to the amount of contract. The sureties and guarantor shall be personally responsible for payment of dues recoverable from contractor in case of default. The local Government shall be entitled to recover all dues from the sureties and guarantor in case of default on the part of contractor due to any reason whatsoever. All costs and consequential costs of legal proceedings shall also be recoverable from them.

TMO auctioned the contracts for collection of various leases amounting to Rs 31.670 million during June 2015 for the financial year 2015-16. TMO did not obtain sureties or bank guarantees from the contractors during auction. The detail is given below:

(Rupees in million)

Sr. No.	Name of leases	Lease amount
1	Rickshaw stand	9.410
2	Wagon stand fee	5.400
3	Dala Stand fee	3.320
4	Bus stand fee	0.862

Sr. No.	Name of leases	Lease amount
5	Pathar Bajari	5.155
6	Laterine fee general bus stand	0.521
7	Advertisement fee	7.002
Total		31.670

Audit is of the view that due to weak financial controls, sureties or bank guarantees were not obtained from contractors.

Non obtaining of sureties or bank guarantees resulted in undue favour to the contractors and put the recovery amounting to Rs 31.670 million at risk.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends inquiry besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 16]

1.2.2.8 Non achievement of receipt target - Rs 18.115 million

According to Rule 76 (1) of the PDG and TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head.

Contrary to the above, TMO estimated various receipts during 2014-15 on the basis of last year collection under various heads. However, recovery remained short of Rs 18.115 million of the target for the Financial Year 2014-15. It depicted that either serious efforts were not made for achievement of receipt targets or there was leakage of revenue. The detail is as below:

(Rupees in million)			
Source of leases	Budgeted Income	Income Received	Excepted loss
Map fee	10.000	7.773	2.227
NOC fee for tower	0.200	0.020	0.180

Source of leases	Budgeted Income	Income Received	Excepted loss
Fee on festival stall	0.500	0.115	0.385
Advertisement fee	10.000	3.085	6.915
Latrine fee	1.000	0.600	0.400
Slaughter house fee	1.600	0.879	0.721
License fee business	1.800	1.144	0.656
General bus stand fee	1.900	0.955	0.945
Taxi stand	0.100	0.000	0.100
License fee tyres	0.500	0.004	0.496
Copying fee and other	0.500	0.280	0.220
NOC for Towers	0.200	0.020	0.180
Conciliation fee	0.500	0.000	0.500
Rent of shops	7.000	3.464	3.536
Rent of Ghazi Park	0.330	0.176	0.154
Rent of canteen Nawaz Shareef Park	0.500	0.000	0.500
Total	36.630	18.515	18.115

(Data Source: Budget Book)

Audit is of the view that due to weak financial controls, target of recovery could not be achieved.

Less recovery of receipt target resulted in loss to TMA amounting to Rs 18.115 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends inquiry besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 10]

1.2.2.9 Irregular expenditure on POL – Rs 10.296 million

As per Para 20 of West Pakistan Staff Vehicles (Use & Maintenance) Rules 1969, logbook, history sheet and petrol account register shall be maintained for each Government owned vehicle.

TMO incurred an expenditure of Rs 10.296 million on account of POL charges during financial year 2014-15. Expenditure was incurred on the sanitation vehicles, disposal generators and water supply schemes engine

throughout the year without fixing of meters for verification of reading. The entries on logbooks were recorded on assumption basis. (Annex-F)

Audit is of the view that due to weak internal controls, expenditure was incurred on POL with fake entries in the logbooks.

Maintenance of logbooks on assumption basis resulted in irregular expenditure of Rs 10.296 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends inquiry and fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 26]

1.2.2.10 Irregular payment of carriage for local tuff tiles - Rs 5.297 million

According to Input Rates of Material circulated by Government of Punjab for the period January, 2015 to July 12, 2016 “the strength of tuff pavers should be 7000-PSI and these should be of approved manufacturers i.e. Tuff Pavers (Pvt) Ltd., Izhar Building Material (Pvt) Ltd Texila.

TMO made payment of Rs 39.750 million against providing and laying of tuff tiles during 2014-15. In the TSE as well as Input Rates tuff tiles paver 80/60mm of 7,000 PSI from Izhar &Co. Texila was specified. However from the MBs it was observed that tuff tiles were purchased from local manufacturer (Shaheen Precast Association D.G Khan). TMO neither reduced the claim of the contractors by Rs 5.297 million i.e Rs 10/sft on account of carriage nor lab test was conducted to prove the specified quality. (Annex-G)

Audit is of the view that due to weak internal controls, carriage rate was not deducted.

Due to non-reducing of carriage rate, TMA sustained loss of Rs 5.297 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends recovery of overpaid amount of Rs 5.297 million along with penalty and lab test from recognized laboratory besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 8]

1.2.2.11 Non recovery of various fees – Rs 3.403 million

According to Rule 76 of Punjab District Government and TMA (Budget) Rules 2003, the primary obligation of collecting officer shall be to ensure that all revenue due is claimed realized and credited immediately into the Local Government Fund under the proper receipt head.

Contrary to above, TMO failed to recover various fees / taxes, amounting to Rs 3.403 million under various heads, during the financial 2014-15. The detail is given below:

(Rupees in million)

Sr. No.	Description	Amount
1	Ghazi Park Fee	0.264
2	License Fee	0.694
3	Approval fee of sewerage & water supply& road design	1.740
4	General Sale Tax	0.365
5	Scrutiny fee	0.340
Total		3.403

(Data Source: Demand and Collection Register)

Audit is of the view that due to weak financial controls, the dues were not recovered in time.

Non recovery of revenue amounting to Rs 3.403 million resulted in loss to TMA.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends recovery of Rs 3.403 million besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Paras: 35,36,11,29,40]

1.2.2.12 Less recovery of advertisement fee through self collection – Rs 2.941 million

According to Rule 9 of the Punjab Local Government (auction of collection rights) Rules 2003, the reserved price of an income shall be average of last preceding three years income of the respective Local Government.

TMO collected Rs 2.941 million through self collection on account of advertisement fee for display of signboards, banners, billboards etc. for the financial year 2014-15. Scrutiny of the leased record revealed that the same was leased out to contractors for Rs 4.511 million and Rs 7.002 million for the financial year 2012-13 and 2015-16 respectively but during 2014-15 self collection was made and the collection was 53% and 138% less than the year 2012-13 and 2015-16 respectively, which clearly depicted that due to self collection receipts were not collected or not deposited.

Due to weak internal controls, a huge amount was not collected.

Non collection of the advertisement fee resulted in loss of Rs 2.941 million to TMA.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends investigation of matter for less recovery of Rs 2.941 million besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 17]

1.2.2.13 Less recovery of cost of land and TMA dues from allottees of kachi abadies – Rs 2.062 million

According to letter No.DG (KA) BOR/8-200/2012 Dated 22-11-2012 (b) issued by Director General Kachi Abadis, Government of the Punjab, cost of land in urban areas regularization scheme will be as under;

- i. The price of land will be @2% of the current valuation table at the time of grant of proprietary rights for areas under occupation up to 05 Marla.
- ii. Cost of land for occupation above 5 mala and up to 10 marla will be current valuation table rate at the time of grant of proprietary rights.
- iii. Cost of land for occupation above 10 marla will be the current valuation table rate with additional surcharge @50% thereof at the time of grant of proprietary rights.
- iv. Further, as per By Laws of TMA D.G Khan, development charges @ Rs 500 per marla and municipal property tax @ 2.50% of cost of land will be charged at the time of grant of proprietary rights.

TMO allotted the proprietary rights to the residents of Kachi Abadies in D.G Khan urban areas but less recovered the Government dues amounting to Rs 2.062 million during 2014-15. No serious efforts were made for the recovery of TMA dues.

(Rupees in million)

Sr. No.	Location	Total Land (Marla)	Amount due	Deposited	Difference
1	Block No.42	6	0.172	0.059	0.113
2	Chah Roopay wala	4	0.012	0.005	0.007
3	Block 37	6	0.172	0.014	0.158
4	Block 37	6	0.172	0.014	0.158
5	Block 37	6	0.172	0.014	0.158
6	Chah Roopay wala	6	0.169	0.038	0.131
7	Chah Karmo wala	14	1.362	0.025	1.337
Total					2.062

(Data Source: Demand and Collection Register)

Audit is of the view that due to negligence and weak internal controls, TMA dues were not recovered in full.

Less recovery of dues amounting to Rs 2.062 million resulted in loss to TMA.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends recovery of outstanding TMA revenue amounting to Rs 2.062 million from the allottees of kachi abadies besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 2]

1.2.2.14 Irregular payment due to non reducing of bricks rate – Rs 2.004 million

According to Market Rate System issued by the Government of Punjab Finance Department, (i) The composite rate is to be reduced by 7% and 14%, if 2nd or 3rd class bricks are used.

TMO made payment of Rs 14.312 million against bricks work used in different schemes during 2014-15. Lab test of the bricks used was neither got done from prominent laboratory for assessing the 1st, 2nd or 3rd class brick nor the rate of brick was reduced by 14% and deduction of Rs 2.004 million was not made from contractors' bills. (Annex-H)

Audit is of the view that due to weak internal controls, bricks rate was not reduced.

Non-reducing of bricks rate resulted in loss to the Government amounting to Rs 2.004 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends recovery of Rs 2.004 million along with penalty besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 20]

1.2.2.15 Non deduction of HRA, CA, maintenance and electricity charges - Rs 1.440 million

According to the Government of Punjab Finance Department letter No. FD (M-1) 1-15/82-P-I dated 15th January, 2000, in case of availability of designated residences, the Government servants for whom these are meant, they will not be entitled for House Rent Allowance and Maintenance Charges @ 5% will also be deducted. Further according to Government of the Punjab Finance Department letter No.FD.SR.I.9-4/86(P) (PR) dated 04.12.2012, it is further clarified that the employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance.

Contrary to above, TMO did not deduct HRA, Conveyance Allowance (CA), maintenance charges and electricity charges amounting to Rs 1.440 million during 2014-15 from the salaries of 37 employees who had been residing in Government accommodations situated at disposal stations i.e. at work place and utilizing electricity from the main connections. (Annex-I)

Audit is of the view that due to weak internal controls, HRA, CA, maintenance and electricity charges were not deducted from employees pay.

Non deduction of HRA, CA, maintenance and electricity charges amounting to Rs 1.440 million resulted in overpayment and loss to TMA.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends recovery of overpayment amounting to Rs 1.440 million besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Paras: 45,34]

1.2.2.16 Irregular purchase of tentage without advertisement – Rs 1.329 million

According to Rule 9 of Punjab Procurement Rules 2014, “a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or

regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website".

TMO incurred an expenditure of Rs 1.329 million on account of purchase of tentage for Sasta Ramzan Bazar during 2014-15 through quotations instead of advertisement on PPRA's website.

Audit is of the view that due to weak internal controls, Government instructions were not followed.

Non observance of Punjab Procurement Rules resulted in irregular expenditure amounting to Rs 1.329 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends regularization of expenditure from the competent authority besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 6]

1.2.2.17 Loss due to purchase of tuff tiles on higher rates and loss of - Rs 1.045 million

According to page 81 of Input Rates of Material circulated by Government of Punjab, Finance Department from January 2015 to July 2015, the rates of tuff tile pavers will be at site basis. Further Rule 2.33 of PFR Vol-I states that every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

TMO made excess payment of Rs 1.045 million for providing and laying of tuff tiles 80/60 mm to the contractors during 2014-15. Scrutiny of the rate analysis of tuff tiles pavers 60 mm revealed that the rates charged were higher as compared with TMA Layyah for the same materials. Further 5% wastage on tuff tile was included in the rate analysis which was not admissible. (Annex-J)

Audit is of the view that due to weak internal controls, higher rate and 5% wastage was paid by the TMA.

Payment of higher rate and 5% wastage in the rate analysis resulted in loss to TMA amounting to Rs 1.045 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends recovery of Rs 1.045 million besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Paras: 47,49]

1.2.2.18 Irregular purchase and doubtful consumption of electric material and other items - Rs 1.009 million

According to Rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as a case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. Further according to Clause 12(1) of Punjab Procurements Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

TMO incurred an expenditure of Rs 1.009 million on purchase of detailed below items during 2014-15. Purchases were made without advertisement on PPRA's website in violation of Punjab Procurement Rules i.e. without open tenders. No demand from end user was available on the record further purchased items were not entered in the relevant registers. The detail is given below:

(Rupees in million)

Date	Description	Amount
26.07.2014	Purchase of energy savers	0.290
02.05.2015	Purchase of material for Sanitation Week	0.080
05.05.2015	Purchase of material for Sanitation Week	0.046
27.08.2014	Purchase of flags 14th August	0.081
27.08.2014	Purchase of CCTV cameras for Ramzan Bazar	0.056

Date	Description	Amount
02.12.2014	Purchase of Video Cameras for Mohurram ul Haram	0.456
Total		1.009

Audit is of the view that due to weak internal controls, items were purchased without advertisement and without observing the other codal formalities.

