



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATIONS  
MUZAFFARGARH  
AUDIT YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN**

## TABLE OF CONTENTS

<b>ABBREVIATIONS AND ACRONYMS .....</b>	<b>i</b>
<b>Preface .....</b>	<b>iii</b>
<b>EXECUTIVE SUMMARY .....</b>	<b>iv</b>
<b>SUMMARY TABLES AND CHARTS.....</b>	<b>viii</b>
Table 1: Audit Work Statistics .....	viii
Table 2: Audit observations regarding Financial Management.....	viii
Table 3: Outcome Statistics .....	ix
Table 4: Irregularities Pointed Out .....	x
Table 5: Cost-Benefit .....	x
<b>CHAPTER-1 .....</b>	<b>1</b>
1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, MUZAFFARGARH.....	1
1.1.1 Introduction .....	1
1.1.2 Comments on Budget and Accounts .....	1
1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2014-15 .....	3
1.1.4 Brief Comments on the Status of Compliance with PAC Directives.....	4
<b>AUDIT PARAS .....</b>	<b>5</b>
1.2 Tehsil Municipal Administration Muzaffargarh.....	6
1.3 Tehsil Municipal Administration Kot Addu.....	25
1.4 Tehsil Municipal Administration Ali Pur .....	38
1.5 Tehsil Municipal Administration Jatoi .....	49
<b>Annex .....</b>	<b>62</b>
Annex-A .....	63
Annex-B .....	70
Annex-C .....	71
Annex-D .....	75
Annex-E.....	76
Annex-F.....	83
Annex-G .....	89
Annex-H .....	90
Annex-I.....	91
Annex-J.....	98

Annex-K .....	99
Annex-L.....	100
Annex-M.....	101
Annex-N.....	106
Annex-O .....	107
Annex-P.....	109
Annex-Q .....	110
Annex-R .....	111
Annex-S.....	112
Annex-T.....	116
Annex-U .....	118
Annex-V.....	119
Annex-W .....	120
Annex-X .....	122
Annex-Y .....	123

## **ABBREVIATIONS AND ACRONYMS**

AGP	Auditor General of Pakistan
AIR	Audit and Inspection Report
B&R	Building & Road
CCB	Citizen Communit Board
CCTV	Closed Circuit Television
CO	Chief Officer
C&W	Communication and Works
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DFR	Departmental Financial Rules
EDO	Executive District Officer
FBR	Federal Board of Revenue
IPSAS	International Public Sector Accounting Standards
MB	Measurement Book
LG&CD	Local Government and Community Development
LFP	Leave on Full Pay
MFDAC	Memorandum for Departmental Accounts Committee
NOC	No Objection Certificate
OGDCL	Oil and Development Company Limited
OGRA	Oil and Gas Regulatory Authority
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Pacca Cement Concrete
PDG	Punjab District Government
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance, 2001
POL	Petrol, Oil and Lubricant
PPRA	Punjab Procurement Regulatory Authority
PVC	Poly Vinyl Chloride
RCC	Re-inforced Cement Concrete

RD	Running Distance
RDA	Regional Director Audit
SPBUSP	Southern Punjab Basic Urban Services Programme
S&GAD	Services and General Administration Department
TAO	Tehsil Accounts Officer
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TO (P&C)	Tehsil Officer (Planning & Coordination)
TO (R)	Tehsil Officer (Regulations)
TS	Technical Sanctioned
TSE	Technically Sanctioned Estimate
UA	Union Administration

## **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 Muzaffargarh 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.

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 2014-15. 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 Muzaffargarh for the Financial Year 2014-15 and the findings included in the Audit Report.

Each Tehsil Municipal Administrations in District Muzaffargarh 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 four TMAs in District Muzaffargarh, for the Financial Year 2014-15, was Rs 233.282 million and expenditure amounting to Rs 161.256 million was incurred showing savings of Rs 72.026 million. Total Non Development Budget for Financial Year 2014-15 was Rs 745.882 million and expenditure amounting to Rs 613.197 million was incurred showing saving of Rs 132.685 million. The reasons for savings in Development and Non development Budgets are required to be provided by the TMOs / PAOs concerned.

Audit of TMAs of District Muzaffargarh 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 Muzaffargarh for the financial year 2014-15, auditable expenditure under the jurisdiction of Regional Director Audit (District Government), D.G. Khan was Rs 774.453 million covering four PAOs. Out of this, RDA D.G. Khan audited an expenditure of Rs 542.116 million which, in terms of percentage, is 70% of total auditable expenditure and irregularities amounting to Rs 1,128.145 million were pointed out. Regional Director Audit planned and executed audit of 4 formations, i.e. 100% achievements against planned audit activities.

Total receipts of four TMAs of District Government, Muzaffargarh, for the financial year 2014-15, were Rs 801.603 million. RDA Dera Ghazi Khan audited receipts of Rs 561.122 million which was 70% of total receipts and irregularities amounting to Rs 171.297 million were pointed out.

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

Recovery of Rs 171.297 million was pointed out by Audit which was not in the notice of the management before audit. No amount was recovered and verified during 2014-15, till the time of compilation of the Report.

However against the total recovery, an amount of Rs 221.653 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 Muzaffargarh was not found satisfactory during audit. Many instances of weak internal controls have been highlighted during course of audit which includes 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 Muzaffargarh.

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

- i. Misappropriation amounting to Rs 5.454 million was noted in one case.<sup>1</sup>
- ii. Non production of record amounting to Rs 401.433 million was noted in five cases.<sup>2</sup>
- iii. Irregularities and non compliance amounting to Rs 679.489 million were noted in 51 cases.<sup>3</sup>

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.

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<sup>1</sup>Para 1.3.1.1  
<sup>2</sup>Para 1.2.1.1, 1.3.2.1,1.3.2.2,1.4.1.1,1.5.1.1  
<sup>3</sup>Para 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, 1.2.2.19,1.3.3.1,1.3.3.2,1.3.3.3,1.3.3.4,1.3.3.5,1.3.3.6,1.3.3.7,1.3.3.8,1.3.3.9, 1.3.3.10,1.4.2.1,1.4.2.2,1.4.2.3,1.4.2.4,1.4.2.5,1.4.2.6,1.4.2.7,1.4.2.8,1.4.2.9, 1.4.2.10, 1.4.2.11,1.5.2.1, 1.5.2.2, 1.5.2.3, 1.5.2.4, 1.5.2.5, 1.5.2.6, 1.5.2.7, 1.5.2.8,1.5.2.9, 1.5.2.10, 1.5.2.11,

**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. Holding of DAC meetings well in time.
- vi. 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	04	774.453	801.603	1,576.056
2	Total Formations in Audit Jurisdiction	04	774.453	801.603	1,576.056
3	Total Entities (PAOs)/ DDOs Audited	04	542.116	561.122	1,103.238
4	Total Formations/ DDOs Audited	04	542.116	561.122	1,103.238
5	Audit & Inspection Reports	04	542.116	561.122	1,103.238
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	684.943
3	Weak Internal controls relating to financial management	-
4	Others	401.433
<b>Total</b>		<b>1,086.376</b>

**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	-	400.036	213.161	161.256	801.603	1,576.056	1831.224
2	Outlays Audited	-	288.264	137.426	116.426	561.122	1,103.238*	1,019.024
3	Amount Placed under Audit Observation / Irregularities of Audit	-	399.112	210.118	242.624	234.522	1,086.376	515.250
4	Recoveries Pointed out at the instance of Audit	-	-	-	10.185	211.468	221.653	52.352
5	Recoveries Accepted / Established at the instance of Audit	-	-	-	10.185	211.468	221.653	-
	Recoveries realized at the instance of Audit	-	-	-	-	-	-	-

\* 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 542.116 million.

**Table 4: Irregularities Pointed Out**

(Rupees in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	463.290
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting errors (accounting policy departure from IPSAS <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems	-
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	221.653
6	Non production of record	401.433
7	Others, including cases of accidents, negligence, non-accountal of store etc.	-
<b>Total</b>		<b>1,086.376</b>

**Table 5: Cost-Benefit**

(Rupees in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Items 2 Table 3)	1,576.055
2	Expenditure on Audit	0.085
3	Recoveries realized at the instance of Audit	-
4	Cost-Benefit Ratio	-

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

## CHAPTER-1

### 1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, MUZAFFARGARH

#### 1.1.1 Introduction

According to 1998 population census, the population of District Muzaffargarh is 3.116 million. District Muzaffargarh comprises of four TMAs namely Muzaffargarh, Kot Addu, Alipur and Jatoi. 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.

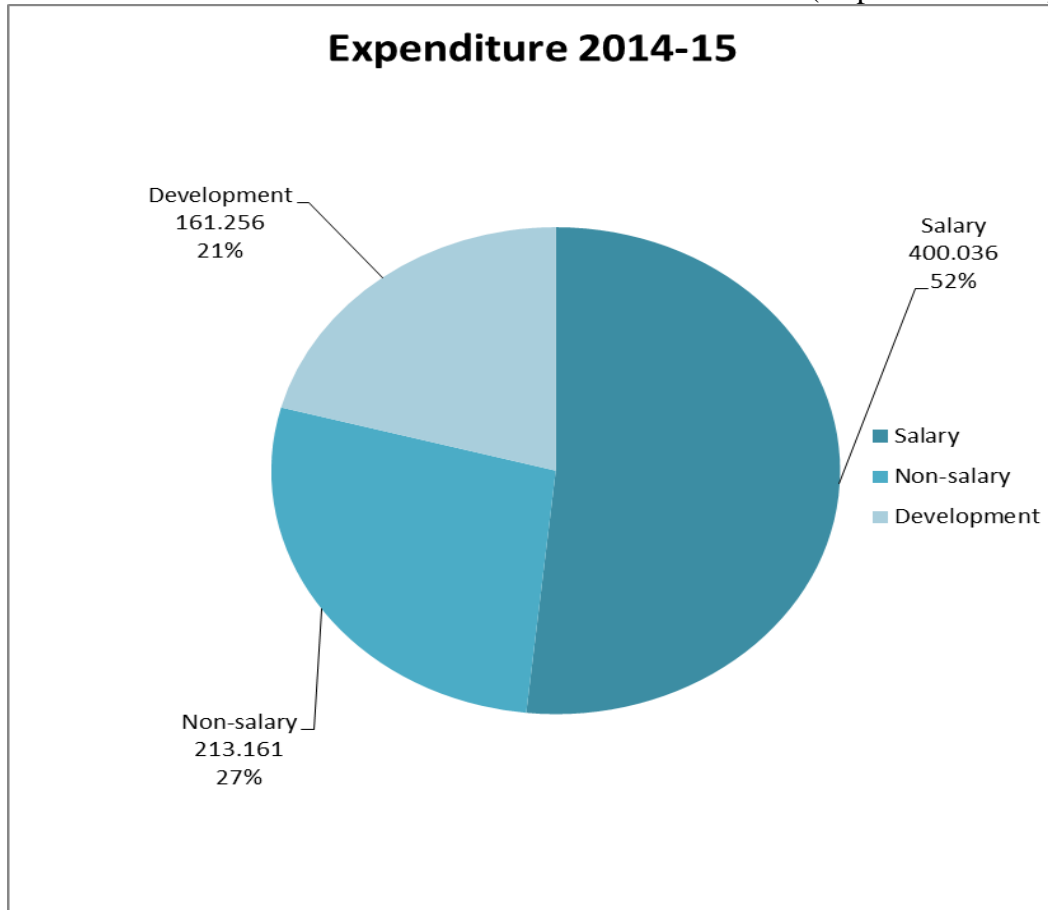
#### 1.1.2 Comments on Budget and Accounts

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

(Rupees in million)

2014-15	Budget	Actual	Excess (+)/ Savings(-)	(Savings) %
Salary	518.008	400.036	-117.972	-22.775
Non-Salary	227.874	213.161	-14.713	-6.456
Development	233.282	161.256	-72.026	-30.875
<b>Total</b>	<b>979.164</b>	<b>774.453</b>	<b>-204.711</b>	<b>-20.907</b>
Receipts	929.668	801.603	-128.065	-13.775

(Rupees in million)

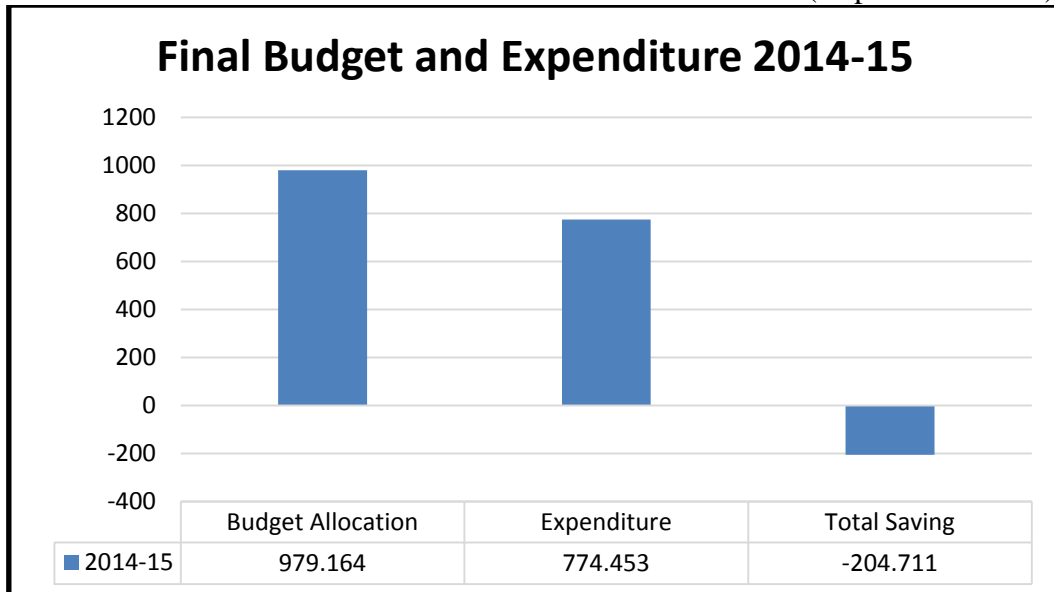


Details of budget allocations, expenditures and savings of each TMA in District Muzaffargarh are at Annex-B.

As per Budget Books for the Financial Year 2014-15 of TMAs in District Muzaffargarh, the original and final budgets were of Rs 979.164 million. Total expenditures incurred by these TMAs during Financial Year 2014-15 were Rs 774.453 million. A saving of Rs 204.711 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 Year is depicted as under:

(Rupees in million)



### **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-1) 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**

<b>Sr. No.</b>	<b>Audit Report Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meeting</b>
1	2009-12	44	PAC not constituted
2	2012-13	26	PAC not constituted
3	2013-14	53	PAC not constituted
4	2014-15	42	PAC not constituted

# **AUDIT PARAS**

## **1.2 Tehsil Municipal Administration Muzaffargarh**

## 1.2.1 Non Production of Record

### 1.2.1.1 Non production of record – Rs 77.463 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 Administrative Approval, Technically Sanctioned Estimates, Tender Register, Measurement Books and Contractor's Bills in support of development expenditure and challans and bank statement of Immovable Property (IP) Tax amounting to Rs 77.463 million during 2014-15.

(Rupees in million)

DDO	Expenditure	Nature of record	Amount
TO (I&S)	Electricity Bills	Bills, Reconciliation	9.417
	Expenditure incurred on 39 Development Schemes	Estimates, MB, Tender Register	37.356
TO (Finance)	Immovable Property Tax	Challans, stamp papers of registry fee, voucher of mutation fee, bank statement etc	30.690
<b>Total</b>			<b>77.463</b>

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 77.463 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 the 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: 27,44]

## **1.2.2 Irregularities and non compliance**

### **1.2.2.1 Irregular expenditure on account of CCBs/development schemes and lapse of sanction-Rs 79.608 million**

According to Clause 19 of TMA (Works) Rules 2003, an estimate for a work other than a maintenance work, shall unless be otherwise specified, lapse after a period of three years. Furthermore, according to Rule 2.33 of PFR Vol-I, 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.

TMA authorities failed to monitor the completion of different CCB / development schemes for construction of metalled roads, drain / soling, janazagah, within the prescribed time period. These schemes were started during the financial year 2011-12 and an expenditure of Rs 79.608 million had been incurred up to June, 2015 with a completion status of 33% to 75% and the schemes remained incomplete. Further expenditure was incurred without fresh TSE in violation of above rule. (Annex-C)

Audit is of the view that due to weak internal and financial controls, CCB / development schemes were not completed within the prescribed time period and without fresh TSE.

Non completion of CCB / development schemes resulted in irregular expenditure of Rs 79.608 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 the person(s) at fault, under intimation to Audit.

[AIR Paras:46,47]

### **1.2.2.2 Irregular splitting of schemes - Rs 39.519 million**

According to Para 2.70 of B&R Code and Finance Department letter No.FD(D-11)10(3)90 dated 27<sup>th</sup> June 1991, the splitting will have to be got approved from the Chief Engineer concerned.

TMO incurred an expenditure of Rs 39.519 million during 2014-15 on four development schemes by splitting into 07 schemes, without the sanction of competent authority i.e. Chief Engineer. Furthermore, these schemes were not completed in time. The detail is given below:

(Rupees in million)

S. No.	Name of work	TS Amount
1	Development Projects for Katchi Abadi Tibba Kareem Abad (Special Fund for Katchi Abadi) Group-I T.M..A. Muzaffargarh	7.436
2	Development Projects for Katchi Abadi Tibba Kareem Abad (Special Fund for Katchi Abadi) Group-II T.M..A. Muzaffargarh.	6.770
3	Development Projects for Katchi Abadi Tibba Kareem Abad (Special Fund for Katchi Abadi) Group-III T.M.A Muzaffargarh	7.030
4	Development Projects for Katchi Abadi Tibba Kareem Abad (Special Fund for Katchi Abadi) Group-IV T.M.A Muzaffargarh	7.075
5	Development Projects for Katchi Abadi Tibba Kareem Abad (Special Fund for Katchi Abadi) Group-V T.M.A Muzaffargarh	5.338
6	Development Projects for Katchi Abadi Tibba Kareem Abad (Special Fund for Katchi Abadi) Group-VI T. M.A Muzaffargarh	3.131
7	Development Projects for Katchi Abadi Behari Colony (Special Fund for Katchi Abadi) T.M.A Muzaffargarh	2.739
<b>Total</b>		<b>39.519</b>

Audit is of the view that due to weak internal controls, schemes were executed without approval from competent authority.

Splitting of schemes to avoid approval of the higher authorities resulted in irregular expenditure of Rs 39.519 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 the person(s) at fault, under intimation to Audit.

[AIR Paras:5,19]

### **1.2.2.3 Irregular payment of work charged establishment – Rs 39.086 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 370 work charged employees. An amount of Rs 39.086 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	Number of employees	Amount
TO (I&S)	120	10.108
CO Unit Khan Garh& M. Garh	250	28.978
<b>Total</b>		<b>39.086</b>

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 39.086 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 the person(s) at fault, under intimation to Audit.

[AIR Para: 32]

#### **1.2.2.4 Less recovery of immovable property tax- Rs 19.677 million**

According to Government of Punjab, Board of Revenue Lahore notification No. 1807-2004 /1414 -LR-I, dated 29.6.2004, the mutation fee on transfer of agriculture land in rural area shall be charged @ 3% of the value of land and Registration 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 20.6.2006, 1% tax will be charged on transfer of immovable property in urban and rural areas.



TMO charged and collected 1% tax amounting to Rs 52.723 million on transfer of immovable property during the financial year 2014-15. However, Government of the Punjab collected registration fee of Rs 2.944 million for the urban property and mutation fee amounting to Rs 208.367 million for the rural property at the rate 1% and 3% respectively. TMO should have collected a receipt of Rs 72.400 million (2.944 million + 1/3 of 208.367 million) instead of Rs 52.723 million. So an amount of Rs 19.677 million was not actually recovered.

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

Non recovery of property tax amounting to Rs 19.677 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 19.677 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 1]

#### **1.2.2.5 Non achievement of receipt target - Rs 17.542 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 17.542 million of the targets for the Financial Year 2014-15. Further, TMA authorities revised and reduced budget estimates of revenue to conceal their inefficiency. It depicted 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.	Detail Head	Estimated	Recovered	Loss
1	Wagon stand Khangarh	4.500	0.647	3.853
2	General Bus Stand Muzaffargarh	3.500	-	3.500
3	Slaughtering Fee	0.160	-	0.160
4	IP Tax	60.000	52.723	7.277
5	Share of Property Tax	12.500	11.019	1.481
6	NOC fee (CNG / Petrol Pumps)	0.100	0.085	0.015
7	Commercialization fee	2.500	1.910	0.590
8	Water Rate	0.100	0.074	0.026
9	Rent of Land & Property Muzaffargarh	3.500	3.096	0.404
10	Advertisement fee	2.500	2.284	0.216
11	Sales of Sludge Water	0.040	0.020	0.020
<b>Total</b>				<b>17.542</b>

(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 17.542 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 fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 15,16,18,20]

#### **1.2.2.6 Irregular cash payments – Rs 16.277 million**

According to Government of Punjab Finance Department letter No.FD(FR) V-6/75(P) dated 17.09.2008, Payments of Rs 100,000 and above, to the contractors and suppliers shall not be made in cash by the DDO. The payments shall be made through crossed cheque in favour of suppliers to minimize the chances of fraud / embezzlement / theft.

Contrary to above, TMO incurred an expenditure amounting to Rs 16.277 million during 2014-15 through cash and open cheques instead of direct credit or

crossed cheques. The acknowledgments/receipts of the same were also not available on record. (Annex-D)

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 16.277 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 the person(s) at fault, under intimation to Audit.

[AIR Para: 22]

#### **1.2.2.7 Irregular payment of work charged establishment-Rs 10.108 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.

TMO recruited work charged employees during 2014-15. An amount of Rs 10.108 million was paid out of non development budget on account of salaries of those employees, during the financial year 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 amounting to Rs 10.108 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 the person(s) at fault, under intimation to Audit.

[AIR Para: 21]

### **1.2.2.8 Non realization of conversion / map fee - Rs 10.088 million**

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

<b>Value of land as per valuation table</b>	<b>Conversion Fee</b>
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 14.05.2015

<b>Sr. No.</b>	<b>Description</b>	<b>Rate</b>
1	Map approval	Rs 10,000 Per Acre

TMO did not recover conversion/map fee amounting to Rs 10.088 million from owners of residential / commercial schemes during 2014-15. (Annex-E)

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

Non recovery of conversion fee amounting to Rs 10.088 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 10.088 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 10,13,48 ]

### **1.2.2.9 Non imposition of penalty for delayed completion of schemes – Rs 7.686 million**

According to Clauses 37 and 39 of the Contract Agreement of C&W Department, the contractor shall pay as compensation an amount up to 10 % of the estimated cost of work if the work is not completed within stipulated period of time. Moreover, Government of the Punjab, C&W Departments letter dated 20.04.2009 stipulates that a copy of the extension order shall be endorsed to the Superintending Engineer, Chief Engineer and Special Secretary C&W, for their information and record.

Contrary to above, TMO did not impose penalty of Rs 7.686 million for delayed completion of schemes during 2014-15. (Annex-F)

Audit is of the view that due to weak internal controls, penalty was not imposed by the department.

Non imposition of penalty resulted in loss of Rs 7.686 million to the Local Government.

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 7.686 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 6]

### **1.2.2.10 Award of work without calling tenders – Rs 5.699 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 web site.

Contrary to above, TMO incurred an expenditure of Rs 5.699 million during 2014-15 on purchase of plants, sports material, tentage, panaflex banners, stationery etc. on quotation basis. The expenditure was split up to avoid the advertisement on the PPRA's website and newspaper. (Annex-G)

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 5.699 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 the person(s) at fault, under intimation to Audit.

[AIR Para:33,51]

#### **1.2.2.11 Less realization of license fee - Rs 2.403 million**

According to TMA Tax/Fee Rate schedule, By-Laws Notification No. Tax/138 dated 11.06.2012 license fee will be collected from the Oil Mills, Cotton Factories, Shops and other business at the prescribed rates.

TMO either failed to recover or less recovered an amount of Rs 2.403 million during 2014-15 on account of license fee from various business entities working under the jurisdiction of TMA. (Annex-H)

Audit is of the view that due to weak internal controls, Government fee was either not recovered or less realized.

Non recovery of dues amounting to Rs 2.403 million resulted in loss to the Local Government.

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 2.403 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 28]

### 1.2.2.12 Irregular payments without detailed measurements – Rs 1.844 million

According to B & R Code Paragraph 4.5, No payment should be made without detail measurement in the measurement book. The description of the work must be lucid so as to admit of easy identification and check.

TMO incurred expenditure of Rs 1.844 million on account various development schemes during 2014-15. The work was made in long length area but record entries were made without mentioning of exact location of RD wise. The detail is given below:

(Rupees in million)

Sr. No.	Name of Schemes	Quantity Used	Rate (Rs)	Amount
1	Construction of metalled raods from Tibbi nonari road Khoo Chajay wala to basti Khaki	521,665 Cft	2094.6 %0	1.156
2	Construction of soling from metalled road basti chandia to basti Chothhai wala	33,100	3325.25	0.110
3	Construction Of metalled raod from basti Allah Bakhsh to Gahdi Khakhi road UA Marha	276132	2094.6	0.578
<b>Total</b>				<b>1.844</b>

Audit is of the view that due to weak internal controls, payment was made without mentioning record entries RD wise.

Payment of Rs 1.844 million without record entries 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 besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR para: 43]

### **1.2.2.13 Non accountal and doubtful consumption of store Rs 1.771 million**

According to Rule 15.4 of PFR Vol-I, states that all materials received should be examined, counted, measured and weighed as the case may be when delivery is taken and the same should be kept in charge of a responsible Government servant. Further, according to Rule 15.5 states that when materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered.

Contrary to above, TMO paid an amount of Rs 1.771 million during 2014-15 on account of purchases of bamboo, iron rods, water filter, trolleys, plants, racks, flags, energy savers and mosquito net on the occasion of Moharam Ul Haram, Sasta Ramzan Bazar, Independence Day, Sahulat Bazar and Flood Relief Campaign from the suppliers / contractors and no record was available regarding receipt, issuance and consumption of the said items.

Audit is of the view that due to weak internal controls, the purchased items were not entered in stock register.

Non entry in the relevant stock register makes the expenditure amounting to Rs 1.771 million unauthentic.

