



**AUDIT REPORT
ON
THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
DERA GHAZI KHAN
AUDIT YEAR 2013-14**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AGP	Auditor General of Pakistan
AIR	Audit and Inspection Report
B&R	Building & Road
CO	Chief Officer
DDOs	Drawing and Disbursing Officers
DG	Directorate General
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MB	Measurement Book
MFDAC	Memoranda for Departmental Accounts Committee
MRS	Market Rate Schedule
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rule
PLGO	Punjab Local Government Ordinance, 2001
POL	Petrol, Oil, Lubricant
PPRA	Punjab Procurement Regulatory Authority
RDA	Regional Directorate of Audit
S&GAD	Services & General Administration Department
SE PHED	Superintending Engineer Public Health Engineering Department
TMA	Tehsil / Town Municipal Administration
TMO	Tehsil / Town Municipal Officer
TO (I&S)	Tehsil / Town Officer (Infrastructure & Services)
TO (P&C)	Tehsil / Town Officer (Planning & Coordination)
TO (R)	Tehsil / Town Officer (Regulation)
TSE	Technically Sanctioned Estimate
TAC	Tehsil Administration Accounts Committee
XEN	Executive Engineer

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Provincial Government. Accordingly, the Audit of all Receipts and Expenditures of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of Tehsil Municipal Administrations of District Dera Ghazi Khan for the Financial Year 2012-13. The Directorate General of Audit District Governments Punjab (South), Multan conducted audit during 2013-14 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more and also the non-compliant observations which were included in Annexure-I of Audit Report for the Audit Year 2012-13. Relatively less significant issues are listed in the Annex-I of the Audit Report. The Audit observations listed in the Annex-I shall be pursued with the Principal Accounting Officer at the DAC level and in case 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.

The Audit results indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

Most of the observations included in this Report have been finalized in the light of written responses and discussion in DAC meetings.

The Audit Report is submitted to the Governor of Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
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 responsible to carry out the audit of all District Governments in Punjab (South) including Tehsil and Town Municipal Administrations. Its Regional Directorate of Audit 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 human resource of 21 officers and staff, constituting 260 mandays and a budget allocation of Rs 11.953 million per Financial Year. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance Audit of entities, projects and programs. Accordingly Regional Director Audit D.G.Khan carried out audit of the accounts of three TMAs of District D.G.Khan for the Financial Year 2012-13 and the findings included in the Audit Report.

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

The total Development Budget of three TMAs in District D.G.Khan mentioned above, for the Financial Year 2012-13, was Rs 182.566 million and expenditure incurred of Rs 124.636 million showing savings of Rs 57.930 million in the year. The total Non development Budget for Financial Year 2012-13 was Rs 618.705 million and expenditure of Rs 557.234 million, showing savings of Rs 61.471 million. The reasons for savings in Development and Non development Budgets are required to be provided by the TMO concerned.

Audit of TMAs of District D.G.Khan was carried out with a 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 were made in accordance with laws and rules and there was no leakage of revenues.

a. Scope of Audit (Audit of Expenditure and Receipts)

Total Development Budget allocation for Financial Year 2012-13 was Rs 182.566 million, out of which total expenditure was Rs 124.636 million. Audit of the development expenditure of Rs 42.376 million was carried out which was 34% of total expenditure. Audit of Non- Development expenditure of Rs 228.466 million out of total expenditure of Rs 557.234 million for the year was conducted which is 41% of total expenditure. Total overall expenditure of the TMAs of District D.G.Khan for the Financial Year 2012-13 was Rs 681.870 million, out of which, overall expenditure of Rs 270.842 million was audited which, is 40% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total overall receipts of the Tehsil Municipal Administrations, Dera Ghazi Khan, for the Financial Year 2012-2013, were Rs 724.229 million, out of which overall receipt of Rs 506.960 million was audited which, is 70% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs 325.762 million were pointed out, out of which recovery of Rs 0.092 million was effected till compilation of this Report. Out of the total recoveries Rs 135.222 million was not in the notice of the Executive before audit.

c. Audit methodology

Audit was conducted after understanding the business processes of TMAs with respect to its functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped the Auditors in understanding the systems, procedures, environment, and the audited

entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

d. Audit Impact

Significant issues like non-production of record, outstanding recoveries, financial irregularities and non-compliance of rules were provided by Audit. PAOs agreed in DAC meetings to effect recoveries relating to water charges, conversion fee of private housing schemes, map fees, etc. This huge amount of outstanding recoveries would bring revenue to Government exchequer besides promulgation of rules and financial discipline.

In some cases, PAOs agreed to hold enquiries to rule out reasons for non-production of record to Audit/deviation from financial discipline, overpayments to contractors etc. and fix responsibilities accordingly.

e. Desk Audit

Desk review helped auditors in understanding the systems, procedures, environment of entity and identification of high risk areas for additional compliance testing in the field. The Audit Command Language (ACL) was applied centrally on the Payroll part of Appropriation Account. As a result, certain irregularities and overpayments were identified, which were communicated to field audit officers for verification and follow-up action.

f. Comments on Internal Controls and Internal Audit Department

Internal control mechanism of TMAs of District D.G.Khan was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against ghost schemes. Negligence on the part of TMA authorities may be captioned as one of important reasons for weak Internal Controls.

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

g. The key audit findings of the Report:

- i. There was two cases pertaining to Non-Production of Record –Rs 83.812 million.¹
- ii. There were fourteen cases of Irregular Expenditure / Payments and Violation of Rules / Financial Propriety amounting to Rs 103.530 million.²
- iii. There were one case of Non-Recovery of Overpayment amounting to Rs 1.082 million.³
- iv. There were nine cases of Non-Recovery of Government Revenue amounting to Rs 324.680 million.⁴

Audit Paras on the accounts for 2012-13 involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Provincial PAC, have been included in MFDAC, (Annexure-A).

¹Para 1.2.1.1, 1.3.1.1

²Para 1.2.2.2,1.2.2.4,1.3.2.1,1.3.2.2,1.3.2.3,1.3.2.4,1.3.2.5,
1.4.1.1,1.4.1.2,1.4.1.3,1.4.1.4,1.4.1.6,1.4.1.8,1.4.1.9

³Para 1.4.1.11

h. Recommendations

The Principal Accounting Officer should ensure that the rules, regulations, instructions and procedures as laid down are followed in letter and spirit besides compliance of the following recommendations:

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

SUMMARY, TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr. No.	Description	No.	Budget/Expenditure
1.	Total Entities (PAOs) in Audit Jurisdiction	03	1,394.718
2.	Total formations in audit jurisdiction	03	1,394.718
3.	Total Entities (PAOs) Audited	03	1,394.718
4.	Total Formations Audited	03	1,394.718
5.	Audit & Inspection Reports	03	1,394.718
6.	Special Audit Reports	Nil	Nil
7.	Performance Audit Reports	Nil	Nil
8.	Other Reports	Nil	Nil

Table 2: Audit Observation Classified by Categories

(Rupees in Million)

Sr. No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak Financial management	325.762
3.	Weak Internal controls relating to financial management	103.530
4.	Others	83.812
Total		513.104

Table 3: Outcome Statistics**(Rupees in Million)**

Sr. No.	Description	Expenditure and Acquiring Physical Assets	Civil Works	Receipts	Others	Total current year	Total last year
1.	Outlays Audited	-	142.724	624.229	627.765	1,394.718	922.224
2.	Amount Placed under Audit Observation/ Irregularities Pointed out	-	38.778	324.680	149.646	513.104	118.392
3.	Recoveries Pointed out at the instance of Audit	-	1.082	324.680	-	325.762	90.646
4.	Recoveries Accepted / Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries realized at the instance of Audit	-	-	0.060	0.032	0.092	-

*The amount mentioned against serial No. 1 in column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure is Rs 766.953 million for the current year.

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.	103.530
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
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.	0
4.	If possible quantify weaknesses of internal control system	0
5.	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	325.762
6.	Non-production of record	83.812
7.	Others, including cases of accidents, negligence, non-accountal of store etc.	0
Total		513.104

Table 5: Cost - Benefit Ratio

(Rupees in Million)			
Sr. No.	Description	2013-14	2012-13
1.	Outlays Audited (Items 1 of Table 3)	1,394.718	922.224
2.	Expenditure on Audit	0.025	0
3.	Recoveries realized at the instance of Audit	0.092	0
4.	Cost –Benefit Ratio	3.680	0

CHAPTER-1

1.1 Tehsil Municipal Administrations, District D.G Khan

1.1.1 Introduction

According 1998 population census, the population of District D.G.Khan is 2.128 million. District D.G.Khan comprises of three TMAs namely D.G.Khan, Taunsa and Tribal Area. Business of TMAs is run through the Administrator and five Drawing & Disbursing Officers i.e. TMO, TO (I&S) TO (Finance), TO (P&C) and TO (Regulations) under Punjab Local Government Ordinance, 2001.

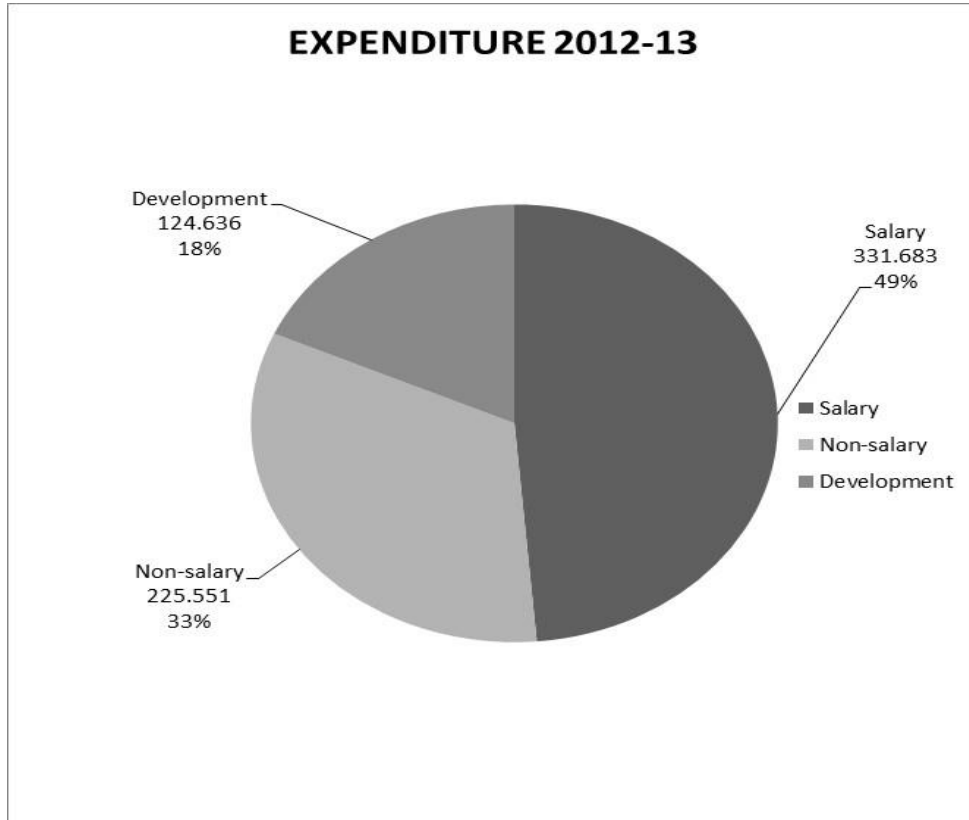
1.1.2 Comments on Budget and Accounts (Variance Analysis)

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

(Rupees in Million)

Sr. No.	Name of TMAs	Nature of Expenditure	Original Budget	Supplementary Grant	Revised / Final Grant	Actual Expenditure	Excess / (Savings)
1	D.G.Khan	Salary	247.597	-	247.597	241.188	(6.409)
		Non-Salary	187.693	-	187.693	167.177	(20.516)
		Sub-Total	435.29	-	435.29	408.365	(26.925)
		Development	56.693	-	56.693	43.888	(12.805)
		Total	491.983	-	491.983	452.253	(39.73)
2	Tribal Area	Salary	41.374	-	41.374	36.502	(4.872)
		Non-Salary	6.676	-	6.676	5.944	(0.732)
		Sub-Total	48.05	-	48.05	42.446	(5.604)
		Development	10.446	-	10.446	5.836	(4.61)
		Total	58.496	-	58.496	48.282	(10.214)
3	Taunsa	Salary	75.156	-	75.156	53.993	(21.163)
		Non-Salary	60.209	-	60.209	52.43	(7.779)
		Sub-Total	135.365	-	135.365	106.423	(28.942)
		Development	115.427	-	115.427	74.912	(40.515)
		Total	250.792	-	250.792	181.335	(69.457)

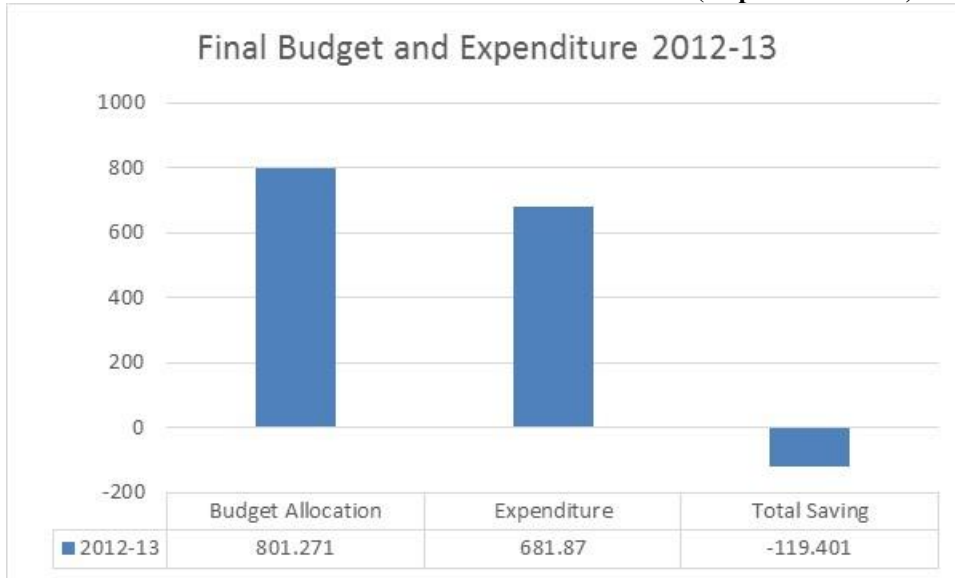
(Rupees in Million)



Details of the budget allocations, expenditures and savings of each TMA of District D.G Khan for three Financial Years are at Annexure-B.

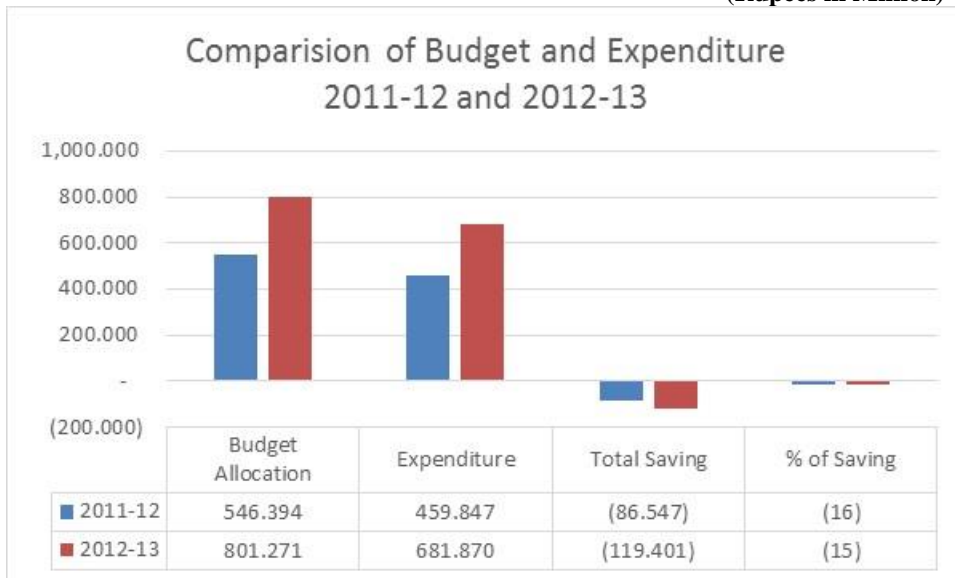
As per budget books for the Financial Year 2012-13 of TMAs in District D.G Khan, the original and final budget were of Rs 801.271 million. Total expenditure by these TMAs during Financial Year 2012-13 were Rs 681.870 million. There was a saving of Rs 119.401 million for which reasons were not provided by the PAO, Tehsil Nazims and management of TMAs.

(Rupees in Million)



Comparative analysis of the budget and expenditure of current and previous financial year is depicted as under:

(Rupees in Million)



There was overall saving in the budget allocations for the financial year 2012-13 are as follows:

(Rupees in Million)

Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
2011-12	546.394	459.847	86.547	16
2012-13	801.271	681.870	119.401	15

The justification of saving when the development schemes have remained incomplete is required to be provided/ explained by PAO and TMO concerned.

1.1.3 Brief Comments on the Status of Paras of Audit Reports of Remaining TMAs for the Audit Year 2012-13

Paras of Audit Reports of Remaining TMAs for the Audit Year 2012-13 have not been attended to despite the direction of DAC. These Paras are also reported in this Report.

1.1.4 Brief Comments on the Status of Non Compliant Paras of Annex-I of Audit Reports for Audit Year 2012-13

Audit Paras reported in Annex-I of last year Audit Report have not been attended to despite the direction of DAC. These Paras are also reported at the end of this Report.

1.1.5 Brief Audit Comments on Status of Compliance with PAC Directives

Sr. No.	Audit Report Year	No. of Paras	Status of PAC/TAC Meeting
1	2009-12	32	Nil
2	2012-13	12	Nil

As indicated in the above table, no PAC/TAC meeting was convened to discuss the audit reports of TMAs.

AUDIT PARAS

1.2 TMA Dera Ghazi Khan

1.2.1 Non-Production of Record

1.2.1.1 Non production of Record - Rs 82.375 Million

According to Section 14(3) of Auditor General of Pakistan Ordinance, 2001 envisages that any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person. According to Section 115(6) of Punjab Local Government Ordinance 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Contrary to the above, Tehsil Municipal Officer did not produce the record against the expenditure of Rs 82.375 million incurred by the following DDOs during 2012-13. The expenditure was shown as incurred on POL, suspense, electricity and unforeseen; against which Logbooks, History sheet, Bills, Vouchers, Sanction of competent authority, cash book and reconciliation with the department was not provided.

(Amount in Rupees)

DDO	Expenditure	Nature of record	Amount
TMO	POL	Log Books/ History Sheet	477,797
TO(F)	Suspense	Bills/vouchers/ Sanction, Cash Book Entries,	2,878,485
TO(I&S)	Electricity Bills payable to WAPDA	Bills, Reconciliation	76,331,348
	Unforeseen	Bills/vouchers/ Sanction, Cash Book Entries,	2,479,367
Total			82,372,762

Audit held that non-production of record reflected weak internal controls.

Owing to non-production of record, authenticity of the expenditure could not be verified.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officers / officials concerned for non-production of record and disciplinary action in terms of Section 14(3) of Auditor General's (Functions, Powers, terms and Conditions of Service) Ordinance 2001.

[AIR Para: 21]

1.2.2 Non Compliance of Rules

1.2.2.1 Less-Recovery of Rent of Shops - Rs 264.313 Million.

According to Rule 4.7 (1) PFR Vol-I, 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. Moreover, as per Rule 76 of Punjab District Government and TMA (Budget) Rules 2003 “it is the duty of the departmental authorities to see that all Govt. dues/revenues which have to be brought to account are correctly and promptly assessed, realized and credited to Govt. account

Contrary to the above, Tehsil Municipal Officer failed to recover the rent of shops amounting to Rs 264.313 million during 2012-13, which were leased out to various shopkeepers. Non recovery of rent caused loss to TMA.

