



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
B&R	Building & Road
CCTV	Closed Circuit Television
CDR	Call Deposit Receipt
CPW	Central Public Works
DAC	Departmental Accounts Committee
FBR	Federal Board of Revenue
IPSAS	International Public Sector Accounting Standards
LG & CD	Local Government and Community Development
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG&TMA	Punjab District Government and Tehsil Municipal Authority
PEPCO	Pakistan Electric Power Company
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance, 2001
PPRA	Punjab Procurement Regulatory Authority
RDA	Regional Director Audit
S&GAD	Services and General Administration Department
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TO (P&C)	Tehsil Officer (Planning & Coordination)
TO (R)	Tehsil Officer (Regulation)
TSE	Technically Sanctioned Estimate
UA	Union Administration
WSS	Water Supply Scheme
XEN	Executive Engineer

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 the audit of the receipts and the expenditure of the Local Fund and Public Accounts of Tehsil / Town Municipal Administrations of the Districts.

The report is based on Audit of the accounts of Tehsil Municipal Administrations of District Rajanpur 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 2015-16. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of the entities, projects and programmes. Accordingly, RDA D.G.Khan carried out audit of the accounts of TMAs of District Rajanpur for the Financial Year 2014-15 and the findings included in the Audit Report.

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

The total Development Budget of three TMAs in District Rajanpur, for the Financial Year 2014-15, was Rs 152.638 million and expenditure amounting to Rs 112.905 million was incurred showing savings of Rs 39.733 million. Total Non Development Budget for Financial Year 2014-15 was Rs 446.746 million and expenditure amounting to Rs 279.428 million was incurred showing saving of Rs 167.318 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 Rajanpur was carried out with the view to ascertaining that the expenditure was made 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 there was no leakage of revenues and revenue did not remain outside Government account/ Local Fund.

a. Scope of Audit

Out of total expenditure of Tehsil Municipal Administrations of District Rajanpur for the financial year 2014-15, auditable expenditure under the jurisdiction of Regional Director Audit (District Governments), D.G.Khan was Rs 392.333 million covering three PAOs. Out of this, RDA D.G.Khan audited an expenditure of Rs 313.867 million which, in terms of percentage, was 80% of total auditable expenditure and irregularities amounting to Rs 362.611 million were pointed out. Regional Director Audit planned and executed audit of 3 formations, i.e. 100% achievements against planned audit activities.

Total receipts of three TMAs of District Rajanpur for the financial year 2014-15, were Rs 378.857 million. RDA, D.G.Khan audited receipts of Rs 303.085 million which was 80% of total receipts and irregularities amounting to Rs 136.690 million were pointed out.

b. Recoveries at the Instance of Audit

Recovery of Rs 136.690 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 amount of Rs 129.252 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 concerned departments, 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 Rajanpur 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 Rajanpur.

f. The Key Audit Findings of the Report;

- i. Non production of record amounting to Rs 19.461 million was noted in two cases¹.
- ii. Irregularities and noncompliance amounting to Rs 307.886 million were noted in 42 cases².

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

¹Para 1.2.1.1,1.4.1.1

²Para 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, 1.3.1.1, 1.3.1.2, 1.3.1.3, 1.3.1.4, 1.3.1.5, 1.3.1.6,1.3.1.7,1.3.1.8,1.3.1.9,1.3.1.10,1.3.1.11, 1.3.1.12, 1.3.1.13, 1.3.1.14, 1.3.1.15, 1.3.1.16, 1.3.1.17, 1.3.1.18, 1.3.1.19, 1.3.1.20, 1.4.2.1, 1.4.2.2, 1.4.2.3, 1.4.2.4, 1.4.2.5, 1.4.2.6

g. Recommendations

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

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

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr · No.	Description	No.	Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	03	392.333	378.857	771.190
2	Total Formations in Audit Jurisdiction	03	392.333	378.857	771.190
3	Total Entities (PAOs)/ DDOs Audited	03	313.867	303.085	616.952
4	Total Formations/ DDOs Audited	03	313.867	303.085	616.952
5	Audit & Inspection Reports	03	313.867	303.085	616.952
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	307.886
3	Weak Internal controls relating to financial management	-
4	Others	19.461
Total		327.347

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		162.513	116.915	112.905	378.857	771.190	1122.109
2	Outlays Audited		116.952	104.339	92.576	303.085	616.952*	554.672
3	Amount Placed under Audit Observation / irregularities pointed out		59.014	30.894	112.006	125.433	327.347	287.126
4	Recoveries Pointed out at the instance of Audit	-	5.819	-	-	123.433	129.252	79.528
5	Recoveries Accepted / Established at the instance of Audit	-	-	-	-	-	-	-
6	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 313.867 million.

Table 4: Irregularities Pointed Out

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	178.634
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting errors (accounting policy departure from IPSAS ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems	-
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	129.252
6	Non production of record	19.461
7	Others, including cases of accidents, negligence, non accountal of store etc.	-
Total		327.347

Table 5: Cost-Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	771.189
2	Expenditure on Audit	0.055
3	Recoveries realized at the instance of Audit	-
4	Cost-Benefit Ratio	-

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

CHAPTER-1

1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, RAJANPUR

1.1.1 Introduction

According to 1998 population census, the population of District Rajanpur is 1.085million. District Rajanpur comprises of three TMAs namely Rajanpur, Jampur and Rojhan. 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.

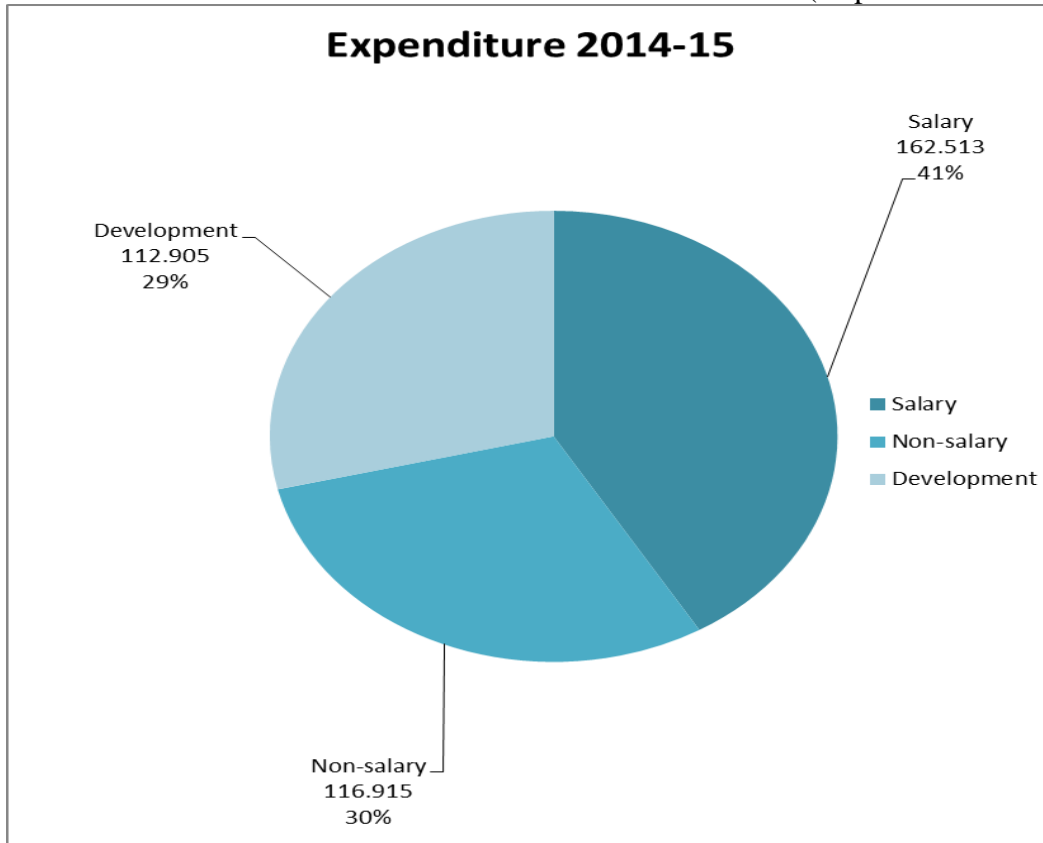
1.1.2 Comments on Budget and Accounts

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

(Rupees in million)

2014-15	Budget	Actual	Excess (+)/ Savings(-)	(Savings) %
Salary	294.482	162.513	-131.969	-44.814
Non Salary	152.264	116.915	-35.349	-23.215
Development	152.638	112.905	-39.733	-26.031
Total	599.384	392.333	-207.051	-34.544
Receipts	481.116	378.857	-102.260	-21.255

(Rupees in million)

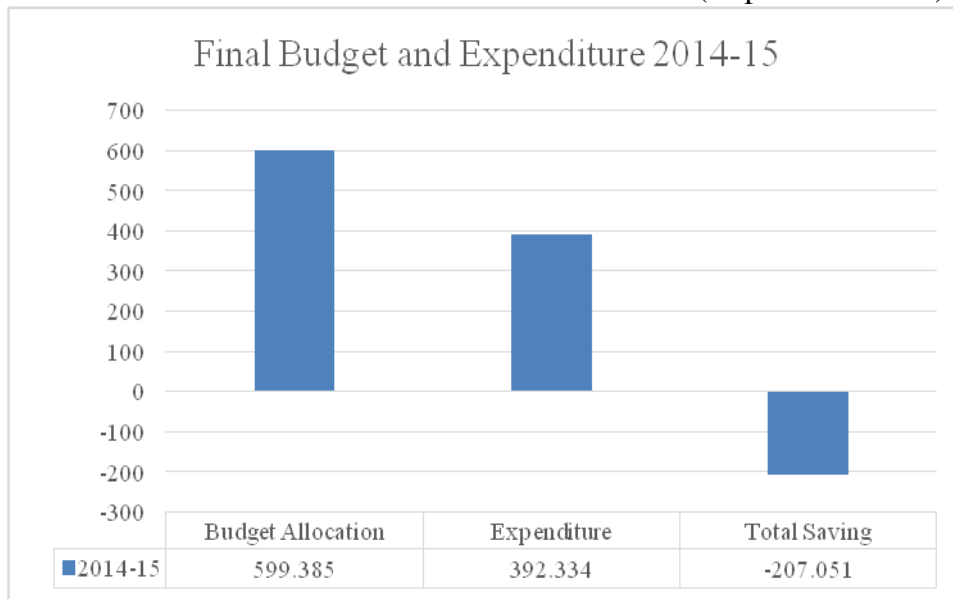


Details of budget allocations, expenditures and savings of each TMA in District Rajanpur are at Annex-B.

As per Budget Books for the Financial Year 2014-15 of TMAs in District Rajanpur, the original and final budgets were of Rs 599.385 million. Total expenditures incurred by these TMAs during Financial Year 2014-15 were Rs 392.334 million. A saving of Rs 207.051 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 have been submitted to the Governor of the Punjab but the reports were not examined by the Public Accounts Committee.

Status of Previous Audit Reports

Sr. No.	Audit Report Year	No. of Paras	Status of PAC Meeting
1	2009-12	23	PAC not constituted
2	2012-13	06	PAC not constituted
3	2013-14	32	PAC not constituted
4	2014-15	31	PAC not constituted

AUDIT PARAS

1.2 Tehsil Municipal Administration Rajanpur

1.2.1 Non Production of Record

1.2.1.1 Non production of record-Rs 15.280 million

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

Contrary to above, TMO did not produce the record against the expenditure / receipts of Rs 15.280 million incurred during 2014-15. The expenditure was shown as incurred on POL for generator, peter engine for water supply and contingencies.

(Rupees in million)

Sr. No.	No. of Schemes	Type of record	Amount
1	75 ongoing schemes of 2013-14	Technical sanction, agreement, measurement books etc.	10.400
2	Rent of shops situated at Rajanpur	Deposit challan, bank statement of deposit, demand and collection register, rent of shop etc.	4.880
Total			15.280

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 15.280 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 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: 41]

1.2.2 Irregularities and non compliance

1.2.2.1 Non recovery of outstanding revenue –Rs 29.477 million

According to Rule 76 of the 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 failed to recover an amount of Rs 29.477 million on account of arrear of water rate charges and rent of shops during 2014-15 as detailed below:

(Rupees in million)

Sr. No.	Name	Recoverable Amount	Amount Recovered	Outstanding Amount
1	Arrear of water rate	12.322	0.025	12.297
2	Arrear of shops	18.783	1.603	17.180
Total		31.105	1.628	29.477

(Data source: Demand and collection register)

Audit is of the view that due to weak internal controls, outstanding revenue was not collected.

Non recovery of outstanding revenue amounting to Rs 29.477 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 29.477 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 16]

1.2.2.2 Less realization of conversion fee - Rs 20.437 million

According to Tehsil Municipal Administration Notification No. Admn/759 dated 14.05.2013.

Sr. No.	Description	Rate
1	Conversion fee from urban schemes to scheme area	1% of land value

Contrary to above, TMO did not recover conversion fee / building map fee amounting to Rs 20.437 million from 27 owners of residential schemes during 2014-15. (Annex-C)

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

Non-recovery of conversion fee amounting to Rs 20.437 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 20.437 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 21]

1.2.2.3 Non-recovery of rent of shops - Rs 16.963 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.

TMO failed to recover the rent of 198 shops amounting to Rs 16.963 million during 2014-15, which were leased out to various shopkeepers. The detail is as under:

(Rupees in million)

Name of Market	Number of Shops	Outstanding Amount
CO Unit Fazil Pur	11	0.399
Municipal Market Railway Road Kot Mithan	95	16.136
General Bus stand Market Kot Mithan	23	0.007
General Bus stand No. 2	10	0.068
Thana Market, Kot Mithan	3	0.102
Baroon Golai Market, Kot Mithan	19	0.017
Kashmir Market Kot Mithan	27	0.129
Previous Chongi, Plots, Choubara at Kot Mithan	10	0.105
Total	198	16.963

(Data source: Demand and collection register)

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

Non recovery of rent of shops resulted in loss of Rs 16.963 million to the 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 16.963 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 1]

1.2.2.4 Irregular payment of work charged establishment—Rs 14.480 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 117 work charged employees to perform the duties on water supply schemes, disposal works and street lights during 2014-15. An amount of Rs 14.480 million was paid out of Non Development Budget on account of salaries of the employees. The recruitment process was conducted without observing the codal formalities i.e. advertisement of the posts, detail of the candidates applied, minutes of recruitment committee, offer letters and joining reports etc. The detail is given below:

(Rupees in million)

Branch	No. of employees	Amount
TO (I&S)	39	4.795
CO (HQ) Rajanpur	78	9.685
Total	117	14.480

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.

Recruitment of work charged employees without observing the codal requirement resulted in irregular payment of Rs 14.480 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: 4]

1.2.2.5 Non-realization of conversion fee-Rs 12.376 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 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 recover conversion fee amounting to Rs 12.376 million from the owners of residential / commercial schemes during 2014-15. (Annex-D)

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

Non recovery of conversion fee amounting to Rs 12.376 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 12.376 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 20,46,19]

1.2.2.6 Irregular obtaining of technical sanction -Rs 11.367 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 (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 12 development schemes having TS value of Rs 11.367 million during 2014-15. The schemes were technically sanctioned by XEN Local Government D.G Khan instead of approval from the Chief Engineer Local Government, Lahore as detailed below:

(Rupees in million)

Sr. No.	Name of Scheme	Amount
1	Providing of mechanical sweeper for TMA Rajanpur	1.000
2	Const. of drain, soling earth filling Madersah Imam Bargah Jafirya Khitran/ Makhdom Rajanshsh road Rajanpur	0.288
3	Provision of 3 bowsers along with accessories and 1 jack pressure trolley with all accessories	3.050
4	Remaining work Al-Khair Park Rajanpur	0.284
5	Construction of drain soling at Buzdar Colony Indus Highway road Rajanpur	0.560
6	Construction drain, soling at street Muhammad Aslam Fazilpur city	0.247
7	Construction of boundary wall & fixing girl city Rajanpur	1.000
8	RCC sewer line and other work Zeeshan Town road to sewer Meer Waris Shah road Rajanpur	1.500
9	Construction of boundary wall around graveyard at darbar Khawja Shareef Muhammad Sain Kot Mithan	1.600
10	Construction of boundary wall around graveyard jall wala Kot Mithan	0.920
11	Construction of drain brick pavement, earth filling at street Bodla Colony Rajanpur	1.262
12	Construction of tuff tile and other work at street Haji Irshad to Quttab Canal Gulshan Iqbal colony Rajanpur	0.656
Total		11.367

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

Non approval of TSE by competent authority resulted in irregular expenditure of Rs 11.367 million.

