



**AUDIT REPORT
ON
THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
MUZAFFARGARH
AUDIT YEAR 2013-14**

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

| | |
|---|------|
| ABBREVIATIONS AND ACRONYMS | i |
| Preface | ii |
| EXECUTIVE SUMMARY | iii |
| SUMMARY, TABLES & CHARTS | viii |
| Table 1: Audit Work Statistics | viii |
| Table 2: Audit Observation Classified by Categories | viii |
| Table 3: Outcome Statistics | ix |
| Table 4: Irregularities Pointed Out | x |
| Table 5: Cost - Benefit Ratio | x |
| CHAPTER-1 | 1 |
| 1.1 Tehsil Municipal Administrations, District Muzaffargarh | 1 |
| 1.1.1 Introduction | 1 |
| 1.1.2 Comments on Budget and Accounts (Variance Analysis) | 1 |
| 1.1.3 Brief Comments on the Status of Paras of Audit Reports of | |
| Remaining TMAs for the Audit Year 2012-13 | 4 |
| 1.1.4 Brief Comments on the Status of Non Compliant Paras of | |
| Annex-I of Audit Reports for Audit Year 2012-13 | 4 |
| 1.1.5 Brief Audit Comments on Status of Compliance with PAC | |
| Directives | 4 |
| AUDIT PARAS | 5 |
| 1.2 Tehsil Municipal Administration Muzaffargarh | 6 |
| 1.3 Tehsil Municipal Administration Kot Addu | 23 |
| 1.4 Tehsil Municipal Administration Jatoi | 47 |
| 1.5 Tehsil Municipal Administration Ali Pur | 56 |
| Paras of Audit Reports of Remaining TMAs for the Audit Year 2012-13 | 66 |
| 1.6 TMA Jatoi | 67 |
| Non-Compliant Paras of Annex-1 of Audit Reports for the Audit year 2012-13 | 80 |
| 1.7 TMA Muzaffargarh | 81 |
| 1.8 TMA Kot Addu | 91 |
| 1.9 TMA Alipur | 99 |
| ANNEXURES | 102 |

ABBREVIATIONS AND ACRONYMS

| | |
|----------|---|
| AGP | Auditor General of Pakistan |
| AIR | Audit and Inspection Report |
| B&R | Building & Road |
| DAC | Departmental Accounts Committee |
| DG | Directorate General |
| IPSAS | International Public Sector Accounting Standards |
| MB | Measurement Book |
| MFDAC | Memoranda for Departmental Accounts Committee |
| NAM | New Accounting Model |
| PAC | Public Accounts Committee |
| PAO | Principal Accounting Officer |
| PDG | Punjab District Government |
| PFR | Punjab Financial Rules |
| PLGO | Punjab Local Government Ordinance, 2001 |
| PPRA | Punjab Procurement Regulatory Authority |
| S&GAD | Services and General Administration Department |
| NOC | No Objection Certificate |
| TAC | Tehsil / Town Accounts Committee |
| TMA | Tehsil / Town Municipal Administration |
| TMO | Tehsil / Town Municipal Officer |
| TO (F) | Tehsil / Town Officer (Finance) |
| 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 |

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 Muzaffargarh 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 man days 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 Muzaffargarh for the Financial Year 2012-13 and the findings included in the Audit Report.

Each Tehsil Municipal Administrations in District Muzaffargarh 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 four TMAs in District Muzaffargarh mentioned above, for the Financial Year 2012-13, was Rs 536.015 million and expenditure incurred of Rs 333.972 million showing savings of Rs 202.043 million. The total Non-development Budget for Financial Year 2012-13 was Rs 791.750 million and expenditure of Rs 677.696 million, showing savings of Rs 114.054 million. The reasons for savings in Development and Non development Budgets are required to be provided by the PAO concerned.

Audit of TMAs of District Muzaffargarh 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 and revenue did not remain outside Government account/ Local Fund.

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

Total Development Budget allocation for Financial Year 2012-13 was of Rs 536.015 million, out of which total expenditure was Rs 333.972 million. Audit of the development expenditure of Rs 103.989 million was carried out which was 31% of total expenditure. Audit of Non- Development expenditure of Rs 243.078 million out of total expenditure of Rs 677.696 million for the year was conducted which is 40% of total expenditure. Total overall expenditure of the TMAs of District Muzaffargarh for the Financial Year 2012-13 was Rs 1,011.668 million, out of which, overall expenditure of Rs 347.067 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, Muzaffargarh, for the Financial Year 2012-2013, were Rs 836.561 million, out of which overall receipt of Rs 677.614 million was audited which, is 81% of total receipts.

b. Recoveries at the Instance of Audit

Recoveries of Rs 86.097 million were pointed out through various audit paras but amounting to Rs 0.332 million was recovered till compilation of this Report. Out of the total recoveries Rs 35.741 million was not in the notice of the Executive before audit.

c. Audit methodology

Audit was conducted after understanding the business processes of TMA 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 Muzaffargarh 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 Muzaffargarh.

g. The key audit findings of the Report:

- i. There was three cases pertaining to non-production of record –Rs 19.307 million.¹
- ii. There were twenty eight cases of irregular expenditure / payments and violation of rules / financial propriety amounting to Rs 357.691 million.²
- iii. There were twenty one cases of non-recovery of government revenue amounting to Rs 86.097 million.³
- iv. There was one case of non achievement of receipt target amounting to Rs41.631 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, 1.4.1.1

²Para 1.2.2.1, 1.2.2.2, 1.2.2.4,1.2.2.7, 1.2.2.8, 1.2.2.9, 1.2.2.11, 1.2.2.12, 1.2.2.13,1.3.2.2, 1.3.2.3, 1.3.2.5, 1.3.2.7, 1.3.2.9, 1.3.2.10, 1.3.2.11, 1.3.2.13, 1.3.2.17, 1.4.2.1, 1.4.2.2, 1.4.2.3, 1.4.2.4, 1.4.2.7, 1.5.1.1, 1.5.1.2, 1.5.1.3, 1.5.1.5, 1.5.1.7.

³Para 1.2.2.3, 1.2.2.5, 1.2.2.6,1.2.2.10,1.2.2.14, 1.3.2.1, 1.3.2.4, 1.3.2.6, 1.3.2.8, 1.3.2.12, 1.3.2.14, 1.3.2.15, 1.3.2.16, 1.3.2.18,1.4.2.5,1.4.2.6, 1.4.2.8, 1.5.1.4, 1.5.1.6, 1.5.1.8, 1.5.1.9

⁴Para 1.3.3.1

h. Recommendations

Audit recommends the Tehsil Municipal Administrations (TMAs) to focus on the following issues.

- 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 others recoverable 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 | 04 | 1,327.765 |
| 2. | Total formations in audit jurisdiction | 04 | 1,327.765 |
| 3. | Total Entities (PAOs) Audited | 04 | 1,327.765 |
| 4. | Total Formations Audited | 04 | 1,327.765 |
| 5. | Audit & Inspection Reports | 04 | 1,327.765 |
| 6. | Special Audit Reports | Nil | Nil |
| 7. | Performance Audit Reports | Nil | Nil |
| 8. | Other Reports | Nil | Nil |

Table 2: Audit Observations Classified by Categories

| (Rupees in Million) | | |
|---------------------|---|---------------------------------------|
| Sr. No. | Description | Amount Placed under Audit Observation |
| 1. | Unsound asset management | - |
| 2. | Weak Financial management | 86.097 |
| 3. | Weak Internal controls relating to financial management | 399.352 |
| 4. | Others | 19.307 |
| Total | | 504.756 |

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

| Sr. No | Description | Expenditure and Acquiring Physical Assets | Civil Works | Receipts | Others | Total | Total last year |
|---------------|---|--|--------------------|-----------------|---------------|--------------|------------------------|
| 1. | Outlays Audited | | 214.954 | 324.521 | 578.249 | 1117.724* | 1462.897 |
| 2. | Amount Placed under Audit Observation / Irregularities of Audit | | 265.202 | 81.382 | 158.172 | 504.756 | 409.062 |
| 3. | Recoveries Pointed out at the instance of Audit | | 2.150 | 81.382 | 2.565 | 86.097 | 24.660 |
| 4. | Recoveries Accepted / Established at the instance of Audit | - | - | - | - | - | |
| 5. | Recoveries realized at the instance of Audit | - | - | 0.332 | - | 0.332 | |

*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 793.203 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. | 357.721 |
| 2. | Reported cases of fraud, embezzlement, thefts and misuse of public resources. | 0 |
| 3. | Accounting errors (accounting policy departure from NAM 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. | Quantification of weaknesses of internal control systems | 41.631 |
| 5. | Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies | 86.097 |
| 6. | Non-production of record | 19.307 |
| 7. | Others, including cases of accidents, negligence, non-accountal of store etc. | 0 |
| Total | | 504.756 |

Table 5: Cost - Benefit Ratio

| | | (Rupees in Million) | |
|---------|--|---------------------|-----------|
| Sr. No. | Description | 2013-14 | 2012-13 |
| 1. | Outlays Audited (Items 1 of Table 3) | 1,117.724 | 1,462.897 |
| 2. | Expenditure on Audit | 0.100 | 0.100 |
| 3. | Recoveries realized at the instance of Audit | 0.332 | 0 |
| 4. | Cost –Benefit Ratio | 3.320 | 0 |

CHAPTER-1

1.1 Tehsil Municipal Administrations, District Muzaffargarh

1.1.1 Introduction

According 1998 population census, the population of District Muzaffargarh is 3.050 million. District Muzaffargarh comprises of four TMAs namely Muzaffargarh, Kot Addu, Alipur and Jatoi. 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.

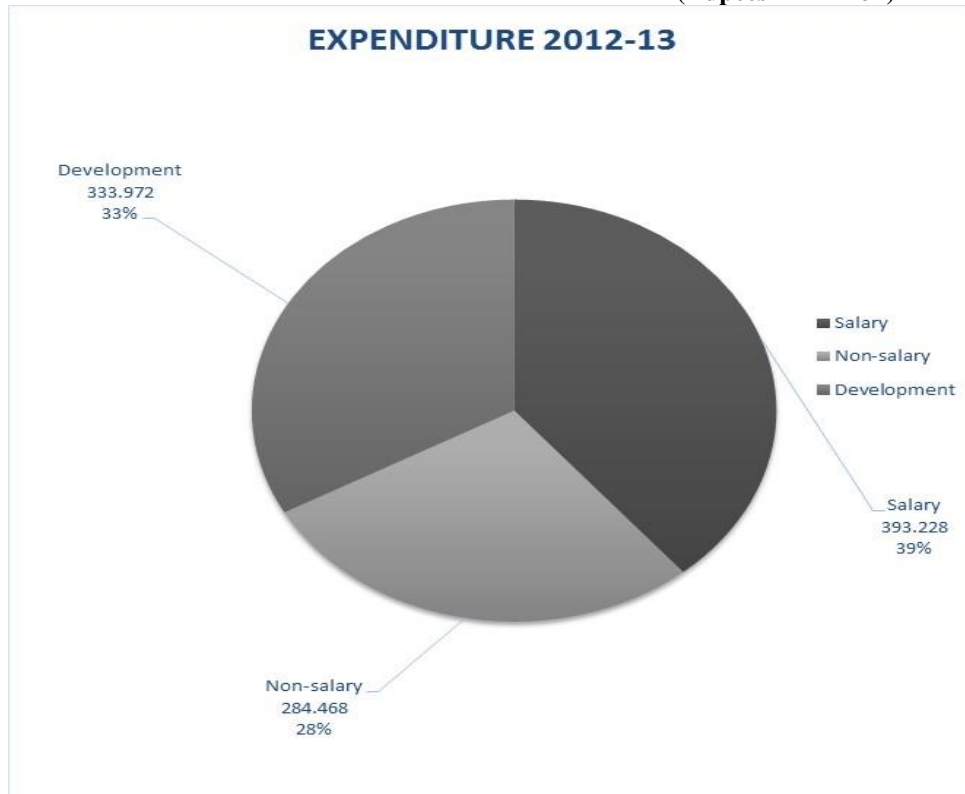
1.1.2 Comments on Budget and Accounts (Variance Analysis)

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

(Rupees in Million)

| Sr. No. | Name of TMA | Head | Original Budget | Supplementary Grant | Revised / Final Grant | Expenditure | Excess / (Savings) |
|---------|--------------------------|------------------|-----------------|---------------------|-----------------------|----------------|--------------------|
| 1 | TMA Muzaffargarh 2012-13 | Salary | 114.100 | - | 114.100 | 106.300 | (7.800) |
| | | Non-Salary | 130.700 | - | 130.700 | 126.000 | (4.700) |
| | | Sub Total | 244.800 | - | 244.800 | 232.300 | (12.500) |
| | | Development | 182.100 | - | 182.100 | 168.200 | (13.900) |
| | | Total | 426.900 | - | 426.900 | 400.500 | (26.400) |
| 2 | TMA Kot Addu 2012-13 | Salary | 147.041 | - | 147.041 | 135.594 | (11.447) |
| | | Non-Salary | 112.194 | - | 112.194 | 65.337 | (46.857) |
| | | Sub Total | 259.235 | - | 259.235 | 200.931 | (58.304) |
| | | Development | 155.165 | - | 155.165 | 58.978 | (96.187) |
| | | Total | 414.400 | - | 414.400 | 259.909 | (154.491) |
| 3 | TMA Jatoi 2012-13 | Salary | 55.000 | - | 55.000 | 47.034 | (7.966) |
| | | Non-Salary | 30.070 | - | 30.070 | 19.031 | (11.039) |
| | | Sub Total | 85.070 | - | 85.070 | 66.065 | (19.005) |
| | | Development | 97.000 | - | 97.000 | 8.894 | (88.106) |
| | | Total | 182.070 | - | 182.070 | 74.959 | (107.111) |
| 4 | TMA Jatoi 2011-12 | Salary | 50.600 | - | 50.600 | 45.100 | (5.50) |
| | | Non-Salary | 29.637 | - | 29.637 | 24.900 | (4.74) |
| | | Sub Total | 80.237 | - | 80.237 | 70.000 | (10.24) |
| | | Development | 76.000 | - | 76.000 | 74.000 | (2.00) |
| | | Total | 156.237 | - | 156.237 | 144.000 | (12.24) |
| 5 | TMA Alipur 2012-13 | Salary | 68.508 | - | 68.508 | 59.200 | (9.308) |
| | | Non-Salary | 53.900 | - | 53.900 | 49.200 | (4.700) |
| | | Sub Total | 122.408 | - | 122.408 | 108.400 | (14.008) |
| | | Development | 25.750 | - | 25.750 | 23.900 | (1.850) |
| | | Total | 148.158 | - | 148.158 | 132.300 | (15.858) |

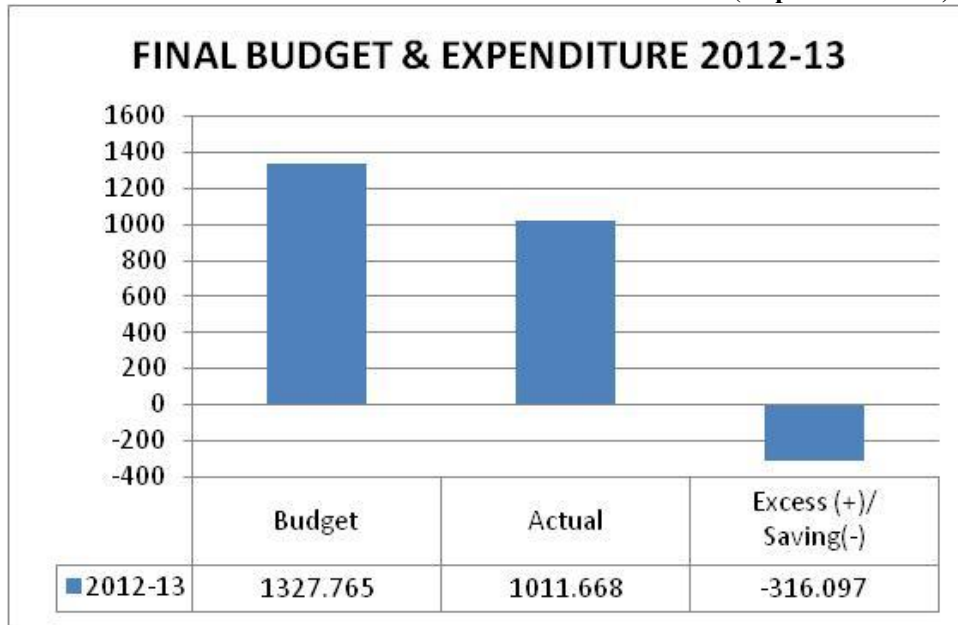
(Rupees in Million)



Details of the budget allocations, expenditures and savings of each TMA of District Muzaffargarh for three Financial Year are at Annexure-B.

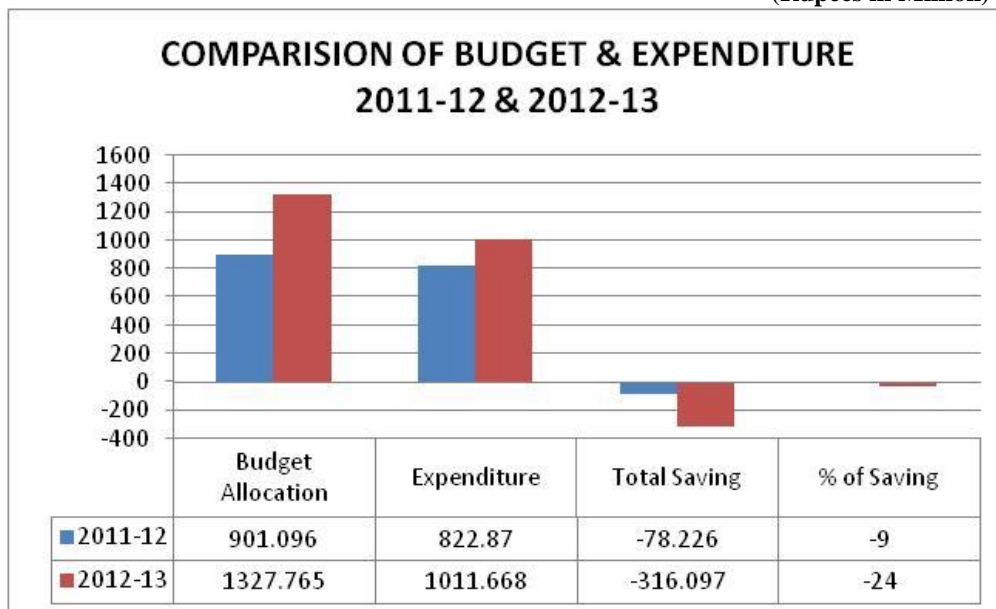
As per budget books for the Financial Year 2012-13 of TMAs in District Muzaffargarh, the original and final budget were of Rs 1,327.765 million. Total expenditure by these TMAs during Financial Year 2012-13 were Rs 1,011.668 million. There was a saving of Rs 316.097 million for which reasons were not provided by the PAO, Tehsil Nazims and management of TMAs.

(Rupees in Million)



The 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 | 901.096 | 822.870 | -78.226 | -9 |
| 2012-13 | 1,327.765 | 1011.668 | -316.097 | -24 |

The justification of saving when the development schemes have remained incomplete is required to be provided/ explained by 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 Meeting |
|---------|-------------------|--------------|-----------------------|
| 1 | 2009-12 | 44 | Nil |
| 2 | 2012-13 | 26 | Nil |

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

AUDIT PARAS

1.2 Tehsil Municipal Administration Muzaffargarh

1.2.1 Non-Production of Record

1.2.1.1 Non-Production of Record – Rs 5.808 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 Administrative Approval, Technically Sanctioned Estimates, Tender Register, Measurement Books, Contractors bills and final completion report in support of development expenditure amounting to Rs 5.808 million, incurred during 2012-13 as detailed below:

(Amount in Rupees)

| Name of Work | Record Not Produced | Cost of Work |
|---------------------------------|--|---------------------|
| M/R Ladies Park Yadgar Chowk | Only vouchers were provided. TSE, MB, security register, completion report was not produced | 1,956,000 |
| Tuff Tile basti Khudai | TSE, MB, security register, completion report was not produced | 1,852,000 |
| Sewer Line Chungi No.02 | Only vouchers were provided. T.S.,M.B. Security register, completion report was not produced | 2,000,000 |
| Total | | 5,808,000 |

Audit held that non-production of record reflected irresponsible attitude on the part of executive and the incurrence of expenditure could not be verified due to this.

Non- production of record leads to apprehension of misappropriation of public funds.

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 concerned, for non-production of record and disciplinary action in terms of Section 14(3) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001.

[AIR Para: 19]

1.2.2 Non-Compliance of Rules

1.2.2.1 Unauthorized Expenditure due to Defective Tendering – Rs 45.025 Million

According to Rule 12 of PPRA 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website and all procurement opportunities over two million rupees should be advertised on the PPRA's website as well in at least two national dailies, one in English and the other in Urdu. Rule 13(1) of ibid states that under no circumstances the response time shall be less than fifteen days from the date of publication of advertisement or notice. Furthermore, as per Finance Department letter No. RO (TECH) FD – 1 – 2 / 83 /-VI dated 29.03.2005, the particulars of technical sanction i.e. amount, number and date of orders of Technical Sanction be mentioned in the tender inviting notice.