(Amount in Rupees)

Name of Market	Total Shops	Period	Amount
Golai Committee	60	up to 30.6.2013	28,892,566
Block Nos.12,11,8 and 7	48		28,996,719
Old Sazbi Mandi	240		66,733,858
Ghanta Ghar Bagh	48		14,232,508
Hospital Market	42		9,741,984
Block No.2	15		4,577,165
New Sabzi Mandi	82		1,743,223
New General Bus Stand	98		108,451,840
City Park Market	24		372,102
Old Bus Stand	14		571,447
Total			264,313,412

Audit was of the view that due to negligence of the TMA authorities, the Local Government receipts could not be recovered.

Non-recovery of rent of shops caused loss to TMA.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officer concerned for non recovery of outstanding dues from the tenants, besides recovery of the said amount.

[AIR Para: 11]

1.2.2.2 Unauthorized Payment on Account of Salaries of Work Charged Staff - Rs 41.472 Million

As per Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.9.2004 and as per preface to the Wage Rate Act 2008, 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.

Contrary to the above, Tehsil Municipal Officer paid Rs 41.472 million on account of salaries to work charged employees, during 2012-13 who were appointed without observing codal formalities like advertising the posts to be recruited, detail of the persons who applied for job, minutes of recruitment committee, offer letters and joining reports. The detail is as below:

(Amount in Rupees)

Branch	No. of Employees	Month Salary Rate	Months	Amount
Water Supply Urban	146	9000	12	15,768,000
Water Supply Rural	225	9000	12	24,300,000
Disposal Works under CO	9	9000	12	972,000
Street Lights	4	9000	12	432,000
Total				41,472,000

Due to weak financial management and internal controls, proper process of appointment was not followed.

Payment of work charged employees without observing the codal formalities caused unauthorized expenditure.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officer concerned for incurring the expenditure out of local fund, besides regularization from competent authority.

[AIR Para:23]

1.2.2.3 Less Recovery of Immoveable Property Tax Receipts - Rs 28.939 Million

According to Government of Punjab, Board of Revenue Lahore notification No. 1807-2004 /1414 -LR-I, dated 29.6.2004, the mutation fee on transfer of agriculture land in rural areas 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.

Contrary to the above, Tehsil Municipal Officer charged 1% tax on transfer of immovable property and collected Rs 74.571 million during 2012-13. Whereas, on the same events, tax is 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 D.G.Khan, an amount of Rs 33.569 million was recovered as Registration Fee and Rs 209.824 million as Mutation Fee. TMO should have collected receipt of Rs 103.511 million (Rs 33.569 million+1/3 of Rs 209.824 million). So, an amount of Rs 28.939 million was not recovered. The detail is as below:

(Amount in Rupees)

Month	Registration Fee B01311	Mutation Fee B01417 D.G.Khan	Mutation Fee B01417 Kot Chutta	Total mutation fee
Jul-2012	1,840,734	11,438,342	5,734,214	17,172,556
Aug-2012	1,865,868	15,561,954	6,424,382	21,986,336
Sep-2012	1,653,077	5,007,615	3,457,642	8,465,257
Oct-2012	2,703,892	6,734,910	4,069,145	10,804,055
Nov-2012	2,943,719	10,105,371	7,010,000	17,115,371
Dec-2012	2,644,516	14,978,366	9,166,454	24,144,820
Jan-2013	3,226,687	14,745,186	9,231,438	23,976,624
Feb-2013	3,198,182	12,253,138	7,875,938	20,129,076
Mar-2013	3,567,863	10,529,466	6,009,939	16,539,405
Apr-2013	3,617,010	6,757,509	10,794,450	17,551,959
May-2013	2,839,636	6,635,174	6,594,274	13,229,448
Jun-2013	3,468,225	10,455,569	8,253,127	18,708,696
Total	33,569,409	125,202,600	84,621,003	209,823,603

Due to weak internal financial controls, a huge amount remained outside TMA account.

Non-recovery of income caused loss to TMA.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends that matter be investigated and responsibility be fixed, besides recovery/deposit of the said amount.

[AIR Para: 1]

1.2.2.4 Unauthorized Sanction of Technical Estimates -Rs 10.500 Million

According to Govt. 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 the above, Tehsil Municipal Officer executed the following schemes having value of Rs 10.500 million, during 2012-13, but the schemes were technically sanctioned by SE (PHED) and XEN (LG&CD) D.G.Khan, instead of approval from the concerned Chief Engineer. The detail is given below:

(Rupees in Million)

Name of Scheme	Date of advertisement	Cost	Sanctioned by	Competent Authority
Rehabilitation of sewer lines drains etc. Urban Area TMA D.G.Khan	20.9.2012	1.500	SE PHED	Chief Engineer LG&CD Department
Rehab. & Repair of Transformer and Electric Motors UWSS D.G.Khan		2.00	TO(I&S)	
Rehab. & Repair of Transformer and Electric Motors RWSS D.G.Khan		2.00	SE PHED	
Rehab. & Repair of Transformer and Electric Motors Disposal Works D.G.Khan		1.00		
Rehab. & Repair of Transformer and Electric Motors Urban		1.00		

Name of Scheme	Date of advertisement	Cost	Sanctioned by	Competent Authority
Water Supply Scheme D.G.Khan				
Supply and fixing RCC Sewer Line Pul Daat to Shamsabad Colony	12.5.2012	3.00	XEN LG&CD D.G.Khan	
Total		10.500		

Due to weak internal controls, technical sanction was obtained from a lower authority.

Approval of unauthorized TS resulted in irregular execution of schemes.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

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

[AIR Para: 4]

1.2.2.5 Non Recovery of Water Rate Charges - Rs 8.315 Million.

According to rule 76 of Punjab District Government and TMA (Budget) Rules 2003, The primary obligation of the 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 the above, Tehsil Municipal Officer failed to recover outstanding water rate charges of Rs 8,314,906, from domestic and commercial connections, pertaining to Financial Year 2012-13. Neither was serious effort made for recovery, nor was penalty imposed in the shape of disconnection of water connections of defaulters.

(Amount in Rupees)

Type of connection	No. of connections	Rate Per Year	Amount recoverable
Home	16594	600	9,956,400
Commercial	383	3600	1,378,800
Total Water Rate Charges Due			11,335,200

Total amount recovered	3,020,294
Outstanding Amount	8,314,906

Due to weak financial controls, water rate was not recovered.

Non-recovery of water rate caused loss to TMA.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides recovery of the pointed out amount from defaulters.

[AIR Para: 13]

1.2.2.6 Award of Leases on Less than Reserve Price - Rs 7.299 Million

According to Rule 10(4) of the Punjab Local Government(Auction of Collection Rights) Rules 2002, in case all attempts to fetch income equal to or more than reserve price fail, the Nazim shall report the matter to the Council for decision whether the income be contracted out by negotiation through negotiation Committee or otherwise.

Contrary to the above, Tehsil Municipal Officer awarded the following leases to the contractors on less than the reserve price of Rs 7.299 million during 2012-13 whereas the matter was not reported to Council to discuss whether negotiation should be carried out with the contractor to fetch the highest price. The detail is as below:

(Amount in Rupees)				
Name of Lease	Contractor	Reserve Price	Auctioned Price	Difference
BakarMandi	Nasrullah	30,000,000	22,900,000	7,100,000
PirAdil	M.Saeed	500,000	301,000	199,000
Total				7,299,000

Due to weak internal financial controls, prescribed procedure was not followed.

Awarding of contract on less than reserve price caused loss to TMA.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility and disciplinary action against the officer concerned for causing loss to TMA, besides recovery of the loss.

[AIR Para: 22]

1.2.2.7 Loss due to Valuation of Property Less than Scheduled Rates- Rs 6.240 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 to commercial use shall be as under:

Less than one million rupees	5%
From one million to ten million rupees	10%
More than ten million rupees	20%

Furthermore, as per para 6 of same notification, area outside the following limits should be treated as agriculture area.

- (a) 2-3 Kilometers in case of CO Unit of the TMA
- (b) 3-4 Kilometers in case of Tehsil Headquarters
- (c) 4-6 Kilometers in case of the District Headquarters.

Contrary to the above, Tehsil Municipal Officer charged Rs 660,000 during 2012-13 on approval of NOC for Bloom Field Hall School located at Poultry Farm Road near Circuit House, D.G.Khan. The area was taken 100 marla instead of 230 marlas and value of property was taken as rural @ Rs 66,000 per marla instead of Urban @ Rs 150,000 per marla. As per valuation schedule issued by the Additional Deputy Commissioner, the value was Rs 150,000 per marla. Total amount of commercialization fee calculated on actual area and urban valuation rate becomes Rs 6,900,000 {230marla x Rs 150,000 = Rs 34,500,000x 20%}. Whereas TMO charged only Rs 660,000 by taking less area and rural rate{100 marla x 66,000=6,600,000 x10%}. This resulted loss of Rs 6,240,000.

Due to weak financial management, less amount was recovered than the actual amount.

Less recovery caused loss to TMA.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officer concerned, besides recovery of the pointed out amount pointed.

[AIR Para: 2]

1.2.2.8 Non Recovery on account of Risk and Cost - Rs 1.292 Million

According to Rule 26(2) of the Punjab Local Government (Auction of Collection Right) Rule 2003, after cancelation of contract, the Local Government may choose to re-auction the income for the remaining period of contract or may make departmental collection; and in case, the income so received is found less than the contractual amount, the difference shall be recovered from the contractor as arrears of land revenue.

Contrary to the above, Tehsil Municipal Officer did not pay attention toward recovery of risk and cost amount of Rs 1.292 million during 2012-13 from the contractor of Cattle Mandi who left the contract after partial payment and thereafter, the said lease was re-auctioned. The detail of loss is as below:

(Amount in Rupees)

Name of Lease	Contractor		Amount
Cattle Mandi Gidar Wala	Nusrullah S/O Ameer Abdullah	Agreement amount	2,200,000
		Total Recovered from 1 st Lease	1,362,100
		Loss	837,900
		Loss Recovered on 2 nd Time Lease	401,000
		Loss On Lease	436,900
		Loss On Tax (110000-30050)	79,950
		Total Loss	516,850
Cattle Mandi Shah Sader Din	Nusrullah S/O Ameer Abdullah	Agreement amount	2,600,000
		Total Recover from 1 st Lease	850,912
		Loss	1,749,088
		Loss Recovered on 2 nd Time Lease	901,000
		Loss On Lease	848,088
		Loss On Tax (130000-56859)	73,141

Name of Lease	Contractor		Amount
		Total Loss	774,947
Total Loss on Above Lease			1,291,797

Audit was of the view that due to poor managerial control, no serious efforts were taken for recovery of loss.

Due to non recovery of risk and cost amount, TMA sustained loss.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides recovery of risk and cost amount from the concerned contractor.

[AIR Para: 17]

1.3 TMA Tribal Area

1.3.1 Non-Production of Record

1.3.1.1 Non-Production of Record – Rs 1.437 Million

According to Section 14(3) of Auditor General of Pakistan Ordinance, 2001 envisages that any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person. According to Section 115(6) of Punjab Local Government Ordinance 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Contrary to the above, Tehsil Municipal Officer incurred an expenditure of Rs 1.437 million during 2012-13, but vouched accounts of the expenditure were not produced for audit scrutiny, in violation of the above rule, as detailed below:

(Amount in Rupees)

Date	Cheque No.	Description	Amount
25.07.2012	46180728	POL for Generator office	61,500
25.07.2012	46180728	POL for Tractor No.4246	72,995
25.07.2012	46180728	POL for WSS Barthi	73,720
25.07.2012	46180728	POL for WSS Manjwar	34,488
25.07.2012	46180728	POL for WSS Jatoo	49,280
25.07.2012	46180728	POL for Tractor No. 1244	32,174
25.07.2012	46180728	POL for Vehicle No. RP 5775	30,494
25.07.2012	46180728	POL for Jeep No.7980	18,500
13.10.2012	46355086	Repair of WSS Mahal Tanga	21,870
17.10.2012	76398777	Repair of jeepable road 07 quotation works	155,250
18.10.2012	46355097	Repair of WSS Fort Munro	75,700
30.07.2012	46180732	Advertisement	6,624
8.08.2012	46355056	Advertisement	21,420
26.07.2012	46180730	Repair of water pump	1,476
31.05.2013	110660	POL for the month of March, April 2013	781,995
Total			1,437,486

Audit held that non-production of record reflected weak internal controls.

Owing to non-production of record, authenticity of the expenditure could not be verified.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officer concerned for non-production of record. Furthermore, management needs to ensure production of record to Audit, to avoid recurrence of such incidents in future.

[AIR Para: 5]

1.3.2 Non Compliance of Rules

1.3.2.1 Unauthorized Obtaining of Technical Sanction and Acceptance of Tender beyond Competency – Rs 4.870 Million

According to Govt. 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. Further 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. Furthermore according to Rule 17 of TMA (Works) Rules 2003, unless Government decides otherwise, Local Government Engineer shall have the same power of technical sanction, approval of rates of non scheduled items and all other power not specified in these rules as vested with the engineer of corresponding rank in the C&W, PHED and officer of District Government as delegated by the Government of Punjab.

Contrary to the above, Tehsil Municipal Officer obtained technical sanctions of the schemes and tender were accepted by the TO (I&S) of BS-11, valuing Rs 4.870 million during 2012-13, which was beyond his authorized limit. **(Annexure-C).**

Due to weak internal controls, unjustified payments were made by the department.

Non approval of sanction from the competent authority resulted in incurrence of unauthorized expenditure.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

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

[AIR Paras: 11,19]

1.3.2.2 Irregular Payment on Account of Salaries of Contingent Paid Staff - Rs 2.439 Million

According to clause (6) of the Government of the Punjab Finance Department letter No-FD-SO (G-1) 6-40/2009 dated 18-07-2009, “No contingent paid staff shall be appointed without obtaining the prior approval of Finance Department and S&GAD, to keep the expenditure within the budgetary allocation”

Contrary to the above, Tehsil Municipal Officer incurred expenditure of Rs 2.439 million on the salary of contingent paid staff, during 2012-13. But prior approval of Finance Department & S&GAD was not available. **(Annexure-D)**

Due to weak internal financial controls, unjustified payment of salaries of contingent paid staff was made by the department.

Appointment of contingent paid staff without approval of Finance Department resulted in unauthorized expenditure.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

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

[AIR Para: 17]

1.3.2.3 Unauthorized payment in Cash - Rs 2.071 Million

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

Contrary to the above, Tehsil Municipal Officer made payments of Rs 2.071 million to suppliers during the 2012-13. The mode of payment was through cash/open cheque instead of crossed cheque in the favor of

supplier/employees. Authenticity of the expenditure, as well as payments could not be verified due to the payments made in such manner.

(Amount in Rupees)

Date	Cheque No.	Amount
08.08.2012	46355053	369,434
01.02.2013	46400230	377,914
06.07.2012	76398701	342,435
04.10.2012	76398767	369,000
05.10.2012	76398770	324,000
11.10.2012	76398773	160,535
11.04.2013	9637865	128,169
Total		2,071,487

Owing to weak financial controls, payments were made in cash.

Cash payment resulted in incurrence of unauthentic and unauthorized expenditure.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officer concerned for making cash payments, besides regularization of the same from Finance Department.

[AIR Para: 8]

1.3.2.4 Unjustified Expenditure on POL due to Defective Maintenance of Logbooks - Rs 1.924 Million

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

Contrary to the above, Tehsil Municipal Officer incurred an expenditure of Rs 1.924 million on account of POL, during 2012-13. But, maintenance of log books were found defective, due to which, the actual utilization could not be ascertained. On the log books, only POL drawn and distance traveled against that POL was entered. Opening and closing balance of POL, monthly traveling

statement, and progressive reading of meter was not entered in log books. **(Annexure-E)**

Due to weak internal controls, payments were made without maintenance of logbooks.

Payments of POL without log books caused loss to TMA.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

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

[AIR Para: 12]

1.3.2.5 Payment without Detailed Measurements –Rs 1.067 Million

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

Contrary to the above, Tehsil Municipal Officer incurred an expenditure of Rs 1.067 million during 2012-13 on construction of drain/soling, repair of water supplies, repair of Kachaa Talaabs and repair of Jeepable roads through quotations, without any detailed measurements. Only the final bill was prepared, and that too, without any detailed measurement. **(Annexure-F)**

Due to weak internal financial controls, unjustified expenditure was incurred by the department.

Due to unauthorized payment without detailed measurement authenticity of expenditure could not be verified.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

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

[AIR Para: 16]

1.4 TMA Taunsa

1.4.1. Non-Compliance of Rules

1.4.1.1 Unauthorized Payment of Salaries of Work Charged Establishment - Rs 12.193 Million

According to Sr. No.2 of Schedule of Wage Rates, 2008 circulated by Government of Punjab, appointment to a post included in this schedule may be made by the competent authority under Delegation of Financial Powers Rules 2006 subject to the following conditions: -

- (a) the post(s) shall be advertised properly in the leading newspapers.
- (b) the recruitment to all the posts in the schedule shall be made on the basis of merit specified for regular establishment vide para 11 of the Recruitment Policy issued by S&GAD.

Contrary to the above, Tehsil Municipal Officer Taunsa, incurred an expenditure of Rs 12.193 million during 2012-13 against the payment of salaries of work charged employees. However, neither the provision existed in the sanctioned estimates of development schemes, nor was advertisement of post(s) and service period made according to government instructions. **(Annexure-G)**

Due to weak internal controls, work charged establishment were appointed without any provisions existed in the sanctioned estimates of schemes.

Payment of salary to work charged employees without actual execution of work caused a huge loss to TMA.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

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

[AIR Para: 18]

1.4.1.2 Unauthorized Splitting of Scheme - Rs 10.000 Million

According to Para 2.70 of B&R Code and vide Finance Department Letter No.FD(D-11)10(3)90 Dated 27th June 1991, the splitting will have to be got approved from the Chief Engineer concerned. Furthermore, according to Rule 15.2

(c) of Punjab Financial Rules, Vol-I, expenditure should not be split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Contrary to the above, Tehsil Municipal Officer incurred an expenditure of Rs 10.000 million during 2012-13 on development schemes but one scheme was split in two phases, to avoid the sanction from higher forum, i.e. District Development Committee. Due to this, unauthorized expenditure was incurred by the TMA.

(Rupees in Million)		
Description	Contractor	Amount
Const. of General Bus Stand/Lariadda Phase-I	Mr. Parvez Akhtar	5.000
Const. of General Bus Stand/Lariadda Phase- II		5.000
Total		10.000

Due to weak internal controls, schemes were split into phases. Splitting of schemes resulted in incurrence of unauthorized expenditure.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

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

[AIR Para: 35]

1.4.1.3 Unauthorized Technical Sanction of Works - Rs 8.410 Million

According to Chief Engineer LG&CD Department 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 the above a Sub Engineer was posted as TO (I&S) in the TMA and accorded the technical sanction of schemes for Rs 8.410 million during 2012-13, each beyond the limit of Rs 100,000. The schemes valuing more than Rs 100,000 was required to be forwarded to the Chief Engineer for necessary

sanction. Whereas Tehsil Municipal Officer obtained Sanction of Technical Estimate of the following schemes by the TO (I&S) D.G.Khan and Rajanpur.