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

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

[AIR Para: 29]

1.2.2.7 Purchase of tent / machinery without calling tenders –Rs 6.796 million

According to Clause 12(1) of Punjab Procurements Rules 2014, that 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 6.796 million on purchasing of tents and machinery on quotation basis instead of advertisement on the PPRA's website as well as on print media. Purchase of tents was beyond the competence of the DDO. Furthermore, stock entry of tents was not made in the relevant stock register and prior approval from austerity committee was not obtained for the purchase of mechanical machinery as detailed below:

(Rupees in million)

Sr. No.	Description	Amount
1	Purchase of tents	1.237
2	Mechanical sweeper	1.024
3	3 bowsers along with accessories	3.050
4	Purchase of tentage, leasing of pedestal fan and sound system for Ramzan Bazar	1.485
Total		6.796

Audit is of the view that due to weak internal controls, expenditure was made without advertisement and fair competition.

Non advertisement of procurement amounting to Rs 6.796 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 Paras: 2,7,8,18,23]

1.2.2.8 Un-authorized payment against non functional water supply schemes–Rs 4.795 million

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

Contrary to above, TMO paid an amount of Rs 4.795 million on account of salary to 39 daily wages employees deployed at water supply schemes during 2014-15. Whereas the said schemes were out of order during the year. Furthermore, TO (I&S) recruited work charge employees for 89 days beyond his competency.

Audit is of the view that due to weak internal controls, salaries were paid to daily wages staff without performance of duties.

Payment of salaries amounting to Rs 4.795 million without performance of duties 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 fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 13,31]

1.2.2.9 Non deposit of pension contribution on account of tehsil council employees - Rs 4.523 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 deducted amounting to Rs 4.523 million on account of pension contribution during 2014-15. But the deducted amount was not transferred into pension contribution account. Due to this a huge amount was outside from pension contribution account.

(Rupees in million)

Name of Branch	No. of employees	Basic Pay	40% deduction	Total
General Branch	11	0.114	0.046	0.549
Finance Branch	9	0.092	0.037	0.443
Administrator Branch	7	0.061	0.024	0.293
Tehsil Council	4	0.028	0.011	0.135
CO (HQ) Rajanpur	69	0.607	0.243	2.911
Al-Fareed Library	3	0.040	0.016	0.192
Total				4.523

Audit is of the view that due to weak internal controls, deducted amount was not transferred into pension contribution account.

Due to non deposit of pension contribution amount into pension contribution account, TMA sustained loss of Rs 4.523 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 transfer of deducted amount of Rs 4.523 million to TMA pension fund besides fixing of responsibility on the person(s) at fault, besides.

[AIR Para: 37]

1.2.2.10 Non recovery of departmental charges - Rs 3.906 million

According to Appendix-V of CPW code, in case of deposit work, 17% departmental charges should be recovered from the agency for which work was to be carried out.

Contrary to above, TMO executed 95 developments schemes of District Government having TS amounting to Rs 25.713 million during 2014-15. However, 17% departmental charges amounting to Rs 3.906 million were not recovered from the client departments.

(Rupees in million)

EDO (F&P) Release No.	Date	No of Schemes	TS Amount	Departmental Charges
No. EDO (F&P)157	30.09.2014	75	10.400	1.768
No. EDO (F&P)158	30.09.2014	1	3.050	0.518
No. EDO (F&P)365	24.11.2014	6	3.030	0.051
No. EDO (F&P)504	23.12.2014	3	1.275	0.217
No. EDO (F&P)838	11.03.2015	7	6.015	1.022
No. EDO (F&P)1093	15.05.2015	2	1.700	0.289
No. EDO (F&P)1134	21.05.2015	1	0.243	0.041
Total		95	25.713	3.906

Audit is of the view that due to weak financial controls, 17% departmental charges were not recovered from the client departments.

Non-recovery of departmental charges amounting to Rs 3.906 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 3.906 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 18]

1.2.2.11 Non accountal of store - Rs 2.874 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 2.874 million on account of purchases of various items from the suppliers / contractors and no record was available regarding receipt, issuance and consumption of the said items. The detail is given below:

(Rupees in million)

Token No.	Date	Description	Amount
67	16.10.14	Purchase of tyres with tubes for tractor	0.860
99	27.09.14	Purchase of bamboos	0.024
47	20.08.14	Purchase of banners for Ramzan Bazar	0.023
67	11.06.15	Purchase of shopping bag for Ramzam Bazar	0.021
30	18.07.14	Purchase of shopping bag for Ramzam Bazar 2014	0.021
31	18.07.14	Purchase of shopping bag for Ramzam Bazar 2014	0.027
39	22.07.14	Purchase of shopping bag for Ramzam Bazar 2014	0.035
76	21.02.15	Purchase of dog killer poison	0.073
49	05.12.14	Purchase of dog killer poison	0.073
44	09.02.15	Purchase of printed banners on Eid-Milad un Nabi	0.036
103,104, 105	26.02.15	Purchase of batteries for vehicles	0.055
55	16.07.15	Pedestal Fan, Wooden plate, Generator for the Bazar	0.185
122	20.06.15	Various article for Ramzan Bazar	0.049
39 to 46	04.06.15	Street light items	0.025
96, 97, 98	15.06.15	Repair of tractors, trolleys	0.055
84	20.05.15	Jacket cloth	0.025
116	20.06.15	Purchase of tents articles	1.287
Total			2.874

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 2.874 million unauthentic.

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

[AIR Para: 25]

1.2.2.12 Irregular interference of higher authorities in financial matters - Rs 2.690 million

According to Rule 24 of TMA Rules of Business 2002, no senior officer of the TMA shall exercise the administrative and financial power delegated to a junior officer. If any situation requires so, the authority shall record the reason for exercising the power. Further according to Rule 65 of Punjab District Government and TMA (Budget) Rules 2003, the head of offices shall be responsible for controlling and managing expenditure from the grants placed at their disposal and each DDO shall be responsible for the expenditure actually incurred against the fund allotted to him. The expenditure shall be sanctioned in accordance with the Delegation of Financial Power Rules. Furthermore, according to Rule 4(2) of PDG & TMA(Budget) Rules 2003 defines the Head of Offices as (i) TMO for the office of TMO and Tehsil Nazim (ii)Tehsil Naib Nazim for the Tehsil Council Secretariat (iii)Tehsil Officers (TOs).

TMO incurred an expenditure of Rs 2.690 million on accounts of various heads during 2014-15. The said expenditure were sanctioned by the administrator, submitted through TMO, despite the fact that these were within the competency of TOs / DDO / officer in category-iv. Tehsil Accounts Officer, during pre-audit never consider the interference of higher authority in routine work. The detail is given below:

(Rupees in million)

Token	Date	Type of charges	Delegation of powers Sr. No.	Amount
52	10.01.2015	Advertisement charges	2b (v) DDO/TO full Power	0.146
140	23.06.2015	POL charges	2b (vi) DDO/TO full Power	0.326
87	29.10.2014	POL charges of car RPA-2929	2b (vi) DDO/TO full Power	0.018
1,2,3 & 4	01.10.2014	Salary of staff, daily wages staff, Al-Fareed library staff & D/S staff	2b (xxiii) DDO/TO full Power	2.200
Total				2.690

Audit is of the view that due to weak internal controls, unauthorized sanction of expenditure was made by the administrator.

Unauthorized sanction resulted in irregular expenditure of Rs 2.690 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 fixing of responsibility on the person(s) at fault beside regularization of expenditure from competent authority.

[AIR Para: 5]

1.2.2.13 Non re-imburement of expenditure on cattle market / mandi - Rs 2 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 in the budget book that Rs 2 million would be reimbursed during 2014-15. However, no amount was recovered against the target. It depicted that either serious efforts were not made for achievement of receipt targets or there was leakage of revenue.

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

Non- recovery of receipt target resulted in loss to TMA amounting to Rs 2 million.

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

Audit recommends recovery of the outstanding targeted amount Rs 2 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 32]

1.2.2.14 Non recovery of various fees / taxes – Rs 1.457 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. Further according to Rate Schedule Gazette No.463/TMA/R.P dated 12.10.2011 that fee of Rs 2,000 as professional fee from Medical stores and Rs 30,000 from Cotton Factories will be charged annually.

Contrary to above, TMO failed to recover various fees / taxes amounting to Rs 1.457 million under various heads during 2014-15. (Annex-E)

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

Non recovery of fee/taxes amounting to Rs 1.457 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 1.457 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 35]

1.2.2.15 Irregular Expenditure on POL – Rs 1.287 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 1.287 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-F)

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 1.287 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 Inquiry besides fixing of responsibility on the person(s) at fault and recovery thereof, under intimation to Audit.

[AIR Para: 9]

1.2.2.16 Non recovery of water rate charges – Rs 1.079 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 recover water rate charges amounting to Rs 1.079 million during 2014-15 as detailed below:

(Rupees in million)

Financial Year	Type of Connection	No. of Connections	Rate Per Annum (Rs)	Amount Recoverable	Amount Recovered	Balance
2014-15	Home	423	2,400	1.018	0.030	0.988
	Commercial	19	4,800	0.091	0.000	0.091
Total				1.109	0.030	1.079

(Data source: Water rate demand and collection register)

Audit is of the view that due to weak internal controls, recovery of water rate charges was not made by the TMA authority.

Non recovery of water rate charges amounting to Rs 1.079 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 1.079 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 27]

1.3 Tehsil Municipal Administration Jampur

1.3.1 Irregularities and non compliance

1.3.1.1 Expenditure through defective tendering process– Rs 31.750 million

According to Rule 9 and 12(2) of Punjab Procurement Rule 2014, all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

TMO allotted the development schemes valuing Rs 31.750 million during 2014-15 to various contractors. The advertisement was made only in local newspaper instead of PPRA's website and one in English and Urdu newspapers. (Annex-G)

Audit is of the view that due to weak financial management, the work was allotted to the contractor without fair competition.

Non observance of procurement rule resulted in unauthorized expenditure amounting to Rs 31.750 million.

The matter was reported to TMO and Administrator in January, 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: 39]

1.3.1.2 Irregular acceptance of tender by irrelevant authority - Rs 31.500 million

According to Chief Engineer LG&RD department Letter No CE(HQ) PLGB-6/2008 dated 13-05-2008 the scheme beyond the competency of TO(I&S) should be forwarded to the Chief Engineer for Technical Sanction. Further according to LG &CD Department instructions, the Sub Engineer of BS-11 posted as TO(1&S) will have the power of Rs 1.00 lac for technical sanction and TO(I&S) of BS-17, a qualified engineer will have the power of Rs 1.00 million for Technical Sanction.

TMO incurred an expenditure of Rs 31.500 million on 18 development schemes during 2014-15. The schemes were technically sanctioned by the irrelevant authority in violation of above rule. (Annex-H)

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

Approval of TS from irrelevant authority resulted in unauthorized expenditure of Rs 31.500 million.

The matter was reported to TMO and Administrator in January, 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: 40]

1.3.1.3 Irregular appointment of work charged employees - Rs 20.134 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 121 work charged employees to perform the duties on water supply schemes, disposal works and street lights during 2014-15. An amount of Rs 20.134 million was paid out of Non Development Budget on account of salaries of the employees. 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. (Annex-I)

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.

Recruitment of work charged employees without observing the codal requirement resulted in irregular payment of Rs 20.134 million.

The matter was reported to TMO and Administrator in January, 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: 31]

1.3.1.4 Less realization of conversion fee- Rs 9.600 million

According to Government of Punjab LG&CD Department Notification No.SOR(LG)38-18/2009 dated 6.6.2012, the conversion fee for the conversion of a residential, industrial, Peri Urban area or intercity service are 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 recover conversion fee amounting to Rs 9.600 million from the 4 owners of residential schemes during 2014-15. Neither any efforts were made to recover the amount nor was any action taken against the defaulting owners.

(Rupees in million)

Sr. No.	Name of Commercial Center	Area in Marla	Value per Marla	Cost of Land	Conversion Fee
1	City Shoping Center Jampur	160	0.100	16.000	3.200
2	Al-Rehman Commercial Center Dajal	200	0.080	16.000	3.200
3	Madina Commercial Center Basti Rindan	120	0.050	6.000	1.200
4	Pak Commercial Center Jampur	100	0.100	10.000	2.000
Total					9.600

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

Non-recovery of conversion fee amounting to Rs 9.600 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 repeated requests.

Audit recommends recovery of Rs 9.600 million besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 11]

1.3.1.5 Loss due to non recovery of revenue – Rs 8.698 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. Further as per notification/tax schedule of Administrator TMA Jampur vide notification No.375/TMA/JP dated 18.06.2012 the drainage tax will be collected as per detailed below:

Sr. No.	Description	Old Rate (Rs)	New Rate (Rs)
1	Hotel (Tea Stall)	100	200
2	Restaurant	100	500
3	House 1 to 5 Marla	100	200
4	House 5 to 10 Marla	100	500
5	House 10 to above	100	1,000

Contrary to above, TMO did not recover outstanding rent of shops, drainage tax, license fee, lease money and outstanding revenue amounting to Rs 8.698 million during 2014-15 as detailed below:

(Rupees in million)

Sr. No	Description	Amount
1	License Fee	0.314
2	Drainage Tax	1.583
3	NOC Fee of Ufone Tower	0.226
4	Rent of Shops	4.137
5	Building Map Fee	1.575
6	Withholding Tax on services	0.657
7	Use of Local Bitumen	0.206
Total		8.698

(Data source: Demand and collection register)

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

Non recovery of outstanding revenue amounting to Rs 8.698 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 repeated requests.

Audit recommends recovery of Rs 8.698 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 5,6,7,9,10,12]

1.3.1.6 Non recovery of arrears – Rs 7.870 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 failed to recover an amount of Rs 7.870 million from contractors on account of various leases during 2014-15. Neither any efforts were made to recover the arrears nor any action taken against the defaulting contractors. The detail is below.

(Rupees in million)

Sr. No.	Description	Recoverable Amount	Amount Recovered	Outstanding Amount
1	Drain Tax	0.500	-	0.500
2	License fee	0.200	-	0.200
3	Rent of Shops Jampur	0.781	-	0.781
4	Rent of Shops Dajal	0.575	-	0.575
5	Water Rate Dajal	5.991	0.176	5.814
Total		8.047	0.176	7.870

(Data source: Demand and collection register)

Audit is of the view that due to weak internal controls, arrears of various leases was not recovered.

Non recovery of arrears amounting to Rs 7.870 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 repeated requests.

Audit recommends recovery of Rs 7.870 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 49]

1.3.1.7 Unauthorized consumption of POL - Rs 7.021 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 7.021 million on account of POL charges during the financial year 2014-15. Expenditure was incurred on the vehicles throughout the year without operational meters for verification of reading. The entries on log books were recorded on assumption basis instead of actual reading. The detail is given below:

(Rupees in million)

Period	Vehicle	POL used (liters)	Mobil Oil (liters)	Amount
2014-15	CHC-3779	7,875	192	0.864
	CHC-4234	8,440	204	0.926
	RPA-6213	7,682	136	0.823
	CHC-3812	7,690	172	0.838
	RPA-5968	7,495	150	0.810
	RPA-5081	8,400	112	0.885
	Jetter Machine	8,200	250	0.920
	Sucker Machine	8,550	250	0.955
Total				7.021

Audit is of the view that due to weak internal controls, expenditure was incurred on POL without detailed entries in the logbooks.