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 provision of relevant record besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 24]

### **1.2.2.14 Non-recovery of rent of shops – Rs 1.600 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 failed to recover the rent of 69 shops amounting to Rs 1.600 million during 2014-15, from the lessees as detailed below:



(Rupees in million)

Name of Market	Number of Shops	Outstanding Amount
Shopping Plaza CO Unit Muzaffargarh	16	0.417
Main Bazar	1	0.035
Qanwan Chowk	2	0.039
Mumla Chowk	1	0.016
General Bus Stand Muzaffargarh	1	0.015
Shopping Plaza Khangarh	13	0.012
Shops CO Unit Khangarh	34	1.063
Chongi No. 7	1	0.003
<b>Total</b>	<b>69</b>	<b>1.600</b>

(Data source: Shops demand and collection register)

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

Non recovery of outstanding rent amounting to Rs 1.600 million caused 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 1.600 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 2]

#### **1.2.2.15 Loss due to non recovery of fine - Rs 1.585 million**

According to Tehsil Municipal Administration Notification No. Tax/138 dated 11.06.2012, fines will be collected at the given below rates for unapproved constructions:

Sr. No.	Description	Rate
1	Work after serving of notice (Land Sub-Division)	Rs 200 Per day up to 25,000
2	After notice construction (commercial houses)	Rs 10,000
3	After notice construction (residential houses)	Rs 5,000

Furthermore, according to Rule 4.7 (1) PFR Vol-I "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 the Government account".

Contrary to above TMO did not impose fine amounting to Rs 1.585 million during 2014-15, against the owners of shops, houses, market petrol pumps and residential colonies constructed in TMA area without approved maps. (Annex-I)

Audit is of the view that due to weak internal controls, fine / penalty was not imposed.

Non imposition of fine resulted in loss to TMA amounting to Rs 1.585 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 fine amounting to Rs 1.585 million from the owners besides fixing of responsibility on the person(s) at fault.

[AIR Para: 4]

#### **1.2.2.16 Irregular expenditure on repair of machinery - Rs 1.386 million**

According to Sr. 4 (ii) (iii) of The Punjab Delegation of Financial Powers Rules 2009 amended up to 26<sup>th</sup> March 2010, Administrative Department and officer in category-1 upto Rs 0.200 million in each case and category-II officer up to Rs 1.50 million is empowered to accord the sanction for repair of machinery, tools and plants 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 expenditure to the extent of Rs 1.386 on account of repair and maintenance of machinery beyond his competency during 2014-15. Instead of purchasing repair items directly, expenditure was incurred through contractors. No demand / requisition for repair of machinery / equipment from the in-charge concerned was available on record. History sheet of the machinery / equipment

on prescribed form was not maintained. The old / replaced parts of the machinery / equipment were not entered into dead stock register. Expenditure was incurred by calling quotations at personal level instead of advertisement for calling of tenders in the newspapers.

(Rupees in million)

Token/ Cheque	Date	Description	Amount
81801169	14.07.14	General Overhauling of honda motor cycle, peter engine and steel almirah for office record"	0.521
470	26.06.15	Repair of Tractor Fiat 480 (Engine Overhauling) MHC-357	0.078
42	30.10.14	Repair of Fire Bragade Lori Sozo model T-3500	0.098
1302902714	30.10.14	Repair of Fire Bragade Lori Sozo model 2009 (NPR)	0.099
802649929	12.01.15	Repair of Tractor John Dayer 3888/CHO	0.094
802649943	13.01.15	Repair of Tractor Massi 1013/MHG	0.094
802649943	13.01.15	Repair of Tractor Massi 1012/MHG	0.063
802649945	14.01.15	Repair of Tractor John Dayer 4904/CHC	0.096
802649958	14.01.15	Repair of Fire Bragade T-3500	0.063
		4 Nos. tyre with tube for Fire Brigade lori	0.087
802262201	11.03.15	Repair of tractor Fiat 480 (MHC 359)	0.093
<b>Total</b>			<b>1.386</b>

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 1.386 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 the person(s) at fault, under intimation to Audit

[AIR Para: 29]

### **1.2.2.17 Irregular expenditure on POL – Rs 1.283 million**

According to Para 2.31 (a) of Punjab Financial Rules Vol-I, a drawer of bill for pay and allowances contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

TMO incurred an expenditure of Rs 1.283 million on account of POL charges during the financial year 2014-15. Expenditure was incurred on the vehicles throughout the year without installation of meters for verification of reading. The entries on log books were recorded on assumption basis instead of actual reading. (Annex-J)

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

Maintenance of log books on assumption basis resulted in irregular expenditure of Rs 1.283 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 the person(s) at fault, under intimation to Audit.

[AIR Para: 11]

### **1.2.2.18 Unauthorized payment of securities to contractors – Rs 1.202 million**

According to Rule 74 and 75 of TMA (Works) Rules, 2003, the security deposit by the contractor, if any, shall be maintained by the Tehsil Accounts Officer(TAO). For this purpose, TAO shall maintain such register and forms as are used by Communication and Works Department.

TMO made payment of Rs 1.202 million during 2014-15 on account of securities to the contractors. Neither any security register was maintained in the office, nor was any proof of deduction of securities at source on record.

Audit is of the view that due to weak financial controls, securities were paid without any record.

The payment of securities amounting to Rs 1.202 million to contractor without any record was unauthorized.

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 production of security register besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 26]

#### **1.2.2.19 Overpayment due to excessive earth work – Rs 1.142 million**

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

TMO made overpayment of Rs 1.142 million on account of excessive earth work during 2014-15. Scrutiny of the record of the schemes for construction roads work 2 inch span culvert revealed that earthwork for making of embankment was made but its height / thickness was more than the height / level of 2 inch span culverts which was constructed at ground level. (Annex-K)

Audit is of the view that due to weak internal controls, excessive height of earth was allowed than the culverts level.

Payment against excessive earth work resulted in loss to the TMA for Rs 1.142 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 1.142 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 3]

## **1.3 Tehsil Municipal Administration Kot Addu**

### 1.3.1 Fraud / Misappropriation

#### 1.3.1.1 Misappropriation of security deposits / advances - Rs 5.454 millions

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 auctioned immovable property of 254 shops on 22.10.2013 and department received Rs 5.454 million from the shop holders as security deposit / secure advance. But no separate bank account of these securities deposits / advances was opened and amount was also not shown as fixed deposit in any bank account to refund liability. The impact of these deposits / securities was also not reflected in the budget for the financial year 2014-15. The detail is given below:

(Rupees in million)

<b>Auction Date</b>	<b>Detail of property</b>	<b>Due amount of Security Deposit</b>	<b>Amount Received</b>
22.10.2013	254 Shops (situated at Chief Officer Unit Sinawan)	6.345	5.454

Audit is of the view that due to weak internal controls, security deposit account was not maintained.

Non carrying forward of advances amounting to Rs 5.454 million resulted in misappropriation and loss to the Government.

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 5.454 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 10]

## 1.3.2 Non Production of Record

### 1.3.2.1 Non production of record – Rs 299.776 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 incurred an expenditure amounting to Rs 299.776 million during 2014-15 but did not produce the vouched account of expenditure as vouchers bills, Administrative Approval, T.S. Estimates, Tender documents, Measurement books, Security Register, completion reports, financial sanction, payee detail, service record, stock register etc.

(Rupees in million)

Sr. No.	Detail	Budget	Expenditure
1	Salary expenditure	205.392	131.604
2	Non-Salary Expenditure	91.826	81.502
<b>Sub. Total ( Non-Development expenditure)</b>		<b>297.217</b>	<b>213.106</b>
3	Development Expenditure	124.319	86.670
<b>G. Total</b>		<b>423.969</b>	<b>299.776</b>

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 299.776 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 that responsibility be fixed on the 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: 1]

### **1.3.2.2 Non production of record of receipts – Rs 20.169 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.

It was noticed from the annual accounts that TMO collected miscellaneous revenue under various receipts head amounting to Rs 20.169 million during 2014-15. However, no record was produced to know the genuineness of award of leases, actual claim of the TMA and receipt brought to account. (Annex-L)

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 receipts amounting to Rs 20.169 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 that responsibility be fixed on the 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: 22]

### **1.3.3 Irregularities and non compliance**

#### **1.3.3.1 Irregular cash payments – Rs 159.050 million**

According to Government of the Punjab Finance Department letter No. FD (FR) V-6/75 (P) dated 17.09.2008, all the payments exceeding Rs 100,000 should be made through crossed cheque.

TMO incurred expenditure amounting to Rs 159.050 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-M)

Audit is of the view that due to weak financial controls the payments were made in cash.

Cash payment amounting to Rs 159.050 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 repeated requests.

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

[AIR Para: 2]

#### **1.3.3.2 Non achievement of receipt target - Rs 47.872 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 47.872 million in the revised budget instead of making efforts to achieve the budgeted targets. It depicted that either serious efforts were not made for achievement of receipt targets or there was leakage of revenue. (Annex-N)

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 47.872 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 the outstanding targeted amount of Rs 47.872 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para:16]

### **1.3.3.3 Non realization of conversion fee - Rs 30.641 million**

According to Rule 60 (C) of Punjab Commercialization Rules 2008, the conversion fee for the conversion of peri-urban area or intercity services area to residential use shall be one percent (1%) of the value of the commercial land as per valuation table. Further according to TMA Tax/Fee rate schedule By-Laws Notification No. Tax/138 dated 11.06.2012 conversion Fee 1% of Value of land as per valuation table and plan/Map approval fee and land Sub-division fee will be deposited by the housing colony. 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 area to commercial use shall be as under:

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

TMO did not recover conversion fee amounting to Rs 30.641 million during 2014-15 from owners of residential housing schemes, commercial buildings, markets and petrol pump / CNG stations. (Annex-O)

(Rupees in million)

Sr. No.	Description	Units	Amount
1	Conversion fee, NOC and map approval fee from residential colonies	03	3.545
2	Conversion fee from commercial centers / plazas /pumps	25	27.096
<b>Total</b>			<b>30.641</b>

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

Non-recovery of conversion fee amounting to Rs 30.641 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 30.641 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 6,7]

#### **1.3.3.4 Irregular payment from the pension fund - Rs 20.776 million**

According to Rule 2.33 of PFR Vol-I, 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 payment of Rs 20.776 million under pension fund account PLS-4094-5 during 2014-15 to retired employees or family pensioners without, living certificates and no marriage certificates. Cashbook was not maintained and pension paper forms duly signed by the pensioner were also not on the record. The amount of pension was transferred to DDO's accounts instead of making payment to the pensioners from the Pension Account which depicts that pension funds were utilized for operational expenditure or making payment to contractors. (Annex-P)

Audit is of the view that due to weak internal controls, pension payments were made without maintaining necessary record.

Disbursement of pension without proper record resulted in unauthentic expenditure amounting to Rs 20.776 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 maintenance of record besides fixing of responsibility and strict disciplinary action taken against the person(s) at fault, under intimation to Audit.

[AIR Para: 17]

#### **1.3.3.5 Less recovery of rent of shops – Rs 7.330 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.

TMO failed to recover the rent of 508 shops amounting to Rs 7.330 million during 2014-15, from the lessees. (Annex-Q)

Audit is of the view that due to negligence of the TMA authorities, rent of shops was less recovered.

Less recovery of rent of shops resulted into loss amounting to Rs 7.330 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 repeated requests.

Audit recommends recovery of Rs 7.330 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 13]

#### **1.3.3.6 Unauthentic excessive expenditure of POL - Rs 4.129 million**

According to Government of Punjab Finance Department notification No.FD.SO(GOODS)44-4/2011 dated 11.09. 2014, Departments shall take all possible measures to remain within the budgetary allocations to minimize the

incidence of supplementary grants. For curtailing POL related expenditures, the departments shall ensure economical use of official vehicles within the ceilings fixed for the purpose. Further, expenditure on Non-Salary budget has been reduced 15% during current Financial Year 2014-2015.

Contrary to above, TMO incurred expenditure of Rs 21.484 million on account of purchase of POL during 2014-15 whereas previous year 2013-14, the expenditure was Rs 17.355 million. It depicts that excessive expenditure of Rs 4.129 million was made which was 24 % more than preceding year. Further neither 15% Economy cut was imposed by the department to reduce the expenditure nor logbooks produced for verification.

Audit is of the view that due to mismanagement and lack of planning, public money was not utilized through prudent financial management and judicious reduction of the expenditure was not observed.

Non reduction of expenditure and non production of log books for verification of consumption of POL resulted in unauthorized expenditure of Rs 4.129 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 and production of logbooks besides fixing of the responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 9]

### **1.3.3.7 Non recovery of various fees - Rs 3.848 million**

According to TMA Tax/Fee rate schedule By-Laws and TMA notification No. 1658 TMA dated 17.05.2004 the map of buildings must be got approved from the TMA and building/map fee @ Rs 2 per sft will be collected on construction of market/ shops, petrol pump, hotel and all buildings etc. Furthermore, TMA notification No. 1658/TMA dated 17.05.2004, 2% tax will be charged by the TMA on transfer of immovable property in urban and rural areas.

TMO failed to recover various fees / taxes, amounting to Rs 3.848 million under various heads, during 2014-15, as detailed below:

(Rupees in million)

Sr. No.	Description	Amount
1.	Immoveable property Tax	1.263
2.	Bus/Wagon stand Fee	2.273
3.	MAP/Building Fee	0.156
4.	Water rate charges	0.156
<b>Total</b>		<b>3.848</b>

(Data source: Demand and collection register)

Audit is of the view that due to weak internal controls, recovery of fee/taxes was not made by the department.

Non recovery of Government dues amounting to Rs 3.848 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 3.848 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 5,8,11,18]

### 1.3.3.8 Doubtful drawl - Rs 3.061 million

According to Rule 2.33 of PFR Vol-I, 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.

From the bank statement of TMA it was noticed that an amount of Rs 3.061 million was withdrawn in cash on account of salaries during 2014-15. Huge amounts were transferred / withdrawn by the single employee. No disbursement record of cash showing proper acknowledgement from payees was available. The detail is given below:

(Rupees in million)

Date	Cheque No.	Account No.	Amount
09.04.2015	803125584	0067 PLS 004340 000 1	0.889
09.04.2015	803125573		0.556
09.04.2015	803125577		0.023
09.04.2015	803125571		0.547

<b>Date</b>	<b>Cheque No.</b>	<b>Account No.</b>	<b>Amount</b>
09.04.2015	803125589		0.300
09.04.2015	803125574		0.068
08.04.2015	803125554		0.378
27.02.2015	802881958		0.300
<b>Total</b>			<b>3.061</b>

Audit is of the view that due to weak internal controls, heavy amounts were withdrawn without actual proof of claim.

Disbursement without proof of claim resulted in doubtful payment of Rs 3.061 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 maintenance of record besides fixing of responsibility and strict disciplinary action taken against the person(s) at fault, under intimation to Audit.

[AIR Para: 23]

### **1.3.3.9 Irregular and unjustified auction of leases of bus / wagon stands -Rs 2.886 million**

According to Rule 13 (1) of the Punjab Procurement Rules 2014, under no circumstances the response time shall be less than fifteen days for national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice. Further, according to the Government of the Punjab Local Government & Community Development Department Notification No. SOV(LG)5-23/2003 dated 03.06.2008, Committee for Auctioning of Collection Rights in Tehsil/Town Municipal Administration shall consist on the following:

- |  |                 |
|--|-----------------|
| i. Tehsil/Town Municipal Officer   | Convener/Member |
| ii. Tehsil/Town Finance Officer  | Member          |
| iii. Representative of District Government,<br>not being below the rank of District Officer,<br>nominated by DCO | Member          |
| iv. An Officer nominated by the Director General (I&M)   | Member          |



TMO did not follow the prescribed instructions and leases of Rs 2.886 million were auctioned without involvement of the prescribed committee during 2014-15. Further, leases were advertised only in single newspaper instead of two national daily newspapers (in English and Urdu) by allowing only 7 days for purchase and submission of tender forms. The detail is given below:

(Rupees in million)

Sr. No	Date	Advertisement	Detail	Amount
1	17.10.14	10.10.2014 The daily Khabrian	Bus/Wagon Adda CO Unit Dira Din Pinah	1.190
2	17.10.14		Bus/Wagon Adda CO Unit Chowak Serwar Shaheed	0.961
3	17.10.14		Wagon Adda CO Unit Kot Addu	0.735
<b>Total</b>				<b>2.886</b>

Audit is of the view that due to weak internal controls, leases were auctioned by the unauthorized committee and with less response time.

Auction of leases without approval of prescribed committee and allowing less response time resulted in irregular auction of Rs 2.886 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 of the expenditure besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 14]

### **1.3.3.10 Irregular payment due to change of cadre - Rs 2.095 million**

According to the letter No-SOIV (LG) 10-12/91 dated 28-03-1992 issued by Government of The Punjab Local Government & Rural development Department, the change of cadre has been desisted.

An Assistant Water Rate clerk in BS-5 working in TMA was appointed vide order No.1418 dated 22.10.1990. He was adjusted as Octrai Clerk/Moharer in BS-5 vide Order No. 6494 dated 15.12.1991. Later on, he was promoted against the newly created post of Light Inspector BS-9 vide Order No. TMA (Nazim) 333-38 dated 02.07.2003 without approval of competent authority by changing his cadre against the policy. Meanwhile, he was again promoted in

BS-11 vide Oder No. 3898-3904 dated 11.12.2004 w.e.f 10.07.04 against the Promotion Policy and irregular payment of salaries amounting to Rs 2.095 million was made. The detail is given below:

(Rupees in million)

Appointment & Cadre		Adjusted as	Changed Cadre		Period	Amount
Date	Designation		Date			
22.10.1990	Assistant Water Rate clerk (Bs-5)	Octrai Clerk/ Moharer (BS-5)	02.07.2003	Light Inspector (BS -9) and promoted in BS-11	01.07.03 to 30.06.15	2.095

Audit is of the view that due to weak internal controls, cadre was changed without approval of competent authority.

Irregular promotion resulted in irregular payment of salaries of Rs 2.095 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 of the expenditure besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 15]

## **1.4 Tehsil Municipal Administration Ali Pur**

## **1.4.1 Non Production of Record**

### **1.4.1.1 Non production of record - Rs 2.323 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 2.323 million, incurred by the DDO against development work and POL during the financial year 2014-15. (Annex-R)

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 2.323 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 and strict disciplinary action taken against the person(s) at fault for non production of record, under intimation to Audit, and to ensure that the record is produced to Audit for scrutiny.

[AIR Para: 7]

## **1.4.2 Irregularities and non compliance**

### **1.4.2.1 Unauthorized execution of development work without collaboration of District Government and UAs - Rs 18.415 million**

According to Rule 54(h)(v)(r) of PLGO 2001, the TMO will provide, manage, operate, maintain and improve the municipal infrastructure and services, including roads and streets, other than roads falling under the jurisdiction of, and maintained by, the District Government or Government and streets maintained by union administration or village council with the collaboration of District Government and union administration.

TMO incurred expenditure of Rs 18.415 millions on original / repair and maintenance of roads, soling, nali and streets during 2014-15 without any collaboration with the relevant UAs and District Government.

Audit is of the view that due to weak internal controls, original / repair work was started without collaboration with other relevant departments.

Without obtaining confirmation from relevant UAs and District Government there was chance of duplicity for execution of repair and maintenance works valuing Rs 18.415 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 investigation besides fixing of responsibility on the person(s) at fault for non observance of Government instructions, under intimation to Audit.

[AIR Para: 24]

### **1.4.2.2 Irregular and doubtful execution of schemes - Rs 11.698 million**

As stated in 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 and for any expenditure incurred without lawful authority.

TMO incurred expenditure of Rs 11.698 million on account of development works of 131 schemes on quotation basis during 2014-15. Schemes were kept below Rs 1 lac to avoid the tendering process as well as technical sanction from the competent authority. Almost daily one to two work orders were issued, the chances of imaginary bills can not be ruled out. The schemes were completed in two to three days. Without detailed measurement the authenticity of the expenditure cannot be proved. (Annex-S)

Audit is of the view that due to weak internal controls, expenditure was incurred without proper procedure and under the authority.

Incurrence of expenditure without observing Government rules and policy resulted in irregular expenditure of Rs 11.698 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 the person(s) at fault, under intimation to Audit.

[AIR Para: 9]

#### **1.4.2.3 Loss due to less recovery of arrears of revenues - Rs 11.234 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.

Contrary to above, TMO recovered Rs 0.065 million out of Rs 11.300 million on account of arrears of water rate, rent, tehbazari fee, license fee and octroi etc. leaving balance of Rs 11.234 million during 2014-15.

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

Less recovery of outstanding dues amounting to Rs 11.234 million resulted in loss to the Government.

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 11.234 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 26]

#### **1.4.2.4 Irregular payment of work charged establishment - Rs 9.304 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 99 work charged employees as Sanitary Workers. An amount of Rs 9.304 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 9.304 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 the person(s) at fault, under intimation to Audit.

[AIR Para: 32]

#### 1.4.2.5 Irregular expenditure on POL – Rs 5.255 million

As per Para 20 of West Pakistan Staff Vehicles (Use & Maintenance) Rules 1969, Log Book, History Sheet and Petrol Account Register shall be maintained for each Government owned vehicle.

TMO incurred an expenditure of Rs 5.255 million on account of POL charges during the financial year 2014-15. Expenditure was incurred on the vehicles throughout the year without installation of meters for verification of reading. The entries on logbooks were recorded on assumption basis instead of actual reading.

(Rupees in million)	
Vehicle	Amount
Tractor No.1	0.598
Tractor No.2	0.698
Tractor No.3	0.601
Tractor No.4	0.620
Tractor No.5	0.644
Sucker Machine	0.684
Jetting Machine	0.452
Diggy No.1	0.400
Diggy No.2	0.374
Diggy No.3	0.184
<b>Total</b>	<b>5.255</b>

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

Maintenance of log books on assumption basis resulted in irregular expenditure of Rs 5.255 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 the person(s) at fault and recovery, under intimation to Audit.

[AIR Para: 18]



#### **1.4.2.6 Execution of works without detailed measurements – Rs 4.286 million**

According to paragraph 4.5 of B & R Code, no payment should be made without detailed measurement in the measurement book.

Contrary to above, TMO incurred expenditure amounting to Rs 4.286 million during 2014-15 against different schemes of repair of roads, drain soling, sanitation system, water supply schemes and office building work without any detailed measurements recorded in the measurement books. Only the final bill was prepared and paid accordingly. (Annex-T)

Audit is of the view that due to weak internal controls, payment of repair work was made without detailed measurement in MB.

Payments without detailed measurement of repair work resulted in irregular expenditure of Rs 4.286 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 the person(s) at fault, under intimation to Audit.

[AIR Para: 16]

#### **1.4.2.7 Irregular expenditure without calling tenders – Rs 2.068 million**

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:

Contrary to above, TMO incurred an expenditure of Rs 2.068 million during 2014-15 on purchase of plants, sports material, tentage, RCC / PVC pipes without proper advertisement on the PPRA's website and newspaper. The detail is given below:

(Rupees in million)

Sr. No.	Date	Description	Amount
1	17.04.2015	Purchase of plants	0.592
2	23.02.2015	Purchase of CCTV cameras	0.582
3	20-08-2014	Expenditure on 14 <sup>th</sup> August	0.894
<b>Total</b>			<b>2.068</b>

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

Purchases without advertisement resulted in irregular expenditure amounting to Rs 2.068 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 the person(s) at fault, under intimation to Audit.

[AIR Paras: 1,11,14]

#### **1.4.2.8 Irregular cash payments – Rs 1.328 million**

According to Government of the Punjab Finance Department letter No. FD (FR) V-6/75 (P) dated 17.09.2008, all the payments exceeding Rs 100,000 should be made through crossed cheque.

TMO incurred expenditure amounting to Rs 1.328 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. The detail is given below:

(Rupees in million)

Date	Cheque No.	Amount
22.07.2014	132522840	0.101
25.07.2014	132522853	0.199
13.08.2014	132522873	0.170
22.08.2014	132522885	0.104
24.11.2014	1303460427	0.410
10.12.2014	1303460435	0.175
26.01.2015	1304368221	0.169
<b>Total</b>		<b>1.328</b>

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 1.328 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 the person(s) at fault, under intimation to Audit.

[AIR Para: 27]

#### **1.4.2.9 Non realization of conversion fee/map fee - Rs 1.121 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:

<b>Value of land as per valuation table</b>	<b>Conversion Fee</b>
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 two residential colonies and commercialization fee from 10 owners of commercial centers amounting to Rs 1.121 million during the financial year 2014-15. (Annex-U)

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

Non-recovery of conversion fee amounting to Rs 1.121 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 1.121 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 4,5]

#### **1.4.2.10 Less recovery of rent of shops- Rs 1.116 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 failed to recover the rent of shops amounting to Rs 1.116 million during 2014-15, from the lessees as detailed below.

(Rupees in million)

<b>Sr. No.</b>	<b>Location</b>	<b>No. of Shops</b>	<b>Total recovery due up to 30.06.2015</b>
1	Fateh Pur Road	1	0.047
2	Gosht Market	23	1.069
<b>Total</b>		<b>24</b>	<b>1.116</b>

(Data source: Shops demand and collection register)

Audit is of the view that due to negligence of the TMA authorities, rent of shops was less recovered.

Less recovery of rent of shops resulted in loss amounting to Rs 1.116 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 1.116 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 23]

#### **1.4.2.11 Non deposit of Sales Tax and Income Tax - Rs 1.082 million**

According to Rule 79 of Punjab District Government and TMA (Budget) Rules, 2003, the receipts for the month shall be the figures of the receipts credited during that particular month.

Contrary to the above, TMO retained the withheld amount of GST and Income Tax of Rs 1.082 million in DDO account from the payments to the supplier during 2014-15. The deducted amount against GST and Income Tax was not deposited in the FBR account in due time. The detail is given below:

(Rupees in million)

Month	Amount Deducted	Amount Deposited	Balance to be deposited
July 2014	0.275	-	0.275
August 2014	0.100	-	0.100
September 2014	0.020	-	0.020
October 2014	0.083	-	0.083
November 2014	0.027	-	0.027
December 2014	0.042	-	0.042
January 2014	0.114	-	0.114
February 2015	0.033	-	0.033
March 2015	0.117	-	0.117
April 2015	0.131	-	0.131
May 2015	0.053	-	0.053
June 2015	0.087	-	0.087
<b>Total</b>	<b>1.082</b>	-	<b>1.082</b>

Audit is of the view that due to non deposit of sales tax and income tax, Government receipt target cannot be achieved.

Non deposit of Government receipt in to FBR account, the Federal Government sustained a loss of Rs 1.082 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 the amount of interest along with principal amount of Rs 1.082 million be deposited in the respective account of Government besides fixing of responsibility on the person(s) at fault under intimation to Audit.

[AIR Para: 12]

## **1.5 Tehsil Municipal Administration Jatoi**

## 1.5.1 Non Production of Record

### 1.5.1.1 Non production of record –Rs 1.702 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 incurred expenditure of Rs 1.702 million during 2014-15, but vouched accounts of the expenditure i.e supporting vouchers bills, payees detail, financial sanction, payee detail, and stock entry etc. were not produced.