(Amount in Rupees)

Sr. No.	Name of Schemes	TS Amount	TS approved by
1	Const. of brick pavement at Bakhshaywali to Mohanywali road u/c Tibbi Qaisrani	1,800,000	TO (I&S) Rajanpur
2	Const. of brick pavement basti Meerani u/c Tibbi Qaisrani	800,000	TO (I&S) D.G.Khan
3	Const. of tanki (OHR) baron Taunsa and rehab. kacha road jhoke haider wali and const. soling new sabzi mandi baron Taunsa	1,200,000	TO (I&S) D.G.Khan
4	Const. of sever line gali Murtaza town Taunsa	310,000	TO (I&S) Rajanpur
5	Const. of drain/brick pavement at basti Mthey Wali U/C Lakhani, Taunsa	400,000	
6	Const. of drain/brick pavement sewer galli Tahir Akbar Taunsa	500,000	TO (I&S) D.G.Khan
7	Const. of soling basti Nabi Shah u/c Tibbi Qaisrani	800,000	
8	Const. of pul Qas Mandhain Village, const. of soling basti Bilvani u/c Jalu Wali	500,000	TO (I&S) Rajanpur
9	Const. of nali soling earth filling Mangrotha, basti Buzdar, mohanywali u/c Mangrotha	500,000	
10	Const. of culverts at basti Nari, Taunsa	500,000	
11	Const. of drain soling Moh. Mohajranwala Retra	600,000	
12	Const. of nali soling sewer Mustafa Town Taunsa	500,000	
Total		8,410,000	

Due to weak internal controls, technical sanctioned were obtained from the irrelevant authorities.

Technical sanctioned from irrelevant authority resulted in incurrence of unauthorized expenditure.

Obtaining of technical sanction from irrelevant authority resulted in incurrence of unauthorized expenditure.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

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

[AIR Para: 9]

1.4.1.4 Unauthorized Expenditure on Contingent Paid Staff – Rs 5.733 Million

According to Government of Punjab Finance Department Letter No. FD.SO (GOOD)44-4/2011 dated 07 July, 2012, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

Contrary to the above, Tehsil Municipal Officer incurred an expenditure of Rs 5.733 million on the salary of contingent paid staff during the Financial Year 2012-13. But approval of Finance Department was not available without which, the authenticity of expenditure could not be verified. (**Annexure-H**)

Due to weak internal financial controls, unjustified payment of salaries of contingent paid staff was made by the department.

Appointment of contingent paid staff without approval of Finance Department was resulted in unauthorized expenditure.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officer concerned, besides regularization of expenditure from the competent authority.

[AIR Para: 22]

1.4.1.5 Less Recovery of Water Rate Charges - Rs 4.985 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, Tehsil Municipal Officer failed to recover outstanding water rate charges of Rs 4.985 million from 5,323 domestic and 106 commercial connections, in 2012-13. Neither any serious effort was made for

expediting recovery, nor was penalty in the shape of disconnection of water connection, imposed on the defaulters.

(Amount in Rupees)

Type of Water Connection	No. of Water Users	Rate	Months	Amount due	Recovered Amount	Balance Recovery
Domestic	5323	100	12	6,387,600	2,002,970	4,984,630
Commercial	106	500	12	600,000		
Total				6,987,600	2,002,970	4,984,630

Due to weak financial control, water rate charges were not recovered by the department.

Less recovery of water rate charges from water users resulted in loss to TMA.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officer(s) concerned for non-recovery of pending water rate charges from water users, besides recovery of the said amount.

[AIR Para: 7]

1.4.1.6 Unjustified Execution of Earthwork resulting in Loss - Rs 2.224 Million

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

Contrary to the above, Tehsil Municipal Officer made an overpayment of Rs 2.224 million on account of allowance of excessive depth of earth filling, unnecessary compaction of earth, excessive lead for transportation of earth, non-deducting of existing earth, labour charges on schedule items, 20% contractor profit on schedule items, 2% curves and application of rate under MRS item on earthwork. These measurements were over and above the Technical Sanction.

(Rupees in Million)

Schemes	Agency	Amount
Const. of General Bus Stand Phase-I&II Taunsa	Mr. Parvez Akhtar	2.224

Due to allowance of unjustified items, an overpayment of Rs 2.224 million was made to the contractor.

Overpayment caused loss to TMA.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides recovery of the pointed out amount from the contractor.

[AIR Para: 2]

1.4.1.7 Less Deposit of Immoveable Property Tax - Rs 2.140 Million

According to Government of Punjab Board of Revenue Lahore Notification No. 1807-2004 /1414 -LR-I dated 29.6.2004, the mutation fee on transfer of agriculture land in rural area shall be charged @ 3% of the value of land. And Registry fee in the urban area will be charged @ 1% of the value of land. Further 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.

Contrary to the above, Tehsil Municipal Officer charged 1% tax on transfer of immovable property and collected Rs 19.697 million during 2012-13. Whereas, on the same events, tax is 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 Taunsa, an amount of Rs 1.394 million was recovered as Registration Fee and Rs 61.328 million as Mutation Fee. TMO should have collected receipt of Rs 21.837 million (1.394 million+1/3 of 61.328 million). So, an amount of Rs 2.140 million was not recovered. The detail is as below:

(Amount in Rupees)

Month	Registry Fee B01311	Mutation Fee B01417
2012-Jul	49,930	5,639,297

Month	Registry Fee B01311	Mutation Fee B01417
2012-Aug	89,145	3,494,475
2012-Sep	76,140	3,240,455
2012-Oct	334,620	3,984,887
2012-Nov	62,030	3,745,723
2012-Dec	185,756	5,032,926
2013-Jan	107,979	5,755,430
2013-Feb	62,886	6,295,276
2013-Mar	58,730	6,732,666
2013-Apr	113,270	4,119,223
2013-May	23,375	4,753,563
2013-Jun	230,490	8,533,655
Sub-Total	1,394,351	61,327,576

Description	Registry Fee B01311	Mutation Fee B01417	Realized amount	Amount
1	2	3	4	2+3-4
Actual receipt of TMA (Registry fee+1/3 mutation fee)	1,394,351	20,442,525	19,696,974	2,139,902
Total				2,139,902

Due to weak internal financial controls, a huge amount of immovable property tax was not recovered.

Non reconciliation of receipts resulted in less recovery of TMA.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides recovery of the said amount.

[AIR Para: 1]

1.4.1.8 Expenditure beyond Competency - Rs 1.826 Million

According to Punjab Delegation of Financial Power Rules 2006, "Communication and Works" Sr. No. 1(d) Technical Sanction, in case of ordinary and special repair to roads, Executive Engineer up to Rs 0.600 million in each case and Superintending Engineer up to Rs 3.000 million in each case.

Contrary to the above, Tehsil Municipal Officer incurred an expenditure of Rs 1.826 million, during 2012-13, on repair and maintenance of road schemes, the technical sanction of the expenditure was got from the TO (I&S) which was beyond his competency. Due to this, unauthorized expenditure was incurred by the department.

(Amount in Rupees)

Sr. No.	Name of Work	Amount
1	Repair of Mangrotha road from shah Suleman Park bore to Mangrotha Chowk Taunsa.	900,000
2	Repair/const. of brick pavement, improvement of sports ground BMP post Vehova	926,000
Total		1,826,000

Due to weak internal controls, unjustified expenditure was incurred by the officers.

Technical sanction beyond competency resulted in unauthorized expenditure.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

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

[AIR Para: 21]

1.4.1.9 Payments without Detailed Measurements - Rs 1.799 Million

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

Contrary to the above, Tehsil Municipal Officer made payment of Rs 1.799 million against the development schemes detailed below. But execution of earthwork and P/L of soling was made without detailed measurements in RD wise.

(Amount in Rupees)

Name of work	Agency	Letter No.	MB Page No.	Item	Qty	Rate	Amount
Const. of brick pavement at Bakhshay wali to Mohany wali road u/c Tibbi Qaisrani	Mr. Akbar Buzdar	801 dt. 30.11.12	414	Earth work	70552	5911.40	417,061
				P/L Soling	11379	12144.8	1,381,956
Total							1,799,017

Due to weak internal controls, payment was made without proper measurement and record entries.

The incurrence of expenditure without detailed measurement was unauthorized and shows weak financial management on the part of TMA executive. No progress was reported till finalization of this report.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office.

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

[AIR Para: 23]

1.4.1.10 Non Recovery of Revenues - Rs 1.302 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, Tehsil Municipal Officer failed to recover various fees/taxes, amounting to Rs 1.302 million under various heads, during 2012-13, which resulted into loss. The detail is given below:

(Amount in Rupees)	
Description	Amount
Adda Parking Fee (Self Collection)	360,000
Map Fee	399,319
License Fee	339,700
Professional Tax	203,000
Total	1,302,019

Due to weak internal financial controls, less recovery of fee was made by the department.

Less recovery caused loss to TMA.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault for less collection of amount.

[AIR Paras: 13,14,31,32]

1.4.1.11 Overpayment due to Allowing Unjustified Items for Earthwork -Rs 1.082 Million

As per Para No.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.

Contrary to the above, Tehsil Municipal Officer made an overpayment of Rs 1.082 million during 2012-13 on account of allowance of unjustified MRS items of barrow pit excavation, compaction of earthwork for soling and inclusion of un-necessary items in rate analysis for earthwork. Detail is given in **Annexure-I**.

Due to weak internal financial controls, an overpayment was made to the contractor.

Allowance of unjustified items caused loss to TMA.

The matter was reported to TMO in February, 2014. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides recovery of the overpaid amount.

[AIR Para: 10]

**Paras of Audit Reports of Remaining
TMAs for the Audit Year 2012-13**

1.5 TMA Taunsa

1.5.1 Non-Production of Record

1.5.1.1 Non-Production of Vouched Account - Rs 6.412 Million

According to Section 14(3) of Auditor General of Pakistan Ordinance, 2001 envisages that any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person. According to Section 115(6) of Punjab Local Government Ordinance 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Contrary to the above, TMO Taunsa did not produce relevant record against the expenditure of Rs 6.412 million. As per cash book maintained in Tehsil Accounts Office Taunsa detailed below amounts were released to TMO office through cheque but relevant record against these amounts were not produced to audit. It created doubt of misappropriation of local funds.

(Amount in Rupees)

T No	Date	Amount	T No	Date	Amount
4373	29.10.2011	318,462	889	19.03.12	108,144
4372	-do-	294,377	897	20.03.12	24,500
4374	-do-	174,019	898	-do-	24,500
4378	-do-	59,541	895	-do-	24,900
4377	-do-	273,873	903	-do-	5,860
0	01.11.2011	287,467	928	6.4.2012	51,893
3902	26.08.2011	20,500	982	9.04.2012	848,805
3990	29.08.2011	413,547	988	-do-	331,935
4049	26.09.2011	68,334	989	-do-	112,000
4048	-do-	815	991	10.04.2012	50,306
4050	-do-	11,675	992	-do-	2,200
4177	28.10.2011	23,417	993	-do-	2,450
4329	-do-	15,227	994	-do-	2,480
0	28.01.2012	144,238	1041	18.04.2012	10,589
0	-do-	48,580	1040	-do-	29,444
487	10.02.2012	50,878	1100	02.05.2012	832,531
488	-do-	282,033	1101	-do-	112,000
716	16.02.2012	340,518	1103	-do-	323,398
714	-do-	17,844	0	13.03.2012	448,176
887	19.03.2012	112,000		S. Total II	3,346,111
888	-do-	108,354		S Total I	3,065,699
	S Total I	3,065,699		G Total	6,411,810

Audit held that the non-production of record reflected irresponsible attitude and non seriousness on the part of executive besides lack of accountability.

The non-production of record may cause misuse of public resources.

The matter was reported to TMO in March, 2013. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility for non-production of record. Further, management needs to ensure production of record to Audit to avoid recurrence of such incidents.

[AIR Para: 22]

1.5.2 Non-Compliance of Rules

1.5.2.1 Non Utilization of CCB Fund - Rs 26.950 Million

According to Section 109 (5) and 119 of PLGO 2001, the development budget shall be prioritized in accordance with the bottom up planning system & funds allocated for CCBs are required to be expended on development projects with public participation.

Contrary to the above, TMO Taunsa, did not utilize CCB funds which were piled up to Rs 26.950 million from the year 2001 to 2011-12. Further, TMO did not pay attention towards public motivation for organizing them for the joint cause of community. Since devolution, no CCB was registered and worked for the community. It showed that TMA authorities were not interested to provide the benefits of devolution to the populace of the area.

(Amount in Rupees)

Period	Funds allocated	Expenditure
2011-12	19,000,000	0
Previous On going	7950,000	0
Total	26,950,000	0

Audit held that due to poor internal control no efforts were made to utilize the funds of CCBs.

Due to non utilization of CCBs funds, public deprived of the benefits of the public welfare projects.

The matter was reported to TMO in March, 2013. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officer concerned for negligence and explain the justification for non utilization of CCBs fund under intimation to Audit.

[AIR Para: 26]

1.5.2.2 Irregular Payment on account of Salaries of Contingent Paid Staff - Rs 13.091 Million

According to Rule 17 of Punjab Civil Servants (Appointment and Conditions of Service) Rules 1974, initial appointments to posts in basic pay scales 1 to 15 and equivalent shall be made on the basis of examination or test to be held by the appropriate committee or board, as the case may be after advertisement of the vacancies in newspaper or in manner to be determined by the Government. Further as per clause (6) of the Government of the Punjab Finance Department letter No-FD-SO (G-1) 6-40/2009 dated 18-07-2009 that “No contingent paid staff shall be appointed without obtaining the prior approval of Finance and SGA&I department to keep the expenditure within the budgetary allocation”

Contrary to the above, TMO Taunsa incurred expenditure of Rs 13.091 million during 2011-12 on account of salaries of work charge/contingent paid staff without prior approval of Finance Department and Services and General Administration Department.

(Amount in Rupees)

Token No	Date	No of Employees	Amount
3676	09.08.11	177	1,187,292
00	26.08.11	177	1,012,523
4191	07.10.11	177	149,451
4192	-do-	-do-	1190,733
41109	31.10.11	-do-	1198,581
23	08.12.11	-do-	967,164
485	28.01.12	127	144,238
487	-do-	50	50,878
486	-do-	127	848,580
488	-do-	50	282,030
549	01.02.12	127	848,131
716	14.02.12	50	340,518
765	05.03.12	127	833,276
763	-do-	50	330,465
982	09.04.12	127	848,805
988	-do-	50	331,935
989	-do-	16	112,000
1100	30.04.12	127	832,531
1103	-do-	50	323,398
1101	-do-	16	112,000
1487	12.06.12	127	802,740
1488	-do-	50	294,658
1489	-do-	16	49,000
Total			13,090,927

Due to weak internal controls Govt. instructions were not followed.

Non implementation of Govt. instructions, TMA had to sustain loss.

The matter was reported to TMO in March, 2013. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

The matter is needed to be investigated to fix the responsibility and amount under observation may be got regularized with sanction of competent authority.

[AIR Para: 6]

1.5.2.3 Non Recovery of Pending Revenues - Rs 9.980 Million

According to Rule 4.7 (1) PFR Vol-I, 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 as per Rule 76 of Punjab District Government and TMA (Budget) Rules 2003; and further to this “it is the duty of the departmental authorities to see that all Govt. dues/revenues which have to be brought to account are correctly and promptly assessed, realized and credited to Government account.

Contrary to the above, TMO Taunsa did not recover outstanding amounts of Rs 9.980 million from the various contractors since 2002 to 2008. Neither the amount as noted above was recovered from contractor nor any serious efforts were made by the department to recover the pending revenues. **(Annexure-J)**

Due to weak financial controls attentions were not paid towards recovery of pending revenues.

Due to non recovery of pending arrears Govt. money remained outside from the public exchequer.

The matter was reported to TMO in March, 2013. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility for against the person (s) at fault besides recovery under intimation to Audit.

1.5.2.4 Loss due to Non Recovery of Commercialization Fee - Rs 7.153 Million

According to Chapter VIII Rule 60 (a) of Commercialization Rules 2008 “The conversion fee for the conversion of residential, peri-urban area or intercity service area to commercial use shall be twenty percent of the value of the commercial land as per valuation table. Further Rule 4.7 (1) PFR Vol-I, it is the duty of the departmental authorities to see that all Govt. dues/revenues which have to be brought to account are correctly and promptly assessed, realized and credited to Govt. account.

Contrary to the above, TMO Taunsa, did not make any efforts to recover commercialization charges amounting to Rs 7.153 million during 2011-12 from the owner of petrol pumps which were established in the administrative control of TMA.

(Amount in Rupees)			
Name of Pump	Area in Marla	Value of per Marla	Commercialization charges @ 20%
Sardar Petroleum Vehoa	60	20000	240,000
Shahzadav Petroleum Vehoa	60		240,000
Marwat Filing Choni	80		320,000
Aman Petroleum Nutkani	60		240,000
Marwat Petroleum Katgarh	120		480,000
Habib Waziristan Moora	80		320,000
Janjoa Petroleum Retra	80		320,000
Frontier Petroleum K Ismael	80		320,000
Spinzers Petroleum Litri	60		240,000
Malik Petroleum Nari	80		320,000
Zubair Petroleum Boolanoi	80		320,000
Al-Fazil Petroleum Taunsa	40		160,000
Al-Rehman Petroleum Taunsa	60		240,000
Shell Pump Taunsa	60		240,000
Buzdar Petroleum Taunsa	60		240,000
Pir Pathan Petroleum Taunsa	60		240,000
Joyia Petroleum Douna	60		240,000
Al-Rashid Petroleum Dumra	60		240,000
Jarwar Petroleum Bohar	60		240,000
Shahwani Petroleum Boohar	80		320,000
Inyat Petroleum Choolani	80		320,000
Admore petroleum Choolani	80		320,000
Asif Petroleum Pirdan	80		320,000

Name of Pump	Area in Marla	Value of per Marla	Commercialization charges @ 20%
Khitran Petroleum Chowki wala	80		320,000
Mohsin Petroleum Chowki Wala	80		320,000
Market Atta Muhammad Qaisraeni Vehoa Road	3Marla	166000 P/M	33,200
Total			7,153,200

Due to weak financial controls commercialization charges were not recovered.

Due to non recovery of commercialization charges TMA funds remained outside from the public exchequer.

The matter was reported to TMO in March, 2013. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends the investigation and action should be taken against the persons held responsible along with recovery under intimation to audit.

[AIR Para: 14]

1.5.2.5 Less Recovery of Lease Money - Rs 5.266 Million

According to Rule 4.7 (1) PFR Vol-I, 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. As per Rule 76 of Punjab District Government and TMA (Budget) Rules 2003 & further to this "it is the duty of the departmental authorities to see that all Govt. dues/revenues which have to be brought to account are correctly and promptly assessed, realized and credited to Govt. account.

Contrary to the above, TMO Taunsa did not make any efforts to recover outstanding amounts of Rs 5.266 million from the contractors to whom leases were leased out for the Financial Year 2011-12.

(Amount in Rupees)

Name of Lease	Period	Contractor Name	Auctioned Money	Recovered	Balance
Cattle Mandi	2011-12	Ameer Khan	84,000,000	80,009,996	3,990,004
Parking Fee	-do-	M Ayoub	3,580,000	2,303,700	1,276,800
Total					5,266,804

Due to weak financial management leases amounts were not recovered.

Due to non recovery of auctioned money, TMA revenues remained outstanding from the public exchequer.

The matter was reported to TMO in March, 2013. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person concerned besides recovery of pointed out amount from concerned without further delay under intimation to audit.

[AIR Para: 1]

1.5.2.6 Non Forfeiture of Earnest Money - Rs 4.174 Million

According to Government of the Punjab LG&CD department Notification No-SOV(LG)5-23/2003 dated 03-06-2008, that a contractor shall deposit an amount equivalent to 5% of the reserved price as an earnest money in the fund of Local Government before taking part in an auction. Further as per Rule 25 (2) of Punjab Local Government Auctioning of collection rights Rules 2001, the local Government shall be entitled to recover all dues from the securities in case of default on the part of contractor due to any reason.

Contrary to the above, TMO Taunsa did not forfeit the earnest money amounting to Rs 4.174 million during 2011-12. Following leases were leased out to various contractors, the contractors left the leases for collection of rights without completing the contract and compensating the loss. Due to non completion of contract, TMO did not forfeit the earnest money of the concerned contractors.