Maintenance of log books on assumption basis resulted in irregular expenditure of Rs 7.021 million.

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

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

[AIR Para: 29]

1.3.1.8 Drawl of pay without sanctioned posts - Rs 6.588 million

According to Sr.No.8(a)(iv) of Punjab Delegation of Financial Power Rules 2006, the power to create posts rest with the Administrative Department subject to the concurrence of Finance Department. Further according to Rule 5.11(C) of PFR Vol-1, all order creating or abolition the permanent or temporary posts should at once be communicated, by letter, to the Accountant General/District Accounts Office.

TMO allowed payment of Rs 6.588 million on account of pay and allowances during 2014-15. On comparing the pay bills with the schedule of establishment and budget book, it was noticed that employees were drawing pay and allowances in excess of sanctioned posts.

(Rupees in million)

Designation	Sanctioned Posts	No of Employees	Rate / month	Period	Amount
Work Charge Water Supply Schemes	0	61	0.009	01.07.2014 to 30.06.2015	6.588
Total					6.588

Audit is of the view that due to weak internal controls, the pay and allowances were paid without sanctioned posts.

The unauthorized payment of salaries without sanctioned posts resulted in loss to TMA for Rs 6.588 million.

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

Audit recommends that matter may be investigated besides regularization of the expenditure from competent authority under intimation to audit.

[AIR Para: 13]

1.3.1.9 Unauthorized execution of culverts schemes – Rs 4.905 million

According to Section 88 (f) of PLGO 2001, construction and maintenance of culverts is the responsibility of Union Administration. Furthermore, according to Rule 42 (1)(2) of the PDG & TMA (Budget) Rules 2003, as far as possible development projects shall be completed within the financial year. In exceptional circumstances a project may be phased over two financial years

In violation of above rule, Tehsil Municipal Officer executed unauthorized development works of culverts schemes worth Rs 4.905 million during 2014-15, beyond the functions defined for TMAs. (Annex-J)

Audit is of the view that due to weak internal controls, expenditure was incurred beyond the defined functions of the TMA.

The incurrence of expenditure amounting to Rs 4.905 million without functional jurisdiction and against the prescribed rules, resulted in unauthorized payments.

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

Audit recommends fixing responsibility on the person(s) at fault besides regularization from the competent forum.

[AIR Para: 46]

1.3.1.10 Less recovery of immovable property tax- Rs 3.996 million

According to Government of Punjab, Board of Revenue Lahore notification No. 1807-2004 /1414 -LR-I, dated 29.06.2004, the mutation fee on transfer of agriculture land in rural area shall be charged @ 3% of the value of land and 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 1% tax on transfer of immovable property during 2014-15. Whereas, at the same time, tax was also charged by the Government of Punjab as Registration Fee for urban property and Mutation Fee for rural property @ 1% and 3% respectively. In Tehsil Jampur, an amount of Rs 48.763 million was recovered by the Revenue Department on account of Registration Fee and Mutation Fee whereas TMO collected receipt amounting to Rs 44.766 million. So an amount of Rs 3.996 million was not recovered. The detail is as under:

(Rupees in million)	
Description	Amount
Recovery Shown by Revenue Department	48.763
Recovery shown by TMA	44.767
Difference	3.996

Audit is of the view that due to weak financial controls, a huge amount of immovable property tax was not recovered.

Less recovery of immovable property tax resulted in loss to TMA for Rs 3.996 million.

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

Audit recommends recovery of Rs 3.996 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 8]

1.3.1.11 Irregular purchase of machinery without tender advertisement - Rs 2.070 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 2.070 million on account of purchase of Mechanical Sweeper and water bowsers without tender advertisement in newspaper and PPRA's website. The expenditure was wasteful as the mechanical sweeper was used only for one month and the same existed at the unserviceable machinery store and not in working position as per detail given below:

(Rupees in million)

T No	Date	Item	Amount
127	23.10.2014	Mechanical sweeper	1.000
128		2 Water bowsers	1.070
Total			2.070

Audit is of the view that due to weak internal control, assets were purchased without tender advertisement and demand.

The purchase of assets without tender advertisement resulted in unauthorized expenditure of Rs 2.070 million.

The matter was reported to TMO and Administrator in January, 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: 41]

1.3.1.12 Irregular clearance of outstanding liabilities - Rs 1.819 million

According to rule 17.18 of PFR Vol.I, Expenditure incurred in one year, should not be left over to be met out of the budget for the next year.

Contrary to above, TMO incurred expenditure of Rs 1.819 million pertaining to the pending liabilities of financial year 2013-14 on account of contingent bills was met out budget of the current financial year 2014-15. The detail is given below:

(Rupees in million)

Token No.	Payment Date	Description	Claim Period	Amount
1	14.07.2014	Telephone bills	May, 2014	0.010
56	16.07.2014	POL bill WSS Dajal	April, May 2014	0.129
57				0.123
131	23.07.2014	POL bill Lundi	Jun, 2014	0.248
132		POL Tractors 6 No		0.411
133		POL sucker/jetter		0.204
134		POL Generators		0.104
110	08.08.2014	POL Tractors	May, 2014	0.033
111			Jun, 2014	0.029
112		POL Peter	Jan to May, 2014	0.017
184	27.08.2014	POL Generators	May, 2014	0.083
71	18.07.2014	Plants	May, 2014	0.090
72				0.085
80	22.07.2014	Delivery Pipes		0.108
136	23.07.2014	Digger Machine		0.145
Total				1.819

Audit is of the view that due to weak internal controls, pending liabilities were paid out of the current financial year.

Payment of pending liabilities without provision of budget for clearance of liabilities resulted in irregular expenditure of Rs 1.819 million.

The matter was reported to TMO and Administrator in January, 2016. Department neither submitted any reply nor convened the DAC meeting despite repeated 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: 33]

1.3.1.13 Less recovery of water rate – Rs 1.799 million

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

Contrary to above, TMO did not make efforts to collect water rate charges amounting to Rs 1.799 million from the domestic / commercial connection holders during 2014-15. The detail is given below:

(Rupees in million)

Location	No. of connection	Rate / year (Rs)	Amount recoverable	Amount Recovered	Balance
Dajal Residential	1,472	2,400	3.533	1.962	1.799
Dajal Commercial	38	6,000	0.228		
Total			3.761		

(Data source: water rate demand and collection register)

Audit is of the view that due to weak internal controls, water rate charges were not recovered.

Non recovery of water rate amounting to Rs 1.799 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 repeated requests.

Audit recommends recovery of Rs 1.799 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 25]

1.3.1.14 Irregular expenditure on repair of machinery and equipment - Rs 1.782 million

According to Sr. 4 (ii) (iii) of the Punjab Delegation of Financial Powers Rules 2006, officer in category II is empowered to accord the sanction for repair of machinery, tools and plants up to Rs 100,000 in each case subject to the restriction that "the repairs are carried in the departmental workshop, in absence of departments own workshop, quotations and open tenders may be invited in the following manner (a) small order up to Rs 10,000 (b) limited tender enquiry up to Rs 150,000 (c) open tender enquiry when the estimate of repair exceeds the limit of Rs 150,00 and the expenditure is economical with reference to the service period of tools, plants and machinery.

TMO incurred expenditure to extent of Rs 1.782 million against repair of machinery & equipment during 2014-15. No demand / requisition for repair of

machinery / equipment from the incharge 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. The payment was made without obtaining certificate regarding satisfactory repair work from the incharge concerned. (Annex-K)

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

Incurrence of expenditure without observing codal formalities resulted in irregular expenditure of Rs 1.782 million.

The matter was reported to TMO and Administrator in January, 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: 23]

1.3.1.15 Irregular award of work without calling tenders – Rs 1.718 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.

Tehsil Municipal Officer incurred expenditure to the extent of Rs 1.718 million during 2014-15, on purchase of plant and general store items without advertisement on the PPRA's website and inviting tenders through newspapers. Further all the purchases were made on the basis of quotations collected at personal level. (Annex-L)

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

Purchases without advertisement on PPRA's website resulted in irregular expenditure of Rs 1.718 million.

The matter was reported to TMO and Administrator in January, 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: 30]

1.3.1.16 Irregular and doubtful drawl of POL against disposal work - Rs 1.648 million

According to rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

TMO incurred expenditure to extent of Rs 1.648 million against purchase of POL for generators installed at different disposal and water supply schemes during 2014-15. In the first 3 month the log books showed that the pumps worked 17-20 hours / per day which was very high as compared to next 9 months. No schedule for extraordinary load shedding, for which the generators were utilized, from the MEPCO was available. Heavy electricity charges were paid against these schemes during the whole year. (Annex-M)

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

Incurrence of expenditure without observing codal formalities resulted in irregular expenditure of Rs 1.648 million.

The matter was reported to TMO and Administrator in January, 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: 19]

1.3.1.17 Non deposit of Income Tax - Rs 1.367 million

According to the Finance Department letter No. FD(1-1) 1-15 / 82. P – I dated 17.01.2000, amounts due to the Government as receipt should be deposited within seven days from the date of actual receipt, in case of delay, interest at bank rate may be recovered for delay period.

TMO did not deposit an amount of Rs 1.367 million into FBR account on account of Income Tax deducted at source from payment to supplier and contractor during 2014-15.

Audit is of the view that due to weak internal controls, the income tax deducted at source was not deposited into FBR account.

Non depositing of income tax amounting to Rs 1.367 million in Government treasury resulted in loss to the Government exchequer.

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

Audit recommends that the principal amount of Rs 1.367 million along with amount of interest be deposited in the respective account of Government, under intimation to Audit.

[AIR Para: 35]

1.3.1.18 Loss due to non recovery of salaries of staff from the contractors- Rs 1.296 million

According to Rule 18 (2) of Punjab Local Government Auctioning of Collection Rights Rules 2003, the contractor shall be responsible for deposit of salaries, pension contribution, premium of group insurance, leave salary, all allowances and other fringe benefits permissible to the employees of a local government handed over to him for administration and collection of respective income.

TMO did not recover the salaries amounting to Rs 1.296 million of staff handed over to the contractor for collection of different taxes during 2014-15. The detail is given below:

(Rupees in million)

Name of Lease	Auctioned Money	No of employees should be deputed	Gross Salary Per Month	Amount
Bus Stand Jampur	1.025	2	0.027	0.648
Advertisement Fee	0.480	1	0.027	0.324
Slaughter House Jampur	0.151	1	0.027	0.324
Total				1.296

Audit is of the view that due to weak internal controls, salary of the staff was not recovered from the concerned contractors.

Non-recovery of salaries amounting to Rs 1.296 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 repeated requests.

Audit recommends recovery of Rs 1.296 million from the concerned besides fixing of responsibility on the person(s) at fault.

[AIR Para: 2]

1.3.1.19 Irregular payment of tuff tile pavers - Rs 1.121 million

According to input rates issued by the Finance Department “the strength of tuff pavers should be 7000-PSI and these should be of approved manufacturers i.e. Tuff Pavers (Pvt) Ltd., IZhar building material (Pvt) Ltd.

TMO Jampur incurred expenditure of Rs 1.121 million during 2014-15 on item “Providing, laying Tuff Tiles Paver 60mm” (7000 PSI) of Izhar Co. Taxila. But neither the gate pass of Izhar Co. Taxila or any other documents which proved that tiles were purchased from the recommended factory was produced nor lab test of Tuff Tile from recognized approved laboratory was available on record. The detail is given below:

(Rupees in million)

Name of Scheme	Name of Contractor	Acceptance letter No.	MB No.	Quantity consumed (Sft)	Rate Rs/sft	Amount
Construction of drain, soling & earth filling, Tuff Tile from Haji Muhammad Ismail Sahoo to Mian Muhammad Shafi	M. Imtiaz	603/TMA/JP /20-05-2014	724	13705	81.80	1.121
Total						1.121

Audit is of the view that due to weak internal controls, payment was made without documentary evidences.

Payment without supporting evidence resulted in irregular expenditure of Rs 1.121 million.

The matter was reported to TMO and Administrator in January, 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]

1.3.1.20 Loss due to non auction of shops - Rs 1.108 million

According to Rule,16 (a), (b)) of Local Government Property Rules,2003 the Immovable Property shall be given on lease through competitive bidding and the period of such lease shall be up to five years at a time. Further according to resolution dated 19.02.2006 passed by Tehsil Council Jampur that the tenure for renewal of rent of shops situated at Jampur city will be from July, 2006 to June, 2011.

Contrary to above, TMO failed to re-auction the lease of rents of shops after the expiry of five year agreement period. The rent of shops was also not revised up to market value, resulted in loss of Rs 1.108 million. The detail is given below:

(Rupees in million)

Name of Market	Nos. of Shops	Current Monthly Rent (Rs/month)	Rate of Allied Shops (Rs/month)	Difference	Months	Expected Loss
Allma Iqbal Market, Jampur	17	4,954	8,000	3,046	12	0.037
Jinnah Market, Jampur	11	4,900	8,000	3,100	12	0.037
Old Municipal Market	6	4,900	7,000	2,100	12	0.025
	1	4,900	7,000	2,100	12	0.025
	3	6,200	12,000	5,800	12	0.070
	1	6,200	25,000	18,800	12	0.226
Shopping Plaza Near Sittar Hotel Jampur	Shops No. 21	1,100	5,000	3,900	12	0.047
	22	1,150	5,000	3,850	12	0.046
	23	1,200	5,000	3,800	12	0.046
	10	1,200	5,000	3,800	12	0.046
Old Octryi Chongi Langoori	1	887	3,000	2,113	12	0.025
Dajal	1	726	3,000	2,274	12	0.027
Lundi Patafi	1	1,210	3,000	1,790	12	0.021
Kotla Mughlan	1	605	3,000	2,395	12	0.029
NADRA(National Data Base Registration Authority) office	1	1,610	35,000	33,390	12	0.401
Total						1.108

(Data source: Shops demand and collection register)

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

Non re-auctioning of rents of shops resulted in loss of revenue amounting to Rs 1.108 million to the Local Government.

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

Audit recommends recovery of Rs 1.108 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 3]

1.4 Tehsil Municipal Administration Rojhan

1.4.1 Non Production of Record

1.4.1.1 Non production of record – Rs 4.181 million

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

Contrary to above, TMO did not produce the record against the expenditure of Rs 4.181 million incurred during 2014-15. The expenditure was shown as incurred on development scheme, against which Administrative Approval, Technical Sanctioned Estimates, Tender Register, Measurement Books and Contractors bills in support of development expenditure and logbooks against consumption of POL was not provided. (Annex-N)

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

Non production of record created doubt regarding legitimacy of the expenditure amounting to Rs 4.181 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 and strict disciplinary action taken on 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 Paras: 2,19]

1.4.2 Irregularities and non compliance

1.4.2.1 Irregular expenditure of work charged establishment - Rs 11.682 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 70 work charged employees as Water Supply Operator, Driver and Sanitary Workers. An amount of Rs 11.682 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. (Annex-O)

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 unauthorized payment amounting to Rs 11.682 million.

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

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

[AIR Para: 07]

1.4.2.2 Unauthorized expenditure through defective tendering process – Rs 3.990 million

According to Rule 12(1) of Punjab Procurement 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. And according to LG & CD Department Punjab letter No.SOR (LG) 6-48/ 2002(P) 20-03-2012 for implementation of Punjab Procurement Punjab rules 2009 was mandatory for construction of works. Further as per Finance Department letter No. RO (TECH) FD – 1 – 2 / 83 /-VI dated 29.03.2005 Technical Sanction be issued before inviting tenders, the particulars of technical sanction i.e. amount, number and date of orders of Technical Sanction be mentioned in the tender inviting notice as well as in the letter of acceptance of tender to be issued to the contractor.