(Rupees in million)

Date	Cheque#	Description	Amount
02.10.2014	1302837472	Flood daily wages workers	0.045
02.10.2014	1302837473	Flood daily wages workers	0.045
10.11.2014	1303379123	Flood daily wages workers	0.063
22.12.2014	1303379200	Unknown	0.070
12.06.2015	1305760335	Arrears	0.450
22.06.2015	1305760322	Bill KM enterprises	0.535
22.06.2015	1305760320	Generator Ramzan Bazar	0.269
22.06.2015	1305760317	Arrear	0.225
<b>Total</b>			<b>1.702</b>

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 1.702 million.

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

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

[AIR Para: 22]



## 1.5.2 Irregularities and non compliance

### 1.5.2.1 Non recovery of commercialization / conversion and NOC fee - Rs 21.176 million

According to Government of the Punjab Local Government & Community Development Department Notification No.SOR(LG)38-18/2009 dated 06.06.2012 Sr. 4 (i) (a) the conversion fee for the conversion of residential, industrial, peri-urban area or intercity service area to 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%

TMO did not collect requisite conversion / commercialization and NOC fee amounting Rs 21.176 million during 2014-15, from sugar mills, petrol pumps, mobile towers, commercial and residential buildings established in the area of TMA Jatoi. The detail is given below:

(Rupees in million)

Sr. No.	Description of Revenue/Fee	Recoverable Amount
1	Conversion / commercialization fee of Hasib Waqas Sugar mills	14.164
2	NOC fee Hasib Waqas Sugar Mill	0.030
3	Conversion Fee on Housing schemes	1.506
4	Conversion Fee from Petrol Pumps	1.383
5	NOC Fee	0.325
6	Conversion Fee from commercial buildings	3.403
7	Building/ Map fee	0.231
8	NOC/Map fee Mobile tower	0.040
9	Conversion Fee	0.094
<b>Total</b>		<b>21.176</b>

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

Non recovery of Government fee amounting to Rs 21.176 million resulted in loss to the Government.

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

Audit recommends recovery of Rs 21.176 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 1, 2,3,4,5,6,7,8]

### **1.5.2.2 Irregular payment of work charged establishment– Rs 16.080 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 134 work charged employees. An amount of Rs 16.080 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)

Name of CO Unit	No. of Workers	Period	Monthly Rate Jul. 2014 to Feb. 2015 (Rs)	Monthly Rate Mar.2015 to Jun 2015 (Rs)	Months	Amount Paid
CO Unit Jatoi	59	2014-15	9,000	12,000	12	7.080
CO Unit Shaher Sultan	75		9,000	12,000	12	9.000
<b>Total</b>						<b>16.080</b>

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 salaries amounting to Rs 16.080 million.

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

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

[AIR Para: 28]

### **1.5.2.3 Non achievement of receipt target - Rs 9.465 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 9.465 million of the targets 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. (Annex-V)

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 9.465 million.

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

Audit recommends recovery of the outstanding targeted amount Rs 9.465 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 29]

### **1.5.2.4 Non recovery of arrear of receipts – Rs 7.585 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 did not recover outstanding amounts of Rs 7.585 million during 2014-15 from the various contractors on account of arrears of Bus Stand Fees, Cattle Mandi Fee, Teh Bazari Fee, Immovable Property Tax etc. since 2001. (Annex-W)

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

Non recovery of outstanding dues amounting to Rs 7.585 million resulted in loss to the Government.

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

Audit recommends recovery of Rs 7.585 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 21]

#### **1.5.2.5 Irregular sanction of technical estimates - Rs 6.290 million**

According to Government of Punjab LG&CD Department Notification No.SO-V(LG) 5-48/2002 dated 28-03-2006, Tehsil Officer (I&S) of BS-17, a qualified engineer, has the power to accord technical sanction up to the value of one million rupees. Furthermore, as per 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.

Contrary to above, TMO executed 05 schemes amounting to Rs 6.290 million during 2014-15, but the schemes were technically sanctioned by EDO (Works & Services), instead of approval from the Chief Engineer. During the scrutiny of record of TO (I&S), it was observed that different authorities granted the technical sanction of the schemes having same scope of work and same estimated cost without observing the codal requirements and the TSE was without date and office number.

(Rupees in million)

Sr. No.	Name of scheme	date of advertisement/ Newspaper	TS available	Actual authority	TS Amount
1	Construction of 2 culverts moza makwal m.saleem makwal	16.03.15/ Jang	TO I&S ALIPUR	Chief Engineer	0.650
2	Construction of 3 culverts uc dammar wala shumali	16.03.15/ Jang	Exen LG&CD D.G. Khan	Chief Engineer	0.240
3	Construction of culvert sohrab nala jhugi wala identified by dr samiullah gut	16.03.15/ Jang	Exen LG&CD D.G. Khan	Chief Engineer	0.400
4	Construction of tuff tile drain rao master abdul sattar nachrani	10.06.15/ Express	Exen LG&CD D.G. Khan	Chief Engineer	0.850
5	Construction of Bridge Sem Nala Faiz Road Kalar Wali	2013-14/Rajpoot Developer	Exen LG&CD D.G. Khan	Chief Engineer	4.150
<b>Total</b>					<b>6.290</b>

Audit is of view that due to weak internal controls, technical sanctions were granted by the irrelevant authority beyond their competency.

Execution of schemes without technically sanctioned estimates by the relevant authority resulted in irregular expenditure amounting to Rs 6.290 million.

The matter was reported to TMO and Administrator in January, 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 the person(s) at fault, under intimation to Audit.

[AIR Para: 41]

#### **1.5.2.6 Unjustified payment of securities to contractors – Rs 3.349 million**

According to Rule 74 and 75 of TMA(Works) Rules 2003, the security deposit by the contractor, if any, shall be maintained by the Tehsil Accounts Officer(TAO). For this purpose, TAO shall maintain such register and forms as are used by Communication and Works Department.

TMO made payment of Rs 3.349 million during 2014-15 on account of securities to the contractors. Neither any security register was maintained in the office, nor was any proof of deduction of securities at source on record. The detail is given below:

Audit is of the view that due to weak financial controls, securities were paid without any record.

The payment of securities amounting to Rs 3.349 million to contractors without any record was unauthorized.

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

Audit recommends production of security register besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 25]

### **1.5.2.7 Unauthorized under age appointment and irregular drawl of salary - Rs 1.886 million**

According to clarification made by the Service General Administration and Information Department vide letter No. SOR.I(SGA&ID)-9-1/73(A) dated 01-10-1973, the person below 18 years is a minor and is not accountable for his acts. So the relaxation of age limit below 18 year is not considerable in any way.

Contrary to the above, following persons under the administrative control of TMO were appointed under age (below 18 years) and were paid salaries amounting Rs 1.886 million irregularly during 2014-15.

(Rupees in million)

Sr. No.	Designation	Date of Birth	Date of Appointment	Age	Period	Amount
1	Octroi Clerk	15.03.1968	01.07.1984	16 year - 3 month	01.07.1984 to 30.06.2015	1.006
2	Sanitary worker	1980	01.02.1997	17 year - 1 month	01.02.1997 to 30.06.2015	0.88
<b>Total</b>						<b>1.886</b>

Audit is of the view that due to negligence and weak internal controls, underage appointments were made.

Irregular appointments resulted in unauthorized pay and allowances amounting to Rs 1.886 million.

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

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

[AIR Para: 12]

### **1.5.2.8 Non accountal of store - Rs 1.816 million**

According to Rule 15.4 of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government Servant. Further Rule 15.5 of ibid states that when materials are issued from stock for departmental use, the Government servant in charge of the stores should see that the person authorized has issued an indent.

Contrary to above, TMO paid an amount of Rs 1.816 million on account of purchases of various items from the suppliers/contractors during 2014-15 and no record was available regarding receipt, stock entry, issuance and consumption of the said items along with approved indent. (Annex-X)

Audit is of the view that due to weak internal controls, the purchased items were not entered in stock register.

Non accountal of store in the relevant stock register resulted in unauthentic expenditure amounting to Rs 1.816 million.

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

Audit recommends provision of relevant record besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 37]

### **1.5.2.9 Overpayment on account of earth work – Rs 1.353 million**

According to Rule 7.17 (b) of DFR, all measurements recorded in measurement book shall be accurate with complete facts and figures with location and based on actual quantity of work done.

TMO paid Rs 1.353 million on account of borrow pit excavation instead of normal excavation for earth work (earth filling) in 29 schemes during 2014-15. Further the quantity of road crust / soling crust was not deducted from the earth work and over payment was made. (Annex-Y)

Audit is of the view that due to weak financial controls, unjustified / unnecessary item was allowed and road / soling crust was not deducted from the earth work.

Payment against unjustified / un-necessary item and non deduction of road / soling crust resulted in overpayment of Rs 1.353 million.

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

Audit recommends recovery of overpayment Rs 1.353 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 30, 32]

### **1.5.2.10 Irregular expenditure without calling tenders – Rs 1.337 million**

According to LG&CD Department letter NO.SOR(LG)5-48/2002(P) Dated 20.03.12 it is mandatory for all procuring agencies including TMAs to upload/publicize their tenders on the website of the PPRA. 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:

Contrary to above, TMO incurred an expenditure of Rs 1.337 million during 2014-15 on purchase of peter engine, tentage, Generator and CCTV



cameras without proper advertisement on the PPRA's website and in newspapers. The detail is given below:

(Rupees in million)

Date	Cheque No.	Description	Amount
22.06.2015	1305760320	Paid for Generator Ramzan Bazar	0.269
12.06.2015	802917327	Supply of 3 Peter engine	0.475
31.10.2014	1302837499	Purchase of CCTV LED cable etc	0.253
21.08.2014	1302837422	Purchase of tentage	0.200
22.06.2015	1305760337	Purchase of filling pipe	0.140
<b>Total</b>			<b>1.337</b>

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

Purchase without tender advertisement resulted in irregular expenditure amounting to Rs 1.337 million.

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

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

[AIR Paras: 42]

#### **1.5.2.11 Loss due to less collection of leases and taxes - Rs 1.051 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.

Contrary to above, TMO failed to collect an amount of Rs 1.051 million from the contractors on account of various leases and taxes during 2014-15, and loss due to self collection, as detailed below:

(Rupees in million)

Sr. No.	Name of Lease	Year	Recoverable	Amount Recovered	Less Recovered
1	Rent of Shops	2014-15	0.222	-	0.222
2	Slaughter Fee and License Fee	2014-15	0.564	0.274	0.290
3	Bus Stand Fee Muzaffargarh	2014-15	1.612	1.073	0.539
<b>Total</b>			<b>2.398</b>	<b>1.347</b>	<b>1.051</b>

Audit is of the view that due to weak internal controls, less amount was recovered from the contractors.

Less recovery of various leases and taxes amounting to Rs 1.051 million resulted in loss to TMA.

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

Audit recommends recovery of Rs 1.051 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 09,19,24]

# **Annex**

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

(Rupees in million)

Name of Formation	Sr. No.	AIR Para No.	Subject	Amount
TMA Muzaffargarh	1	8	Recovery of unauthorized payment of conveyance allowance during leave on full pay	0.041
	2	9	Un-Justified regularization of services	1.406
	3	12	Non-recovery of house rent	0.115
	4	14	Unjustified expenditure on plantation	0.834
	5	17	Non-recovery of covered area fee from illegal construction of shops/houses	0.748
	6	23	Non-recovery of conveyance allowance	0.390
	7	25	Non-recovery of general sales tax	0.629
	8	30	Unjustified purchase of electric material	0.564
	9	31	Overpayment due to allowing of unjustified rate of ramming of earth.	0.112
	10	34	Loss to government due to non-realization of penal Rent	0.447
	11	35	Overpayment due to non-utilization of bulk bitumen	0.063
	12	36	Non-recovery of conveyance allowance	0.100
	13	37	Overpayment due to measurement of wrong thickness of bricks	0.124
	14	38	Non-recovery due to non-reducing of brick rate	0.056
	15	39	Overpayment due to applying of unjustified rate of dismantling of soling	0.023
	16	40	Loss due to less relaying of dismantled material as sub base course	0.060
	17	41	Unjustified expenditure on regulation branch and planning	3.106
	18	42	Unjustified expenditure on legal charges	0.288
	19	45	Overpayment due to non-deduction of road crust and camber	0.54
	20	49	Non transfer of Income Tax deducted at source	0.265
	21	50	Unjustified Payments without Measurements	0.519

Name of Formation	Sr. No.	AIR Para No.	Subject	Amount
			in the measurement book	
TMA Kot Addu	22	3	Recovery of unauthorized payment of Social Security Benefit after regularization	0.544
	23	4	Overpayment due to award of inadmissible allowances /salary	0.207
	24	12	Loss to Govt. due to less deposit of I.P Tax by showing less value of land	0.210
	25	19	Encroachment of TMA property resulting in loss	0.300
	26	20	Less recovery of security deposits/advance from the shop holders	0.891
	27	21	Recovery of un authorized payment of Pay and allowances	0.137
TMA Ali Pur	28	2	Likely misappropriation due to non realization of agri income of plot purchased for SPBUSP expected loss	1.000
	29	3	Double drawl on account of same item	0.082
	30	6	Recovery of unauthorized payment of Social Security Benefit after regularization	0.272
	31	8	Doubtful Expenditure on Jashn-e-Baharan	0.249
	32	10	Will fully non auctioning of leases of parking fee and loss due to self collection.	0.268
	33	13	Undue financial aid to contractors	0.234
	34	15	Unjustified and doubtful payment on account of hiring of generator	0.192
	35	17	Doubtful expenditure on ash	0.301
	36	19	Non recovery of penal rent from unauthorized occupants of Govt. residences	0.606
	37	20	Loss on account of conveyance allowance	0.095
	38	21	Less recovery of rent of shops	0.291
	39	22	Unjustified expenditure on repair of vehicles	0.414
	40	25	Non auctioning of sullage water resulted loss	0.110
	41	28	Non collection of professional tax	0.045
	42	29	Less collection of renewal fee from the contractors	0.090
	43	30	Non maintenance of important record chances of misappropriation	-

Name of Formation	Sr. No.	AIR Para No.	Subject	Amount
	44	31	Loss to govt. due to purchase of POL at higher rates than the rates fixed by OGRA	0.132
TMA Jatoi	45	10	Unauthorized expenditure on cattle markets	0.093
	46	11	Unauthorized appointments of overage candidates and irregular payment of salaries	4.465
	47	13	Irregular payment of salaries due to regularize the Adhoc appointment	2.903
	48	14	Recovery of unauthorized payment of Social Security Benefit after regularization	0.138
	49	15	Non-recovery of House Building Advances	0.253
	50	16	Recovery of overpayment of pay and allowances	0.053
	51	17	Irregular payment of salaries without verification of academic certificates	0
	52	18	Unauthorized drawal of public money without disbursement	0.081
	53	20	Doubtful drawal of POL for watering/filling pump	0.455
	54	23	Doubtful consumption of POL for dewatering set	0.580
	55	26	Unjustified expenditure on account of legal fee	0.295
	56	31	Recovery of overpayment due to measurement of wrong thickness of bricks	0.327
	57	33	Recovery of overpayment due to non-adjustment of available earth	0.162
	58	34	Recovery of overpayment due to non deduction of shrinkage.	0.505
	59	35	Recovery of overpayment due to non deduction of culverts	0.020
	60	36	Non-recovery due to non reducing of brick rate	0.291
	61	37	Recovery of overpayment on account of use of local sand	0.093
	62	38	Unjustified payment of tuff tile pavers	0.028
	63	39	Non collection of professional tax	0.065
	64	40	Less collection of renewal fee from the contractors	0.130

**Part-II**

[Para 1.1.3]

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

(Rupees in million)

<b>Name of Formation</b>	<b>Sr. No.</b>	<b>AP No.</b>	<b>Subject</b>	<b>Amount</b>
TMA Muzaffargarh	65	1	Defective tendering of works	27.188
	66	2	Execution of works through quotations and without detailed measurements	5.504
	67	8	Unjustified release of security deposits	2.084
	68	11	Unjustified consumption of POL due to non maintenance proper log books	1.562
	69	13	Execution of original and repair work without collaboration of district Government and UAs	12.602
	70	14	Doubtful payment of work done without dates of measurements record entries, and billings	2.442
	71	15	Overpayment due to allowing of unjustified rates of tuff tiles	0.080
	72	22	Non conducting of post completion evaluation of development schemes	12.602
	73	23	Unjustified expenditure on repair of vehicles	0.234
	74	24	Un authorized purchase and doubtful consumption of stationary	0.596
	75	25	Loss to Government due to non/less deposit of additional performance security	5.405
	76	29	Unauthorized execution of culverts schemes	0.737
	77	31	Loss to TMA due to misuse of fire brigade vehicles	1.091
	78	32	Loss on account of house rent allowance	0.092
	79	33	Loss to Government due to non realization of penal rent	0.382
TMA Kot Addu	80	1	Loss to Government due to misappropriation in conversion fee	0.183
	81	9	Encroachment of TMA property and loss	0.312
	82	13	Recovery of un authorized payment of conveyance allowance during LFP	0.196
	83	14	Recovery of un authorized payment of pay and allowances	0.196
	84	15	Recovery of unauthorized payment of social security benefit after regularization	0.223
	85	17	Unauthorized and unjustified purchase and	1.680

<b>Name of Formation</b>	<b>Sr. No.</b>	<b>AP No.</b>	<b>Subject</b>	<b>Amount</b>
			consumption of stores without stock entry	
	86	19	Un-reconciled balance in pension fund account PLS-4094-5	1.706
	87	21	Non achievements of receipt targets, expected loss	63.610
	88	22	Non blacklisting and forfeiture of earnest money and additional performance security from defaulter contractor.	0.600
	89	26	Unjustified return of securities to contractor.	0.873
	90	29	Unauthorized expenditure due to execution of works without measurements.	6.945
	91	32	Overpayment due to allowing excessive rate of transportation of earth	0.271
	92	33	Loss to Government due to non relaying of dismantled material as sub-base course under tuff tiles	0.211
	93	34	Loss to Government due to double payment in items of earthwork	0.058
	94	35	Overpayment due to allowing of higher rate of tuff tile than MRS	0.071
	95	37	Overpayment due to allowing unauthorized 5% wastage of tuff tiles	0.117
	96	38	Overpayment due to non deduction of culverts from the earth filling of metalled road	0.034
	97	39	Overpayment due to unjustified measurements	0.050
	98	40	Excess payment on account of use of local sand	0.050
	99	41	Overpayment due to wrong calculation on account of sewerage works	0.108
	100	42	Loss to Government due to non re-use/deduction of excavated earth from earth filling	0.100
	101	43	Non depositing of additional performance security required for below quotation/tender	1.502
TMA Ali Pur	102	5	Doubtful consumption of POL due to non maintenance proper log books	6.68
	103	6	Loss to Government due to purchase of POL at higher rates than the rates fixed by OGRA	0.096
	104	8	Non recovery of penal rent from unauthorized occupants of Government Residences	0.864
	105	9	Loss on account of house rent allowance	0.103



Name of Formation	Sr. No.	AP No.	Subject	Amount
	106	11	Less recovery of rent of shops	0.272
	107	12	Unjustified expenditure on repair	1.334
	108	13	Doubtful purchases of consumable stores items	2.531
	109	14	Doubtful consumption of POL	0.078
	110	17	Doubtful expenditure showing consumable items	0.576
	111	18	Unauthorized purchase / hiring of tent, chairs etc. without advertisement	0.936
	112	20	Loss due to non leasing of shops	0.331
	113	21	Execution of development / repair work without collaboration of district Government And UAs	30.000
	114	22	Non recovery of water rate charges	0.044
	115	23	Non auction/recovery of income expected loss	1.00
	116	24	Non achievements of receipt targets, expected loss	18.236
	117	25	Unjustified expenditure TA / DA	0.125
	118	26	Non conducting of post completion evaluation of development schemes	30.000
	119	27	Unjustified payment on account of electricity charges	0.827
	120	28	Loss to Government due to non relaying of dismantled material as sub base course under tuff tiles	0.141
	121	29	Unjustified payment of earth work	0.107
	122	30	Overpayment due to less deduction of road crust	0.044
	123	31	Payments without detailed measurements	5.390
	124	32	Doubtful payment of work done without dates of measurements record entries, and billings	5.390
	125	33	Overpayment due to allowing of unjustified rate of ramming of earthwork	0.454
TMA Jatoi	126	3	Un-approved/illegal residential colonies	0.330
	127	6	Misuse of Government vehicle and unauthorized expenditure	0.300
	128	7	Unjustified payment of security deposits of millions	-
	129	8	Doubtful consumption of POL due to non maintenance proper log books	3,645
	130	9	Unauthorized payment of conveyance allowance	0.011
	131	12	Doubtful consumption of POL	0.129
	132	14	Doubtful expenditure on repair of vehicles	0.138

<b>Name of Formation</b>	<b>Sr. No.</b>	<b>AP No.</b>	<b>Subject</b>	<b>Amount</b>
	133	20	Doubtful purchase of consumable item	0.400
	134	21	Doubtful clearance of outstanding liabilities	0.295
	135	22	Unauthorized purchase / hiring of tent, chairs etc. without advertisement	0.764
	136	24	Loss due to no leasing of shops	0.202
	137	26	Non achievements of receipt targets, expected loss	6.401
	138	27	Non forfeiture of earnest money from defaulter contractors	0.278
	139	30	Non maintenance of important record chances of misappropriation	-
	140	31	Unjustified expenditure of fair, legal charges	1.049
	141	32	Non conducting of post completion evaluation of development schemes	60.000
	142	33	Unauthorized additional charge of tehsil officer	-
	143	34	Overpayment due to allowing unjustified height of culverts	0.054
	144	35	Overpayment due to non deduction of shrinkage	0.304
	145	36	Overpayment due to measurement of wrong thickness of bricks	0.198
	146	37	Overpayment due to less deduction of road crust	0.326
	147	38	Payments without detailed measurements	1.501
	148	39	Doubtful payment of work done without dates of measurements record entries, and billings	60.000
	149	40	Loss to Government due to purchase of POL at higher rates than the rates fixed by OGRA	0.064

### TMAs Muzaffargarh District

#### Budget and Expenditure Statement for Financial Year 2013-14

(Rupees in million)

<b>TMA Muzaffargarh</b>				
<b>2014-15</b>	<b>Budget</b>	<b>Actual</b>	<b>Excess / Savings</b>	<b>%age</b>
Salary	183.959	173.393	-10.566	6%
Non-Salary	67.966	64.816	-3.15	5%
Development	28.263	26.686	-1.577	6%
<b>Total</b>	<b>280.188</b>	<b>264.895</b>	-15.293	
<b>Receipts</b>	<b>346.005</b>	<b>268.825</b>	-77.18	<b>22%</b>
<b>TMA Kot Addu</b>				
<b>2014-15</b>	<b>Budget</b>	<b>Actual</b>	<b>Excess / Savings</b>	<b>%age</b>
Salary	205.392	131.604	-73.788	36
Non-Salary	91.826	81.502	-10.324	11
Development	124.319	86.67	-37.649	30
<b>Total</b>	<b>421.537</b>	<b>299.776</b>	-121.761	
<b>Receipts</b>	<b>312.729</b>	<b>310.398</b>	-2.331	<b>1</b>
<b>TMA Ali Pur</b>				
<b>2014-15</b>	<b>Budget</b>	<b>Actual</b>	<b>Excess / Savings</b>	<b>%age</b>
Salary	64.9	44.093	-20.807	32
Non-Salary	45.017	39.515	-5.502	12
Development	23.2	19.844	-3.356	14
<b>Total</b>	<b>133.117</b>	<b>103.452</b>	-29.665	
<b>Receipts</b>	<b>120.786</b>	<b>111.096</b>	-9.69	<b>8</b>
<b>TMA Jatoi</b>				
<b>2014-15</b>	<b>Budget</b>	<b>Actual</b>	<b>Excess / Savings</b>	<b>%age</b>
Salary	63.757	50.946	-12.811	20
Non-Salary	23.065	27.328	4.263	-18
Development	57.5	28.056	-29.444	51
<b>Total</b>	<b>144.322</b>	<b>106.33</b>	-37.992	
<b>Receipts</b>	<b>150.148</b>	<b>111.284</b>	-38.864	<b>26</b>

## Annex-C

[Para 1.2.2.1]

### Irregular expenditure on account of CCBs / development schemes and lapse of sanction

Table A

(Rupees in million)

Sr. No.	Name of Scheme	Name of CCB	Date of acceptance letter	TS Cost
1	Const. of metalled raods from Tibbi nonari road Khoo Chajay wala to basti Khaki	Hafiz CCB	28.05.2009	4.650
2	Cosnt. Of metalled raod from basti Allah Bakhsh to Gahdi Khakhi road UA Marha	Itafiq CCB	05.11.2008	2.725
3	Cosnt. Of metalled raod from basti Ghulan to chah Sonary Wala UA Manka Bhutha	Muhammad Shah CCB	28.03.2009	4.995
4	Const. of boundary wall, Janaza Gah and soling graveyard Aluday Wali	Millat CCB	06.07.2009	4.240
5	Const. of metalled road from hara road basti Chajra wala, Darzi Wala UC-50	Al-Falah CCB	09.03.2009	4.996
6	Const. of metalled road from Jhang road to Darbar Batin wali, waiting shed, tuff tile etc at Qasba Pacca Sindla UA Murad Abad	Al-Shamas CCB	29.05.2009	4.996
7	Const. of metalled road darbar Shain Shah to b asti Darkhan Wala UA Ghazanfar Garh	Al-mimar CCB	31.01.2009	4.996
<b>Total</b>				<b>31.598</b>

Table-B

S. No.	Name of Scheme	Work Order issued on with time limit	Name of Contractor	Total expenditure	%age as per utilization of funds	Estimated Cost
1	Construction of V.R. Bridge at Nala Harnam & Constt: of Soling Basti Bidki Wala (Hafiz Elahi Bux)	02 Months 14-06-2011	Rao Muhammad Arshad	0.471	85%	0.505
2	Repair and construction of Metalled Road alongwith Gully Grating Mohallah Chah Mitthu Wala UA No:34 Muzaffargarh City	012 03 Months	M/S Qureshi Constt: Co.	0.778	46%	1.467
3	Construction of Drains / Nala / Tuff Tiles / P.C.C. Qasba Rohillan Wali	30-05-2012 02 Months	M/S Rashid & Co.	0.204	40%	0.680
4	Construction of Soling / Drains Mauza Usman Korla UA Usman Korla	28-04-2012 02 Months	M/S Rashid & Co.	0.329	94%	0.460
5	Construction of Drains / Laying of Tuff Tiles Hayat Nagar Tankey Bagh UA No:34 Muzaffargarh City	03-05-2012 02 Months	M/S Rashid & Co.	0.106	26%	0.540
6	Construction of Metalled Road from Langar Sarai Pacca Sandila Road to Dera Doctor Akhtar	28-04-2012 01 Month	M/S Rashid & Co.	0.188	99%	0.235