Purchase without tender advertisement and without consumption record resulted in irregular expenditure amounting to Rs 1.009 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends regularization of expenditure besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 31]

1.3 Tehsil Municipal Administration Taunsa

1.3.1 Fraud / Misappropriation

1.3.1.1 Misappropriation of taxes deducted at source – Rs 1.829 million

According to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Government through fraud or negligence on his part.

TMO submitted various bills on account of contingent payments to the Tehsil Accounts Officer (TAO) during 2014-15. Instead of deducting and depositing the Income Tax and GST at source from the bills, the TAO pre-audited and bifurcated the bills into amount payable to supplier, Income Tax and Sales Tax and released / transferred the gross amount to the TMO / DDO account. TMO withdrew and misappropriated the Income Tax amounting to Rs 0.921 million and GST amounting to Rs 0.908 million as the same was neither deposited into Government Treasury nor was available in the DDO account as on 30.06.2015. (Annex-K)

Audit is of the view that due to weak internal controls, TMO misappropriated the Government money.

Withdrawal of Rs 1.829 million without deposit into the Government Treasury resulted in misappropriation.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 1.829 million besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 6]

1.3.2 Non Production of Record

1.3.2.1 Non production of record – Rs 2.200 million

According to Clause 14 (1) (b) of the Auditor General's (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 inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts. Furthermore, according to Section 115(6) of the Punjab Local Government Ordinance 2001, all officials shall afford all facilities and provide record for audit inspection and comply with the requests for information in as complete a form as possible and with all reasonable expedition.

Contrary to above, TMO did not produce the record against the expenditure of Rs 2.200 million incurred during the financial year 2014-15. The expenditure was incurred on following schemes against which MBs were not provided.

(Rupees in million)

Sr. No.	Scheme	Work Order No. and Date	MB No.	TS Value
1	Rehabilitation of water supply tube well bore near Degree College urban Taunsa	TO(I&S) No.410/1.10.2014	1878	0.700
2	Construction of Nalli Solling & Culverts, Pipeline Basti Nutkani, Churkin, Daoo, Fateh Khan	No.676/30.11.2013	1742	0.500
3	Construction of drain soling, Culverts, Pipeline Jhoke Rohail, Kot Mohaoi	672/30.11.2013	1880	0.500
4	Construction of drain soling, Culverts, pipeline at Basti Sokar Jat Gadai and Bughlanni	632/30.11.2013	503	0.500
Total				2.200

Audit is of the view that due to weak internal controls, auditable record was not produced to Audit.

Non production of record created doubt regarding legitimacy of the expenditure amounting to Rs 2.200 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite repeated written requests.

Audit recommends that responsibility be fixed on person(s) at fault and strict disciplinary action taken against the officials concerned for non-production of record, under intimation to Audit, and to ensure that the record is produced to Audit for scrutiny.

[AIR Para: 29]

1.3.3 Irregularities and non compliance

1.3.3.1 Un justified deduction of PEPCO dues - Rs 28.290 million

According to Rule 2.20 of PFR Vol-I, every payment must be supported by a voucher setting forth full and clear particulars of the claim.

Contrary to above, an amount of Rs 28.290 million was deducted from monthly releases of Provincial Finance Commission (PFC) award at source during 2014-15 by the Finance Department on account of outstanding dues of PEPCO. The deduction was made from monthly release @ Rs 2.357 million from July, 2014 to June, 2015. But TMO did not accept the deduction as legitimate claim and never got reconciled the actual outstanding amount with the deductions made out of PFC award.

Audit is of the view that due to weak financial controls, deduction was made at source from PFC monthly releases without any justification.

Deductions of Rs 28.290 million resulted in depriving the TMA from its due share of PFC award.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends to reconcile the deduction of outstanding dues of PEPCO with the Finance Department by TMA authorities and get the over deducted amount re-imbursed, if any, under intimation to Audit.

[AIR Para: 23]

1.3.3.2 Irregular payment of work charged establishment – Rs 18.502 million

According to preface of the Wage Rate Schedule 2012, appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.09.2004.

Contrary to above, TMO recruited 177 work charged employees as Sanitary Workers. An amount of Rs 18.502 million was paid out of Non

Development Budget on account of salaries to those employees during 2014-15. The recruitment process was conducted without observing the codal formalities i.e. advertisement of the posts, detail of the candidates applied, minutes of recruitment committee, offer letters and joining reports etc.

Audit is of the view that due to weak internal controls, recruitment process was not followed as laid down in the Wage Rate Schedule, 2012.

Irregular recruitment of work charged employees resulted in irregular payment of Rs 18.502 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 13]

1.3.3.3 Irregular delayed deposit of Income Tax - Rs 7.173 million

According to Rule 76 (1) of PDG & TMA (Budget) rules 2003, read with Government of the Punjab Finance Department Letter No. FD (M-C)1-15/82-P-I dated 17.01.2000, all receipts should be deposited into Government treasury not later than seven days of actual receipts and in case of delayed deposit, interest at bank rate exceeding grace period should be charged.

TMO collected the Income Tax amounting to Rs 7.173 million from the various contractors during 2013-14 but did not deposit it promptly into Government treasury. The same amount was utilized for different expenditures during 2013-14. On intervention of Income Tax authorities the amount was deposited during 2014-15 out of PLA specified for salaries and development. Against the nil budget, supplementary grant was provided and disbursement was made which was irregular as well. Supplementary grant exceeding Rs 3 million require the approval of Chief Minister which was not obtained. The detail of expenditure is given below:

(Rupees in million)

Cheque No. / dated	Description	Amount
D077206/ 30.10.2014	Income Tax for Nov. & Dec 2013 collected from the leases Cattle Mandies Nari, Trimin, Vehova, Nutkani, and Pul Qamber	2.186
D077218/ 10.12.2014	Income Tax from Jan to Jun 2014 collected from the lease Cattle Mandy Pul Qamber	2.422
D077231/ 12.3.2015	Income Tax from Jan to Jun 2014 collected from the leases Cattle Mandies Nari, Trimin, Vehova, Nutkani, Mangrotha and slaughter house	2.565
Total		7.173

Audit is of the view that due to weak financial management, the amount collected on account of taxes was not deposited into Government treasury in time and was misused.

Incurrence of expenditure out of supplementary grant without original budget resulted in irregular expenditure of Rs 7.173 million

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends regularization of the expenditure besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 5]

1.3.3.4 Unjustified and doubtful payment on account of pension - Rs 7.022 million

According to pension procedures circulated by the Government of Punjab Finance Department vide letter No.FD.SR-III/4-303/2012 dated 01.04.2014, the pensioner shall produce a life certificate / no marriage certificate (in case of family pension) bi-annually in the prescribed form to the pension paying authority.

TMO paid Rs 7.022 million on account of retirement pension / family pension out of pension fund account 06105-19 Bank of Punjab Taunsa to 82 employees during 2014-15. Scrutiny of the record revealed that payment was made without life certificate, no marriage certificate, pension papers duly signed

by the pensioner. Further, amount of pension was transferred by the TAO to DDO (TMO) account instead of transferring to the pensioner's account.

Audit is of the view that due to weak internal controls, pension payment was transferred to DDO account instead of pensioner account. Further necessary documents such as life / non remarriage certificates were not on record

The payment without observing the criteria resulted in irregular and unauthentic payment of Rs 7.022 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends regularization and maintenance of record besides fixing of responsibility on person(s) at fault, under intimation to audit.

[AIR Para: 25]

1.3.3.5 Less recovery of water rate – Rs 4.111 million

According to Rule 76 of Punjab District Government and TMA (Budget) Rules 2003, the primary obligation of collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government fund under the proper receipt head.

TMO recovered less water rate charges amounting to Rs 4.111 million from domestic and commercial connection holders, pertaining to financial year 2014-15. The detail is given below:

(Rupees in million)

Connection Type	No. of Connections	Rate/Year (Rs)	To be recovered	Recovered	Outstanding
Domestic	5,542	960	5.320	1.766	4.111
Commercial	116	4,800	0.557		
Total			5.877	1.766	4.111

(Data source: Demand and collection register)

Audit is of the view that due to weak financial controls, water rate was less recovered.

Less recovery of water rate resulted in loss the TMA amounting to Rs 4.111 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 4.111 million besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 17]

1.3.3.6 Non achievement of receipt target - Rs 2.460 million

According to Rule 76 (1) of the PDG and TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head.

Contrary to the above, TMO estimated various receipts during 2014-15 on the basis of last year collection under various heads. However, TMA authorities reduced budget estimates of revenue by Rs 2.460 million in the revised budget instead of making efforts to achieve the budgeted target. It depicts that either serious efforts were not made for achievement of receipt targets or there was leakage of revenue. The detail is given below:

(Rupees in million)

Sr. No.	Head of Income	Original Budget	Revised Budget	%age reduced by
1	License Fee (Article of Food and drinks)	0.200	0.125	37.5%
2	Bus Stand Fee	3.100	2.600	16.1%
3	Building/ Map fee	2.000	1.870	6.5%
4	Water Rate	3.000	1.765	41.2%
5	Other Misc. Fees	0.700	0.280	60.0%
6	Sale of sledge water	0.100	0	100.0%
Total		9,100,000	6.640	27.0%

(Data source: Budget book)

Audit is of the view that due to weak financial controls, target of recovery could not be achieved.

Less recovery of receipt target resulted in loss to TMA amounting to Rs 2.460 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends inquiry and fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 3]

1.3.3.7 Irregular cash payments instead of crossed cheques - Rs 2.354 million

According to Clause 37(1) of Punjab Local Government Accounts Manual, contractors/suppliers and employees shall be paid by direct credit into their bank account and may apply to be paid by cheque. All cheques of payments over Rs 1,000 shall be crossed.

TMO incurred expenditure amounting to Rs 2.354 million on account of salaries, contingent expenditure and development work during 2014-15. All the payments were made in cash instead of crossed cheques / direct credit into their bank account. (Annex-L)

Audit is of the view that due to weak internal controls, payments were made in cash instead of crossed cheques.

Cash payments made to contractors / employees resulted in irregular payments amounting to Rs 2.354 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends regularization besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 21]

1.3.3.8 Less recovery of immovable property tax - Rs 2.287 million

According to Government of Punjab Board of Revenue Lahore notification No. 1807-2004 /1414 -LR-I dated 29.06.2004, the mutation fee on transfer of agriculture land in rural area shall be charged @ 3% of the value of

land. And Registry fee in the urban area will be charged @ 1% of the value of land. Furthermore as per TMA notification No. 720/TN/TMA/DGK dated 20.06.2006, 1% tax will be charged on transfer of immovable property in urban and rural areas.

TMO charged and collected 1% tax amounting to Rs 21.136 million on transfer of immovable property during financial year 2014-15. However, Government of the Punjab collected registration fee of Rs 0.072 million for the urban property and mutation fee amounting to Rs 70.053 million for the rural property at the rate 1% and 3% respectively. TMO was required to collect Rs 23.423 million (0.072 million + 1/3 of 70.053 million) whereas actually Rs 21.136 million was collected leaving Rs 2.287 million unrecovered.

Audit is of the view that due to weak internal controls, property tax was less recovered.

Less recovery of property tax amounting to Rs 2.287 million resulted in loss to TMA.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 2.287 million besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 18]

1.3.3.9 Irregular expenditure on repair of machinery beyond competency - Rs 1.892 million

According to Sr. 4 (ii) & (iii) of The Punjab Delegation of Financial Powers Rules 2006, Officer in category II is empowered to accord the sanction for repair of machinery, tools and plants up to Rs 150,000 in each case subject to the restriction that “the repairs are carried in the departmental workshop, in absence of departments own workshop quotations and open tenders may be invited in the following manner (a) small order up to Rs 10,000 (b) limited tender enquiry up to Rs 150,000 (c) open tender enquiry when the estimate of repair

exceeds the limit of Rs 150,000 and the expenditure is economical with reference to the service period of tools, plants and machinery.