TMO did not advertise the tenders for works of development schemes worth Rs 3.990 million on PPRA's website during 2014-15. The works were allotted on the quotation to avoid fair competition. Further as per advertisement the response time for receipt and opening of bids was not given properly, which resulted in violation of Rule 13(1) as mentioned above. The detail is given below:

(Rupees in million)

Name Of Work	Admn Approval	TS Amount
Repair/Extension of Shoukat Khan Park U/C Rojhan	No.412/I&S Dated 03.04.2014	1.235
Construction and Repair & Dismantling Brick pavement of Basti Asad Khan		0.623
Construction of metalled Road to House Mohtarma Sheeren Mazari U/C Bangla Ichha		0.700
Cons. Of culvert Amanullah Khan Gopang U/C Sabzani Tehsil Rojhan	DCO/9312/ dt 23-12-2014	0.240
Construction of Mudvass with Plantation on both sides of Zahid Road to Tower Chowk Rojhan	TO(I&S) No.59 dated 21.02.2015	0.698
Providing, laying PVC pipe 4" dia WSS Mohalla Saif Varyam		0.164
Supply of iron cover manhole sewerage Rojhan		0.330
Total		3.990

Audit is of the view that due to weak internal controls, tenders for development schemes were not advertised on PPRA's website in violation of above rules.

Non advertisement of development schemes on PPRA's website resulted in unauthorized expenditure of Rs 3.990 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 from competent authority besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 12]

1.4.2.3 Non realization of conversion fee - Rs 3.331 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 6.6.2012, the conversion fee for the conversion of a residential, industrial, Peri-urban area or intercity service are 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 recover conversion fee amounting to Rs 3.331 million during 2014-15 from owners of a cotton factory and petrol pumps. The detail is given below:

(Rupees in million)			
Sr. No.	Description	Units	Amount
1	Conversion fee and map approval fee from cotton factory	01	2.065
2	Conversion fee from petrol pumps	03	1.266
Total			3.331

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

Non-recovery of conversion fee amounting to Rs 3.331 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 3.331 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 6,17]

1.4.2.4 Irregular splitting of schemes - Rs 2.155 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

TMO incurred expenditure of Rs 2.155 million against different schemes of repair work during 2014-15. Following serious shortcomings were found during audit. Whole amount of repair work was executed on the basis of quotations. Works were split to avoid the tendering process and sanction of higher authority. (Annex-P)

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

Incurrence of expenditure amounting to Rs 2.155 million without observing codal formalities 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 of expenditure besides fixing of responsibility on the person(s) at fault, besides under intimation to audit.

[AIR Para: 10]

1.4.2.5 Irregular execution of original works out of repair and maintenance - Rs 1.231 million

According to B&R Code Para 2.41, three kinds of repair includes (i) matter of routine are carried out every year and usually of the same quantity from time to time such as white wash, surface paint etc (ii) painting of doors, windows and wood work in roof (iii) occasional special repairs as become necessary from time to time which may have to be carried out between time of periodical repairs like renewal of roof, renewal of door etc.

TMO incurred an expenditure of Rs 1.231 million out of repair and maintenance grant during 2014-15. But the said works were of original works nature. These schemes were not completed in respective financial year. The detail is given below:

(Rupees in million)

Sr. No.	Name of Work	Expenditure
1	Earth filling at Shoukat Khan Park	0.218
2	Grassing and plantation	0.088
3	Water fall at Shoukat Khan Park	0.643
4	Construction of benches at Shoukat Khan Park	0.239
5	R&M of boundary wall at Shoukat Khan Park	0.043
Total		1.231

Audit is of the view that due to weak internal controls, schemes were finalized on the basis of expired technically sanctioned estimates and out of repair head.

Incurrence of expenditure on the basis of expired technical sanction and out of improper heads resulted in irregular expenditure of Rs 1.231 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]

1.4.2.6 Irregular purchase of water bowsers - Rs 1.200 million

According to Rule 9 and 4 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements of each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The annual requirements, thus determined would be advertised in advance on the PPRA's website as well as on the website of procuring agency, if any. Furthermore, rule 15.2(c) of PFR Vol-I stipulates that purchase order should not be split up so as to avoid necessity for obtaining sanction of the higher authority required with reference to the total amount of the orders.

TMO Rojhan incurred Rs 1.200 million on the purchase of water bowsers without calling tenders during 2014-15. It was noted that the equipment was advertised in single newspaper and quotations were accepted to avoid approval from higher authority.

Audit is of the view that due to weak internal controls, the tenders were not called on PPRA's website.

Purchase of water bowsers on quotations resulted in unauthorized expenditure of Rs 1.200 million.

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

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

[AIR Para: 8]

Annex

**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 Rajanpur	1	3	Un-authorized expenditure on the benefit of a particular persons.	0.457
	2	10	Irregular transfer of without approval from Administrator	1.485
	3	12	Un-justified payment of holydays	0.470
	4	14	Unjustified purchase of electric material.	0.457
	5	15	Non deduction of house rent allowance.	0.080
	6	22	Unauthorized clearance of outstanding liabilities.	0.795
	7	24	Un-justified expenditure on POL.	0.162
	8	26	Un-justified recovery of advance income tax.	0.178
	9	28	Unjustified expenditure on repair of machinery.	0.860
	10	29	Wasteful expenditure on advertisement.	0.045
	11	30	Un-authorized payment of salary to below age employee.	1.228
	12	33	Non-recovery of general sales tax.	0.576
	13	34	Recovery of un-authorized payment of Conveyance Allowance.	0.064
	14	36	Non deposit/transfer of Income Tax deducted at source.	0.393
	15	38	Unjustified allowing of Computer Allowance.	0.022
	16	39	Doubtful payments of without measurements in the measurement book	0.148
	17	42	Loss due to un-approved residential schemes.	0.713
	18	43	Irregular claim of pay and allowances.	0.065
	19	44	Unjustified expenditure on legal charges	0.180
	20	45	Un-justified refund of security deposit	0.150
	21	47	Overpayment due to applying unjustified rate of steel	0.141
	22	48	Irregular promotion to different cadre	0.052

Name of Formation	Sr. No.	AIR Para No.	Subject	Amount
TMA Jampur	23	1	Fraudulent withdrawal of salaries	0.140
	24	4	Less-recovery of lease amount	0.063
	25	15	Overpayment due to allowing of unjustified 5% wastage & contractor profit on carriage	0.067
	26	16	Unjustified payment against soling work	0.057
	27	17	Overpayment against quantity of soling due to non deduction of quantity of drains	0.191
	28	18	Overpayment on account of use of local sand	0.021
	29	20	Overpayment due to unjustified inclusion of borrow pit excavation rate in earth work	0.070
	30	21	Non accountal and doubtful consumption of store	0.777
	31	22	Drawl of government money against same nomenclature of schemes	1.00
	32	24	Doubtful execution of works without measurements	0.840
	33	26	Overpayment due to non deduction quantity of drain	0.114
	34	27	Overpayment due to payment of higher rates of POL than notified by OGRA	0.249
	35	28	Overpayment due to non deduction quantity of drain	0.014
	36	32	Non deduction of advance income tax	0.160
	37	34	Expenditure beyond competency and without tender advertisement	0.558
	38	36	Unjustified payment against soling	0.058
	39	37	Overpayment to contractor due to unjustified provision of excess carriage/lead of crushed stone for triple surface treatment	0.030
	40	42	Overpayment of due to non deduction of shrinkage	0.246
	41	43	Overpayment of due to allowance of unjustified rate of ramming of earthwork	0.303
	42	44	Loss due to non imposition of penalty	0.400
	43	45	Less deduction of income tax	0.209
	44	47	Loss due to non-deposit of CDRs in profit and loss sharing bank account	0.293
	45	48	Loss due to less deduction of income tax	0.230

Name of Formation	Sr. No.	AIR Para No.	Subject	Amount
TMA Rojhan	46	1	Misappropriation and Irregular Payment of Against Carriage by Petrol Pump	0.120
	47	3	Unjustified drawal of pay and allowances of sub engineer without verification of credentials/degrees	1.076
	48	4	Likely double drawal due to same nomenclature of work	0.114
	49	5	Recovery of un-authorized payment of Social Security Benefit	0.123
	50	9	Non-Recovery of outstanding government dues	0.180
	51	11	Irregular expenditure on repair of vehicle	0.328
	52	12	Non imposition of penalty due to not completion of scheme.	0.175
	53	13	Loss due to non deduction/recovery of withholding tax on services.	0.472
	54	16	Less deduction of Income Tax	0.035
	55	18	Overpayment due to payment of higher rates of POL than notified by OGRA	0.166
	56	20	Wasteful expenditure on plantation with mudvas likely misappropriation	0.697
	57	21	Unjustified expenditure on establishment of cattle mandies	0.274
	58	22	Unauthorized expenditure on Ramzan Bazar through calling quotations	0.292
59	23	Non recovery of license/permit fee	0.023	

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

(Rupees in million)

Name of Formation	Sr. No.	A.P No.	Subject	Amount
TMA Rajanpur	1	2	Loss due to self collection of cattle mandi	1.258
	2	4	Chances of less collection due to less valuation	0.221
	3	7	Recovery of un authorized payment of pay and allowances	0.107
	4	8	Loss during lease of advertisement fee collection right	0.498
	5	9	Unauthorized execution of development scheme without measurement	1.200
	6	10	Overpayment due to payment of higher rates of POL than notified by OGRA	0.181
	7	11	Loss due to un-approved residential schemes	3.174
	8	12	Misappropriation due to un-reconciled immoveable property tax	1.602
	9	13	Loss due to less valuation of petrol pumps land	0.354
	10	19	Illegally construction of buildings without paying commercialization fee	0.288
	11	21	Irregular cash payments of house building advance without acknowledgements	1.120
	12	23	Uneconomical and doubtful purchases of street light material	0.411
	13	24	Unauthorized purchases of different items without observing the PPRA rules	1.834
	14	27	Non deduction of GST	0.190
	15	28	Unjustified drawl of honoraria	0.128
	16	30	Unjustified drawl of arrears without acknowledgement	2.592
	17	32	Doubtful and irregular expenditure on Moharram routes	1.800
	18	33	Non accountal of stores	1.424
	19	34	Overpayment due to excessive rates of tuff	0.075

Name of Formation	Sr. No.	A.P No.	Subject	Amount
			tiles	
	20	35	Unjustified expenditure without consumption record	1.069
	21	36	Unjustified expenditure on TA/DA	0.080
	22	37	Unjustified expenditure of removal of wall chalking	0.115
	23	38	Wastage of expenditure due to abandoned works	3.75
	24	39	Unjustified release of security deposits	1.426
	25	40	Overpayment on earth work	0.063
	26	41	Unjustified payment of tuff tiles psi report	0.222
	27	42	Loss to Government due to theft of transformer	0.141
	28	43	Irregular and unjustified expenditure of steel racks through calling quotations	0.239
	29	44	Unauthorized expenditure on quotations works	0.393
	30	46	Non deposit of income tax deducted at source	0.370
TMA Jampur	31	1	Overpayment due to unjustified quantity of earthwork	0.621
	32	2	Fraudulent withdrawal of salaries	0.213
	33	3	Unjustified payment against earthwork resulted loss	0.504
	34	4	Overpayment due to non deduction quantity of drain	0.114
	35	5	Unjustified payment against quantity of soling	0.161
	36	6	Unjustified payment against soling work	0.058
	37	7	Overpayment on account of extra measurement than earth work	0.111
	38	8	Unauthorized and doubtful execution of work	1.869
	39	10	Unauthorized award of contracts of development schemes due to defective advertisement/ without PAPRA's website	106.123
	40	11	Unjustified payment on account of excess quantity of soling	0.030
	41	12	Overpayment due to non deduction of quantity of culverts	0.027

Name of Formation	Sr. No.	A.P No.	Subject	Amount
	42	13	Unjustified provision of lead on earth work	0.049
	43	14	Payment of work done without dates of measurements and billings	23.800
	44	16	Unjustified payment against road curves	0.098
	45	17	Overpayment due to non deduction of shrinkage	0.420
	46	18	Unjustified payment against bitumen	4.476
	47	19	Excess payment on account of use of local sand	0.036
	48	20	Overpayment due to payment of higher rates of POL than notified by OGRA	0.168
	49	22	Unjustified and doubtful drawl of POL against disposal work	2.941
	50	23	Unauthorized and doubtful payment	0.539
	51	24	Unjustified drawl of POL against office generator having ups for all branches	1.660
	52	25	Unjustified and doubtful drawn against POL for vehicle	0.654
	53	26	Un-authorized consumption of POL due damaged meter and un-approved routs	7.412
	54	27	Unauthorized and non accountal , consumption of store	1.732
	55	29	Doubtful and irregular expenditure without calling tenders	0.292
	56	30	Unjustified dateless bills for repair of machinery & equipment	1.181
	57	32	Non deposit of Government receipt on account of immoveable property tax	0.238
	58	33	Overpayment of on account of hire of tentage	0.234
	59	42	Loss to Government due to unjustified lease of advertisement fee	0.545
	60	43	Loss to Government due to less realization of income	0.200
	61	46	Loss due to non deputing TMA employees on leases	2.70
	62	47	Loss due to non-auction of shops after the expiry period	2.905
	63	48	Recovery of un authorized payment of	0.027

Name of Formation	Sr. No.	A.P No.	Subject	Amount
			conveyance allowance during leave on full pay	
	64	49	Short fall due to reduction of revenue in the revised budget estimates	1.820
	65	50	Stores found short during physical verification	1.508
	66	52	Loss due to un-approved residential schemes	10.800
	67	53	Un-authorized / invalid and without advertisement expenditure	0.446
	68	55	Un-authorized drawl of pay without sanctioned posts	10.006
	69	57	Unauthorized execution of culverts schemes	6.195
TMA Rojhan	70	2	Overpayment due to allowance of unjustified rate of ramming of earthwork	0.113
	71	3	Overpayment due to non deduction of shrinkage in earth work	0.043
	72	4	Un-authorized expenditure on purchase of furniture	0.292
	73	5	Overpayment due to unjustified inclusion of borrow pit excavation rate in earth work	0.132
	74	6	Unauthorized execution of culverts schemes	1.400
	75	7	Unauthorized award of contracts of development schemes due to defective advertisement/ without PAPRA's website	4.508
	76	9	Non recovery of departmental charges from deposit work	0.766
	77	10	Un-authorized clearance of outstanding liabilities	0.739
	78	14	Non proof of consumption of POL for spray of dengue virus	0.038
	79	15	Un authorized payment of salary of close day	0.352
	80	16	Expenditure beyond competency	0.100
	81	17	Non accountal of stores	0.290
	82	19	Overpayment due to grant of unauthorized annual increment and pre-mature increment	0.028

TMAs of District Rajanpur

Budget and Expenditure Statement for Financial Year 2014-2015

(Rupees in million)

TMA Rajanpur				
2014-15	Budget	Actual	Excess (+)/ Saving(-)	%Saving
Salary	171.991	71.179	-100.812	59%
Non Salary	34.409	17.676	-16.733	49%
Development	16.963	0.757	-16.206	96%
Total	223.364	89.613	-133.751	60%
Receipts	232.935	91.956	-140.980	61%
TMA Rojhan				
2013-14	Budget	Actual	Excess (+)/ Saving(-)	%Saving
Salary	94.085	72.606	-21.479	23%
Non Salary	76.891	63.289	-13.601	18%
Development	126.822	106.592	-20.230	16%
Total	297.798	242.487	-55.311	19%
Receipts	188.354	232.540	44.186	-23%
TMA Jampur				
2013-14	Budget	Actual	Excess (+)/ Saving(-)	%Saving
Salary	28.406	18.728	-9.678	34%
Non Salary	40.964	35.950	-5.014	12%
Development	8.853	5.556	-3.297	37%
Total	78.223	60.234	-17.988	23%
Receipts	59.827	54.361	-5.466	9%