(Amount in Rupees)

Lease	Period	Auctioned Money	Recovered	Outstanding	E. Money 5%
Cattle Mandi	2011-12	84,000,000	80,009,996	3,990,004	4,000,000
Parking Fee	-do-	3,481,000	2,303,700	1,276,800	174,050
Total					4,174,050

Due to weak internal controls earnest money was not forfeited.

Due to non forfeiting of earnest money Govt. loss was not compensated.

The matter was reported to TMO in March, 2013. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person concerned besides forfeiture of earnest money without further delay under intimation to Audit.

[AIR Para: 4]

1.5.2.7 Non Deduction of Advance Income Tax - Rs 4.171 Million

According to clarification issued by Government of Pakistan Revenue Division (FBR) C.No.4(54)ITP/2009 dated 08-10-2009 “ Section 236A added through FinanceAct,2009 require deduction of advance tax @5% on sale of confiscated property or goods, through public auction and are also applicable to transactions involving awarding of lease, lease of the right to collect tolls, fees or other levies.

Contrary to the above, TMO Taunsa did not recover advance income tax amounting to Rs 4.171 million on account leased out as per detail given below rights of collection of various taxes for the Financial Year 2011-12.

(Amount in Rupees)				
Name of Lease	Period	Contractor	Auctioned Money	I Tax @ 5%
Cattle Mandi	2011-12	Ameer Khan	80,000,000	4,000,000
Parking fee	-do-	M Ayoub	3410000	170500
Total				4,170,500

Due to non deduction of advance income tax the Government sustained a loss.

Due to which Govt. money remained outside from the public exchequer.

The matter was reported to TMO in March, 2013. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

The amount under observation may be recovered from concerned and deposited into Government treasury under intimation to audit.

[AIR Para 31]

1.5.2.8 Non Deposit of Sales Tax and Income Tax - Rs 3.715 Million

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

Contrary to the above, TMO retained the withheld amount of GST and Income Tax of Rs 3,715,469 in DDO account from the payments to the supplier during 2011-12. The deducted amount against GST and Income Tax was not deposited in the FBR account up till 28-02-2013 in due time. Due to non deposit of Government receipt in to FBR account the Federal Government sustain a loss to extent of Rs 3,715,469 which may be recovered from TMA authorities as per detail given below:

(Amount in Rupees)		
Particular	Period	Amount Held
GST	01-07-11 to 30-06-12	50,063
Income Tax on Purchases		253,180
Income Tax on leases		3,412,226
Total		3,715,469

Due to non deposit of sales tax and income tax, Govt. receipt target cannot be achieved.

Due to which Govt. money remained outside from the public exchequer.

The matter was reported to TMO in March, 2013. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

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

[AIR Para: 15]

1.5.2.9 Loss due to Less Recovery of Water Rate - Rs 2.969 Million

The Tehsil Nazim shall be personally responsible for any loss, financial or otherwise, flowing from the decisions made by him personally or under his directions in violation of any provisions of this ordinance or any other law for the

time being in force and for any expenditure incurred without lawful authority. As stated in Rule 59 of Punjab local Government Ordinance, 2001.

Contrary to the above, TMO did not make any efforts to collect water rate charges amounting to Rs 2.969 million from the domestic/commercial connection holders during 2011-12. Neither water rate were leased out after 2006-07 nor full amount was recovered from the connection holders through self collection.

(Amount in Rupees)

Connection	Period	Qty	Rate PA	To be recovered	Recovered	Outstanding
Domestic	2011-12	3000	1,200	3,600,000	1,173,010	2,426,990
Commercial	-do-	97	6,000	582000	40,300	541,700
Total				4,182,000	1,213,310	2,968,690

Due to weak financial controls, attentions were not paid for the recovery of water rate charges.

Due to which Govt. money remained outside from the public exchequer.

The matter was reported to TMO in March, 2013. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends that matter may be investigated responsibility may be fixed and disciplinary action may be taken the person at fault and amount pointed out may be recovered under intimation to Audit.

[AIR Para: 3]

1.5.2.10 Payments without Detailed Measurements - Rs 1.796 Million

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

Contrary to the above, Tehsil Municipal Administration Taunsa incurred expenditure amounting to Rs 1.796 million of different development schemes. Scrutiny of the measurement book revealed that the record entries of measurement of work i.e. Earthwork, construction of soling/PCC etc. was not measured RD wise, without which the authenticity/accuracy of measurement could not accepted/verified.

(Amount in Rupees)

Name of Scheme	Agency	MB No. page No.	Amount
Cons of D/S brick pavement Galli Hayat K qaisrani	Asif Nawaz	770/44 to 48	902,958
Cons of N/S Tiba Imam	Naimatullah	1726	893,427
Total			1,796,385

Due to weak internal control measurement was not made RD wise.

The incurrence of expenditure without measurement was unauthorized and shows weak financial management.

The matter was reported to TMO in March, 2013. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility against the persons at fault besides regularization of expenditure with the sanction of competent authority.

[AIR Para: 9]

1.5.2.11 Unauthorized Adjustment of Earnest Money-Rs 1.670 Million

According to Local Government and Rural Development Department notification No. SOR (LG)5-23/2003 dated 5th September 2007, before taking part in an auction proceeding, a bidder shall deposit, in the funds of the local government concerned, an amount not less than five percent of the reserve price for the income, as an earnest money. And up to the maximum limit of sixty percent of the so deposited earnest money be adjusted against the amount payable by him as first monthly installment. The balance earnest money shall be retained by the local government as a security for successful completion of contract.

Contrary to the above, TMO adjusted whole of the earnest money of the contractors including Rs 1.670 million which was to be retained as security till successful completion of the contract, in the contractor's 1st installment during 2011-12. While the same should have been refunded after the successful completion of contract.

(Amount in Rupees)

Name of Contract/Fee	Total Amount	Total Earnest Money i.e.5%	2% Earnest Money
Cattle Mandi	80,000,000	4,000,000	1,600,000

Parking Fee	3,410,000	170,000	68,200
Slaughter House	78,000	3900	1,560
Total			1,669,760

Due to poor financial management, the earnest money was adjusted in first installment.

Refunding of earnest money before completion of work resulted in unsecured leases and violation of government instructions.

The matter was reported to TMO in March, 2013. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officer concerned for initiation of disciplinary action.

[AIR Para: 2]

1.5.2.12 Estimates Technically Sanctioned Beyond Competency - Rs 1.100 Million.

According to Government of Punjab Local Government and Community Development Department notification No.SO-V(LG)5-48/2002 dated 28.03.2006 the power of Tehsil Officer (I&S) of BS-17 was enhanced to Rupees one million for the purpose of technical sanction. Further, according to 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 the above, Tehsil Officer Infrastructure and Services BS- (17) of TMA Taunsa, made technical sanctioned of the estimates work “Construction of pully at union council Kot Qaisrani” valuing Rs 1.100 million beyond his competency.

Due to weak internal controls Govt. instructions were not followed.

Due to non observance of Government instructions, the expenditure incurred was unauthorized.

The matter was reported to TMO in March, 2013. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person concerned besides regularization of the expenditure.

[AIR Para: 5]

1.6 TMA Tribal Area

1.6.1 Non-Compliance of Rules

1.6.1.1 Unauthorized Invitation of Tenders- Rs 22.017 Million

According to provision of para 2.61 of the B & R Department Code, The limit of notice after 1st advertisement should be one month's notice works costing more than 50,000.

Contrary to the above, TMO Tribal Area District D.G.Khan invited tenders of 57 development schemes amounting to Rs 22.017 in newspapers but response time as prescribed in the rule was not allowed for opening of bids.

Due to weak internal controls Govt. instructions were not followed. Due to non observance of prescribed response time, the tenders could not be considered as fair and competitive.

The matter was reported to TMO in March, 2013. In the SDAC meeting held on 16.4.2013, it was replied that in all the cases, the response time given to the bidders was more than 15 days. The reply was misleading as no figure and proof was provided in support. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person at fault besides regularization from the competent authority.

[AIR Para: 5]

1.6.1.2 Expenditure on Water Supply Schemes - Rs 13.370 Million

According to Rule 94 (2) of Sixth schedule of PLGO 2005, where a piped water supply is provided, the concerned local Government shall supply water to private and public premises in such manner and on payment of such charge as the bye laws may provide.

Contrary to the above, TMO Tribal area incurred expenditure to extent of Rs 13.370 million on purchase of diesel and payment of electricity bills for running the water supply schemes existed under the administrative control of TMA Tribal Area without recovery of water tax. Water tax was imposed on domestic and commercial water connections in the schedule of taxes of TMA

Tribal area w.e.f 06-01-2007, but no water tax was still recovered during the audit period 2010-11 & 2011-12. The water supply schemes were not handed over to water users association in violation of Government instructions. The TMA had no record for granting of new connections during the year, record of connection all ready to whom the water was being provided and Demand and Collection record of the Water Users. **(Annexure-K)**

Due to non recovery of water rates TMA had to sustain a huge loss.

Due to which Govt. money remained outside from the public exchequer.

The matter was reported to TMO in March, 2013. In the SDAC meeting held on 16.4.2013, it was replied water schemes are situated at backward area where people do not afford water tax, hence drinking water was provided without cost. The reply was not justified as every water user will pay the water tax as per rule. Further the same has been approved by the Tehsil Council. DAC directed the TO(R) to probe the matter and take action accordingly. No progress was reported till finalization of this report.

Audit recommends that expenditure under observation may be got regularized with the sanction of competent authority and steps toward handing of the schemes to WUA may be taken or water tax may be recovered from the beneficiaries under intimation to Audit.

[AIR Para: 28]

1.6.1.3 Unauthorized obtaining the Technical Sanction of Estimates by the Irrelevant Authority - Rs 7.250 Million

According to 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 the above, TMO Tribal Area District Dera Ghazi Khan, got the technical sanctions of following 22 schemes valuing Rs 7.250 million which was beyond the authorized limit of TO(I&S) of BS-11 posted at TMA Tribal Area from the engineers of higher scale pertaining to irrelevant office instead of Chief Engineer LG& CD Department as required in above quoted letter. **(Annexure-L)**

Due to weak internal controls Govt. instructions were not followed.

Non observance of Govt. instruction resulted unauthorized expenditure.

The matter was reported to TMO in March, 2013. In the SDAC meeting held on 16.4.2013, it was replied that in all the cases, the sanction was obtained from the competent authority. The reply was not tenable because the authorities granting the technical sanction were not relevant in any way. No progress was reported till finalization of this report.

Audit recommends that the matter may be got regularized with the sanction of competent authority under intimation to audit.

[AIR Para: 10]

1.6.1.4 Payment of Salaries against Fake Appointment - Rs 6.974 Million

According to Government of Punjab Local Government and Community Department letter No. SO.Admn-II (LG)/ MTs/2007 dated 9.8.2007, representative of LG & CD department will be member of recruitment committee. Further as per Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowance, contingent & other expenses will be held responsible for any over charges, frauds and misappropriations.

Contrary to the above, Tehsil Nazim and TMO of TMA Tribal Area District D.G.Khan, made appointments of employees in various categories during 2009-10 but due to following reason the appointment is considered fake. **(Annexure-M)**

1. The recruitment process was completed without presence of LG & CD Department representative.
2. The advertisement was given in Daily Pakistan on 30.4.2009 where it was stated that interview will be held on 8.5.2009 whereas the minutes of recruitment committee consisting of TMO, TO(R) DO (CD) was dated as 21.7.2009 which depicts that meeting was convened after the due date just to oblige the special persons.
3. Date and number of the some of the appointment letters to the appointees were erased, fluid or overwritten.

4. Medical Fitness of some candidates were after one year of appointment in some cases, the date on the medical fitness were erased to correlate with date of joining.
5. Pay of the new appointees were drawn in cash after one years of appointment without any reason which depicts that back date appointment were made.
6. The advertisement for junior clerk at Sr.No.17 was advertised in local news paper instead of routing through DGPR and ABC Paper against which “Muhammad Ayub” was recruited. Further dispatch number was marked as 404 dated 18.11.2009 whereas in July 2009 the diary numbers were crossed to the digit of 2900. In the same way dispatch Numbers at Sr. No.25 & 26 of the below list did not match with the others to whom the offer letters were issued in same date.
7. Upper age and minimum age limit as prescribed by Government was not observed.
8. In the offer letter, condition for joining of duties was given as fifteen days whereas some official joined the duties after some months and they were paid for the period even before joining of duties.
9. The offer letter was issued with the signature of Tehsil Nazim whereas the appointing authority for the said posts was TMO.

Due to weak internal controls fake appointments were made.

Due to fake appointment Govt. has to sustained loss.

The matter was reported to TMO in March, 2013. In the SDAC meeting held on 16.4.2013, it was replied that in all recruitment was processed as per law. The reply was not justified as no such rules existed. TO (F) was directed to get the matter regularized with the sanction of competent authority. No progress was reported till finalization of this report.

Audit recommends that matter may be enquired at higher level and action may be taken under rules, under intimation to audit.

[AIR Para: 21]

1.6.1.5 Irregular Payment on Account of Salaries of Contingent Paid Staff-Rs 5.336 Million

As per clause (6) of the Government of the Punjab Finance Department letter No-FD-SO (G-1) 6-40/2009 dated 18-07-2009 that “No contingent paid

staff shall be appointed without obtaining the prior approval of Finance and SGA&I department to keep the expenditure within the budgetary allocation”

Contrary to the above, TMO incurred expenditure to the extent of Rs 5.336 million on account of salaries of contingent paid staff. The staff was appointed without approval of Finance Department and S&GAD. No advertisement was given in the newspaper for appointment of staff. The payment was made to staff through cash instead of cross cheques due to which the authenticity of the disbursement was doubtful. There was also no need of contingent paid staff as there was no sanitation/sewerage work under the jurisdiction of the TMA. **(Annexure-N)**

Due to weak internal controls Govt. instructions were not followed.

Non implementation of Govt. instructions TMA has to sustained loss.

The matter was reported to TMO in March, 2013. In the SDAC meeting held on 16.4.2013, it was replied that contingent paid staff was appointed with the approval of Government. The reply was misleading as no sanction was obtained from the competent authority. TMO was directed to get the appointments regularized from competent authority only for the employees who are required. No progress was reported till finalization of this report.

Audit recommends that matter is needed to be investigated to fix the responsibility and amount under observation may be got regularized with sanction of competent authority.

[AIR Para: 30]

1.6.1.6 Award of Work without Calling Tenders - Rs 3.599 Million

According to provision of para 2.61 of the B & R Department Code, Tenders should be invited through advertisement in the Government Gazette or local newspapers. Further according to clause 12(1) of Punjab public Procurements Rules 2009 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 the above, TMO Tribal Area District Dera Ghazi Khan, incurred expenditure to the extent of Rs 3.599 million on construction/repair of different schemes without advertised on the PPRA website/ inviting tenders through newspapers. Works were awarded on the basis of quotations collected at personal level, which could not treated as competitive. The reasonability of the rates charged could not be verified. The detail is given as below:

(Amount in Rupees)

Name of Scheme	TS Value	Quotation Date	Bidders
Installation of Canopies Jirga Hall & Park Fort Munroo	600,000		Iftikhar Hussain, Haji Aman Ullah, Dost Muhammad
Provision of 10 Stand Drum for Garbage at Fort Munroo	100,000		
Rehabilitation of Parks & Garden at Fort Munroo	1676,000	6.8.2010	S.B Enterprises
Mechanical Overhauling 100 BHB Submersible Motor Pump Water Field Saori	390,000	19.7.2010	Hamid Ali
Rewinding of 100 BHB Submersible Motor Pump with Cable Water Field Saori	446,000	19.7.2010	Hamid Ali
Provision of Gravity Water Supply Scheme Basti Wali UC Mubarki	100,000		
Annual Repair of Office Building	93,600	22.5.2012	Dost Muhammad Govt. Contractor
-do-	68,523	22.5.2012	
Repair of Tube Well No.1 Khar, Fort Munroo	124,809	3.5.2011	Hamid Ali
Total	3,598,932		

Audit was of the view that due to negligence on the part of management, purchases were made without advertising and fair competition.

Audit held that appropriateness of rates could not be ascertained without fair competition.

The matter was reported to TMO in March, 2013. In the SDAC meeting held on 16.4.2013, it was replied that in all the cases, the advertisement was given in the newspaper. The reply was not justified as no tender were called and process was not completed as per rule. TMO was directed to get the expenditure regularized from competent authority. No progress was reported till finalization of this report.

Audit recommends that incurrence of expenditure without invitation of tender may be regularized.

[AIR Para: 6]

1.6.1.7 Unauthorized Expenditure on POL due to Defective Maintenance of Logbooks - Rs 2.517 Million

According to Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowance, contingent & other expenses will be held responsible for any over charges, frauds and misappropriations.

Contrary to the above, TMO Tribal Area incurred expenditure of Rs 2.517 million on the account of POL during 2010-11 and 2011-12. The maintenance of log books were found defective due to which the actual utilization could not be ascertained. On the log books only and POL drawn and distance traveled against that POL was entered. The opening and closing balance of POL, the monthly traveling statement, and progressive reading of meter was not entered on log books. **(Annexure-O)**

Due to weak internal controls defective logbooks were made.

Due to defective maintenance of logbooks authenticity of the expenditure could not be ascertained.

The matter was reported to TMO in March, 2013. In the SDAC meeting held on 16.4.2013, it was replied that mileage/time meters of the vehicles and generators were out of order due to which the same could not be mentioned on the log books. The reply was not justified as non repair of meters of all vehicles and machinery during the whole period under audit was intentional by the administration. TMO was directed to probe the matter and submit fact finding report within a week. No progress was reported till finalization of this report.

Audit recommends that the matter may be investigated unjustified consumption of POL may be recovered.

[AIR Para 18]

1.6.1.8 Non Auction of Various Leases Resulting Loss to the TMA -Rs 2.426 Million

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

Contrary to the above, TMO Tribal Area District D.G.Khan did not auction the various lease during 2010-11 and 2011-12 resulting in loss to TMA for Rs 2.426 million. These leases were provided in the byelaws framed by Tehsil Council and schedule of rates notified by the TMA during 2003 but the same were not auctioned. The detail of leases is as below:

(Amount in Rupees)

Name of tax	Notified rates (Rs)	Estimated Number of tax payers	Amount
Advertisement Fee- Full Size Banner	100	100	100,000
Advertisement Fee- Medium Size Banner	50	500	25,000
Advertisement Fee- Small Size Banner	30	1000	30,000
Hoardings- Bill Board Full Size	2,000	50	100,000
Hoardings- Bill Board Medium Size	1,000	70	70,000
Hoardings- Bill Board Small Size	200	100	20,000
Stand- Motor cycle/Cycle, Car, Bus	5,15&30		2000,00
Water Tax- New Home Connection Fee	1,500	100	150,000
Water Tax- New Commercial Connection Fee	2,000	50	100,000
Water rate- Domestic (monthly)	50	2000	100,000
Water rate- Commercial(monthly)	2,000	100	200,000
License Fee- Crush Plant (annually)	2,500	10	25,000
License Fee- Patrol Pumps(annually)	2,000	5	10,000
License Fee- Patrol Agency(annually)	500	10	5,000
License Fee- Shop(annually)	200	50	10,000
License Fee- Departmental Stores(annually)	500	20	10,000
License Fee- Cold Center Shops(annually)	200	20	4,000
License Fee- Electric Shop(annually)	200	20	4,000
License Fee- Hotel/ Guest Houses per room charges(annually)	100	500	50,000
Total			1,213,000
Total for two years (2010-11,2011-12)			2,426,000

Due to weak financial management, the sources of revenue under the jurisdiction of TMA Tribal Area were not auctioned.

Non auction of various leases resulted in loss to the TMA.