TMO incurred an expenditure of Rs 1.892 million on repair of machinery and equipment during 2014-15. The expenditure was beyond the competency of said officer. History sheet of the machinery / equipment on prescribed form was not maintained. The quotations were obtained at personal level and was not competitive. Expenditure was split up to avoid the necessity of obtaining the sanction of higher authority. (Annex-M)

Audit is of the view that due to weak internal controls, expenditure was incurred without observing the codal requirements.

Incurrence of expenditure without observing the codal formalities resulted in irregular payment of Rs 1.892 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends regularization of the expenditure from the competent authority besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 22]

1.3.3.10 Irregular technical sanction of development schemes - Rs 1.700 million

According to Local Government Board Punjab Lahore Chief Engineer letter No.CE(HQ)PLGB-6/2008 dated 13.05.2008, the scheme beyond the competency of Tehsil Officer (I&S) are required to be forwarded to the Chief Engineer for technical sanction.

TMO got the technical sanction of three schemes valuing Rs 1.700 million during 2014-15, being beyond the authorized limit of TO(I&S), from Executive Engineer Local Government instead of Chief Engineer LG&CD Department as required in above quoted letter.

Audit is of the view that due to weak internal controls, the schemes were technically sanctioned by the irrelevant authority.

Sanction of technical estimates by the irrelevant authority resulted in irregular expenditure of Rs 1.700 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 26]

1.3.3.11 Irregular purchase of tentage - Rs 1.124 million

According to Rule 12 (1) of Punjab Procurement Rules 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. Further as per Government of Punjab Finance Department notification No.FD.SO(GOODS)44-4/2011(A) dated 11.09.2014, purchase of furniture & fixture, procurement of items of machinery and equipment including IT equipment, Software(s), Printers, fax machine, Photocopier, Generators, Air Conditioners and Luxury items etc. shall not be allowed except with the prior concurrence of the Austerity Committee constituted for the purpose.

TMO incurred an expenditure of Rs 1.124 million on 04.08.2014 for purchase of tents. Advertisement was not placed on PPRA's website. Further as per advertisement in daily Jang dated 11.06.2014, the Income Tax and Sales Tax registered suppliers were required to submit the bids, whereas the bidder whose bid was accepted was not Income Tax and Sales Tax registered. Expenditure was charged to "A03 Operating" instead of "A09 Purchase of Assets", hence misclassified. The approval of Austerity Committee was not obtained for purchase of new assets.

Audit is of the view that due to weak financial controls, purchases were made without advertisement and fair competition.

Non observance of Punjab Procurement Rules resulted in irregular expenditure amounting to Rs 1.124 million.

The matter was reported to TMO and Administrator in February, 2016. Department neither submitted any reply nor convened the DAC meeting despite the repeated written requests.

Audit recommends regularization of the expenditure besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 14]

1.4 Tehsil Municipal Administration Tribal Area

1.4.1 Non Production of Record

1.4.1.1 Non production of record – Rs 1.276 million

According to Clause 14 (1) (b) of the Auditor General's (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 inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts. Furthermore, according to Section 115(6) of the Punjab Local Government Ordinance 2001, all officials shall afford all facilities and provide record for audit inspection and comply with the requests for information in as complete a form as possible and with all reasonable expedition.

Contrary to above, TMO did not produce the record against the expenditure of Rs 1.276 million incurred by the following branches during the financial year 2014-15. The expenditure was incurred on POL and development work against which logbooks, bills, vouchers, MBs were not provided.

(Rupees in million)

Sr. No.	Branch	Expenditure	Nature of record	Amount
1	TMO	POL	Log Books/ History Sheet	0.369
2	TO (I&S)	Repair of Road	Construction of Retaining Wall at Union Council Fazal Katch	0.300
			Construction of Retaining at Union Council Fazal Katch	0.200
			Construction of Retaining at Union Council Fazal Katch	0.200
		Outstanding Liability	Measurement Book	0.132
		Repair of Tractor	Repair of tractor	0.010
		Pay of Staff	Pay bill of field staff	0.056
			Pay bill of field staff	0.009
Total				1.276

Audit is of the view that due to weak internal controls, auditable record was not produced to Audit.

Non production of record created doubt regarding legitimacy of the expenditure amounting to Rs 1.276 million.

The matter was reported to TMO and Administrator in January, 2016. In the DAC meeting held during April, 2016, TMO replied that all the record was available. The reply was not tenable as no record was provided in support of reply.

DAC directed the DDO to produce the record to audit for verification. No progress was intimated to Audit till the finalization of this Report.

Audit recommends that responsibility be fixed on person(s) at fault and strict disciplinary action taken against the officials concerned for non-production of record, under intimation to Audit, and to ensure that the record is produced to Audit for scrutiny.

[AIR Paras: 14,13,18]

1.4.2 Irregularities and non compliance

1.4.2.1 Non realization of conversion fee - Rs 10.410 million

According to Government of Punjab LG&CD Department Notification No.SOR(LG)38-18/2009 dated 06.06.2012, the conversion fee for the conversion of a residential, industrial, Peri Urban area or intercity service for commercial use shall be as under:

Value of land as per valuation table	Conversion Fee
Less than one million rupees	5%
From one million rupees to ten million rupees	10%
More than ten million rupees	20%

Contrary to above, TMO did not recover conversion fee from the seven promoters of residential colonies and commercialization fee from 11 owners of commercial centers at Fort Munroe amounting to Rs 10.410 million during the financial year 2014-15. (Annex-N)

Audit is of the view that due to weak internal controls, conversion fee was not recovered.

Non-recovery of conversion fee amounting to Rs 10.410 million resulted in loss to TMA.

The matter was reported to TMO and Administrator in January, 2016. In the DAC meeting held during April, 2016 TMO replied that notices had been served to the defaulters for recovery.

DAC directed to recover the amount within one month. No progress was intimated to Audit till the finalization of this Report.

Audit recommends recovery of Rs 10.410 million besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Paras: 4, 17]

1.4.2.2 Non recovery of revenues – Rs 4.942 million

According to Rule 76 (1) of the PDG and TMA (Budget) Rules, 2003, the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head.

Contrary to above, TMO did not recover Property Tax, Advance Income Tax, Rest House Charges and outstanding arrears amounting to Rs 4.942 million during 2014-15. The detail is given below:

(Rupees in million)		
Sr. No.	Description	Amount
1	Advance Income Tax	0.389
2	Property Tax From Hotels	0.590
3	Income Tax of Stone Bajri	0.362
4	Rest House Charges	0.180
5	Crushed stone tax	3.421
Total		4.942

(Data source: Demand and collection register)

Audit is of view that due to weak internal controls, timely action was not taken for recovery of outstanding revenue.

Non-recovery of outstanding revenue resulted in loss of Rs 4.942 million to the public exchequer.

The matter was reported to TMO and Administrator in January, 2016. In the DAC meeting held during April, 2016 TMO replied that notices had been served to the defaulters for recovery.

DAC directed to recover the amount within one month. No progress was intimated to Audit till the finalization of this Report.

Audit recommends recovery of Rs 4.942 million besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Paras: 7,8,11,28,29]

1.4.2.3 Non auction of various leases - Rs 4.728 million

According to Rule 59 of Punjab local Government Ordinance, 2001, the Tehsil Nazim/Administrator shall be personally responsible for any loss, financial or otherwise, flowing from the decisions made by him personally or under his directions in violation of any provisions of this ordinance or any other law for the time being in force and for any expenditure incurred without lawful authority.

TMO failed to advertise 06 leases with the reserve price of Rs 3.380 million and 05 leases having potential income of Rs 1.348 million whose by-laws

were framed by the Tehsil Council. Thus the TMA had to deprive of revenue amounting to Rs 4.728 million during 2014-15. (Annex-O)

Audit is of the view that due to weak managerial and internal controls, the sources of revenue were not auctioned.

Non-auctioning of various leases resulted in loss of revenue amounting to Rs 4.728 million to the TMA.

The matter was reported to TMO and Administrator in January, 2016. In the DAC meeting held during April, 2016 TMO replied that concerned tax inspectors had been directed to improve the recovery and achieve the targets.

DAC directed to recover the amount within one month. No progress was intimated to Audit till the finalization of this Report.

Audit recommends fixing of responsibility on person(s) at fault for non-auctioning the sources of revenue, under intimation to Audit.

[AIR Paras: 5,9]

1.4.2.4 Recruitment of overage candidates and payment of salaries - Rs 1.170 million

According to Government of Punjab Finance Department notification No.S.O (B&E-1) Misc-11/2001 dated 2.11.2007, general relaxation of 5 years under the Recruitment Policy, 2004 is no more admissible after 15.10.2006.

Contrary to the above, TMO recruited 2 overage employees during 2007-09 and paid salaries amounting to Rs 1.170 million up to June 2015. The detail is given below:

(Rupees in million)

Designation	Date of Birth	Date Of App.	Age	Amount
Sanitary Inspector	01.01.1981	01.08.2009	28 year 7 month	0.510
Stenographer	05.01.1978	19.11.2007	29 year 10 month	0.660
Total				1.170

Audit is of the view that due to weak internal controls, overage employees were recruited.

Recruitment of overage employees resulted in irregular payment of salaries amounting to Rs 1.170 million.

The matter was reported to TMO and Administrator in February, 2015. In the DAC meeting held during April, 2016 TMO replied that age in the advertisement was mentioned as 30 years maximum and recruitment was made accordingly. The reply was not tenable as it was not supported by rule. DAC directed the TMO to get the appointment regularized from competent authority.

DAC directed to regularize the para from the competent authority. No progress was intimated to Audit till the finalization of this Report.

Audit recommends regularization from Finance Department besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 22]

1.4.2.5 Less recovery of various taxes through self collection – Rs 1.153 million

According to Rule 59 of Punjab local Government Ordinance, 2001, the Tehsil Nazim/Administrator shall be personally responsible for any loss, financial or otherwise, following from the decisions made by him personally or under his directions in violation of any provisions of this ordinance or any other law for the time being in force and for any expenditure incurred without lawful authority

TMO less collected an amount of Rs 1.153 million through self-collection of taxes as compared to previous years self-collection and auctioned during 2014-15. The comparison of previous years receipts revealed that less amounts were collected through TMA self-collection as detailed below:

(Rupees in million)

Name of Lease	2011-12 (Self Collection)	2012-13 (Auctione d)	2014-15 (Self Collection)	Less Collection as compare to auctioned year
1	2	3	4	(3-4)
Stone Bijri Gravel Tax Tuman Leghari	0.960	1.450	0.297	1.153

(Data source: Demand and collection register)

Audit is of the view that due to weak financial controls and lack of interest of the TMA authorities, the collection rights were not leased out and were made through self-collection.

Due to self-collection less amounts were collected which caused loss to TMA amounting to Rs 1.153 million

The matter was reported to TMO and Administrator in January, 2016. In the DAC meeting held during April, 2016 TMO replied that to inquire the matter.

DAC directed to recover the amount. No progress was intimated to Audit till the finalization of this Report.