Annex-C

[Para 1.2.2.2]

Less realization of conversion fee

(Rupees in million)

Sr. No.	Name Scheme	Approved / Un Approved	Area in canal	Used area (Canal)	Rate	Sr. as per table	Total Recovery
1	City Garden link Fatehpur Road Rajanpur.	Un Approved	70	50 Canal or 50x20=1000 marlas	100,000 p. marla x1000x 1%=	p-3 ward 11(ii)	1.000
2	Gulistan-e-Zahra Housing Scheme Near Khitran Petrolim	Un Approved	20	15 canal or 15x20=300 marlas	90,000 p. marlasx300 x1%=	-do-	0.270
3	Indus Village Dera Road Rajanpur	Under Process	34	25 canal or 25x20=500 marlas	480,000 p. marlas x500x 1%=	-do-	2.400
4	Sidra Garden Phase II Housing Scheme	Un Approved	35	26 canal or 520 marlas	200,000 p. marlasx520 x1%=	p-3 ward11 (i)	1.040
5	Allah Rakha Avenue Indus Highway Road	Under Process	99	75 canal or1500 marlas	100,000 p. marlasx1500 x1%=	525,000	1.500
6	City Canal Near A-Noor Public School Qutub Canal Rajapur	Un Approved	32	24 canal or 480 marlas	90,000 p. marlasx480 x1%=	p-2 ward 4(iii)	0.432
7	Gulshan Abuturab town Khitran Petrolim Road	Un Approved	38	27.5 canal or 550 marlas	90,000 p. marlasx550 x1%=	p-2 w-4 (iii)90,000	0.495
8	Shan-e-Muhammad housing Scheme Aqilpur Road	Un Approved	150	112.5 canal or 2250 marlas	50,000 p. marlasx1250 x1%=	p-4 w-14 (iv)	1.125
9	Al-Janat Homes Khitran Petrolim Road	Un Approved	32	24 canal or 480 marlas	90,000 p. marlasx480 x1%=	p-2 ward 4(iii)	0.432
10	Rahat Residencia near Khitran Petrolim Road	Un Approved	38	27.5 canal or 550 marlas	90,000 p. marlasx550 x1%=	p-2 ward 4(iii)	0.495
11	Tayabia Town Link Fatehpur Road	Un Approved	25	18 canal or 360 marlas	60,000 p. marlasx360 x1%=	p-3 w-11 (iii)	0.216
12	Umer Town Near Old Lash Khana Band Road Rajanpur.	Un Approved	30	22.5 canal or 450 marls	50,000 p. marlasx450 x1%=	p-2 w-5 (iv)	0.225
13	Madina Housing	Un	30	22.5 canal or	70,000 p.	p-2 W-5	0.315

Sr. No.	Name Scheme	Approved / Un Approved	Area in canal	Used area (Canal)	Rate	Sr. as per table	Total Recovery
	Scheme Link Hakeem Colony to Fatehpur Adda Road Rajanpur	Approved		450 marls	marlasx450 x1%=	(iii)	
14	Al-Hamad Town Indus Highway Road Rajanpur.	Un Approved	25	18 canal or 360 marlas	150,000 p. marlasx360 x1%=	p-3 w-13 (ii)	0.540
15	Abdul Sattar Town Fazilpur	Un Approved	99	75 canal or 1500 marlas	150,000 p. marlasx1500 x1%=	p-8 w 1-89 (i)	2.250
16	Wapda Town near Grid Station Rajanpur.	Un Approved	25	18 canal or 360 marlas	200,000 p. marlasx360 x1%=	p-3 w-12 (ii)	0.720
17	Zubaida Town near Grid Station Rajanpur.	Un Approved	60	45 canal or 900 marlas	200,000 p. marlasx900 x1%=	p-3 w-12 (ii)	1.800
18	Kala Nour Town Band Road Rajanpur.	Un Approved	38	28.5 canal or 570 marlas	50,000 p. marlasx900 x1%=	p-2 w-5 (iv)	0.285
19	Pakistan Commercial Center Adda Fatehpur Road Rajanpur	Un Approved	8	6 canal or 120 marlas	200,000 p. marlasx120 x1%=	p-3 w-10 (ii)	0.240
20	City Plaza Indus Highway Raod Rajanpur.	Un Approved	10	7.5 canal or 150 marlas	200,000 p. marlasx150 x1%=	p-3 w-12 (ii)	0.300
21	Imtiaz ejaz Arcad Indus Highway Road Rajanpur	Un Approved	30	22.5 canal or 450 marls	200,000 p. marlasx450 x1%=	p-3 w-12 (ii)	0.900
22	Gulstan Jamil Back Side Abdul Hakeem Colony Rajanpur.	Un Approved	20	15 canal or 15x20=300 marlas	300,000 p. marlasx300 x1%=	p-3 w-12 (iv)	0.900
23	Munib town Aqilpur Road Rajanpur.	Un Approved	22	17.5 canals or 350 marlas	50,000 p. marlasx300 x1%=	p-4 w-14 (iv)	0.175
24	Rafiq Commercial Center Aqilpur Raod Rajanpur	Un Approved	5	4 canal or 80 marlas	250,000 p. marlasx80 x1%=	p-3 w-14 (i)	0.200
25	Rafique Town Aqilpur Road Rajanpur	Un Approved	25	18 canal or 360 marlas	50,000 p. marlasx360 x1%=	p-4 w-14 (IV)	0.180
26	Khak-a- Madina Colony Link Fatehpur Road Rajanpur	Un Approved	25	18 canal or 360 marlas	100,000 p. marlasx360 x1%=	p-3 w-10 (ii)	0.360
27	Hussain Town		39	22.8 canal or 450 marlas	364,000 p. marlasx450 x1%=		1.642
Total							20.437

Annex-D

[Para 1.2.2.5]

Non-realization of conversion fee

Table A

(Rupees in million)

Name	Location & Nature of building	Evaluation Table Rate & Sr. No.	Area	Conversion	Covered area, from fee, Map fee etc	Amount
Haji Muhammad Afzal S/O Nabi Bukhsh	Kachey Chown Rajanpur (Commercial)	250,000 (P-2, v)	544 Sft	2500,000 x 2=500,000 x5%= 25,000	544x10=5,440, 2x300= 600 2x30=60	0.031
Zeshan Kaleem S/O Sher Muhammad Kaleem	Circular side west side (Commercial)	300,000 P-2 8(i)	3965 Sft	300,000 x 14.57x10%= 440,700	3965x10=39,650, 14x300= 4800 14x30=420	0.486
Liaqat Ali S/O Ghulam Qadir	Zia Shaheed Road (Residential)	200,000 p-2 (iv)	2450 Sft	200,000x9x10%= 180,000	2450x5=12,250, 1 st & 2 nd floor 2257x2=4510 9x20=180	0.197
Ikram ul Haq S/O Mian Muzaffar ud Din (diary No. 11 dt. 11.10.14)	Zia Shaheed Raod (Commercial)	200,000 p-2 (iv)	2450 Sft	200,000x9x10%= 180,000	2450x10=24,500, 1 st & 2 nd floor 2257x2=4510 9x20=180	0.209
Mehboob Ahmad Saddique S/O Fida Hussain (diary No. 11 dt. 11.10.14)	Jail road near DCO Office (Commercial)	200,000 P-2 sr.-7	2389 sft	200,000x9x10%= 180,000	2389x10=23,890, 1 st & 2 nd floor 1300x2=2600 9x20=180	0.207
Mehboob Ahmad Siddiqui S/O Fida Hussain (diary No. 13 dt. 11.10.14)	Near General Bus Stand Rajanpur 1 (commercial)	200,000 P-2 sr.2(-iii)	817 sft	200,000x3x5%= 30,000	817x10=8170, 1 st & 2 nd floor 817x2x10=16340 3x20=60	0.055
Muhammad tanveer Shahzad S/O Muhammad Nawaz (diary No. 14 dt. 11.10.14)	Ward No. 7 adadi Deh Shumali Circular road Rajanpur (Commercial)	200,000 P-2 sr.7(-ii)	1634 Sft	200,000x6x10%= 120,000	1634x10=16,340, 1 st & 2 nd floor 1634x2x10=32680 6x20=120	0.169
Total						1.354

Table B

Sr. No.	Notice with Name	Location	Nature of Building	Rate as per table	Area in marlas	Total amount	Recovery
1	Muhammad Irfan S/O Abdul Rahman Street Sh. Wali Muhammad	Near Farooqia Masjid Khithran Road	House.	0.150	5	0.750	0.038
2	Muhammad Aslam S/O Ameer Ahmad Caste Rajpur	Al Macca Town	House.	0.080	5	0.400	0.020
3	Kanwar Jamal Akhtar.		House.	0.080	5	0.400	0.020
4	Ch. Muhammad Siddeque	Khithran Pertrulim Road	House.	0.150	5	0.750	0.038

Sr. No.	Notice with Name	Location	Nature of Building	Rate as per table	Area in marlas	Total amount	Recovery
5	Habib Fall Seeling Wala	Slaughter House Road	House.	0.100	5	0.500	0.025
6	Amir Khan Dreshak S/O Hayat Khan	Near Boys School	House.	0.100	5	0.500	0.025
7	Nasir Aflatoon Advocate	Near Farooqia Masjid Khithran Road	House.	0.150	5	0.750	0.038
8	Zeshan Bhutta S/O Ahsan Bhutta	Offcier Colony	House.	0.150	5	0.750	0.038
9	Maian Nazim Hussain Srai	Near Al Khalil Pard	Shops	0.300	2	0.600	0.030
10	Bilal Aahmad Chaki	Circular Road	Shops	0.300	2	0.600	0.030
11	Sami Ullah Bakhar	Railway Raod	Shops	0.300	2	0.600	0.030
12	Kashif Maqsood Cheema	Hakeem Colony	House.	0.200	5	1.000	0.050
13	Syed Ali Raza/S/O Syed Fazal Shamsi	Bodla Colony	House.	0.200	5	1.000	0.050
14	Mahboob Ahmad S/O Fida Hussain	Railway Raod	Shops	0.300	2	0.600	0.030
15	Syed Zahid Hussain Shah	Shoukat Mazari Road	House.	0.200	5	1.000	0.050
16	Ghulam Sarwar Jut	Near Grade station	House.	0.300	5	1.500	0.150
17	Mian Jahangeer	Near Grade station	House.	0.300	5	1.500	0.150
18	Muhammad Irshad Shah	Near Grade station	House.	0.300	5	1.500	0.150
19	Javeed Ahmad	Near Grade station	House.	0.300	5	1.500	0.150
20	Shahid Saleem S/O Abdul Latif Qurashi	Railway Raod	Shops	0.300	2	0.600	0.030
21	Mahboob S/O Adrees	Fareed-abad Colony	House.	0.100	5	0.500	0.025
22	Muhammad Ajmal S/O Peeroo	Fareed-abad Colony	House.	0.250	5	1.250	0.125
23	Haji S/O Ghulam Muhammad	Warich Colony	Shops	0.300	2	0.600	0.030
24	Ghulam Hussain	Warich Colony	Shops	0.100	2	0.200	0.010
25	Muhammad Iqbal Jut	Dubai Colony	House.	0.250	5	1.250	0.125
26	Ghulam Abbas	Dubai Colony	House.	0.250	5	1.250	0.125
27	Khawja Bilal Ahmad	Al-Siddeque Town	Shops	0.250	2	0.500	0.025
28	Muhammad Afzal	Al-Siddeque Town	Shops	0.100	2	0.200	0.010
29	Zeshan Khan Dreshak	Railway Raod	Shops	0.300	2	0.600	0.030
30	Farooq Ahmad Adam Medical	Indus Highway	Shops	0.300	2	0.600	0.030
31	Abdul Saboor Rahmani	Indus Highway	Shops	0.300	2	0.600	0.030
32	Murtaza Khan Cheena	Sidra Garden	House.	0.300	5	1.500	0.150
33	Khalil Ahmad Dreshak	Sidra Garden	House.	0.300	5	1.500	0.150
34	Nasrullah Khan Dreshak	Sidra Garden	House.	0.300	5	1.500	0.150
35	Dulat Khan Pathan	Taga Colony	House.	0.150	5	0.750	0.038
36	Lutaf Khan dDreshak	Taga Colony	House.	0.150	5	0.750	0.038
37	Ashfaq Ahmad Khan	Taga Colony	House.	0.150	5	0.750	0.038
38	Molizam Hussain	Bodla Colony	House.	0.200	5	1.000	0.050
39	Farooq Ahmad	Taga Colony	House.	0.150	5	0.750	0.038
40	Rao Masood	Bodla Colony	House.	0.200	5	1.000	0.050
41	Rana Khalil Ahmad	Back Site DHQ	Shops	0.250	2	0.500	0.025
42	Khalid Khan Mazari	Near Al- Noor School	House.	0.150	5	0.750	0.038
43	Barkat Khan Bhatti	Asni Road	House.	0.080	5	0.400	0.020
44	Qamar Hussain Petafi	Railway Raod	House.	0.300	5	1.500	0.150

Sr. No.	Notice with Name	Location	Nature of Building	Rate as per table	Area in marlas	Total amount	Recovery
45	Hazoor Bakhsh S/O Peer Baksha	Gulshan Colony	House.	0.080	5	0.400	0.020
46	Muhammad Asif Zargar	Gulshan Colony	House.	0.080	5	0.400	0.020
47	Namat Abbas S/O Muddsar Hussain	Hakeem Colony	House.	0.200	5	1.000	0.050
48	Fayyaz Hussain S/O Ghulam Hussain	Wali Town	House.	0.150	5	0.750	0.038
49	Ghulam Akbar Shah	Ghulstan Zahara	House.	0.090	5	0.450	0.023
50	Muhammad Iqbal Qasai	Post Office Road	House.	0.200	5	1.000	0.050
51	Amanullah Khan Mashki	Taga Colony	House.	0.150	5	0.750	0.038
52	Ghulam Hussain Sountra	Rahmat Rasool Colony	House.	0.250	5	1.250	0.125
53	Akhtar Hussain Shah	Rahmat Rasool Colony	House.	0.250	5	1.250	0.125
54	Jalil Ahmad Dreshak	Khalil -a-bad Colony	House.	0.250	5	1.250	0.125
55	Ghulam Akbar Khan	Band Raod	Shops	0.100	2	0.200	0.010
56	Hafiz Muhammad alam	Bodla Colony	House.	0.200	5	1.000	0.050
57	Muhammad Ali Mazari	Taga Colony	House.	0.150	5	0.750	0.038
58	Waqas Ahmad S/O Muhammad Iqbal	Near Kothi Meer Sahib	House.	0.300	5	1.500	0.150
59	Zahid Hussain Malik	Sader Bazar	Shops	0.300	2	0.600	0.030
60	Amjad Khan Mazari	Bodla Colony	Shops	0.200	2	0.400	0.020
61	Sajad S/O Khadim Hussain	Mohallah Nawan Sahar	Shops	0.300	2	0.600	0.030
62	Muhammad Asim Al-Macca Mobile	Fateh pour Road	Shops	0.200	2	0.400	0.020
63	Aourangzaib Mashoori	Paksitan Complex	Shops	0.200	2	0.400	0.020
64	Haji Mureed Hussain Cast Gabool	Eid Gah Colony	House.	0.200	5	1.000	0.050
65	Muhamma Shafeeq Gabool	Eid Gah Colony	House.	0.200	5	1.000	0.050
66	Rana Akhtar Ali S/O Rana Jamsheed Ali	Saddar Bazar	Old Building	0.300	5	1.500	0.150
67	Mian Abdul Mateen S/O Mian Abdul Ghafoor	Dara Machi Wala	Shops	0.300	2	0.600	0.030
68	Shahid Afghan	Shoukat Mazari Road	House.	0.200	5	1.000	0.050
69	Syed Saddam Hussain Shah	Shoukat Mazari Road	House.	0.200	5	1.000	0.050
70	Abdul Ghafar Qureshi	Rajanpur City	House.	0.300	5	1.500	0.150
71	Mian Siraj Ahmad S/O Muhammad Iqbal	Dara Machi Wala	Commerical Plaza	0.300	15	4.500	0.450
72	Nazar Hussain Gabool	Cinima Road	Store	0.400	5	2.000	0.200
73	Tariq Aziz	Therri Road	House.	0.400	5	2.000	0.200
74	Ch, Abdul Raouf	Saddar Bazar	Shops	0.150	2	0.300	0.015
75	Rahim Bakhsh Dandwar	Circular Road	House.	0.150	5	0.750	0.038
76	Naeem Akhlaq	Bodla Colony	Shops	0.200	2	0.400	0.020
77	Professor Raheem Bakhsh	Bodla Colony	House.	0.200	5	1.000	0.050
78	Imran Shah	Railway Road	Shops	0.500	2	1.000	0.050
79	Shoukat Hussain Shah	Railway Road	Shops	0.500	2	1.000	0.050
80	Saddam Shah	Railway Road	Shops	0.500	2	1.000	0.050
81	Aslam Sadeeqi	Aqilpur Road	Shops	0.300	2	0.600	0.030