The matter was reported to TMO in March, 2013. In the SDAC meeting held on 16.4.2013, it was replied that the leases were advertised in the newspaper however no bidder participated. The reply was not justified as the above quoted leases were neither advertised in the newspaper nor self collection was made. TMO was directed to fix the responsibility for loss to the TMA. No progress was reported till finalization of this report.

Audit recommends that matter may be investigated and responsibility may be fixed for not auctioning the sources of revenue.

[AIR Para: 1]

1.6.1.9 Unauthorized Underage Appointments and payment of salaries - Rs 2.068 Million

According to Government of Punjab Services and General Administration Department letter No. SOR.I(SGA&ID)-9-1/73 (A) dated 1.10.1973, less than 18 years should in no case be taken in service and their cases for relaxation of the condition of minimum age limit will not be considered.

Contrary to the above, TMO Tribal Area District D.G.Khan, appointed the following employees without considering the minimum age limit fixed by the Government. Due to which the appointments stood irregular and drawl of salaries for Rs 2.068 million during 2010-12 was unauthorized.

(Amount in Rupees)

Name	Designation	Date of Birth	Date Of Appointment	Age at the time of appointment	Rate P/M	Amount
Khalid Masood	Sanitary Worker	08.03.1992	22-07-2009	17 years	9,441	689,193
Muhammad Sohail	Sanitary Worker	10.02.1992	22-07-2009	17 years	9,441	689,193
Abdul Munaf	Line Man	17.02.1992	19-11-2007	17.5 years	9,441	689,193
Total						2,067,579

Audit was of the view that due to weak administrative control, the underage appointment was made.

The underage appointment resulted in violation of basic age criteria of appointment.

The matter was reported to TMO in March, 2013. In the SDAC meeting held on 16.4.2013, it was replied that the age of all candidates at the time of

appointment more than 18 years. No evidence for age upto the mark was provided. No progress was reported till finalization of this report.

Audit recommends that matter may be probed and responsibility may be fixed for ignoring the minimum age limit besides regularization of services from competent authority

[AIR Para: 20]

1.6.1.10 Doubtful Payment due to Execution of Works without Measurements - Rs 1.793 Million

According to B & R Code Paragraph 4.5, no payment should be made without detail measurement in the measurement book.

Contrary to the above, TMO Tehsil Municipal Administration Tribal Area District Dera Ghazi Khan, incurred expenditure amounting to Rs 1.793 million on construction of drain/soling, repair of water supplies, repair of Kachaa Talabs and repair Jeep able roads through quotations without any detailed measurements recorded in the measurement books for the year 2010-11 & 2011-12. Only the final bill was prepared without any detailed measurement. **(Annexure-P)**

Due to non entry of work done in the measurement books. The authenticity of work done cannot be ascertained.

The incurrence of expenditure without measurement was unauthorized and shows weak financial management.

The matter was reported to TMO in March, 2013. In the SDAC meeting held on 16.4.2013, it was replied that all the measurements are recorded in the measurement books. The reply was not tenable, as the items were given in bulk instead of actual measurement. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person concerned for measurement of work done besides regularization of the expenditure.

[AIR Para 24]

1.6.1.11 Unauthorized appointments of overage candidates and payment of salaries - Rs 1.749 Million

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

Contrary to the above, TMO Tribal Area D.G.Khan appointed following employees without considering the upper age limit fixed by the Government. Due to which the appointments stood irregular and drawl of salaries amounting to Rs 1.749 million was unauthorized.

(Amount in Rupees)

Name	Designation	Date of Birth	Date Of App.	Age (Years)	Amount
Ghulam Yasin	Driver	01-01-1974	11-05-2006	32	333,970
Riaz Hussain	Sweeper	1975	11-05-2006	31	
Muhammad Hakim	S/E	1974	24-05-2006	32	425,985
Hafiz Zahid Hussain	S/E	1974	19-11-2007	32	287,145
Lal Muhamed	Tractor Driver	1958	11-05-2006	48	333,970
Liaqat Ali	Tractor Driver	1978	22-07-2009	31	
Ahmad Bux	Sanitary Worker	12-08-1974	22-07-2009	35	129,390
Abdul Aziz	Sanitary Worker	01-01-1976	22-07-2009 to 30-6-2012	33	129,390
Rubnawaz	Chowkidar Line	1979	19-11-2007	28	220,425
Amanullah	Chowkidar Line	1976	22-07-2009	33	129,390
Rubnawaz	LM	05-01-1974	19-11-2007	33	220,425
Muhammad Khan	LM	1970	19-11-2007	38	220,425
Nazer Ahmad	LM	16-3-1975	19-11-2007	32	220,425
Elahi Bux	LM	1978	22-07-2009	32	129,390
Taj Muhammad	LM	15-10-1978	22-07-2009	32	129,390
Kamal Khan	LM	01-01-1976	19-11-2007	34	220,425
Total					1,749,075

Audit was of the view that due to weak administrative control, the overage appointment was made.

The overage appointment resulted in violation of basic age criteria of appointment.

The matter was reported to TMO in March, 2013. In the SDAC meeting held on 16.4.2013, it was replied appointment was made keeping in view the special age relaxation granted by the Government to the tribal area. However no such proof for age relaxation was provided. TMO was directed to get the

appointments regularized from the competent authority. No progress was reported till finalization of this report.

Audit recommends that matter may be probed and responsibility may be fixed for ignoring the upper age limit besides regularization of services from competent authority.

[AIR Para: 19]

1.6.1.12 Non-recovery of outstanding revenues - Rs 1.425 Million

According to Rule 4.7 (1) PFR Vol-I, 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 as per Rule 76 of Punjab District Government and TMA (Budget) Rules 2003 & further to this “it is the duty of the departmental authorities to see that all Govt. dues/revenues which have to be brought to account are correctly and promptly assessed, realized and credited to Govt. account.

Contrary to the above, TMO Tribal area District Dera Ghazi Khan, did not make any efforts to recover the outstanding amounts of Rs 1.426 million from the various contractor since 2002 to 2012. The detail is given as below:

(Amount in Rupees)

Name of Lease	Year	Name of Contractor	Notice Issued Date	Dispatch No.	Amount
Stone Bigri Tax	2002-03	Shoukat Ali	27-02-2011	998	7,140
		Khaliqdar	27-12-2010	994	462,060
	2003-04	Taif Khan	20-12-2010	965	40,300
	2004-05	M Ibrar Khan	27-02-2011	1004	113,424
	2005-06	Imdad Hussain	27-02-2011	1016	93,381
	2006-07	Allah Ditta	27-02-2011	1010	609,225
	2008-09	Kareem Bax			100,000
Total					1,425,530

Audit was of the view that due to weak financial management, no attention was paid to recover the outstanding amount.

Due to which Govt. money remained outside from the public exchequer.

The matter was reported to TMO in March, 2013. In the SDAC meeting held on 16.4.2013, it was replied that notices had been served to the defaulter.

TO(R) was directed to take up the matter with District Collector for recovery of outstanding amounts. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person concerned besides recovery of pointed out amount from concerned without further delay under intimation to audit.

[AIR Para: 26]

1.6.1.13 Irregular Appointment without Sanctioned Post -Rs 1.321 Million

According to Punjab Local Government Board Notification No.LCS(Admn)-3(207)/91 dated 05.12.2007, each TMA in Punjab shall establish a Network Resource Center (NRC). A dedicated computer cell shall be established by each TMA. The arrangement for data base management staff shall be made from the existing staff if available otherwise they will make a reference to LG & CD Department for obtaining sanction for recruitment against these posts.

Contrary to the above, TMO Tribal Area District D.G.Khan made appointment against the posts of Data Base Administrator and Assistant Data Base Administer without establishing Network Resource Center and no sanction was obtained from PLGB due to which the total expenditure of Rs 1,321,000 was unauthorized. The detail is as below:

(Amount in Rupees)				
Name	Designation	Period	Pay P/M	Total Amount
Dost Muhammad Khan	Data Base Manager	1.8.2009 to 30.06.2010	15,000	165,000
		01.07.2010 to 28.02.2013	17,000	544,000
Baber Zahoor	Assistant Data Base Manager	1.8.2009 to 30.06.2010	12,000	132,000
		01.07.2010 to 28.02.2013	15,000	480,000
Total				1,321,000

Audit was of the view that the appointment without sanctioned posts was due to mismanagement.

Appointments without sanctioned post resulted loss to TMA.

The matter was reported to TMO in March, 2013. In the SDAC meeting held on 16.4.2013, it was replied that the appointments were made in the light of

letter quoted in criteria. The reply was not justified as in the said letter it was clearly mentioned that the prior approval of LG& CD Department will be sought. No progress was reported till finalization of this report.

Audit recommends that responsibility for appointment of data base staff without establishing ERN and approval of PLGB may be fixed and expenditure thereof may be got regularized from competent authority.

[AIR Para 17]

1.6.1.14 Non Recovery of Loss on Account of Risk and Cost of Lease Amounting to Rs 1.027 Million

According to Rule 26(2) of the Punjab Local Government (Auction of Collection Right) Rule 2003, after cancelation of contract the local government may choose to re-auction the income for the remaining period of contract or may make departmental collection and in any case if the income so received is found less than the contractual amount the difference shall be recovered from the contractor as arrear of land revenue.

Contrary to the above, TMO awarded the lease for Pather, Bijri Tax Tumen Leghari to Mr.Ghulam Farid Wadani for the period 2010-11 against an amount of Rs 2,000,000. The said contractor left the lease after paying Rs 700,000. TMA started self recovery and effected an amount of Rs 273,147. An amount of Rs 1.027 million remained unrecovered.

TMO did not proceed to recover the said loss as arrear of land revenue and remained outstanding till March 2013.

Due to lack of interest no efforts were made to recover the amount causing loss to TMA to the stated extent.

The matter was reported to TMO in March, 2013. In the SDAC meeting held on 16.4.2013, it was replied that notices had already been served to the defaulter. TO(R) was directed to take up the matter with District Collector for recovery of outstanding amount. No progress was reported till finalization of this report.

Audit is of the view that due to poor managerial control, no serious efforts were taken for recovery of outstanding revenue.

[AIR Para 2]

Non-Compliant Paras of Annex-1 of Audit Reports for the Audit year 2012-13

1.7 TMA Dera Ghazi Khan

1.7.1 Non Compliance of Rules

1.7.1.1 Un-Authorized Payment of Rs 920,627 without Obtaining Technical Sanction and Measurement.

According to Notification No. SOV(LG) 5-33/2002 issued by Government of the Punjab Local Government & Rural Development dated 06-07-2005 that in case cost of a project is not more than Rs 100,000/- the Nazim shall, before grant of approval, prepare and obtain sanction of cost estimates and Technical Sanction of a project from the concerned Assistant Tehsil/Town Officer (Infrastructure and Services). Further according to B & R Code Paragraph 4.5, No payment should be made without detail measurement in the measurement book.

Contrary to the above, TMO D. G. Khan made payments for Rs 920,627 during 2011-12 to contractors against repair and maintenance schemes prior to obtaining the technical sanction from competent authority irregularly. Further the works was done through quotations and quotations were called at personal level. **(Annexure-Q)**

Due to weak internal controls, the schemes were executed and payment was made without obtaining technical sanction from competent authority.

The matter was reported to TMO in July, 2012. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility for incurring the expenditure out of local fund without observing the codal requirements, beside regularization of the expenditure, under intimation to audit.

[AIR Para 10]

1.7.1.2 Non Deduction of Advance Income Tax Rs 818,650

According to section 236-A of Income Tax Ordinance 2001, deduction of advance tax @5% on sale of confiscated property or goods, through public auction and are also applicable to transactions involving awarding of lease, lease of the right to collect tolls, fees or other levies.

Contrary to the above, TMO D.G.Khan did not recover advance income tax amounting to Rs 818,650 from the contractors, while awarding the contract for collection of different fees, during 2011-12. The detail is as below:

(Amount in Rupees)

Name of Lease	Contractor	Auctioned Money	I Tax
Dalla Stand fee	Ghulam Farid	2,551,000	127,550
Latreen Fee	M Ashraf	390,000	19,500
Advertisement fee	Asif Naeem	4,511,000	225,550
Wagon Stand	Ghulam Farid	4,401,000	220,050
Pathar Bijri	Waqas Mumtaz	4,520,000	226,000
	Total	16,373,000	818,650

Audit held that due to weak financial controls and negligence of TMA authorities, income tax was not collected in advance due to which TMA sustained loss.

The matter was reported to TMO in July, 2012. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officer(s) concerned, besides recovery of income tax from the concerned contractors.

[AIR Para 20]

1.7.1.3 Loss due to Non Imposition of Penalty -Rs 330,000

According to clause-39 of Contract Agreement, if contractor failed to complete the work within stipulated / extended period, he was required to be penalized @ 1% to 10% of the agreement amount for delayed completion of work.

Contrary to the above, TMO D.G.Khan did not impose penalty @ 1 to 10% on the extended period on contractors, for non completion of the work within stipulated time. Non recovery of penalty resulted in loss to TMA.

(Amount in Rupees)

Name of Scheme	Start Date	Due Date of Completion	Current status	Amount of TS	Penalty @10%
Repair and renovation of TMA Office	07.06.2011	07.09.2011	In process	1,500,000	150,000
Rehabilitation of WSS Mamoori	07.06.2011	07.09.2011	In process	300,000	30,000
Desilting of Drain Type-II and	28.6.2011	28.09.2011	In	1,000,000	100,000

Name of Scheme	Start Date	Due Date of Completion	Current status	Amount of TS	Penalty @10%
sewerage lines and manholes Urban Areas			process		
Construction of Drain Soling Basti Dhongi Lashari UC Basti Malana	24.5.2010	24.8.2010	In process	500,000	50,000
Total					330,000

Due to non imposition of penalty, TMA sustained loss.

The matter was reported to TMO in July, 2012. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides recovery of the pointed out amount from the contractors.

[AIR Para 14]

1.7.1.4 Non Recovery of License Fee -Rs 300,800

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

Contrary to the above, TMO failed to recover an amount of Rs 300,800 on account of business license fee, during 2011-12, from registered oil mills, shops, hotels and cotton factories in the area of TMA.

(Amount in Rupees)

Nature of fee	Qty and Rate Per Year	Amount
Hotel and Cotton & Oil Mills	12x5000	60,000
Flour Mills	10x7000	70,000
Oil Mills, 5 Expellers	15x4000	60,000
Oil Mills, 3 Expellers	19x3000	57,000
Aata Chakki	5x1000	5,000
Bakeries	3x700	2,100
Food Point	1x900	900
Mech. Workshops	2x600	1,200
Trunk Stores	20x500	10,000
Karyana Stores	79x400	31,600

Nature of fee	Qty and Rate Per Year	Amount
Welding Shops	10x300	3,000
Total		300,800

Non recovery of license fee caused loss to TMA.

The matter was reported to TMO in July, 2012. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit requires the investigation and action should be taken against the person(s) held responsible along with recovery under intimation to audit.

[AIR Para 6]

1.7.1.5 Less-Recovery of Cost of Land from Allottees of Kachi Abadies Rs 287,500

According to Letter NO.DGKAFUITR-1-5/87-12 Dated 18-05-2002 at Sr No (b) issue by Director General Katchi Abadis and Urban Improvement, Government of the Punjab LG & ID Department that “for pure residential dwelling unit having area exceeding 5 Marla, for every extra Marla the residential market rate of 1985 dully approved by the District Implementation Committee is to be made”. The Collector/Deputy Commissioner Dera Ghazi Khan fixed the schedule rate for residential constructed house above 5 Marla plot @Rs2000/- per Marla.

Contrary to the above, TMO recovered stamp duty @ 1500/- per marla instead of Rs 2,000 per marla from above 5 Marla residential plots from permanent residents of kachi abadies on the allotment of residential plots.

(Amount in Rupees)

Name of Kachi Abadi and Mauza	Total No of Allottees	Area allotted Above Than 5 Marla	Amount Charged @Rs 1500 Per Marla	Amount to be Charged @Rs 2000 Per Marla	Less Recovered
Chah Karmoon Wala Khasra No-457	34	144 Marla	216,000	288,000	72,000
Chah Roopey Wala Khasra No-455	142	390 Marla	585,000	780,000	195,000
Block No-42	2	6 Marla	9,000	12,000	3,000
Chah Karmoon wala Khasra No-459/3	08	35 Marla	52,500	70,000	17,500

Total	862,500	1,150,000	287,500
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Less recovery of cost of land of from allottees of kachi abbadi caused loss to TMA.

Due to weak internal financial controls, less recovery of stamp duty was made by the department.

The matter was reported to TMO in July, 2012. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault, besides recovery of amount from the person(s) concerned.

[AIR Para 01]

1.7.1.6 Expenditure without Calling Tenders -Rs 194,500.

According to clause 12(1) of Punjab Public Procurements Rules 2009, 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 the above, TMO D.G.Khan, incurred an expenditure of Rs 194,500 during 2011-12, without advertising on the PPRA website/ inviting tenders through newspapers. Purchase was made at higher rate and through quotations collected at personal level, which could not treated as competitive as required under rule.

(Amount in Rupees)

V No	Date	Item	Paid to	Amount
140	June-12	Hiring of Lighting on Jashn-e-Baharan on 05-04-12 to 08-04-12	Fancy Light	194,500
Total				194,500

Due to weak internal controls, Government instructions were not followed.

Due to non observance of the prescribed rules, expenditure without tenders could not be considered as fair and competitive.

The matter was reported to TMO in July, 2012. Neither any reply was submitted nor was the DAC meeting convened, despite written requests made by this office. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officer/official at fault, besides regularization from the competent authority.