S. No.	Name of Scheme	Work Order issued on with time limit	Name of Contractor	Total expenditure	%age as per utilization of funds	Estimated Cost
7	Construction of Drains / Laying of Tuff Tiles / Soling Androon Hudood UA Murad Abad	30-05-2012 02 Months	M/S Rashid & Co.	0.171	39%	0.575
8	Repair / Construction of Boundary Wall, Improvement of Graveyard Roshan Shah	25-05-2012 3 Months	Muhammad Yunas	1.342	80%	1.857
9	Repair / Construction of R.C.C. Sewer at Near Sports Ground, Tibbi Mohana Chowk UA No:37	30-05-2012 02 Months	Muhammad Saqib Khan	0.335	65 %	0.657
10	Repair / Construction / Up-gradation / Improvement of Janaza Gah Basti Katchi Taliri By Pass M.Garh	13-06-2012 02 Months	Naveed Saif	0.365	74%	0.666
11	Repair / Construction of Tuff Tiles, Boundary Wall at Janaza Gah Purani Chungi Muzaffargarh.	03-05-2012 02 Months	M/S Rashid & Co.	0.078	13%	0.784
12	Repair / Construction / Up-gradation / Improvement of Ladies Park Yadgar Club Muzaffargarh.	28-04-2012 03 Months	Muhammad Yunas	1.434	83%	1.956
13	Repair of Patch Works at Jail Road Muzaffargarh	03-05-2012 01 Month	Malik Maddah Hussain	0.105	66%	0.183
14	Repair / Construction of Tuff Tiles Link Street Social Security Road Muzaffargarh.	03-05-2012 02 Months	M/S Rashid & Co.	0.108	26%	0.542
15	Repair / Construction of Tuff Tiles / Drains Street Abuzar, Turab Shah Wali	03-05-2012 02 Months	Rashid & Co.	0.109	32%	0.425
16	Repair / Construction of Fire Hydrant and Providing / Laying of Tuff Tiles at Fire Brigade office M.Garh	30-05-2012 02 Months	Amjad Parvez	0.195	66%	0.380
17	Repair / Providing and Laying of Tuff Tiles from Sohail Petrol Pump to Shopping Plaza Muzaffargarh City.	15-05-2012 04 Months	M/S Rajpoot Developers	2.888	86%	4.027
18	Construction of R.C.C. Sewer / Drains / Nala / Providing and Laying of Tuff Tiles Galli Sajid Gaddi Wali and Adjoining Streets Mew Abadai Talkot UA No:35,36 Muzaffargarh City.	28-04-2012 04 Months	Rafique Khan & Co.	1.787	85%	3.000
19	Construction of Drains and Soling Mohallah Union Council Rana Mursaleen, Ayyaub & Mohallah Nawan Shehr	30-05-2012 02 Months	Rana Imran Kot Addu	0.301	45%	1.000
20	Construction of Soling / Drains / Laying of Tuff Tiles Galli Sheikh Intizar Wali, Khawaja Farooq Wali, Muhammad Ashraf Wali, Masjid Aqsa, Deewan Wala, Sheikh Bhutto and Madrissa Muhammadia	30-05-2012 02 Months	Rana Imran Kot Addu	0.313	44%	0.919
21	Construction of Drains / Pacca Brick Work / Laying of Tuff tiles New Basti Talkot, Galli Masjid Tawakkalia as proposed by Jabbar Khan Sherwani	30-05-2012 02 Months	Rana Imran Kot Addu	0.840	95%	1.197
22	Construction of Metalled Road / Soling / Earth Filing Basti Ghareeb Shah Mauza Khudai	30-05-2012 03 Months	Rana Imran Kot Addu	0.888	74%	1.500
23	Construction of Soling Basti Dingi	30-05-2012	Rana Imran	0.345	-	0.442

S. No.	Name of Scheme	Work Order issued on with time limit	Name of Contractor	Total expenditure	%age as per utilization of funds	Estimated Cost
		02 Months	Kot Addu			
24	Construction of Soling Basti Dinpur Jinnah Colony and Constt: of VR Bridge Basti Phearai Wala	30-05-2012 02 Months	Rana Imran Kot Addu	0.245	-	0.475
25	Construction of Drains / Soling Basti Sukhera House and Basti Zore	30-05-2012 02 Months	Rana Imran kot Addu	0.262	47%	0.668
26	Construction of Soling and VR Bridge Basti Kikar Wala and Basti Hazoori Wal	30-05-2012 02 Months	Rana Imran kot Addu	0.490	70%	0.829
27	Construction of Drains / Soling / Tuff Tiles Basti Khudai Basti Sahoo Mauza Khudai	30-05-2012 03 Months	Rana Imran Kot Addu	0.795	55%	1.852
28	Construction of Soling /Earth Filling Near Khoo Shah Wala Mauza Langar Sarai	30-05-2012 02 Months	Rana Imran Kot Addu	0.187	77%	0.325
29	Construction of Drains / Tuff Tiles Galli Muhammad Jameel Ex-Councilor / Galli Hakeem Sadiq Ali	30-05-2012 02 Months	Muneer Mohana	0.327	93%	0.458
30	Construction of Drains / Tuff Tiles Galli Iqbal Dasti Shadman Colony	30-05-2012 02 Months	Rana Imran kot Addu	0.430	95%	0.612
31	Construction of Drains / Tuff Tiles Galli Jibrani Wali	30-05-2012 02 Months	Rana Imran Kot Addu	0.478	80%	0.727
32	Construction of Drains / Tuff tiles Basti Taliri	30-05-2012 03 Months	Rana Imran Kot Addu	0.915	99%	1.269
33	Construction of Drains / Tuff Tiles / Earth Filling / Sewer Galli Jaffar Khan Wala	30-05-2012 02 Months	Rana Imran kot Addu	0.433	70%	1.000
34	Construction of Soling / Culverts Chah Munnay Wala Chah Peer Wala	30-05-2012 02 Months	Rana Imran Kot Addu	0.374	95%	0.486
35	Construction of Drains / Tuff Tiles Galli Sh. Toqeer TMA / Galli Jaffar Shah Railway Road	30-05-2012 01 Month	Rana Imran kot Addu	0.175	75%	0.318
36	Construction of Soling with Support Wall Basti Raham Wala and Basti Jhanday Wali	30-05-2012 03 Months	Rana Imran Kot Addu	0.359	55%	0.800
37	Construction of Drains / Soling Basti Chak Jhanbo, Basti Gamoon Wala UA Wan Pitaffi Basti Mehar Shah, Basti Darbhean Wala, Basti Peer Kalay Kundian, Basti Hassan Shah, Basti Munnay Wala, Basti Abid Gabol, Basti Barra Sadat, Basti Doaba, Basti Habib Wala UA Nohan Wali	13-06-2012 03 Months	M/S Tahir Constt: Co.	1.897	86%	3.000
38	Construction of Soling and Providing / Laying of Tuff Tiles at Basti Nawan Budh UA Gul Wala		Ameer Bukhsh	0.500	24%	0.850
39	Providing and Laying of Tuff Tiles from Old Nadra Office to House Dr. Muhammad Hayat Khan Niazi UA No:35 Muzaffargarh City	28-06-2012 02 months	Rai M. Tariq	0.248	32%	0.986
40	Construction of Soling, Earth Work etc, at Mauza Pacca Sandila Mauza Langar Sarai UA Murad Abad as identified by Rana M.Zulfiqar	28-06-2012 02 months	Amjad Ali	0.343	62%	0.715

S. No.	Name of Scheme	Work Order issued on with time limit	Name of Contractor	Total expenditure	%age as per utilization of funds	Estimated Cost
41	Construction of Drains / Providing & Laying of Tuff Tiles Street Zahid Abbas Wali Mohallah Shah Wala UA No:34 M.Garh City	28-06-2012 01 month	Syed Zahid Abbas Shah	0.108	88%	0.181
42	Providing and Laying of Tuff Tiles and Construction of Drains, Nala By Pass Road and Street Khalid Wali UA No:37	28-06-2012 01 month	Allah Wasaya Khan	0.072	17%	0.583
43	Construction of Sewerline and Providing/Laying of Tuff Tiles Link Street Professor Wali and Street Qazi Wala Road	28-06-2012 02 months	Rai M. Tariq	0.496	83%	0.889
44	Construction of Drains / Nala / Laying of Tuff Tiles/Soling UA No:37	28-06-2012 02 months	Rai M.Tariq	0.174	42%	0.575
45	Providing / Fixing of Manhole Covers with Ring and Construction of R.C.C. Slab / Iron Girder Crossing and Repair of Drains / Nala Androon Hudood C.O.Unit Muzaffargarh	28-07-2012 90 days	Amjad Ali	0.311	33%	0.900
46	Providing and Laying of Tuff Tiles Basti Nohan Wali.	19-10-12 60 days	Kashif Iqbal	0.381	80%	0.668
47	Repair of Bays, Toilet and Construction of Gate Pillars & existing Boundary Wall General Bus Stand Muzaffargarh	8-4-13 30 days	M. Khurshid	0.281	81 %	0.458
48	Remaining work of Maintenance and Rehabilitation of Sewerage Scheme from old Octroi No:2 to Grid Station Road Union Council No:35 Muzaffargarh.	410 11.2.2011 4 months	Rana Abdul Aziz	1.053	53%	2.000
49	Construction of Metalled Road Nala Haji Wah from Basti Shakir Shah to Basti Bhangi Wala	04 Months 15-03-2011	Makhdoom Irshad Hussain	0.400	46%	0.989
50	Construction of Water Purification Plant at Union Council Murad Abad	4558 19-10-2009 120 days	Rana Muhammad Nadeem	0.573	41%	1.400
<b>Total</b>				<b>25.987</b>	<b>70%</b>	<b>48.010</b>
<b>Total of table A</b>						<b>31.598</b>
<b>Total of table B</b>						<b>48.010</b>
<b>Grand total</b>						<b>79.608</b>

**Annex-D****[Para 1.2.2.6]****Unauthorized cash payments**

(Rupees in million)

<b>Bank/DDO A/C No.</b>	<b>Date</b>	<b>Cheque</b>	<b>Amount</b>
A/C No. 9158	04.07.2014	132460906	0.148
	10.07.2014	132460919	0.065
	21.07.2014	132460920	0.137
	24.07.2014	132460927	0.025
	28.07.2014	132460931	0.034
	-do-	132460924	0.137
	-do-	132460943	0.134
	-do-	132460948	2.242
	12.08.2014	132460952	0.156
	13.08.2014	132460951	0.177
	15.08.2014	132460955	0.036
	20.08.2014	132460963	0.022
	03.10.2014	132460981	3.203
	-do-	132460980	7.167
	-do-	132460983	0.028
	-do-	132460982	0.208
	31.10.2014	132460985	0.425
	-do-	132460984	1.119
	11.11.2014	132460998	0.039
	14.11.2014	1302988609	0.206
	-do-	1302988608	0.056
	28.11.2014	1302988615	0.035
	-do-	1302988613	0.060
	20.01.2015	1302988687	0.051
	27.01.2015	1302988691	0.023
	30.01.2015	1302988697	0.033
	03.02.2015	1304451403	0.027
	04.02.2015	1304451408	0.047
	03.03.2015	1304451428	0.043
	14.04.2015	1302988690	0.083
06.05.2015	1304451492	0.047	
29.05.2015	1304991003	0.064	
<b>Total</b>			<b>16.277</b>



## Annex-E

[Para 1.2.2.8]

### Non realization of conversion / map fee

Table A (Rupees in million)

Sr. No.	Name of Colony	Location	Area in canal (expectedly 5 acre)	Rate of Map approval Fee	Amount
1	Bismillah City	Mouza Talari near Sabazi Mandi Ali Pur bi-pass road M. Garh	5	0.010	0.050
2	Bismillah City	Rohalian Wali , M. Garh	5	0.010	0.050
3	China Town	Mouza Gasial Vain, Jhang road near bi-pass M. Garh	5	0.010	0.050
4	Defense city	Rohalian Wali , M. Garh	5	0.010	0.050
5	Feheem Town	Mohallah Dad Potra near Railway Phatak	5	0.010	0.050
6	Gohar Town	Garden road M. Garh	5	0.010	0.050
7	Gulburg City	Rohalian Wali , M. Garh	5	0.010	0.050
8	Gulastan-e- Habib	Apposite to Sabazi mandi M. Garh	5	0.010	0.050
9	Gulastan- Hanif	-do-	5	0.010	0.050
10	Ghulshan Town	Ali Pur Road, Rohalian Wali , M. Garh	5	0.010	0.050
11	Khawja colony	Rohalian Wali , M. Garh	5	0.010	0.050
12	Khayban-e- Madina	Near Nawab Town M. Garh	5	0.010	0.050
13	Madina Town	Near Basti Chaman, Ali pur road M. Garh	5	0.010	0.050
14	Model City	Rohalian Wali , M. Garh	5	0.010	0.050
15	New Garden Town	Rohalian Wali , M. Garh	5	0.010	0.050
16	Noor City	Ali Pur by-pass road M.Garh	5	0.010	0.050
17	Peer Mehar Ali Shah	Mouza Jasial Din, Jhang road near bi-pass M. Garh	5	0.010	0.050
18	Zakrya Town	Near Zeshan colony, Saim nala, Rohallian wali	5	0.010	0.050
19	Zam Zam Socity	Rohalian Wali , M. Garh	5	0.010	0.050
20	Jewan City	Mouza Basira near tayyip Eridgon School M. Garh	5	0.010	0.050
21	Pak Gareen	Mouza Qureshi near Police Choki, D.G.Khan road M. Garh	5	0.010	0.050
<b>Total</b>					<b>1.050</b>

Table B

Sr. No.	Name of Colony	Location	Area in Acre (expectedly)	Rate as per evaluation table (Per Acre)	Total amount	Total Recovery
1	Bismillah City	Mouza Talari near Sabazi Mandi Ali Pur bi-pass road M. Garh	5	2.277	11.385	0.114
2	Bismillah City	Rohalian Wali , M. Garh	5	2.000	10.000	0.100
3	China Town	Mouza Gasial Vain, Jhang road near bi-pass M. Garh	5	2.000	10.000	0.100
4	Defense city	Rohalian Wali , M. Garh	5	2.000	10.000	0.100
5	Feheem Town	Mohallah Dad Potra near Railway Phatak	5	0.120	0.600	0.006
6	Gohar Town	Garden road M. Garh	5	2.277	11.385	0.114
7	Gulburg City	Rohalian Wali , M. Garh	5	2.000	10.000	0.100
8	Gulastan-e- Habib	Apposite to Sabzi mandi M. Garh	5	2.277	11.385	0.114
9	Gulastan- Hanif	-do-	5	2.277	11.385	0.114
10	Ghulshan Town	Ali Pur Road, Rohalian Wali , M.	5	2.000	10.000	0.100

Sr. No.	Name of Colony	Location	Area in Acre (expectedly)	Rate as per evaluation table (Per Acre)	Total amount	Total Recovery
		Garh				
11	Khawja colony	Rohalian Wali , M. Garh	5	1.500	7.500	0.075
12	Khayban-e-Madina	Near Nawab Town M. Garh	5	2.277	11.385	0.114
13	Madina Town	Near Basti Chaman, Ali pur road M. Garh	5	1.800	9.000	0.090
14	Model City	Rohalian Wali , M. Garh	5	2.000	10.000	0.100
15	New Garden Town	Rohalian Wali , M. Garh	5	2.000	10.000	0.100
16	Noor City	Ali Pur by-pass road M.Garh	5	1.850	9.250	0.093
17	Peer Mehar Ali Shah	Mouza Jasial Din, Jhang road near bi-pass M. Garh	5	2.000	10.000	0.100
18	Zakrya Town	Near Zeshan colony, Saim nala, Rohalian wali	5	2.000	10.000	0.100
19	Zam Zam Socity	Rohalian Wali , M. Garh	5	2.000	10.000	0.100
20	Jewan City	Mouza Basira near tayyip Eridgon School M. Garh	5	2.000	10.000	0.100
21	Pak Gareen	Mouza Qureshi near POLICE Choki, D.G.Khan road M. Garh	5	2.000	10.000	0.100
<b>Total</b>						<b>2.034</b>

Table c

Sr. No.	Name of Houses Owner	Location	Type of House	Area (In marlas)	Rate	Total	Recoverable Amount
1	Muhammad Zaman S/O Ghulam Muhammad	Basti Bhatian	House	5	0.150	0.750	0.038
2	Muhammad Bilal S/O Ghulam Qadir	Near Iram Bagh	House	5	0.150	0.750	0.038
3	Muhammad Haroon Rasheed S/O Abdu IQayum Bhatti	Qaim Wala	House	5	0.150	0.750	0.038
4	Muhammad Athar Kaleem S/O M. Hanif	Ali Pur Road	House	5	0.150	0.750	0.038
5	Malik Abdul Kareem S/O Allah Bukhsh	Near NBP	Shops	2	0.200	0.400	0.020
6	Sardar Muhammad Kazim Dogar S/O M. Anwar	Main bazar Khan Garh	Shops	2	0.200	0.413	0.021
7	Muhammad Fahad Ameer S/O Ameer Bukhsh	Opposite roos hotel M. Garh	Shops	14	0.200	2.831	0.283
8	Muhammad Aslam S/O Salah ud din	Multan Road	Shops	3	0.200	0.696	0.035
9	Abdul Rehman Arid S/O Ghulam Muhammad	Zila Council Road	Shops	3	0.200	0.662	0.033
10	Muhammad Latif S/O Allah Ditta	Petrol Pump at Mehmood Kot	Petrol Pump	14	0.200	2.885	0.288
11	Muhammad Asghar S/O Qaim Din	Rajpoot Chok M. Garh	Shops	2	0.200	0.460	0.023
12	Muhammad Ehsan Ghani, Sulman Gahani	Multan Road	Shop	4	0.200	0.735	0.037
13	Akhtar Ali S/O Ahmad Bukhsh	Railway road Ghos colny M. Garh	Market	18	0.200	3.659	0.366
14	Khawja Muhammad Usman S/o Abdul Ghani	Multan road M. Garh	House/s hop	10	0.200	2.071	0.207
15	Muhammad Aslam S/O Muhammad Asghar	Committee Chok M. Garh	-do-	2	0.200	0.230	0.023
16	Sadiq Ameen S/o Shamas ud Din	Garden road M. Garh	Shop	3	0.200	0.518	0.026

Sr. No.	Name of Houses Owner	Location	Type of House	Area (In marlas)	Rate	Total	Recoverable Amount
17	Amir Ali Khan S/O Mumtaz Ali Khan	Near Tharmal Power Station	Shed	2	0.200	0.400	0.020
19	Liaqat Hussain S/O Ahmed Hassan	Near NBL Muzaffargarh	Shop/House	2	0.200	0.400	0.020
20	Peer Tahir S/O Hafiz ziaullah Sheikh	Nrst Qamar Kota Muzaffargarh	Shop	2	0.200	0.368	0.018
21	Malik Farhan S/O Abdul Hameed Chajrah	Professor colony mohala Bukhari wala	House	5	0.150	0.750	0.038
22	Naseer Khan Pathan	Near Eid Gah Alipur Road	Shop/House	5	0.200	1.000	0.050
23	Ghulam Yaseen S/O M. Ramzan Bhatti	Bukhari wala	House	5	0.150	0.750	0.038
24	Mushtaq Ahmed S/O Allah Wasya Meetla	Bukhari Wala	House	5	0.150	0.750	0.038
25	M. Ishaq S/O M. Shabeer Joiya	Nawab Town	Shop	2	0.200	0.400	0.020
26	Nasir Bhutta	Bukhari wala	House	5	0.150	0.750	0.038
27	Abdul Ghafoor S/O Malik Manzoor Khokhar	Bukhari wala	House	5	0.150	0.750	0.038
28	Mian Bilal S/O Allah Bux Makwal	Gohar Town	House	5	0.150	0.750	0.038
29	Altaf Khan Tareen	Near Sabz Mandi	Shop	1	0.200	0.200	0.010
30	Naeem S/O Jam Rafique mahrah jam	Riaz Abad	House	5	0.150	0.750	0.038
31	M. Ishaq S/O M. Shabir Joiya	Nawab Town	Shop	1	0.200	0.200	0.010
32	Malik M. Jameel Kamran S/O Nawab Ali	Baseera Bazar	Hall	5	0.200	1.000	0.050
33	Master Tanveer Ahmed S/O Rehmet Ilahi Qureshi	Mohala Karbala	House	5	0.150	0.750	0.038
34	Master Abid S/O Ghulam M. Khokhar	Bukhari Wala	House	5	0.150	0.750	0.038
35	Madni S/O Mehar Sattar	Basti Maharani	Shop	1	0.200	0.200	0.010
36	Shahid Jangla S/O Raheem Bux Jangla	D.G.Khan Road	House	5	0.150	0.750	0.038
37	Hafeezullah S/O Ghulam Hassan Surrani	Jhang Road	Shop	1	0.200	0.200	0.010
38	Safdar Baloch S/O M. Zulfiqar Baloch	Jhang Road	Shop/C houbara	2	0.200	0.400	0.020
39	Javeed S/O M. Nazar Khan chandia	Sarwar Abad	Hall/House	2	0.200	0.400	0.020
40	Abdul Raouf S/O Abdul Sattar	Gali Chanab Cinema	Shop/House	2	0.200	0.400	0.020
41	Rasheed Bhutta	Near Fazal Mills	Academy	5	0.200	1.000	0.100
42	Chaoudary Furniture Works	Near Flyover Jhangroad	Hall/Ge erage	10	0.200	2.000	0.200
43	Haji Jafir S/O Allah Wasiya	Basti Panjay wala	Shop	2	0.200	0.400	0.020
44	M. Ishaq S/O Allah Mehar Rajpoot	Multan Road	Shop	2	0.200	0.400	0.020
45	M. Shafique S/O Naik M. Mughal	Mohala Sheikhpur	Shop	2	0.200	0.400	0.020
46	Joji S/O Imran	Mohala Sheikhpur	House	5	0.150	0.750	0.038
47	Abdul Hameed S/O Barkhurdar	Ghous Colony	House	5	0.150	0.750	0.038

Sr. No.	Name of Houses Owner	Location	Type of House	Area (In marlas)	Rate	Total	Recoverable Amount
	Maetla						
48	Karamat Ali S/O Barkat Ali Rajpoot	Ghous Colony	House	5	0.150	0.750	0.038
49	Makhdoom Kamran	Bagh Iram Colony	House	5	0.150	0.750	0.038
50	M. Tariq S/O Jalal u-din	Bagh Iram Colony	House	5	0.150	0.750	0.038
51	Hamid Targar	Purani Basti Tilkot	House	5	0.150	0.750	0.038
52	Ch. Nazir S/O Fazil Ilahi Kambwah	Purani Basti Tilkot	House	5	0.150	0.750	0.038
53	Hafiz Qasim S/O Gul M.	Jhang Road	Shop	2	0.200	0.400	0.020
54	Abid Hussain S/O Bahawal Khan Maggasi	Nizam Colony	House	5	0.150	0.750	0.038
55	Hafeez Ahmed S/O Ahmed Yar Jat	Nizam Colony	House	5	0.150	0.750	0.038
56	Nazar Hussain Khera	Zakriya Colony	House	5	0.150	0.750	0.038
57	Dr. Ishaq	Zakriya Colony	House	5	0.150	0.750	0.038
58	M. Imran S/O Noor Muhammad	Jhang Road	Shop/House	2	0.200	0.400	0.020
59	Abdul Hameed S/O Kaloo Khan	Bukhari Wala	House	5	0.150	0.750	0.038
60	Nadeem Iqbal S/O M. Iqbal Rajpoot	Near Slatar House	House	5	0.150	0.750	0.038
61	Abdul Sattar S/O Ghulam Khando	Behari Colony	House	5	0.150	0.750	0.038
62	Khawaja Qamar S/O M. Riaz	Behari Colony	House	5	0.150	0.750	0.038
63	M. Aslam S/O Abdul Hakim	Behari Colony	House	5	0.150	0.750	0.038
64	Saleem S/O Rabnawaz Lashari	Zakriya Colony	House	5	0.150	0.750	0.038
65	Saleem S/O Rabnawaz Lashari	Zakriya Colony	House	5	0.150	0.750	0.038
66	M. Ajmal S/O Allah Ditta Simro	Zakriya Colony	House	5	0.150	0.750	0.038
67	Haji Ghulam Abbas	Zakriya Colony	House	5	0.150	0.750	0.038
68	Arif S/O M. Ramzan Arbi	Mohala Rasool Abad	House	5	0.150	0.750	0.038
69	M. Asif S/O Mehar Salabat Ali	Saeed Avenue	House	5	0.150	0.750	0.038
70	Ch. Yaqoob S/O Sher Muhammad	Saeed Avenue	House	5	0.150	0.750	0.038
72	M. Parveez S/O Naseer Ahmed Thaheem	Khanpur Baga Sher	Service Station	5	0.200	1.000	0.100
73	Qamar Khan Sial	Khanpur Baga Sher	Shop/Hotel	5	0.200	1.000	0.100
74	Ghulam Shabir S/O Allah Ditta Thaheem	Khanpur Baga Sher	Shop	10	0.200	2.000	0.200
75	Mukhtiar S/O Noor Muhammad Chisti	Khanpur Baga Sher	House	5	0.150	0.750	0.038
76	Ameen Daya	Khanpur Baga Sher	Shop	1	0.200	0.200	0.010
77	Asghar Ali S/O Ameer Hassan Rajpoot	China Town	Hall	5	0.200	1.000	0.050
78	Arif/Imran Chandia	Dosay wala	House	5	0.150	0.750	0.038
80	Adnanullah S/O Nasrullah sheikh	Aqab Sohail pump	House	5	0.150	0.750	0.038
81	Ijaz S/O Ishaq mirza	Multan Road	Hall	5	0.200	1.000	0.050
82	Tanveer Khan S/O Basheer surrani	Garden Road	House	5	0.150	0.750	0.038