Sr. No.	Notice with Name	Location	Nature of Building	Rate as per table	Area in marlas	Total amount	Recovery
82	Khursheed Ahmad	Aqilpur Road	Shops	0.300	2	0.600	0.030
83	Shahzad Gull	Fateh pour Road	Petrol Pump	0.150	50	7.500	0.750
84	Sajjad Ahmad Lakha	Fateh pour Road	Shops	0.150	2	0.300	0.015
85	Muhammad Yasir Zia Naseeri	Khitran Petroleum	House.	0.150	5	0.750	0.038
86	Ansar Abbas S/O Ashiq Hussain Cast Bhutta	Aslam Town	House.	0.150	5	0.750	0.038
87	Noman Ahmad Daha	Dara Machi Wala	Shops	0.300	2	0.600	0.030
88	Aourangzaib Mashoori	District Council Market	Shops	0.500	2	1.000	0.050
89	Irshad Ahmad S/O Atta Muhammad	District Council Market	Shops	0.500	2	1.000	0.050
90	Rao Muhammad Sadeeq (Kot Mithan)	District Council Market	Shops	0.500	2	1.000	0.050
91	Amjad Rouf S/O Munawar Hussain	District Council Market	Shops	0.500	2	1.000	0.050
92	Qazi Tahir City Motor	Al-Makka Tent	Shops	0.500	2	1.000	0.050
93	Haji Zakriya	Al-Hadid Honda	Shops	0.500	2	1.000	0.050
94	Ch. Iftikhar	Al-Makka Tent	Shops	0.500	2	1.000	0.050
95	Dr. Rab Nawaz	Al-Hadid Honda	Shops	0.500	2	1.000	0.050
96	Mistri Khalil Ahmad	Al-Hadid Honda	Shops	0.500	2	1.000	0.050
97	Nadeem Ashraf	Al-Hadid Honda	Shops	0.500	2	1.000	0.050
98	Muhammad Akram	Railway Road	Shops	0.500	2	1.000	0.050
99	Saifullah Tagga	Al-Hadid Honda	Shops	0.500	2	1.000	0.050
100	Sardar Abdul Aziz Khan Juggan	Rajanpur City	Shops	0.500	2	1.000	0.050
101	Mehbob Rasheed S/O Rasheed	Railway Road	Shops	0.500	2	1.000	0.050
102	Muhammad Iqbal Zargar	Railway Road	Shops	0.500	2	1.000	0.050
103	Liaqat Ali	Railway Road	Shops	0.500	2	1.000	0.050
104	Abid Hussain S/O Muhammad Ibrahim	Railway Road	Shops	0.500	2	1.000	0.050
105	Khalil Ahmad	Railway Road	Shops	0.500	2	1.000	0.050
106	Ishfaq Ahmad Rehmani	Railwy Road	Shops	0.500	2	1.000	0.050
107	Mubarak Ali S/O Taj Muhammad	Railway Road	Shops	0.500	2	1.000	0.050
108	Abdul Aziz	Railwy Road	Shops	0.500	2	1.000	0.050
109	Bashir Ahmad S/O Baj Muhammad	Railwy Road	Shops	0.500	2	1.000	0.050
110	Muhammad Sadeeq Alvi	Railwy Road	Shops	0.500	2	1.000	0.050
111	Muhammad Sadeeq Alvi	Railwy Road	Shops	0.500	2	1.000	0.050
112	Baba Mastullah	Railway Road	Shops	0.500	2	1.000	0.050
113	Abdul Aziz Juggan Khan	Railwy Road	Shops	0.500	2	1.000	0.050
114	Dr. Saifullah Tagga	Railwy Road	Shops	0.500	2	1.000	0.050
115	Nazeer Ahmad Tagga	Railwy Road	shops	0.500	2	1.000	0.050
116	Haji Fida Hussain	Al-Rehmat Hotel	Hotel & Plaza	0.500	10	5.000	0.500
117	Khalid Hussain / Muhammad Rafi	Al-Madina Hotel	Hotel	0.500	10	5.000	0.500
118	Muhammad Tufail Ahmad Shah	New Fresh Well	Fresh Well	0.300	10	3.000	0.300
119	Zahid Hussain Zargar	Old Bus Stand	Shops	0.300	2	0.600	0.030
120	Sami Ullah Bakhar	Bodla Colony	House.	0.200	5	1.000	0.050

Sr. No.	Notice with Name	Location	Nature of Building	Rate as per table	Area in marlas	Total amount	Recovery
121	Muhammad Ameen S/O Muhammad Ramzan	Khitran Road	House.	0.200	5	1.000	0.050
122	Abdul Shakoor	Warraich Colony	House.	0.100	5	0.500	0.025
123	Syed Shahid Hussain Shah	Warraich Colony	House.	0.100	5	0.500	0.025
124	Adnan Khan Dreshak	Warraich Colony	House.	0.100	5	0.500	0.025
125	Ahmad	Bodla Colony	House.	0.200	5	1.000	0.050
126	Moieen Ahmad Bhatti	Old Slaughter House Road	Shops	0.300	2	0.600	0.030
127	Musrat Hussain Zubairi	Old Slaughter House Road	House.	0.300	5	1.500	0.150
128	Malik Tariq	Pakistan Commercial Centre	House.	0.150	5	0.750	0.038
129	Sajjad Hussan Lakha / Abid Hussain Gabool	Paksitan Complex	Shops	0.150	2	0.300	0.015
130	kaleem Ullah Joya	Pakistan complex	Shops	0.150	2	0.300	0.015
131	Syed Ahsan Hussain Shamsi	Zia Shaheed Road	Shops	0.150	2	0.300	0.015
132	Saifullah Khalid S/O Faiz Ahmad Bhatti	Bodla Colony	House.	0.200	5	1.000	0.050
133	Muhammad Jameel S/O Qadir Bakhsh	Mohalla Zargaran	House.	0.300	5	1.500	0.150
134	Haji Muhammad Nawaz S/O Jan Muhammad	Khitran Road	House.	0.150	5	0.750	0.038
135	Muhammad Hafeez Ullah S/O Sarfaraz Khan	Al-Noor Public School	House.	0.150	5	0.750	0.038
136	Rana Abdul Latif S/O Muhammad Ramzan	Faisal Colony	House.	0.250	5	1.250	0.125
137	Muhammad Nawaz S/O Abdul Majeed	Rehmat Colony	House.	0.250	5	1.250	0.125
138	Safdar Ali S/O Islam uddin Qureshi	Rehmat Colony	House.	0.250	5	1.250	0.125
139	Gulzar S/O Haji Geela	Faisal Colony	House.	0.250	5	1.250	0.125
140	Mukhtiar Ahmad S/O Sardar Lakhay Khan	Al-Farooq Town	House.	0.250	5	1.250	0.125
141	Imran Abbas S/O Muhammad Anwar	Al-Farooq Town	House.	0.250	5	1.250	0.125
Total							10.452

Table C

Name	Location & Nature of building	Evaluation Table Rate & Sr. No.	Area	Conversion	Amount
Iram Shoaib W/O Shoaib Ahmad	Officer Colony Rajanpur (residential)	100,000 (P-3, 12(2))	20 marlas	$100,000 \times 20 = 2,000,000 \times 10\%$	0.200
Kousar Yasmin W/O Haji Muhammad Jan	China road to Mrani road (residential)	450,000 (P-5, Sr.-16)	6 marlas	$450,000 \times 6 = 2,700,000 \times 10\%$	0.270
Nesar Ahmad S/O Muhammad Rafiq	Benazir Chowk to bus stand Kot Mithan (residential)	100,000 (p-5 sr.-7)	10 marlas	$100,000 \times 10 = 1,000,000 \times 10\%$	0.100
Total					0.570

Total of Tables A,B&C = 1.354+10.452+0.570 = 12.376 million

Annex-E**[Para 1.2.2.14]****Non recovery of various fees/taxes**

(Rupees in million)

Sr. No.	Name of Premises	Nature of DSL	Amount Recoverable
01	M/S Fareedi Medical Store Kotmithan	Retailer and Narcotics	0.002
02	M/S Usman Medial Store Wang	Retailer and Narcotics	0.002
03	M/S Ather Veterinary Medical Store Kotmithan	Medical Store	0.002
04	M/S Aslam Medical Store Kotmithan	Retailer	0.002
05	M/S Ubaid Medical Store Kotmithan	Retailer and Narcotics	0.002
06	M/S Wains Medical Store Kotmithan	Retailer and Narcotics	0.002
07	M/S Mumtaz Medical Store Kotmithan	Retailer, Narcotics and Whole Saler	0.002
08	M/S Khawaja Fareed Medical Store Kotmithan	Retailer and Narcotics	0.002
09	M/S Nazeer Medical Store Kotmithan	Retailer	0.002
10	M/S Choudhary Medical Store Rajanpur	Retailer and Narcotics	0.002
11	M/S Abdul Sallam Medical Store Kotmithan	Retailer and Narcotics	0.002
12	M/S Malik Medical Store Kotmithan	Retailer and Narcotics	0.002
13	M/S Ali Medical Store Kotmithan	Retailer and Narcotics	0.002
14	M/S Tariq Medical Store Dhengan	Retailer	0.002
15	M/S Bahu Medical Store Dhengan	Retailer and Narcotics	0.002
16	M/S Al-Habib Medical Store Murghai	Retailer and Narcotics	0.002
17	M/S Fareed Hassan Medical Store Murghai	Retailer and Narcotics	0.002
18	M/S Muneer Medical Store Rajanpur	Retailer and Narcotics	0.002
19	M/S Shafqat Medical Store Fateh Pur	Retailer and Narcotics	0.002
20	M/S Bhatti Medical Center Rajanpur	Retailer and Narcotics	0.002
21	M/S Friends Medical Store Head Hamid	Retailer and Narcotics	0.002
22	M/S Arain Medical Store Kotla Easan	Retailer and Narcotics	0.002
23	M/S Yousef Medicine Center Rajanpur	Retailer, Whole Saler and Narcotics	0.002
24	M/S Noor Medicine Point Rajanpur	Retailer and Narcotics	0.002
25	M/S Dar-ul-Sehat Medical Store Rajanpur	Retailer and Narcotics	0.002
26	M/S Health Ways Rajanpur	Retailer and Narcotics	0.002
27	M/S Asif Medicine Point Rajanpur	Retailer and Narcotics	0.002
28	M/S Kareemi Medical Store Rajanpur City	Retailer and Narcotics	0.002
29	M/S Adam Medical Center Rajanpur	Retailer, Narcotics and Whole Saler	0.002
30	M/S Sheikh Medical Store Rajanpur	Retailer and Narcotics	0.002
31	M/S Shoaib Medicine House Rajanpur	Retailer, Narcotics and	0.002

Sr. No.	Name of Premises	Nature of DSL	Amount Recoverable
		Whole Saler	
32	M/S Bukhari Medicine House Rajanpur	Retailer and Narcotics	0.002
33	M/S Al-Mustafa Life Chemist Rajanpur	Retailer and Narcotics	0.002
34	M/S Zeshan Medical Store Rajanpur	Retailer and Narcotics	0.002
35	M/S Kaleem Medical Store Rajanpur	Whole Saler	0.002
36	M/S Fazal Medical Store Rajanpur	Retailer and Narcotics	0.002
37	M/S Abbas Medical Store Head Hamid	Retailer and Narcotics	0.002
38	M/S Zubair Medical Store Rajanpur	Retailer and Narcotics	0.002
39	M/S Al-Rasheed Pharma Rajanpur	Pharmacy	0.002
40	M/S Muqadas Medical Store Shikar Pur	Retailer	0.002
41	M/S Yazdani Medical Store Rajanpur	Retailer and Narcotics	0.002
42	M/S Usama Medical Center Bait Sontra	Retailer and Narcotics	0.002
43	M/S Saddat Medical Store Rajanpur	Retailer and Narcotics	0.002
44	M/S Ghazi Medicine House Rajanpur	Retailer, Narcotics and Whole Saler	0.002
45	M/S Raunaq Medical Store Rajanpur	Retailer	0.002
46	M/S Umer Sallam Medical Center Rajanpur	Retailer and Narcotics	0.002
47	M/S Hamza Medical Store Rajanpur	Retailer and Narcotics	0.002
48	M/S Khalil Medical Store Rajanpur	Retailer and Narcotics	0.002
49	M/S Haseeb Medicine House Rajanpur	Retailer and Narcotics	0.002
50	M/S Arif Medical Store Rajanpur	Retailer and Narcotics	0.002
51	M/S Dar ul Shifa Rajanpur	Retailer and Narcotics	0.002
52	M/S Rafique Medical Center Rajanpur	Retailer and Narcotics	0.002
53	M/S Pakistan Veterinary SToRe Rajanpur	Medical Store	0.002
54	M/S Ali Medical Store Bangla Dhengan	Retailer and Narcotics	0.002
55	M/S Al-Qamar Medical Store Fazilpur	Retailer and Narcotics	0.002
56	M/S Syed Medical Store Noshehra Sharqi	Retailer and Narcotics	0.002
57	M/S Arif Medical Store Fazilpur	Retailer and Narcotics	0.002
58	M/S Sohail Medical Store Fazilpur	Retailer and Narcotics	0.002
59	M/S Afzal Medical Store Fazilpur	Retailer and Narcotics	0.002
60	M/S Malik & Sons Medical Store Fazilpur	Medical Store	0.002
61	M/S Junaid Medical Store Sahan Wala	Retailer	0.002
62	M/S Abbas Medical Store Sahen Wala	Retailer and Narcotics	0.002
63	M/S Adnan Medical Store Hazrat Wala	Retailer and Narcotics	0.002
64	M/S Safdar Medical Store Mehray Wala	Retailer	0.002
65	M/S Drishak Medical Store Fazilpur	Retailer and Narcotics	0.002
66	M/S Medi Pharma Fazilpur	Pharmacy	0.002
67	M/S Saleemi Medial Store Fazilpur	Retailer and Narcotics	0.002
68	M/S Saleem Medical Hall Fazilpur	Retailer	0.002
69	M/S Sohail Medical Store Mehray Wala	Retailer and Narcotics	0.002
70	M/S Madina Medical Hall Fazilpur	Retailer	0.002
71	M/S Zain Medical Center Shikar Pur	Retailer and Narcotics	0.002
72	M/S Zahid Medical Store Shikarpur	Retailer and Narcotics	0.002