Audit recommends recovery of Rs 1.153 million besides fixing of responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 1]

Annex

Annex-A**Part-I****Memorandum for Departmental Accounts Committee Paras
pertaining to Audit Year 2015-16**

(Rupees in million)

Formation	Sr. No.	AIR Para No.	Subject	Amount
TMA D.G.Khan	1	1	Less recovery of immoveable property tax	0.287
	2	9	Unauthorized retention of public money into account of DDO	1.957
	3	13	Irregular expenditure due to defective tendering process	101.330
	4	14	Unauthorized expenditure due to less response time	4.300
	5	15	Over payment to contractors	0.398
	6	18	Unauthorized and doubtful expenditure on national days/ Moharrum ul Haram.	0.490
	7	19	Loss to TMA due to purchase of tentage on higher rates	0.117
	8	23	Loss to government due to non-deposit of CDRS in PLS bank account	0.760
	9	24	Unjustified retention of un-cashed cheque's amount	11.575
	10	30	Unauthorized expenditure without calling of tender and on PPRA web site	0.938
	11	32	Non vacation of government residence from un-authorized occupant and loss of house rent	0.281
	12	38	Un-authorized payment of salary due to retention of posts	6.240
	13	39	Unjustified expenditure on repair of vehicles.	0.726
	14	41	Unauthorized purchase of stationery	0.237
	15	43	Un-justified payment of salary to computer operator.	1.217
	16	44	Overpayment due to payment of higher rates of POL than notified by OGRA	0.221
	17	46	Unjustified expenditure on entertainment charges	0.080
	18	48	Overpayment due to allowing unjustified rate of labour	0.081
	19	50	Loss due to unjustified transportation of earth	0.154

Formation	Sr. No.	AIR Para No.	Subject	Amount
	20	51	Doubtful execution of works	0.252
	21	52	Unjustified release of security deposits	0.926
	22	53	Execution of works without measurements	3.893
	23	54	Recovery due to unjustified payment of contractor profit and overhead charges	0.039
	24	55	Unauthorized expenditure on cattle markets	0.048
	25	56	Unauthorized clearance of outstanding liabilities	0.228
TMA Taunsa	26	1	Purchase of tentage on exorbitant rates and overpayment	0.151
	27	2	Defective preparation of budget resulting default of TMA by approving the expenditure in excess of allowed limit	37.303
	28	4	Unauthorized incurrence of expenditure on purchase of assets	0.551
	29	7	Doubtful expenditure on purchase of main hole cover	0.134
	30	10	Fraudulent drawl by charging the diesel rates for petrol jeep	0.033
	31	11	Overpayment due to payment of higher rates of POL than notified by OGRA	0.114
	32	12	Loss due to non recovery of withholding tax on services	0.282
	33	15	Non-recovery of arrears of revenue	20.063
	34	16	Overpayment on account of Conveyance Allowance	0.060
	35	19	Non deputing of TMA employees on lease and approximate loss	0.480
	36	20	Doubtful expenditure of Rs 388,080 on POL for supplying of water to private persons without recovering charges	0.573
	37	24	Unauthorized retention of public money into DDO account	3.096
	38	27	Non-obtaining of Additional Performance Securities	0.153
	39	28	Non-recovery of penalty due to delay in completion of work	0.330
	40	30	Irregular Payment of honoraria to the Administrator	0.053
TMA Tribal Area	41	3	Loss due to auction of collection rights below reserve price	0.594
	42	6	Loss on account of conveyance allowance	0.064
	43	12	Non inclusion of departmental charges for deposit work	1.345

Formation	Sr. No.	AIR Para No.	Subject	Amount
	44	15	Payment of pending liabilities out of allocation for current year	0.593
	45	16	Unauthentic payment on account of POL	0.246
	46	19	Unjustified return of securities to contractors	0.202
	47	20	Overpayment on account of pay	0.024
	48	21	Overpayment due to payment of higher rates of POL than notified by OGRA	0.046
	49	23	Doubtful expenditure on water supply schemes without recovering water tax	1.452
	50	24	Unauthorized underage appointments and payment of salaries	0.422
	51	25	Non recovery of advances from employees on account of house building advance	0.137
	52	26	Doubtful expenditure on POL due to defective maintenance of log book	0.628
	53	27	Unjustified withdrawal of POL	0.261
	54	30	Irregular payment of salaries without sanctioned post	0.064
	55	31	Un-justified expenditure on repair of vehicles	0.372
	56	32	Shortage of stores	0.440
	57	33	Doubtful consumption of POL due to use of vehicle during Sunday	0.186
	58	34	Doubtful drawl and payment	0.082

**Memorandum for Departmental Accounts Committee Paras
pertaining to Audit Year 2014-15**

(Rupees in million)

Formation	Sr. No.	Para No.	Subject	Amount
TMA Tribal Area	1	1	Non recovery of bulldozer charges from District Government	0.562
	2	2	Loss due to auction of collection rights below reserve price	0.285
	3	6	Loss on account of conveyance allowance	0.070
	4	7	Non deduction of advance income tax	0.394
	5	10	Less deduction of income tax	0.290
	6	11	Non-inclusion of departmental charges for deposit work	1.345
	7	12	Unauthorized expenditure on lapsed scheme	0.239
	8	13	Non-production of record	0.579
	9	14	Payment of pending liabilities out of allocation for current year	1.215
	10	16	Doubtful consumption of POL due to non-production of log books	0.220
	11	17	Unjustified payment on account of supply of water to private vehicle owner	0.093
	12	18	Unjustified return of securities to contractors	0.233
	13	19	Overpayment on account of pay	0.168
	14	20	Doubtful payment due to execution of works without measurements	0.553
	15	22	Unauthorized underage appointments and payment of salaries	0.419
	16	23	Non recovery of advances from employees on account of house building advance	0.138
	17	24	Doubtful expenditure on POL due to defective maintenance of log book	1.859
	18	25	Non recovery of rest house charges	0.180
	19	27	Irregular payment on account of salaries of contingent paid staff	0.110
	20	28	Irregular payment of salaries without sanctioned post	0.448
	21	29	Un-justified expenditure on repair of vehicles	0.324
	22	30	Irregular expenditures without prior approval of austerity committee	0.091
	23	31	Shortage of stores	0.170

Formation	Sr. No.	Para No.	Subject	Amount
	24	32	Doubtful consumption of POL due to use of vehicle during Sunday	0.197
	25	33	Unjustified expenditure on TA/DA	0.034
	26	34	Misclassification of expenditure	0.132
	27	35	Un-authorized appointment of driver in BPS-5 and overpayment	0.035
TMA D.G. Khan	28	3	Shortage of amount in closing balance	43.322
	29	6	Non achievement of receipt target	2.163
	30	7	Unjustified retention of un-cashed cheque's	4.831
	31	9	Unjustified recovery of advance Income Tax	9.336
	32	12	Recovery due to unjustified payment of contractor profit and overhead charges	0.079
	33	13	Unjustified expenditure on youth festival	0.428
	34	14	Unjustified expenditure on entertainment charges	0.072
	35	15	Non-maintenance of cash book by Tehsil Account Officer	343.689
	36	18	Loss due to non-valuing of old material	0.125
	37	23	Unauthorized clearance of outstanding liabilities	2.847
	38	25	Un-justified purchase of medicine	0.205
	39	28	Unauthorized expenditure without calling of tender and on PPRA web site	0.816
	40	29	Unjustified purchase of electric material and insecticides	0.523
	41	30	Non depositing of additional performance security required for below quotation/tender	0.396
	42	31	Un-justified expenditure on Moharram routes	0.285
	43	32	Un-authorized payment due to non-approval of non-schedule items from authority and overpayment due to allowance of unjustified compaction	0.168
	44	33	Loss to Government due to non-relaying of dismantled material as sub base coursers	0.076
	45	34	Non-deduction of sales tax or non-obtaining of sales tax invoices	0.147
	46	35	Recruitment of overage candidates and payment of salaries	13.424
	47	36	Non vacation of Government residence from un-authorized occupant and loss of house rent	0.281
48	38	Non-recovery of conveyance allowance	0.116	
49	39	Unjustified payment of TA/DA claim	0.056	
50	41	Non deduction of HRA, CA, maintenance charges	3.871	
51	42	Un-authorized expenditure due to lapse of sanction	0.568	
52	47	Un-authorized payment of salary to below age	0.896	

Formation	Sr. No.	Para No.	Subject	Amount
			employee	
	53	48	Un-authorized payment of salary due to retention of posts	6.660
	54	51	Non recovery of General Sale Tax	0.109
	55	53	Unauthorized purchase of stationery	0.326
	56	55	Overpayment due to non-deduction of sewer pipe	0.055
	57	56	Unjustified payment due to allowance of unjustified 5% wastage of tuff tile	0.035
	58	57	Loss to Government due to allowance of unjustified carriage	0.169
	59	58	Un-justified payment of salary to computer operator	1.217
	60	59	Un-justified payment of close days	0.092
	61	60	Unauthorized / invalid expenditure for other formations	0.106
	62	61	Reduction of revenue in the revised budget estimates expected loss	17.500
	63	64	Overpayment due to payment of higher rates of POL than notified by OGRA	0.309
	64	65	Non deduction of electricity charges	2.664
	65	66	Unauthorized promotion to different to cadre	0.066
TMA Taunsa	66	1	Fraudulent dual drawl of pay by TMO and deposited on pointation of audit	0.163
	67	3	Loss of Government due to misappropriation of POL	0.794
	68	4	Refund of performance security deposits to contractors without proof of deposit	0.296
	69	6	Loss on account of conveyance allowance	0.060
	70	7	Non deduction of advance income tax	0.082
	71	8	Non-recovery of building fee/map fee	0.358
	72	9	Loss to the TMA due to auction of leases less than previous year	2.691
	73	16	Overpayment due to allowance of unjustified rate of ramming of earthwork	0.036
	74	17	Non-recovery of penalty due to delay in completion of work	0.150
	75	18	Doubtful expenditure on Moharram routes	0.913
	76	19	Loss due to non-deputing TMA employees on leases	4.500
	77	21	Doubtful payment due to execution of works without measurements	5.625
	78	22	Doubtful purchases of store items	0.387
	79	26	Overpayment due to allowance of unjustified rate	0.076

Formation	Sr. No.	Para No.	Subject	Amount
			of ramming of earthwork	
	80	31	Unauthorized payment in excess of quantities provided in TSE	0.060
	81	32	Payment of pending liabilities out of allocation for current year	0.663
	82	35	Unauthorized payment in excess of quantities provided in TSE	0.150
	83	37	Loss due to non-recovery of risk and cost amount of cattle mandi	0.262
	84	38	Unauthorized expenditure on lapsed scheme	0.429
	85	40	Unauthorized splitting of schemes through quotations	2.211
	86	42	Withdrawal of POL in excess of authorized MPG	0.112
	87	44	Doubtful expenditure on purchase of POL for spray of dengue virus and measles campaign	0.400
	88	45	Overpayment due to payment of higher rates of POL than notified by OGRA	0.107
	89	50	Doubtful expenditure on repair of vehicles	1.283
	90	51	Doubtful expenditure on repair of machinery beyond competency	2.595
	91	54	Unjustified expenditure on TA/DA	0.175
	92	56	Reduction of revenue in the revised budget estimates expected loss	0.873
	93	57	Non deduction/verification of GST paid invoices	0.122
	94	60	Loss of Government due to misappropriation of POL	0.118
	95	61	Misclassification of expenditure	3.064
	96	62	Doubtful expenditure on pol for supplying of water to private persons without recovering charges	0.517
	97	63	Misappropriation of Government money on account of purchase of computer articles	0.022
	98	64	Un-justified payment of penalty on low load power factor through electricity bills	0.106
	99	65	Unauthorized cash payments	3.398
	100	66	Non-allocation of 25% budget for citizen community boards	1.401
	101	67	Un-authorized expenditure on works	0.086
	102	68	Unauthorized retention of public money into DDO account	3.377
	103	69	Non accountal of Government money	47.264
	104	70	Rush of expenditure at the close of financial year	2.929

TMAs of District D.G. Khan

Budget and Expenditure Statement for Financial Year 2014-15

(Rupees in million)

TMA D.G. Khan				
2014-15	Budget	Actual	Excess / Savings	%age
Salary	349.769	296.711	-53.058	15%
Non-Salary	277.325	221.659	-55.666	20%
Development	101.33	100.326	-1.004	1%
Total	728.424	618.696	-109.73	15%
Receipts	495.821	413.856	-81.965	11%
TMA Taunsa				
2014-15	Budget	Actual	Excess / Savings	%age
Salary	83.579	69.654	-13.925	17%
Non-Salary	73.787	52.101	-21.686	29%
Development	7.248	3.509	-3.739	52%
Total	164.614	125.264	-39.35	24%
Receipts	285.04	114.973	-170.067	-60%
TMA Tribal Area				
2014-15	Budget	Actual	Excess / Savings	%age
Salary	47.683	33.77	-13.913	29%
Non-Salary	6.254	5.685	-0.569	9%
Development	11.324	3.989	-7.335	65%
Total	65.261	43.444	-21.817	23%
Receipts	130.702	39.738	-90.964	28%

Annex-C**[Para 1.2.2.3]****Unauthorized obtaining the technical sanction of estimates by
the irrelevant authority**

(Rupees in million)

Sr. No	Name of Scheme	Sanctioned By	T.S Authority	Amount
1	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 01 (Part-II)	SE (PHED) D.G Khan	CE(HQ) Lahore	4.000
2	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 02 (Part-I)	-do-	-do-	4.000
3	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 02 (Part-II)	-do-	-do-	4.000
4	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 03 (Part-I)	-do-	-do-	4.000
5	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 03 (Part-II)	-do-	-do-	4.000
6	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 04 (Part-II)	-do-	-do-	4.000
7	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 05 (Part-I)	-do-	-do-	4.000
8	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 05 (Part-II)	-do-	-do-	4.000
9	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 06 (Part-I)	-do-	-do-	4.000
10	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 06 (Part-II)	-do-	-do-	4.000
11	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 07 (Part-I)	-do-	-do-	4.000
12	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 07 (Part-II)	-do-	-do-	4.000