[AIR Para 18]

ANNEXURES

Annexure-1

Serious Irregularities of Less than Rupees One Million

(Rupees in Million)

Formation	Sr. No.	Para No.	Title of Para	Amount	Nature of Observation
TMA Tribal Area 2012-13	1.	6	Non Recovery of Advance Income Tax on Auction of Leases	0.265	Recovery
	2.	9	Non recovery of loss on account of risk and cost of lease	0.794	Recovery
	3.	13	Unauthorized Underage Appointments and payment of salaries	0.413	Regularization
	4.	14	Recovery due to unjustified payment of Contractor Profit and overhead Charges	0.110	Recovery
	5.	18	Overpayment Due to allowing of unjustified carriage	0.103	Recovery
	6.	20	Overpayment on account of pay	0.144	Recovery
	7.	22	Non recovery of Advances from Employees on account of House Building Advance	0.169	Recovery
	8.	23	Non Recovery of Rest House Charges	0.180	Recovery
	9.	24	Un-justified expenditure on repair of vehicles and machinery	0.355	Violation of Rules
TMA Tribal Area 2010-12	10.	3	Non Recovery of Advance Income Tax on Auction of Leases	0.328	Recovery
	11.	8	Unauthorized grant of Technical Sanction beyond competency	0.900	Violation of Rules
	12.	13	Misappropriation of POL by using double vehicle at a time by the same person	0.181	Misappropriation
	13.	23	Misappropriation of TMA money	0.897	Misappropriation
	14.	25	Non recovery of house rent charges	0.360	Recovery
	15.	27	Overpayment on account of pay and allowances to official after regularization	0.540	Recovery
	16.	29	Purchase of stores without calling tenders	0.336	Violation of Rule
	17.	37	Shortage of stores	0.270	Misappropriation
	18.	41	Loss to government due to misappropriation of POL	0.221	Misappropriation

Formation	Sr. No.	Para No.	Title of Para	Amount	Nature of Observation
TMA Taunsa 2012-13	19.	3	Non-collection of NOC Fee	0.686	Recovery
	20.	6	Loss due to un-approved residential schemes.	0.283	Violation of Rule
	21.	8	Unjustified expenditure on POL.	0.538	Violation of Rule
	22.	16	Non Depositing of Additional Performance Security Required for Below Quotation/Tender	0.875	Violation of Rule
TMA D.G. Khan 2012-13	23.	5	Non recovery of penalty due to delay in completion of works	0.175	Recovery
	24.	6	Loss to TMA due to negligence of staff	0.250	Recovery
	25.	7	Less collection of map/building application fee	0.275	Recovery
	26.	8	Overpayment due to allowing unjustified carriage	0.300	Recovery
	27.	10	Overpayment due to payment of higher rates than notified by OGRA	0.175	Recovery
	28.	12	Non recovery of License fee	0.340	Recovery
	29.	16	Less recovery of lease money	0.165	Recovery
	30.	31	Non vacation of government residence from unauthorized occupant and loss of house rent.	0.201	Recovery

Annexure-A

LIST OF MFDAC PARAS

(Rupees in Million)

Formation	Sr. No.	Para No.	Subject	Amount
TMA D.G.Khan (2012-13)	1.	3	Unauthorized expenditure on beautification of parks	1.000
	2.	9	Unjustified payment of pending liabilities on a/c of CCBs	3.157
	3.	14	Non recovery of arrears of revenue	11.136
	4.	15	Doubtful expenditure on repair of tractors	1.788
	5.	18	Difference in receipt figures	25.765
	6.	19	Unjustified payment on account of POL of Dewatering sets	0.783
	7.	20	Unjustified expenditure on eradication of encroachment	3.294
	8.	24	Loss due to non auction of leases	0.250
	9.	25	Unauthorized delayed acceptance of tenders	3.000
	10.	26	Unauthorized/ Invalid expenditure for other formations	0.274
	11.	27	Unjustified consumption of POL on disposal works	4.615
	12.	28	Recovery on late payment of various lease installment	0.163
	13.	29	Unauthorized appointment of overage candidates and payment of salaries	12.533
	14.	30	Late deposit of income tax collected from various leases Rs 4.492 M and non recovery of interest payment of Rs 111,136	4.492
	15.	32	Non reconciliation of deduction at source on account of WAPDA charges.	
	16.	33	Unjustified payment on account of POL	0.099
TMA Taunsa (2012-13)	17.	4	Loss due to non recovery of salaries of staff from the contractors	2.566
	18.	5	Non recovery of income tax in advance	3.978
	19.	11	Loss due to non implementation of commercialization fee	19.338
	20.	12	Non-recovery of arrears.	20.063
	21.	15	Unjustified Expenditure on Ramzan Bazar	0.668
	22.	16	Non Depositing of Additional Performance Security Required for Below Quotation / Tender	0.875
	23.	17	Un-authorized advertisement of tenders	20.000

Formation	Sr. No.	Para No.	Subject	Amount
	24.	19	Loss due to non-recovery of risk and cost amount of cattle mandi.	0.157
	25.	20	Irregular adjustment of earnest money	1.490
	26.	24	Non imposition of penalty due to delay in completion of work.	0.160
	27.	25	Unjustified earth filling	0.090
	28.	26	Unjustified expenditure on Muharram Rout	0.840
	29.	27	Unjustified expenditure on Kamal Park	0.802
	30.	28	Unjustified Expenditure on culverts	0.768
	31.	29	Non Verification of GST paid	0.196
	32.	30	Unauthorized expenditure without PPRA web site	5.306
	33.	33	Overpayment due to allowance of unjustified compaction.	0.258
	34.	34	Unauthorized payment in Cash payments	1.045
	35.	36	Doubtful payment due to unjustified measurement of steel work.	0.501
TMA Tribal Area FY (2012-13)	36.	1	Non Auction of Various Leases Resulting in Loss	---
	37.	2	Non-Recovery of Outstanding Revenues from the Contractors	3.421
	38.	3	Unauthorized expenditure due to execution of works without measurements	1.067
	39.	10	Unjustified Payment Of Tuff Tile Pavers.	1.269
	40.	12	Doubtful expenditure on POL due to defective maintenance of log book	1.924
	41.	15	Irregular invitation of tenders	1.100
	42.	16	Unauthorized Expenditure on Water Supply Schemes	1.662
	43.	25	Unjustified expenditure on TA/DA	0.034
	44.	26	Unauthorized Drawl of TA/DA	0.039
	45.	27	Irregular expenditure on advertisement	0.047
	46.	29	Misclassification Of Expenditure For	0.052
47.	30	Poor Performance of Regulation Branch and Planning & Co-Ordination Branch.		
TMA Tribal Area (2010-12)	48.	1	Non auction of various leases resulting in loss	---
	49.	4	Unacknowledged payments to MEPCO	3.500
	50.	5	Irregular invitation of tenders	22.017
	51.	9	Unauthorized expenditure on lapsed schemes	0.900
	52.	11	Payment of pending liabilities out of allocation of current year	0.167
	53.	12	Unauthorized expenditure on development	2.255

Formation	Sr. No.	Para No.	Subject	Amount
			schemes in the jurisdiction of other TMA	
	54.	14	Unjustified payment on account of supply of water to private vehicle owner	0.042
	55.	15	Doubtful payment of salaries	0.249
	56.	16	Overpayment on account of pay	0.461
	57.	18	Doubtful expenditure on POL due to defective maintenance of Log books	2.516
	58.	19	Unauthorized appointment of overage candidates and payment of salaries	1.750
	59.	22	Non recovery of advances from employees on account of House building advance	0.199
	60.	28	Expenditure on water supply schemes	13.370
	61.	31	Payment of inadmissible allowances after regularization	0.065
	62.	32	Time barred arrears of pay and allowances	0.039
	63.	33	Un justified expenditure on TA/DA	0.070
	64.	34	Unauthorized expenditure on repair of machinery and equipment	0.888
	65.	35	Non verification of GST paid	0.051
	66.	36	Unauthorized expenditure due to misuse of Govt. vehicle	0.417
	67.	38	Unauthorized expenditure on outstanding liabilities	0.561
	68.	39	Doubtful consumption of POL due to use of vehicle during Sunday	0.178
	69.	40	Doubtful consumption of POL	0.868
	70.	41	Loss of Government due to misappropriation of POL	0.221
	71.	42	Unjustified expenditure on hiring of Dalla	0.100
	72.	43	Irregular expenditure on advertisement	0.043
	73.	44	Doubtful expenditure on purchase of POL for spray of Dengue virus	0.108
	74.	45	Unauthorized occupancy of rest house without payment of charges	0.183

TMAs of District D.G.Khan

Budget and Expenditure Statement for Financial Years 2010-12 & 2012-13

(Rupees in Million)

1. TMA D.G.Khan F.Y. 2012-13				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	247.597	241.188	-6.409	-2.59
Non-Salary	187.693	167.177	-20.516	-10.93
Development	56.693	43.888	-12.805	-22.59
Revenue	518.283	453.73	-64.553	-12.46
Total	1010.27	905.983	-104.283	-10.32
2.TMA Tribal Area F.Y. 2012-13				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	41.374	36.502	-4.872	-11.78
Non-Salary	6.676	5.944	-0.732	-10.96
Development	10.446	5.836	-4.610	-44.13
Revenue	110.422	92.241	-18.181	-16.47
Total	168.918	140.523	-28.395	-16.81
2.TMA Tribal Area F.Y. 2010-12				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	69.499	61.786	-7.713	-11.10
Non-Salary	10.726	8.745	-1.981	-18.47
Development	39.852	18.088	-21.764	-54.61
Revenue	192.76	167.528	-25.232	-13.09
Total	312.837	256.147	-56.690	-18.12
3.TMA Taunsa F.Y. 2012-13				
Head	Budget	Expenditure	Excess / Savings	%age
Salary	75.156	53.993	-21.163	-28.16
Non-Salary	60.209	52.43	-7.779	-12.92
Development	115.427	74.912	-40.515	-35.10
Revenue	235.266	178.258	-57.008	-24.23
Total	486.058	359.593	-126.465	-26.02

Annexure-C

[Para 1.3.2.1]

Unauthorized Obtaining the Technical Sanction of Estimates by the Irrelevant Authority

Sr. No.	Scheme	TS value	Sanctioned by
1	Supply of 10 No. Stands drums at Fort Munroo	1,000,000	EDO (W&S) Muzaffargarh
2	Tuff tiles at shopping markets Fortmunroo	1,500,000	
3	Const. & Repair of Jeepable Road Pathan Tak UC Fazla Kachh	150,000	TO(I&S) D.G Khan
4	Const. & Repair of Jeepable Road Basti Faizoo Faqeer UC Mubarki	250,000	
5	Const.& Repair of Jeepable Road Mumdari Tak UC Barthi	100,000	
6	Const. & Repair of of water ponds at Blab Shumali/ Zinda Pir	150,000	
7	Const. & Repair of pond Opra/Kachal UC Fazla Kachh	150,000	
8	Const. & Repair of Jeepable Road Binder UC Barthi	150,000	
9	Repair and construction of Talab Opra/Kachal	150,000	
Total		3,600,000	

Un-authorized Acceptance of Tender Beyond Competency**Financial Year 2012-13**

Sr. No.	Scheme	TS Value	Sanctioned by	Acceptance by
1	Repair of Jeepable Roads from Basthi Hathi Maar UC Barthi	190,000	TO(I&S) TMA Muzaffargarh	TO(I&S) TMA Tribal Area
2	Repair of water pond Tehsil Tribal Area	230,000		
3	Const. & Repair of Jeepable Road Basti Faizoo Faqeer UC Mubarki	250,000	TO(I&S) D.G Khan	
4	Repair jeepable road Pathan Tak	150,000		
5	Repair /construction of talab Opra/Kachal	150,000		
6	Repair Talab Blub Shumali Zinda peer	150,000		
7	Repair jeepable road Bundar U/C Barthi	150,000		
Total		1,270,000		

Annexure-D

[Para 1.3.2.2]

Irregular Payment on Account of Salaries of Contingent Paid Staff

Date	Cheque No.	No. of Employees	Rate Per Month	Amount
4.7.12	76398701	39	9000	342,435
19.7.12	46180722	1	8789	5,487
20.7.12	46180725	6	9000	45,374
8.8.12	46355053	42	9000	369,434
2.10.12	76398767	42	9000	369,000
4.10.12	76398770	36	9000	324,000
24.10.12	75793232	36	9000	324,000
4.1.13	6919790	30	9000	268,097
1.2.13	110642	12	9000	103,870
13.3.13	110646	14	9000	126,000
29.5.13	105730726	11	9000	93,400
30.5.13	105730727	1	9000	8,400
31.5.13	105730728	7	9000	60,000
	Total			2,439,497

Annexure-E**[1.3.2.4]****Unjustified Expenditure on POL Due to Defective Maintenance of Logbook****(Amount in Rupees)**

Date	Cheque No.	Name of Vehicle	Billing month	Amount
25.7.2012	46180728	Generator office	june,2012	61500
25.7.2012	46180728	Tractor No.4246	june,2012	72995
25.7.2012	46180728	Tractor No. 1244	june,2012	32174
25.7.2012	46180728	Vehicle No. RP 5775	june,2012	30494
25.7.2012	46180728	Jeep No.7980	june,2012	18500
17.8.2012	46355066	Generator office	July,2012	56259
17.8.2012	46355066	Vehicle no.7980	July,2012	20197
17.8.2012	46355066	Vehicle No. RP 5775	july,2012	19063
17.8.2012	46355066	Tractor no. 9781	July,2012	25901
17.8.2012	46355066	Tractor No.4246	July,2012	53985
17.8.2012	46355066	Tractor no.1244	July,2012	48363
25.9.2012	46355079	Tractor 1244	August,2012	56091
25.9.2012	46355079	RP5775	August,2012	22562
25.9.2012	46355079	Tractor 9781	August,2012	55506
25.9.2012	46355079	Jeep No.7980	August,2012	18269
25.9.2012	46355079	Generator office	August,2012	56003
25.9.2012	46355079	Tractor no.4246	August,2012	58173
20.10.2012	76398780	Generator office	September,2012	62862
20.10.2012	76398780	RP5775	September,2012	23233
20.10.2012	76398780	DGF7980	September,2012	24372
20.10.2012	76398780	Tractor no.9781	September,2012	82353
20.10.2012	76398780	Tractor no.1244	September,2012	12777
20.10.2012	76398780	Tractor No.4246	September,2012	73901
21.11.2012	110630	RP5775	October,2012	32096
21.11.2012	110630	Generator office	October,2012	59976
21.11.2012	110630	Tractor No4246	October,2012	49610

Date	Cheque No.	Name of Vehicle	Billing month	Amount
21.11.2012	110630	Tractor No1244	October,2012	4624
21.11.2012	110630	Tractor no.9781	October,2012	51930
21.11.2012	110630	Jeep No.7980	October,2012	26832
4.1.2013	75793258	RP5775	November,2012	29520
4.1.2013	75793258	Tractor no.9781	November,2012	24289
4.1.2013	75793258	DGF7980	November,2012	17886
4.1.2013	75793258	Tractor No.4246	November,2012	10559
4.1.2013	75793258	Generator office	November,2012	11760
4.1.2013	75793258	Tractor no.1244	November,2012	10230
28.1.2013	46400230	Jeep No.7980	December,2012	32441
28.1.2013	46400230	Tractor no.1244	December,2012	21280
28.1.2013	46400230	Tractor No4246	December,2012	23520
28.1.2013	46400230	Tractor no.9781	December,2012	23520
28.1.2013	46400230	RP5775	December,2012	51891
28.1.2013	46400230	Generator office	December,2012	33644
6.3.2013	110645	Tractor no.1244	January,2012	16860
6.3.2013	110645	Generator office	January,2012	53425
6.3.2013	110645	Tractor no.9781	January,2012	54956
6.3.2013	110645	Tractor no.4246	January,2012	13488
6.3.2013	110645	RP5775	January,2012	69280
3.4.2012	110650	Generator office	Feburary,2012	52964
3.4.2012	110650	Tractor.no.9781	Feburary,2012	34565
3.4.2012	110650	Tractor no.1244	Feburary,2012	17840
3.4.2012	110650	Tractor no.4246	Feburary,2012	11708
3.4.2012	110650	Jeep No.7980	Feburary,2012	72048
3.4.2012	110650	RP5775	Feburary,2012	25856
		Total		1,924,131

Annexure-F**[1.3.2.5]****Unjustified Payment due to Execution of Works without Detail Measurements****Financial Year 2012-13**

Date & Cheque No.	Name of Scheme	Amount	Name of contractor
	Repair of Talab Basti Bilal Bather U/C Mubarki	24,874	Saleem Ullah Govt. contractor
	Repair WSS Tube well No.5 Fortmunro	21,800	Dost Muhammad
	Repair Roghani Thal	24,973	Dost Muhammad
25.9.12,46355080	cost of water pump office Tribal Area	21,045	Dost Muhammad
27.9.12,76398746	Repair of WSS Fazila Kuch	24,900	Dost Muhammad
17.10.12,76398778	Repair Jeepable road Salari	24,850	Dost Muhammad
17.12.12	repair of banners/sign board	41,800	Dost Muhammad
28.1.13,75793284	Repair wss Barthi	23,145	Dost Muhammad
17.10.12,76398777	Repair of o7 no. jeepable Road	155,250	Hayat Muhammad
13.10.12,46355086	Repair WSS Mahal Tanga	21,870	Dost Muhammad
18.10.12,46355097	Repair WSS Fort Munroo	75,700	Dost Muhammad
6.3.13,78308738	Boar building office	24,200	M.Ashraf
6.3.13,78308738	Instalation of water pump	23,600	M.Ashraf
7.3.13,46400244	Repair Talab Basti Jhandi Mir khan	24,900	Dost Muhammad
7.3.13,46400241	Repair jeepable road Fzila kuch	24,943	Dost Muhammad
7.3.13,46400241	Repair of talab basti ghany	23,681	Dost Muhammad
7.3.13,46400241	repair talab basti mir khan	24,943	Dost Muhammad
7.3.13,46400241	Repair talab basti Bahar	24,943	Dost Muhammad
7.3.13,46400241	Repair talab basti mithan	24,943	Dost Muhammad
7.3.13,46400241	repair of jeepable road from saroosh to basti elyani	24,116	Dost Muhammad
7.3.13,46400241	Repair jeepable road basti Bareisk	24,403	Dost Muhammad
7.3.13,46400241	Repair jeepable Ghorakh	24,633	Dost Muhammad
7.3.13,46400241	Repair jeepable road rodo to basti Gharbi	24,485	Dost Muhammad
8.3.13,46400245	Repair jeepable road gulky to fazila kuch	23,151	M.Ashraf

Date & Cheque No.	Name of Scheme	Amount	Name of contractor
8.3.13,46400245	Repair jeepable road basti sarati to Nabi Bux	24,511	M.Ashraf
7.3.13,110647	repair jeepable road basti thola	24,300	Dost Muhammad
7.3.13,110647	repair jeepable road basti nakpatri	24,700	Dost Muhammad
7.3.13,110647	repiar jeepable road basti tarang	24,600	Dost Muhammad
7.3.13,110647	repair jeepable road zinda peer	24,800	Dost Muhammad
7.3.13,110647	repair jeepable road bast dumbar	24,500	Dost Muhammad
7.3.13,110647	repair jeepable road basti tatoo bar	24,900	Dost Muhammad
7.3.13,110647	repair jeepable road basti theekar	24,300	Dost Muhammad
14.3.13,78308757	Repair jeepable road basti chanal	23,881	Dost Muhammad
14.3.13,78308757	Repair jeepable road basti laghoor	24,016	Dost Muhammad
23.4.13,109637871	white was boundry wall fatima park fort munroo	21,437	Dost Muhammad
24.4.13,109637873	Repair WSS Fort Munroo	24,060	Dost Muhammad
Total		1,067,153	

Annexure-G

[1.4.1.2]

Unauthorized Payment of Salaries of Work Charge Establishment]**(Amount in Rupees)**

Token No.	Date	Amount	No. of Work Charge
422	09.07.2013	494,915	57
423	09.07.2013	607,790	70
113	09.08.2012	366,477	59
108	09.08.2012	291,282	47
112	09.08.2012	140,000	21
234	05.09.2012	481,634	59
236	05.09.2012	184,480	21
239	05.09.2012	423,000	47
477	08.10.2012	477,600	59
479	08.10.2012	423,000	47
481	08.10.2012	189,000	21
613	20.10.2012	319,043	59
611	20.10.2012	270,272	47
615	20.10.2012	121,926	21
40	08.12.2012	499,200	59
42	08.12.2012	342,000	47
44	08.12.2012	189,000	21
73	09.01.2013	495,872	59
75	09.01.2013	419,806	47
77	09.01.2013	189,000	21
633	07.02.2013	607,790	70
633	07.02.2013	494,915	57
998	16.03.2013	469,609	57
999	16.03.2013	421,394	47
1001	16.03.2013	189,000	21
1176	08.04.2013	216,000	24

Token No.	Date	Amount	No. of Work Charge
1176	08.04.2013	333,000	37
1176	08.04.2013	98,130	13
1176	08.04.2013	460,150	57
1298	13.05.2013	357,300	57
1298	13.05.2013	255,300	36
1298	13.05.2013	180,000	25
1357	04.06.2013	84,000	57
1358	04.06.2013	469,160	57
1349	04.06.2013	54,000	36
1350	04.06.2013	315,869	36
1352	04.06.2013	37,500	25
1353	04.06.2013	225,000	25
Total		12,193,414	

Annexure-H**[1.4.1.5]****Unauthorized Expenditure on Contingent Paid Staff****(Amount in Rupees)**