Sr. No.	Name of Premises	Nature of DSL	Amount Recoverable
73	M/S Sohail Medicine Center Rajanpur	Retailer and Narcotics	0.002
74	M/S Faiz Medical Store Bait Saontra	Retailer	0.002
75	M/S Junaid Medical Store Fazilpur	Retailer and Narcotics	0.002
76	M/S Fareed Medical Store Fazilpur	Retailer and Narcotics	0.002
77	M/S Arif Medical Store Mehray Wala	Retailer and Narcotics	0.002
78	M/S Al-Khaliq Medicose Fazilpur	Retailer and Narcotics	0.002
79	M/S Qasim Medical Hall Fazilpur	Retailer and Narcotics	0.002
80	M/S Hasnain Umeed Medcial Store Fazilpur	Whole Saler	0.002
81	M/S Raza Medical Store Fazilpur	Retailer, Narcotics and Whole Saler	0.002
82	M/S Rehman Medical Store Fazilpur	Retailer	0.002
83	M/S Adeel Medical Store Fazilpur	Retailer	0.002
84	M/S Iqra Medical Store Kotla Esan	Retailer and Narcotics	0.002
85	M/S Al-Raheem Medical Store Fazilpur	Retailer and Narcotics	0.002
86	M/S Lashari Medical Store Murghai	Retailer and Narcotics	0.002
87	M/S Al-Hamd Medical Store Bait Sontra	Retailer and Narcotics	0.002
88	M/S Ayaz Phamacy Kotmithan	Pharmacy	0.002
89	M/S Kashif Medical Store Rajanpur	Medical Store	0.002
90	M/S Mukhtiyar Medical Store Shikar Pur	Medical Store	0.002
91	M/S Yasir Medical Store Kot Mithan	Medical Store	0.002
92	M/S Saif Medical Store Rajanpur	Medical Store	0.002
93	M/S Al-Ghaffar Medical Store Rajanpur	Medical Store	0.002
94	M/S Rehan Medical Store Rajanpur	Medical Store	0.002
95	M/S Khuram Medical Store Rajanpur	Medical Store	0.002
96	M/S Arain Drug House Murghai	Whole Saler	0.002
97	M/S Baloch Medical Store Kot Mithan	Medical Store	0.002
98	M/S Kaleem & Hussain Medical Store Shikarpur	Medical Store	0.002
99	M/S Rana Medical Store Mehray Wala	Retailer and Norcotics	0.002
100	M/S Razzaq Medical Store Afzal Abad	Retailer and Norcotics	0.002
101	M/S Hashmi Pharmacy Kotla Naseer	Pharmacy	0.002
102	M/S Sobhan Medical Store Murghai	Medical Store	0.002
103	M/S Al-Mansoor Traders Kot Mithan	Medical Store	0.002
104	M/S Ahsan Medical Center Kot Mithan	Retailer and Norcotics	0.002
105	M/S Makkah Medical Store Rajanpur	Medical Store	0.002
106	M/S Dr. Waheed Pharmacy Fazilpur	Pharmacy	0.002
107	M/S Jamal Medical Store Fazilpur	Medical Store	0.002
108	M/S Fayaz Medical Store Fazilpur	Medical Store	0.002
109	M/S Khan Medical Store & Surgical Center Rajanpur	Medical Store	0.002
110	M/S Doctor Medical Store Kotla Naseer	Medical Store	0.002
111	M/S Al-Yousaf Medical Store Rajanpur	Medical Store	0.002
112	M/S Doctor + Pharmacy Rajanpur	Pharmacy	0.002

Sr. No.	Name of Premises	Nature of DSL	Amount Recoverable
113	M/S Taha Medical Store Kot Mithan	Medical Store	0.002
114	M/S Liaqat Medical Store Sikhani Wala	Medical Store	0.002
115	M/S New Mumtaz Medical Store Kot Mithan	Medical Store	0.002
116	M/S Shafqat Medical Store Wang	Medical Store	0.002
117	M/S Kareem Medical Store Fazilpur	Medical Store	0.002
118	M/S Kumail Medical Store Fazilpur	Medical Store	0.002
119	M/S Ahmed Pharmacy Fazilpur	Pharmacy	0.002
120	M/S Zain Traders Rajanpur	Pharmacy	0.002
121	M/S Ibrahim Medical Store Kot Mithan	Medical Store	0.002
122	M/S Indus Pharmaceuticals Distribution Pharmacy Rajanpur	Pharmacy	0.002
123	M/S Abdullah Medical Store Kotla Naseer	Medical Store	0.002
124	M/S Anas Medical Store Kot Mithan	Medical Store	0.002
Total			0.248

B.

Sr. #	Name Of Cotton Factories	Amount Recoverable
1	White Gold Cotton Industries Dera Road Rajan Pur	0.030
2	Yasrab Cotton & Oil Mills Kotmithan Road	0.030
3	Mehfooz Mustfa Cotton Industries Kotmithan Road	0.030
4	Farhat Muneer Cotton Industries Dera Road Fazilpur	0.030
5	Khawaja Freed Cotton ginning & Pressing Factory P.V.T Ltd Kotmithan Road Rajanpur	0.030
6	Bismillah Cotton Industries & Oil Mills Kotmithan Road	0.030
7	Nasir Iqbal Cotton Industreis Kotmithan Road Rajanpur	0.030
8	Nasrullah Brothers Cotton Ginners Dera Road Rajnpur	0.030
9	Al.Madina Cotton Industries Dera Road Rajanpur	0.030
10	Satara Cotton Industries Dera Road Rajanpur	0.030
11	Zamindara Cotton Industries Kotmithan Road Rajanpur	0.030
12	Fahad Muneer Cotton Industries Dera Road Rajanpur	0.030
13	Alhamad Cotton Industreis Dera Road Rajanpur	0.030
14	Chaudri(Kisan) Cotton Industries Aqilpur Road Rajanpur	0.030
15	Global Cotton Industries Dera Road Rajanpur	0.030
16	Zubair Ayoub Cotton Factory Fazilpur	0.030
17	Usman Ghani Cotton Factory Kotmithan	0.030
18	Noor Tufail Cotton Industries Kotmithan Road Rajanpur	0.030
19	Malik Ashiq & Sons Cotton Industries Fazilpur	0.030
20	Mohib cotton Industries Dera Road Rajanpur	0.030
21	Ahmad Saad Cotton Factory Fazilpur	0.030
22	Dareeshak Cotton Factory Rajanpur	0.030
23	Ramzan Cotton Industries dera road Fazilpur	0.030
24	Zeeshan Cotton Industries Rajanpur	0.030
25	Buzdar Cotton Industries Fazilpur	0.030
26	Allied Cotton Industries Dera Road Rajanpur	0.030

Sr. #	Name Of Cotton Factories	Amount Recoverable
27	Riaz Hafeez(New Data Cotton Ginners Fazilpur)	0.030
28	Rao Cotton Factory (Waseem traders) Dera road Rajanpur	0.030
29	Shahid Freed Cotton Industries Fazil Pur	0.030
30	Hassan Zubair Cotton Factory Fazilpur	0.030
31	Bismillah Traders D.G Khan Road Fazilpur	0.030
32	Punjab Cotton Industries Aqilpur Road Rajanpur	0.030
33	Ithad Cotton Factory D.G Khan Road Rajanpur	0.030
34	Fayaz Cotton Industries Kotla Sher Muhammad Fazilpur	0.030
35	Noor Hayat Cotton Industries Sikhani Wala Road Fazilpur	0.030
36	5 Fish Farms @1000 p.a0	0.005
	7 Flour Mills @15000 p.a	0.105
	7 oil mills @7000	0.049
Total		1.209

Total of Tables A&B = 0.248+1.209 = 1.457 million

Annex-F

[Para 1.2.2.15]

Irregular expenditure on POL

(Rupees in million)

Generator Disposal Rajanpur			
Month	POL consumed (liter)	Rate (Rs/liter)	Amount
Jul-14	120	109.34	0.013
Aug-14	100	109.34	0.011
Sep-14	68	108.34	0.007
Oct-14	132	107.39	0.014
Nov-14	236	101.21	0.024
Dec-14	124	94.09	0.012
Jan-15	188	86.23	0.016
Feb-15	244	80.61	0.020
Mar-15	292	80.61	0.024
Apr-15	260	83.61	0.022
Petal Engine Disposal New Abadi 3 Ltr P. hr Kot Mithan			
Jul-14	447	109.34	0.049
Aug-14	303	109.34	0.033
Sep-14	417	108.34	0.045
Oct-14	480	107.39	0.052
Nov-14	552	101.21	0.056
Dec-14	516	94.09	0.049
Jan-15	575	86.23	0.050
Feb-15	516	80.61	0.042
Mar-15	543	80.61	0.044
Apr-15	510	83.61	0.043
May-15	561	83.61	0.047
Peter Engine Jhalar new Abadi Kot Mithan (average 3 Ltr P. Hr)			
Jul-14	543	109.34	0.059
Aug-14	546	109.34	0.060
Sep-14	600	108.34	0.065
Oct-14	780	107.39	0.084
Nov-14	681	101.21	0.069
Dec-14	600	94.09	0.056
Jan-15	519	86.23	0.045
Feb-15	657	80.61	0.053
Mar-15	783	80.61	0.063
Apr-15	753	83.61	0.063
Total			1.287

Annex-G

[Para 1.3.1.1]

Expenditure through defective tendering process

(Rupees in million)

Name of Scheme	Advertisement Date	Name of Newspaper	Amount	Remarks
Construction of metalled road from Dajal Canal Bridge to Basti Allah Diwiya	3/5/2014	Nay-e-Waqat	4.500	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Construction of Drain, Soling, earth filling, sullage carrier near Darbar Road Mohallah Khan Zadah	3/5/2014	Nay-e-Waqat	1.000	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Construction of drain soling earth work Mouza Babul Wali	3/5/2014	Nay-e-Waqat	0.500	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Construction of Drain soling, earth work Basti Rana Fareed Joya , Basti Miran etc.	3/5/2014	Nay-e-Waqat	1.000	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Construction of drain soling, earth work Kotla Mughlan Basti Mehray wala, Basti Machi wala Nawan Chak UC Kotla Mughlan	3/5/2014	Nay-e-Waqat	2.000	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Construction Of Drain, soling & earth work Basti Haji Basher	3/5/2014	Nay-e-Waqat	0.500	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Construction Of Drain, soling & earth work ward No.9 Dajal	3/5/2014	Nay-e-Waqat	1.000	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
“Construction of drain, soling, earth filling, culverts mouza UC Tall Shumali soling basti Ramzan”	3/5/2014	Nay-e-Waqat	1.000	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Construction of drain soling, PCC Bazar remaining part near GHS Muhammad Pur	3/5/2014	Nay-e-Waqat	0.250	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Construction of drain soling , earth filling, culverts Mouza Hajipur UC Dajal	3/5/2014	Nay-e-Waqat	0.500	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Construction of drain ,soling , earth filling, streets U/C Kotla Dewan	3/5/2014	Nay-e-Waqat	0.500	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Construction of metalled road from BastiKhurshaid Karlo to Basti Bajwa U/C Dajal	3/5/2014	Nay-e-Waqat	4.500	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Construction of drain soling	3/5/2014	Nay-e-	2.000	Date & No. of TS and No. date of

Name of Scheme	Advertisement Date	Name of Newspaper	Amount	Remarks
earth filling, Tibbi Solangi -16		Waqat		tender receiving & opening date was mentioned in Advertisement
Construction of Culverts at shah wala Minor mouza Chack wala Muhammadpur	3/5/2014	Nay-e-Waqat	1.000	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Construction of Boundry wall, Drain soling WSS dajal city	3/5/2014	Nay-e-Waqat	1.000	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Construction of Drain,soling, earth filling, sullage carear Kotla mughlan	3/5/2014	Nay-e-Waqat	2.500	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Construction of drain,soling & earth filling, tuff tile from Haji Muhammad Ismail Sahoo to Mian Muhammad Shafi	3/5/2014	Nay-e-Waqat	2.500	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Construction of drain soling, street Malik Mushtaq	3/5/2014	Nay-e-Waqat	1.000	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Construction of metalled road from Basti Khurshid Karlo to Basti ishaq Bajwa	3/5/2014	Nay-e-Waqat	4.500	Date & No. of TS and No. date of tender receiving & opening date was mentioned in Advertisement
Total			31.750	

Annex-H

[Para 1.3.1.2]

Un-Authorized acceptance of tender by irrelevant authority

(Rupees in million)

Sr. No.	Description	TS By	TS Amount
1	Construction of metalled road from Dajal Canal Bridge to Basti Allah Diwaya U/C Dajal	XEN LG&CD D.G.Khan	4.500
2	Construction of drain soling earth work Mouza Babul Wali	E.E LG& Dev D.G.Khan	0.500
3	Construction of Drain soling, earth work Basti Rana Fareed Joya , Basti Miran etc.		1.000
4	Cons of drain soling, earth work Kotla Mughlan Basti Mehray wala, Basti Machi wala Nawan Chak UC Kotla Mughlan		2.000
5	Construction Of Drain, soling & earth work Basti Haji Basher		0.500
6	Construction Of Drain, soling & earth work Basti Haji Basher		1.000
7	Construction Of Drain, soling & earth work Ward No.9 Dajal		1.000
8	“Construction of drain, soling, earth filling, culverts mouza UC Tall Shumali soling basti Ramzan”		1.000
9	Cons of drain soling , earth filling, Culverts Mouza Hajipur UC Dajal		0.500
10	Cons of drain soling , earth filling, Culverts Mouza Hajipur UC Dajal		0.500
11	Cons of metalled road from BastiKhurshaid Karlo to Basti Bajwa U/C Dajal		4.500
12	Contraction of drain soling earth filling, Tibbi Solangi -16		2.000
13	Cons of Culverts at shah wala Minor mouza Chack wala Mpur		1.000
14	Construction of Boundry wall, Drain soling WSS dajal city		1.000
15	Construction of Drain,soling, earth filling, sullage carear Kotla mughlani		2.500
16	Construction of drain,soling & earth filling, Tuff Tile from Haji Muhammad Ismail Sahoo to Mian Muhammad Shafi		2.500
17	Construction of drain soling, street Malik Mushtaq		1.000
18	Cons of metalled road from Basti Khurshid Karlo to Basti ishaq Bajwa		4.500
Total			31.500

Annex-I**[Para 1.3.1.3]****Unauthorized payment of salaries to work charge employees**

(Rupees in million)

Sr. No.	T No	Date	Qty	Month	Amount
1	106	22.07.2014	94	July 2014	0.757
2	109		17		0.137
3	110		3		0.024
4	111		4		0.043
5	112		1		0.009
6	113		1		0.009
7	114		1		0.009
8	50	28.07.2014	6	Apr, May, June 2014	0.158
9	51		1		0.026
10	52		3		0.079
11	53		2		0.053
12	54		3		0.079
13	55		1		0.026
14	56		3		0.079
15	57		3		0.079
16	58		3		0.079
17	59		1		0.026
18	60		3		0.079
19	61		1		0.026
20	62		3		0.079
21	63		4		0.106
22	64		2		0.053
23	65		1		0.026
24	66		3		0.079
25	67		4		0.106
26	68		3		0.079
27	69		2		0.053
28	70		4		0.106
29	71		1		0.026
30	72		3		0.079
31	73		3		0.079
32	100		4	Apr, May, 2014	0.070
33	140	19.08.2014	3	July 2014	0.027
34	191	27.08.2014	1	4,5,6-2014	0.026
35	192		1	Jun-14	0.008
36	216	29.08.2014	97	Aug-14	0.970