Sr. No.	Name of Houses Owner	Location	Type of House	Area (In marlas)	Rate	Total	Recoverable Amount
83	Zaegham Peer S/O Mamtaz Shah	Garden Road	Shop	1	0.200	0.200	0.010
84	Mehar Saed S/O Mehar Bashir	Alipur Road Sabz Mandi	Hall/ Garage	5	0.200	1.000	0.100
85	Malik Amjad S/O Abdul Khaliq	Bagh Iram colony	House	5	0.150	0.750	0.038
86	Faqir Muhammad S/O Hakim Ali	Purani basti tilkot	Shop	1	0.200	0.199	0.010
87	Abdul Rasheed S/O M. Ramzan Gopang	Mohala Bukhari wala	House	5	0.150	0.750	0.038
88	Mehtab S/O Ahmed Khan	Bagh Iram colony	House	5	0.150	0.750	0.038
89	M. Bilal S/O Ghulam Qadir mahrah	Gohar Town	House	5	0.150	0.750	0.038
90	Aqeela Nargis W/O Akhtar Jatoi	Gohar Town	House	5	0.150	0.750	0.038
91	M. Nazeer S/O Abdul Aziz Mohana	Gohar Town	House	5	0.150	0.750	0.038
92	M. Amir S/O M. Aslam Awan	Gohar Town	House	5	0.150	0.750	0.038
93	Malik Iqbal S/O Malik Khuda Bux kharal	Gohar Town	House	5	0.150	0.750	0.038
94	Muazaim S/O Habib ur Rehman leghari	Bagh Iram Colony	House	5	0.150	0.750	0.038
95	Dr. Maqbool Alam	Basti Latkrain Usaman Abad	House	5	0.150	0.750	0.038
96	Riaz Ahmed S/O M. Ramzan Jat Arbi	Basti Latkrain Usaman Abad	House	5	0.150	0.750	0.038
97	Fayyaz Hussain M. Bux Khosa	Punjab College Alipur Road	Shop	1	0.200	0.200	0.010
98	Rana Irfan S/O Ghulam haider Rajpoot	Sakna Alipur Road	House	5	0.150	0.750	0.038
99	Mian Farhan S/O Riaz Hussain Chajrah	Barasta Shahid Jameel Road Alipur	Two House	10	0.150	1.500	0.075
100	Muhammad Bux S/O Khuda Bux Awan	Chanab Town M.Garh	House	5	0.150	0.750	0.038
101	Muhammad Ashraf/ Salahudin Mian	Maouza Chak Mithan Shahdaman Colony	Marriag Club	10	0.200	2.000	0.200
102	Akram S/O Ghulam Fareed Bhutta	Shahdaman Colony	House	5	0.150	0.750	0.038
103	Abdul Rauof S/O Manzoor Ahmed Qureshi	Sakna Faizpur	House/c houbara	10	0.150	1.500	0.075
104	Noor Ayaz S/O Haji Abdul Qayoom Pathan	Sakna Noor City	House	5	0.150	0.750	0.038
105	Malik Ramzan Thaheem	Saeed Avenue	House	5	0.150	0.750	0.038
106	Faisal S/O Ghulam Yaseen Mohana	Hayat Nagar	House	5	0.150	0.750	0.038
107	M. Imran S/O M. Ramzan Qureshi	Hayat Nagar	House	5	0.150	0.750	0.038
108	Mehar Kaleem	Hayat Nagar	House	5	0.150	0.750	0.038
109	Yousaf S/O M. Alamgeer Gadhi	Hayat Nagar	House/ Shop	2	0.200	0.400	0.020
110	Mushtaq S/O Mukhtiar Ahmed Pathan	Hayat Nagar	House	5	0.150	0.750	0.038
111	Zahid S/O Irshad Awan	Hayat Nagar	House	5	0.150	0.750	0.038
112	Ghulam Hussain S/O Ahmed Khan chandia	Hayat Nagar	House	5	0.150	0.750	0.038

Sr. No.	Name of Houses Owner	Location	Type of House	Area (In marlas)	Rate	Total	Recoverable Amount
113	Muzamil Bashir S/O Bashir Ahmed bhutta	Hayat Nagar	House	5	0.150	0.750	0.038
114	M. Jafir S/O M. Hanif Ghouri	Hayat Nagar	House	5	0.150	0.750	0.038
115	Abdul Hameed S/O Allah Bux Bhatti	Hayat Nagar	House	5	0.150	0.750	0.038
116	Ajmal S/O Allah Bux Bhatti	Hayat Nagar	House	5	0.150	0.750	0.038
117	M. Mubeen S/O Dewan Rajpoot	Alipur Road	House	5	0.150	0.750	0.038
118	Raheem Bux S/O Kaora babar	Noor City	House	5	0.150	0.750	0.038
119	Abdul Sattar S/O M. Yaseen Qureshi	Noor City	House	5	0.150	0.750	0.038
120	Saeed S/O Ahmed Bux Arain	Mohala Faizpur	Shop	1	0.200	0.200	0.010
121	Imran S/O Sirajuding Sheikh	Mamla Chowk	Shop	1	0.200	0.200	0.010
122	M. Yahyah S/O M. Zakriya Awan	Hayat Nagar	House	5	0.150	0.750	0.038
123	Allah Wasya S/O Hassan Chandya	Hayat Nagar	House	5	0.150	0.750	0.038
124	Intizar Ahmed S/O Mukhtiar khan yousif Zai	Basti Nawar	Shop	1	0.200	0.200	0.010
125	Dr. Kaleem S/O Peer Bux	Nawab Town	Shop	1	0.200	0.200	0.010
126	Sabir Chandiya	Hayat Nagar	House	5	0.150	0.750	0.038
127	Zafar Iqbal S/O Rabnawaz Mehar	Hayat Nagar	House	5	0.150	0.750	0.038
128	G.Farid S/O Wahid Bux Bhatti	Near Boys Degree College	House	5	0.150	0.750	0.038
129	Nasir S/O Nadir Baloch	Bukhari wala	House	5	0.150	0.750	0.038
130	Haji Allah Dita S/O Jind wada	Peer jahanian	Market	5	0.200	1.000	0.100
131	Ch.Waleed S/O Shamasudine	Near Alipur Road	House	5	0.150	0.750	0.038
132	Ajmal S/O Peero	Eidgah Ali pur Road Khangarh	Shop/H ouse	2	0.200	0.400	0.020
133	Dr. Muneer Hussain Bhatti	Near Gala godam Khangarh	Shop	2	0.200	0.400	0.020
134	Jamshed S/O Khursheed Sheikh	Near Gala godam Khangarh	Shop/H all	2	0.200	0.400	0.020
135	Abdul Rehman S/O Shahid Shah Bukhari	Near Gala godam Khangarh	Shop	1	0.200	0.200	0.010
136	Arshad S/O Munshi Akbar Qureshi	Near CNG Alipur Road khangarh	Shop/H all	2	0.200	0.400	0.020
137	Shoaib S/O M. Ayub Sheikh	Alipur Road khangarh	Market	5	0.200	1.000	0.100
138	Fazal Bari S/O Faiz Bari	Tower wali Gali khangarh	House	5	0.150	0.750	0.038
139	Awais S/O Attaullah Khan	Alipur Road khan garh	Hall	5	0.200	1.000	0.100
140	Azhar Hussain Shah	Near Multan corporation khangarh	Market	5	0.200	1.000	0.100
141	Raheem Khan S/O Asad Pathan	Near High School khangarh	Hall	5	0.200	1.000	0.100
142	Allah Bux S/O M. Bux Bhatti	Near Joiya Hospital khangarh	Shop	1	0.200	0.200	0.010
143	Haji Talib S/O Ashique Hussain joiya	Alipur Road khangarh	Shop/H ouse	2	0.200	0.400	0.020
144	Muazim Ali S/O Haji Anwar Khan	Near Shell petrol pump khangarh	Market	5	0.200	1.000	0.100

<b>Sr. No.</b>	<b>Name of Houses Owner</b>	<b>Location</b>	<b>Type of House</b>	<b>Area (In marlas)</b>	<b>Rate</b>	<b>Total</b>	<b>Recoverable Amount</b>
145	M. Ali S/O Faqiro Khan	Ganjay walipull khangarh	Shop	1	0.200	0.200	0.010
146	Sajjad S/O Bashir Ahmed Khokhar	Jhang Road	Hall	5	0.200	1.000	0.100
147	Malik M. Razman Thaheem	Daywali mari	Shop/H ouse	2	0.200	0.400	0.020
148	Malik Bilal Hismani	Near Bypass chowk M.Garh	Hotel	5	0.200	1.000	0.100
<b>Total</b>							<b>7.004</b>
<b>Total of table A</b>							<b>1.050</b>
<b>Total of table B</b>							<b>2.034</b>
<b>Total of table C</b>							<b>7.004</b>
<b>Grand total</b>							<b>10.088</b>

**Annex-F**

**[Para 1.2.2.9]**

**Non imposition of penalty for delayed completion of schemes**

**Table-A**

(Rupees in million)

<b>Sr. No.</b>	<b>Name of work</b>	<b>Name of contractor</b>	<b>Allotment</b>	<b>Expenditure</b>	<b>Penalty</b>
1.	Development projects for Katchi Abadi Tibba Kareem Abad (Special Fund for Katchi Abadi) Group-I T.M..A. Muzaffargarh	M/S Sitara Builders	7.436	7.378	0.744
2.	Development Projects for Katchi Abadi Tibba Kareem Abad (Special Fund for Katchi Abadi) Group-II T.M..A. Muzaffargarh.	Rao Muhammad Akmal	6.770	6.435	0.677
3.	Development Projects for Katchi Abadi Tibba Kareem Abad (Special Fund for Katchi Abadi) Group-III T.M.A Muzaffargarh	-do-	7.030	6.746	0.703
4	Development Projects for Katchi Abadi Tibba Kareem Abad (Special Fund for Katchi Abadi) Group-IV TM.A Muzaffargarh	-do-	7.075	6.672	0.707
5	Development Projects for Katchi Abadi Tibba Kareem Abad (Special Fund for Katchi Abadi) Group-V T.M.A Muzaffargarh	M/S Abdul Waheed Khan & Co.	5.338	4.910	0.534
6	Development Projects for Katchi Abadi Tibba Kareem Abad (Special Fund for Katchi Abadi) Group-VI T. M.A Muzaffargarh	M/S Sitara Builders	3.131	3.060	0.313
7	Development Projects for Katchi Abadi Behari Colony (Special Fund for Katchi Abadi) T.M.A Muzaffargarh	-do-	2.739	1.797	0.274
<b>Total</b>					<b>3.952</b>



**Table-B**

Sr. No.	Name of Scheme	Agency	Work Order issued on with time limit	Work Order Amount	%age as per utilization of funds	Penlty
1	Construction of V.R. Bridge at Nala Harnam & Constt: of Soling Basti Bidki Wala (Hafiz Elahi Bux)	Rao Muhammad Arshad	02 Months 14-06-2011	0.504	85%	0.050
2	Repair and construction of Metalled Road alongwith Gully Grating Mohallah Chah Mitthu Wala UA No:34 Muzaffargarh City	M/S Qureshi Constt: Co.	03-05-2012 03 Months	1.148	46%	0.115
3	Construction of Drains / Nala / Tuff Tiles / P.C.C. Qasba Rohillan Wali	M/S Rashid & Co.	30-05-2012 02 Months	0.506	40%	0.051
4	Construction of Soling / Drains Mauza Usman Korla UA Usman Korla	M/S Rashid & Co.	28-04-2012 02 Months	0.348	94%	0.035
5	Construction of Drains / Laying of Tuff Tiles Hayat Nagar Tankey Bagh UA No:34 Muzaffargarh City	M/S Rashid & Co.	03-05-2012 02 Months	0.405	26%	0.041
6	Construction of Metalled Road from Langar Sarai Pacca Sandila Road to Dera Doctor Akhtar	M/S Rashid & Co.	28-04-2012 01 Month	0.190	99%	0.019
7	Construction of Drains / Laying of Tuff Tiles / Soling Androon Hudood UA Murad Abad	M/S Rashid & Co.	30-05-2012 02 Months	0.433	39%	0.043
8	Repair / Construction of Boundary Wall, Improvement of Graveyard Roshan Shah	Muhammad Yunas	25-05-2012 3 Months	1.461	80%	0.146
9	Repair / Construction of R.C.C. Sewer at Near Sports Ground, Tibbi Mohana Chowk UA No:37	Muhammad Saqib Khan	30-05-2012 02 Months	0.513	65 %	0.051
10	Repair / Construction / Up-gradation / Improvement of Janaza Gah Basti Katchi Taliri By Pass M.Garh	Naveed Saif	13-06-2012 02 Months	0.492	74%	0.049
11	Repair / Construction of Tuff	M/S Rashid	03-05-2012	0.600	13%	0.060

Sr. No.	Name of Scheme	Agency	Work Order issued on with time limit	Work Order Amount	%age as per utilization of funds	Penlty
	Tiles, Boundary Wall at Janaza Gah Purani Chungi Muzaffargarh.	& Co.	02 Months			
12	Repair / Construction / Up-gradation / Improvement of Ladies Park Yadgar Club Muzaffargarh.	Muhammad Yunas	28-04-2012 03 Months	1.509	83%	0.151
13	Repair of Patch Works at Jail Road Muzaffargarh	Malik Maddah Hussain	03-05-2012 01 Month	0.157	66%	0.016
14	Repair / Construction of Tuff Tiles Link Street Social Security Road Muzaffargarh.	M/S Rashid & Co.	03-05-212 02 Months	0.415	26%	0.041
15	Repair / Construction of Tuff Tiles / Drains Street Abuzar, Turab Shah Wali	Rashid & Co.	03-05-2012 02 Months	0.332	32%	0.033
16	Repair / Construction of Fire Hydrant and Providing / Laying of Tuff Tiles at Fire Brigade office M.Garh	Amjad Parvez	30-05-2012 02 Months	0.292	66%	0.029
17	Repair / Providing and Laying of Tuff Tiles from Sohail Petrol Pump to Shopping Plaza Muzaffargarh City.	M/S Rajpoot Developers	15-05-2012 04 Months	2.937	86%	0.294
18	Construction of R.C.C. Sewer / Drains / Nala / Providing and Laying of Tuff Tiles Galli Sajid Gaddi Wali and Adjoining Streets Mew Abadai Talkot UA No:35,36 Muzaffargarh City.	Rafique Khan & Co.	28-04-2012 04 Months	2.100	85%	0.210
19	Construction of Drains and Soling Mohallah Union Council Rana Mursaleen, Ayyaub & Mohallah Nawan Shehr	Rana Imran Kot Addu	30-05-2012 02 Months	0.808	45%	0.081
20	Construction of Soling / Drains / Laying of Tuff Tiles Galli Sheikh Intizar Wali, Khawaja Farooq Wali, Muhammad Ashraf Wali, Masjid Aqsa, Deewan Wala,	Rana Imran Kot Addu	30-05-2012 02 Months	0.699	44%	0.070

Sr. No.	Name of Scheme	Agency	Work Order issued on with time limit	Work Order Amount	%age as per utilization of funds	Penlty
	Sheikh Bhutto and Madrissa Muhammadia					
21	Construction of Drains / Pacca Brick Work / Laying of Tuff tiles New Basti Talkot, Galli Masjid Tawakkalia as proposed by Jabbar Khan Sherwani	Rana Imran Kot Addu	30-05-2012 02 Months	0.881	95%	0.088
22	Construction of Metalled Road / Soling / Earth Filing Basti Ghareeb Shah Mauza Khudai	Rana Imran Kot Addu	30-05-2012 03 Months	1.184	74%	0.118
23	Construction of Soling Basti Dingi	Rana Imran Kot Addu	30-05-2012 02 Months	0.352	-	0.035
24	Construction of Soling Basti Dinpur Jinnah Colony and Constt: of VR Bridge Basti Phearai Wala	Rana Imran Kot Addu	30-05-2012 02 Months	0.381	-	0.038
25	Construction of Drains / Soling Basti Sukhera House and Basti Zore	Rana Imran kot Addu	30-05-2012 02 Months	0.548	47%	0.055
26	Construction of Soling and VR Bridge Basti Kikar Wala and Basti Hazoori Wal	Rana Imran kot Addu	30-05-2012 02 Months	0.659	70%	0.066
27	Construction of Drains / Soling / Tuff Tiles Basti Khudai Basti Sahoo Mauza Khudai	Rana Imran Kot Addu	30-05-2012 03 Months	1.412	55%	0.141
28	Construction of Soling /Earth Filling Near Khoo Shah Wala Mauza Langar Sarai	Rana Imran Kot Addu	30-05-2012 02 Months	0.241	77%	0.024
29	Construction of Drains / Tuff Tiles Galli Muhammad Jameel Ex-Councilor / Galli Hakeem Sadiq Ali	Muneer Mohana	30-05-2012 02 Months	0.348	93%	0.035
30	Construction of Drains / Tuff Tiles Galli Iqbal Dasti Shadman Colony	Rana Imran kot Addu	30-05-2012 02 Months	0.455	95%	0.045
31	Construction of Drains / Tuff Tiles Galli Jibran Wali	Rana Imran Kot Addu	30-05-2012 02 Months	0.531	80%	0.053
32	Construction of Drains / Tuff tiles Basti Taliri	Rana Imran Kot Addu	30-05-2012 03 Months	0.915	99%	0.092
33	Construction of Drains / Tuff	Rana Imran	30-05-2012	0.736	70%	0.074

Sr. No.	Name of Scheme	Agency	Work Order issued on with time limit	Work Order Amount	%age as per utilizati on of funds	Penlty
	Tiles / Earth Filling / Sewer Galli Jaffar Khan Wala	kot Addu	02 Months			
34	Construction of Soling / Culverts Chah Munnay Wala Chah Peer Wala	Rana Imran Kot Addu	30-05-2012 02 Months	0.394	95%	0.039
35	Construction of Drains / Tuff Tiles Galli Sh. Toqeer TMA / Galli Jaffar Shah Railway Road	Rana Imran kot Addu	30-05-2012 01 Month	0.233	75%	0.023
36	Construction of Soling with Support Wall Basti Raham Wala and Basti Jhanday Wali	Rana Imran Kot Addu	30-05-2012 03 Months	0.645	55%	0.064
37	Construction of Drains / Soling Basti Chak Jhanbo, Basti Gamoon Wala UA Wan Pitaffi Basti Mehar Shah, Basti Darbhean Wala, Basti Peer Kalay Kundian, Basti Hassan Shah, Basti Munnay Wala, Basti Abid Gabol, Basti Barra Sadat, Basti Doaba, Basti Habib Wala UA Nohan Wali	M/S Tahir Constt: Co.	13-06-2012 03 Months	2.193	86%	0.219
38	Construction of Soling and Providing / Laying of Tuff Tiles at Basti Nawan Budh UA Gul Wala	Ameer Bukhsh	13-06-2012 03 Months	0.593	24%	0.059
39	Providing and Laying of Tuff Tiles from Old Nadra Office to House Dr. Muhammad Hayat Khan Niazi UA No:35 Muzaffargarh City	Rai M. Tariq	28-06-2012 02 months	0.684	32%	0.068
40	Construction of Soling, Earth Work etc, at Mauza Pacca Sandila Mauza Langar Sarai UA Murad Abad as identified by Rana M.Zulfiqar	Amjad Ali	28-06-2012 02 months	0.552	62%	0.055
41	Construction of Drains / Providing & Laying of Tuff Tiles Street Zahid Abbas Wali Mohallah Shah Wala UA No:34 M.Garh City	Syed Zahid Abbas Shah	-do-	0.123	88%	0.012

Sr. No.	Name of Scheme	Agency	Work Order issued on with time limit	Work Order Amount	%age as per utilization of funds	Penlty
42	Providing and Laying of Tuff Tiles and Construction of Drains, Nala By Pass Road and Street Khalid Wali UA No:37	Allah Wasaya Khan	-do-	0.419	17%	0.042
43	Construction of Sewerline and Providing/Laying of Tuff Tiles Link Street Professor Wali and Street Qazi Wala Road	Rai M. Tariq	-do-	0.620	83%	0.062
44	Construction of Drains / Nala / Laying of Tuff Tiles/Soling UA No:37	Rai M.Tariq	-do-	0.417	42%	0.042
45	Providing / Fixing of Manhole Covers with Ring and Construction of R.C.C. Slab / Iron Girder Crossing and Repair of Drains / Nala Androon Hudood C.O.Unit Muzaffargarh	Amjad Ali	28-07-2012 90 days	0.900	33%	0.090
46	Providing and Laying of Tuff Tiles Basti Nohan Wali.	Kashif Iqbal	19-10-12 60 days	0.490	80%	0.049
47	Repair of Bays, Toilet and Construction of Gate Pillars & existing Boundary Wall General Bus Stand Muzaffargarh	M. Khurshid	8-4-13 30 days	0.347	81 %	0.035
48	Remaining work of Maintenance and Rehabilitation of Sewerage Scheme from old Octroi No:2 to Grid Station Road Union Council No:35 Muzaffargarh.	Rana Abdul Aziz	410 11.2.2011 4 months	2.000	53%	0.200
49	Construction of Metalled Road Nala Haji Wah from Basti Shakir Shah to Basti Bhangi Wala	Makhdoom Irshad Hussain	04 Months 15-03-2011	0.866	46%	0.087
50	Construction of Water Purification Plant at Union Council Murad Abad	Rana Muhammad Nadeem	4558 19-10-2009 120 days	1.389	41%	0.139
<b>Total</b>				<b>37.357</b>		<b>3.734</b>
<b>Grand total (tables A&amp;B) =3.952+3.734</b>						<b>7.686</b>

**Annex-G****[Para 1.2.2.10]****Award of work without calling tenders**

(Rupees in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	P/F of Shamyana for Sahulat bazar 15x15	0.099
2	Installation of tentage, CCTV camera, UPS provision & walk gate at Sohalat Bazar	0.097
3	Shopping trolley, dustbin and hand pump	0.090
4	Repair of tentage, electric item and purchase of pedestal fan at Sohalat Bazar	0.098
5	Section pipe, delivery pipe, etc for peter engines	1.279
6	P/L manhole covers for Moharram routes	0.099
7	Supply of wooden manhole covers	0.118
8	Purchase of Pakistani Flag on 14 August 2014 at Khan garh	0.100
9	Purchase of decorator item for 14 th August 2014	0.072
10	Lighting bill in Noor park on 14th August 2014	0.071
11	Purchase coil cable for 14 <sup>th</sup> August 2014 7/52	0.040
12	Purchase of Fire works material on 14 th August 2014 for M. garh	0.048
13	Purchase of Fire works material on 14 th August 2014 for M. garh	0.048
14	Purchase of Pakistani Flag on 14 August 2014 at Muzaffargarh	0.100
15	Provision of chairs on 14th August 15 at Faisal Stadium	0.098
16	Providing of tentage, chair at Faisal Stadium on 14th August 2014	0.098
17	Providing of Carpet Faisal Stadium on 14th August 2014	0.099
18	Providing of tentage, chair at Faisal Stadium on 14th August 2014	0.099
19	Purchase of mishall for 14th August	0.088
20	Providing of bed sheets at faisal stadium 14 th August 2013	0.060
21	Providing of water Tank 25 Nos. & 400 Camp tent for flood affected area	0.092
22	Mosquito Net 150 Nos. for Flood area	0.091
23	Mosquito Net 150 Nos. for Flood area	0.091
24	P/L of pitrun gravel at Moharram routes M. Garh 2014	0.094
25	P/L of Barbid Wire for Moharrum Root 2014	0.096
26	Purchase of energy saver, Blub, cables, tube light etc for Moharrum Root 2014	0.100
27	Purchase of energy saver, Blub, cables, tube light etc for Moharrum Root 2014	0.098
28	Purchase of energy saver, Blub, cables, tube light etc for Moharrum Root 2014	0.092
29	Purchase of mikes, horn unit for water cooler for Sasta Ramzan bazaar	0.080
30	Iraon rag for sasta Ramzan Bazar	0.095
31	Purchase of stationery	1.869
<b>Total</b>		<b>5.699</b>

**Annex-H**

[Para 1.2.2.11]

**Less realization of license fee**

(Rupees in million)

<b>Sr. No.</b>	<b>Name of business point</b>	<b>Total Number</b>	<b>Fee per business point</b>	<b>Total Fee</b>
1	Aara Machene/Flour Mills	16	10,000	0.160
2	Bakri Shop	25	1,000	0.025
3	Bakers	147	1,000	0.147
4	Bone/other Factory	23	5,000	0.115
5	Bricks center	7	5,000	0.035
6	Crushed Stone Material Factory	4	5,000	0.020
7	Ice Factory	10	5,000	0.050
8	Factory/Mills	64	3,000	0.192
9	Flour Factory	8	10,000	0.080
10	Flour Shops	228	1,000	0.228
11	Flour Shops/Other Agencies	73	1,000	0.073
12	Flour/Granis Mills	2	10,000	0.020
13	Glass House	17	5,000	0.085
14	Medical Store	234	1,000	0.234
15	Mills/Pumps/Agree Seeds	9	5,000	0.045
16	Misc. etc	16	1,000	0.016
17	Misc. etc	1275	500	0.638
18	Oil Agency/Other Agency	53	1,000	0.053
19	Oil Factory	6	20,000	0.120
20	Oil Shops	55	1,000	0.055
21	Oil Store	5	1,000	0.005
22	Petrol Agency	30	1,000	0.030
23	Petrol Pump	15	1,000	0.015
24	Rice Factory	7	10,000	0.070
25	Stone Crunsh	2	5,000	0.010
26	Trunck Shop	9	1,000	0.009
			Total amount to be recovered	2.530
			Total amount Recovered	0.127
			<b>Amount Not Recovered</b>	<b>2.403</b>

**Annex-I****[Para 1.2.2.15]****Loss due to non-recovery of fine**

(Rupees in million)

**Table-A**

<b>Sr. No.</b>	<b>Name of Houses Owner</b>	<b>Location</b>	<b>Type of House</b>	<b>Map</b>
1	Muhammad Zaman S/O Ghulam Muhammad	Basti Bhatian	House	0.005
2	Muhammad Bilal S/O Ghulam Qadir	Near Iram Bagh	House	0.005
3	Muhammad Haroon Rasheed S/O Abdu IQayum Bhatti	Qaim Wala	House	0.005
4	Muhammad Athar Kaleem S/O M. Hanif	Ali Pur Road	House	0.005
5	Malik Abdul Kareem S/O Allah Bukhsh	Near NBP	Shops	0.010
6	Sardar Muhammad Kazim Dogar S/O M. Anwar	Main bazar Khan Garh	Shops	0.010
7	Muhammad Fahad Ameer S/O Ameer Bukhsh	Opposite roos hotel M. Garh	Shops	0.010
8	Muhammad Aslam S/O Salah ud din	Multan Road	Shops	0.010
9	Abdul Rehman Arid S/O Ghulam Muhammad	Zila Council Road	Shops	0.010
10	Muhammad Latif S/O Allah Ditta	Petrol Pump at Mehmood Kot	Petrol Pump	0.010
11	Muhammad Asghar S/O Qaim Din	Rajpoot Chok M. Garh	Shops	0.010
12	Muhammad Ehsan Ghani, Sulman Gahani	Multan Road	Shop	0.010
13	Akhtar Ali S/O Ahmad Bukhsh	Railway road Ghos colny M. Garh	Market	0.010
14	Khawja Muhammad Usman S/o Abdul Ghani	Multan road M. Garh	House/shop	0.015
15	Muhammad Aslam S/O Muhammad Asghar	Committee Chok M. Garh	-do-	0.005
16	Sadiq Ameen S/o Shamas ud Din	Garden road M. Garh	Shop	0.010
17	Amir Ali Khan S/O Mumtaz Ali Khan	Near Tharmal Power Station	Shed	0.005
19	Liaqat Hussain S/O Ahmed	Near NBL	Shop/House	0.015