Contrary to the above, Tehsil Municipal Officer Muzaffargarh did not advertise the tenders of 32 development schemes valuing Rs 45.025 million, on the website of PPRA, during 2012-13. Furthermore, Tenders were called only in Urdu Newspaper instead of one English and one Urdu and response time was only 08 days. Particulars of Technical Sanction i.e number, date was not mentioned in the newspaper which depicts defective tendering.

Due to negligence and mismanagement, uncompetitive tendering was made and the incurrence of expenditure was irregular and unauthorized.

Non observance of Government instructions resulted in non transparent and uncompetitive tendering process and 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 persons concerned, besides regularization of expenditure from the competent authority.

[AIR Para: 17]

1.2.2.2 Unauthorized Payment of Salaries of Contingent Paid Staff – Rs 34.063 Million

According to Government of Punjab Finance Department letter No. FD.SO (GOOD) 44-4/2010 dated 9th August, 2010, no contingent paid staff shall be appointed without obtaining prior approval of Finance Department.

Contrary to the above, Tehsil Municipal Officer paid Rs 34.063 million on account of pay of a huge number of contingent paid staff during 2012-13 without prior approval of Finance Department, in violation of the above rule. Payments were made in cash, without acknowledgement. Detail is given below.

(Amount in Rupees)

| Name of CO Unit | No. of Posts | Payment/ Expenditure |
|------------------------|---------------------|---------------------------------|
| CO Unit M. Garh | 250 | 21,570,993 |
| CO Unit Khangarh | 100 | 12,492,439 |
| Total | 350 | 34,063,432 |

Due to weak financial management, contingent paid staff was appointed and salaries were paid without prior approval from the Finance Department.

Recruitment of contingent paid staff without prior approval of Finance Department was unauthorized.

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/official concerned for appointing contingent paid staff without prior approval of Finance Department, besides regularization of the expenditure from the competent authority.

[AIR Para: 34]

1.2.2.3 Non Recovery on Account of Leases- Rs 8.722 Million

According to Rule 26(2) of Punjab Local Government (Auction of Collection Rights) 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 arrears of land revenue.

Contrary to the above, Tehsil Municipal Officer did not collect lease money amounting to Rs 8.722 million outstanding against the following defaulting contractors, on account of Bus Stand Fee, Slaughter House Fee, Cattle Mandi Fee and Rent of Shops, for the Financial Year 2012-13. **(Annexure-C)**

Non-recovery of outstanding dues 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/official concerned for non-recovery of outstanding lease money, besides recovery of the said amount at the earliest.

[AIR Paras: 29, 30]

1.2.2.4 Unauthentic consumption of POL due to Non Maintenance of Logbooks –Rs 6.450 Million.

According to Rule 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 Muzaffargarh withdrew Rs 6.450 million on account of POL for nine (9) Tractors, during 2012-13. But Log books were not maintained properly, neither were signed by the responsible officer. Without preparation of proper record of consumption of POL, the expenditure is unjustified and unauthentic.

(Amount in Rupees)

| Vehicle | POL Consumed (Liters) | Amount |
|----------------|------------------------------|---------------|
| MHA-8789 | 4,100 | 451,000 |
| CHC-3805 | 6,611 | 727,252 |
| CHC-3808 | 6,385 | 702,350 |
| CHC-3814 | 6,299 | 692,910 |
| CHC-3827 | 6,300 | 693,000 |
| CHC-4231 | 6,707 | 737,736 |

| Vehicle | POL Consumed (Liters) | Amount |
|--------------|--------------------------|------------------|
| CHC-4904 | 6,430 | 707,300 |
| MHA-5679 | 7,663 | 835,267 |
| MHC-358 | 8,294 | 904,046 |
| Total | 58,789 | 6,450,861 |

Due to negligence and poor financial control of authorities, unjustified expenditure was incurred and TMA sustained loss of Rs 6.450 million.

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 requires that the matter be investigated for non maintenance of proper log books and action should be taken against the persons responsible, besides regularization of the expenditure from the competent authority.

[AIR Para: 25]

1.2.2.5 Loss to TMA due to Less Realization of Revenue - Rs 5.400 Millions

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

Contrary to the above, Tehsil Municipal Officer less recovered the Government revenue /fee amounting to Rs 5.400 million, during 2012-13, as compared to the actual receipts of 2011-12. The volume of sources of revenue has increased but the revenue has decreased. Disinterest of TMA authorities resulted in loss of revenue.

(Rupees in Million)

| Head | Actual Income 2011-12 | Actual Income 2012-13 | Less Revenue |
|--------------------------|--------------------------|--------------------------|--------------|
| Fee on sale of animals | 25.210 | 24.820 | 0.390 |
| NOC (Petrol Pumps) | 0.100 | 0.040 | 0.060 |
| Commercialization Fee | 5.470 | 2.480 | 3.000 |
| Sale of Sludge water | 0.020 | 0.010 | 0.010 |
| Interest of bank account | 1.980 | 0.030 | 1.940 |
| Total | 32.770 | 27.370 | 5.400 |

Due to poor performance and disinterest of the TMA authorities, the Local Government sustained loss of Rs 5.400 million.

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 the matter be investigated to point out the discrepancies on account of receipts and fixing the responsibility.

[AIR Para: 31]

1.2.2.6 Loss Due to Excessive Payment against Salaries of Work Charged Establishment-Rs 2.565 Million

According to Rule 71 of TMA works Rules 2003, when any establishment is engaged for the purpose of a particular work, and the cost of such establishment is to be charged against such work, payment of such establishment shall be made by means of a work charged establishment pay bill; as are used in the Communication and Works Department. The appointment of work charged establishment shall be made by the Tehsil/Town Nazim on the recommendation of Tehsil/Town Officer (Infrastructure & Services) within the provision of sanctioned estimate. Further, Tehsil Administrator also scrutinized the appointments of work charged establishment and recommended only 44 Number employees, vide letter No.382 dated 09.03.2013.

Contrary to the above, Tehsil Municipal Officer appointed work charged employees ranging from 44 to 119, during the period July 2012 to January 2013 and made payment of Rs 2.565 million against the salaries of work charged establishment during 2012-13, without actual requirement. Further to this, a huge number of employees were hired against 44 sanctioned/recommended posts, without any actual need and without adopting any appointment procedure.

(Amount in Rupees)

| Month | No. of Work charged appointed | Amount | Actual Need | Excess Appointed | Loss |
|-------------|-------------------------------|---------|-------------|------------------|---------|
| June-2012 | 69 | 459,397 | 44 | 25 | 166,448 |
| July-2012 | 119 | 570,630 | 44 | 75 | 359,641 |
| August-2012 | 96 | 887,316 | 44 | 52 | 480,630 |

| Month | No. of Work charged appointed | Amount | Actual Need | Excess Appointed | Loss |
|----------------|-------------------------------|------------------|-------------|------------------|------------------|
| September-2012 | 83 | 767,999 | 44 | 39 | 360,867 |
| October-2012 | 89 | 832,891 | 44 | 45 | 421,125 |
| November-2012 | 89 | 868,543 | 44 | 45 | 439,151 |
| December-2012 | 87 | 624,059 | 44 | 43 | 308,443 |
| January-2013 | 48 | 352,581 | 44 | 4 | 29,382 |
| February-2013 | 44 | 285,840 | 44 | 0 | - |
| March-2013 | 44 | 314,424 | 44 | 0 | - |
| April-2013 | 44 | 314,424 | 44 | 0 | - |
| Total | | 6,278,104 | | 328 | 2,565,686 |

Due to giving undue favour and payment of salaries to work charged employees without actual execution of work was unjustified and resulted loss to TMA.

Due to excessive appointment of work charged employees without actual work and requirement, Govt. 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 investigation and disciplinary action against the Officer concerned, besides recovery of loss, under intimation to Audit.

[AIR Para: 14]

1.2.2.7 Unauthorized Execution of Works on Quotations - Rs 2.349 Million

According to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part. Further according to TMA Works Rules 45, "Where a work is to be carried out as a piece work the Tehsil/Town Officer (Infrastructure & Services) shall invite quotations in the manner prescribed for the invitation of tenders and the work shall be given to the person offering the lowest quotation after approval of Tehsil/Town Nazim (Now Administrator). Further to this, Para 55 states that work shall be inspected by Tehsil Nazim (Administrator), TMO and monitoring committee.

Contrary to the above, Tehsil Municipal Officer withdrew an amount of Rs 2.349 Million during 2012-13, on account of works without actual execution of works and on the basis of fictitious and date less quotations. Nineteen (19) bills were drawn by the TMO with the cooperation of TAO without approval and signature of the Administrator and 07 bills were passed with fictitious signature of Administrator and all the process of calling quotation, work order and completion certificate was completed by a single person TO(I&S), without approval of the competent authority i.e. Administrator. The works were not measured and recorded in the MB, nor were checked by the competent authority. The amount was drawn and misappropriated without actual execution. **(Annexure-D)**

TMA authorities and TAO withdrew the amount through misappropriation, which resulted in loss of Rs 2.349 million to TMA.

Due to misappropriation 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 investigation and disciplinary action against the Officers / Officials concerned, besides the recovery of Government loss under intimation to Audit.

[AIR Para: 4]

1.2.2.8 Non Execution of Works at Risk and Cost – Rs 2.336 Million

According to clause 60 of Contract Agreement executed between TMA and Contractors, in every case in which the contract should be rescinded, the work should be done at the risk and expense of the contractor without thereby avoiding the contract or relieving the contractor. Further according to TMA works Rules 2003, if a registered contractor is in the opinion of the Tehsil/Town Nazim guilty of any misconduct, or a breach of the terms of the contract the Tehsil/Town Nazim may, after giving the contractor such opportunity of explanation as may be necessary, blacklist his name from the list of registered contractors for such period as may be specified by him.

Contrary to the above, Tehsil Municipal Officer awarded the work “Maintenance and Rehabilitation of Sewerage Scheme from Old Octroi to Grid Station” to Rana Abdul Aziz with two different work orders during 201213. The contractor failed to complete the work within stipulated time and was found guilty of not fulfilling the requirement of contract. But the same contractor was also awarded the second (remaining) work. In this way, undue favor was given to the contractor and both of the works remained incomplete till date of audit, even after lapse of five years. No action was taken against him. It was prime responsibility of the department that work should be done at risk and cost of the contractor. Neither the contractor was imposed penalty nor was the work done at his risk and cost. In this way, the work costing Rs 2.336 million remained incomplete and Local Fund sustained loss and public was deprived off the facility of sewerage scheme.

(Rupees in Million)

| Name of Work | Work Order / Contractor | Cost of Work | Last Paid Voucher No. | Cost of Remaining Works |
|---|--|--------------|---------------------------|-------------------------|
| Rehabilitation of Sewer from old Chungi to Grid Station | 4084 /25.08.2009 Rana Abdul Aziz (4 month completion period) | 4,200,000 | 359/Feb.09, Rs 2,810,449 | 1.390 |
| Remaining work of Sewer from old Chungi to Grid Station | 9614 /11.12.010 Rana Abdul Aziz (4 month completion period) | 2,000,000 | 121/June 11, Rs 1,054,187 | 0.946 |
| Total | | | | 2.336 |

TMA authorities did not make serious efforts for the completion of the scheme which resulted loss to TMA.

Due to non completion of work and wasteful expenditure, Local Fund 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 proceedings of disciplinary action against the Officers / Officials concerned, besides the completion of work at risk and cost under intimation to audit.

[AIR Para: 2]

1.2.2.9 Unjustified Construction of Road without Earth Work - Rs 2.044 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 Muzaffargarh allotted the work “Construction of Metaled Road and Repair from Chak Rohari Link Road to House Ghulam Qadir” to Mr. Amjad Parvez, Government contractor, vide acceptance letter No. 1738 dated 28.06.2012. Measurement Book No.354/04 Page 111 showed that Providing and Laying of sub base course material, road edging and base course work was executed. But the same was executed without earthwork or without preparation of bed. It was not possible to execute such work without earthwork or bed preparation. The expenditure incurred against laying of sub base, edging and base course for Rs 2,044,759 was unjustified.

Due to unjustified execution of work, the Local Government 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 officer/official at fault, besides investigating the matter for factual position.

[AIR Para: 16]

1.2.2.10 Non-Registration of Residential Colonies Resulting in Loss – Rs 1.724 Million

According to Chapter VIII Rule 60 (C) of Commercialization Rules 2008, the conversion fee for the conversion of peri-urban area or intercity services area to residential and commercial use shall be 1% and 20% respectively, of the value of the land as per valuation table circulated by Revenue Department. Further according to TMA By-Laws Notified vide No. Tax/138 dated 11.06.2012, conversion Fee of 1% of Value of land as per valuation table and plan/Map

approval fee and land Sub-division fee will be deposited by the housing colony and NOC fee from the Mobile Towers.

Contrary to the above, The following three (3) housing schemes, one (1) mobile tower and four (4) commercial shops under the municipal jurisdiction of Tehsil Municipal Muzaffargarh, remained unapproved during 2012-13. Neither the said colonies, towers and shops were black listed/banned for construction, nor were the owners of the same forced to fulfill the codal requirements and deposit the requisite conversion/building plan fee, due to which TMA sustained loss of Rs 1.724 million. (**Annexure-E**)

Due to negligence and disinterest of the TMA authorities, Govt. sustained loss of Rs 1.724 million and illegal housing schemes/Buildings were established in the area.

Non registration of residential schemes and non collection of Govt. fee 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 Government fee from the concerned and recovery should be deposit into Local fund under intimation to Audit.

[AIR Paras: 26, 27, 28]

1.2.2.11 Unauthorized Purchase of Electric Material and Equipment without Advertisement – Rs 1.520 Million

According to Rule 9 of Punjab Procurement Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurement for each Financial Year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site.

Contrary to the above, Tehsil Municipal Officer purchased electric material and dewatering set along with delivery pipes and accessories amounting to Rs 1.520 million, during 2012-13, on quotation basis collected on personal level without any solid reason; instead of advertisement on PPRA

website and calling tenders. Furthermore, the expenditure was split up to avoid tendering process. Incurrence of expenditure without observing the rules was unauthorized. The detail is as below:

(Amount in Rupees)

| Voucher No./ Month | Item | Amount |
|---------------------------|-------------------------|------------------|
| 444/ 07-2012 | Charging Lights | 79,200 |
| 132/ 11-2012 | Cable | 97,125 |
| 233/ 08-2012 | Bulbs | 51,500 |
| 234/ 08-2012 | Bulbs | 62,850 |
| 320/ 08-2012 | Tube rod / choke | 63,230 |
| 321/ 08-2012 | Tube rod / choke etc | 41,480 |
| 3221/08-2012 | Cable | 24,105 |
| 323/ 08-2012 | Tube rod / choke etc | 38,720 |
| 324/ 08-2012 | Tube rod / choke etc | 12,030 |
| 325/ 08-2012 | Tube rod / choke etc | 11,725 |
| 114/ 11-2012 | Energy savers | 56,000 |
| 115/ 11-2012 | Exhibition of offices | 22,400 |
| 116/ 11-2012 | Exhibition of offices | 16,500 |
| 31/12.2012 | Dewatering set and pipe | 943,800 |
| Total | | 1,520,665 |

Due to poor internal controls and negligence, unauthorized purchases were made on quotations.

Unauthorized and irregular expenditure 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 the responsibility, besides disciplinary action against the concerned and regularization of the expenditure incurred from the competent authority.

[AIR Paras: 22,18]

1.2.2.12 Unauthorized Payment due to Execution of Works without Measurements – Rs 1.234 Million

According to B&R Code Paragraph 4.7, every measurement must be recorded in the measurement book at the time it is taken and nowhere else. The practice of entering measurements in note books and elsewhere and afterwards coping them into measurement book is strictly prohibited. Further 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 made payment of Rs 1.234 million during 2012-13 to various contractors, against repair and maintenance schemes of RCC pipes, drains and culverts without record entry with date in the Measurement Book. Authenticity of the expenditure could not be verified without measurement. **(Annexure-F)**

Due to weak financial controls, payment was made without proper measurement entry.

Payment without measurement in the Measurement Book was unauthorized.

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 for unauthorized payments without recording measurements in Measurement Book ,besides regularization of the expenditure from the competent authority.

[AIR Para: 14]

1.2.2.13 Un-authorized Executions of Works through Unregistered Contractors –Rs 1.112 Million

According to TMA Works Rules 2003, Para 38(3) No tender shall be issued or quotations invited from a person who is not registered with the Tehsil/Town Municipal Administration as contractor.

Contrary to the above, Tehsil Municipal Officer Muzaffargarh incurred an expenditure of Rs 1.112 million during 2012-13 on Repair and Maintenance Works schemes from the contractors on quotation basis. The proof of registration of the contractors was not available on the record. It resulted in unauthorized execution of works through unregistered contractors, as detailed below:

(Amount in Rupees)

| Drawl Month | V. No. | Contractor | Name of Work | Amount |
|--------------------|---------------|-------------------|-------------------------------|---------------|
| November-2012 | 41 | Habib Ullah | Soling Basti Kaloo (khangarh) | 93,384 |

| Drawl Month | V. No. | Contractor | Name of Work | Amount |
|--------------------|---------------|-------------------|-----------------------------|------------------|
| November-2012 | 42 | HabibUllah | Soling Basti Thatha sial | 93,384 |
| November-2012 | 43 | HabibUllah | Soling Tibi Chowk | 93,254 |
| January-2013 | 10 | Mushtaq Hussain | RCC Slab M.Grah Moharram | 92,120 |
| January-2013 | 4 | Mushtaq Hussain | RCC Talri by pass | 92,073 |
| November-2012 | 39 | Mushtaq Hussain | Soling Mohalla Khan Garh | 90,428 |
| December-2012 | 42 | Mushtaq Hussain | Soling Mohalla Qureshi wala | 93,385 |
| December-2012 | 43 | Mushtaq Hussain | Soling Mohalla Qureshi wala | 93,345 |
| December-2012 | 44 | Mushtaq Hussain | Soling Mohalla Qureshi wala | 93,254 |
| January-2013 | 3 | Mushtaq Hussain | Soling Safdar colony | 92,444 |
| January-2013 | 2 | Mushtaq Hussain | Soling Talkot | 92,073 |
| November-2012 | 133 | Mushtaq Hussain | Soling Basti Qureshi wala | 93,384 |
| Total | | | | 1,112,528 |

The expenditure incurred against the said works was un-authorized.

Unauthorized expenditure 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 responsibility on the persons at fault and regularization of unauthorized expenditure from the competent authority, under intimation to audit.

[AIR Para: 12]

1.2.2.14 Loss due to Non Forfeiture of Security deposit and Non Imposition of Penalty - Rs 1.006 Million

According to TMA (Works) Rules 2003, if a registered contractor is in the opinion of the Tehsil/Town Nazim, guilty of any misconduct, or a breach of the terms of the contract, the Tehsil/Town Nazim may, after giving the contractor such opportunity of explanation as may be necessary, blacklist his name from the list of registered contractors for such period as may be specified by him. According to contract Clause-39,60 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. Further according to Clause 60 of the agreement, if contractor is not executing the work according to the contract, the security deposited shall stand forfeited.

Contrary to the above, Tehsil Municipal Officer awarded the work “Maintenance and Rehabilitation of Sewerage Scheme from Old Octroi to Grid Station” to Rana Abdul Aziz with two different work orders but the contractor failed to complete the work within stipulated time and was found guilty of not fulfilling the requirement of contract. But the same contractor was also awarded the second (remaining) work. In this way, undue favor was given to the contractor and both works remained incomplete till February 2014 even after lapse of four years. The security deposited was not forfeited, nor was penalty imposed on him. It resulted in loss to TMA valuing Rs 1.006 million as detailed below:

(Amount in Rupees)

| Name of Work | Work Order / Contractor | Cost of Work | Last Paid Voucher No. | Security Deposited | Penalty @ 10% | Total Recoverables |
|---|--|--------------|---------------------------------|--------------------|----------------|--------------------|
| Rehabilitation of Sewer from old Chungi to Grid Station | 4084 /25.08.2009 Rana Abdul Aziz (4 month completion period) | 4,200,000 | 359/Feb.09, Rs 2,810,449 | 281,045 | 420,000 | 701,045 |
| Remaining work of Sewer from old Chungi to Grid Station | 9614 /11.12.010 Rana Abdul Aziz(4 month completion period) | 2,000,000 | 121/June 11, Rs 1,054,187 | 105,419 | 200,000 | 305,419 |
| Total | | | | 386,464 | 620,000 | 1,006,464 |

Due to non forfeiture of security deposit and non recovery of penalty on the defaulting contractor, 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 disciplinary action against the Officers / Officials concerned, besides recovery of Govt. loss, under intimation to Audit.

[AIR Para: 3]

1.3 Tehsil Municipal Administration Kot Addu

1.3.1 Non-Production of Record

1.3.1.1 Non-Production of Record – Rs 7.550 Million

Section 14(3) of Auditor General of Pakistan Ordinance 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. Further according to Rule 21 (5) of the Punjab Local Government (CCB) Rules 2003, the CCB shall provide access to all its record to the auditor.