Sr. No.	T No	Date	Qty	Month	Amount
37	20	03.10.2014	98	Sep-14	0.923
38	23		17		0.173
39	24		10		0.101
40	129	25.10.2014	6	7,8,9-2014	0.157
41	130		2		0.052
42	131		3		0.078
43	132		2		0.052
44	133		3		0.078
45	134		3		0.078
46	135		3		0.078
47	136		3		0.078
48	137		3		0.078
49	138		3		0.078
50	139		3		0.078
51	140		4		0.104
52	141		2		0.052
53	142		3		0.078
54	143		4		0.104
55	144		3		0.078
56	145		3		0.078
57	146	4	0.104		
58	147	1	0.026		
59	148	4	0.104		
60	149	2	0.052		
61	150	1	0.026		
62	151	1	0.026		
63	176	28.10.2014	100	Oct-14	1.010
64	27	1.12.2014	17	Nov-14	0.179
65	29		10		0.101
66	32		98		0.977
67	36		2		0.020
68	28	01.01.2015	17	Dec-14	0.167
69	29		10		0.096
70	33		2		0.020
71	34		98		0.959
72	123	27.01.2015	60		1.620
73	181	04.02.2015	17	14-Jan	0.180
74	182		10		0.092
75	188		99		0.972
76	362	26.02.2015	99	15-Feb	0.970
77	365		17		0.167
78	366		8		0.077
79	25	01.04.2015	17	15-Mar	0.211
80	27		7		0.092

Sr. No.	T No	Date	Qty	Month	Amount
81	28		99		1.155
82	25	02.05.2015	17	15-Apr	0.199
83	26		7		0.076
84	33		99		1.189
85	149		99		1.181
86	1152	27.05.2015	17	15-May	0.205
87	153		8		0.078
88	169	06.06.2015	8	1,2,3-2015	0.211
89	182 to 197	10.06.2015	42		1.109
90	318	30.06.2015	6	4,5,6-2015	0.158
Total					20.134

Annex-J**[Para 1.3.1.9]****Unauthorized Execution of Culverts Schemes**

(Rupees in million)

T No	Date	Description	MB No Page	Expenditure
5	14.07.2014	Construction of Culverts U/C Allah Abad	721 1 to 5	0.148
7		Construction of culverts Mouza Isra	887 46 to 52	0.247
8		Construction of Culverts Nazar Baloch M P Dewwan	437 71 to 76	0.283
44	16.07.2014	Construction of Culverts Salar Minor NP Manjhey	2095 112 to 116	0.346
50		Construction of culverts Murad Abad	19048 12 to 14	0.116
49		Construction of Culverts Mouza Dat Wali	779 36 to 39	0.236
124	23.07.2014	Construction of Culverts Khaliq Rind	436 77 to 82	0.481
135	23.07.2014	Construction of Culverts Mouza Bohar	887 53 to 61	0.471
7	24.07.2014	Construction of culverts Mouza Pat Sadiq Lashari	779 40 to 45	0.528
8		Construction of culverts Qasim Malghani	2635 55 to 58	0.674
176	26.08.2014	Construction of culverts Tal Shumali	725 20 to 23	0.925
89	14.10.2014	Construction of Culverts Manzoor Dumria	888 1 to 11	0.450
Total				4.905

Annex-K

[Para 1.3.1.14]

Unjustified expenditure on repair of machinery and equipment

(Rupees in million)

T No	Date	Description	Amount
36	25.7.14	Repair of Transformer	0.043
37			0.020
128	26.8.14	Repair of Assembly	0.048
151	21.8.14	Repair of Generator	0.025
231	29.8.14	Repair of Generator	0.047
237		Repair of WSS Hanbhi	0.083
104		0.057	
114	16.10.14	Repair of WSS M Rindan	0.025
40	3.12.14	Repair of Motor	0.052
41			0.024
42			0.095
108		Repair of Generator Disposal Lundi Pitafi	0.099
113		0.009	
115		Repair of Motor	0.014
136	12.12.14	Rewinding Motors	0.020
146	16.12.14	Repair of Motor	0.031
181			0.025
55	3.1.15		0.025
146	27.1.15	Repair of WSS	0.019
208	4.2.15	Repair of Motor	0.024
256	12.2.15	Repair of WSS Dajal	0.023
255			0.025
327	24.2.15		0.083
374	3.3.15	Repair of Transformer Hanbi	0.021
389		Repair of Generator K Mughlan	0.026
392	5.3.15	Repair of Genertaor Lundi Pitafi	0.039
393		Repair of Motor WSS L Pitafi	0.024
394		0.037	
395		Repair of Diesel Pump L Pitafi	0.030
399		Repair of Disposal scheme Jampur	0.055
437	12.3.15	Rewinding Motors	0.091
449	18.3.15	Repair of Transformer Hanbi	0.029
464	27.3.15	Repair of Turbine Noshera	0.097
463		Repair of WSS Veny Khosa	0.040
52		Repair of Transformer Tufki	0.049
107	24.4.15	Repair of Generator Thul Janan	0.066
47	5.5.15	Repair of motor WSS Dajal	0.024

T No	Date	Description	Amount
78			0.025
80		Repair of Disposal L Pitafi	0.024
95	15.5.15	Repair of Motor MP Dewan	0.025
98		Repair of WSS T Lundan	0.025
99	15.5.15	Repair of WSS Hajipur	0.024
179		Repair of Generator Thul Ali	0.025
216		Repair of Transformer Noshera	0.030
219	24.6.15	Repair of WSS T Lundan	0.024
293	30.6.15	Rewinding Motors Noshera	0.036
Total			1.782

Annex-L**[Para 1.3.1.15]****Award of work without calling of tenders****(Rupees in million)**

T No	Date	Description	Supplier	Amount
71	18.7.14	Plants for Green Belys Dajajl	Ahmad	0.090
72	do	Plants for Jampur City	Do	0.085
80	22.7.14	Delivery Pipes	Rana	0.108
136	23.7.14	HM Diger Machine	Mushtaq	0.145
129	do	E Cable	Faisal	0.099
134	18.8.14	Plants for Jampur City	Ahmad	0.096
135	do	do	Do	0.085
70	4.10.14	Peter Engin	Shoaib	0.095
124	21.10.14	Plants for Jampur City	Ahmad	0.082
125	do	do	Do	0.044
43	3.12.14	Shaper for Ramzan Bazar	Shoukat	0.095
398	5.3.15	GS Items for CO Unit Jampur	Chand	0.056
400	do	E Items for L Pitafi	Faisal	0.097
438	12.3.15	E Cable	Faisal	0.094
476	31.3.15	Ahni Rehri 10 No Dajal	Kashif	0.052
71	do	Grass for plots	Ahmad	0.075
75	do	Plants for Jampur City	Do	0.072
90	do	GS Items for CO Unit Jampur	Khalil	0.043
185	10.6.15	Grass cutter Machine	KM	0.085
304	do	do	Do	0.046
314	do	do	Do	0.074
Total				1.718

Annex-M**[Para 1.3.1.16]****Unjustified and doubtful drawl of POL against disposal work****(Rupees in million)**

T No	Date	Description	Amount
238	29.8.14	POL Ramzan Bazar	0.076
40	13.9.14	POL for Disposal Works Lundi	0.203
71	4.10.14	POL for Disposal K Mughlan	0.035
114	27.10.14	POL for Disposal K Mughlan	0.017
66	3.12.14	POL Generator Lundi Pitafi	0.195
68		POL Generator Office	0.100
63		POL Generator Office	0.100
98	5.12.14	POL Peter K Mughlan	0.018
101		POL Generator Dajal	0.098
102		POL WSS Dajal	0.098
142		POL Peter Dajal	0.006
144		POL Peter Dajal	0.006
191	18.12.14	POL Peter K Mughlan	0.016
44	3.1.15	POL Generator WSS Dajal	0.054
48		POL WSS Thul	0.020
228	10.2.15	POL Disposal K Mughlan	0.015
229		POL WSS Thul	0.015
230		POL WSS Thul	0.022
238		POL Generator	0.093
381	3.3.15	POL Disposal K Mughlan	0.013
444	12.3.15	POL Generator Office	0.075
447		POL Peter Jampur	0.023
53	7.4.15	POL Disposal K Mughlan	0.012
80	24.4.15	POL Generator Office	0.075
112	25.4.15	POL Generator WSS Dajal	0.037
68	13.5.15	POL WSS Thul Janan	0.022
97	15.5.15	POL WSS Thul Haro	0.023
110	21.5.15	POL Disposal K Mughlan	0.015
118	25.5.15	POL Generator Office	0.088
300		POL Generator Office	0.065
324		POL Disposal K Mughlan	0.013
Total			1.648

Non-Production of Record

(Rupees in million)

Date	Token No.	Description	Remarks	Amount
07.07.2014	12	Pay of Sanitary worker 17-A	Orders, medical, Joining, death record etc	0.032
	22	Pension of regular employees	Name of regular pensioners files etc	0.265
	25	Pension contribution of Syed Niaz period 01.08.02 to 20.03.14	Necessary working record of employee.	0.601
2.04.14	01	Bill for dismantling Basti Asad Khan	Advertised in "Daily Express"	0.623
		Const of bridge Brung Sultan Basti Abraheem		0.260
15.08.14	3	MEPCO bill WSS Sakhi Rindan	Units	0.085
16.10.14	BTA0 05145 00080	Online transfer		0.117
02.06.2015	35	1 st and Final Bill providing, laying PVC Pipes Basti Jatian	MB, TS, Running bills etc	0.063
	37	Providing PVC Pipe near Middle School Kin		0.288
	38	1 st Final bill for Earth filling House Shakeel Akber		0.116
30.06.2015	2	1 st bill for providing, laying PVC pipe 4" d WSS Mohallah Saifullah Waryam		0.164
07.05.2015	17	2 nd R Bill for Main hole Covers		0.106
18.06.2015	2	Installation record of CCTV Cameras	Consumption and these stock record.	0.015
	1	Ramzan Shopping bags consumption record		0.061
11-09-2014	13169 0681	Generator	The log book provided for Generator started from 01-01-2015 but bill relates to 08-2014.	0.093
	78074	RP-9175 Cultus Car	The log book provided	0.013

Date	Token No.	Description	Remarks	Amount
	261		for Generator started	
	80253 0704	HP-385	from 01-01-2015 but bill relates to 08-2014.	0.032
Till 30.06.2015	NA	Water Supply Schemes POL	The log was not produced from 01-07-2014 to 30.06.2015 for POL drawn produced for verification.	1.247
		Total		4.181

Annex-O**[Para 1.4.2.1]****Irregular Expenditure of Work Charge/Contingent paid staff**

(Rupees in million)

Date	Vr. No	Description	No of Employees	Amount Paid
01.07.2014	13	Work Charge Sanitation	69 to 74	0.424
-do-	14	Water Tanker	6	0.070
-do-	16	WSS	61 to 63	0.548
23.07.2014	10	Work Charge Sanitation	69 to 74	0.441
-do-	11	Helper water tankers	-	0.072
-do-	12	Drivers	4	0.036
-do-	14	WSS	61 to 63	0.548
-do-	17	Work charge/contingent staff cattle Mandi	16	0.148
1.09.14	12 to 16	Work Chrg Salary	-	1.104
1.10.14	12	Work Charge Sanitation	69 to 74	0.426
-do-	16	WSS workers	61 to 63	0.548
1.11.14	13 to 17	Work Chrg Salary	142	1.132
1.01.2015	13 to 17	Work Chrg Salary	143	1.114
2.12.15	12 to 16	Pay of Work charge staff	139	1.104
1.04.15	11 to 15	-do-	144	1.163
02.05.15	12	Salary bill of S/W	69 to 74	0.586
-do-	13	Salary bill of Drivers	10	0.096
-do-	16	Salary bill of WSS	61 to 63	0.719
1.06.2015	11	Work Charge Sanitation	69 to 74	0.588
-do-		Work Charge Drivers	10	0.096
-do-	15	Salary bill of Workers at WSS	61 to 63	0.719
Total				11.682

Annex-P

[Para 1.4.2.4]

**Unauthorized expenditure on development schemes by splitting
through calling quotations**

(Rupees in million)

Sr. No	Date	T. No	Work Description	Amount Paid
1	1.01.2015	18	Rep and Maintenance of WSS Rojhan	0.040
2		19	Rep and Maintenance of WSS Chowk Rojhan	0.037
3		20	Rep and Maintenance of WSS Chowk Rojhan	0.037
4		21	Rep and Maintenance of WSS Basti Toda	0.039
5	2.01.2015	49	Rep and Maintenance of WSS Shahwali	0.039
6	21.01.15	1	Rep and Maintenance of WSS Phulla NKhalti	0.021
7		2	Rep and Maintenance of WSS Phulla NKhalti	0.020
8		4	Rep and Maintenance of WSS new PVC pipes etc Rojhan	0.041
9	29.01.15	18	Rep and Maintenance of WSS Rojhan	0.020
10		21,22 &23	R&M of WSS	0.033
11	2.02.2015	23 to 27	R&M of WSS	0.198
12	16.02.2015	7	Rep and Maintenance of WSS Rojhan	0.041
13		8	Bill for Main hole covers	0.018
14		9	Rep and Maintenance of WSS Chowk Rojhan	0.038
15	17.02.15	1	Rep and Maintenance of WSS Rojhan	0.040
16	05.09.2014	26	Rep and Maintenance of WSS Rojhan	0.040
17		29	Rep and Maintenance of WSS Chowk Rojhan	0.040
18	05.09.2014	30	Bill for New PVC Pipe	0.010
19		31	Bill for new PVC pipes WSS Saiflani	0.010
20		32&33	New PVC pipes for WSS	0.021
21	11.10.2014	16	Rep and Maintenance of WSS Rojhan	0.041
22		17	Rep and Maintenance of WSS PhullaNKhalti	0.035
23		18	Rep and Maintenance of WSS Chowk Rojhan	0.040
24		19	Rep and Maintenance of WSS Shahwali	0.040
25		20	Rep and Maintenance of WSS Basti Toda	0.041
26	9.12.2014	4	Rep and Maintenance of WSS Shahwali	0.039
27		8	Rep and Maintenance of WSS Rojhan	0.041
28		12	Rep and Maintenance of WSS Chowk Rojhan	0.041
29		9	Rep and Maintenance of WSS Basti Toda	0.039
30	09.03.2015	27	Rep and Maintenance of WSS Rojhan	0.039
31		28	Rep and Maintenance of WSS Saiflani	0.040

Sr. No	Date	T. No	Work Description	Amount Paid
32	05.07.2014	6	R&M WSS Phullan	0.020
33		7	BastiTodda	0.020
34		8	Shah wali	0.019
35		9	Rojhan	0.020
36		11	BastiTodda	0.020
37		14	Shah wali	0.021
38		10	Const of slab main hole	0.015
39		25.07.2014	10	R&M WSS Phullan
40	11			0.040
41	12		Rojhan	0.040
42	13		Shah wali	0.040
43	16		Earth filling at Basti Ghulam Sarwer	0.040
44	05.07.2014	12	Construction of Sign Board Meeranpur	0.050
45	13.08.2014	18	R&M of WSS	0.015
46		21&22	R&M of WSS	0.036
47	05.09.2014	21	PhullanKhalti WSS repair	0.041
48	22.04.2015	6	PhullanKhalti WSS repair	0.041
49		10	WSS Shahwali repair	0.041
50	12.06.2015	1	1st and Final Bill Repair WSS Kot Khewali	0.041
51		2		0.041
52		3	Repair WSS Rojhan	0.037
53	13.06.2015	1	R&M of WSS Shahwali	0.041
54		2	R&M of WSS PhullanKhalti	0.041
55		3	R&M of WSS Chowk Rojhan	0.041
56		4	Providing, laying GI Pipe Park	0.041
57		5	Providing and fixing electric pump at park	0.035
58		6	Earth filling at Park	0.038
59		7	R&M of WSS Chowk Rojhan	0.041
Total				2.155