<b>Sr. No.</b>	<b>Name of Houses Owner</b>	<b>Location</b>	<b>Type of House</b>	<b>Map</b>
	Hassan	Muzaffargarh		
20	Peer Tahir S/O Hafiz ziaullah Sheikh	Nrst Qamar Kota Muzaffargarh	Shop	0.010
21	Malik Farhan S/O Abdul Hameed Chajrah	Professor colony mohala Bukhari wala	House	0.005
22	Naseer Khan Pathan	Near Eid Gah Alipur Road	Shop/House	0.015
23	Ghulam Yaseen S/O M. Ramzan Bhatti	Bukhari wala	House	0.005
24	Mushtaq Ahmed S/O Allah Wasya Meetla	Bukhari Wala	House	0.005
25	M. Ishaq S/O M. Shabeer Joiya	Nawab Town	Shop	0.005
26	Nasir Bhutta	Bukhari wala	House	0.005
27	Abdul Ghafoor S/O Malik Manzoor Khokhar	Bukhari wala	House	0.005
28	Mian Bilal S/O Allah Bux Makwal	Gohar Town	House	0.005
29	Altaf Khan Tareen	Near Sabz Mandi	Shop	0.010
30	Naeem S/O Jam Rafique mahrah jam	Riaz Abad	House	0.005
31	M. Ishaq S/O M. Shabir Joiya	Nawab Town	Shop	0.010
32	Malik M. Jameel Kamran S/O Nawab Ali	Baseera Bazar	Hall	0.005
33	Master Tanveer Ahmed S/O Rehmet Ilahi Qureshi	Mohala Karbala	House	0.005
34	Master Abid S/O Ghulam M. Khokhar	Bukhari Wala	House	0.005
35	Madni S/O Mehar Sattar	Basti Maharan	Shop	0.010
36	Shahid Jangla S/O Raheem Bux Jangla	D.G.Khan Road	House	0.005
37	Hafeezullah S/O Ghulam Hassan Surrani	Jhang Road	Shop	0.010
38	Safdar Baloch S/O M. Zulfiqar Baloch	Jhang Road	Shop/Choubara	0.015
39	Javeed S/O M. Nazar Khan chandia	Sarwar Abad	Hall/House	0.005
40	Abdul Raouf S/O Abdul Sattar	Gali Chanab Cinema	Shop/House	0.015
41	Rasheed Bhutta	Near Fazal Mills	Academy	0.010
42	Chaoudary Furniture Works	Near Flyover Jhangroad	Hall/Geerage	0.005
43	Haji Jafir S/O Allah Wasiya	Basti Panjay wala	Shop	0.010
44	M. Ishaq S/O Allah Mehar Rajpoot	Multan Road	Shop	0.010
45	M. Shafique S/O Naik M.	Mohala Sheikhupur	Shop	0.010

<b>Sr. No.</b>	<b>Name of Houses Owner</b>	<b>Location</b>	<b>Type of House</b>	<b>Map</b>
	Mughal			
46	Joji S/O Imran	Mohala Sheikhpur	House	0.005
47	Abdul Hameed S/O Barkurdar Maetla	Ghous Colony	House	0.005
48	Karamat Ali S/O Barkat Ali Rajpoot	Ghous Colony	House	0.005
49	Makhdoom Kamran	Bagh Iram Colony	House	0.005
50	M. Tariq S/O Jalal u-din	Bagh Iram Colony	House	0.005
51	Hamid Targar	Purani Basti Tilkot	House	0.005
52	Ch. Nazir S/O Fazil Ilahi Kambwah	Purani Basti Tilkot	House	0.005
53	Hafiz Qasim S/O Gul M.	Jhang Road	Shop	0.010
54	Abid Hussain S/O Bahawal Khan Maggasi	Nizam Colony	House	0.005
55	Hafeez Ahmed S/O Ahmed Yar Jat	Nizam Colony	House	0.005
56	Nazar Hussain Khera	Zakriya Colony	House	0.005
57	Dr. Ishaq	Zakriya Colony	House	0.005
58	M. Imran S/O Noor Muhammad	Jhang Road	Shop/House	0.015
59	Abdul Hameed S/O Kaloo Khan	Bukhari Wala	House	0.005
60	Nadeem Iqbal S/O M. Iqbal Rajpoot	Near Slatar House	House	0.005
61	Abdul Sattar S/O Ghulam Khando	Behari Colony	House	0.005
62	Khawaja Qamar S/O M. Riaz	Behari Colony	House	0.005
63	M. Aslam S/O Abdul Hakim	Behari Colony	House	0.005
64	Saleem S/O Rabnawaz Lashari	Zakriya Colony	House	0.005
65	Saleem S/O Rabnawaz Lashari	Zakriya Colony	House	0.005
66	M. Ajmal S/O Allah Ditta Simro	Zakriya Colony	House	0.005
67	Haji Ghulam Abbas	Zakriya Colony	House	0.005
68	Arif S/O M. Ramzan Arbi	Mohala Rasool Abad	House	0.005
69	M. Asif S/O Mehar Salabat Ali	Saeed Avenue	House	0.005
70	Ch. Yaqoob S/O Sher Muhammad	Saeed Avenue	House	0.005
72	M. Parveez S/O Naseer Ahmed Thaheem	Khanpur Baga Sher	Service Station	0.010
73	Qamar Khan Sial	Khanpur Baga Sher	Shop/Hotel	0.010
74	Ghulam Shabir S/O Allah Ditta Thaheem	Khanpur Baga Sher	Shop	0.010
75	Mukhtiar S/O Noor Muhammad Chisti	Khanpur Baga Sher	House	0.005
76	Ameen Daya	Khanpur Baga Sher	Shop	0.010
77	Asghar Ali S/O Ameer Hassan Rajpoot	China Town	Hall	0.010

<b>Sr. No.</b>	<b>Name of Houses Owner</b>	<b>Location</b>	<b>Type of House</b>	<b>Map</b>
78	Arif/Imran Chandia	Dosay wala	House	0.005
79	Dr. Humayoun S/O Musthaq Ahmed Malana	Near Flyover Jhang Road	Boundry Wall	0.005
80	Adnanullah S/O Nasrullah sheikh	Aqab Sohail pump	House	0.005
81	Ijaz S/O Ishaq mirza	Multan Road	Hall	0.005
82	Tanveer Khan S/O Basheer surrani	Garden Road	House	0.005
83	Zaegham Peer S/O Mamtaz Shah	Garden Road	Shop	0.010
84	Mehar Saed S/O Mehar Bashir	Alipur Road Sabz Mandi	Hall/Geraj	0.005
85	Malik Amjad S/O Abdul Khaliq	Bagh Iram colony	House	0.005
86	Faqir Muhammad S/O Hakim Ali	Purani basti tilkot	Shop	0.010
87	Abdul Rasheed S/O M. Ramzan Gopang	Mohala Bukhari wala	House	0.005
88	Mehtab S/O Ahmed Khan	Bagh Iram colony	House	0.005
89	M. Bilal S/O Ghulam Qadir mahrah	Gohar Town	House	0.005
90	Aqeela Nargis W/O Akhtar Jatoi	Gohar Town	House	0.005
91	M. Nazeer S/O Abdul Aziz Mohana	Gohar Town	House	0.005
92	M. Amir S/O M. Aslam Awan	Gohar Town	House	0.005
93	Malik Iqbal S/O Malik Khuda Bux kharal	Gohar Town	House	0.005
94	Muazaim S/O Habib ur Rehman leghari	Bagh Iram Colony	House	0.005
95	Dr. Maqbool Alam	Basti Latkrain Usaman Abad	House	0.005
96	Riaz Ahmed S/O M. Ramzan Jat Arbi	Basti Latkrain Usaman Abad	House	0.005
97	Fayyaz Hussain M. Bux Khosa	Punjab College Alipur Road	Shop	0.000
98	Rana Irfan S/O Ghulam haider Rajpoot	Sakna Alipur Road	House	0.005
99	Mian Farhan S/O Riaz Hussain Chajrah	Barasta Shahid Jameel Road Alipur	Two House	0.005
100	Muhammad Bux S/O Khuda Bux Awan	Chanab Town M.Garh	House	0.005
101	Muhammad Ashraf/ Salahudin Mian	Maouza Chak Mithan Shahdaman Colony	Marriag Club	0.010
102	Akram S/O Ghulam Fareed Bhutta	Shahdaman Colony	House	0.005

<b>Sr. No.</b>	<b>Name of Houses Owner</b>	<b>Location</b>	<b>Type of House</b>	<b>Map</b>
103	Abdul Rauof S/O Manzoor Ahmed Qureshi	Sakna Faizpur	Shop/choubara	0.015
104	Noor Ayaz S/O Haji Abdul Qayoom Pathan	Sakna Noor City	House	0.005
105	Malik Ramzan Thaheem	Saeed Avenue	Shop/House	0.015
106	Faisal S/O Ghulam Yaseen Mohana	Hayat Nagar	House	0.005
107	M. Imran S/O M. Ramzan Qureshi	Hayat Nagar	House	0.005
108	Mehar Kaleem	Hayat Nagar	House	0.005
109	Yousaf S/O M. Alamgeer Gadhi	Hayat Nagar	House/ Shop	0.015
110	Mushtaq S/O Mukhtiar Ahmed Pathan	Hayat Nagar	House	0.005
111	Zahid S/O Irshad Awan	Hayat Nagar	House	0.005
112	Ghulam Hussain S/O Ahmed Khan chandia	Hayat Nagar	House	0.005
113	Muzamil Bashir S/O Bashir Ahmed bhutta	Hayat Nagar	House	0.005
114	M. Jafir S/O M. Hanif Ghouri	Hayat Nagar	House	0.005
115	Abdul Hameed S/O Allah Bux Bhatti	Hayat Nagar	House	0.005
116	Ajmal S/O Allah Bux Bhatti	Hayat Nagar	House	0.005
117	M. Mubeen S/O Dewan Rajpoot	Alipur Road	House	0.010
118	Raheem Bux S/O Kaora babar	Noor City	House	0.005
119	Abdul Sattar S/O M. Yaseen Qureshi	Noor City	House	0.005
120	Saeed S/O Ahmed Bux Arain	Mohala Faizpur	Shop	0.010
121	Imran S/O Sirajuding Sheikh	Mamla Chowk	Shop	0.010
122	M. Yahyah S/O M. Zakriya Awan	Hayat Nagar	House	0.005
123	Allah Wasya S/O Hassan Chandya	Hayat Nagar	House	0.005
124	Intizar Ahmed S/O Mukhtiar khan yousif Zai	Basti Nawan	Shop	0.010
125	Dr. Kaleem S/O Peer Bux	Nawab Town	Shop	0.010
126	Sabir Chandiya	Hayat Nagar	House	0.005
127	Zafar Iqbal S/O Rabnawaz Mehar	Hayat Nagar	House	0.005
128	G.Farid S/O Wahid Bux Bhatti	Near Boys Degree College	House	0.005
129	Nasir S/O Nadir Baloch	Bukhari wala	House	0.005
130	Haji Allah Dita S/O Jind wada	Peer jahanian	Market	0.005
131	Ch.Waleed S/O Shamasudine	Near Alipur Road	House	0.005
132	Ajmal S/O Peero	Eidgah Ali pur Road	Shop/House	0.010

Sr. No.	Name of Houses Owner	Location	Type of House	Map
		Khargarh		
133	Dr. Muneer Hussain Bhatti	Near Gala godam Khargarh	Shop	0.010
134	Jamshed S/O Khursheed Sheikh	Near Gala godam Khargarh	Shop/Hall	0.010
135	Abdul Rehman S/O Shahid Shah Bukhari	Near Gala godam Khargarh	Shop	0.010
136	Arshad S/O Munshi Akbar Qureshi	Near CNG Alipur Road khargarh	Shop/Hall	0.010
137	Shoaib S/O M. Ayub Sheikh	Alipur Road khargarh	Market	0.010
138	Fazal Bari S/O Faiz Bari	Tower wali Gali khargarh	House	0.005
139	Awais S/O Attaullah Khan	Alipur Road khan garh	Hall	0.010
140	Azhar Hussain Shah	Near Multan corporation khargarh	Market	0.010
141	Raheem Khan S/O Asad Pathan	Near High School khargarh	Hall	0.010
142	Allah Bux S/O M. Bux Bhatti	Near Joiya Hospital khargarh	Shop	0.010
143	Haji Talib S/O Ashique Hussain joiya	Alipur Road khargarh	Shop/House	0.010
144	Muazim Ali S/O Haji Anwar Khan	Near Shell petrol pump khargarh	Market	0.010
145	M. Ali S/O Faqiro Khan	Ganjay walipull khargarh	Shop	0.010
146	Sajjad S/O Bashir Ahmed Khokhar	Jhang Road	Hall	0.010
147	Malik M. Razman Thaheem	Daywali mari	Shop/House	0.010
148	Malik Bilal Hismani	Near Bypass chowk M.Garh	Hotel	0.010
<b>Total</b>				<b>1.060</b>

**Table B)**

Sr. No.	Name of Colony	Location	Total fine amount
1	Bismillah City	Mouza Talari near Sabazi Mandi Ali Pur bi-pass road M. Garh	0.025
2	Bismillah City	Rohalian Wali , M. Garh	0.025
3	China Town	Mouza Gasial Vain, Jhang road near bi-pass M. Garh	0.025
4	Defense city	Rohalian Wali , M. Garh	0.025
5	Feheem Town	Mohallah Dad Potra near Railway Phatak	0.025
6	Gohar Town	Garden road M. Garh	0.025
7	Gulburg City	Rohalian Wali , M. Garh	0.025

<b>Sr. No.</b>	<b>Name of Colony</b>	<b>Location</b>	<b>Total fine amount</b>
8	Gulastan-e-Habib	Apposite to Sabazi mandi M. Garh	0.025
9	Gulastan- Hanif	-do-	0.025
10	Ghulshan Town	Ali Pur Road, Rohalian Wali , M. Garh	0.025
11	Khawja colony	Rohalian Wali , M. Garh	0.025
12	Khayban-e-Madina	Near Nawab Town M. Garh	0.025
13	Madina Town	Near Basti Chaman, Ali pur road M. Garh	0.025
14	Model City	Rohalian Wali , M. Garh	0.025
15	New Garden Town	Rohalian Wali , M. Garh	0.025
16	Noor City	Ali Pur by-pass road M.Garh	0.025
17	Peer Mehar Ali Shah	Mouza Jasial Din, Jhang road near bi-pass M. Garh	0.025
18	Zakrya Town	Near Zeshan colony, Saim nala, Rohallian wali	0.025
19	Zam Zam Socity	Rohalian Wali , M. Garh	0.025
20	Jewan City	Mouza Basira near tayyip Eridgon School M. Garh	0.025
21	Pak Gareen	Mouza Qureshi near POLICE Choki, D.G.Khan road M. Garh	0.025
<b>Total</b>			<b>0.525</b>
<b>Grand total (tables A&amp;B) 1.060+0.525</b>			<b>1.585</b>

**Annex-J**

[Para 1.2.2.17]

**Irregular expenditure on POL**

(Rupees in million)

<b>Vehicle No.</b>	<b>Month</b>	<b>POL Consume</b>	<b>Amount</b>
M.H.A-5679 ( at Khan Garh)	July, 2014	500	0.060
	August, 2014	580	0.079
	September, 14	150	0.021
	October, 14	200	0.027
	November, 14	450	0.047
	December, 14	350	0.037
	January, 2015	370	0.036
	February, 15	250	0.033
	March, 15	400	0.037
	April, 15	350	0.034
	May, 15	400	0.038
	June, 15	250	0.027
	M.H.C-358 ( at Khan Garh)	July, 2014	600
August, 2014		550	0.068
September, 14		400	0.049
October, 14		250	0.043
November, 14		500	0.056
December, 14		450	0.047
January, 2015		350	0.035
February, 15		450	0.041
March, 15		440	0.040
April, 15		500	0.047
May, 15		450	0.042
June, 15		390	0.039
Peter Engine ( at Khan Garh Dewan Wala)		July, 2014	0
	September, 14	260	0.028
	October, 14	200	0.024
	November, 14	280	0.030
	December, 14	240	0.024
	January, 2015	260	0.024
	February, 15	280	0.025
	March, 15	220	0.020
	April, 15	240	0.022
	May, 15	240	0.022
	June, 15	120	0.010
<b>Total</b>			<b>1.283</b>

**Annex-K**

**[Para 1.2.2.19]**

**Overpayment due to allowing of excessive earth work**

(Rupees in million)

Sr. No.	Name of Schemes	Agency	Quantity Used	Quantity to be used	Qty. Diff. Cft	Rate	Amount	Itme	Height of culvert
1	Const. of metalled roads from Tibbi nonari road Khoo Chajay wala to basti Khaki (Hafiz CCB)	Khan Rafiq Khan	521,665 Cft	207,000 Cft (4600 Rft x 30 x 1.5)	314665	2094.6 %0	0.659	1)brick or stone ballast (2) Pacca brick work in F&P in bed (3) RCC Slab (Less deduction of excavation of earth & Road)	1'.5"+ 3".375"+ 8" =5'.5" less 4' =1'.5"
2	Const. of soling from metalled road basti chandia to basti Chothhai wala (Hafiz Yaqoob)	Mr. Ghulam Murtaza Bhatti	33,100	900x13.5x0.75=9112 +827x30x0.75=9304 Total 18,416 Less crust 11,655 G. total 6,761 Cft	26,339	3325.25	0.088	1)brick or stone ballast (2) Pacca brick work in F&P in bed (3) RCC Slab (Less deduction of excavation of earth & soling)	0.75"+ + 2.375" + =0.67"=3'.75" less 3" =0.75"
3	Cosnt. Of metalled road from basti Allah Bakhsh to Gahdi Khakhi road UA Marha (Itafiq CCB)	Mr. Kashif Shareef	276132	(3096 x29x1.5)= 134,676 Cft - 47235 Cft=87,441 Cft	188691	2094.6	0.395	1)brick or stone ballast (2) Pacca brick work in F&P in bed (3) RCC Slab (Less deduction of excavation of earth & Road)	1'.5"+ 3".375"+ 8" =5'.5" less 4' =1'.5"
<b>Total</b>							<b>1.142</b>		



**Annex-L****[Para 1.3.2.2]****Non production of record of receipts****(Rupees in million)**

<b>Sr. No.</b>	<b>Major / Minor / Detailed / Sub Detailed Receipts Head</b>	<b>Actual Income (2014-15) up to 30-06-2015</b>
1.	C02701 Building Rent.	0.091
2.	C02702 Receipts from Workshops & Rent of Equipment.	0.004
3.	C02704 Recoveries of Over Payments.	0.504
4.	C0388001 License Fee (Articles of Food & Drink)	0.025
5.	C0388016 General Bus Stand Fee	1.083
6.	C0388018 Wagon Stand Fee	0.902
7.	C0388027 Fee for approval of Building / Construction Plan	15.807
8.	C0388026 Fee for approval of Housing Colony	0.043
9.	NOC FEE	0.147
10.	C0388028 Fee for Change in Land Use.	0.143
11.	C0388030 Fine for Construction without approval of Building Plan	0.025
12.	C0388042 Fee for slaughtering of Animals	0.102
13.	C0388046 Water Connection / Disconnection / Re-Connection Fee	0.005
14.	C0388047 Receipts on account of Sale of Water – Residential	0.016
15.	C0388056 Receipts from Public Latrines	0.018
16.	C0388071 Registration/ Enlistment of Contractors	0.088
17.	C0388076 Advertisement Fee on Billboards/ Hoardings	0.180
18.	C0388083 Rent of Municipal Property - Municipal Urban Land.	0.006
19.	C0388087 Copying Fee.	0.013
20.	C0388088 Machinery Charges.	0.212
21.	C0388091 Others Fee- Miscellaneous Fee.	0.217
22.	Suspense	0.020
23.	Deposit Credit.	0.518
	<b>Total</b>	<b>20.169</b>

**Annex-M****[Para 1.3.3.1]****Unauthorized Payments in cash****(Rupees in million)**

<b>. Date</b>	<b>Cheque Nos</b>	<b>Account Nos</b>	<b>Amount</b>
26.09.14	802461804	0067 PLS 004340 000 1	1.959
02.10.14	802461824	-do-	0.427
02.10.14	802461831	-do-	1.155
02.10.14	802461827	-do-	0.723
02.10.14	802461825	-do-	0.564
02.10.14	802461828	-do-	0.850
03.10.14	802461830	-do-	1.640
03.10.14	802461833	-do-	3.583
03.10.14	802461801	-do-	0.300
03.10.14	802461835	-do-	0.200
16.10.14	802461839	-do-	0.225
16.10.14	802461834	-do-	0.666
21.10.14	802461843	-do-	0.520
21.10.14	802461842	-do-	0.500
21.10.14	802461846	-do-	0.163
21.10.14	802461845	-do-	0.132
21.10.14	802461848	-do-	0.200
21.10.14	802461847	-do-	0.216
21.10.14	802461844	-do-	0.280
23.10.14	802461853	-do-	0.200
24.10.14	802461855	-do-	0.200
24.10.14	802461854	-do-	0.200
28.10.14	802461857	-do-	0.229
29.10.14	802461861	-do-	0.140
29.10.14	802461862	-do-	0.121
29.10.14	802461859	-do-	0.105
31.10.14	802461864	-do-	0.232
01.11.14	802461868	-do-	0.149
07.11.14	802461875	-do-	7.578
07.11.14	802461826	-do-	0.190
07.11.14	802461881	-do-	0.200
07.11.14	802461880	-do-	1.150
07.11.14	802461882	-do-	0.200
10.11.14	802461883	-do-	0.150
14.11.14	802461891	-do-	0.278
24.11.14	802461898	-do-	0.150
24.11.14	802461899	-do-	0.400
01.12.14	802638919	-do-	0.111
04.12.14	802638920	-do-	0.252
04.12.14	802638928	-do-	0.166
05.12.14	802638931	-do-	0.484
09.12.14	802638949	-do-	0.617

<b>. Date</b>	<b>Cheque Nos</b>	<b>Account Nos</b>	<b>Amount</b>
10.12.14	802638941	-do-	0.580
10.12.14	802638939	-do-	0.435
10.12.14	802638944	-do-	0.200
10.12.14	802638940	-do-	0.511
10.12.14	802638942	-do-	2.024
10.12.14	802638943	-do-	1.183
11.12.14	802638953	-do-	0.132
11.12.14	802638949	-do-	0.202
11.12.14	802638906	-do-	0.300
11.12.14	802638950	-do-	0.220
11.12.14	802638955	-do-	0.219
17.12.14	802638964	-do-	0.171
19.12.14	802638977	-do-	0.702
22.12.14	802638980	-do-	1.222
24.12.14	802638990	-do-	0.268
30.12.14	802808610	-do-	0.549
30.12.14	802808615	-do-	0.156
30.12.14	802808609	-do-	3.237
30.12.14	802808612	-do-	0.508
30.12.14	802808611	-do-	0.480
31.12.14	802808619	-do-	0.129
05.01.15	802808626	-do-	0.190
05.01.15	802808625	-do-	1.158
07.01.15	802808634	-do-	0.113
08.01.15	802808647	-do-	0.656
08.01.15	802808652	-do-	0.185
19.01.15	802808637	-do-	0.232
19.01.15	802808661	-do-	0.121
19.01.15	802808664	-do-	0.177
20.01.15	802808668	-do-	0.506
20.01.15	802808673	-do-	0.440
26.01.15	802808674	-do-	0.331
26.01.15	802808675	-do-	0.100
04.02.15	802881901	-do-	7.328
04.02.15	802881902	-do-	9.138
04.02.15	802881907	-do-	0.522
04.02.15	802881908	-do-	0.612
04.02.15	802881910	-do-	0.483
06.02.15	802881909	-do-	0.599
09.02.15	802881923	-do-	0.344
10.02.15	802881925	-do-	1.010
11.02.15	802881924	-do-	0.322
11.02.15	802881914	-do-	0.200
11.02.15	802881913	-do-	1.159
12.02.15	802881916	-do-	0.560
12.02.15	802881934	-do-	0.137
13.02.15	802881917	-do-	1.049
16.02.15	802881937	-do-	0.220
18.02.15	802808688	-do-	0.187

<b>. Date</b>	<b>Cheque Nos</b>	<b>Account Nos</b>	<b>Amount</b>
19.02.15	802881943	-do-	0.102
24.02.15	802881938	-do-	0.167
24.02.15	802881949	-do-	0.269
24.02.15	802881945	-do-	0.570
24.02.15	802808691	-do-	0.165
25.02.15	802881950	-do-	0.183
03.03.15	802881965	-do-	0.200
03.03.15	802881964	-do-	0.111
03.03.15	802881967	-do-	0.345
03.03.15	802881963	-do-	0.198
03.03.15	802881971	-do-	0.252
09.03.15	802881996	-do-	1.174
09.03.15	802881997	-do-	0.190
16.03.15	803090260	-do-	0.172
17.03.15	803090263	-do-	0.104
20.03.15	802638999	-do-	0.117
26.03.15	803090293	-do-	0.599
26.03.15	803090292	-do-	0.420
27.03.15	803090296	-do-	0.114
03.03.15	803125525	-do-	0.200
01.04.15	803125526	-do-	0.124
01.04.15	803125528	-do-	0.136
03.04.15	803125547	-do-	3.271
03.04.15	803125548	-do-	1.939
03.04.15	803125550	-do-	0.208
06.04.15	803125549	-do-	1.155
07.04.15	803125556	-do-	0.132
09.04.15	803125586	-do-	0.680
17.04.15	803182315	-do-	0.225
17.04.15	803182312	-do-	0.180
30.04.15	803182336	-do-	0.822
07.05.15	803182351	-do-	0.208
07.05.15	803182350	-do-	0.588
07.05.15	803182347	-do-	2.392
07.05.15	803182348	-do-	1.155
07.05.15	803182356	-do-	2.820
07.05.15	803182359	-do-	0.244
11.05.15	803182363	-do-	0.344
12.05.15	803182321	-do-	0.180
15.05.15	803182382	-do-	0.985
22.05.15	803369302	-do-	0.764
29.05.15	803369319	-do-	0.156
02.06.15	803369337	-do-	0.422
02.06.15	803369320	-do-	4.711
02.06.15	803369343	-do-	0.103
02.06.15	803369325	-do-	0.912
03.06.15	803369336	-do-	0.859
03.06.15	803369338	-do-	0.215
05.06.15	803369345	-do-	0.260