Contrary to the above, Tehsil Municipal Officer did not produce the Administrative Approval, Technically Sanctioned Estimates, Tender Register, Measurement Books and Contractors bills in support of development expenditure, amounting to Rs 7.550 million during 2012-13, as detailed below:

| (Amount in Rupees) | | | |
|--------------------|---|------------------|--------------------|
| Date of Drawal | Name of Schemes | Amount | Agency |
| March,2013 | Construction of Metalled Road from Easson Wala To Gamo Wala | 1,363,664 | Riaz Hussain |
| April,2013 | Construction of pull nala Basti Ara Near Dera Peer Manzoor Hussain DD Panah | 995,976 | Rana M. Irfan |
| April,2013 | Earth filling in different areas of Kot Addu | 3,987,111 | M. Ijaz |
| April,2013 | Construction of nali soling culverts Ghulam Hussain Gopang | 909,233 | M. Ijaz |
| March,2013 | Construction of culverts, soling Chak No.612 | 294,000 | Zafar Iqbal Hinjra |
| Total | | 7,549,984 | |

Audit held that non-production of record reflected irresponsible attitude on the part of executive and it was a deliberate attempt to escape from the accountability process.

Non- production of record leads to apprehension of misappropriation of public funds.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that now record has been collected and

available for verification. But the complete record was not produced, DAC directed to produce the record without further delay. No progress was reported till finalization of this report.

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

[AIR Para: 31]

1.3.2 Non-Compliance of Rules

1.3.2.1 Less Deposit of Immovable Property Tax Receipts –Rs 20.527 Million.

According to Government of Punjab, Board of Revenue, Lahore notification No. 1807-2004 /1414 -LR-I dated 29.6.2004, the mutation fee on transfer of agriculture land in rural area shall be charged @ 3% of the value of land and registration fee in the urban area will be charged @ 1% of the value of land. Further as per TMA notification No. 1658/TMA dated 17.5.2004, 2% tax will be charged on transfer of immovable property in urban and rural areas.

Contrary to the above, Tehsil Municipal Officer charged 2% tax on account of registration fee and mutation fee on transfer of immovable property and collected Rs 87.732 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 Kot Addu, an amount of Rs 11.308 million was recovered as Registration Fee and Rs 128.464 million as Mutation Fee. TMO should have collected receipt of Rs 108.259 million (11.308*2 million+2/3 of 128.464 million). So, an amount of Rs 20.527 million was not recovered. The detail is as below:

(Amount in Rupees)

| Month | Amount received by Revenue Department | |
|-------------------------|---------------------------------------|---------------------|
| | Registry Fee B01311 | Mutation Fee B01417 |
| 01.07.2012 to 30.6.2013 | 11,308,474 | 128,464,400 |

Non-recovery of income caused loss to TMA.

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

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that the reply will be submitted in the next meeting. DAC directed to reconcile the data with the Revenue Department and probe the matter in to. No progress was reported till finalization of this report.

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

1.3.2.2 Unauthorized Obtaining of Technical Sanction of Estimates by Irrelevant Authority - Rs 13.677 Million

According to Govt. of Punjab LG&CD Department letter Notification 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 upto the value of one million rupees. Furthermore, vide 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, Kot Addu got approval of technical sanctions of the following 05 schemes valuing Rs 13.677 million during 2012-13, from the irrelevant authorities, instead of Chief Engineer LG& CD Department, as required in the above quoted letter. Being beyond the authorized limit of TO(I&S) of BS-11 posted at TMA Kot Addu, schemes were got technically sanctioned from the engineers of higher scale pertaining to irrelevant office, instead of Chief Engineer LG& CD Department as required in the above quoted letter.

| (Amount in Rupees) | | | |
|--------------------|--|-------------------|---|
| Sr. No. | Scheme | TS value | Sanctioned by |
| 1 | Metaled Road from pull 88 to Head Dad Wala Part-II | 4,990,000 | EDO (W&S) Muzaffargarh |
| 2 | Earth Filling Graveyard Near Staduim Kot Addu | 1,300,000 | |
| 3 | Construction of Drain, Tuff tiles RCC Slab and earth filling UC Dairah Deen Panah | 4,950,000 | |
| 4 | Providing and fixing of Drums with iron cross | 1,687,500 | |
| 5 | Construction of Drain Soling Earth filling Tuff tiles Street Ch. Shafiq Ur Rehman Kot Addu | 750,000 | Executive Engineer Community Development D.G Khan |
| Total | | 13,677,500 | |

Audit held that due to weak internal controls, technical sanctions were obtained from irrelevant authorities and incurrence of the expenditure was unauthorized.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that the case has been sent to the competent

authority for sanction. DAC directed to get regularized the expenditure from the competent authority. No progress was reported till finalization of this report.

Audit recommends regularization of expenditure from competent authority, under intimation to Audit.

[AIR Para: 20]

1.3.2.3 Unauthorized Payment on Account of Salaries of Contingent Paid Staff – Rs 11.434 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 and SGA&I department to keep the expenditure within the budgetary allocation”

Contrary to the above, Tehsil Municipal Officer paid Rs 11.434 million on account of pay of contingent paid staff during 2012-13 without approval of Finance Department, in violation of the above rule.

Due to weak financial management, contingent paid staff was appointed and salaries were paid without approval from the quarter concerned.

The recruitment of contingent paid staff without approval of Finance Department was unauthorized.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that appointments were made against the vacant post for 89 days on contract basis, the reply was not tenable the prior approval from the S&GAD was not taken. DAC directed to get regularized the expenditure from the person concerned. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officer concerned for appointing contingent paid staff without approval of Finance Department, besides regularization of the expenditure from the competent authority.

[AIR Para: 28]

1.3.2.4 Non Recovery on account of Risk and Cost of Lease - Rs 10.220 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 arrears of land revenue.

Contrary to the above, Tehsil Municipal Officer Kot Addu did not collect Rs 10.220 million on account of risk and cost of lease of cattle Mandi Kot Addu for the Financial Year 2012-13. The lease of Cattle Mandi CO Unit Kot Addu was awarded to MS Traders for the period 2012-13 against an amount of Rs 22,100,000. The said contractor left the lease after paying Rs 859,220. TMO cancelled the contract and started departmental collection. An amount of Rs 4,960,440 was collected by this method. Again the contract for six months for the period from 1.1.2013 to 30.06.2013 was auctioned and awarded to Muhammad Ramzan for Rs 6,060,000. An amount of Rs 10,220,340 [22,100,000-(859,220+4,960,440+ 6,060,000)] remained unrecovered. TMO did not proceed to recover the said loss as arrears of land revenue and remained outstanding.

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

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that the income is received on suspected figures. The less recovered income was due to some suspected reasons, the reply was not tenable DAC directed to recover the amount from the defaulter. No progress was reported till finalization of this report.

Audit recommends that the matter be taken up at higher forum to ensure recovery from the defaulter without further delay, under intimation to Audit.

[AIR Para: 06]

1.3.2.5 Unauthorized Payment due to Execution of Works without Measurements – Rs 6.945 Million

According to B&R Code Paragraph 4.7, every measurement must be recorded in the measurement book at the time it is taken and nowhere else. The practice of entering measurements in note books and elsewhere and afterwards

copying them into measurement book is strictly prohibited. Furthermore, 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 made payment of Rs 6.945 million to contractors against repair and maintenance schemes, without measurement and record entry with date in the Measurement Book. Authenticity of the expenditure could not be verified without measurement. Site plan of the work was not on record, due to which, physical verification/spot verification of repair work could not be verified. Moreover, the payments were made in cash instead of crossed cheque to the contractors. **(Annexure-G)**

Due to weak financial controls, payments were made without proper measurement entry.

Payment without measurement in the Measurement Book resulted in unauthorized expenditure.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that entries were made in the measurement books, but measurement books were not provided for verification. DAC directed to get regularized the expenditure from the competent authority. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officer concerned for unauthorized payments without recording measurements in Measurement Book, besides regularization of expenditure from the competent authority.

[AIR Para: 13]

1.3.2.6 Less Deposit of Commercialization Fee by Petrol Pumps Owners - Rs 6.026 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 (20%) of the value of the commercial land as per valuation table. Further as per Rule 112 of Punjab Local Government (Budget) Rules 2001, it shall be the duty of the Collecting Officer and

Assistant Collecting Officer to see that: All income claimable is claimed, realized and credited to the Local Fund of the Local Government.

Contrary to the above, Tehsil Municipal Officer Kot Addu issued NOCs to the detailed below petrol pumps, established in the area of TMA Kot Addu. But, the requisite 20% commercialization fee was less deposited as the value of land was not taken correctly. All the petrol pumps are situated on the road and value of land should have been taken according to valuation table 2012-13, issued by the competent authority i.e. Assistant Commissioner. Due to less deposit of fee, Govt. sustained loss of Rs 6,025,753, as detailed below:

(Amount in Rupees)

| Name | Mauza/Location | Total Area (Marlas) | Rate as per Valuation Table (per Marla) | Total Cost of Land | Commercial ization charges Recoverable @20% | Amount Deposited in Govt. Fund | Remaining Amount |
|--|---|----------------------|--|--------------------|---|--------------------------------|------------------|
| Overseas oil Trading Company | Mouza panwar Shumali M.Garh Road mehmoood Kot | 100 | 5,000 | 500,000 | 100,000 | 34,000 | 66,000 |
| Admore Gas Pvt. Limited | Moza Mansa Ram Khas Gujrat | 72 | 10,400 | 748,800 | 149,760 | 90,000 | 59,760 |
| Zoom Petroleum Pvt. Limited | Mouza Hanjrai | 160 | 6,750 | 1,080,000 | 216,000 | 108,000 | 108,000 |
| Bosikar Petroleum Service | Chak No.547 TDA colony CSS | 184 | 2,444 | 449,696 | 89,939 | 52,881 | 37,058 |
| Gas & Oil company Depot/Retail out let | Mouza Gujrat | 787 | 40,625 | 31,971,875 | 6,394,375 | 639,440 | 5,754,935 |
| Total | | | | | | | 6,025,753 |

Due to negligence of TMA authorities, loss of Rs 6.026 million was caused to Local Fund.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that notices have been issued to concerned, DAC directed to effect the recovery without further delay. No progress was reported till finalization of this report.

Audit recommends probing the matter in detail and fixing the responsibility, besides recovery of Govt. fee from the concerned, under intimation to Audit.

1.3.2.7 Unjustified Payment against Hiring of Tentage Services –Rs 3.891 Million

According to Rule 9 of Punjab Procurement Rules 2009, a procuring agency shall announce in an appropriate manner, all proposed procurements of each Financial Year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The annual requirements, thus determined would be advertised in advance on the PPRA's website, as well as on the website of procuring agency, if any.

Contrary to the above, Tehsil Municipal Officer incurred expenditure amounting to Rs 3.891 million on account of hiring of tentage service, during 2012-13. All the expenditure was made on quotation basis, instead of tendering process. Moreover, payments were made repeatedly against single activity. The detail is given below:

(Amount in Rupees)

| Date | Cheque# | Name of Place | Amount | Name of Contractor |
|--------------|-----------|--------------------------------------|------------------|---------------------|
| 13.08.2012 | 118416774 | Ramzan Bazar Kot Addu | 1,192,500 | Rana Muhammad Imran |
| 13.08.2012 | 118416774 | Ramzan Bazar Sinawan | 1,287,000 | Rana Muhammad Imran |
| 5.09.2012 | 76609408 | Ramzan Bazar Chowk Serwer Shaheed | 1,411,312 | Rana Muhammad Imran |
| Total | | | 3,890,812 | |

Unjustified payment was made due to weak financial controls and negligence of TMA authorities.

Unjustified payment caused loss to TMA.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that purchases were made after advertisement in the News Papers, the reply is not tenable because the procurement was not advertised on the PPRA's website. DAC directed to get regularized the expenditure from the competent authority. No progress was reported till finalization of this report.

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

[AIR Para: 15]

1.3.2.8 Loss due to Non Approval of Residential Schemes – Rs 3.180 Million

According to Chapter VIII Rule 60 (C) of commercialization Rules 2008 “The conversion fee for the conversion of peri-urban area or intercity services area to residential use shall be one percent (1%) of the value of the commercial land as per valuation table. Furthermore, according to TMA Tax/Fee rate schedule By-Laws Notification No. TMA/796 dated 19.06.2006, the conversion Fee @1% of Value of land as per valuation table and plan/Map approval fee will be deposited by the housing colony.

Contrary to the above, Tehsil Municipal Officer did not force the owners of newly established/ under construction residential colonies to fulfil the codal requirements and approval of plan and map of such residential schemes. Furthermore, no serious action was taken against the illegal housing colonies and Govt. fee amount Rs 3.180 million during 2012-13 was not collected and deposited into local fund, as detailed below:

(Amount in Rupees)

| Name of Colony | Area in Marla | Plan Approval Fee | Conversion Fee |
|---|---------------|-------------------|----------------|
| Ghulshan-a- Rafay Phase I and Phase II Housing colony Bilal Road Kot Addu | 720 | 180,000 | 360,000 |
| Satellite Town Mandi Mawaishi Kot Addu | 360 | 90,000 | 180,000 |
| Gulshan Rehman Housing Colony Near Bye pass Kot Addu | 640 | 160,000 | 320,000 |
| Al Rehman Housing Scheme Bypass Road Mouza Kotla Kot Addu | 360 | 90,000 | 180,000 |
| Al Khair Colony Chah Badar Wala Ward No.14/D Mouza Parhar Kot Addu | 360 | 90,000 | 180,000 |
| Bismullah Housing Scheme Sinawan Mouza Dogar Kalasra Tehsil Kot Addu | 360 | 90,000 | 180,000 |
| Zakria Town Qasba Gujrat Tehsil Kot Addu | 360 | 90,000 | 180,000 |
| Al Rehman Housing Scheme Qasba Gujrat Mouza Gujrat Tehsil Kot Addu | 360 | 90,000 | 180,000 |
| Royal Gardan Saif Chowk Chowk Sarwar | 360 | 90,000 | 180,000 |

| | | | |
|-----------------------------------|-----|------------------|------------------|
| Shaheed Tehsil Kot Addu | | | |
| Indus Valley Chowk Sarwar Shaheed | 360 | 90,000 | 180,000 |
| Sub Total | | 1,060,000 | 2,120,000 |
| Grand Total | | | 3,180,000 |

Audit held that due to negligence and disinterest of TMA authorities, Conversion fee and Plan approval fee was not recovered and TMA sustained loss of Rs 3.180 million.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that notices have been issued to concerned, DAC directed to effect the recovery without further delay. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person concerned, besides recovery of fee from the concerned owner of the residential schemes.

[AIR Para: 2]

1.3.2.9 Unauthorized Purchase of Sports Material – Rs 3.134 Million

According to Rule 9 of Punjab Procurement Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurement for each Financial Year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site.

Contrary to the above, Tehsil Municipal Officer Kot Addu incurred expenditure of Rs 3.134 million on account of purchase of sports materials, during 2012-13. The purchases were made through quotation instead of calling tenders in violation of PPRA Rules. Hence, the process of procurement could not be considered as competitive. Stock entries and certificate by Government servant receiving the purchased items were also not available. Furthermore, durable items/stores were not re-taken on stock after use and issuance of record supported with duly signed indents and demand was not available. The detail of purchase is given as below:

(Amount in Rupees)

| Date | Cheque / Voucher No. | Description | Amount | Paid to |
|------------|----------------------|-----------------------------|---------|--------------------|
| 19.07.2012 | 118416762 | Purchase of Sports Material | 531,869 | Zafar Iqbal Hinjra |

| Date | Cheque / Voucher No. | Description | Amount | Paid to |
|--------------|----------------------|--------------------------------|------------------|------------------------|
| 12.09.2012 | 76609411 | Certificates of Festival | 350,000 | Karachi Graphics |
| 18.09.2012 | 76609413 | Pana Flex Board Youth Festival | 207,514 | Karachi Graphics |
| 27.09.2012 | 76609416 | Youth Festival Prizes | 589,000 | Sports Man |
| 27.09.2012 | 185 | Purchase of sports materials | 1,456,004 | Zafar Iqbal Contractor |
| Total | | | 3,134,387 | |

Due to poor financial controls, the purchases were made without observing the rules.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that purchases were made after advertisement in the News Papers, the reply is not tenable because the procurement was not advertised on the PPRA's website. DAC directed to get regularized the expenditure from the competent authority. No progress was reported till finalization of this report.

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

[AIR Para: 21]

1.3.2.10 Unauthorized Drawal of POL - Rs 1.958 Million

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

Contrary to the above, Tehsil Municipal Officer Kot Addu incurred an expenditure of Rs 1.958 million during 2012-13, on account of purchase of POL. Scrutiny of the log books of the vehicles/generators revealed that the same person had derived different vehicles at the same time and on the same date. In some cases, the same vehicle was working in different C.O. Units on the same date, which clearly shows that fictitious entries were made in the log books just to consume the POL. **(Annexure-H)**

Audit held that due to weak internal controls and negligence of TMA authorities, POL was misappropriated.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that log books were written by the deputed official. DAC directed the TO (I&S) to enquire the matter. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person concerned, besides investigation of the matter and recovery of the amount misappropriated.

[AIR Para: 16]

1.3.2.11 Unjustified Payment of Securities to Contractors– Rs 1.817 Million

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

Tehsil Municipal Officer made payment of Rs 1.817 million during 2012-13 on account of securities to the contractors. Neither any security register was maintained in the office, nor was any proof of deduction of securities at source on record. The payment of securities to contractor without any record was unauthorized. **(Annexure-I)**

Due to weak financial controls, securities were paid without any record.

Payment of securities without any record caused loss to TMA.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that security register has been maintained, but no documentary evidence/security register was produced. DAC directed to produce the security register in case of failure effect the recovery. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person concerned, besides production of security register and recovery of the unjustified payment.

[AIR Para: 24]

1.3.2.12 Loss due to Non-Recovery of Commercialization Fee – Rs 1.644 Million

According to Chapter VIII Rule 60 (a) of commercialization Rules 2008, conversion fee for the conversion of residential, peri-urban area or intercity service area to commercial use shall be twenty percent (20%) of the value of the commercial land as per valuation table. Further according to TMA Tax/Fee rate schedule By-Laws Notification No. TMA/796 dated 19.06.2006 published in newspaper the NOC Fee will be collected from the Factories, Brick Kilns, Telephone towers, Petrol Pumps, Oil/cotton Factories etc.

Contrary to the above, under the jurisdiction of Tehsil Municipal Officer Kot Addu, various business entities (Mobile towers, Brick kilns, commercial Markets) were established but NOC fee, Building/Map fee and conversion fee amounting to Rs 1.644 million was not collected during 2012-13 from the owners. Furthermore, the conversion fee was less collected from the NOC holding Petrol Pumps. (**Annexure-J**)

Due to negligence, disinterest and poor control of TMA authorities, loss of Rs 1.644 million was sustained by the Local Fund.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that notices have been issued to concerned, DAC directed to effect the recovery from the concerned without further delay. No progress was reported till finalization of this report.

Audit recommends probing the matter in detail and disciplinary action against the persons held responsible, along with recovery of Govt. dues from the concerned, under intimation to Audit and proper implementation of commercialization rules.

[AIR Para: 4]

1.3.2.13 Unjustified Payment of Tuff Tile Pavers - Rs 1.247 Million

According to revised rough cost estimate vide letter No. 5124/B dated 13.07.2012 (6) “the strength of tuff pavers should be 7000-PSI and these should be of approved manufacturers i.e. Tuff Pavers (Pvt) Ltd., Izhar building material (Pvt) Ltd.

Contrary to the above, Tehsil Municipal Officer Kot Addu allotted the work to detail below contractors. In the technical sanction the item “P/L Tuff

Tiles Paver 60mm” and coloured Tiles (7000PSI) of Izhar Co. Taxila” was approved and in the measurement book the entry was made that tuff tile of Taxila made was used and claimed. As per rate analysis of tuff tile, the rate of Texla made was Rs 94 per SFT whereas the rate of local made was Rs 69 per Sft. The documents like gate pass of Izhar Co. and lab test of tuff tiles, which prove that tiles were purchased from the recommended factory was not available on record. Due to this, poor quality of work cannot be ruled out and non reduction of rate caused loss to TMA to the extent of Rs 1.247 million during 2012-13, as detailed below:

(Amount in Rupees)

| Name of Schemes | Contractor | Specification | Quantity | Rate of local made Tuff Tiles | Rate of Taxila Made Tuff Tiles | Difference of Rate Rs /Sft | Total Loss |
|---|-------------------|-----------------------------|-----------------|--------------------------------------|---------------------------------------|-----------------------------------|-------------------|
| Construction of Soling, Tuff Tiles Bulaki Wala | Khan Rafique Khan | Tuff tile 60 mm Taxila made | 5844.50 SFT | Rs69 /SFT | Rs94/ SFT | 25 | 146,113 |
| Providing and Laying of Tuff Tiles Drain RCC Slab UC DD Panah | | | 25012SFT | Rs69/ SFT | Rs90/ SFT | 21 | 525,252 |
| Construction of Drain Tuff tiles U.C No.2 Kot Addu | | | 10104SFT | 69 Per SFT | 97.93 Per Sft | 28.93 | 292,309 |
| Construction of Darin, Tuff Tiles Qureshi Town Kot Addu | | | 9838SFT | 69 Per SFT | 97.76 | 28.76 | 282,941 |
| Total | | | | | | | 1,246,615 |

Due to non-availability of gate pass and lab test, unjustified payment was made by the department.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that payments were made after measurement,

the reply was not tenable because no documentary evidence were provided. DAC directed to provide the necessary documents in case of failure effect recovery from the person concerned. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the persons at fault, besides production of gate pass and lab test from recognized laboratory .In case of failure to provide requisite record, loss should be recovered from the contractors.