Token No.	Date	Amount	No. of contingent paid staff
422	09.07.2013	873,580	100
114	09.08.2012	118,234	18
109	09.08.2012	84,000	13
107	09.08.2012	21,000	3
235	05.09.2012	153,580	18
237	05.09.2012	153,000	19
238	05.09.2012	117,000	13
478	08.10.2012	151,500	18
480	08.10.2012	117,000	13
482	08.10.2012	153,000	19
614	20.10.2012	97,837	18
612	20.10.2012	70,837	13
616	20.10.2012	93,772	19
41	08.12.2012	158,700	18
43	08.12.2012	99,000	13
45	08.12.2012	153,000	19
74	09.01.2013	155,321	18
76	09.01.2013	111,774	13
78	09.01.2013	153,000	19
633	07.02.2013	873,580	100
1000	16.03.2013	117,000	13
1002	16.03.2013	153,000	17
1007	16.03.2013	149,785	18
1176	08.04.2013	135,000	15
1176	08.04.2013	72,000	8
1176	08.04.2013	157,935	19
1298	13.05.2013	184,200	21

Token No.	Date	Amount	No. of contingent paid staff
1298	13.05.2013	81,000	9
1298	13.05.2013	104,400	13
1298	13.05.2013	135,000	16
1359	04.06.2013	182,902	21
1351	04.06.2013	80,129	9
1355	04.06.2013	10,500	7
1356	04.06.2013	117,000	13
1354	04.06.2013	144,000	16
Total		5,732,566	

Annexure-I**[1.4.1.11]****Overpayment due to Allowance of Unjustified Items for Earthwork****(Table-I) Borrow Pit Excavation**

Name of work	Agency	Letter No./ MB No	Actual Qty used	Rate of Borrow Pit	Amount
Const. of nail Soling Nabi Shah U/C Tibbi Qaisrani	M. Arshad Azeem	716 dt. 08.11.12	19724	2735.05	53,946
Improvement of Kamal Park, TMA Taunsa	Israr Nadeem	796 dt. 30.11.2012 MB-1624	15,580	2735.05	42,612
Const. of nail soling Mohallah Mohajra wala basti Retra	Shuja Bashir	48 dt. 17.01.13	15,117	2735.05	41,346
Const. of brick pavement at Bakhshay wali to Mohany wali road u/c Tibbi Qaisrani	Mr. Akbar Buzdar	801 dt. 30.11.12 MB-414	70552	2735.05	192,963
Rehab. of Zinda Peer road u/c Makwal	Mr. Nazar Hussain	638 dt. 30.10.12 MB-1622	17861	2735.05	48,851
Const. of Nali Soling basti Nabi Shah u/c Tibbi Qaisrani	Muhammad Arshad Azeem	715 dt. 08.11.12 MB-412	10690	2735.05	29,238
Const. of drain, brick pavement at bast Muhajran Retra u/c more jhanji	Mr. Ghulam Murtaza	710 dt. 08.11.12 MB-353 P-108	15997	2735.05	43,753
Const. of Katca road at Jhoke Abbas, basti Pathan u/c Makwal	-do-	686 dt. 08.11.12 MB-353	26059	2735.05	71,273
Rehab./repair Kacha road Jhoke Bhutta wali u/c Mangrotha	Mr. Nazar Hussain	672 dt. 07.11.12 MB-1867 P-63	15278	2735.05	41,786
Rehab./repair of road from Kath Garh more to Tibbi Qaisrani	Mr. Saif Ullah Buzdar	720 dt. 08.11.12	18382	2735.05	50,276
Rehab./repair of Kacha road basti Lalu wali U/C Hairo	Nazar Hussain	719 dt. 08.11.12	26835	2735.05	73,395
Total					689,439

Table-II (Double compaction of Soling)

Name of work	Agency	Letter No.	Rate ramming	Quantity	Amount
Const. of nail soling of basti Sheikh Gurda & basti mor u/c Tibbi Qaisrani	Saif Ullah buzdar	720 dt. 08.11.12	586.10	18382	10,774

Name of work	Agency	Letter No.	Rate ramming	Quantity	Amount
Const. of nail Soling Meerani U/C Tibbi Qaisrani	M. Arshad Azeem	716 dt. 08.11.12	586.10	16232	9,514
Const. of drain/brick pavement at Bakhir u/c Tibbi Qaisrani	Noor Khan	728 dt.08.11.12	586.10	30590	17,929
Const. of nail soling Mohallah Mohajra wala basti Retra	Shuja Bashir	48 dt. 17.01.13	586.10	15,117	8,860
Const. of nail soling of Tibbi Qaisrani	Abdul Rahim	809 dt. 01.12.12	586.10	15726	9,217
Const. of brick pavement at Bakhshay wali to Mohany wali road u/c Tibbi Qaisrani	Mr. Akbar Buzdar	801 dt. 30.11.12	586.10	70552	41,351
Rehab. of Zinda Peer road u/c Makwal	Mr. Nazar Hussain	638 dt. 30.10.12	586.10	17861	10,468
Const. of Nali Soling basti Nabi Shah u/c Tibbi Qaisrani	Muhamma d Arshad Azeem	715 dt. 08.11.12	586.10	10690	6,265
Const. of drain, brick pavement at bast Muhajran Retra u/c more jhanji	Mr. Ghulam Murtaza	710 dt. 08.11.12	586.10	15997	9,376
Const. of brick pavement at basti pata wala Faiz abad Retra	-do-	812 dt. 03.12.12	586.10	14350	8,411
Total					132,165

(Table-III) Inclusion of unjustified MRS Items

bi-annual period (2 nd August, 2012 to 31st January, 2013)			
Items No.	Items	Rate	Remarks
Item No. 15 (ii) Chapter Earthwork	Filling, watering and ramming earth under floors:- ii) with new earth excavated from outside, lead upto one chain (30 m).	3,801.20	As evident from the specification of item, this item has to use in buildings schemes.
Item No. 24 (c) Chapter Earthwork	Ramming earthwork (all types of soil).	586.10	Two time, compaction & ramming was unjustified. Further, there is no need of compaction/ ramming at that site because no further work i.e. road or brick work was made at site.
Item No. 24 (b) (ii) Chapter Earthwork	Compaction by rolling with animal driven roller/hand rammed (ordinary soil)	6 83.75	
Rate		5071.05	
Amount		5071.05*51381cft= 60,555	

Grand total =689439+132165+260,555 =1,082,159

Annexure-J
[Para 1.5.2.3]

Detail of Non Recovery of Pending Revenues

(Amount in Rupees)

Name of Lease	Year	Name of Contractor	Amount
License fee	2001-02	Faiz Chisti	100,024
Tehbazari fee	-do-	Iqbal Mithwani	32,060
Slaughter fee	-do-	-do-	23,470
Building fee	-do-	G Mustafa	3,575
Toll Tax	-do-	Masood	263,374
Adda Parking	-do-	M Younis	316,629
House Tax	-do-	Amanullah	144,394
Rent of Plots	-do-	A Razaq	9,126
Water Rate	-do-	Ahmad Khan	363,411
Rent of shops	-do-	Sherren	227,751
Toll Tax	2002-03	Ghous Bux	448,800
Adda Parking	-do-	-do-	385,900
License Fee	-do-	Asghar ali	149,216
Slaughter	-do-	M Javed	58,245
Sulage water	-do-	-do-	23,425
House Tax	-do-	Usman	134,246
Water Rate	-do-	Noor Bux	751,369
-do-	2003-04	G Husain	433,000
Adda Parking	-do-	Sajad Husain	525,334
IPT	-do-	G Sarwar	260,000
Water Rate	2005-06	Ibrahim	1,005,000
Adda Parking	-do-	-do-	270,000
Toll Tax	-do-	-do-	220,000
IPT	-do-	Zubair	1,300,000
Adda Parking	2006-07	M Khalid	653,635
Toll Tax	-do-	-do-	362,039
Water Rate	-do-	Zafar Iqbal	410,718
Adve fee	2007-08	Amer Qureshi	65,092
IPT	-do-	Hidayatullah	1040,182
Total			9,980,015

Annexure-K

[Para 1.6.1.2]

Detail of Expenditure on water supply schemes

(Amount in Rupees)

-DO-D	Cheque No.	Suppliar	WSS Scheem	Items	Amount
20-08-2010	58309625	Hussain and Company	WS Manjoil	POL	20,139
20-08-2010	58309625	Mohsin Petroliam	WSS Bharti	POL	125,900
--do--	--do--	-do-	WSS Jato Qalat	POL	63,540
7/9/2010	57497021	Hussain and Company	WSS manjoil	POL	20,640
21-09-2010	833216	Mohsin Petroliam	WSS Barthi, Jato qlat	POL	61,250
-do-	-do-	-do-	WSS Jato Qalat	POL	30,910
1/10/2010	833234	Hussain and Company	WSS manjoil	POL	16,818
14-12-2010	11110807	Mohsin Petroliam	WSS Jato Qalat,Barthi	POL	291,310
21-12-2010	11110812	Amin Petroliam	WSS Majoil	POL	17,860
15-01-2011	71336539	Amin Petroliam	WSS manjoil	POL	25,750
17-02-2011	71336971	Mohsin Petroliam	WSS Bharti, Qalat	POL	200,960
-do-	-do-	Amin Petroliam	WSS manjoil	POL	30,123
16-03-2011	71336599	Amin Petroliam	WS Manjoil	POL	16,298
18-04-2011	44742826	Amin Petroliam	WS Manjoil	POL	22,921
-do-	-do-	-do-	WSS Barthi	POL	138,060
-do-	-do-	-do-	WSS Jao Qlat	POL	71,320
9/5/2011	44835923	Mohsin Petroliam	WSS Barthi	POL	70,620
-do-	-do-	-do-	WSS	POL	35,660
12/5/2011	44835932	Amin Petroliam	WSS manjoil	POL	43,760
18-06-2011	72236524	Amin Petroliam	WSS manjoil	POL	34,138
7/3/2012	74422878	Mohsin Petroliam	WSS Barthi, Jato qlat	POL	90,995
29-03-2012	74347261	Amin Petroliam	WSS manjoil	POL	34,196
29-03-2012	74347261	Amin Petroliam	WSS Barthi	POL	64,210
29-03-2012	74347261	Amin Petroliam	CHC-1244	POL	10,989
23-07-2011	72236543	Mohsin Petroliam	WSS Bharti & Jato Qalat	POL	239,600
20-07-2011	102448445	Amin Petroliam	WSS Manjoil	POL	32,259
20-09-2011	73370532	Amin Petroliam	WSS Manjoil	POL	34,955
21-09-2011	72236569	Mohsin Petroliam	WSS Barthi, Jato qlat	POL	118,480
1/10/2011	73370555	Mohsin Petroliam	WSS Barthi, Jato qlat	POL	117,120
12/10/2011	73370563	Amin Petroliam	WSS manjoil	POL	32,656
12/10/2011	73370580	Seven Star Petroliam	WSS Manjoil	POL	17,109
18-10-2011	72236586	Mohsin Petroliam	wss Barthi & Jato qalat	POL	69,940
5/11/2011	73370597	Mohsin Petroliam	WSS manjoil	POL	17,103
1/12/2011	72423805	Mohsin Petroliam	wss Barthi & Jato qalat	POL	90,880
1/12/2011	72423805	Mohsin Petroliam	WSS Majoil	POL	33,006
1/12/2011	72423805	Mohsin Petroliam	wss Barthi & Jato qalat	POL	110,400

-DO-D	Cheque No.	Suppliar	WSS Scheem	Items	Amount
2/2/2012	74422845	Mohsin Petroliam	wss Barthi & Jato qalat	POL	110,400
14-02-2012	74422845	Mohsin Petroliam	WSS manjoil	POL	32,000
22-01-2012	74247236	Amin Petroliam	WSS manjoil	POL	33,660
9/4/2012	74347272	Amin Petroliam	WSS Jato Qalat	POL	46,820
5/5/2012	75668645	Amin Petroliam	WSS manjoil	POL	35,642
13-06-2012	74347289	mohsin Petroliam	wss Barthi & Jato qalat	POL	76,020
13-06-2012	74347289	mohsin Petroliam	WSS Jato Qalat	POL	35,860
2/6/2012	74347285	Amin Petroliam	WSS manjoil	POL	35,720
28-06-2012	46180701	Mohsin Petroliam	wss Barthi sardar qalat	POL	74,540
28-06-2012	46180701	Mohsin Petroliam	wss Barthi Jato qalat	POL	38,020
19-06-2012	74347290	Amin Petroliam	WSS Jato qalat	POL	38,320
19-06-2012	74347290	Amin Petroliam	WSS sardar Qalat	POL	69,360
19-06-2012	74347290	Amin Petroliam	WSS manjoil	POL	35,920
11/6/2011	44907179	SDO PHE WSS Fort Manro	WSS Fort Manro	E. Bills	11,000,000
01--07-2010	43989296	Sajid Machinical Works	WSS Jato Qalat	Repair	22,000
-do-	43989297	Shafi Hardwear	WSS Fort manro	Repair	3,025
1/9/2010	58747692	Zubair Electric	WSS Fort manro	Repair	17,370
3/5/2011	44742839	Hamid Ali Contractor	WSS Fort Manro	Repair	112,379
1/6/2011	72236514	Zubair Electric Storre	WSS Khar	Repair	24,800
4/5/2011	44835902	Dost Muhammad Contractor	WSS Fort manro	Repair	24,000
-do-	72236515	Sayad Iftikhar contractor	-do-	Repair	24,500
-do-	72236516	Hamid Ali Contractor	WSS Khar	Repair	24,800
7/6/2011	44907171	Hamid Ali Contractor	WSS Fort manro	Repair	20,180
-do-	-do-	-do-	WSS Fort manro	Repair	24,923
-do-	44907172	Zubair Electric Storre	WSS Khar	Repair	24,800
-do-	44907175	Sayad Iftikhar	WSS Khar Tubewell No.4	Repair	24,800
-do-	44907173	Saleem Machinical Works	WSS Fort manro at bill mentioned	Repair	23,800
-do-	-do-	-do-	WSS Khar Tubewell No.5	Repair	23,800
-do-	44907172	Zubair Electric Storre	WSS Khar tubewell No.5	Repair	24,800
1/10/2011	73370552	M/S G. M. Contractor	WSS Khar	Repair	22,000
27-06-2011	72776528	Hamid Ali Contractor	Shareen Thull	Repair	23,500
-do-	-do-	-do-	WSS Fort Manro Tuman Lighari	Repair	24,400
-do-	-do-	-do-	WSS Base station Tuman Lighari	Repair	24,000
-do-	-do-	-do-	WSS No.1 khar Gardan	Repair	24,600
	9/2/2011	Hamid Ali Contractor	WSS Fort Manro	Repair	17,000
	17-02-2011	Khadim Tractor WS	WSS Sardar Qalat	Repair	16,200
3/1/2012	7434234	M/S G. M. Contractor	WSS fort Manro at bill mentioned	Repair	22,000
Total					13,369,857

Annexure-L

[Para 1.6.1.3]

**Detail of Unauthorized obtaining the Technical Sanction of estimates
by the irrelevant authority**

(Amount in Rupees)

Sr. No.	Scheme	TS Value	TS Authority	Sanctioned by	No./Date
1	Const. of boundary Wall at Childern Park fort Munroo	600,000	Chief Engineer (LG& CD) Department	EDO (W&S) D.G.Khan	No.4572/ 28.7.2010
2	Const. of 4 Nos. Toilet at Fort Munroo	410,000	-do-	TO(I&S) TMA D.G.Khan	No forwarding letter
3	Rehabilitation of water supply scheme Jatto Qalat UC Barthi	600,000	-do-	EDO (W&S) D.G.Khan	-do-
4	Remaining Work of Tuff Tiles Market Fort Munro, Main Road Fatima Park and Main Gate to Fatima Park Gate.	1500,000	-do-	SE Public Health Eng. D.G.Khan Circle	-do-
5	Repair of Jeepable Road from Mubarki to Bathar UC Mubarki	175,000	-do-	TO(I&S) TMA Muzaffargarh	-do-
6	Repair of Jeepable Roads from Lophani Daf to Muhammad Ali UC Barthi	150,000	-do-	-do-	-do-
7	Repair of Jeepable Roads from Basthi Hathi Maar UC Barthi	190,000	-do-	-do-	-do-
8	Repair of Jeepable Road from Bsti Muranj to Kachhi Wanga UC Fazla Kachh	140,000	-do-	-do-	-do-
9	Repair of Jeepable Road from Basti Soura to Khaligy UC Barthi	150,000	-do-	-do-	-do-
10	Repair of Jeepable Road from Haranpor to Kharband UC Barthi	175,000	-do-	-do-	-do-
11	Repair of Jeepable Road Draman Tuk UC Barthi	175,000	-do-	-do-	-do-
12	Const. of Jeepable Track Basti Muhammad Ismail Rakhi Gaaj	190,000	-do-	-do-	-do-
13	Repair of Jeepable Road from Mari Dab to Pawa UC Barthi	150,000	-do-	-do-	-do-
14	Repair of Jeepable Road from Zeen to Thala Tokh	160,000	-do-	-do-	-do-
15	Repair of Jeepable Road from Rai Sindh to Balaochani UC Mubarki	175,000	-do-	-do-	-do-
16	Repair of Jeepable Road Padhar Tak UC Mubarki	150,000	-do-	-do-	-do-
17	Repair of Jeepable Road Basti Muhammadali UC Mubarki	180,000	-do-	-do-	-do-
18	Repair of water pond Tehsil Tribal Area	230,000	-do-	-do-	-do-
19	Repair of Jeepable Track Gaddu to Thalla Nag Bun UC	150,000	-do-	-do-	-do-

Sr. No.	Scheme	TS Value	TS Authority	Sanctioned by	No./Date
20	Installation of Cannopies , Jirga Hall, park Fort Munroo UC Tumman Leghari	600,000	-do-	-do-	-do-
21	Provision of 10 No. Stand Drum for Garbage at Fort munroo	100,000	-do-	-do-	-do-
22	Extension of Office Building TMA Tribal Area D.G.Khan	900,000	-do-	TO(I&S) TMA D.G.Khan	-do-
	Total	7,250,000			

Annexure-M

[Para 1.6.1.4]

Detail of Payment of salaries against fake appointment

(Amount in Rupees)

Sr. No.	Name	Designation	Date & No. Of offer letter	Date of Joining	Medical Fitness	Area drawn				Regular salary drawn upto 30.6.2012
						Date of Drawl	Cheque No.	Amount	Period	
1	Sanaulah	Sanitary Worker	2857-62 dt 22-07-2009	1/9/2009	06-09-2010-12975	23-09-2010	57497111	71,922	09-2009 to 08-2010	186,172
2	Imran Shah	-do-	2896 dt 22-07-2009	no joining report produced	23-12-2009-17721 (over written)	-do-	-do-	71,922	09-2009 to 08-2010	186,172
3	Khalid Masood	-do-	2876-82 dt 22,07,2009	1/9/2009	06-09-2010 - 12974	-do-	-do-	71,922	09-2009 to 08-2010	186,172
4	Muhammad Shabaz	-do-	2846 dt 22-07-2009	1/9/2009	2/9/2010-12870	-do-	-do-	71,922	09-2009 to 08-2010	186,172
5	Abdur Rehman	-do-	2835 dt 22-07-2009	1/9/2009	02-09-2010-12869	-do-	-do-	71,922	09-2009 to 08-2010	186,172
6	Abdur Raheem	-do-	2863-68 dt 22-07-2009 overwriting	1/9/2009	02-09-2010-12869 (under age)	-do-	-do-	71,922	09-2009 to 08-2010	186,172
7	Zafar Ullah	-do-	2851-56 dt 22-07-2009 flued	1/9/2009	02-09-2010-12871	-do-	-do-	71,922	09-2009 to 08-2010	186,172
8	Sohail Ahmad	-do-	2841-45 dt 22-07-2009 flued	1/8/2009	02-09-2010-12884	-do-	-do-	70,962	09-2009 to 07-2010	186,172
9	Muhammad Rasham	Chowkidar	2792 dt 22-07-2009	1/10/2010	4/3/2010—3023	24-08-2010	57496926	58,270	09-2009 to 07-2010	193,478
10	Atiq ur-Rehman	-do-	2798 dt 22-07-2009	dateless joining report	16-03-2010- 3716	-do-	-do-	58,270	09-2009 to 07-2010	193,478
11	Ahmad Hussan	Line man	2817dt 22-07-2209	1/8/2009	18-08-2009-12387 (date overwriten)	-do-	-do-	70,960	01-08-2009 to 31-07-2010	186,172
12	Ijaz Ahmad	Sanitary Worker	2619-24 dt 22-07-2009	01-08-2009-	18-08-2009-12385 (over written)	-do-	-do-	70,960	09-2009 to 07-2010	186,172
13	Muhammad Athar	Line Man	2823 dt 22-07-2009	1/8/2009	18-08-2009 - 12386 (date flued)	-do-	-do-	70,960	09-2009 to 07-2010	186,172
14	Muhammad Jan	Sanitary Worker				3/11/2010	58783645	86,534	09-2009 to 05-	186,172