Sr. No	Name of Scheme	Sanctioned By	T.S Authority	Amount
13	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C Churatta Gaddai Shumali	-do-	-do-	4.000
14	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C Khaki Mouza Gaddai Shirqi	-do-	-do-	4.000
15	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C Gaddai (Part-I)	-do-	-do-	4.000
16	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C Gaddai Gharbi (Part-II)	-do-	-do-	4.000
17	Construction of Tuff Tile, Brick Pavement, RCC Sewer Railway road to Girls High School No. 01	-do-	-do-	3.735
18	Construction of Tuff tile Jampur road to Lodhi Graveyard	-do-	-do-	3.696
19	Providing of Tuff Tile, Raja Bazar Block No. 12 Dera Ghazi Khan	-do-	-do-	0.500
20	Construction of Drain Soling Tuff Tile Shahzad Colony Ambreend wala	-do-	-do-	2.500
21	Providing and Laying Tuff Tile Chowks Block No. 01,05 & A	-do-	-do-	2.400
22	Providing and Laying RCC sewer / Tuff Tile at Block Z Model Town U/C No. 06	-do-	-do-	2.000
23	Construction of Drain, RCC Sewer and Tuff Tile Mohallah Rasoolpura	-do-	-do-	2.000
24	Construction of Tuff Tile from Shah Sikandar Road to Basti Pir Baksh Hajana	-do-	-do-	1.563
Total				82.394

Annex-D**[Para 1.2.2.4]****Unauthorized splitting of schemes**

(Rupees in million)

Sr. No	Name of Scheme	Amount
1	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 01 (Part-I)	4
2	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 01 (Part-II)	4
3	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 02 (Part-I)	4
4	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 02 (Part-II)	4
5	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 03 (Part-I)	4
6	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 03 (Part-II)	4
7	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 04 (Part-I)	4
8	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 04 (Part-II)	4
9	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 05 (Part-I)	4
10	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 05 (Part-II)	4
11	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 06 (Part-I)	4
12	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 06 (Part-II)	4
13	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 07 (Part-I)	4
14	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 07 (Part-II)	4
15	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C Churatta Gaddai Shumali	4
16	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C Khaki Mouza Gaddai Shirqi	4
17	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C Gaddai (Part-I)	4
18	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C Gaddai Gharbi (Part-II)	4
Total		72

Annex-E

[Para 1.2.2.6]

Less realization of conversion fee / map fee

Table 1

(Rupees in million)

S. No.	Name of Housing Scheme	Location	Value of Land as per valuation Table	Expected Land (in Marla)	Value of Land	1% Conversion Fee	Map Fee @2000 Per Kanal	Total Fee
1	Rafiq Model City	Jampur rooad	0.363	600	217.800	2.178	0.060	2.238
2	Kanal City	Mouza Gadai Shumali	0.163	600	98.010	0.980	0.060	1.040
3	Silver Sand	Gadai Gharbi	0.218	600	130.680	1.307	0.060	1.367
4	Gul Zameen Housing	Mouza Kotla Sakhani Gharbi	0.182	600	108.900	1.089	0.060	1.149
5	Sana Valley	Gadai Gharbi	0.218	600	130.680	1.307	0.060	1.367
6	New City	Mouza Chahan	0.058	600	34.650	0.347	0.060	0.407
7	Model City	Mouza khan wala	0.058	600	34.650	0.347	0.060	0.407
8	Khabab Akbar	Mana Ahmdani	0.035	600	20.790	0.208	0.060	0.268
9	Palm City	Mouza Dagar jatt	0.035	600	20.790	0.208	0.060	0.268
10	Defence View	Mouza Gadai shumali	0.163	600	98.010	0.980	0.060	1.040
11	Shahzad Sultan Town	Mouza dera Gharbi	0.218	600	130.680	1.307	0.060	1.367
12	Jamil Town phase 1&11	Mouza Chorahta	0.236	600	141.570	1.416	0.060	1.476
13	Naveed Town	Mouza Gadai Shumali	0.163	600	98.010	0.980	0.060	1.040
14	Gul Villas	Mouza Gadai Gharbi	0.218	600	130.680	1.307	0.060	1.367
15	Anus Town	Mouza chhorhta sindh janobi	0.236	600	141.570	1.416	0.060	1.476
16	Faiz Yasin	Mouza gadaisharqi	0.218	600	130.680	1.307	0.060	1.367
17	Rafiq Town	Mouza Gadai shumali	0.163	600	98.010	0.980	0.060	1.040
18	Hijazi Town	Mouza Kotla Sakhani Gharbi	0.182	600	108.900	1.089	0.060	1.149
19	Sakhi Sarwar Town	Mouza Gadai Gharbi	0.218	600	130.680	1.307	0.060	1.367
20	Qasim City	Mouza wadoor sindh	0.079	600	47.190	0.472	0.060	0.532
21	Aba Hayat	Mouza chorahata sindh janobi	0.097	600	58.080	0.581	0.060	0.641
22	Awis Town	Mouza chorahata sindh janobi	0.097	600	58.080	0.581	0.060	0.641
23	Rahim Town	Mouza Noor wah	0.046	600	27.720	0.277	0.060	0.337

S. No.	Name of Housing Scheme	Location	Value of Land as per valuation Table	Expected Land (in Marla)	Value of Land	1% Conversion Fee	Map Fee @2000 Per Kanal	Total Fee
24	Hassan Housing Scheme	Mouza chorahat sindh janobi	0.097	600	58.080	0.581	0.060	0.641
25	Akram Town	Mouza chorahat sindh Shumali	0.054	600	32.670	0.327	0.060	0.387
26	Taj Madina	Mouza chorahat sindh Shumali	0.054	600	32.670	0.327	0.060	0.387
27	Bahrin City	Mouza Noor Wah	0.046	600	27.720	0.277	0.060	0.337
28	Khayban Umar	Mouza chorahat sindh Shumali	0.054	600	32.670	0.327	0.060	0.387
29	Ali Town	Mouza Gadai shumali	0.163	600	98.010	0.980	0.060	1.040
30	Sadaqat Town	Mouza Gadai shumali	0.163	600	98.010	0.980	0.060	1.040
31	Qasim Town	Mouza Gadai Sharqi	0.218	600	130.680	1.307	0.060	1.367
32	Al Janat City	Mouza Chorahta sindh shmali	0.054	600	32.670	0.327	0.060	0.387
33	Paris Town	Mouza Chorahta sindh shmali	0.054	600	32.670	0.327	0.060	0.387
34	D.G 3 Marla Scheme	Mouza Gadai shumali	0.163	600	98.010	0.980	0.060	1.040
35	Al Rafiq Sippal Town	Mouza Gadai Gharbi	0.218	600	130.680	1.307	0.060	1.367
36	Khaban Sheikh Ahmed	Mouza Khakhi Gharbi	0.046	600	27.720	0.277	0.060	0.337
37	Khaban Maumtaz phase II	Mouza Wadoor sindh	0.079	600	47.190	0.472	0.060	0.532
38	Khizer Town	Mouza Kotla Sakhani Gharbi	0.182	600	108.900	1.089	0.060	1.149
39	Khayban A Abu Bakar	Mouza Gadai shumali	0.163	600	98.010	0.980	0.060	1.040
40	Ameen Town	Kot chutta	0.079	600	47.190	0.472	0.060	0.532
41	Gulshan Hafeez	Mouza Gadai shumali	0.163	600	98.010	0.980	0.060	1.040
42	Khabab a Mumtaz Phase I	Mouza Gadai shumali	0.163	600	98.010	0.980	0.060	1.040
43	Saad Ashraf	Mouza Khakhi Gharbi	0.218	600	130.680	1.307	0.060	1.367
44	Saknada Town	Mouza Gadai shumali	0.163	600	98.010	0.980	0.060	1.040
45	Al Abass Town	Mouza Khakhi Gharbi	0.046	600	27.720	0.277	0.060	0.337
46	Al Arab City	Mouza Khakhi Gharbi	0.046	600	27.720	0.277	0.060	0.337
47	Rafiq Ahsan	Mouza Deera Gharbi	0.046	600	27.720	0.277	0.060	0.337
48	Bilal Town	Mouza Dahroo Plus	0.079	600	47.190	0.472	0.060	0.532
49	Ghulshan	Mouza Chorahta	0.054	600	32.670	0.327	0.060	0.387

S. No.	Name of Housing Scheme	Location	Value of Land as per valuation Table	Expected Land (in Marla)	Value of Land	1% Conversion Fee	Map Fee @2000 Per Kanal	Total Fee
	Atta	sindh shmali						
50	Khaban a Shafi	Mouza wadoor sindh	0.079	600	47.190	0.472	0.060	0.532
51	Muneeb Town	Mouza Gadai gharbi	0.218	600	130.680	1.307	0.060	1.367
52	Gulshion Zahara	Mouza Kotla Sakhani Gharbi	0.182	600	108.900	1.089	0.060	1.149
53	Rafiq Jameel town	Mouza Chorhta shumali	0.054	600	32.670	0.327	0.060	0.387
54	Usman Model city	Mouza Noor wah	0.046	600	27.720	0.277	0.060	0.337
55	Gardan Town	Mouza Gadai shumali	0.163	600	98.010	0.980	0.060	1.040
56	Jamil Commercial Housing Scheme	Mouza Gadai shumali	0.163	600	98.010	0.980	0.060	1.040
57	Mustafa Abad	Mouza Kotla Sakhani Gharbi	0.182	600	108.900	1.089	0.060	1.149
58	Sahara Town	Mouza Dahar Opla	0.046	600	27.720	0.277	0.060	0.337
		Total						49.463

Table 2

Total land (in Kanal)	Value as per valuation table 2015-16 (per kanal)	Total value of land	1% conversion Fee	Map Fee @2000 per Kanal	Total Fee
(171-128)=43	2.400	103.200	1.032	0.086	1.118
Total Table 1					49.463
Total Table 2					1.118
Grand Totla					50.581

Annex-F

[Para 1.2.2.9]

Irregular expenditure on POL

(Rupees in million)

Vehicle No.	Month	Rate (Rs / Liter)	POL (Liter)	Amount
DGS 1449	September,2014	110.4	336	0.037
	October,2014	109.5	357	0.039
	November,2014	103.3	306	0.032
	December,2014	94.5	336	0.032
	Januray,2015	86.7	343	0.030
	Febuary,2015	81	280	0.023
	March ,2015	81	298	0.024
	April,2015	84	343	0.029
	May,2015	84	326	0.027
	June,2015	89	345	0.031
DGS 1011	July,2014	111.4	373	0.042
	August,2014	111.4	320	0.036
	September,2014	110.4	391	0.043
	October,2014	109.5	523	0.057
	November,2014	103.3	290	0.030
	December,2014	94.5	424	0.040
	Januray,2015	86.7	361	0.031
	Febuary,2015	81	348	0.028
	March ,2015	81	444	0.036
	April,2015	84	399	0.034
	May,2015	84	407	0.034
	June,2015	89	383	0.034
DGS 1010	July,2014	111.4	827	0.092
	August,2014	111.4	722	0.080
	September,2014	110.4	838	0.093
	October,2014	109.5	1119	0.123
	November,2014	103.3	870	0.090
	December,2014	94.5	776	0.073
	Januray,2015	86.7	918	0.080
	Febuary,2015	81	874	0.071
	March ,2015	81	942	0.076
	April,2015	84	876	0.074
	May,2015	84	942	0.079
	June,2015	89	789	0.070
DGS 2314	July,2014	111.4	314	0.035
	August,2014	111.4	281	0.031

Vehicle No.	Month	Rate (Rs / Liter)	POL (Liter)	Amount
	September,2014	110.4	339	0.037
	October,2014	109.5	387	0.042
	November,2014	103.3	263	0.027
	December,2014	94.5	308	0.029
	Januray,2015	86.7	341	0.030
	Febuary,2015	81	302	0.024
	March ,2015	81	385	0.031
	April,2015	84	320	0.027
	May,2015	84	417	0.035
	June,2015	89	372	0.033
Messey 240	July,2014	111.4	498	0.055
	August,2014	111.4	440	0.049
	September,2014	110.4	489	0.054
	October,2014	109.5	678	0.074
	November,2014	103.3	514	0.053
	December,2014	94.5	442	0.042
	Januray,2015	86.7	567	0.049
	Febuary,2015	81	439	0.036
	March ,2015	81	529	0.043
	April,2015	84	561	0.047
	May,2015	84	558	0.047
	June,2015	89	451	0.040
DGS 2315	July,2014	111.4	362	0.040
	August,2014	111.4	366	0.041
	September,2014	110.4	385	0.043
	October,2014	109.5	442	0.048
	November,2014	103.3	335	0.035
	December,2014	94.5	413	0.039
	Januray,2015	86.7	395	0.034
	Febuary,2015	81	363	0.029
	March ,2015	81	429	0.035
	April,2015	84	402	0.034
	May,2015	84	463	0.039
	June,2015	89	392	0.035
DGS 1448	March ,2015	81	377	0.031
	April,2015	84	402	0.034
	May,2015	84	428	0.036
	June,2015	89	352	0.031
DGS 8895	July,2014	111.4	324	0.036
	August,2014	111.4	337	0.038
	September,2014	110.4	332	0.037
	October,2014	109.5	351	0.038
	November,2014	103.3	261	0.027