[AIR Para: 19]

1.3.2.14 Non-Recovery of Penalty on Delayed in Completion of Work- Rs 1.144 Million.

As per contract agreement Clause-39, 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, Tehsil Officer (I&S) Kot Addu did not impose penalty of Rs 1.144 million @10% of the agreement amount on the contractors during 2012-13, who could not complete the works allotted to them, despite lapse of considerable time. Furthermore, neither any reason for delay in completion of work was documented, nor any official record was produced showing award of time extensions to the contractors. Detail is given below:

(Amount in Rupees)

| Name of Sector/ Sub Sector | Agency | Date of Commencement / Date of completion | Status | Agreement Amount | Penalty @ 10% |
|--|-----------------|--|----------------------------------|-------------------------|----------------------|
| Construction/L Tuff Tiles Drain ,RCC Slab, U/C DD Panah | Khan Rafiq Khan | 20.1.2012/ 20.7.12 | Still in process (20.02.2013) | 4,950,000 | 495,000 |
| Construction of drain soling P/L Tuff Tiles UC No.2 Kot Addu | | 7.2.12/ 6.5.12 | 18.01.2013 | 1,500,000 | 150,000 |
| Construction of M/R from Pull88 to Head Dad Wala Part-ii | | 1.2.12/ 31.7.12 | 18.01.2013 | 4,990,000 | 499,000 |
| Total | | | | | 1,144,000 |

Non imposition of penalty @10% on the contractors caused loss to TMA.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that notices have been issued to concerned, DAC directed to effect the recovery without further delay. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officer concerned, besides recovering of 10% penalty amount under intimation to audit.

[AIR Para: 33]

1.3.2.15 Non Recovery of Advance Income Tax Rs 1.105 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 requires deduction of advance income tax @5% on sale of confiscated property or goods, through public auction.

Contrary to the above, Tehsil Municipal Officer Kot Addu did not recover advance income tax amounting to Rs 1.105 million from the contractors, while awarding the Lease to the contractor during 2012-13. The detail is as below:

| (Amount in Rupees) | | | |
|-----------------------|-------------|------------------------|-----------------------|
| Name of Lease | Contractor | Total Auctioned Amount | 5% Advance Income Tax |
| Cattle Mandi Kot Addu | M.S Traders | 22,100,000 | 1,105,000 |

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

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that advance income tax has been received, but no documentary evidence were produced. DAC directed to effect the recovery from the concerned contractor. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the person concerned, besides recovery of income tax from the concerned contractors.

[AIR Para: 10]

1.3.2.16 Less Recovery of Various Taxes through Self Collection - Rs 1.104 Million

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

Contrary to the above, Tehsil Municipal Officer less collected an amount of Rs 1.104 million through self collection of various taxes during 2012-13. The average comparison of previous three years revealed that less amounts were collected through TMA self collection as detailed below:

| (Amount in Rupees) | | | | | | |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Name of Leases | Income 2009-10 | Income 2010-11 | Income 2011-12 | Average Income | Income 2012-13 | less collection |
| Wagon/Bus Ada Chowk Serwer Shaheed | 1,371,000 | 1,425,000 | 1,450,000 | 1,415,333 | 685,698 | 729,635 |
| Wagon Adda Fee Kot Addu | 975,000 | 1,201,000 | 1,150,000 | 1,108,667 | 819,026 | 289,641 |
| Bus Ada Fee Kot Addu | 272,000 | 139,761 | 159,500 | 190,420 | 118,978 | 71,442 |
| Slaughter House Kot Addu | 92,000 | 110,000 | 110,000 | 104,000 | 91,113 | 12,887 |
| Total | | | | | | 1,103,605 |

Due to weak financial controls and lack of interest of the TMA authorities the collection rights were not leased out and were made through self collection.

Due to self collection less amounts were collected which caused loss to TMA.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that the income is received on suspected figures. The less recovered income was due to some suspected reasons, the reply was not tenable DAC directed the TO (Regulation) to probe the matter into. No progress was reported till finalization of this report.

Audit recommends probing the matter in detail and fixing the responsibility on persons at fault, besides recovery of less amounts.

[AIR Para: 12]

1.3.2.17 Unauthorized Purchase and Consumption of Electric Material – Rs 1.073 Million

According to Rule 12 (1) of The Punjab Public Procurements Rules 2009, the procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency. Further According to Rule 15.4(a) and 15.5 of the PFR, Vol-I, when materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched.

Contrary to the above, Tehsil Municipal Officer incurred expenditure of Rs 1.073 million on account of purchase of electric material for CO unit Daira Din Panah through calling quotations instead of tendering for the values exceeding limit of Rs 100,000 during 2012-13. Furthermore, the issuance of electric material from the stock register was shown without demand, approved indent and acknowledgement of recipient, which make the expenditure doubtful.

Audit held that non-invitation of tenders caused uncompetitive purchases and loss to TMA and owing to non-maintenance of stock registers, quantities of consumption of stores cannot be ascertained.

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

The purchases without proper competition and issuance of stores without indent caused loss to TMA.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that purchases were made after advertisement in the News Papers, the reply is not tenable because the procurement was not advertised on the PPRA's website. DAC directed to get regularized the expenditure from the competent authority. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officer concerned for non-observance of the Government instructions, besides regularization of the expenditure from the competent authority.

1.3.2.18 Non-Recovery of Outstanding dues – Rs 1.001 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 did not collect lease money amounting to Rs 1.001 million, outstanding against the following contractors on account of bus stand fee and slaughter house fee during 2012-13:

(Amount in Rupees)

| Name of Lease | Contract Amount | Amount Recovered | Balance Amount | Name of contractor |
|----------------------------------|-----------------|------------------|------------------|--------------------|
| License Fee | 1,050,066 | 302,000 | 748,066 | Ajmal iqbal Khan |
| Advertisement fee | 180,000 | 125,600 | 54,400 | Safi -ur-Rehman |
| Bus/wagon stand fee D.D Panah | 1,088,384 | 890,000 | 198,348 | Manzoor Hussain |
| Total | | | 1,000,814 | |

Audit held that timely action was not taken for recovery of outstanding dues from the contractors.

Non-recovery of outstanding dues caused a loss to TMA.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied notices has been issued to concern for recovery, DAC directed to effect the recovery without further delay.

Audit recommends fixing of responsibility on the officer concerned for non-recovery of outstanding TMA dues, besides recovery of the said amount at the earliest.

1.3.3 Performance

1.3.3.1 Non Achievement of Receipt Target - Rs 41.631 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 estimated various receipts during 2012-13 on the basis of last year collection under various heads. However, recovery remained short of Rs 41.631 million of the target for the Financial Year 2012-13. It depicts that either serious efforts were not made for achievement of receipt targets or there was leakage of revenue. The detail is as below:

(Amount in Rupees)

| Name of Receipt/Revenue | Estimated Income | Actual | Less Achieved |
|--|------------------|------------|-------------------|
| Tax On Transfer of Immovable property | 105,000,000 | 87,732,344 | 17,267,656 |
| Fee on sale of animals in cattle markets | 45,500,000 | 27,856,860 | 17,643,140 |
| Fee for approval of construction plan | 2,500,000 | 691,510 | 1,808,490 |
| Rent of TMA owned Shops | 4,000,000 | 2841,415 | 1,158,585 |
| License fee Article of food and drink | 1,500,000 | 352,000 | 1,148,000 |
| Wagon Stand Fee | 1,500,000 | 773,139 | 726,861 |
| Fee for approval of housing colony | 500,000 | 0 | 500,000 |
| General Bus Stand Fee | 3,000,000 | 2,299,702 | 700,298 |
| Fee for change in Building use | 150,000 | 0 | 150,000 |
| Fine for encroachment | 50,000 | 1,200 | 48,800 |
| Fee for slaughtering house | 200,000 | 120,764 | 79,236 |
| Receipt on account of sale of water | 100,000 | 0 | 100,000 |
| Sewerage fee | 200,000 | 0 | 200,000 |
| Tender fee | 100,000 | 0 | 100,000 |
| Total | | | 41,631,066 |

Due to weak financial controls, target of recovery could not be achieved.

Less recovery of receipt target resulted in loss to TMA.

The matter was reported to TMO in February, 2014. In the DAC meeting held on 09.05.2014, TMO replied that the figures of incomes are suspected, the reply was not tenable as no efforts were made to achieve the targets. DAC

directed the TO (Regulation) to made efforts for achievements of targets. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the persons concerned, besides recovery of the outstanding targeted amount.

[AIR Para: 29]

1.4 Tehsil Municipal Administration Jatoi

1.4.1 Non-Production of Record

1.4.1.1 Non-Production of Record – Rs 5.949 Million

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 for audit verification i.e. Administrative Approval, Technical Sanctioned Estimates, Tender Register, Measurement Books, Security register and Contractors bills along with final completion report in support of development expenditure amounting to Rs 5.949 million, during 2012-13. **(Annexure-K)**

Audit held that non-production of record reflected irresponsible attitude on the part of executive and the incurrence of expenditure could not be verified due to this.

Non- production of record leads to apprehension of misappropriation of public funds.

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 for non-production of record and disciplinary action in terms of Section 14(3) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001.

[AIR Para: 18]

1.4.2 Non-Compliance of Rules

1.4.2.1 Unauthorized Expenditure due to Defective Tendering – Rs 76.070 Million

As per Rule 13(1) of PPRA 2009, under no circumstances the response time shall be less than fifteen days for national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice. Furthermore, according to Finance Department letter No. RO (TECH) FD-1-2/83/-VI dated 29.03.2005, technical sanction be issued before inviting tenders, the particulars of technical sanction i.e. amount, number and date of orders of technical sanction be mentioned in the tender inviting notice as well as in the letter of acceptance of tender to be issued to the contractor

Contrary to the above, Tehsil Municipal Officer Jatoi did not publish the tenders of development work of 53 schemes valuing Rs 76.070 million, on the website of PPRA during 2012-13. Furthermore, Tenders were called only in Urdu Newspaper instead of one English and Urdu. Particulars of Technical Sanction No. and Date was not mentioned in the newspaper either, which depicts defective tendering. The nominated representative of DCO/Commissioner and Works department was not informed/present and the tenders were opened by the self made tender opening committee of TMA. Hence, the tendering process could not be considered as transparent. (**Annexure-L**)

Due to negligence and mismanagement, uncompetitive tendering was made and the incurrence of expenditure was irregular and unauthorized.

Non observance of government instructions resulted in non transparent uncompetitive tender process and 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 persons concerned, besides regularization of expenditure from the competent authority.

[AIR Para: 34]

1.4.2.2 Unauthorized obtaining of Technical Sanction of Estimates by Irrelevant Authority- Rs 57.750 Million

According to Govt. of Punjab LG&CD Department letter Notification SO-V(LG) 5-48/2002 dated 28-03-2006, Tehsil Officer (I&S)(Qualified Engineer) has the power to accord technical sanction upto the value of one million. Further vide 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 got the estimates of development schemes valuing Rs 57.750 million, beyond the power of TO (I&S), technically sanctioned from irrelevant authorities i.e. Tehsil Officer (I&S) (H.Q) TMA Muzaffargarh, Instead of Chief Engineer LG& CD Department. Thus breaching the internal control system designed for effective control and financial management. **(Annexure-M)**

Due to weak internal and technical controls, development schemes were approved by irrelevant authority.

Irregular expenditure 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 regularization of the schemes from the competent authority, under intimation to audit.

[AIR Para: 35]

1.4.2.3 Unauthorized Cash Payments – Rs 21.474 Million

According to clause 37(1) of Punjab Local Government Accounts Manual, employees (and Contractors/Suppliers) shall be paid by direct credit into their bank account and may apply to be paid by cheque. All Cheques of payments over Rs 1000/- shall be crossed. Further According to the Government of Punjab Finance Department Letter No FD(FR)V-6/75/P/ Dated 17-9-08 read with sub Rule 4.49 of treasury Rules, no payment should be made in cash.

Contrary to the above, Tehsil Municipal Officer incurred expenditure amounting to Rs 21.474 million on account of salaries, contingent expenditure and development work during 2012-13. All the payments were made in cash, instead of crossed cheques / direct credit into their bank account. Furthermore, acknowledgements of the payment/disbursement were not available on the record so the Govt. funds were on risk of misappropriation by the employees who unauthorizedly drew cash from the bank. **(Annexure-N)**

Due to weak financial controls, all the payments were made in cash.

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 investigating the matter and fixing responsibility on the person concerned, besides regularization of the expenditure from the competent authority.

[AIR Para: 19]

1.4.2.4 Unauthorized Payment on Account of Salaries of Contingent Paid Staff – Rs 15.834 Million

According to Government of Punjab Finance Department letter No. FD.SO (GOOD) 44-4/2010 dated 9th August, 2010, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

Contrary to the above, Tehsil Municipal Officer paid Rs 15.834 million on account of pay of contingent paid staff, during 2012-13, without approval of Finance Department, in violation of the above rule, as detailed below:

| (Amount in Rupees) | | |
|--------------------|-------------------------|-------------------------|
| Period | No. of Sanitary Workers | Total Payment (Approx.) |
| 2012-13 | 130 | 15,834,000 |

Due to weak financial management, contingent paid staff was appointed and salaries were paid without prior approval from FD.

The recruitment of contingent paid staff without approval of Finance Department was unauthorized.

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 appointing contingent paid staff without approval of Finance Department, besides regularization of expenditure from the competent authority.

[AIR Para: 14]

1.4.2.5 Non Recovery of Arrears from the Contractors – Rs 6.605 Million

As per Rule 76 of Punjab District Government and TMA (Budget) Rules 2003, the primary obligation of collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government fund under the proper receipt head. Further Rule 4.7 (1) PFR Vol-I states that it is the duty of the departmental authorities to see that all Government dues/revenues which have to be brought to account are correctly and promptly assessed, realized and credited to Government Account.

Contrary to the above, Tehsil Municipal Officer did not collect the arrears amounting to Rs 6.605 million from different contractors, on account of collection rights leased out to them. Not a single penny was recovered out of the said amount.

Non recovery of arrears resulted in loss to TMA. (**Annexure-O**)

Due to weak financial controls, revenue was not recovered by the department.

Less recovery of revenue 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 concerned for non recovery of dues, besides immediate recovery of the said amount.

[AIR Para: 6]

1.4.2.6 Loss Due to Non-Recovery of NOC, Map Plan and conversion Fee – Rs 5.007 Million

According to Rule 76 (1) of the PDG and TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head. Further According to Chapter VIII Rule 60 (a) of commercialization Rules 2008 “The conversion fee for the conversion of residential, per-urban area or intercity service area to commercial use shall be twenty percent (20%) of the value of the commercial land as per valuation table. Furthermore, according to TMA Tax/Fee rate schedule By-Laws Notification No. TMA/796 dated 19.06.2006, the NOC Fee will be collected from the Factories, Bricks Factory (Bhatta), Telephone towers, Petrol Pumps, Oil/cotton Factories e.t.c.

Contrary to the above, under the jurisdiction of Tehsil Municipal Officer Jatoi, various business entities (Mobile towers, Bricks Factory, cotton/ Ice factories commercial Markets shops) were established but NOC fee, Building/Map fee and conversion fee was not collected from the owners. Further the conversion fee was less collected from the NOC holder Petrol Pumps. TMO neither took any serious action nor collected revenue. **(Annexure-P)**

(Amount in Rupees)

| Name of TMA | Description of Revenue/Fee | Recoverable Amount | Reference |
|--------------|---|--------------------|----------------|
| Jatoi | Less Deposited Conversion fee by the Petrol Pumps | 236,615 | Annex. Table-1 |
| | NOC Fee of Mobile Towers & Factory | 1,860,000 | Annex. Table-2 |
| | Conversion/ Commercialization Fee | 2,740,000 | Annex. Table-3 |
| | Building Map Fee | 170,800 | Annex. Table-4 |
| Total | | 5,007,415 | |

Due to negligence and weak financial management, Local Government was deprived of revenue.

Non-recovery of Government dues/ fee 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/official concerned, besides recovery of the said amount under intimation to Audit.

[AIR Paras: 1,2,4,7]

1.4.2.7 Unjustified Consumption of POL –Rs 2.806 Million

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

Contrary to the above, Tehsil Municipal Officer Jatoi withdrew cash on account of POL during 2012-13, but the log books of vehicle along with meter reading and dewatering sets were not prepared and signed by the official in-charge. Furthermore, no supporting documents were attached with the contingent bills and all the amount was drawn in cash, instead of crossed cheque to the supplier/ Petrol pump. So, the purpose of purchase of POL and genuineness of consumption cannot be admitted. **(Annexure-Q)**

Due to negligence and poor internal controls, the logbooks were not prepared and cash was drawn instead of crossed cheque on account of purchase of POL.

Due to negligence of authorities, the Local fund was not safeguarded and misappropriated.

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 for not safeguarding the Govt. funds and recovery of misappropriated amount.

[AIR Para: 13]

1.4.2.8 Loss due to Unapproved/ Illegal Residential Schemes – Rs 1.002 Million

According to Chapter VIII Rule 60 (C) of commercialization Rules 2008 “The conversion fee for the conversion of peri-urban area or intercity services area to residential use shall be one percent (1%) of the value of the commercial land as per valuation table. Furthermore, according to TMA Tax/Fee rate schedule By-Laws Notification No. TMA/796 dated 19.06.2006, also published in newspapers, the conversion Fee 1% of Value of land as per valuation table and plan/Map approval fee will be deposited by the housing colony. 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, according to Rule 4.7 (1) PFR Vol-I.

Contrary to the above, Tehsil Municipal Officer did not force the owners of newly established/ under construction residential colonies to fulfil the codal requirements and approval of plan and map of such residential schemes. Furthermore, no serious action was taken against the illegal housing colonies and Govt. fee amounting to Rs 1.002 million, during 2012-13 was not collected and deposited into local fund. **(Annexure-R)**

Due to negligence and weak managerial controls, unregistered/illegal residential colonies were established.

Non registration of residential schemes and non collection of Govt. fee 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 implementation of Govt. rules and recovery of Govt. fee from the concerned and its deposit into Local fund, under intimation to Audit.

[AIR Para: 3]

1.5 Tehsil Municipal Administration Ali Pur

1.5.1 Non-Compliance of Rules

1.5.1.1 Un-authorized Acceptance of Tender beyond Competency – Rs 15.700 Million

According to Sr.2 (a) of Second Schedule of Delegation of Financial Powers Rule 2006, the power of acceptance of tender for a work will be equal to power of technical sanction of that work.

Contrary to the above, the schemes of Tehsil Municipal Officer having TSE value of Rs 15.700 million were executed. Power of TSE rests with the Chief Engineer LG&CD Department Lahore and he was the authority to accept the tender as per the above rule. However, TO (I&S) of BS-11 accepted the tenders irregularly as detailed below:

(Amount in Rupees)

| Sr. No. | Name of Scheme | Date of Tender | Acceptance No./Date | TS Value |
|--------------|--|----------------|---------------------|-------------------|
| 1 | Repairing of Metalled Road Khairpur Sadat to Near Basti Lodhra Identified by Malik Ishaq Lodhra | 29.01.2013 | 1072(I&S)/4.3.2013 | 1,950,000 |
| 2 | Construction of Metalled Road Professor Shafi Al Falah School Alipur. | | 1073(I&S)/4.3.2013 | 1,050,000 |
| 3 | Construction of Metaled Road Remaining Portion Habib UIMadaris Identified by Professor Muhammad MakkiYakewali. | | 1074(I&S)/4.3.2013 | 1,850,000 |
| 4 | Construction of Metalled Road Doctor Nazir Sikhani & Aslam Kulachi Basti Sikhani Wali | | 1075(I&S)/4.3.2013 | 4,600,000 |
| 5 | Construction of Drain &Solling Street Govt. High School Mouza Ali Wali Alipur. | | 1076(I&S)/4.3.2013 | 400,000 |
| 6 | Construction of Sullage Carrier Old Indus Hotel Road to Bahawa INalla Alipur. | | 1077(I&S)/4.3.2013 | 500,000 |
| 7 | Construction of Sewerage Iqbal Chowk to Mehboob Petrol Pump Alipur City. | | 1071(I&S)/4.3.2013 | 3,500,000 |
| 8 | Construction of Metaled Road From Bypass Near Bhatta Chowk to BastiJatoi Wala Alipur. | | 1078(I&S)/4.3.2013 | 550,000 |
| 9 | Construction & Repairing Drain, Sullage Carrier and Soling Mohalla Qureshi Alipur to General Bus Stand Alipur. | | 1080(I&S)/4.3.2013 | 700,000 |
| 10 | Construction of Bridge Bahawal Nalla Opposite Street Muslim Commercial Bank Alipur. | | 1079(I&S)/4.3.2013 | 600,000 |
| Total | | | | 15,700,000 |

Due to weak managerial controls, the tender were accepted by the authority which was not competent.

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 got regularized from the competent authority.

[AIR Para: 17]

1.5.1.2 Unauthorized Cash Payments - Rs 11.689 Million

According to Clause 37(1) of Punjab Local Government Accounts Manual, Contractors/Suppliers and employees shall be paid by direct credit into their bank account and may apply to be paid by cheque. All Cheques of payments over Rs 1000/- shall be crossed.

Contrary to the above, Tehsil Municipal Officer incurred expenditure amounting to Rs 11.689 million, on account of salaries, contingent expenditure and development work during 2012-13. All the payments to the suppliers, contractors and employees were made in cash, instead of crossed cheques / direct credit into their bank account. Furthermore, the acknowledgement of the payment/ disbursement were not on the record. (**Annexure-S**)

Due to weak financial controls, huge cash payments were made from DDO account. Cash payments may leads to misappropriation of government funds.