Sr. No.	Name	Designation	Date & No. Of offer letter	Date of Joining	Medical Fitness	Area drawn				Regular salary drawn upto 30.6.2012
						Date of Drawl	Cheque No.	Amount	Period	
									11-2010	
15	Muhammad Anwar	-do-	2903 dt 22-07-2009	Dateless joining report	22-10-2009-11016	5/11/2010	456121	86,534	09-2009 to 05-11-2010	186,172
16	Juma Khan	-do-	2907-dt 22.07-2009	Dateless joining report	22-10-2009-11017	-do-	-do-	86,534	09-2009 to 05-11-2010	186,172
17	Muhammad Ayob	Junior Clerk	404 dt 18-11-2009	Not produced	28-09-2010-13895	8/12/2010	71336517	89,409	20-11-2009 to 30-10-2010	186,172
18	Muhammad Din	Sanitary Worker	2903 dt 22.07.2009	1/9/2009	2/10/2009-9800	3/5/2011	4474284	121,435	09-2009 to 03-2011	134,670
19	Umar Khan	-do-	2910-16 dt 22-07-2009	Joining report not produced	05-10-2009-10026	-do-	-do-	121,435	09-2009 to 03-2011	134,670
20	Faiz Muhammad	-do-	Personal file not produced			-do-	-do-	121,435	09-2009 to 03-2011	134,670
21	Nazar Muhammad	-do-				-do-	-do-	121,435	09-2009 to 03-2011	134,670
22	Noor Muhammad	-do-				-do-	-do-	121,435	09-2009 to 03-2011	134,670
23	Khadim Hussain	-do-				-do-	-do-	121,435	09-2009 to 03-2011	134,670
24	Ghulam Muhammad	-do-	2931dt 22-07-2009		No medical produced	-do-	-do-	121,435	1/9/2009	134,670
25	Ayyaz Ahmad	Steno Grapher	2010 dt 22-07-2009 overwritten	1/8/2009	1/8/2009-7047	19-03-2022	72236502	78,153	8-09 to 12-09	397,640
26	Muhammad Jan	Tube Well Driver	2227-32 dt 22.7.2009	1/8/2009	5/8/2009-7385	3/11/2010	58783645	86,534	9-2009 to 10-2010	186,172
								2,267,579		4,706,038
Grand Total										6,973,617

**Detail of Irregular payment on account of salaries of
contingent paid staff**

(Amount in Rupees)

DOD	Cheque No.	Period	Amount	Mode of Payment
15-07-2010	830982	March-April 2010	10,642	Cash Payment
19-07-2010	58309602	Jun-10	5,487	Account
21-07-2010	58309607	Jun-10	76,815	
June ,	830993	June, July 2010	8,722	
20-08-2010	56309625	Jul-10	4,956	
20-08-2010	57496913	Jul-10	164,610	Cash Payment
3/9/2010	58747699	Aug-10	82,305	
	57497112	Aug-10	104,253	Cash payment
7/9/2010	833210	July, August 2010	8,722	-do-
28-09-2010	56789609	Jan, Feb 2010	7,883	Cash payment
7/10/2010	56789618	August, Sep 2010	10,974	Cash payment
21-10-2010	58783633	Sep-10	74,070	Cash payment
-do-	58783634	-do-	3,935	Cash payment
22-1--2010	58783636	10-Sep	3,924	Cash payment
2/11/2010	456116	Oct-10	24,121	cash payment
12/11/2010	58864218	Oct-10	54,870	Cash payment
12/11/2010	58864214	10-Oct	5,487	Cash payment
-do-	58864215	August,sep-2010	8,576	Cash payment
-do-	58864216	Sep,Oct,Nov-2010	16,095	Cash Payment
-do-	58864217	Oct-10	4,361	cash payment
6/12/2010	71336511	10-Nov	5,487	cash payment
-do-	71336512	-do-	5,121	cash payment
-do-	71336513	-do-	43,161	cash payment
	71336514	-do-	43,161	cash payment
13-12-2010	1110801	10-Nov	5,487	cash payment
	11110802	-do-	5,487	cash payment
7/1/2011	71336525	Dec-10	33,234	Cash payment
1/2/2011	71336549		25,311	Cash payment
8/4/2011	44742815	Mar-11	56,079	Cash payment
16-05-2011	44835938	Apr-11	189,000	Cash payment
6/6/2011	44907162	11-May	189,000	Cash payment

DOD	Cheque No.	Period	Amount	Mode of Payment
4/7/2011	44907199	Jun-11	181,878	Cash payment
1/8/2011	73370509	11-Jul	335,487	Cash payment
-do-	73370510	11-Jul	20,000	Cash payment
21-09-2011	73370533	11-Aug	385,522	Cash payment
1/10/2011	73370549	Sep-11	326,650	Cash payment
4/11/2011	72236589	Oct-11	269,792	Cash payment
21-12-2011	7442828	Sep-11	341,785	Cash payment
2/2/2012	74347247	Jan-12	314,393	Cash payment
2/2/2012	74347248	Jan-12	20,355	Bank
6/1/2012	74247231	Dec-12	354,740	Cash Payment
16-03-2012	74422881	Feb-12	354,363	Cash Payment
2/4/2012	74247298	Mar-12	362,516	Cash Payment
5/5/2012	75668541	Apr-12	357,473	Cash Payment
7/6/2012	74347267	May-12	429,880	Cash Payment
Total			5,336,170	

Annexure-O

[Para 1.5.1.8]

**Detail of Doubtful expenditure on POL due to
Defective maintenance of Logbook**

(Amount in Rupees)

DOD	Cheque No.	Supplier	V.No.	Amount
20-08-2010	58309625	Hussain Petroliam	DGK-25	12,266
20-08-2010	58309625	Hussain Petroliam	RP-5775	16,626
20-08-2010	58309625	Hussain Petroliam	DGO-25	9,115
20-08-2010	58309625	Hussain Petroliam	DGF-7980	16,650
20-08-2010	58309625	Hussain Petroliam	DGK-9781	10,749
-do-	-do-	Hussain Petroliam	1244	9,762
-do-	-do-	Hussain Petroliam	DGK-25	21,778
-do-	-do-	Hussain Petroliam	RP-5775	22,560
-do-	-do-	Hussain Petroliam	Genrator PG	21,648
-do-	-do-	Hussain Petroliam	DGF-7980	25,851
1/10/2010	833234	Hussain Petroliam	Genrator PG	7,106
1/1/2010	833234	Hussain Petroliam	Genrator PG	3,124
1/10/2010	-do-	Hussain Petroliam	RP-5775	14,126
-do-	-do-	Hussain Petroliam	DGK-9781	17,255
8/10/2010	56789620	Hussain Petroliam	DGK-25	11,468
10/11/2010	58783648	Amin Petroliam	DGK-9781	10,500
11/11/2010	58864211	Hussain Petroliam	DGK-9781	39,681
-do-	-do-	Hussain Petroliam	DGK-9781	4,118
11/11/2010	58864211	Hussain Petroliam	DGK-25	8,412
10/11/2010	58783648	Amin Petroliam	RP-5775	7,270
11/11/2010	58864211	Hussain Petroliam	RP-5775	6,835
11/11/2010	58864211	Hussain Petroliam	DGF-7980	8,225
14-12-2010	11110807	Amin Petroliam	RP-5775	20,369
-do-	-do-	Amin Petroliam	CHC-4226	4,771
-do-	-do-	Amin Petroliam	DGK-9781	19,872
-do-	-do-	Amin Petroliam	DGK-9781	21,633
-do-	-do-	Amin Petroliam	DGK-25	24,549
15-01-2011	71336539	Amin Petroliam	4246	23,665
-do-	-do-	Amin Petroliam	RP-5775	15,708
-do-	-do-	Amin Petroliam	7980	16,291
-do-	-do-	Amin Petroliam	DGK-25	21,056
17-02-2011	71336572	Amin Petroliam	DGK-9781	16,935
-do-	-do-	Amin Petroliam	7980	15,685
-do-	-do-	Amin Petroliam	DGK-25	21,748
-do-	-do-	Amin Petroliam	RP-5775	20,909
16-03-2011	71336599	Amin Petroliam	DGK-25	9,892
-do-	-do-	Amin Petroliam	CHC-4246+J26	18,365

DOD	Cheque No.	Supplier	V.No.	Amount
16-03-2011	71336899	Amin Petroliam	DGK-25	17,653
1804-2011	44742826	Amin Petroliam	7980	9,943
-do-	-do-	Amin Petroliam	DGK-25	17,145
-do-	-do-	Amin Petroliam	RP-5775	23,473
-do-	-do-	Amin Petroliam	RP-5775	37,172
-do-	-do-	Amin Petroliam	DGK-9781	28,506
12/5/2011	44835932	Amin Petroliam	7980	8,600
-do-	-do-	Amin Petroliam	sapry	14,157
-do-	-do-	Amin Petroliam	DGK-25	19,084
-do-	-do-	Amin Petroliam	DGK-9781	21,291
-do-	-do-	Amin Petroliam	1244	4,700
-do-	-do-	Amin Petroliam	RP-5775	16,453
18-06-2011	72236524	Amin Petroliam	RP-5775	34,039
-do-	72236524	Amin Petroliam	DGK-25	15,685
-do-	-do-	Amin Petroliam	7980	11,188
24-06-2011	44907187	Amin Petroliam	DGK-9781,1244,4246	59,881
-do-	-do-	Amin Petroliam	Genrator PG	20,761
20-07-2011	102448445	Amin Petroliam	Genrator PG	22,110
-do-	-do-	Amin Petroliam	CHC-1244	52,324
-do-	-do-	Amin Petroliam	7980	18,463
-do-	-do-	Amin Petroliam	RP-5775	36,224
25-08-2011	72236557	Amin Petroliam	7980	21,325
25-08-2011	72236557	Amin Petroliam	DGK-25	33,407
26-08-2011	72236560	Amin Petroliam	Generator	32,732
20-09-2011	73370532	Amin Petroliam	RP-5775	34,510
20-09-2011	73370532	Amin Petroliam	9781,4246, tractor	79,301
20-09-2011	73370531	Amin Petroliam	Sapry Machine	23,336
12/10/2011	73370563	Amin Petroliam	7980	9,852
12/10/2011	73370563	Amin Petroliam	DGK-9781,4246	34,994
12/10/2011	73370563	Amin Petroliam	DGK-25	13,100
12/10/2011	73370563	Amin Petroliam	RP-5775	43,602
-do-	-do-	Amin Petroliam	Sapry Machine	30,981
-do-	-do-	Amin Petroliam	Generator	14,318
12/10/2011	73370580	Seven Star Petroliam	DGK-25	15,587
12/10/2011	73370580	Seven Star Petroliam	RP-5775	6,859
12/10/2011	73370580	Seven Star Petroliam	7980	9,157
12/10/2011	73370580	Seven Star Petroliam	Generator	12,761
12/10/2011	73370580	Seven Star Petroliam	DGK-25	15,214
12/10/2011	73370580	Seven Star Petroliam	7980	16,382
12/10/2011	73370580	Seven Star Petroliam	ch-4246	51,203
5/11/2011	73370597	Amin Petroliam	RP-5775	16,980
5/11/2011	73370597	Amin Petroliam	Generator	21,795
5/11/2011	73370597	Amin Petroliam	7980	13,050
5/11/2011	73370597	Amin Petroliam	DGK-25	12,692
22-11-2011	72236592	Amin Petroliam	ch-4246	11,948
22-11-2011	72236592	Amin Petroliam	DGK-25	7,482
22-11-2011	72236592	Amin Petroliam	Ch-4246	54,129

DOD	Cheque No.	Supplier	V.No.	Amount
20-12-2011	7442827	Amin Petroliam	RP-5775	22,601
20-12-2011	7442827	Amin Petroliam	DGK-25	13,740
20-12-2011	7442827	Amin Petroliam	ch-4246	48,924
24-02-2012	74422862	Amin Petroliam	RP-5775	17,668
14-02-2012	744222851	Amin Petroliam	Generator	23,360
14-02-2012	744222851	Amin Petroliam	7980	15,383
14-02-2012	744222851	Amin Petroliam	CHC-1244	18,700
17-01-2012		Amin Petroliam	7980	9,968
22-01-2012	74247236	Amin Petroliam	ch-4246	58,697
22-01-2012	74247236	Amin Petroliam	Generator	27,042
22-01-2012	74247236	Amin Petroliam	RP-5775	25,719
17-03-2012	74422885	Amin Petroliam	ch-4246	40,346
29-03-2012	74347261	Amin Petroliam	ch-4246	28,061
29-03-2012	74347261	Amin Petroliam	Generator	27,002
29-03-2012	74347261	Amin Petroliam	RP-5775	21,096
29-03-2012	74347261	Amin Petroliam	7980	21,620
5/5/2012	75668645	Amin Petroliam	7980	19,257
5/5/2012	75668645	Amin Petroliam	1244	15,698
5/5/2012	75668645	Amin Petroliam	RP-5775	21,767
5/5/2012	75668645	Amin Petroliam	ch-4246	36,187
5/5/2012	75668645	Amin Petroliam	Generator	24,384
2/6/2012	74347285	Amin Petroliam	ch-4246	30,862
2/6/2012	74347285	Amin Petroliam	RP-5775	25,560
2/6/2012	74347285	Amin Petroliam	7980	22,946
2/6/2012	74347285	Amin Petroliam	Generator	40,653
19-06-2012	74347290	Amin Petroliam	1244	16,268
19-06-2012	74347290	Amin Petroliam	7980	21,945
19-06-2012	74347290	Amin Petroliam	1244	21,945
19-06-2012	74347290	Amin Petroliam	4246	47,844
19-06-2012	74347290	Amin Petroliam	Generator	49,322
Total				2,516,687

Annexure-P**[Para 1.6.1.10]****Detail of Doubtful payment due to execution of works without measurements****(Amount in Rupees)**

DOD	Cheque	Paid to	Nature of work	Amount
02/09/10	58747697	Dost Muhammad contractor	Construction of drains	21,929
-do-	-do-	-do-	-do-	21,929
02/09/10	58747698	-do-	Jeepable road	18,000
07/09/10	833211	-do-	Jeepable road	21,974
-do-	-do-	-do-	Construction of drains	22,374
24-09-2010	833226	-do-	Construction of drains	22,374
-do-	-do-	-do-	Construction of drains	22,374
-do-	-do-	-do-	Construction of drains	22,374
29-09-2010	56789614	-do-	Jeepable road	21,954
-do-	-do-	-do-	Jeepable road	21,954
13-10-2010	56789622	Hamid Ali	Jeepable road	20,209
02/11/10	58783840	-do-	Jeepable road	24,398
11/11/10	58844212	-do-	Jeepable road	21,954
-do-	-do-	-do-	Jeepable road	21,954
02/12/10	71336504	-do-	Jeepable road	21,954
-do-	-do-	-do-	Jeepable road	21,954
13-12-2010	11110803	-do-	Jeepable road	21,954
-do-	-do-	-do-	Jeepable road	21,954
2-Mar-2011	71336555	-do-	Jeepable road	131,724
25-03-2011	11930919	-do-	Jeepable road	21,954
-do-	-do-	-do-	Jeepable road	21,954
-do-	11930920	-do-	Jeepable road	21,954
31-05-2011	72236513	-do-	Jeepable road	22,387
-do-	-do-	-do-	Jeepable road	22,325
-do-	-do-	-do-	Jeepable road	22,325
-do-	-do-	-do-	Construction of drains	22,387
-do-	-do-	-do-	-do-	22,387
02/06/11	72236517	Ahmad Khan Buzdar	Construction of room	16,200
07/06/11	44907171	Hamid Ali	-do-	40,989
10/06/11	22236520	Ahmad Khan Buzdar	Jeepable road	22,325
22-06-2011	72236526	-do-	Jeepable road	20,700
23-06-2011	44907184	Dost Muhammad	Jeepable road	133,950
27-06-2011	72236528	Hamid Ali	Jeepable road	84,289
20-07-2011	10248445	Dost Muhammad	Jeepable road	22,268
20-07-2011	10248447	Ahmad Khan Buzdar	Jeepable road	12,938
04/11/11	73370591	Dost Muhammad	Jeepable road	156,240

DOD	Cheque	Paid to	Nature of work	Amount
22-11-2011	72236593	-do-	Jeepable road	22,324
26-12-2011	74422830	-do-	Jeepable road	22,325
-do-	-do-	-do-	Jeepable road	22,325
28-12-2011	74422832	-do-	Jeepable road	134,012
14-01-2012	74422840	-do-	Construction of drains	22,387
12/2/2012	74422853	-do-	-do-	155,806
23-02-2012	74422861	-do-	-do-	89,414
22-03-2012	74422887	-do-	Construction drain	22,387
-do-	-do-	-do-	Repair pipe line	22,560
-do-	-do-	-do-	Repair pipe line	22,372
5-May-2012	75668647			43,925
Total				1,792,700

Annexure-Q

[1.7.1.1]

UN-AUTHORIZED PAYMENT WITHOUT OBTAINING TECHNICAL SANCTION AND MEASUREMENT

Vr No	Date	Name of work	Amount
153	Aug-11	Rep Maint of WSS Choti Zeeren 2	20000
154	do	do	19900
155	do	do	18095
156	do	do	19600
157	do	Rep of disposal works	20000
158	do	Rep and maintenance of city park	19400
187	do	Rep WSS Bairoth	20000
188	do	Rep WSS chak Kora	20000
189	do	Rep WSS Khalool	20000
276	do	Earth filling Block C	19289
292	do	Rep WSS Khalool	20000
293	do	Rep wss Kora	20050
368	do	Rep WSS K chutta	20000
290	Oct-11	P/L RCC pipes	12432
291	do	do	20000
292	do	do	20000
475	do	Rep of wss Choti	19000
477	do	do	20000
522	do	Cons of Nalii Basti Riaz	18399
43	Dec-11	Earth filling Qadria cricket Ground	20000
45	do	Rep of W/S Line	17540
343	do	do	18000
257	do	Rep disposal Choti	11000
431	Jan-12	Rep WSS choti	19500
432	do	do	19800
174	Feb-12	Earth filling College chowk	20005
175	do	Earth filling Muharram routs	20005
176	do	do	19439
177	do	do	19945
238	do	Rep wss Ramin	15083
239	do	Rep Disposal K Chutta	12580
240	do	do	13890
310	do	Rep wss Bahar Shah	18735
379	Mar-12	Earth filling	16000
402	do	Rep wss kot haibat	20000
403	do	do	18550
404	do	Rep wss Choti	18642
406	do	Rep wss choti bala	20000
192	12-Apr	Rep wss Tagyani	19584
227	do	Rep wss Birmani	19800
285	do	Rep wss noor wah	19700
286	do	do	20950
324	do	Rep wss Chak now Abad	13580
351	do	Rep wss Bahadur garh	13584
265	12-May	Rep wss Bahadur garh	20050

Vr No	Date	Name of work	Amount
295	do	Rep wss Choti	15600
32	12-Jun	Rep wss berot	16000
155	do	Concrete flooring Gool Bagh	17200
338	do	Rep of main disposal	20100
339	do	do	19600
		Total	920,627