Vehicle No.	Month	Rate (Rs / Liter)	POL (Liter)	Amount
	December,2014	94.5	263	0.025
	Januray,2015	86.7	356	0.031
	Febuary,2015	81	410	0.033
	March ,2015	81	367	0.030
	April,2015	84	390	0.033
	May,2015	84	427	0.036
	June,2015	89	434	0.039
DGS 8894	July,2014	111.4	319	0.036
	August,2014	111.4	307	0.034
	September,2014	110.4	292	0.032
	October,2014	109.5	355	0.039
	November,2014	103.3	284	0.029
	December,2014	94.5	298	0.028
	Januray,2015	86.7	266	0.023
	Febuary,2015	81	247	0.020
	March ,2015	81	254	0.021
	April,2015	84	248	0.021
	May,2015	84	88	0.007
	June,2015	89	445	0.040
fiat 640	April,2015	84	403	0.034
	May,2015	84	429	0.036
	June,2015	89	445	0.040
DGS 8893	July,2014	111.4	723	0.081
	August,2014	111.4	782	0.087
	September,2014	110.4	819	0.090
	October,2014	109.5	851	0.093
	November,2014	103.3	840	0.087
	December,2014	94.5	724	0.068
	Januray,2015	86.7	908	0.079
	Febuary,2015	81	886	0.072
	March ,2015	81	752	0.061
	April,2015	84	814	0.068
	May,2015	84	802	0.067
	June,2015	89	728	0.065
DGS 2316	July,2014	111.4	313	0.035
	August,2014	111.4	291	0.032
	September,2014	110.4	321	0.035
	October,2014	109.5	336	0.037
	November,2014	103.3	259	0.027
	December,2014	94.5	367	0.035
	Januray,2015	86.7	420	0.036
	Febuary,2015	81	270	0.022
	March ,2015	81	370	0.030

Vehicle No.	Month	Rate (Rs / Liter)	POL (Liter)	Amount
	April,2015	84	435	0.037
	May,2015	84	463	0.039
	June,2015	89	373	0.033
DGS 1322	July,2014	111.4	270	0.030
	August,2014	111.4	263	0.029
	September,2014	110.4	302	0.033
	October,2014	109.5	419	0.046
	November,2014	103.3	294	0.030
	December,2014	94.5	318	0.030
	Januray,2015	86.7	263	0.023
	Febuary,2015	81	306	0.025
	March ,2015	81	400	0.032
	April,2015	84	397	0.033
	May,2015	84	471	0.040
	June,2015	89	442	0.039
	DGS 1009	July,2014	111.4	658
August,2014		111.4	712	0.079
September,2014		110.4	708	0.078
October,2014		109.5	1025	0.112
November,2014		103.3	796	0.082
December,2014		94.5	770	0.073
Januray,2015		86.7	890	0.077
Febuary,2015		81	850	0.069
March ,2015		81	802	0.065
April,2015		84	820	0.069
May,2015		84	710	0.060
June,2015		89	800	0.071
DGS 2317		July,2014	111.4	310
	August,2014	111.4	282	0.031
	September,2014	110.4	291	0.032
	October,2014	109.5	315	0.034
	November,2014	103.3	262	0.027
	December,2014	94.5	325	0.031
	Januray,2015	86.7	314	0.027
	Febuary,2015	81	246	0.020
	March ,2015	81	337	0.027
	April,2015	84	363	0.030
	May,2015	84	329	0.028
	June,2015	89	282	0.025
	DGS 1325	July,2014	111.4	486
August,2014		111.4	384	0.043
September,2014		110.4	377	0.042
October,2014		109.5	529	0.058

Vehicle No.	Month	Rate (Rs / Liter)	POL (Liter)	Amount
	November,2014	103.3	450	0.046
	December,2014	94.5	393	0.037
	Januray,2015	86.7	415	0.036
	Febuary,2015	81	396	0.032
	March ,2015	81	389	0.032
	April,2015	84	424	0.036
	May,2015	84	571	0.048
	June,2015	89	449	0.040
Truck No.4	July,2014	111.4	355	0.040
	August,2014	111.4	327	0.036
	September,2014	110.4	358	0.040
	October,2014	109.5	392	0.043
	November,2014	103.3	305	0.032
	December,2014	94.5	364	0.034
	Januray,2015	86.7	335	0.029
	Febuary,2015	81	298	0.024
	March ,2015	81	358	0.029
	April,2015	84	356	0.030
	May,2015	84	312	0.026
	June,2015	89	419	0.037
DGS 1327	July,2014	111.4	279	0.031
	August,2014	111.4	268	0.030
	September,2014	110.4	344	0.038
	October,2014	109.5	354	0.039
	November,2014	103.3	299	0.031
	December,2014	94.5	276	0.026
	Januray,2015	86.7	135	0.012
	Febuary,2015	81	297	0.024
	March ,2015	81	241	0.020
	April,2015	84	313	0.026
	May,2015	84	273	0.023
	June,2015	89	411	0.037
DGS 1453	July,2014	111.4	604	0.067
	August,2014	111.4	690	0.077
	September,2014	110.4	805	0.089
	October,2014	109.5	800	0.088
	November,2014	103.3	594	0.061
	December,2014	94.5	679	0.064
	Januray,2015	86.7	274	0.024
	Febuary,2015	81	504	0.041
	March ,2015	81	424	0.034
	April,2015	84	500	0.042
	May,2015	84	574	0.048

Vehicle No.	Month	Rate (Rs / Liter)	POL (Liter)	Amount
	June,2015	89	409	0.036
New Fiat 480	July,2014	111.4	500	0.056
	August,2014	111.4	460	0.051
	September,2014	110.4	520	0.057
	October,2014	109.5	500	0.055
	November,2014	103.3	160	0.017
	December,2014	94.5	240	0.023
	Januray,2015	86.7	220	0.019
	Febuary,2015	81	255	0.021
	March ,2015	81	240	0.019
	April,2015	84	480	0.040
	May,2015	84	560	0.047
	June,2015	89	520	0.046
	DGS1447	August,2014	111.4	460
September,2014		110.4	440	0.049
October,2014		109.5	520	0.057
November,2014		103.3	500	0.052
December,2014		94.5	180	0.017
Januray,2015		86.7	260	0.023
Febuary,2015		81	300	0.024
March ,2015		81	280	0.023
April,2015		84	240	0.020
May,2015		84	480	0.040
June,2015		89	400	0.036
DGS 4906	July,2014	111.4	500	0.056
	August,2014	111.4	440	0.049
	September,2014	110.4	520	0.057
	October,2014	109.5	500	0.055
	November,2014	103.3	200	0.021
	December,2014	94.5	260	0.025
	Januray,2015	86.7	240	0.021
	Febuary,2015	81	280	0.023
	March ,2015	81	220	0.018
	April,2015	84	260	0.022
	May,2015	84	480	0.040
	June,2015	89	520	0.046
Total				10.296

Annex-G**[Para 1.2.2.10]****Unauthorized payment of carriage for local tuff tiles**

(Rupees in million)

Sr. No	Name of Scheme	MB No.	Quantity of Tuff Tiles (sft)	Rate of Carriage (Rs/sft)	Amount
1	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 01 (Part-I)	2617	39,185	10	0.392
2	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 01 (Part-II)	2686	42,122	10	0.421
3	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 02 (Part-I)	2616	19,003	10	0.190
4	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 02 (Part-II)	2619	19,226	10	0.192
5	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 03 (Part-I)	2695	38,100	10	0.381
6	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 03 (Part-II)	2691	36,024	10	0.360
7	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 04 (Part-II)	2613	33,145	10	0.331
8	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 05 (Part-I)	333	37,533	10	0.375
9	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 05 (Part-II)	2693	53,632	10	0.536
10	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 06 (Part-I)	2621	36,273	10	0.363
11	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 07 (Part-II)	2612	1,836	10	0.018
12	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C Churatta Gaddai Shumali	2618	3,249	10	0.032

Sr. No	Name of Scheme	MB No.	Quantity of Tuff Tiles (sft)	Rate of Carriage (Rs/sft)	Amount
13	Construction of Tuff Tile, Brick Pavement, RCC Sewer Railway road to Girls High School No. 01	11100	33,643	10	0.336
14	Construction of Tuff tile Jampur road to Lodhi Graveyard	2693	28,530	10	0.285
15	Providing of Tuff Tile, Raja Bazar Block NO. 12 Dera Ghazi Khan	2611	5,207	10	0.052
16	Construction of Tuff Tile Janaz-e-Gah Bihari Colony DG Khan	333	5,450	10	0.055
17	Construction of Tuff Tile Street Shamsi Gold Smith Rani Bazar Block No. 07	210	3,542	10	0.035
18	Construction of Drain Soling Tuff Tile Shahzad Colony Ambreend wala	201	13,497	10	0.135
19	Construction of Tuff Tile Chowk Block E U/C No. 06	1432	9,263	10	0.093
20	Construction of Tuff Tile at Janubi Chowk Block No. 26	392	9,720	10	0.097
21	Construction of Tuff Tile at Janubi Chowk Block No. 44	2617	9,642	10	0.096
22	Providing and Laying Tuff Tile Chowks Block No. 01,05 & A	654	26,374	10	0.264
23	Construction of Drain, RCC Sewer and Tuff Tile Mohallah Rasoolpura	394	6,132	10	0.061
25	Construction of Tuff Tile, RCC Sewer line Block Churatta	2686	2,518	10	0.025
26	Construction of Tuff Tile from Shah Sikandar Road to Basti Pir Baksh Hajana	728	5,550	10	0.056
27	Construction of Drain Tuff Tile Street Masjid Allah Ho Wali union Council No. 02	1699	11,600	10	0.116
Total			529,996		5.297

Annex-H**[Para 1.2.2.14]****Overpayment due to non-reducing of bricks rate**

(Rupees in million)

Sr. No	Name of Scheme	MB No.	Quantity used (cft)	Rate (Rs/cft)	Amount	Reduced Rate Amount
1	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 02 (Part-I)	2616	2,596	13,153	0.341	0.048
2	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 02 (Part-II)	2619	2,159	13,153	0.284	0.040
3	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 07 (Part-I)	2696	5,767	13,153	0.759	0.106
4	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C No. 07 (Part-II)	2612	22,494	13,153	2.959	0.414
5	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C Churatta Gaddai Shumali	2618	20,279	13,153	2.667	0.373
6	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C Khaki Mouza Gaddai Shirqi	2615	21,270	13,153	2.798	0.392
7	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C Gaddai (Part-I)	11042	3,458	13,153	0.455	0.064
8	Construction of Tuff Tile, Concrete Flooring, Brick Pavement, Surface Drain, RCC Sewer and Water Supply U/C Gaddai Gharbi (Part-II)	2692	16,062	13,153	2.113	0.296
9	Construction of Drain Soling Basti	2700	1,416	13,153	0.186	0.026

Sr. No	Name of Scheme	MB No.	Quantity used (cft)	Rate (Rs%cft)	Amount	Reduced Rate Amount
	Khakh Mouza Gaddai Shirqi U/C Khaki					
10	Construction of Drain Soling Chah Pongar Wala Gaddai Shirqi U/C Khaki	391	925	13,153	0.122	0.017
11	Construction of Drain Soling Basti Darkhan Wala Khan Wala DG Khan	2703	3,200	13,153	0.421	0.059
12	Construction of Drain Soling Tuff Tile Shahzad Colony Ambreend wala	201	1,036	13,153	0.136	0.019
13	Construction of Drain Soling Basti Jarh	1222	281	13,153	0.037	0.005
14	Construction of Drain Soling Block No.56 Chisti Wala U/C No. 02	332	1,303	13,153	0.171	0.024
15	Construction of Drain Soling street Qasim Shah Main Street Jarwar Chowk	2702	6,562	13,153	0.863	0.121
Total					14.312	2.004