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 investigating the matter and disciplinary action against the Officers / Officials held responsible to stop such practice in future, besides regularization of the expenditure by the competent authority.

[AIR Para: 1]

1.5.1.3 Irregular Payment on Account of Salaries of Work charged Employees –Rs 11.016 Million

As per Preface to the Wage Rate 2007, the appointment to a work charged 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 merit specified for regular establishment, vide Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.9.2004.

Contrary to the above, Tehsil Municipal Officer Alipur appointed work charged staff without observing codal formalities of advertising posts to be recruited, detail of applicants applied, minutes of recruitment committee, offer letters and joining reports. The same persons were appointed repeatedly after every 89 days period. Furthermore, personal files of the employees were not available. It resulted in un-authorized payment of salaries to the extent of Rs 11.016 million, during 2012-13, as detailed below:

| (Amount in Rupees) | | | |
|-------------------------|-----------|---------|---------------|
| No. of Sanitary Workers | Paid Rate | Period | Total Payment |
| 102 | 9,000 | 2012-13 | 11,016,000 |

Due to non observance of the codal formalities as required under the rules, the expenditure on salaries of work charged employees stood irregular.

Irregular appointment and payments 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 regularization of expenditure already incurred, and in future, the appointment should be made by adopting the procedure as prescribed under the rule.

[AIR Para: 7]

1.5.1.4 Less deposit of Immovable Property Tax Receipts- Rs 4.536 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 schedule of taxes notified by the TMA, 1% tax will be charged on transfer of immovable property in urban and rural areas.

Contrary to the above, on comparing the receipts of Tehsil Municipal Administrations with the receipts of Revenue Department Tehsil Alipur, on account of Registry Fee on transfer of Urban Immovable Property and Mutation Fee (Inteqal fee) of Rural Immovable property, a huge difference of Rs 4.536 million for the period 2012-13 was noticed; whereas, as per schedule of duty 1% is charged as Registry and 3% as Mutation Fee and on the same events Immovable fee is being charged by the TMA schedule. The detail of is as under:

(Amount in Rupees)

| Nature of Fees | % rate of value of property | Amount recovered by revenue Department | Rate charged by the TMA | Amount to be recovered by the TMA |
|----------------------------------|-----------------------------|--|-------------------------|-----------------------------------|
| Registration Fee | 1% | 3,121,072 | 1% | 3,121,072 |
| Mutation Fee | 3% | 37,744,113 | 1% | 12,581,371 |
| Total to be recovered by the TMA | | | | 15,702,443 |
| Total Actual IPT recovered | | | | 11,166,570 |
| Difference | | | | 4,535,873 |

Due to non reconciliation of receipts by the TMA officials with the Revenue Department, TMA sustained heavy loss.

Non deposit of Govt. revenue 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 probed and leakage of funds should be traced out, besides deposit of the objected amount under intimation to Audit.

[AIR Para: 21]

1.5.1.5 Overpayment due to Unauthentic Execution of Base Course, TST and Payment of Bitumen- Rs 4.057 Million

Rule 2.31 of PFR Vol-I, provides that 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 Municipal Officer made payment Rs 4.057 million during 2012-13 on the following schemes on account of Base Course,

TST and Bitumen. In the schemes, the earthwork was shown as executed, but the execution was unauthentic, as without dismantling the old road and providing the sub base course, neither the base course could be laid, nor could it be compacted. So, as given in the estimate as well as MB, it seems that patch work was done whereas the claim for overall repairing was made. In case of payment on account of purchase of bitumen and as per entry in the MB, neither the TST was made in three different coats, nor was proof from the purchase of bitumen from National Refinery Karachi and being up to AASHTO standards provided. Hence, the drawal on account of Base Course, TST and Bitumen was unjustified.

(Amount in Rupees)

| Sr. No. | Scheme | Item | Base course/TST | Bitumen (MT) | Rate | Amount |
|--------------|--|--|-----------------|--------------|--------------|------------------|
| 1 | Repairing of Metaled Road Khairpur Sadat to Near Basti Lodhra Identified by Malik Ishaq Lodhra | Base course | 7920 cft | - | 9516.22% cft | 753,685 |
| | | TST | 24000sft | - | 4076.36% sft | 978,326 |
| 2 | Repairing of Metaled Road Khairpur Sadat to Near Basti Lodhra Identified by Malik Ishaq Lodhra | TST 67lbs bitumen 7.5cft bajri | 24000 | 7.30 | 93,920 | 685,224 |
| 3 | Construction of Metaled Road Professor Shafi Al Falah School Alipur. | | 8500 | 2.58 | 93,920 | 242,683 |
| 4 | Construction of Metaled Road Remaining Portion Habib Ul Madaris Identified by Professor Muhammad Makki Yakewali. | | 12200 | 3.708 | 93,920 | 348,322 |
| 5 | Construction of Metaled Road Doctor Nazir Sikhani & Aslam Kulachi Basti Sikhani Wali | | 32600 | 9.91 | 93,920 | 930,763 |
| 6 | Construction of Metaled Road From Bypass Near Bhatta Chowk to Basti Jatoi Wala Alipur. | | 4150 | 1.26 | 93,920 | 118,487 |
| Total | | | | | | 4,057,490 |

Expenditure without justification 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 probing the matter in detail and fixing responsibility on the officer concerned for payment without actual execution.

[AIR Paras: 18,19]

1.5.1.6 Loss Due to Non-Recovery of NOC Fee, Plan Approval and Conversion Fee – Rs 1.452 Million

According to Chapter VIII Rule 60 (C) of Commercialization Rules 2008, the conversion fee for the conversion of peri-urban area or intercity services area to residential and commercial use shall be 1% and 20% respectively, of the value of the land as per valuation table circulated by Revenue Department. Further according to TMA By-Laws, conversion Fee of 1% of value of land as per valuation table and plan/map approval fee and land sub-division fee will be deposited by the housing colony and NOC fee from the Mobile Towers.

Contrary to the above, under the jurisdiction of Tehsil Municipal Officer Ali Pur, certain housing schemes were established. The Authorities did not collect plan approval and conversion fee, nor took any serious action against the illegal housing scheme. Furthermore, various business entities (Mobile towers, Bricks Company / Bhatta, cotton/ice factories commercial shops) were established but NOC fee, Building/Map fee and conversion fee was not collected from the owners. TMO neither took any serious action nor collected revenue of Rs 1.453 million during 2012-13, as detailed below:

(Amount in Rupees)

| Description of Revenue/Fee | Recoverable Amount |
|--|---------------------------|
| Conversion Fee of Illegal Housing Colonies | 336,000 |
| NOC Fee of Mobile Towers | 566,200 |
| Building/Map Fee of Commercial Buildings | 50,700 |
| Conversion Fee of Commercial Land | 500,000 |
| Total | 1,452,900 |

Due to negligence and weak financial management, Local Government was deprived of revenue.

Non-recovery of Government dues/ fee 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/official concerned, besides recovery of the said amount under intimation to Audit.

[AIR Paras: 2,3,4,5]

1.5.1.7 Irregular and Unauthorized Payment against Execution of Repair and Maintenance- Rs 1.336 Million

According to B & R Code Paragraph 4.5, no payment should be made without detailed measurement in the measurement book. 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. Further B & R Code Paragraph 4.7, every measurement must be recorded in the measurement book at the time it is taken and nowhere else. The practice of entering measurements in note books and elsewhere and afterwards coping them into measurement book is strictly prohibited.

Contrary to the above, Tehsil Municipal Officer Ali Pur executed various schemes amounting Rs 1.336 million of repair and maintenance on quotation basis during 2012-13. Repair work was split up to avoid tendering process. No public demand for repair maintenance work was on record and progress report / completion certificate was not maintained and work was shown completed in one or two days. (**Annexure-T**)

Due to weak internal controls and non observing the codal requirement the 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 that the matter be probed and the expenditure should be got regularized from the competent authority

[AIR Para: 24]

1.5.1.8 Non Recovery of Penal Rent from Unauthorized Occupants of Government Residences- Rs 1.080 Million

According to the Finance Department letter No. SO (SR) IV-3/38-78 dated 30-06-1979, the Government residences should be vacated within the grace period of two months from the date of transfer/promotion. Otherwise penal rent @ 60% of basic pay shall be recovered from the occupant.

Contrary to the above, Residences of Tehsil Municipal Administration were unauthorizedly occupied by the officer/staff of Judicial department. From unauthorized occupants, neither the residences were got vacated nor was penal rent recovered; due to which, Govt. sustained loss of Rs 1.080 million, as detailed below:

(Amount in rupees)

| Residence No. | Occupants | Period of Occupants | Penal Rent (60% of pay) | Months | Amount |
|---------------|---------------------------------|--------------------------------|-------------------------|--------|------------------|
| No.1 | Ch. Umer Hayat (Judge) | 01.07.2012 to 30.06.2013 | 18,000 | 12 | 216,000 |
| No.2 | Malik Khalid TO(I&S) TMA Jatoi | | 18,000 | 12 | 216,000 |
| No.3 | Mr. Sabir Steno Judiciary Jatoi | | 18,000 | 12 | 216,000 |
| No.4 | Mr. Muzamil Sipra (Judge) | | 18,000 | 12 | 216,000 |
| No.5 | Mr. Arshad Anjum | | 18,000 | 12 | 216,000 |
| Total | | | | | 1,080,000 |

Due to weak financial controls and negligence of the DDO, Govt. sustained loss of Rs 1.080 million.

Non-recovery of Rent caused loss to Local fund.

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 all the recovery from the unauthorized occupants should be effected retrospectively and the TMA residences should be got vacated from the unauthorized occupants and be allotted to entitled/designated officers/officials of the TMA.

[AIR Para: 6]

1.5.1.9 Less Collection of Leases and Loss to Government – Rs 1.047 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. According to contract agreement clause 60, In every case in which the contract should be rescinded, the work should be done at the risk and expense of the contractor without thereby avoiding the contract or relieving the contractor. Further Rule 59 of Punjab local Government Ordinance, 2001, the Tehsil Nazim (Now 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, Tehsil Municipal Officer did not collect lease money amounting to Rs 1.047 million outstanding against the following defaulting contractors, on account of Bus stand fee for the Financial Year 2012-13, as detailed below:

(Amount in Rupees)

| Lease Name | Total Lease Amount | Amount Recovered & deposited | Balance Not Collected | Name of Contractor |
|-----------------------|--------------------|------------------------------|-----------------------|--------------------|
| Adda/Bus Stand Alipur | 3,170,000 | 2,122,547 | 1,047,453 | Sayyed Own Hyder |

Non-recovery of outstanding dues caused loss to Local Fund.

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 pursuing the matter and fixing of responsibility for non-recovery of outstanding lease money, besides recovery of the said amount at the earliest.

[AIR Para: 8]

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

1.6 TMA Jatoi

1.6.1 Misappropriation

1.6.1.1 Misappropriation of Government Funds Rs 1.968 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, Administrator and Tehsil Accounts Officer being co-signatory of main account of TMA Jatoi withdrew an amount of Rs 1.968 million from the Account No.2901-7 Bank of Punjab Rohilianwali vide Cheque No.66057402 dated 19.9.2011. The withdrawal was entered in the cash book of Tehsil Accounts Officer whereas same was not brought to TMO(DDO) cash book. Neither any detail of drawal was given in the Tehsil Accounts Officer nor were vouchers available. TMO verbally showed ignorance about any sanction against the said payment.

Audit was of the view that due to weak financial management of TMA, the amount was misappropriated.

The matter was reported to TMO in March, 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 the matter may be investigated and responsibility may be fixed besides recovery of amount pointed out.

[AIR Para: 6]

1.6.2 Non-Production of Record

1.6.2.1 Non-Production of Record – Rs 24.473 Million

According to Section 14(3) of Auditor General of Pakistan Ordinance 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 Jatoi incurred expenditure of Rs 24.473 million on development schemes during 2011-12 but vouched accounts of the expenditure including tender documents, T.S. Estimates, measurement books, vouchers etc. were not produced for audit scrutiny in violation of above rule as detailed below:

(Amount in Rupees)

| Date | Cheque No. | Paid To | Amount |
|--------------|------------|-----------------|-------------------|
| 6.9.11 | 73612820 | Hamza Bin Tahir | 5,099,558 |
| 6.9.11 | 73612821 | Muhammad Imtiaz | 1,195,605 |
| 6.9.11 | 73612822 | Muhammad Sajid | 292,129 |
| 22.11.11 | 73612886 | Muhammad Nawaz | 469,862 |
| 22.11.11 | 73612887 | Safdar Abass | 540,366 |
| 22.11.11 | 73612889 | Tariq Hussain | 258,428 |
| 28.11.11 | 73612898 | Rao Khalid | 300,000 |
| 28.11.11 | 73612899 | Rao Khalid | 200,000 |
| 8.12.11 | 74543502 | Muhammad Nawaz | 970,308 |
| 17.1.12 | 74543529 | Muhammad Nawaz | 325,800 |
| 17.1.12 | 74543530 | Muhammad Safdar | 674,200 |
| 16.2.12 | 74543569 | Muhammad Nawaz | 288,885 |
| 18.2.12 | 74543570 | Safdar Abass | 992,498 |
| 6.3.12 | 74543587 | Safdar Abass | 2,500,000 |
| 13.4.12 | 100869197 | Safdar Abass | 1,282,640 |
| 4.5.12 | 75794902 | Safdar Abass | 4,355,460 |
| 4.5.12 | 75794903 | Muhammad Nawaz | 671,176 |
| 11.6.12 | 75794955 | Muhammad Nawaz | 1,067,818 |
| 26.6.12 | 75794972 | Muhammad Nawaz | 2,406,617 |
| 26.6.12 | 75794973 | Muhammad Nawaz | 582,224 |
| Total | | | 24,473,574 |

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

[AIR Para: 1]

1.6.3 Non Compliance of Rules

1.6.3.1 Irregular tendering - Rs 42.747 Million

As per Finance Department letter No. RO (TECH) FD – 1 – 2 / 83 /-VI dated 29.03.2005 Technical Sanction be issued before inviting tenders, the particulars of technical sanction i.e. amount, number and date of orders of Technical Sanction be mentioned in the tender inviting notice as well as in the letter of acceptance of tender to be issued to the contractor.

Contrary to the above, Tehsil Municipal Officer allotted a lot of works having TS value for Rs42.747 million during 2011-12 without observing codal requirements. The works were tendered without particulars of technical sanction i-e number and date.

| (Amount in Rupees) | | |
|-----------------------|---------------|-------------------|
| Date of Advertisement | No. of scheme | Amount |
| 21.10.2011 | 29 | 25,323,690 |
| 16.05.2012 | 20 | 17,423,000 |
| Total | | 42,746,690 |

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

Non observance of Govt. instructions resulted unauthorized expenditure.

The matter was reported to TMO in March, 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 to get the matter enquired and to get the irregularity condoned form competent authority under intimation to audit.

[AIR Para: 19]

1. 6.3.2 Unauthorized Cash Payments – Rs 22.788 Million

According to Clause 37(1) of Punjab Local Government Accounts Manual, employees shall be paid by direct credit into their bank account and may apply to be paid by cheque. All Cheques of payments over Rs 1000/- shall be crossed except cheques for payment of salaries drawn in the name of Disbursing officer.

Contrary to the above, TMO Jatoi withdrew amounting to Rs 22.788 million to defray against expenditure. All the amounts were paid to various

contractors/ employees in cash instead of cross cheques in violation of above rule. Acknowledgement of payments was not available on record due to which authenticity of cash payment cannot be verified and chances of misappropriation cannot be ruled out. **(Annexure-U)**

Audit held that cash payments from DDO account to employees and service providers was unauthorized.

Due to cash payment there are sufficient chances of misappropriation of Government money.

The matter was reported to TMO in March, 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-complying with the standing rules and instructions besides regularization of the expenditure from competent authority.

[AIR Para: 15]

1. 6.3.3 Doubtful Payment of Rs 22.086 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. Further 29 of PLG (Accounts) Rules 2001, every Drawing and Disbursing Officer signing and authorizing the payment for salary and bonus. Contingent account, work bill, grants bill and travelling allowance bill shall be personally responsible for any erroneous payment and claim of bill.

Contrary to the above, TMO Jatoi incurred expenditure to the extent of Rs 22.086 million during 2011-12. The amounts were disbursed to the key persons of TMA i.e PA to TMO, TAO, Junior Clerk, Accounts Clerk etc., instead of actual payee/suppliers. **(Annexure-V)**

The unjustified payment was due to weak financial internal controls and negligence of TMA authorities.

The matter was reported to TMO in March, 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 strict disciplinary action against the officer / official concerned besides the recovery of misappropriated amount under intimation to Audit.

[AIR Para: 8]

1.6.3.4 Unauthorized Payment on Account of Salaries of Contingent Paid Staff – Rs 10.400 Million

According to Government of Punjab Finance Department Letter No. FD.SO (GOOD)44-4/2010 dated 9th August, 2010, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

Contrary to the above, TMO Jatoi paid Rs 10.400 million on account of pay for contingent paid staff during 2011-12 without approval of Finance Department in violation of above rule as detailed below. The attendance register maintained at CO Unit Shaher Sultan revealed that 42 employees were entered in the register whereas the salary bill of 67 employees were being drawn for daily wages unauthorizedly. Wages of Rs 2,790,000 (310*30*25*12) of 25 employees were misappropriated during 2011-12.

(Amount in Rupees)

| Date | Amount | Date | Amount |
|--------------------|------------------|------------------|-------------------|
| 30.8.11 | 377,000 | 4.5.12 | 548,700 |
| 8.10.11 | 60,900 | 4.5.12 | 390,600 |
| 11.10.11 | 377,000 | 4.5.12 | 465,000 |
| 1.11.11 | 824,373 | 4.5.12 | 186,000 |
| 2.11.11 | 377,000 | 4.6.12 | 548,700 |
| 2.12.11 | 465,000 | 4.6.12 | 623,100 |
| 13.1.12 | 465,000 | 11.6.12 | 37,200 |
| 6.2.12 | 548,700 | 30.6.12 | 548,700 |
| 6.3.12 | 355,880 | 30.6.12 | 623,100 |
| 12.3.12 | 303,800 | 30.6.12 | 18,600 |
| 5.4.12 | 548,700 | 30.6.12 | 465,000 |
| 5.4.12 | 390,600 | 30.6.12 | 372,000 |
| 10.4.12 | 479,000 | Sub Total | 4,826,700 |
| Sub Total | 5,572,953 | | |
| Grand Total | | | 10,399,653 |

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

The recruitment of contingent paid staff without approval of Finance Department was unauthorized and there are sufficient chances of misappropriation of Government money.

The matter was reported to TMO in March, 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 officer concerned for appointing contingent paid staff without approval of Finance Department besides regularization of expenditure from the competent authority.

[AIR Para: 14]

1.6.3.5 Payments without Detailed Measurements - Rs 7.476 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, TMO Jatoi incurred expenditure of Rs 7.476 million on account of different development projects during 2011-12. Scrutiny of the measurement books revealed that the record entry of measurement of work i.e. Earth Work, Sub-base, Edging Base course and TST was not measured RD wise, without which the authenticity/accuracy of measurement could not accepted/verified.

| (Amount in Rupees) | | |
|---|---------------|------------------|
| Name of Scheme | MB No. | Amount |
| Const. of metaled road from Basti Mori to Mohana | 30-33/487 | 4,417,959 |
| Const. of metaled road Molvi Abdul Rehman | 32/27756 | 310,772 |
| Const. of metaled road from Nala Said Whah /Kapray Khas to Hamza Wali | 134/4682 | 1,271,182 |
| Const. of metaled road Nala Serab Jatoi | 37/27756 | 699,035 |
| Construction of Metaled Road Master Abdullah wali to Kalar Wali | 84/27756 | 776,928 |
| Total | | 7,475,876 |

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, 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 against the persons at fault besides regularization of expenditure with the sanction of competent authority.

[AIR Para: 11]

1.6.3.6 Non Maintenance of Cash Book and vouchers - Rs 7.223 Million

According to 2.2 of Punjab Financial Rule 2003 Volume-I that all transaction should be entered in the cash book as soon as they occur and attested in token of check. In token of the check of the cash book, the last entry checked therein should be initialed (with date) by the Government servant concerned on each occasion.

Contrary to the above, TMO Jatoi incurred expenditure to the extent of Rs 7.223 million as per bank statement but cashbook and the supporting vouchers were neither maintained nor produced to audit for audit scrutiny. Non maintenance of record/non production of record tantamount to misappropriation of Government funds. **(Annexure-W)**

Drawl of Government amounts without accounted for and without maintenance of supporting record for drawl was due to weak internal controls and with the intention for misappropriation of amounts.

The matter was reported to TMO in March, 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 to probe the matter in to beside fixing of responsibility on the person concerned for non maintenance of record and disciplinary action with recovery of misappropriated amount.

[AIR Para: 5]

1.6.3.8 Unjustified Refund of Securities to Contractors - Rs 5.499 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. Further 29 of PLG (Accounts) Rules 2001, every Drawing and Disbursing Officer signing and authorizing the payment for salary and bonus. Contingent account, work bill, grants bill and travelling allowance bill shall be personally responsible for any erroneous payment and claim of bill.

Contrary to the above, TMO Jatoi paid amounting to Rs 5.499 to various contractors on account of securities during 2011-12. Neither security register was maintained nor any proof of either securities were received or not were available on record. The authenticity of payment could not be admitted by the audit. In some case more than three years old securities were paid. **(Annexure-X)**

The unjustified payments were made due to weak financial internal control and negligence of TMA authorities.