<b>. Date</b>	<b>Cheque Nos</b>	<b>Account Nos</b>	<b>Amount</b>
05.06.15	803369344	-do-	1.174
08.06.15	803369359	-do-	0.180
09.06.15	803369362	-do-	0.457
12.06.15	803369364	-do-	1.182
12.06.15	803369379	-do-	0.331
17.06.15	803439705	-do-	0.340
22.06.15	803439716	-do-	0.584
23.06.15	803439706	-do-	0.563
30.06.15	803439721	-do-	0.878
30.06.15	803439731	-do-	0.983
30.06.15	803439741	-do-	0.164
30.06.15	803439742	-do-	0.426
<b>Sub. Total</b>			<b>108.413</b>
02.07.14	81185899	0067 PLS 004339 002	0.380
03.07.14	82039604	-do-	0.240
03.07.14	82039601	-do-	0.156
03.07.14	82039606	-do-	0.250
04.07.14	81185900	-do-	4.000
07.07.14	82039607	-do-	0.152
08.07.14	82039608	-do-	0.994
09.07.14	82039618	-do-	0.491
09.07.14	82039614	-do-	3.063
18.07.14	82039633	-do-	0.514
18.07.14	82039632	-do-	0.573
18.07.14	82039634	-do-	8.484
18.07.14	82039631	-do-	3.430
18.07.14	82039665	-do-	0.623
18.07.14	82039656	-do-	0.833
22.07.14	82039676	-do-	0.245
23.07.14	82039678	-do-	0.972
23.07.14	82039679	-do-	0.152
25.07.14	82039681	-do-	0.726
25.07.14	82039694	-do-	0.837
25.07.14	82039692	-do-	3.741
25.07.14	82039680	-do-	3.653
25.07.14	82039682	-do-	1.227
25.07.14	82039683	-do-	1.281
28.07.14	802171806	-do-	0.152
28.07.14	82039688	-do-	0.667
28.07.14	802171814	-do-	0.150
28.07.14	802171816	-do-	0.150
07.08.14	802171820	-do-	0.150
08.08.14	802171822	-do-	0.100
13.08.14	802171825	-do-	0.160
18.08.14	802171828	-do-	0.100
25.08.14	802171836	-do-	0.230
04.09.14	802171844	-do-	0.200
05.09.14	802171843	-do-	0.131
05.09.14	802171848	-do-	0.430

<b>. Date</b>	<b>Cheque Nos</b>	<b>Account Nos</b>	<b>Amount</b>
08.09.14	802171863	-do-	1.264
08.09.14	802171869	-do-	0.519
08.09.14	802171859	-do-	0.750
08.09.14	802171870	-do-	0.860
08.09.14	802171868	-do-	0.739
08.09.14	802171871	-do-	5.177
08.09.14	802171865	-do-	0.666
08.09.14	802171875	-do-	0.244
10.09.14	802171881	-do-	0.370
11.09.14	802171879	-do-	0.409
<b>Sub. Total</b>			<b>50.637</b>
<b>G.Total</b>			<b>159.050</b>

## Annex-N

[Para 1.3.3.2]

### Non achievement of receipt target

(Rupees in million)

Description	Annual Budget 2014-15	Revised Budget 2014-15	Loss
C0388001 License Fee (Articles of Food & Drink)	1.000	0.025	0.975
C0388016 General Bus Stand Fee	4.000	1.083	2.917
C0388018 Wagon Stand Fee	2.000	0.902	1.098
C0388026 Fee for approval of Housing Colony	1.000	0.043	0.957
NOC FEE	1.000	0.147	0.853
C0388028 Fee for Change in Land Use.	1.000	0.143	0.857
C0388029 Fee for Change in Building Use.	0.050	0.000	0.050
C0388030 Fine for Construction without approval of Building Plan	0.050	0.025	0.025
C0388031 Fine for Building Violations (Irregular Land Use / Building Use)	0.020	0.000	0.020
C0388034 Fine for Encroachments.	0.050	0.000	0.050
C0388035 Other Fee / Fine levied by T.O (Planning)	0.020	0.000	0.020
C0388042 Fee for slaughtering of Animals	0.250	0.102	0.148
C0388043 Sale of Slaughter House Waste	0.020	0.000	0.020
C0388047 Receipts on account of Sale of Water – Residential	0.050	0.016	0.034
C0388048 Receipts on account of sale of water – Commercial	0.005	0.000	0.005
C0388052 Fines for Water Supply (Un-authorized Water Connection etc.)	0.001	0.000	0.001
C0388054 Sewerage Fee / Charges / Nali Tax	0.005	0.000	0.005
C0388056 Receipts from Public Latrines	0.050	0.018	0.032
C0388063 Fee for Fairs, Agriculture Shows, Industrial Exhibitions, Tournaments and other Public Events.	0.020	0.000	0.020
C0388071 Registration/ Enlistment of Contractors	0.500	0.088	0.412
C0388072 Renewal of Registration	0.200	0.000	0.200
C0388081 Rent of Municipal Property – Shops	10.000	4.060	5.940
C0388085 Other - Rents.	0.050	0.000	0.050
C0388086 Road Cutting Charges.	0.100	0.000	0.100
C0388089 Sale of Trees and Plants.	0.500	0.000	0.500
C0388090 Sale of Stocks and Stores.	0.500	0.000	0.500
C0388091 Others Fee- Miscellaneous Fee.	0.300	0.217	0.083
Revenues Arrear	32.000	0.000	32.000
<b>Total</b>	<b>54.741</b>	<b>6.869</b>	<b>47.872</b>

**Annex-O**

**[Para 1.3.3.3]**

**Non realization of conversion fee**

**Table-A**

(Rupees in million)

S #	Detail	Address /Location	Area (Marla)	Rate Per Marla (Residential)	Total Value of Land	Conversion fee	NOC Fee (Rs)	Sanction/ Approval Fee @2000/ kanal	Total Recoverable
1	Gulshan Skindar Colony	Cinema Road Kot Addu Pirhar Sharqi	960	0.040	38.400	0.384	5,000	0.096	0.485
2	M.Ali Nawaz Town	Chach Sonarwal Pirhar Sharqi	640	0.115	73.600	0.736	5,000	0.064	0.805
3	Khiaban-e-faiz Housing Coloney	Noor Shah Tillai Road Kot Addu Pirhar Sharqi	1800	0.115	207.000	2.070	5,000	0.180	2.255
<b>Total</b>									<b>3.545</b>

**Table-B**

(Rupees in million)

Sr. No	Name	Location	Owner	Area in Marla	Rate per Marla as per Valuation table	Total Value of Land	Conversion Fee
1.	Madni Marriage Garden	Bhakki Road Kot Addu	Sadiq Lard	20	0.250	5.000	0.500
2.	Shop	Pattal Road Kot Addu, Parhar Sharqi	M.Asalm Zargar	2	0.250	0.500	0.025
3.	The Educator School	GT Road Kot Addu, Pirhar Sherqi	Waqar Ahmed Qurashi	20	0.500	10.000	1.000
4.	Allied School	Dayra Din Pinah	Dr. Hayyatullah	25	0.288	7.200	0.720
5.	Arshad Rice Mills	Kotaddu Mouza Halla	ZaFar Iqbal/M. Iqbal	320	0.300	96.000	19.200
6.	Tajdeed Indus Pet. Services	Tounsa Mor Mouza Pattal	ZaFar Iqbal/M. Iqbal	40	0.015	0.619	0.031
7.	Tajdeed Indus Al-quresh Pet. Services	GT Road Kot Addu, Pirhar Sherqi	Farhan Qasir Gogi Qurashi	30	0.500	15.000	3.000
8.	New Market	Sinawan	M.Younis Jatoi	6	0.345	2.070	0.207
9.	Gowdon for Fertilizer Juria	Thatha Gourmani Road near Railway Phattak Sinawan	Ch. Javaid	20	0.300	6.000	0.600
10.	Shop	Bhakki Road Kot Addu	M.Naveed	1	0.250	0.250	0.013
11.		Near Phattak South	M.Iqba	6	0.250	1.500	0.150



Sr. No	Name	Location	Owner	Area in Marla	Rate per Marla as per Valuation table	Total Value of Land	Conversion Fee
	Shops/Market	Mini Bypass Kotaddu					
12.	Shops/Market	Near Nooraywala Phattak South Kotaddu Parhar Sharqi	M.Aslam	5	0.250	1.250	0.125
13.	Shops/Market	Noor Shah Talai Road Kot addu Parhar Sharqi	Khuram Shehzad	5	0.250	1.250	0.125
14.	Al-Kashif Public School	Gujrat Road Near Fatima Sugar Mills	M.Kashif	15	0.300	4.500	0.450
15.	Pepsi Cook Gowdon	G.T Road Kot Addu	Dr. Niaz Ahmed	15	0.300	4.500	0.450
16.	Shop	Railway Road Sharqi	M. Nadeem	1	0.250	0.250	0.013
17.	Shops/Market	Tounsa Mor Mouza Pattal	M.Yousaf	1	0.015	0.015	0.001
18.	Shops/Market	G.T Road mouza Pattal Appo. OGDC Office	M.Asad	5	0.015	0.077	0.004
19.	Shop	interior Bazar Kot Addu Parhar Sharqi	Liaqat Ali	1	0.250	0.250	0.013
20.	Showroom	G.T Road Kot Addu	Ch. Faisal	5	0.250	1.250	0.125
21.	Workshop/sh ops	G.T Road Kot Addu Pahar Sharqi	Mahr Abdul Aziz	5	0.250	1.250	0.125
22.	Shop	G.T Road Kot Addu Pahar Sharqi	Zulfiqar Mullana	1	0.500	0.500	0.025
23.	Shops/Market	Noor Shah Talai Road Kot addu Parhar Sharqi	Rana Qasir	2	0.250	0.500	0.025
24.	Shops/Market	Cinema Road Kotaddu Parhar Sharqi	Syed Rasool	2	0.250	0.500	0.025
25.	Shops/Market	Dayra Din Pinah	Rasheed Alam	5	0.288	1.440	0.144
<b>Total</b>							<b>27.096</b>
<b>Grand total (Table A and B) 3.545+27.096</b>							<b>30.641</b>

**Annex-P****[Para 1.3.3.4]****Unjustified and doubtful payment from the pension fund****(Rupees in million)**

<b>Date</b>	<b>Cheque Nos</b>	<b>Transfer to Account No.</b>	<b>Amount</b>
07.07.14	69584767	0067 PLS 004339 002	1.145
18.07.14	69584768		1.124
09.09.14	69584769		0.340
07.11.14	69584770	0067 PLS 004340 000 1	1.700
24.11.14	69584771		0.550
10.12.14	69584772		1.158
11.12.14	69584773		0.200
30.12.14	69584774		1.542
05.01.15	69584775		1.348
07.01.15	69584776		1.159
11.02.15	69584777		1.359
13.02.15	69584778		1.068
09.03.15	69584779		1.363
20.03.15	69584780		0.162
06.04.15	69584781		1.663
07.04.15	69584782		0.809
07.05.15	69584783		1.363
26.05.15	69584784		1.115
14.05.15	69584785		0.047
05.06.15	69584786		1.381
08.06.15	69584787	0.180	
<b>Total</b>			<b>20.776</b>

## Annex-Q

[Para 1.3.3.5]

## Less recovery of rent of shops

(Rupees in million)

Sr. No.	Name of Market	Qty of Shops	Total Rent Due	Rent Received	Outstanding Rent
1	Railway Road Kotaddu	10	0.567	0.382	0.185
2	Municipal Plaza kotaddu	18	0.396	0.371	0.025
3	Tibba shaher Kotaddu	24	0.294	0.267	0.027
4	Iqbal Park	32	0.545	0.494	0.051
5	Near Bus Stand	9	0.122	0.110	0.012
6	Civil Court	36	0.452	0.396	0.056
7	Stadium	7	0.049	0.037	0.011
8	Tanki No.2	10	0.168	0.155	0.013
9	Shamali Phattak	3	0.061	0.021	0.040
10	Patel Road	2	0.020	0.019	0.001
11	Cattle Mandi	16	0.306	0.125	0.181
12	Inside Bus Adda	40	0.527	0.411	0.117
13	Wagon stand	7	0.144	0.091	0.053
14	Co Unit Dira Din Pinah	40	0.485	0.158	0.327
15	GT Road Gharbi side Sinawan	134	6.064	1.938	4.126
16	Khar gharbi side Sinawan	40	0.860	0.313	0.547
17	GT Road Sharqi side Sinawan	33	0.935	0.155	0.779
18	Bukhari Road Sinawan	47	0.980	0.200	0.779
<b>Total</b>		<b>508</b>			<b>7.330</b>

**Annex-R****[Para 1.4.1.1]****Non production of record****Table A**

(Rupees in million)

<b>Sr. No.</b>	<b>Scheme</b>	<b>Amount</b>
1	Repair road Multan Road to Basti Shamshad	0.190
2	Construction of Road Fatehpur	0.380
3	Repair of soling Basti Malana to Basti safdar Khan	0.220
4	Security refund of Basti imdad Hussain Shah to Muhammad Ishfaq	0.150
5	Security refund of Basti Nonari To Basti Gopang to Shafqat Rasool	0.459
<b>Total</b>		<b>1.399</b>

**Table B**

<b>Month</b>	<b>Vehicle</b>	<b>Amount</b>	
July 2014	Cultus, Jeep, Motorbike	0.104	
August 2014		0.092	
September 2014		0.095	
October 2014		0.091	
November 2014		0.085	
December 2014		0.091	
January 2015		0.066	
February 2015		0.067	
March 2015		0.090	
April 2015		0.090	
May 2015		0.053	
<b>Total</b>		<b>0.924</b>	
<b>Grand total (table A and B) 1.399+0.924</b>		<b>2.323</b>	

## Annex-S

[Para 1.4.2.2]

## Unauthorized and doubtful execution of schemes

(Rupees in million)

Sr. No.	Name of Work	Date of Start	Date of Completion	Est. Amount
1	Rep. of Soling Ramzan Bazar Tehsil Road Alipur.	1/7/2014	4/7/2014	0.097
2	Const. & Rep. of Metal road Basti Mithan Wali to Shabbir Khan Alipur	14/07/14	17/07/14	0.096
3	Rep. of Soling Kundai Tehsil Alipur.	18/07/14	21/07/14	0.084
4	Const. & Rep. of Metal road Basti chanjan Azmat Pur	18/07/14	21/07/14	0.097
5	Const. of soling RCC Multan Road to House Iqbal khan Gopang	19/07/14	21/07/14	0.093
6	Const. of soling and Earth filling Panjnad Road Alipur	21/07/14	24/7/14	0.051
7	Const. of Pulli & Rep. of Nali Khairpur Road Alipur	22/07/14	23/07/14	0.075
8	Const. of soling Nali & Iron Cross Fatehpur Road Near House Malik Malho	23/07/14	24/7/14	0.094
9	Const. of soling Punjnad road to house malik puno ghallo	24/07/14	25/07/14	0.079
10	Const. of soling & Nali Basti Banday Shah	24/07/14	26/07/14	0.100
11	Const. of soling & Earth filling house Mushtaq Ghallo Punjnad Road Alipur	7/8/2014	12/8/2014	0.099
12	Const. of soling Nali & slab near house iqbal ghallo	7/8/2014	11/8/2014	0.096
13	Const. of soling & earth filling House Gada Hussain Peer Bux Ghallo Alipur	8/8/2014	13/08/14	0.097
14	Const. & Rep. of soling slab Hospital road near shahid TV mechanic Alipur	8/8/2014	11/8/2014	0.074
15	Const. of soling & earth filling House Ghulam Qasim Ghallo Alipur	9/8/2014	13/08/14	0.100
16	Const. of soling & earth filling Pakay Wala Alipur	9/8/2014	12/8/2014	0.099
17	Const. & Rep. of soling Nali Hospital Road to house Ch. Ilyas Qanungo Alipur	18/08/14	20/08/14	0.096
18	Const. & Rep. Soling Nali Galli Qadir Ghallo Session Judge Ghalwan City Alipur	18/08/14	20/08/14	0.098
19	Cont. & Rep. of soling Basti Mando Wala Alipur	18/08/14	20/08/14	0.099
20	Const. & Rep of soling Basti Gishkori Alipur	19/08/14	22/08/14	0.099
21	Const. & Rep. of soling Basti Jhandeer Alipur	20/08/14	22/08/14	0.099
22	Const. & Rep. of Khala Khangarh Doma Alipur	20/08/14	22/08/14	0.098
23	Const. & Rep. of soling Basti Jallay Wala Punjnad Road Alipur	20/08/14	22/08/14	0.098
24	Const. & Rep. of soling basti lal wala house fareed balouch to nazeer Khan Alipur	28/08/14	30/08/14	0.099
25	Const. & Rep. soling Fatehpur Road to house Ghulam Nazik Bhatti Alipur	28/08/14	30/08/14	0.099
26	Const. & Rep. of soling Bara Road to Basti Machi Alipur	28/08/14	30/08/14	0.093
27	Const. & Rep. of soling Basti Ghallo near Qadra Nala Alipur	29/08/14	1/9/2014	0.093
28	Const. & Rep. of soling house Ashiq Hussain to Karam Hussain Baqir Alipur	29/08/14	30/08/14	0.099
29	Const. & Rep. of soling Chah Chandreen Wala Alipur	29/08/14	30/08/14	0.098
30	Const. & Rep. of soling RCC Slab Wall Hockey ground Jinnah Hall TMA Alipur	24/10/14	31/10/14	0.088

Sr. No.	Name of Work	Date of Start	Date of Completion	Est. Amount
31	Const. & Rep. of Khala Disposal Fatehpur Road Alipur	25/10/14	1/11/2014	0.087
32	Const. & Rep. of soling Near High Way office Alipur	31/10/14	3/11/2014	0.061
33	Const. & Rep. of soling Nali Near General Bus stand Alipur	11/11/14	14/11/14	0.095
34	Const. & Rep. soling, slab Near Ghousia Masjid Al Qadir Colony Alipur	12/11/14	14/11/14	0.097
35	Const. of soling Near House Sheikh Samad Alipur	19/11/14	24/11/14	0.065
36	Const. & Rep. of Hodi Disposal Fatehpur Road TMA Alipur	5/12/2014	8/12/2014	0.039
37	Const. of soling Near house Qari Abdul Rasheed Basti Lang Seetpur Road Alipur	24/12/14	29/12/14	0.085
38	Const. & Rep of Soling From Bara to Basti Machi Alipur	19/01/15	26/01/15	0.099
39	Const. of soling & Earth Filling Basti Sikhani Alipur	20/01/15	21/01/15	0.076
40	Const. of soling Seet pur Road to Muhammad Javaid Alipur	20/01/15	26/01/15	0.100
41	Cont. & Rep. of soling Nali Basti Kohar Faqiran Alipur	21/01/15	26/01/15	0.098
42	Const. of soling & Earth Filling Basti Sikhani Alipur	21/01/15	22/01/15	0.061
43	Const. of soling Seetpur Road to house Manzoor Hussain Alipur	22/01/15	26/01/15	0.096
44	Cont. & Rep. of soling Nali Fatehpur Road Jinnah Colony Alipur	22/01/15	26/01/15	0.099
45	Const. of speed braker inside office TMA Alipur	23/01/15	26/01/15	0.045
46	Const. of Soling Basti Markand Ftehpur co Imdad Markand	23/01/15	26/01/15	0.094
47	Const. & Rep. of soling street Fakhruddin Patwari Mohalla Farooqia Alipur	24/01/15	2/2/2015	0.095
48	Const. & Rep of Soling Basti Basti Awan Mouza Makwal Hadair Alipur	26/01/15	30/01/15	0.094
49	Const. & Rep of Soling Earth Filling Bashir Ahmad Bohar Alipur	26/01/15	4/2/2015	0.097
50	Const. & Rep. of soling opposite Stadium Fatehpur Road Alipur	26/01/15	31/01/15	0.097
51	Const. & Rep. of soling Seetpur Road to Govt. Colony Alipur	27/01/15	30/01/15	0.097
52	Const. & Rep. of Nali soling & Earth Filling Rizvi Graveyard to house Javaid	28/01/15	3/2/2015	0.099
53	Const. & Rep. of Nali & slab Mohalla Pakay Wala Near Jamia Hissainia Alipur	19/02/15	23/02/15	0.046
54	Const. & Rep. of soling & Earth filling Khan Nala basti sikhani Alipur	19/02/15	23/02/15	0.087
55	Const. & Rep. of Pulli, Nali soling Sultanpur Chowk Khairpur Sadat Alipur	28/02/15	30/03/15	0.100
56	Const. & Rep. of Pulli Khairpur Sadat Alipur	2/3/2015	20/03/15	0.100
57	Const. & Rep. of soling near Chandar Bhan Dasti Alipur	13/03/15	16/03/15	0.049
58	P/L RCC pipe 9" dia Multan Road near House Hakim Khan Gopang Alipur	13/03/15	17/03/15	0.094
59	Const. & Rep. of soling Basti Pani Wala Mouza Ghalwan Alipur	14/03/15	19/03/15	0.095
60	Const. & Rep. of soling Nali Near Masjid Aqsa Bhutta Chowk Alipur	14/03/15	16/03/15	0.099
61	Const. & Rep. of soling Nali PCC Slab Street Dr. Talha Alipur	16/03/15	18/03/15	0.085
62	Const. & Rep. of soling Nali Mohalla Mastoyan Galli Salim Khan Alipur	17/03/15	21/03/15	0.096
63	Const. of soling Nali Street Fahim Near Dera Qadir Mohalla Arayan Alipur	17/03/15	19/03/15	0.050
64	Const. & Rep. of soling & Earth Filling Teacher Colony Alipur	17/03/15	20/03/15	0.099
65	Const. & Rep. of soling RCC Pipe Multan Road Alipur	18/3/15	20/03/15	0.097
66	Const. & Rep. of soling & Earth filling Multan Road Alipur	18/3/15	20/03/15	0.092
67	Const. & Rep. of soling Near Exchange Road Galli Khadim Hussain	18/3/15	31/03/15	0.100

Sr. No.	Name of Work	Date of Start	Date of Completion	Est. Amount
	Alipur			
68	Const. & Rep. of soling Nali Bhutta Chowk Alipur	19/03/15	21/03/15	0.093
69	Const. & Rep. of soling Nali Hospital Road Street Sajjad Gopang TMA Alipur	19/03/15	17/04/15	0.098
70	Const. & Rep. of soling & Earth Filling Near Pelican School Alipur	19/03/15	21/03/15	0.099
71	Const. & Rep. of soling Khala Behind Exchange Alipur Alipur	20/03/15	24/03/15	0.098
72	Const. & Rep. of soling Basti Chandia UC Baz Wala Alipur	20/03/15	24/03/15	0.098
73	Const. & Rep. of soling Basti Damar Alipur	20/03/15	27/03/15	0.093
74	Const. & Rep. of soling Nali Gali Rana Shabbir Ahmad Khairpur Sadat Alipur	21/03/15	28/03/15	0.099
75	Const. & Rep. of Nali RCC Drain Type-1 near house Jameel AhmadTMA Alipur	21/03/15	27/03/15	0.095
76	Const. & Rep. of Nali Basti Salho Wala Alipur	24/03/15	28/03/15	0.098
77	Const. & Rep. of Nali Soling Chowki Gabool UC Mulanwali Alipur	24/03/15	28/03/15	0.098
78	Const. & Rep. of Nali Soling Basti Bhanay Wala UC Mulanwali Alipur	25/03/15	30/03/15	0.098
79	Const. & Rep. of Nali Soling Basti Yousuf Abad Ghalwan II Alipur	25/03/15	31/03/15	0.099
80	Const. & Rep. of Nali Soling Basti Thako Wali Alipur	26/03/15	31/03/15	0.099
81	Const. & Rep. of Nali Soling Basti Mahar Siddique Jangla Kalo wala Alipur	26/03/15	31/03/15	0.098
82	Const. & Rep. of Nali Soling Basti Mud wala to basti khawja Alipur	27/03/15	2/4/2015	0.098
83	Const. & Rep. of Nali Different places Qadir Colony Alipur	27/03/15	2/4/2015	0.086
84	Const. & Rep. of Nali Basti Ghulam Nabi UC Muradpur Janubi Alipur	28/03/15	2/4/2015	0.085
85	Const. & Rep. of Nali soling Basti Lodhra UC Khairpur Sadat Alipur	28/03/15	2/4/2015	0.080
86	Const. & Rep. of Nali soling Street Salim and adjacent streets bnday sha Alipur	30/03/15	2/4/2015	0.061
87	Const. & Rep. of Nali soling Basti Malanay Wali UC Yake Wali Alipur	30/03/15	2/4/2015	0.063
88	Const. & Rep. of Nali soling Street Akbar near stadium Fatehpur Road Alipur	2/4/2015	11/4/2015	0.098
89	Const. & Rep. of soling RCC Pipe 9" dia Basti lang Ward No.18 Alipur	2/4/2015	5/4/2015	0.098
90	Const. of Nali soling street Akhtar Shah teacher colony street Riaz Alipur	3/4/2015	6/4/2015	0.099
91	Const. & Rep. of Hockey Ground wall TMA Alipur	4/4/2015	7/4/2015	0.097
92	Const. & Rep. of Nali soling Street Imtiaz Hussain Shah Mouza Phullan Alipur	6/4/2015	9/4/2015	0.095
93	Const. & Rep. of soling Basti Chanjan Alipur	7/4/2015	9/4/2015	0.096
94	Const. & Rep. of Nali Jatoi Road to house Saeed Machi Muslim Colony Alipur	7/4/2015	9/4/2015	0.095
95	Const. & Rep. of Nali Street Farooq Wali Rajpoot Colony Alipur	8/4/2015	13/04/15	0.072
96	Const. & Rep. of Nali Soling basti nae lohar mouza phullan Alipur	9/4/2015	11/4/2015	0.100
97	Const. & Rep. of Soling basti Qureshi Fatehpur Janubi Alipur	10/4/2015	14/04/15	0.100
98	Const. & Rep. of Soling basti Gopang Barasta Nonari Alipur	11/4/2015	13/04/15	0.100
99	Const. & Rep. of Nali Mouza Kotla Agar Alipur	13/04/15	16/04/15	0.100
100	Const. & Rep. of Soling from Marhi Road to bAsti Gabool	13/04/15	16/04/15	0.098