Annex-I

[Para 1.2.2.15]

Non deduction of HRA, CA, maintenance and electricity charges

Table 1

(Rupees in million)

Sr. No.	Name of Employee	Location	Job Title	House Rent (Rs/month)	5% M/Charges (Rs/month)	Conveyance Allowance (Rs/month)	Period (Month)	Amount
1	Muhammad Bilal S/O Hussain Bakhsh	Main disposal station	Disposal Operator	1,458	479	1,700	12	0.044
2	Bilal Hussain S/O Abdul Aziz	-do-	Disposal Operator	1,458	253	1,700	-do-	0.041
3	Khizar Shahbaz S/O Sajjad Hussain	-do-	Disposal Operator	1,458	253	1,700	-do-	0.041
4	Nadir Hussain S/O Ghulam Hussain	-do-	Baildar	1,366	500	1,700	-do-	0.043
5	Abdul Sattar Sindhu	Waqar Canteen D/S	Driver	1,503	270	1,840	-do-	0.042
6	Noor Muhammad S/O ghulam Qadir	Model Town D/S	Operator	1,458	605	1,700	-do-	0.045
7	Muhammad Ameen S/O Ghulam Rasool	Gadai Shumali Station	Sanitary Worker	1,365	245	1,700	-do-	0.040
8	Sajjad Hussain S/O Ghulam Hussain	Main D/Station	Jamadar Sever	1,458	548	1,700	-do-	0.044
9	Muhammad Qambar S/O Wahid Bux	-do-	Nali Baildar	1,365	500	1,700	-do-	0.043
10	Muhammad Latif S/O Allah Ditta	-do-	Operator	1,458	467	1,700	-do-	0.043
11	Riaz Ahmad S/O Jala	Waqar Canteen	S/Worker	1,365	245	1,700	-do-	0.040
12	Muhammad Ashraf Berohi S/O Abdul Majid	Model Town D/S	N/Q	1,365	245	1,700	-do-	0.040
13	Muhammad Anwar S/O Ghulam Rasool	Shamsabad Colony D/S	Sever man	1,365	245	1,700	-do-	0.040
14	Fida Hussain S/O Khuda Bukhsh	Masoom abad	Sanitary Worker	1,365	245	1,700	-do-	0.040
15	Sadiq Hussain S/O Muhammad Hussain	Gharbi W/W	Sanitary Jamadar	1,458	559	1,700	-do-	0.045
16	Shahab-u-Din	-do-	Cashier	1,719	310	1,840	-do-	0.046
17	Muhammad Ali	Buzdar Tanki W/W	Jr. Clerk	1,588	290	0	-do-	0.022

Sr. No.	Name of Employee	Location	Job Title	House Rent (Rs/month)	5% M/Charges (Rs/month)	Conveyance Allowance (Rs/month)	Period (Month)	Amount
18	Muhammad Ramzan, Driver	Model town W/W	Driver	1,588	290	1,840	-do-	0.045
19	Mujahid Karim	-do-	Jr. Clerk	1,588	290	0	-do-	0.022
20	Ahmad Kamal	Churatta W/W	Sanitary Jamadar	1,413	253	1,840	-do-	0.042
21	Muhammad Junaid	Buzdar Tanki W/W	-do-	1,458	253	1,700	-do-	0.041
22	Muhammad Hanif Maitla	Waqar Canteen	N/Q	1,365	245	1,700	-do-	0.040
23	Saif Ullah Khan	Buzdar Tanki	Operator	1,458	253	1,700	-do-	0.041
24	Muhammad Ramzan	Main W/W	Assistant Revenue	1,851	320	0	-do-	0.026
25	Din Muhammad Buzdar, Chokidar	Ghazi Colony	Chokidar	1,365	245	1,700	-do-	0.040
Total								0.996

Table 2 Electricity charges

Sr. No.	Name of Employee	Location	Expected Unit Consume	Expected Rate per unit	Amount	Duration	Amount
1	Muhammad Bilal S/O Hussain Bakhsh	Main disposal station	100	10	1,000	1.7.14 to 30.6.15	0.012
2	Bilal Hussain S/O Abdul Aziz	-do-	-do-	-do-	-do-	-do-	0.012
3	Khizar Shahbaz S/O Sajjad Hussain	-do-	-do-	-do-	-do-	-do-	0.012
4	Nadir Hussain S/O Ghulam Hussain	-do-	-do-	-do-	-do-	-do-	0.012
5	Abdul Sattar Sindhu	Waqar Canteen D/S	-do-	-do-	-do-	-do-	0.012
6	Noor Muhammad S/O ghulam Qadir	Model Town D/S	-do-	-do-	-do-	-do-	0.012
7	Muhammad Ameen S/O Ghulam Rasool	Gadai Shumali Station	-do-	-do-	-do-	-do-	0.012
8	Sajjad Hussain S/O Ghulam Hussain	Main D/Station	-do-	-do-	-do-	-do-	0.012
9	Muhammad Qamar S/O Wahid Bux	-do-	-do-	-do-	-do-	-do-	0.012
10	Muhammad Latif S/O Allah Ditta	-do-	-do-	-do-	-do-	-do-	0.012
11	Riaz Ahmad S/O Jala	Waqar Canteen	-do-	-do-	-do-	-do-	0.012
12	Muhammad Ashraf Berohi S/O Abdul Majid	Model Town D/S	-do-	-do-	-do-	-do-	0.012
13	Muhammad Anwar S/O Ghulam Rasool	Shamsabad Colony D/S	-do-	-do-	-do-	-do-	0.012
14	Fida Hussain S/O Khuda Bukhsh	Masoom abad	-do-	-do-	-do-	-do-	0.012
15	Malik Liqat, POLICE Deptt.	Gharbi Tanki WW	-do-	-do-	-do-	-do-	0.012
16	Sadiq Hussain S/O Muhammad Hussain	Gharbi W/W	-do-	-do-	-do-	-do-	0.012

Sr. No.	Name of Employee	Location	Expected Unit Consume	Expected Rate per unit	Amount	Duration	Amount
17	Rana Muhammad Akbar	Churatta W/W	-do-	-do-	-do-	-do-	0.012
18	Shahab-u-Din	-do-	-do-	-do-	-do-	-do-	0.012
19	Muhammad Ali	Buzdar Tanki W/W	-do-	-do-	-do-	-do-	0.012
20	Muhammad Ramzan, Driver	Model town W/W	-do-	-do-	-do-	-do-	0.012
21	Manzoor Hussain	Khyban-e-Sarwar	-do-	-do-	-do-	-do-	0.012
22	Mukhtar Jam	Waqar Canteen	-do-	-do-	-do-	-do-	0.012
23	Muhammad Tariq S/O Liqat Ali	Gharbi Tanki W/W	-do-	-do-	-do-	-do-	0.012
24	Mujahid Karim	-do-	-do-	-do-	-do-	-do-	0.012
25	Ahmad Kamal	Churatta W/W	-do-	-do-	-do-	-do-	0.012
26	Muhammad Junaid	Buzdar Tanki W/W	-do-	-do-	-do-	-do-	0.012
27	Muhammad Hanif Maitla	Waqar Canteen	-do-	-do-	-do-	-do-	0.012
28	Saif Ullah Khan	Buzdar Tanki	-do-	-do-	-do-	-do-	0.012
29	Muhammad Ramzan	Main W/W	-do-	-do-	-do-	-do-	0.012
30	Abdul Qadir	-do-	-do-	-do-	-do-	-do-	0.012
31	Muhammad Nawaz	Shoria tube Well	-do-	-do-	-do-	-do-	0.012
32	Tanveer Sadiq, Sub-Engineer	Irrigation Building	-do-	-do-	-do-	-do-	0.012
33	Din Muhammad Buzdar, Chokidar	Ghazi Colony	-do-	-do-	-do-	-do-	0.012
34	Rana M. Akbar, TWO	TMA Building	-do-	-do-	-do-	-do-	0.012
35	Manzoor, TWO	-do-	-do-	-do-	-do-	-do-	0.012
36	Tariq Ali, Chokidar	-do-	-do-	-do-	-do-	-do-	0.012
37	Sufi Abdul Qadir, TWO	-do-	-do-	-do-	-do-	-do-	0.012
Total							0.444

Total of table 1	0.996
Total of table 2	0.444
Grand total	1.440

Annex-J**[Para 1.2.2.17]****Loss due to purchase of tuff tiles on higher rates**

(Rupees in million)

Sr. No	Name of Scheme	MB No.	Quantity of Tuff Tiles (sft)	Rate (Rs/sft)	Rate of TMA Layyah (Rs/sft)	Difference	Amount
1	Construction of tuff tile, concrete flooring, brick pavement, surface drain, RCC sewer and water supply U/C No. 01 (Part-I)	2617	39,185	75	73	2	0.078
2	Construction of tuff tile, concrete flooring, brick pavement, surface drain, RCC sewer and water supply U/C No. 01 (Part-II)	2686	42,122	75	73	2	0.084
3	Construction of tuff tile, concrete flooring, brick pavement, surface drain, RCC sewer and water supply U/C No. 02 (Part-I)	2616	19,003	75	73	2	0.038
4	Construction of tuff tile, concrete flooring, brick pavement, surface drain, RCC sewer and water supply U/C No. 02 (Part-II)	2619	19,226	75	73	2	0.038
5	Construction of tuff tile, concrete flooring, brick pavement, surface drain, RCC sewer and water supply U/C No. 03 (Part-I)	2695	38,100	75	73	2	0.076
6	Construction of tuff tile, concrete flooring, brick pavement, surface drain, RCC sewer and water supply U/C No. 03 (Part-II)	2691	36,024	75	73	2	0.072
7	Construction of tuff tile, concrete flooring, brick pavement, surface drain, RCC sewer and water supply U/C No. 04 (Part-II)	2613	33,145	75	73	2	0.066

Sr. No	Name of Scheme	MB No.	Quantity of Tuff Tiles (sft)	Rate (Rs/sft)	Rate of TMA Layyah (Rs/sft)	Difference	Amount
8	Construction of tuff tile, concrete flooring, brick pavement, surface drain, RCC sewer and water supply U/C No. 05 (Part-I)	333	37,533	75	73	2	0.075
9	Construction of tuff tile, concrete flooring, brick pavement, surface drain, RCC sewer and water supply U/C No. 05 (Part-II)	2693	53,632	75	73	2	0.107
10	Construction of tuff tile, concrete flooring, brick pavement, surface drain, RCC sewer and water supply U/C No. 06 (Part-I)	2621	36,273	75	73	2	0.073
11	Construction of tuff tile, concrete flooring, brick pavement, surface drain, RCC sewer and water supply U/C No. 07 (Part-II)	2612	1,836	75	73	2	0.004
12	Construction of tuff tile, concrete flooring, brick pavement, surface drain, RCC sewer and water supply U/C Churatta Gaddai Shumali	2618	3,249	75	73	2	0.006
13	Construction of tuff tile, brick pavement, RCC sewer railway road to Girls High School No. 01	11100	33,643	75	73	2	0.067
14	Construction of tuff tile Jampur road to Lodhi Graveyard	2693	28,530	75	73	2	0.057
15	Providing of tuff tile, Raja Bazar Block No. 12 Dera Ghazi Khan	2611	5,207	75	73	2	0.010
16	Construction of tuff tile Janaz-e-Gah Bihari Colony DG Khan	333	5,450	75	73	2	0.011
17	Construction of tuff tile street Shamsi Gold Smith Rani Bazar Block No. 07	210	3,542	75	73	2	0.007
18	Construction of drain soling tuff tile Shahzad Colony Ambreend Wala	201	13,497	75	73	2	0.027
19	Construction of tuff tile chowk Block E U/C No. 06	1432	9,263	75	73	2	0.019

Sr. No	Name of Scheme	MB No.	Quantity of Tuff Tiles (sft)	Rate (Rs/sft)	Rate of TMA Layyah (Rs/sft)	Difference	Amount
20	Construction of tuff tile at janubi Chowk Block No. 26	392	9,720	75	73	2	0.019
21	Construction of tuff tile at janubi Chowk Block No. 44	2617	9,642	75	73	2	0.019
22	Providing and laying tuff tile chowks Block No. 01,05 & A	654	26,374	75	73	2	0.053
24	Construction of tuff tile, RCC sewer line Block Churatta	2686	2,518	75	73	2	0.005
25	Construction of tuff tile from Shah Sikandar road to Basti Pir Baksh Hajana	728	5,550	75	73	2	0.011
26	Construction of drain tuff tile street Masjid Allah Ho Wali Union Council No. 02	1699	11,600	75	73	2	0.023
Total							1.045