Refunding of securities without any record, chances of misappropriation cannot be ruled out.

The matter was reported to TMO in March, 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 recovery of unjustified payment without further delay under intimation to audit.

[AIR Para: 17]

1.6.3.9 Doubtful Consumption of POL - Rs 4.778 Million

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

Contrary to the above, TMO Jatoi drawn Rs 4.778 million out of local fund account on account of purchase of POL as detailed below. The expenditure were doubtful as neither log books were provided to verify the POL nor any

supporting documents were attached with the contingent bill. All the payments were made in cash instead of cross cheque and acknowledgement of payment was not on record. (Annexure-Y)

Audit was of the view that without production of log books and non production of supporting documents chances of misappropriation of POL cannot be ruled out.

The matter was reported to TMO in March, 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 officers concerned for purchase of POL beside recovery thereof.

[AIR Para: 12]

1.6.3.10 Unauthorized Obtaining the Technical Sanction of Estimates by the Irrelevant Authority - Rs 4.000 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 Jatoi get approved technical sanction of the estimates valuing Rs 4.000 million from Tehsil Officer (H.Q) Infrastructure & Services TMA Muzaffargarh instead of Chief Engineer LG& CD Department. The technical sanction attached with the file was also without No. and date which depicted that fictitious sanction was attached.

(Amount in Rupees)

| Name of Work | Agency | Authority | Estimated Cost |
|--|-------------------|---------------------------|------------------|
| Construction of Metalled Road Noor Wah Wala To Basti Dogran | Muhammad Nawaz | No.104 Dated 26.5.2012 | 4,000,000 |
| Total | | | 4,000,000 |

Due to weak internal controls Government instructions were not followed.

Non observance of Govt. instructions caused loss to Govt.

The matter was reported to TMO in March, 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 concerned besides regularization of the expenditure.

[AIR Para: 4]

1.6.3.11 Doubtful Payment of Work Done without Dates of Measurements Record Entries, and Billings - Rs 3.509 Million

According to B & R Code Paragraph 4.5, 4.7, every measurement must be recorded in the measurement book at the time it is taken and nowhere else. The practice of entering measurements in note books and elsewhere and afterwards coping them into measurement book is strictly prohibited. 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. Further as per instruction no.04 in Measurement book, each set of measurement should commence with entries stating name of work, situation of work, exact locality, date of measurement.

Contrary to the above, Tehsil Municipal Officer Jatoi incurred expenditure amounting to Rs 3.509 million on different development schemes during 2011-12. Scrutiny of the measurement books revealed that the works were executed without mentioning/entering the dates of measurements with record entries & with check measurements. Without which it shows that measurements were recorded without taking actual measurements at site.

| (Amount in Rupees) | | |
|---|---------------|------------------|
| Name of Scheme | MB No. | Amount |
| Construction of Tuff tiles and Darin street near TMA Office Jatoi | 4880 | 500,000 |
| Construction of soling basti kaller | | 1,144,900 |
| Construction of soling basti Muhammad Bux | | 1,034,400 |
| Construction of soling basti Ayaz | | 830,000 |
| Total | | 3,509,300 |

Due to weak internal controls Government instructions were not followed.

Non observance of Govt. instructions caused unauthorized payments.

The matter was reported to TMO in March, 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 against the persons at fault besides regularization of expenditure with the sanction of competent authority.

[AIR Para: 10]

1.6.3.12 Unauthorized expenditure on culverts and bridges - Rs 1.776 Million

According to Section 54 of the PLGO 2001, construction of culverts and cattle ponds do not fall in the functions of TMA.

Contrary to the above, Tehsil Municipal Officer Jatoi incurred an expenditure of Rs 1.776 million during 2011-2012, as detailed below for construction of culverts, bridges and khala jaat beyond its functions.

(Amount in Rupees)

| Sr. No. | Name of work | Expenditure |
|----------------|--|--------------------|
| 1 | Construction of Culverts TMA Jatoi | 435,750 |
| 2 | Construction of Bridges Basti Rashim | 580,419 |
| 3 | Construction of Khala Jaat Shaher Sultan | 610,050 |
| 4 | Construction of Bridges Nala Mughal | 150,000 |
| Total | | 1,776,219 |

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

The expenditure incurred against culverts / bridges held un-authorized.

The matter was reported to TMO in March, 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 to get the irregularity condoned from the competent authority besides fixing responsibility on the persons at fault under intimation to Audit.

[AIR Para: 13]

1.6.3.13 Non Recovery of Lease Money - Rs 1.082 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 Government 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 Jatoi did not make any efforts to collect outstanding amounts of Rs 1.082 million from the various contractors to whom following leases were leased out during 2011-12.

(Amount in Rupees)

| Name of Lease | Total Auction | Amount deposited | Balance | Name of contractors |
|-------------------------|----------------------|-------------------------|------------------|----------------------------|
| Bus stand Jatoi | 1,001,000 | 370020 | 630980 | Shakir Rouf |
| Bus stand Shehar Sultan | 891,000 | 440000 | 451,000 | Niaz Khan |
| Total | | | 1,081,980 | |

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

Non recovery of leases caused loss to local government.

The matter was reported to TMO in March, 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 revenues from the contractors besides recovery of said amount from the defaulters under intimation to Audit.

[AIR Para: 2]

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

1.7 TMA Muzaffargarh

1.7.1 Non Compliance of Rules

1.7.1.1 Unauthorized Expenditure in Excess of the Administrative Approval – Rs 728,400

As per Rule 2.7 of the B&R Code, in cases in which it becomes apparent during the execution of work that the amount administratively approved will be exceeded by more than 10.25% Owing to increase of rates or other causes, the revised administrative approval of the competent authority must be obtained to the increased expenditure without any delay. Furthermore, according to para 532 of Public Works Department Manual Vol-I, a revised estimate must be submitted when sanctioned estimate is likely to be exceeded by more than 5% either from the rate being found insufficient or from any cause whatsoever, except as mentioned in the forgoing rule.

Contrary to the above, Tehsil Municipal Officer Muzaffargarh allotted the work “Construction of green belt along with roads and providing /fixing of different plants from District Headquarter Hospital Muzaffargarh awarded to M/S Aurang Zaib Const. Co. vide Letter No.3396dated 17.08.2011. Following observation were noted

1. The detailed estimate of the scheme was got sanctioned from the S.E Public Health DG Khan, instead of Chief Engineer.
2. From the final bill paid through the MB-8136/11,it was revealed that the expenditure was increased more than 15% from administrative approval but the revised administrative approval was not obtained from the competent authority. Due to this, an expenditure of Rs 94,820 was incurred in excess of the administrative approval.

(Amount in Rupees)

| Amount Excess than Administrative Approval | | | |
|---|--------------------------|--------------------------------|----------------------------------|
| Amount of A.A | Total Expenditure | Excess of Exp. Over A.A | Percentage excess than AA |
| 633,500 | 728,320 | 94,820 | 15% |

Incurrence of expenditure more than the permissible limit was violation of Govt. rule and caused loss to TMA.

The matter was reported to TMO in September, 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 concerned, besides regularization of expenditure from the competent authority.

[AIR Para: 10 (2011-12)]

1.7.1.2 Non Recovery of Pay and Allowance of the Employees Deployed For Contractor –Rs 702,390

According to condition No 23 of the agreement concluded between contractor and TMO Muzaffargarh, the contractor will pay the pay and allowances and portion of pension of an employee, whose services are deployed by the TMA for contractor, during the lease period

Contrary to the above, Tehsil Municipal Officer did not recover an amount of Rs 702,390 during 2011-12 from various contractors on accounts of pay and allowance and portion of pension of the employees, services of whom were deployed for the contractors to collect the rights of leases.

(Amount in Rupees)

| Sr. No | Nature of lease | Name of Contractor | Total emoluments due | Total emoluments recovered | Balance Recoverable |
|---------------|------------------------|---------------------------------|-----------------------------|-----------------------------------|----------------------------|
| 1 | Cattle Mandi | Muhammad Akram S/Muhammad Fazil | 454910 | - | 454910 |
| 2 | Wagon Stand | Mushtaq Ahmad S/O Kaloo Khan | 182462 | 156400 | 26062 |
| 3 | General Bus Stand | Mazhar Hussain S/O Elahi Buksh | 221418 | - | 221418 |
| Total | | | 858790 | 156400 | 702,390 |

Due to poor financial control, the pay and allowances of staff deployed for contractor were not recovered and TMA sustained a loss of Rs 702,390.

The matter was reported to TMO in September, 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 recovery of the amount under observation from the concerned and its deposit into Government treasury, without furthermore delay.

[AIR Para: 24 (2011-12)]

1.7.1.3 Misappropriation of POL by Showing Excess Distance - Rs 656,200

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

Contrary to the above, Tehsil Municipal Officer drew an amount of Rs 65,200 on account of POL, during 2011-12 by showing excess distance travelled by the Sucker Machine and injecting Machine as evident from the Log books of the vehicle/machinery as detailed below. Excess POL was drawn and misappropriated and Govt. sustained loss.

As per log book of sucker machine and injecting machine provided to the CO Unit Muzaffargarh for sanitation purposes, TMO Muzaffargarh withdrew total amounting Rs 765,595 during 01.07.2011 to 30.06.2012 for the purchase of POL to be used in the said Machines. Scrutiny of log books of Sucker Machine and Jetting Machine revealed that 656,200 were misappropriated through showing several times excess than actual distance, as detailed below:

(Amount in Rupees)

| Injecting Machine | | | | | | |
|--------------------------|----------------|----------------|-----------------|------------|---------------------------|---------|
| Date | Starting point | Distance shown | Actual distance | Difference | POL over consumed(litres) | Amount |
| 2-4 -12 to 30.06.12 | CO Unit | 3558 km | 508 km | 2282 km | 1016 | 86,360 |
| Sucker Machine | | | | | | |
| 1.07.11 to 30.06.12 | CO Unit | 23464 | 3352 km | 20112 km | 6704 | 569,840 |
| Total | | | | | | 656,200 |

Due to negligence and financial mismanagement, consumption of POL by showing excess journey resulted in loss to the TMA exchequer.

Due to poor financial management, Government sustained loss.

The matter was reported to TMO in September, 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 the responsibility, besides recovering the amount defalcated and deposit the same into Govt. treasury, without further delay.

[AIR Para: 11 (2011-12)]

1.7.1.4 Overpayment of Pay and Allowances after Retirement – Rs 422,474

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

Contrary to the above, Tehsil Municipal Officer paid pay and allowances amounting Rs 422,474 to the Ex-TMO upto 19.12.2011, after the retirement date. As per Punjab Local Government Board Notification LCS (ADMN)-1(205)92-P Dated 19-07-2012 Mr. Ghualm Farid Khiani retired from the Govt. service w.e.f 31-03-2011. The payment is unauthorized and inadmissible.

(Amount in Rupees)

| Sr. No | Period | Total Months | Rate of pay and allowances | Amount |
|--------------|-------------------------|--------------|----------------------------|----------------|
| 1 | 1-04-2011 to 30-06-2011 | 03 | 44336 | 133,008 |
| 2 | 1-07-2011 to 30-11-2011 | 05 | 51441 | 257,205 |
| 3 | 1-12-2011 to 19-12-2011 | 19 days | 52641 | 32,261 |
| Total | | | | 422,474 |

Due to negligence, Unauthorized and inadmissible payment was made and Govt. sustained a loss of Rs 422,474.

Overpayment caused loss to Local Fund.

The matter was reported to TMO in September, 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 for recovering the amount pointed out by audit and deposit the same into Govt. treasury without furthermore delay.

1.7.1.5 Unauthorized Approval of Non-Scheduled Items – Rs 404,831

According to Govt. of Punjab Communication and works department letter No. PA/Sec (C&W) 2008 dated 17th November 2008, “The superintending Engineer/EDO (W & S) has to ensure active involvement in preparation of cost estimates with a view to reduce/eliminate all non-scheduled items as far as possible. Any un-necessary use/inclusion of these items will be viewed adversely in future.

Contrary to the above, Tehsil Municipal Officer awarded the work “Const. of green belt along with roads and providing /fixing of different plants from Jhang Mor Railway Phatak to Bhutta Pur M.Garh.” to M/S Mirza Nadeem Baig Const. Co. vide Letter No.3387dated 17.08.2011 for Rs 728,400, out of which, Rs 404,831 as detailed below were for purchase of various non-scheduled items. Neither the rates were analyzed, nor was it got approved from the competent authority. NAC from the forest department was also not obtained.

(Amount in Rupees)

| Sr. No. | Name of items | Rates | Quantity purchased | Amount |
|--------------|--|----------------|--------------------|----------------|
| 1 | Divider | 320 each | 40 Nos | 12,800 |
| 2 | Trefacing slope of berms with grass roads and watering for 15 days | 425.20 per sft | 49775 | 236,531 |
| 2 | Fixing/ Providing the plants | 600 each | 200 | 120,000 |
| 3 | | 710 each | 50 | 35,500 |
| Total | | | | 404,831 |

Due to negligence and undue favor, payment of non scheduled items was made without rate analysis and sanction from the competent authority; resultantly, Govt. sustained loss of Rs 404,831.

Unauthorized payment caused loss to Local Fund.

The matter was reported to TMO in September, 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 probing in to the matter and recovering the amount if over paid, from the contractor, besides fixing responsibility on the officer concerned.

[AIR Para: 12]

1.7.1.6 Non recovery of professional tax – Rs 357,000

Every Contractor, builder working under the Tehsil boundary is liable to pay professional tax at prescribed rate, i.e. up to @ Rs 3000, for work valuing 10 million, Rs 5000/- for up to 50 million and Rs 10,000/- more than 50 million, under section 5 of Punjab Finance Act 1977.

Contrary to the above, Tehsil Municipal Officer did not recover professional tax amounting to Rs 357,000 during 2011-12 at prescribed rate from the contractors registered with the TMA Muzaffargarh, nor deducted the same from their bills. The same may be recovered from the contractors. **(Annexure-Z)**

Due to poor financial management, Professional tax from the contractors was not recovered and Govt. sustained loss.

Due to non recovery of Govt. dues, Local Fund sustained loss.

The matter was reported to TMO in September, 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 suggests recovering the amount from the contractors concerned and deposit it into Govt. treasury.

[AIR Para: 21]

1.7.1.7 Loss Due to Non Imposition of Penalty - Rs 349,189

As per clause-39 of Contract Agreement notified by the LG&CD Department, if the 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, Tehsil Municipal Officer did not impose penalty for Rs 349,189 during 2011-12 on the defaulting contractor due to delay in

completion of works awarded as detailed below. No time extension was applied by the contractor. Non recovery of penalty resulted in loss to Government.

(Amount in Rupees)

| Sr. No | Work | TS Cost | Start Date | Date of Completion | Penalty @ 10% |
|--------------|---|-----------|------------|--------------------|----------------|
| 1 | Construction of Drains / Retaining Wall / Laying of Tuff Tiles Galli Amin Academy Khangarh | 10,74,600 | 21-01-2012 | 3Month | 107,460 |
| 2 | Providing / Laying of Tuff Tiles & Raising Manholes Gully Gajjak Wala Karkhana (Shakir Supervisor) | 2,77,000 | 13-01-2011 | 01 Months | 27,700 |
| 3 | Construction of Water Purification Plant along with Providing / Fixing of Iron Grill Androon Zila Katchehry Muzaffargarh City. | 10,00,000 | 13-01-2012 | 01 Months | 100,000 |
| 4 | Construction of Drain/Soling /Tuff Tiles Galli Main Galli to Link Galli Mohallah Nawab Town Masjid ONE MINAR Wali | 2,50,000 | 13-01-2012 | 01 Months | 25,000 |
| 5 | Construction / Laying of Tuff Tiles, Drains, Soling, R.C.C. Slab Basti Lohar Wali Mohallah Inam Abad Khursheed Abad U/C No:30,33,35 Muzaffargarh City | 8,90,290 | 12-11-2011 | 02 Months | 89,029 |
| Total | | | | | 349,189 |

Due to negligence of TMA authorities, undue favor was given to the contractor and Govt. sustained loss.

Due to non recovery of penalty, Local Fund sustained loss.

The matter was reported to TMO in September, 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 recovery of the pointed out amount from the concerned and its deposit into Government Treasury, under intimation to Audit.

[AIR Para: 17]

1.7.1.8 Misappropriation of POL without Recording Meter Reading - Rs 299,965

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

Contrary to the above, Tehsil Municipal Officer withdrew an amount of Rs 299,965 on account of POL (3,529 liter POL @4 KM per Liter) for covering the distance of 14,116 KM by the Vehicle No. MH 5551(Hilux) during 2011-12, without recording meter reading in the Log Book. Without maintaining the Log book and entry of distance travelled, the drawal of POL is unauthorized and unauthentic.

Due to negligence and poor financial management, POL was misappropriated and Government sustained a loss of Rs 299,965.

The matter was reported to TMO in September, 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 the responsibility, besides recovering the amount defalcated and deposit the same into Govt. treasury, without furthermore delay.

[AIR Para: 18]

1.7.1.9 Non- Recovery of Trade License Fee – Rs 207,360

According to Notification No.TMA/436 dated 08.06.2002 trade license fee was imposed category wise to different traders on the basis of approved rates.

Contrary to the above, Tehsil Municipal Officer did not recover Rs 207,360 on account of trade license fee from different traders as compared with the previous Financial Year and government sustained loss of revenue. Despite increase in the business activities every year, the volume of license fee decreased due to non conducting of proper survey. A register of survey was prepared which was not signed by any responsible officer.

Due to negligence of authorities, the revenue was not recovered and Govt. sustained loss of Rs 207,360.

Non recovery of Govt. revenue caused loss to Local Fund.

The matter was reported to TMO in September, 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.

The matter needs justification and recovery of arrears and action against the responsible staff for non survey, under intimation to audit.

[AIR Para: 16]

1.7.1.10 Overpayment due to non deduction of shrinkage Allowance - Rs 189,247

As per provision of schedule of rates, the deduction of shrinkage shall be made at the following rates (if Earth work is done manually @10%) and (if Earth work is done by machines @6%).

Contrary to the above, Tehsil Municipal Officer did not recover the Shrinkage @10% and 6% or recovered at lesser rates from the payments of contractor's bills of earth work done manually and by machines. Due to non deduction of shrinkage, TMA sustained loss of Rs 189,247 during 2011-12. **(Annexure-AA)**

Non recovery of Shrinkage caused loss to TMA.

The matter was reported to TMO in September, 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 recovery of the amount and its deposit into Tehsil Govt. account under intimation to Audit.

[AIR Para: 27]

1.7.1.11 Unjustified Expenditure on Water Supply Schemes—Rs 173,800

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, Tehsil Municipal Officer drew Rs 173,800 on 11/08/2011, on account of installation of new transformer in place of transformer shown stolen, for the water supply scheme Pittafi Wala. The scheme was already in function but no water tax was recovered during 2011-12, by the C. O. Units Khan Garh, nor was the scheme handed over to the Water Users Association. The expenditure is unjustified.

Due to negligence and poor financial management, the expenditure was incurred without any income and handing over the scheme to the water user association.

Due to wasteful expenditure, Local Fund sustained loss.

The matter was reported to TMO in September, 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 investigation of the matter and regularization of the expenditure with the sanction of competent authority and steps toward handing the schemes to WUA be taken or water tax be recovered from the beneficiaries, under intimation to audit.

[AIR Para: 39]

1.8 TMA Kot Addu

1.8.1 Non Compliance of Rules

1.8.1.1 Non-Recovery of Advance and Receipts- Rs 2.888 Million

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

Contrary to the above, Tehsil Municipal Officer Kot Addu did not recover different advances/ TMA receipts amounting to Rs 2.888 million from the contractors/business entities during 2010-12. The detail is given as below:

| (Amount in Rupees) | | |
|---------------------------|--|------------------|
| Receipt Head | Agency | Amount |
| Non imposition of Penalty | Haji Faiz Bux | 377,280 |
| Secured Advance | Khan Rafiq Khan | 805,900 |
| Commercialization Fee | Indus CNG,Shan CNG Station,Al Quraish CNG Station and Abaseen CNG Stations | 400,000 |
| Rent of shops | Different shop keepers | 453,285 |
| Commercialization Fee | Fatima Model Village Mehmood Kot | 508,000 |
| Professional tax | Various contractors | 129,000 |
| Renewal Fee | -do- | 215,000 |
| Total | | 2,888,465 |

Due to negligence of the TMA authorities the revenue against the contractors /business entities were not recovered and it resulted in loss to the TMA.

The matter was reported to TMO in September, 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 concerned, besides recovery of the outstanding amount.

[AIR Paras: 24,30,34,35,36,44,45]

1.8.1.2 Misappropriation of TMA fund-Rs 698,672

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 Kot Addu withdrew an amount of Rs 698,672 during 2011-12 for the employees of Watan Card and Eid Festival events. All the payments were made in cash and paid to the TMA staff without any acknowledgment. The detail of expenditure is given below:

(Amount in Rupees)

| Drawl Date | Paid for | Paid to | Amount |
|-------------------|-------------------------------|----------------------------------|----------------|
| 14.02.2012 | Festival year 2011-2012 | Shaikh Nawaz (Accounts Clerk) | 297,000 |
| 02.02.2011 | Lunch of watan card center | Shaikh Nawaz (Accounts Clerk) | 163,023 |
| 06.04.2012 | Easter day | Cashier | 138,649 |
| 24.09.2010 | Dinner Watan card staff | DDO | 100,000 |
| Total | | | 698,672 |

The unjustified payments was made due to weak financial internal controls and negligence of TMA authorities.