Sr. No.	Name of Work	Date of Start	Date of Completion	Est. Amount
101	Const. & Rep. of Soling From metal road Damar wala janubi mahesar Alipur	14/04/15	16/04/15	0.091
102	Const. of Ramp puliat near graveyard Khairpur sadat Alipur	14/04/15	21/04/15	0.099
103	Const. & Rep. ow wall Farshbandi Water Works No. 1 staff Colony Alipur	15/04/15	20/04/15	0.099
104	Const. of Nali Soling From house Jam Khizer Hayat to Jam Mulazim Alipur	15/04/15	20/04/15	0.099
105	Const. & Rep. of Soling Basti Ghalwan Near street Abid wali Alipur	15/04/15	18/04/15	0.099
106	Const. of Soling, Earth Filling from Bahawal Nala to Masjid Behind Bus stand Alipur	16/04/15	28/04/15	0.096
107	P/L RCC pipe 6" dia from house Tariq to Bahawal Nala Alipur	17/04/15	28/04/15	0.027
108	Const. & Rep. of Soling & Earth Filling From house Imran	18/04/15	28/04/15	0.100
109	Const. & Rep. of Soling & Earth Filling From house Nasir to Bahawal Nala Alipur Chah Pakay Wala	20/04/15	28/04/15	0.096
110	Const. & Rep. of Soling & Earth Filling Basti Gahna Remaining Portion Near masjid to house Zafar Dena house Imran Dina Kocho Band	21/04/15	28/04/15	0.019
111	Const. & Rep. of Khala RCC Pipe Al Qadir Colony Alipur	22/04/15	29/04/15	0.099
112	Const. & Rep. of Soling Basti Nahar to Sultan pur Road Alipur	22/04/15	28/04/15	0.082
113	Const. & Rep. of Pulli Basti Naseer Khan Alipur	23/04/15	28/04/15	0.048
114	Const. & Rep. of Nali Soling Mohalla Khawjgan Seetpur Road Alipur	23/04/15	28/04/15	0.099
115	Const. & Rep. of Pulli Basti Chandia UC Baz Wala Alipur	24/04/15	27/04/15	0.043
116	Const. & Rep. of Soling Nali Imdad Hussain Rajpoot Colony Alipur	25/04/15	27/04/15	0.099
117	Const. & Rep. of Soling From Khairpur Road to Basti Siyal Alipur	25/04/15	30/04/15	0.098
118	Const. & Rep. of Soling Nali near Ghazali School Rajpoot colony Alipur	27/04/15	5/5/2015	0.098
119	Const. & Rep. of Soling Nali Al Qadir Colony Alipur	27/04/15	30/04/15	0.091
120	Const. & Rep. of Soling Nali Street from house Moulana Ataullah Rajpoot Colony Alipur	28/4/15	5/5/2015	0.100
121	Const. & Rep. of Nali Rajoot colony Teacher Colony Alipur	29/04/15	30/04/15	0.099
122	Const. & Rep. of Soling Earth Filling Hospital Road Alipur	29/04/15	5/5/2015	0.100
123	Const. & Rep. of Soling Ramzan Bazar Alipur	15/06/15	20/06/15	0.050
124	Const. & Rep. of Soling Earth Filling Basti Dina Banday Shah Alipur	16//06/15	20/06/15	0.097
125	Const. & Rep. of Nali Soling Earth Filling Street Muhammad Pevez Tahir Mohalla Farooqia Alipur	17/06/15	22/06/15	0.085
126	Const. & Rep. of Soling Nali Akbar Colony Alipur	18/06/15	21/06/15	0.099
127	Const. & Rep. of Soling From housr Maznoor hussain to Ghulam Nabi Bhutta Alipur	24/06/15	26/6/15	0.060
128	Const. & Rep. of Soling Basti Bahar Shah Seetpur Road Alipur	25/06/15	26/06/15	0.095
129	Const. & Rep. of Khala street Yar Muhammad Mohalla Rajpoot Colony	25/06/15	27/06/15	0.098
130	Const. & Rep. of Soling Nali Basti Jangla Alipur	27/06/15	30/06/015	0.098
131	Const. & Rep. of Soling Basti Mohana Gabbar Arain	29/06/15	01/0715	0.099
<b>Total</b>				<b>11.698</b>



**Annex-T**

**[Para 1.4.2.6]**

**Execution of works without proper measurements**

(Rupees in million)

<b>Sr. No.</b>	<b>Contractor</b>	<b>Month</b>	<b>Work</b>	<b>Token No.</b>	<b>Amount</b>
1	Rana Zafar Iqbal	Jul-14	Repairing Soling	27	0.100
2	Kashif Manzoor	November	Bill for Muharram routs	200	0.100
3	Shafqat Rasool	Jul-14	Repairing Soling	32	0.099
4	Shafqat Rasool	Jul-14	Repairing Soling	10	0.099
5	Shafqat Rasool	Jul-14	Repairing Soling	9	0.099
6	Kashif Manzoor	Jul-14	Repairing Soling	19	0.099
7	Kashif Manzoor	Jul-14	Repairing Soling Nali	28	0.098
8	Kashif Manzoor	Jul-14	Repairing Soling	20	0.098
9	Shafqat Rasool	Jul-14	Repairing Soling	28	0.097
10	Shafqat Rasool	Jul-14	Repairing Soling	8	0.096
11	Zafar Iqbal	Jul-14	Repairing Nali Soling	12	0.096
12	Shafqat Rasool	Jul-14	Repairing Soling	30	0.095
13	Shafqat Rasool	Jul-14	Repairing Soling	26	0.095
14	Shafqat Rasool	Jul-14	Repairing RCC pipe	29	0.093
15	Shafqat Rasool	Jul-14	Repairing Soling	31	0.085
16	Shafqat Rasool	Jul-14	Repairing Soling Kundae	78	0.084
17	Muhammad Arif	Jul-14	Repairing Soling	13	0.082
18	Rana Zafar Iqbal	Jul-14	Repairing Nali Soling	23	0.025
19	Ameer Mawiya	Jul-14	Repairing Nali Soling	104	0.025
20	Muhammad Arif	November	Repairing Nali Slab	190	0.025
21	Muhammad Akbar	Jul-14	Repairing of Slab	2	0.025
22	Mashooq Ali	November	Repairing Nali Soling	204	0.025
23	Shafqat Rasool	Jul-14	Repairing Slab Alipur	79	0.024
24	M. Arif	Jul-14	Repairing Pipe line	102	0.024
25	Muhammad Akbar	Jul-14	Repairing of Slab	1	0.024
26	Kashif Manzoor	Jul-14	Repairing RCC pipe	91	0.021
27	Muhammad Arif	November	Repairing Nali Slab	188	0.017
28	Mehr Shafat Rasool	January 2015	Repair Soling Mahallah Qazian	402	0.086
29	Mehr Shafat Rasool	January 2015	Repair Soling Mahallah shekhan	403	0.086
30	Mehr Shafat Rasool	January 2015	Repair Soling Mahallah Darkhan	404	0.062
31	Mehr Shafat Rasool	January 2015	Repair Soling Mohallah Machhian	407	0.062
32	Mehr Shafat	January	Repair Soling Basti Long	408	0.083

Sr. No.	Contractor	Month	Work	Token No.	Amount
	Rasool	2015			
33	Mehr Shafat Rasool	January 2015	Repair Soling Basi Long	409	0.085
34	Mehr Shafat Rasool	January 2015	Repair Soling seet pur road	410	0.096
35	Mehr Shafat Rasool	January 2015	Repair Soling Basti katalay wala	411	0.077
36	Mehr Shafat Rasool	January 2015	Repair Soling chah lal wala	412	0.093
37	M Arif	Feb 2015	Repair Soling Gali Malik Asim	441	0.099
38	M Arif	Feb 2015	Repair Soling Gali Jam Ghulam abbas	442	0.100
39	Mehr Shafat Rasool	April 2015	Repair Soling Multan rd	29	0.092
40	Mehr Shafat Rasool	April 2015	Repair Soling near beacon school	34	0.099
41	M Arif	April 2015	Repair Soling near Masjid Aqsa	31	0.096
42	M Arif	April 2015	Repair Soling behind telephone exchange	27	0.084
43	M Arif	April 2015	Repair Soling Basti Gali Dr Talha	28	0.084
44	M Arif	April 2015	Repair Soling Bhutta choak	31	0.096
45	M Arif	April 2015	RCC pipes	32	0.094
46	M Arif	April 2015	Repair Soling Near house Zafar Gopang	33	0.095
47	M Arif	April 2015	Repair Soling Basti teachers colony	35	0.099
48	M Arif	June 2015	Repair Soling Near house seetpur	57	0.100
49	M Arif	June 2015	Repair Soling farook abad	56	0.072
50	M Arif	June 2015	Repair Soling Basti Qureshi	58	0.100
51	M Arif	June 2015	Repair Soling Near Basti Gopang	59	0.100
52	Kashif Manzoor	June 2015	Rcc pipe	68	0.098
53	Zafar Iqbal	June 2015	Repair Soling KPS	31	0.099
54	Zafar Iqbal	June 2015	Repair Soling Near seetpur	70	0.099
<b>Total</b>					<b>4.286</b>

**Annex-U**  
**[Para 1.4.2.9]**

**Non realization of conversion fee / map fee**

**Table A** (Rupees in million)

Name of Colony	Location	Area in acres	Rate Per acre (as per land schedule by A.C)	Total Value	Recoverable conversion fee @ 1%	Plan/Map approval Fee	Total Recovery
Madina Garden Housing Scheme	Jatoi Road	6	1.200	7.200	0.072	0.150*6=0.090	0.162
Green city	Multan Road	5	1.200	6.000	0.060	0.015*5=0.075	
<b>Total</b>							<b>0.297</b>

**Table B** (Rupees in million)

Sr. No.	Name / Description of Building	Owner In charge Name/ Location	Area (Marla)	Rate Per Marla	Value as per Valuation Table	Commercialization Charges @10% or 5%
1	Shops	Haji Muhammad Hassan	4	0.250	1.000	0.100
2	Shops	Ahmad Yar S/o Mureed Hussain	1	0.250	0.250	0.013
3	Shops	Muhammad Akram S/o Sher Muhammad	3	0.250	0.750	0.038
4	Shops	Rasheed Ahmad S/o Naseer Khan	8	0.250	2.000	0.200
5	Shops	Fayyaz Ahmad khan so Ramzan Khan	15	0.250	3.750	0.375
6	Shop	Malik Shakir Ghaloo Multan Road	1	0.250	0.250	0.013
7	Shops	Shahzad Aslam Chinny Goth Rd	1	0.250	0.250	0.013
8	Shops	Haji Mushtaq Bahawal nala	3	0.250	0.750	0.038
9	Shops	Babur So Rasheed Bandesha multan rd alipur	1.5	0.250	0.375	0.019
10	Shops	Saeed Gujar Hospital road	3	0.100	0.300	0.015
<b>Total</b>						<b>0.824</b>
<b>Grand total (table A and B) 0.297+0.824</b>						<b>1.121</b>

**Annex-V**  
**[Para 1.5.2.3]**

**Non achievement of receipt target**

(Rupees in million)

S#	Head	Head Detail	Budgeted Income 2014-15	Actual Income 2014-15	Less Income
1	CO388027	Fees for approval of building plans and con	1.000	0.113	0.887
2	CO388047	Water Rate	0.050	0.000	0.050
3	CO388081	Rent of land and property of TMA Jatoi	0.100	0.000	0.100
4	CO388041	Slaughtering Fee	0.200	0.030	0.170
5	CO388087	Copying Fee	0.050	0.000	0.050
6	CO388016	Adda Parking fees/General Bus stand	2.000	1.074	0.926
7	1391000	Other income	0.500	0.088	0.412
8	CO388090	Misc. Income	0.385	0.000	0.385
9	CO388034	Fine for Encroachment	0.020	0.000	0.020
10	BO01313	IP Tax	20.000	18.351	1.649
11	BO1302	Share of property Tax	4.000	0.000	4.000
12	CO388020	Motor cycle Fee	0.005	0.004	0.001
13	CO388076	Entertainment Tax/Advertisement Tax	0.400	0.390	0.010
14	CO388001	License Fee (Pure food and Drinks)	0.700	0.275	0.425
15	CO388002	License and permit	0.100	0.000	0.100
16	CO388031	Fine for building violations	0.100	0.000	0.100
17	CO388063	Fee on Fair, Agriculture and other public events	0.030	0.000	0.030
18	CO388090	Sale of stock and store	0.100	0.000	0.100
19	CO388094	Fines	0.050	0.000	0.050
<b>Total</b>			<b>29.790</b>	<b>20.325</b>	<b>9.465</b>

## Annex-W

[Para 1.5.2.4]

## Non-recovery of arrear of receipts

(Rupees in million)

Sr. No.	Name of Lease	Period	Name of Defaulter Contractor	Recoverable Amount
1	Tall Tax	2001-02	Abdul Latif	0.116
2	IPTax	-do-	Muhammad Younis	0.043
3	Buliding Fee	-do-	Fazal Hussain	0.002
4	Ferry Shahpur	-do-	Abdulghfar	0.019
5	Ferry Binda Ishaq	-do-	Ijaz Hussain	0.013
6	Tah Bazari	-do-	Muhammad Younis	0.131
7	Slaughter fee	-do-	Fazal Hussain	0.013
8	Tall Tax	2002-03	Jameel Ahmed	0.129
9	Ada Stand Jatoi	-do-	Jameel Ahmed	0.128
10	Licinse Fee Jatoi	-do-	Muhammad Amjad	0.040
11	Ferry Shahpur	-do-	Sajjad Hussain	0.055
12	Ferry Binda Ishaq	-do-	Munawar Hussain	0.042
13	Tah Bazari	-do-	Muhammad Hussain	0.052
14	Slaughter fee	-do-	Manzoor Ahmed	0.007
15	Licinse Fee Rural Areas	-do-	Muhammad Amjad	0.130
16	Licinse fee Vehicle Jatoi	-do-	Mujhaid Hussain	0.015
17	License fee dangerous business	-do-	Muhammad Amjad	0.013
18	Ferry Shah pur	-do-	Sajjad Hussai n	0.055
19	Ferry bind ishaq	-do-	Munawar Hussain	0.042
20	Ada Stand jatoi	2003-04	Abdul Rasheed	0.072
21	The Bazari	-do-	Muhammad yaqob	0.562
22	License fee vehicle	-do-	Ghulam Abass	0.010
23	The Bazari S Sultan	-do-	Muhammad Yaqoob	0.054
24	Sulghter Fee S. Sultan	-do-	Dilawar Hussain	0.014
25	Slughter fee rural areas	-do-	Nazeer Ahmed	0.006
26	Ada Stand S. Sultan	-do-	Abdul Rasheed	0.105
27	Ada Stand Jatoi	2004-05	Rana Ishaque	0.158
28	Ada Stand S Sultan	-do-	Ikhlaq Ahmed	0.133
29	The Bazari S.Sultan	-do-	Ikhlaq Ahmed	0.061
30	The Barai Jatoi	-do-	Rana Ishaq	0.316
31	Ada Stand Jatoi	2005-06	Muhammad Iqbal	0.044
32	The bazari Jatoi	-do-	Muhammad Iqbal	0.096
33	Ada stand S.Sultan	2006-07	Shahid Iqbal	0.022
34	The Bazari Jatoi	-do-	Zia Ul Qasim	0.169
35	The Bazari S.Sultan	-do-	Shahid Iqbal	0.007
36	Slughte fee Jatoi	-do-	Muhammad Tariq	0.017
37	Ada stand Jatoi	2007-08	Muhammad Tariq	0.135
38	Ada stand S.Sultan	-do-	Zia Ul Qasim	0.143
39	The bazari Jatoi	-do-	Zia Ul Qasim	0.304
40	The Bazari S.Sultan	-do-	Zia Ul Qasim	0.126
41	Slughter fee Jatoi	-do-	Zia Ul Qasim	0.030
42	Building fee jatoi	-do-	Muhammad Sadiq	0.016
43	Licence fee dangerous business	-do-	Shahid Iqbal	0.004
44	Licence fee vehicle	-do-	Zia Ul Qasim	0.010
45	Ada stand Jatoi	2008-09	Muhammad Tariq	0.097

Sr. No.	Name of Lease	Period	Name of Defaulter Contractor	Recoverable Amount
46	Ada stand S.Sultan	-do-	Sohail babar	0.075
47	Slughter fee Jatoi	-do-	Muhammad Tariq	0.046
48	Licence fee dangerous business	-do-	Mukhtar Ahmed	0.055
49	Licence fee vehicle	-do-	Hazoor Bux	0.098
50	Ada stand Jatoi	2009-10	Tariq Hussain	0.145
51	Ada stand S.Sultan	-do-	Tariq Hussain	0.654
52	Slughter fee Jatoi	-do-	Muhammad Yaseen	0.049
53	Building fee jatoi	-do-	Muhammad Sadiq	0.047
54	Mindi Motor Cycle	-do-	Tariq Hussain	0.004
55	Ada stand Jatoi	2010-11	Shakeel Ahmed	0.226
56	Ada stand S.Sultan	-do-	Shakeel Ahmed	0.595
57	Slughter fee Jatoi	-do-	Saeed Ahmed	0.023
58	Licence fee	-do-	Tasadiq Hussain	0.055
59	Advertisement fee	-do-	Muammad Arshad	0.020
60	Mindi Motor Cycle	-do-	Wasif Hayat	0.014
61	Ada stand Jatoi	2011-12	Shakir Rauf	0.508
62	Ada stand S.Sultan	-do-	Niaz Ahmad	0.236
63	Ada Stand Jatoi	2012-13	Ghulam Haider	0.567
64	Cattle Mandi Fee	2013-14	Bilal Ahmad S/O Gh. Hussain	0.189
65	License Fee Pure food etc	2013-14	Syed Zameer Hussain S/O Khadim Hussain Shah	0.223
<b>Total</b>				<b>7.585</b>

**Annex-X****[Para 1.5.2.8]****Non accountal of store**

(Rupees in million)

<b>Date</b>	<b>Cheque#</b>	<b>Description of Item</b>	<b>Amount</b>
21.08.14	1302837422	purchase of tentage itmes	0.200
31.10.14	1302837499	purchase of CCTV LED cable etc	0.253
22.06.15	1305760337	purchase of filling pipe	0.140
12.06.15	802917327	Supply 3 Peter engine	0.475
10.11.14	1303379127	purchase of flag and panaflex	0.093
24.07.14	132386575	ramzan bazar purchase plastic bags	0.092
06.03.15	81611689	Repair Tractor Trolly fiat	0.090
25.07.14	132386586	Purchase of Pipe for flag	0.084
06.03.15	81611689	supply tyre tube tractor trolley	0.078
09.02.15	1303908600	Dog poison and Fenyle	0.065
12.06.15	802917327	supply CCTV camera	0.060
05.05.15	1305193336	purchase of sucking pipe	0.034
06.08.14	1302837404	purchase of flag	0.028
25.07.14	132386588	pedestal fan	0.022
09.04.15	1305193307	Dog poison	0.021
25.07.14	132386581	ramzan bazar purchase plastic bags	0.019
19.01.15	1303908549	purchase of crockery	0.014
04.07.14	132386544	Stationery	0.010
20.08.14	1302837418	Stationery	0.009
06.02.15	1303908573	purchase of emergency light	0.009
26.09.14	1302837456	purchase of crockery	0.008
08.07.14	132386534	Ramzan Bazar purchase of goods	0.006
25.07.14	132386589	Stationery	0.006
<b>Total</b>			<b>1.816</b>

**Annex-Y**

**[Para 1.5.2.9]**

**Overpayment on account of Earth Work**

**Table:1**

(Rupees in million)

Name of work	Agency	MB/ Pg #	Qty. Utilized	Rate Of Borrow Pit	Rate of regular excavation (Rs)	Overpaid rate (Rs)	Amount
Const. of drain culverts, soling bridge uc bkaini jatoi shumali kalar wala identified by Nasrullah khan korai	Safdar Abbas	71/65, 73, 77	82749	2550.5	1868.6	682	0.056
Construction of slab culverts solling and drain jhugi wala identified by Dr. Samiullah Gatt	M.Sajid	71/79, 4880/126	24443	2550.5	1868.6	682	0.017
Const. of soling basti jangla to dars uc mauza weince	M.Sajid	71/48	69731	2550.5	1868.6	682	0.048
Const. of soling basti veince uc bakaini identified by Mian asghar saeed daha	M.Sajid	71/37	98543	2550.5	1868.6	682	0.067
Const. of soling and culvert basti bana roya identified by malik bashir bana roya	M. Aslam	71/40	77774	2550.5	1868.6	682	0.053
Const. of bridge on saim naher faiz pur road kalar wali	Rajpoot developers	488/5530/84	67946	2550.5	1868.6	682	0.046
Const. of soling drain street mujahid shah shahid arwal street mistri abid mohallah sadaat uc belay wala	M.Sajid	4880/187	84932	2550.5	1868.6	682	0.058
Const. of soling tufftile street rao zaheer house jam ali mulhin colony jatoi city	M. Aslam	71/88	2033	2550.5	1868.6	682	0.001
Const. of Soling & Culverts Basti Gawan Mouza waidad	Hamza Bin Tahir	488,124, 5530/105	75,964	2550.5	1868.6	682	0.052
Const. of soling drain culverts inayat pur road sher sultan identified by syed zaffar bukhari	Hamza Bin Tahir	5530/1	92872	2550.5	1868.6	682	0.063
Const. of soling and culverts mouza damar wala part-1	Hamza Bin Tahir	488/152	102994	2550.5	1868.6	682	0.070
Const. of soling basti abdul rehman samtia haji amanullah samtia haji nawaz sipahi uc belay wala	Rajpoot Developer	488/136	74966	2550.5	1868.6	682	0.051
Const. of soling culverts basti	Hamza	488/142	48469	2550.5	1868.6	682	0.033



Name of work	Agency	MB/ Pg #	Qty. Utilized	Rate Of Borrow Pit	Rate of regular excavation (Rs)	Overpaid rate (Rs)	Amount
gogray dammar wala	Bin Tahir						
Const. of soling culverts basti ghulam rasool jatoi city	Hamza Bin Tahir	488/ 166	59227	2550.5	1868.6	682	0.040
Const. of bridge nala kapray khas and soling identified by allah ditta puchar	M.Sajid	71/58	10920	2550.5	1868.6	682	0.007
Const. of tuff tile soling drain street abdul razaq jam mian siddiq joia etc jatoi city	zulfiqar ali	1653/156	13738	2550.5	1868.6	682	0.009
Const. of soling tuff tile hamad khan farooq khan nachrani	zulfiqar ali	1653/79	22988	2550.5	1868.6	682	0.016
const. of tuff tile pcc street rana riayasat sadad sharif rehmani abdul nabi dogar	shahzad ali	1653/102	1003	2550.5	1868.6	682	0.001
Const. of bridge nala sohrab jhugi wala identified by dr samiullah gatt	M. Aslam	5583/123	2176	2550.5	1868.6	682	0.001
Const. of soling culvert qaiser khan bloach	Hamza Bin Tahir	488/180	51776	2550.5	1868.6	682	0.035
Const. of soling culvert syed haroon sultan colony shehr sultan	Rajput developers	5530/65	28350	2550.5	1868.6	682	0.019
const. of soling culvert basti haibat khan baloch kalar wali	Rajput developers	488/130	18116	2550.5	1868.6	682	0.012
Const. of soling pulli basti hameed kalar wali	Rajput developers	5530/19	22932	2550.5	1868.6	682	0.016
Const. of soling culvert mian ishfaq	Hamza Bin Tahir	5530/12	20095	2550.5	1868.6	682	0.014
const. of khala street peray khan identified zafar iqbal bagra	shahzad ali	1653/37	839	2550.5	1868.6	682	0.001
const. of 2 culverts mauza makwal identified m saleem	Abdul latif	5583/106	813	2550.5	1868.6	682	0.001
Const. of soling culvert qaiser khan bloach	Hamza Bin Tahir	488/180	51776	2550.5	1868.6	682	0.035
Construction of slab culverts solling and drain jhugi wala identified by Dr. Samiullah Gatt	M.Sajid	71/80, 4880/130	2000	2550.5	1868.6	682	0.001
<b>Total</b>							<b>0.823</b>

**Table:2**

Name of work	Agency	MB/ Pg #	Qty. Utilized	Rate (Rs)	Amount
Construction of slab culverts solling and drain jhugi wala identified by Dr. Samiullah Gatt	M.Sajid	71/80, 4880/130	2721	5922	0.016
Const. of drain culverts, soling bridge uc bkaini jatoi shumali kalar wala identified by Nasrullah khan korai	Safdar Abbas	71/65,73,77	8898	5922	0.053
Const. of soling basti jangal to dars mausa weince	M.Sajid	71/48	5822	5922	0.034
Const. of soling basti veince uc bakaini identified by Mian asghar saeed daha	M.Sajid	71/38	7332	5922	0.043
Const. of soling and culvert basti bana roya identified by malik bashir bana roya	M. Aslam	71/39	6831	5922	0.040
Const. of soling drain street mujahid shah shahid arwal street mistri abid mohallah sadaat uc belay wala	M.Sajid	4880/186	1383	5922	0.008
Const. of Soling & Culverts Basti Gawan Mouza waidad	Hamza Bin Tahir	488,125, 5530/106	5974	5922	0.035
Const. of soling drain culverts inayat pur road sher sultan identified by syed zaffar bukhari	Hamza Bin Tahir	5530/1	9546	5922	0.057
Const. of soling and culverts mouza damar wala part-1	Hamza Bin Tahir	488/152	8941	5922	0.053
Const. of soling basti abdul rehman samtia haji amanullah samtia haji nawaz sipahi uc belay wala	Rajpoot Developer	488/138	6555	5922	0.039
Const. of soling culverts basti gogray dammar wala	Hamza Bin Tahir	488/140	3819	5922	0.023
Const. of soling culverts basti ghulam rasool jatoi city	Hamza Bin Tahir	488/ 167	2988	5922	0.018
Const. of bridge nala kapray khas and soling identified by allah ditta puchar	M.Sajid	71/58	757	5922	0.004
Const. of tuff tile soling drain street abdul razaq jam mian siddiq joia etc jatoi city	zulfiqar ali	1653/156	799	5922	0.005
Const. of soling tuff tile hamad khan farooq khan nachrani	zulfiqar ali	1653/79	2917	5922	0.017
Const. of soling culvert qaiser khan bloach	Hamza Bin Tahir	488/180	4261	5922	0.025
Const. of soling culvert syed haroon sultan colony shehr sultan	Rajput developers	5530/65	2700	5922	0.016
const. of soling culvert basti haibat khan baloch kalar wali	Rajput developers	488/130	3104	5922	0.018
Const. of soling pulli basti hameed kalar wali	Rajput developers	5530/19	1800	5922	0.011
Const. of soling culvert mian ishfaq	Hamza Bin Tahir	5530/12	2257	5922	0.013
const. of 2 culverts mauza makwal identified m saleem	Abdul latif		309	5922	0.002
<b>Total</b>					<b>0.530</b>
<b>Grand total (table 1 and 2) 0.823+0.530</b>					<b>1.353</b>