Annex-K**[Para 1.3.1.1]****Misappropriation of taxes deducted at source****(Rupees in million)**

Payment Advice No.	Date	Gross Amount (Rs)	GST (Rs)	Income Tax (Rs)	Amount
261	21.7.2014	2,150,716	-	10,078	2.141
263	24.7.2014	2,578,443	17,442	5,237	2.556
265	25.7.2014	122,335	2,035	1,288	0.119
269	28.7.2014	33,518	1,150	3,672	0.029
271	5.8.2014	179,483	17,447	9,967	0.152
274	12.8.2014	45,775	718	2,044	0.043
275	13.8.2014	1,313,704	163,287	50,571	1.100
277	21.8.2015	44,705	5,979	1,787	0.037
281	28.8.2014	748,756	42,944	25,572	0.680
282	1.9.2014	409,327	-	34,110	0.375
282	2.9.2014	247,089	-	20,591	0.226
291	11.9.2014	811,848	50,845	36,263	0.725
293	11.9.2014	535,854	-	44,654	0.491
297	25.9.2014	411,299	21,446	4,992	0.385
300	29.9.2014	1,138,271	-	94,857	1.043
303	30.9.2014	701,075	36,434	22,245	0.642
304	2.10.2014	730,566	33,469	15,926	0.681
306	16.10.2014	202,022	-	16,835	0.185
307	16.10.2014	502,909	6,242	26,354	0.470
310	22.10.2014	241,963	-	16,379	0.226
313	30.10.2014	350,039	16,021	7,565	0.326
317	11.11.2014	129,333	-	10,778	0.119
318	11.11.2014	807,634	49,864	25,270	0.733
320	13.11.2014	51,709	4,180	3,108	0.044
323	19.11.2014	229,358	19,126	10,641	0.200
324	25.11.2014	25,538	5,580	1,915	0.018
325	26.11.2014	154,560	4,288	3,669	0.147
329	3.12.2014	689,342	29,280	33,163	0.627
331	3.12.2014	1,867,631	-	40,967	1.827
332	3.12.2014	38,800	1,597	2,910	0.034
333	4.12.2014	831,665	102,810	34,425	0.694
336	10.12.2014	243,289	24,924	13,906	0.204
341	17.12.2014	477,198	10,166	33,681	0.433
342	17.12.2014	37,300	1,865	1,732	0.034
2	24.12.2014	220,499	5,491	2,996	0.212
7	14.1.2015	319,580	7,919	23,801	0.288
10	4.2.2015	345,650	40,815	18,935	0.286
12	5.2.2015	42,500	3,193	3,150	0.036
19	3.3.2015	42,329	-	2,150	0.040
24	12.3.2015	447,322	4,127	7,498	0.436
25	26.3.2015	87,462	-	7,357	0.080

Payment Advice No.	Date	Gross Amount (Rs)	GST (Rs)	Income Tax (Rs)	Amount
26	27.3.2015	270,092	2,045	5,641	0.262
27	1.7.2015	174,606	-	8,024	0.167
31	8.4.2015	22,882	2,378	1,456	0.019
32	9.4.2015	131,980	24,106	5,939	0.102
34	23.4.2015	270,655	19,506	9,069	0.242
37	14.5.2015	557,585	27,371	22,407	0.508
39	26.5.2015	2,402,927	17,104	41,191	2.345
40	27.5.2015	265,067	21,206	17,950	0.226
41	28.5.2015	123,300	-	12,330	0.111
48	17.6.2015	24,800	2,922	2,480	0.019
50	25.6.2015	150,579	4,151	1,171	0.145
51	26.6.2015	333,372	10,388	10,925	0.312
53	30.6.2015	880,549	45,318	48,908	0.786
54	30.6.2015	9,865	958	270	0.009
Total		26,206,655	908,137	920,800	24.377

Annex-L

[Para 1.3.3.7]

Unauthorized cash payments

(Rupees in million)

Date	Cheque No.	Amount	Date	Cheque No.	Amount
3/7/2014	13253000	0.035	13/1/2015	1303627564	0.022
8/7/2014	132252972	0.012	13/1/2015	1303627589	0.059
25/7/2014	1502594123	0.057	16/1/2015	1303627596	0.014
25/7/2014	1302594140	0.046	16/1/2015	1304239509	0.011
25/7/2014	1302594138	0.013	16/1/2015	1304239515	0.248
28/7/2014	1302594137	0.022	6/2/2015	1304239529	0.011
28/7/2014	1302594141	0.010	6/2/2015	1304239525	0.010
4/8/2014	1302594148	0.018	12/2/2015	1304239542	0.059
2/9/2014	1302594184	0.020	11/3/2015	1304239559	0.059
2/9/2014	1302594190	0.012	13/3/2015	1304239565	0.047
2/9/2014	1302594191	0.012	13/3/2015	1304239564	0.013
29/9/2014	1303043159	0.011	19/3/2015	1304239579	0.177
2/10/2014	1303043161	0.014	27/3/2015	1304239589	0.032
2/10/2014	1303043171	0.011	30/3/2015	1304239596	0.024
3/10/2014	1303043200	0.114	6/4/2015	1304239599	0.039
3/10/2014	1303043194	0.015	13/4/2015	1305133101	0.059
3/10/2014	1303043195	0.011	22/4/2015	1305133116	0.012
17/10/2014	1303322008	0.024	23/4/2015	1305133117	0.046
27/10/2014	1303322010	0.011	28/4/2015	1305133118	0.014
30/10/2014	1303322030	0.043	30/04/2015	1305133134	0.029
31/10/2014	1303322039	0.030	4/5/2015	1305133133	0.046
31/10/2014	1303322035	0.024	18/5/2015	1305133144	0.046
12/11/2014	1303322065	0.016	20/5/2015	1305133148	0.059
12/11/2014	1303322064	0.023	26/5/2015	1305133174	0.053
13/11/2014	1303322080	0.011	28/5/2015	1305133177	0.013
14/11/2014	1303322075	0.014	28/5/2015	1305133164	0.011
27/11/2014	1303627510	0.035	5/6/202015	1305133197	0.042
8/12/2014	1303627592	0.057	15/6/2015	1305729207	0.013
16/12/2014	1303627550	0.026	25/6/2015	1305729223	0.055
18/12/2014	1303627559	0.011	26/6/2015	1305729218	0.036
18/12/2014	1303627558	0.011	26/6/2015	1305729221	0.012
24/12/2014	1303627571	0.052	30/6/2015	1305729232	0.019
24/12/2014	1303627572	0.045	30/6/2015	1305729234	0.013
Total-A		0.866	Total-B		1.488
Grand Total (A+B)					2.354

Annex-M**[Para 1.3.3.9]****Irregular expenditure on repair of machinery beyond competency**

(Rupees in million)

Token	Date	Description	Amount
4426	21.07.2014	Rewinding of Transformer	0.098
4427			0.096
4432		Rep of WSS Taunsa	0.017
4526	28.08.2014	Rep of WSS	0.022
4533			0.018
4537		Rewinding of Motors	0.025
4532			0.018
4534		Rep of WSS	0.020
4535			0.023
4566			0.060
4536		Rewinding motors	0.036
4815	16.10.2014	Rep of WSS	0.015
4816			0.023
4817			0.018
4814		Rewinding of Transformer	0.125
4813			0.090
4881	30.10.2014	Rep of WSS	0.015
4880			0.024
4970	19.11.2014	Rewinding motors	0.025
4971			0.025
4972			0.025
4969	26.11.2014		0.025
5013	03.12.2014	Rep of WSS	0.011
5029			0.013
5034			0.025
5035			0.025
5036		Rew of Motors	0.025
5038			0.025
5057	10.12.2014	Rep of WSS	0.022
5083	17.12.2014	Rep of Pumping Machinery	0.081
5082			0.082
5081		Rep of WSS	0.065
5223	04.02.2015		0.013
5300	26.03.2015	Rep of Sluice Valve	0.017

Token	Date	Description	Amount
5303		Rep of Jutter Machine	0.011
5302		Rep of Boozer	0.015
5360	23.04.2015	Rep of Transformer	0.039
5388		Rep of WSS Taunsa	0.050
5389			0.016
5390		Rewinding motors	0.018
5391	14.05.2015	Rep of WSS	0.017
5392		Rep of Turbine	0.013
5417			0.019
5416		Rewinding motors	0.021
5462			0.016
5463			0.018
5465			0.010
5464	27.05.2015	Rep of WSS	0.013
5466			0.075
5467			0.027
5468	28.05.2015		0.021
5469			0.090
5498	17.06.2015	Rep of AC	0.025
5566			0.004
5574			0.022
5575		Rep of WSS	0.010
5576	30.06.2015		0.011
5577			0.009
5578			0.012
5579		Rep of Transformer	0.043
5580			0.020
Total			1.892

Annex-N**[Para 1.4.2.1]****Non realization of conversion fee**

Table-1

(Rupees in million)

Name of Colony	Area	Area (marla)	Value (Rs/Marla)	Cost of land	Conversion Fee 10%
Koh Noor Town	Fort Munroo	200	40,000	8.000	0.800
Zaheer Town		300	30,000	9.000	0.900
Rehman Town		300	20,000	6.000	0.600
Green Town		320	25,000	8.000	0.800
Three Marla Scheme		300	25,000	7.500	0.750
Koh Toor Town		300	30,000	9.000	0.900
Rafiq Town		320	30,000	9.600	0.960
Total					5.710

Table-2

Name of Commercial Center	Area (marla)	Value (Rs/Marla)	Cost of Land	Commercialization charges @ 10%
Geo Restaurant	40	100,000	4.000	0.400
Kashmir Hotel and restaurant	30	100,000	3.000	0.300
Friends Restaurant	30	100,000	3.000	0.300
Lakh Data Family Hotel	40	100,000	4.000	0.400
Waseb Hotel and Restaurant	30	100,000	3.000	0.300
Snow Land Hotel	40	100,000	4.000	0.400
Taj mahal Hotel and restaurant	60	100,000	6.000	0.600
Royal fort hotel and restaurant	60	100,000	6.000	0.600
Lodhi Hotel	40	100,000	4.000	0.400
Hotel Holiday	60	100,000	6.000	0.600
Multan hotel and restaurant	40	100,000	4.000	0.400
Total				4.700

Total of table 1	5.710
Total of table 2	4.700
Grand total	10.410

Annex-O
[Para 1.4.2.3]

Non auction of various leases

Table-1

(Rupees in million)

Sr. No.	Name of tax	Notified rates (Rs)	Estimated Number of tax payers	Amount
1	Advertisement Fee- Full Size Banner	100	100	0.010
2	Advertisement Fee- Medium Size Banner	50	500	0.025
3	Advertisement Fee- Small Size Banner	30	1,000	0.030
4	Hoardings- Bill Board Full Size	2,000	50	0.100
5	Hoardings- Bill Board Medium Size	1,000	70	0.070
6	Hoardings- Bill Board Small Size	200	100	0.020
7	Stand Motor Cycle	15	10,000	0.150
8	Stand- Cycle	5	5,000	0.025
9	Stand Car Bus Motor Cycle	30	10,000	0.300
10	Water Tax- New Home Connection Fee	1,500	100	0.150
11	Water Tax- New Commercial Connection Fee	2,000	50	0.100
12	Water rate- Domestic (monthly)	50	2,000	0.100
13	Water rate- Commercial(monthly)	2,000	100	0.200
14	License Fee- Crush Plant (annually)	2,500	10	0.025
15	License Fee- Patrol Pumps(annually)	2,000	5	0.010
16	License Fee- Patrol Agency(annually)	500	10	0.005
17	License Fee- Shop(annually)	200	50	0.010
18	License Fee- Departmental Stores(annually)	500	20	0.010
19	License Fee- Cold Center Shops(annually)	200	20	0.004
20	License Fee- Electric Shop(annually)	200	20	0.004
	Total			1.348

Table-2

Name of Leases	Period	Reserve Price
Cattle Mandi Fazla, Jaidi Sakhi Sarwar	2014-15	2.000
Oil supply at OGDCL Dhodak Field		0.180
Cement Marketing Tax		0.900
Water Tax Tehsil Tribal Area		0.100
Motor Vehicle Tax Tehsil Tribal Area		0.100
Naqsha Building Fee Tehsil Tribal Area		0.100
Total		3.380

Total of table 1	1.348
Total of table 2	3.380
Grand total	4.728