The matter was reported to TMO in September, 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 strict disciplinary action against the officer / official concerned, besides recovery of the misappropriated amount, under intimation to Audit.

[AIR Para: 11]

1.8.1.3 Loss due to Unjustified Advertisement and Publicity –Rs 475,200

According to Government of Punjab Finance Department notification No.FD.SO(GOODS)44-4/2011 dated 23.07.2011, Expenditure on publicity and advertisement shall be minimized. This shall be achieved by avoiding

unnecessary advertisement and rationalization of the size and frequency of the essential advertisements.

Contrary to the above, Tehsil Municipal Officer Kot Addu incurred an expenditure of Rs 475,200, on advertisement through panaflex boards / brochures, during November 2011. It was observed that caption / contents of the advertisement / publicity was not mentioned on the bill. There was no need of such type of advertisements and publicity. Furthermore, payment was shown made in cash instead of crossed cheque.

TMO incurred the expenditure against unnecessary advertisement due to mismanagement

The matter was reported to TMO in September, 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 causing loss to Government, besides recovery thereof, under intimation to audit.

[AIR Para: 14]

1.8.1.4 Unauthorized Payment due to Unjustified Measurements - Rs 268,341

According to para 2.7, 2.12 and 2.80 of B&R Department code, no change in specification / quantity provided in Technically Sanctioned estimate can be made without prior approval of the authority who accorded T.S.

Contrary to the above, Tehsil Municipal Officer Kot Addu allotted the work the “Const. of metaled road 1 Km chak No. 628 to 629 bar nishan Dahi Ghulam Rasool Bhangar” to M/S Haji Faiz Bakhsh Govt. Contractor vide acceptance letter No. TMA/167 dated 05.11.2011. But it was observed from MB-458/433 page-13 to 16, that neither the measurement of detailed below items were made RD wise, nor did the provision of these items exist in TS estimate. Furthermore, the items were included/executed without prior approval of the competent authority, which resulted in unauthorized payment of Rs 268,341 to the contractor, as detailed below:

| (Amount in Rupees) | | | |
|--|---|----------|----------------|
| Name of Item | Quantity | Rate | Amount |
| Earth work in ordinary soil for embankment with 95% compaction | 1 x 2(100)+80 x 24+40/2 x 3+5+4/3=35840 Cft | 3041.65% | 109,012 |
| P/L Sub-base course | 1400 Cft | 5627.91% | 78,790 |
| P/L of Road Edging | 560 Rft | 24.20 | 13,552 |
| P/L of Base Course of crushed stone | 924 Cft | 7249.64% | 66,987 |
| Total | | | 268,341 |

Due to weak internal controls, unauthorized payment was made by the department to the contractor.

The matter was reported to TMO in September, 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 concerned, besides recovery of the over paid amount from the concerned.

[AIR Para: 23]

1.8.1.5 Loss to Government due to Purchase of POL at Rates Higher than Fixed by OGRA – Rs 221,397

Rule 60(i) and 61(i) of the Punjab District Governments & TMAs Budget Rules 2003 stipulate that, “Each local government shall efficiently and effectively manage the resources made available to the local government and the Heads of Offices shall be responsible for controlling and managing expenditure from the Grants placed at their disposal.

Contrary to the above, Tehsil Municipal Officer Kot Addu paid much higher rates of POL than the rates fixed by the Oil & Gas Regulatory Authority (OGRA) from time to time and / or rates notified by Govt. of the Punjab (Finance Department) for the purpose of price variation for the period 2010-11 and 2011-12. **(Annexure-AB)**

The irregularity occurred due to weak financial controls and negligence of the concerned staff.

The Government sustained a loss of Rs 221,397 due to purchase and consumption of POL at higher rates than the rates fixed by OGRA.

The matter was reported to TMO in September, 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 concerned, besides recovery of overpaid amount.

[AIR Para: 21]

1.8.1.6 Inadmissible Payment of POL Charges to Employees - Rs 192,000

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 Kot Addu paid the cost of POL in the salaries of following employees. The payment for POL to the said employees was unjustified and was not admissible to the said employees. It resulted in an overpayment of Rs 192,000.

| (Amount in Rupees) | | |
|--|-----------|----------------|
| Name of employee | Months | Amount |
| Nazir Ahmed (Sanitation services officer) | 24 | 48,000 |
| Saeed Ahmed (Assist.Sanitation services officer) | 24 | 48,000 |
| Mughis Ather (Ass. Sanitary Inspector) | 24 | 48,000 |
| Abdul Rehman (Light Inspector) | 24 | 48,000 |
| Total | 96 | 192,000 |

The overpayments was due to weak financial internal control and negligence of TMA authorities.

The matter was reported to TMO in September, 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 concerned, besides recovery of unauthorized payment without further delay, under intimation to Audit.

1.8.1.7 Overpayment by Allowing Higher Rate of Tuff Tile – Rs 140,268

According to rate analysis of 4th quarter 2011 the rate of tuff tile approved by EDO (W&S) Muzaffargarh was Rs 70 P/Sft.

Contrary to the above, Tehsil Officer (I&S) Kot Adu allotted the work “Const.of Drain, Soling, Tuff Tile and earth filling near water supply schemes chah bilaki wala stadium road Kot Adu” to Khan Rafiq Khan Govt. contractor vide acceptance letter No. D.O (B) NO. 3367/CD dated 21.05.2009. But it was observed from the MB-1072 page 34 that rate of tuff tile was charged at Rs 94 P/Sft, but rate analysis of tuff tile 4th quarter 2012 (Izhar Co.) as approved by the EDO (W&S) Muzaffargarh was Rs 70 P/Sft but the department paid higher rate of tuff tile. Due to allowing higher rate, Govt. sustained loss of Rs 140,268 (24 x 5844.5).

Audit held that due to weak financial controls, overpayment was made to the contractors, resulting in loss to TMA.

The matter was reported to TMO in September, 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 concerned, besides recovery of overpaid amount from the contractor.

1.8.1.8 Loss to Government Due to Less Re-using of Dismantled Material as Sub Base Course- Rs 139,307

According to Govt. of Punjab, Communication and Works Department letter No. 7029 dated 11.12.1997 “Brick received after dismantling the soling laid as sub base, brick paved road or laid on shoulders shall be taken as 100% for reuse and stone material 90% in all cases.

Contrary to the above, Tehsil Officer (I&S) Kot Adu allotted the work “Const. of metaled road Drain GT road Layyah road to Dera Rana Idrees Daira Din Pannah” to M/S Muhammad Aslam Khan vide acceptance letter No. 1 dated

21.06.2011; but it was observed from record entry made at page 2 of MB-1072 that an item, "dismantling of brick soling was made/received up to the quantity of 2960 Cft, but instead of relaying of admissible quantity of dismantled material as sub-base course in the work, it was sold to the contractor at nominal price i.e Rs 7,621. Due to non relaying of dismantled bricks soling as sub-base course, Govt. sustained a loss of Rs 139,307 as detailed below:

| (Amount in Rupees) | | | | | |
|--------------------|---------------------|-----------------------|---------------------|---------------------------|----------------|
| Item | Quantity Dismantled | Used Qty. as sub base | Quantity to be used | Rate of Sub base material | Amount |
| Road Pavement | 2960 Cft | Nil | 2960 | 4706.35 %Cft | 139,307 |
| Total | | | | | 139,307 |

Due to less relaying of dismantled bricks/road pavement as sub-base Government sustained loss.

The matter was reported to TMO in September, 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 concerned, besides recovery of overpaid amount from the contractor.

[AIR Para: 27]

1.8.1.9 Unauthorized payment of Allowances –Rs 49,500

According to Govt. of Punjab Finance Department (Clarification), Computer allowance was admissible to only Key Punch Operator / Key Punch Verifying Operator / Data Entry Operator and not to the Computer Operator.

Contrary to the above, The Tehsil Municipal Officer Kot Addu incurred the expenditure for payment of unauthorized computer allowances to Mr.Abdul Rauf (Computer Operator) against Government instructions. It resulted in an overpayment of Rs 49,500 as detailed below:

| (Amount in Rupees) | | |
|--|-----------|---------------|
| Period | Months | Amount |
| Monthly Pay (July 2010 to Sep.12) | 27 | 20,250 |
| Arears (V.No.44/12.10.2011, April 07 to June 10) | 39 | 29,250 |
| Total | 66 | 49,500 |

The overpayments was due to weak financial internal control and negligence of TMA authorities.

The matter was reported to TMO in September, 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 responsibilities on the person concerned, besides recovery of unauthorized payment without furthermore delay, under intimation to audit.

[AIR Para: 07]

1.9 TMA Alipur

1.9.1 Non Compliance of Rules

1.9.1.1 Unjustified Expenditure on Purchases of Electric Material – Rs 763,722

As per Rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as a case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

Contrary to the above, Tehsil Municipal Officer incurred expenditure of Rs 763,722 on account of purchase of detailed below items. Audit observed the following serious discrepancies which makes the purchase doubtful and needs to be attended: (**Annexure-AC**)

1. Stock entry was not available and certificate by Govt. servant receiving the purchased items was also not available.
2. No furthermore issuance record supported with public demand was available.
3. No survey of the sites were conducted to decide the number of items to be purchased and locations where it is necessary and will be fixed. Further items will be installed permanently or temporary for the event.
4. No survey for post completion of work was conducted regarding satisfactory installation arrangements.
5. After completion of the event the cable and bulb holders used for temporary arrangements were not re-taken in stock/store, so there are sufficient chances of misappropriation of electric material.

Due to poor internal controls and negligence of the TMO, the amount was misappropriated and Government sustained loss of Rs 763,722.

Unjustified Purchases caused loss to TMA.

The matter was reported to TMO in September, 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 the responsibility ,besides disciplinary action against the concerned and recovery of the misappropriated amount, under intimation to audit.

[AIR Para: 16]

1.9.1.2 Unauthorized Payment of Allowances- Rs 670,897

According to Rule 29 of PLG (Accounts) Rules 2001, every Drawing and Disbursing Officer signing and authorizing the payment for salary and bonus, contingent account, work bill, grants bill and travelling allowance bill, shall be personally responsible for any erroneous payment and claim of bill. A Government Servant allotted Government residence will not draw House Rent Allowance and will pay maintenance charges @5% of basic pay, as per Government of the Punjab Finance Department clarification, vide letter NO.FD(M-II)1-15/42-Pt-I dated 15-01-2000. According to Government of the Punjab Finance Department letter No.FD(M-11)1-15/82-Pt-I dated 15-01-2000, in case of availability of designated residence the Government servants for whom these are meant cannot draw house rent allowance even if they do not reside in those.

Contrary to the above, Tehsil Municipal Officer Alipur paid inadmissible and unauthorized allowances amounting Rs 670,897 on account of computer allowance, Conveyance allowance and Honoraria to the employees. Further paid pay and allowances during absent period and paid House Rent Allowance to the employees having designated Houses in residential colony of TMA that is unauthorized and needs recovery as detailed below. **(Annexure-AD)**

(Amount in Rupees)

| Allowance Description | Period | Number of Employees | Amount | Reference |
|---|---------------|----------------------------|---------------|------------------|
| Computer, Conveyance Allowance | 2011-12 | 9 | 117,375 | Annex. Table.1 |
| Pay and Allowances during Absent period | 2010-12 | 69 | 249,046 | Annex. Table.2 |

| Allowance Description | Period | Number of Employees | Amount | Reference |
|--------------------------------|---------|---------------------|----------------|----------------|
| Honoraria | 2010-12 | 1 | 96,000 | Annex. Table.3 |
| HRA and 5% Maintenance Charges | 2010-12 | 4 | 208,476 | Annex. Table.4 |
| Total | | | 670,897 | |

Due to poor financial control and negligence of authorities, inadmissible payment was made.

Unauthorized and inadmissible payment caused loss to Local Fund.

The matter was reported to TMO in September, 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 the responsibility, besides recovery of unauthorized payment without furthermore delay, under intimation to audit.

[AIR Para:s 2,3,4,6]

1.9.1.3 Loss to Government Due to Purchase of POL at Higher Rates than the Rates Fixed by OGRA – Rs 125,066

Rule 60(i) and 61(i) of the Punjab District Governments & TMAs Budget Rules 2003 stipulate that, “Each local government shall efficiently and effectively manage the resources made available to the local government and the Heads of Offices shall be responsible for controlling and managing expenditure from the Grants placed at their disposal.

Contrary to the above, Tehsil Municipal Officer purchased and consumed diesel during 2011-12 on much higher rates than the rates fixed by the Oil & Gas Regulatory Authority (OGRA) from time to time and / or rates notified by govt. of the Punjab (Finance Department) for the purpose of price variation. **(Annexure-AE)**

Government sustained a loss of Rs 125,066, due to purchase and consumption of POL at higher rates than the rates fixed by OGRA.

Purchase of higher rates caused a loss to Local Fund.

The matter was reported to TMO in September, 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 the responsibility, besides recovery of the overpaid amount without furthermore delay, under intimation to audit.

[AIR Para: 27]

ANNEXURES

ANNEXURE-1

Serious Irregularities of Less than Rupees One Million

(Amount in Millions)

| Name of TMA | Sr. No. | AP No. | Title of Para | Amount | Nature of Observation | |
|-----------------------------|----------------|---------------|---|--|------------------------------|----------|
| TMA Muzaffar Garh 2012-13 | 1. | 1 | Misappropriation of Govt. Money without Actual Execution of Works | 0.369 | Misappropriation | |
| | 2. | 6 | Misappropriation of Security Deposit Funds | 0.169 | | |
| | 3. | 9 | Loss on account of House Rent Allowance | 0.092 | Recovery | |
| | 4. | 10 | Loss to government due to non-realization of penal rent | 0.283 | | |
| | 5. | 15 | Overpayment Due To Allowing Unjustified Rates Of Tuff Tiles | 0.981 | Overpayment | |
| | 6. | 21 | Unauthorized Hiring of Tent, Chairs etc without Advertisement | 0.921 | Violation of rules | |
| | 7. | 23 | Unauthorized expenditure for purchase of LCD, Air Conditioner and kitchen Accessories | 0.278 | | |
| | 8. | 24 | Unjustified excessive expenditure of POL | 0.793 | | |
| | | 9. | 35 | Unjustified Expenditure On Repair Of Vehicles | 0.263 | |
| | | 10. | 36 | Unjustified Expenditure on Repair Of Fire Brigade And Non Forfeiture Of Security / Penalty Imposed | 0.438 | Recovery |
| | | 11. | 38 | Un-authorized use of Government Govt. vehicle, expenditure incurred on Repair | 0.065 | |
| TMA Kot Addu 2012-13 | 12. | 3 | Non-collection of NOC Fee. | 285,000 | Recovery | |
| | 13. | 9 | Loss of Rent due to Encroachment of Property | 564,480 | | |
| | 14. | 23 | Overpayment due to allowance of unjustified carriage | 901,290 | Overpayment | |
| TMA Jatoi 2012-13 | 15. | 5 | Misuse of Government Vehicle and Un-authorized expenditure | 0.956 | Recovery | |
| | 16. | 8 | Non-Recovery of Lease Money from the Contractors | 0.938 | Recovery | |
| | 17. | 9 | Recovery of Un authorized payment of Pay and Allowances | 0.090 | Recovery | |
| | 18. | 10 | Non-recovery of House Building Advances | 0.385 | | |
| | 19. | 11 | Recovery of un authorized payment of Honoraria | 0.026 | | |
| | 20. | 12 | Doubtful Purchase of Sports Material | 0.692 | Violation of rule | |
| | 21. | 17 | Doubtful Consumption/Purchase of Stores | 0.399 | Violation of rule | |
| TMA Jatoi 2011-12 Remaining | 22. | 7 | Loss due to un-approved residential schemes. | 400,000 | Loss to Government | |
| | 23. | 9 | Unauthorized expenditure on quotations works | 532,275 | Violation of Rule | |
| | 24. | 16 | Overpayment due to non deduction of shrinkage | 131,417 | Overpayment | |
| | 25. | 18 | Loss to Government due to cancellation of contract | 633,480 | Loss to Government | |

| Name of TMA | Sr. No. | AP No. | Title of Para | Amount | Nature of Observation |
|---------------------------|----------------|---------------|---|---------------|------------------------------|
| | 26. | 21 | Overpayment due to allowing of higher rate of tuff tile. | 383,747 | Overpayment |
| | 27. | 27 | Less collection of renewal fee | 110,000 | Recovery |
| TMA Ali Pur 2012-13 | 28. | 11 | Less Recovery of Rent of Shops | 0.236 | Recovery |
| | 29. | 13 | Doubtful Repair/ Purchases of Stores Items | 0.485 | Violation of rules |
| | 30. | 15 | Non Recovery of Water Rate Charges | 0.044 | Over payment |
| | 31. | 20 | Less Deduction on account of shrinkage in Earth Work | 0.117 | Recovery |
| | 32. | 26 | Fraudulent drawl through Double billing on account of the same item | 0.072 | Recovery |

Annexure -A

LIST OF MFDAC PARAS

(Rupees in Million)

| Name of Formation | Sr. No. | AP No. | Subject | Amount |
|--------------------------|---------|--------|---|---------|
| TMA Muzaffargarh 2012-13 | 1. | 5 | Unauthorized Execution Of Development Works Without Calling Tenders | 1.287 |
| | 2. | 8 | Unjustified Release Of Security Deposits | 5.850 |
| | 3. | 11 | Unjustified Execution Of Original Works Out Of Repair And Maintenance Funds | 4.704 |
| | 4. | 13 | Execution of Original and Repair Work without collaboration of District Govt. And UAs | 453.258 |
| | 5. | 20 | Doubtful Purchase of Sports Material | 1.168 |
| | 6. | 32 | Loss due to less realization of license fee for food / various business | 0 |
| | 7. | 33 | Non conducting of post completion evaluation of development schemes | 0 |
| | 8. | 37 | Non maintenance of important record | 0 |
| TMA Kot Addu 2012-13 | 9. | 8 | Non-Recovery of Rent of Shops | 0.741 |
| | 10. | 17 | Unauthorized Incurrence of Expenditure without Calling Tenders | 0.585 |
| | 11. | 18 | Loss due to unauthorized expenditure for purchase of machinery and equipment | 0.454 |
| | 12. | 22 | Overpayment due to non deduction of shrinkage. | 0.100 |
| | 13. | 25 | Un-justified expenditure on repair of vehicles and machinery. | 0.515 |
| | 14. | 27 | Defective budget, non Recovery on account of Arrears. | 30.50 |
| | 15. | 30 | Non deposit of government receipt on account of Immovable property tax. | 0.806 |
| | 16. | 32 | Doubtful payment of work done without dates of measurements record entries, and billings. | 15.781 |
| TMA Jatoi 2012-13 | 17. | 15 | Payment of Income Tax without reconciliation | 3.235 |
| | 18. | 16 | Unauthorized expenditure on Quotation Works | 2.945 |
| | 19. | 20 | Non-auction of old material | 0.070 |
| | 20. | 21 | Loss due to non Leasing of Shops | 0.201 |
| | 21. | 22 | Un-authorized expenditure on culverts and bridges | 1.196 |
| | 22. | 23 | Non Recovery of Advance Income Tax on Auction of Leases | 0.252 |
| | 23. | 24 | Execution of Original and Repair Work without collaboration of District Govt. and UAs | 8.894 |
| | 24. | 25 | Non achievements of receipt targets, Expected Loss | 4.807 |

| Name of Formation | Sr. No. | AP No. | Subject | Amount |
|-----------------------------------|---------|--------|--|--------|
| | 25. | 26 | Non Forfeiture of Earnest Money/ Security from defaulting contractors | 0.264 |
| | 26. | 27 | Non collection of professional tax | 0.060 |
| | 27. | 28 | Defective maintenance of Cash book | 4.125 |
| | 28. | 29 | Less collection of Renewal Fee from the Contractors | 0.120 |
| | 29. | 30 | Non maintenance of important record | |
| | 30. | 31 | Poor Performance of Regulation Branch and Planning & Co-Ordination Branch | |
| | 31. | 32 | Unjustified return of securities to contractor | 0.549 |
| | 32. | 33 | Non conducting of post completion evaluation of development schemes | 5.949 |
| TMA Jatoi 2011-12 Remaining | 33. | 3 | Non Recovery of Arrear | 5.862 |
| | 34. | 20 | Irregular invitation of tenders | 56.529 |
| | 35. | 22 | Non Recovery of Advance Income Tax on Auction of Leases | 0.095 |
| | 36. | 23 | Unauthorized purchase of insecticide other than manufacturer | 0.238 |
| | 37. | 24 | Unauthorized expenditure due to misuse of Government vehicles. | 0.499 |
| | 38. | 25 | Doubtful Payment against Hiring of Tent Services | 0.227 |
| | 39. | 26 | Execution of Original and Repair Work without collaboration of District Government and UAs | 49.00 |
| | 40. | 28 | Non collection of professional tax | 0.055 |
| | 41. | 29 | Payment of Income Tax without reconciliation | 0.155 |
| | 42. | 30 | Loss to Government due to unjustified provision of excess carriage/lead of crushed stone. | 0.035 |
| | 43. | 31 | Overpayment due to charging of excess rate than the schedule of rate | 0.057 |
| | 44. | 32 | Defective maintenance of Cashbook | 41.964 |
| | 45. | 33 | Loss to Government due to Medical Bills Re-Imbursement | 0.076 |
| | 46. | 34 | Overpayment due to non deduction of shrinkage. | 0.069 |
| | 47. | 35 | Non-recovery of House Building Advances | 0.360 |
| | 48. | 36 | Non conducting of post completion evaluation of development schemes | 48.158 |
| | 49. | 37 | Overpayment of | 0.019 |
| | 50. | 38 | Loss due to no Leasing of Shops | 0.017 |
| | 51. | 39 | Non fixation of receipt targets, Chances of Misappropriation of receipts | 0 |
| | 52. | 40 | Non maintenance of important record | 0 |
| TMA Ali Pur 2010-12 | 53. | 9 | Non Recovery of Advance Income Tax on Auction of Leases | 0.172 |
| | 54. | 10 | Execution of Development Work without | 9.800 |

| Name of Formation | Sr. No. | AP No. | Subject | Amount |
|--------------------------|----------------|---------------|---|---------------|
| | | | Collaboration of District Govt. and UAs | |
| | 55. | 12 | Unjustified expenditure on repair | 0.526 |
| | 56. | 14 | Loss due to Non Leasing of Shops | 0.331 |
| | 57. | 16 | Non collection of Professional Tax | 0.030 |
| | 58. | 22 | Doubtful expenditure on purchase of catering items | 0.438 |
| | 59. | 23 | Payment on account of compacted earth without proof of compaction | 0.057 |
| | 60. | 25 | Unjustified payment to MEPCO on account of Electricity Charges | 1.800 |
| | 61. | 27 | Non Auction/recovery of Income Expected Loss | 0.100 |
| | 62. | 28 | Advance and un-reconciled payment to DGPR | 0.225 |

TMAs of District Muzaffargarh

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

(Rupees in Million)

| TMA Muzaffar Garh Budget and Expenditure F.Y 2012-13 | | | | |
|---|----------------|--------------------|-------------------------|-------------|
| Head | Budget | Expenditure | Excess / Savings | %age |
| Salary | 114.100 | 106.300 | 7.800 | 6.836 |
| Non-Salary | 130.700 | 126.000 | 4.700 | 3.596 |
| Development | 182.100 | 168.200 | 13.900 | 7.633 |
| Revenue | 331.400 | 286.556 | 44.844 | 13.532 |
| Total | 758.300 | 687.056 | 71.244 | |
| TMA Kot Addu Budget and Expenditure F.Y 2012-13 | | | | |
| Head | Budget | Expenditure | Excess / Savings | %age |
| Salary | 147.041 | 135.594 | 11.447 | 7.785 |
| Non-Salary | 112.194 | 65.337 | 46.857 | 41.764 |
| Development | 155.165 | 58.978 | 96.187 | 61.990 |
| Revenue | 387.827 | 266.895 | 120.932 | 31.182 |
| Total | 802.227 | 526.804 | 275.423 | |
| TMA Jatoi Pur Budget and Expenditure F.Y 2012-13 | | | | |
| Head | Budget | Expenditure | Excess / Savings | %age |
| Salary | 55.000 | 47.034 | 7.966 | 14.484 |
| Non-Salary | 30.070 | 19.031 | 11.039 | 36.711 |
| Development | 97.000 | 8.894 | 88.106 | 90.831 |
| Revenue | 207.482 | 150.000 | 57.482 | 27.705 |
| Total | 389.552 | 224.959 | 164.593 | |
| TMA Jatoi Budget and Expenditure F.Y 2011-12 | | | | |
| Head | Budget | Expenditure | Excess / Savings | %age |
| Salary | 50.600 | 45.100 | 5.500 | 10.870 |
| Non-Salary | 29.637 | 24.900 | 4.737 | 15.983 |
| Development | 76.000 | 74.000 | 2.000 | 2.632 |
| Revenue | 163.845 | 141.200 | 22.645 | 13.821 |
| Total | 320.082 | 285.200 | 34.882 | |
| TMA Ali Pur Budget and Expenditure F.Y 2012-13 | | | | |
| Head | Budget | Expenditure | Excess / Savings | %age |
| Salary | 68.508 | 59.200 | 9.308 | 13.587 |
| Non-Salary | 53.900 | 49.200 | 4.700 | 8.720 |
| Development | 25.750 | 23.900 | 1.850 | 7.184 |
| Revenue | 169.246 | 133.110 | 36.136 | 21.351 |
| Total | 317.404 | 265.410 | 51.994 | |

**Grand Total of Budget & Expenditure of TMA,s of District Muzaffargarh
for the Finance Year 2012-13**

(Rupees in Million)

| | Budget | Actual | Excess (+)/ Saving(-) | %Saving |
|--------------|------------------|------------------|----------------------------------|----------------|
| Salary | 435.249 | 393.228 | 42.021 | 9.654 |
| Non-Salary | 356.501 | 284.468 | 72.033 | 20.206 |
| Development | 536.015 | 333.972 | 202.043 | 37.694 |
| Revenue | 1,259.800 | 977.761 | 282.039 | 22.388 |
| Total | 2,587.565 | 1,989.429 | 598.136 | 23.116 |

Annexure-C

[Para 1.2.3.3]

Detail of Non recovery on account of Leases

(Amount in Rupees)

| Table:1 | | | | | |
|---|---------------------------|---|-------------------------------|------------------------|----------------------|
| Name of Lease | Year | Contractor | Auctioned Money | Total Recovered | Les Recovered |
| Bus Stand Fee Muzaffargarh | 2011-12 | Mazhar Hussain | 4,800,000 | 4,222,010 | 577,990 |
| Slaughter House Khan Garh | 2011-12 | Abdul Hakin | 136,000 | 131,148 | 4,852 |
| Bus Stand Fee Muzaffargarh | 2012-13 | M. Khalid | 10,000,000 | 3,000,000 | 7,000,000 |
| Slaughter House M.Garh Khan Garh | 2012-13 | Shehr Yar | 135,000 | 128,497 | 6,503 |
| Cattle Mandi Muzaffargarh | 2012-13 | Shahid Iqbal | 216,000 | 118,730 | 97,270 |
| Total Table.1 | | | | | 7,686,615 |
| Table:2 | | | | | |
| Shops Location | Total No. of Shops | Total Rent Claimable (2012-2013) | Recovered during 12-13 | Less recovered | |
| Shops/ Shoping plaza M.Garh | 25 | 899,946 | 381,775 | 518,171 | |
| Shops/ Shoping plaza C.O Unit Khan Garh | 24 | 1,397,907 | 880,290 | 517,617 | |
| Total Table.2 | | | | | 1,035,788 |
| Grand Total Table.1 & 2 | | | | | 8,722,403 |

Annexure-D**[Para 1.2.3.7]****Unauthorized execution of works on quotations resulting in misappropriation****(Amount in Rupees)**

| Sr. No. | Drawl Month | V. No. | Contractor | Name of Work | Amount |
|----------------|--------------------|---------------|---------------------|--|------------------|
| 1 | 8.2012 | 182 | Zahid Abass shah | Speed breaker Garden Road | 93,087 |
| 2 | 8.2012 | 183 | Zahid Abass shah | Earth work Basti Maharan | 93,060 |
| 3 | 9.2012 | 297 | Shahid Iqbal | Tuff tile Basti Gujjar | 93,400 |
| 4 | 12.2012 | 256 | Shah Gee | Main whole cover | 90,240 |
| 5 | 8.2012 | 272 | Sayed Azaher | Tuff tile Mohala Abasia | 95,610 |
| 6 | 11.2012 | 44 | Rai Tariq | Tuff Tile Umer Farooq colony | 89,300 |
| 7 | 5.2013 | PLA | Rai Tariq | Main whole cover CO Unit Khan Grah | 98,491 |
| 8 | 5.2013 | PLA | Rai Tariq | Starters Main board Disposal Nahar Bangla | 92,900 |
| 9 | 5.2013 | PLA | Rai Tariq | Stics co unit M.Garh | 68,650 |
| 10 | 9.2012 | 296 | Nazir Ahmed | Culverts Basti Qazi wala | 91,239 |
| 11 | 12.2012 | 42 | Mushtaq Hussain | Soling Mohalla Qureshi wala | 93,385 |
| 12 | 12.2012 | 218 | Malik Murid Hussain | RCC Slab basti basti Taliree | 92,903 |
| 13 | 8.2012 | 314 | M.Ashraf | Earth work Tuff Tile Sewer line Hayyat Nagar | 87,386 |
| 14 | 11.2012 | 41 | HabibUlla | Soling Basti Kaloo(khangarh) | 93,384 |
| 15 | 11.2012 | 42 | HabibUlla | Soling Basti Thatha sial | 93,384 |
| 16 | 8.2012 | 308 | Ch.Abid Habib | Culverts Basti Arain | 98,500 |
| 17 | 9.2012 | 260 | Amjad Ali | Soling street Jinaha Masjid Pathar wali | 90,500 |
| 18 | 7.2012 | 207 | Amjad Pervaiz | Drain / soling Mohalla Roshan Abad | 86,500 |
| 19 | 7.2012 | 445 | Amjad Pervaiz | Concrete Street Rana Youis | 85,240 |
| 20 | 9.2012 | 256 | M.S.Rashid | Solling Basti Muhammad Hashim | 84,100 |
| 21 | 9.2012 | 258 | Wass Enterprises | Tuff Tile Gali M.Asalam Mohalla Abasian | 96,000 |
| 22 | 8.2012 | 257 | Wass Enterprises | Solling basti Tiba Karim Abad | 99,847 |
| 23 | 9.2012 | 261 | Amjad Pervaiz | Repair / Raising wall street M.Ashraf | 89,780 |
| 24 | 9.2012 | 251 | Amjad Pervaiz | Repair Slater House | 91,000 |
| 25 | 7.2012 | 444 | Rashid & Co | Charging Lights | 79,200 |
| 26 | 9.2012 | 262 | Amjad Pervaiz | Main whole Gali Rana Tufail | 82,000 |
| Total | | | | | 2,349,086 |

Annexure-E

[Para 1.2.3.10]

Non-approval of Residential Colonies Resulting loss

(Amount in Rupees)

| Table. 1 | | | | | | | | |
|-------------------------------|--------------------------------------|----------------------|---|--------------------|--|---|-----------------------------------|------------------|
| Name of Housing Scheme | Location | Area in Marla | Rate Per Marla (as per land schedule by A.C) | Total Value | Recoverable conversion fee @ 1% | Land Sub-division Fee @175 per Marla | Plan/Building approval Fee | Total |
| Peer Meher Ali Shah | Jhang Road Muzaffargarh | 640 | 33,000 | 21,120,000 | 211,200 | 112,000 | 10,000 | 333,200 |
| Noor City | Taliri By-pass road Muzaffargarh | 480 | 33,000 | 15,840,000 | 158,400 | 84,000 | 10,000 | 252,400 |
| New Housing Scheme | | 160 | 33,000 | 5,280,000 | 52,800 | 28,000 | 10,000 | 90,800 |
| China Town | Jhang Road near By-pass Muzaffargarh | 1140 | 33,000 | 37,620,000 | 376,200 | 199,500 | 10,000 | 585,700 |
| Total | | | | 79,860,000 | 798,600 | 423,500 | 40,000 | 1,262,100 |

| Table. 2 | | | | |
|------------------------|----------------------------------|----------------|--------------------------|-----------------------|
| Name | Area | NOC Fee | Building Plan Fee | Total Recovery |
| Mobile Tower (Telenor) | 8 Marla/ Mauza Fateh M. Ambreend | 20,000 | 21,760 | 41,760 |

| Table. 3 | | | | |
|---------------------------------------|---|-----------------------|--------------------------|-----------------------|
| Name/Description | Location/ Owner | Conversion Fee | Building Plan Fee | Total Recovery |
| Commercial Shops (4 No,s) | Multan Road Muzaffargarh/ Dilshad begum | 400,000 | 21,000 | 421,000 |
| Grand Total Table 1, 2 & 3 | | | | 1,724,860 |

Annexure-F**[Para 1.2.3.12]****Unauthorized Payment due to Execution of Works without
Measurements****(Amount in Rupees)**

| Month | V. No. | Contractor | Name of Work | Amount |
|----------------|-------------------|-------------------|--|------------------|
| August-2012 | 183 | Zahid Abass shah | Earth work Basti Maharan | 93,060 |
| August-2012 | 314 | M.Ashraf | Earth work Tuff Tile Sewer line Hayyat Nagar | 87,386 |
| August-2012 | 313 | M.Ashraf | Earth work Tuff Tile Street Altaf | 92,084 |
| May-2013 | PLA | Shahid Ghani | Earth work Darbar Lal Shah | 39,163 |
| January-2013 | PLA | Malik Munir | Suction Pipe | 33,033 |
| January-2013 | PLA | Mushtaq Ahmed | R.C.L Pipe | 87,138 |
| January-2013 | PLA | Rai Tariq | Plastic Pipe | 93,982 |
| January-2013 | PLA | Rai Tariq | Plastic Pipe | 4,680 |
| January-2013 | PLA | Rai Tariq | Sanitation material | 4,512 |
| January-2013 | PLA | Rai Tariq | Earth work | 58,186 |
| January-2013 | PLA | Rai Tariq | Iron craft | 91,589 |
| April-2013 | 183 | Zahid Abas Sha | GI Pipe M.Cycle stand Fiaz Park | 85,447 |
| August-2013 | 308 | Ch.Abid Habib | Culverts Basti Arain | 98,500 |
| September-2013 | 296 | Nazir Ahmed | Culverts Basti Qazi wala | 91,239 |
| September-2013 | 279 | M.Mureed | Pull Nala Alipur | 90,434 |
| May-2013 | PLA | Shahid Ghani | Pull Nala Jhangarh | 93,507 |
| November-2013 | 131 | Mushtaq Hussain | Pull Nala Basti Chamman | 90,433 |
| Total | | | | 1,234,373 |

Annexure-G

[Para 1.3.2.5]

Detail of Unauthorized Payment due to Execution of Works without Measurements

(Amount in Rupees)

| Date of Drawal | Name of Scheme | Amount | Name of Contractor |
|-----------------------|--|---------------|---------------------------|
| 11.8.12 | Earth filling Street Khadim Hussain-I | 22,566 | Aftab Hussain Rind |
| 11.8.12 | Earth filling Street Khadim Hussain-II | 20,188 | Aftab Hussain Rind |
| 11.8.12 | Earth filling Nazar Ali | 24,786 | Adil Ur Rehman |
| 11.8.12 | Earth filling Railway road to Lughari Autose | 24,786 | Adil Ur Rehman |
| 11.8.12 | Earth filling Mini Bye pass kot adu | 24,786 | Adil Ur Rehman |
| 11.8.12 | Earth filling Furdos Cinema Road | 24,786 | Adil Ur Rehman |
| 11.8.12 | Earth filling chah jhoray wala | 17,103 | Riaz Hussain Rind |
| 11.8.12 | Earth filling Guli Arshad Wali | 18,286 | Riaz Hussain Rind |
| 11.8.12 | Earth filling Guli Mousa Wali | 18,286 | Riaz Hussain Rind |
| 11.8.12 | Earth filling Nali soling | 22,102 | Aftab Hussain Rind |
| 11.8.12 | Repair Nali Guli Waseem Wali | 17,360 | Naseer Ahmed Gurmani |
| 11.8.12 | Earth filling Mukhtar Rehmani wali | 18,250 | Naseer Ahmed Gurmani |
| 11.8.12 | Earth filling Malik Mumtaz wali | 18,250 | Naseer Ahmed Gurmani |
| 29.8.12 | Repair Nali Jameel wali | 23,278 | Rana Muhammad Irfan |
| 29.8.12 | Repair Nali Zia Colony | 24,937 | Rana Muhammad Irfan |
| 29.8.12 | Repair Nali Ikhlqa awala | 24,636 | Rana Muhammad Irfan |
| 29.8.12 | Repair Nali Rehmat wali | 24,975 | Rana Muhammad Irfan |
| 29.8.12 | Repair Nali Lughari Jhoolay wala | 24,436 | Rana Muhammad Irfan |
| 29.8.12 | Repair Nali Ch. Javeed Wali | 24,636 | Rana Muhammad Irfan |
| 29.8.12 | Repair Nali Ashiq Hussain Zia Colony | 24,636 | Rana Muhammad Irfan |
| 29.8.12 | Repair Nali Madni Town | 24,636 | Rana Muhammad Irfan |
| 29.8.12 | Repair House Kala Qasai Mandi mavashi | 24,636 | Rana Muhammad Irfan |
| 29.8.12 | Repair Nali sooling U/C No.1 | 24,846 | Rana Muhammad Irfan |
| 9.10.12 | Repair nali Soling DDPanah | 23,739 | Riaz Hussain Bhutta |
| 9.10.12 | Repair nali Soling DDPanah | 23,160 | Riaz Hussain Bhutta |
| 16.11.12 | Iron cross tibba | 23,287 | Rana Irfan |
| 16.11.12 | Iron cross double shift wali | 22,228 | Rana Irfan |
| 16.11.12 | Khar Dar tar | 61,663 | Rana Irfan |
| 20.11.12 | Earth filling Moharam route | 18,330 | Ithsham Ur Rehman |
| 20.11.12 | Earth filling Railway road Moharam route | 18,330 | Ithsham Ur Rehman |
| 20.11.12 | Earth filling Railway road Moharam route | 18,330 | Ithsham Ur Rehman |
| 20.11.12 | Earth filling Astana Road kot Addu | 16,920 | Zafar Iqbal |
| 20.11.12 | RCC Salb Sinawan | 23,055 | Rana Irfan |
| 20.11.12 | RCC Salb Sinawan | 22,474 | Rana Irfan |
| 20.11.12 | Iron Cross Moharam routes Mehmood Kot road sinawan | 23,298 | Rana Irfan |
| 20.11.12 | RCC SlabMohram Routes sinawan | 21,533 | Rana Irfan |
| 20.11.12 | Earth filling mohram routes kot addu | 18,330 | Ithsham Ur Rehman |

| Date of Drawal | Name of Scheme | Amount | Name of Contractor |
|----------------|---|--------|----------------------|
| 23.11.12 | Earth filling and iron cross Mohram routes DD Panah | 22,380 | M.Mousa |
| 23.11.12 | Earth filling and iron cross Mohram routes DD Panah | 21,625 | M.Mousa |
| 23.11.12 | Earth filling and iron cross Mohram routes DD Panah | 19,846 | M.Mousa |
| 23.11.12 | Earth filling and iron cross Mohram routes DD Panah | 21,539 | M.Mousa |
| 23.11.12 | Earth filling and iron cross Mohram routes DD Panah | 16,824 | M.Mousa |
| 23.11.12 | Earth filling and iron cross Mohram routes DD Panah | 15,647 | M.Mousa |
| 23.11.12 | Earth filling and iron cross Mohram routes DD Panah | 21,345 | M.Mousa |
| 23.11.12 | RCC Slab Mohram Routes DD panah | 17,960 | M.Mousa |
| 23.11.12 | RCC Slab Mohram Routes DD panah | 21,456 | M.Mousa |
| 29.11.12 | RCC Slab Gujrat | 21,087 | M.Mousa |
| 29.11.12 | RCC Slab Gujrat | 22,286 | M.Mousa |
| 29.11.12 | RCC Slab Gujrat | 23,106 | M.Mousa |
| 29.11.12 | Rcc Slab Ihsan pur | 20,464 | M.Mousa |
| 29.11.12 | RCC Slab Gujrat | 22,255 | M.Mousa |
| 29.11.12 | RCC Slab Gujrat | 20,544 | M.Mousa |
| 29.11.12 | RCC Slab Gujrat | 22,169 | M.Mousa |
| 4.12.12 | Iron cross | 19,638 | Abdul Aziz |
| 4.12.12 | Main Bazra Iron cross | 21,261 | Abdul Aziz |
| 4.12.12 | Earth Filling Mohram Routes | 18,779 | Zafar Iqbal |
| 13.12.12 | Nali soling RCC Slab | 63,701 | Rana Irfan |
| 13.12.12 | Earth filling Nali soling | 66,392 | Rana Irfan |
| 13.12.12 | Nali Soling | 60,656 | Rana Irfan |
| 13.12.12 | Nali Soling | 65,040 | Rana Irfan |
| 13.12.12 | Nali Soling | 62,131 | Rana Irfan |
| 13.12.12 | Earth filling mohala Churkil | 19,989 | Farooq Ahmed |
| 13.12.12 | Repair Gali Bashir Ahmed | 21,526 | Farooq Ahmed |
| 13.12.12 | Earth filling Khuda Bux Nooray wala | 21,456 | Farooq Ahmed |
| 13.12.12 | Earth filling Ward No.2 | 21,177 | Farooq Ahmed |
| 13.12.12 | Earth Filling Mohala Jeck wala | 21,279 | Farooq Ahmed |
| 15.12.12 | Earth filling mohram routes kot addu | 18,758 | Zafar Iqbal |
| 15.12.12 | Earth filling mohram routes kot addu | 18,697 | Zafar Iqbal |
| 15.12.12 | Earth filling Gali Khadim Hussain | 15,977 | Aftab Hussain Rind |
| 15.12.12 | Earth filling Gali Khadim Hussain | 17,137 | Aftab Hussain Rind |
| 15.12.12 | Repair Nali Suleman Khan | 18,791 | Riaz Hussain |
| 15.12.12 | Repair Gali Saeed Wali | 18,483 | Riaz Hussain |
| 15.12.12 | Repair Gali Niazi wali | 18,754 | Riaz Hussain |
| 15.12.12 | Repair gali Habibur rehman wali | 17,987 | Naseer Ahmed Gurmani |
| 15.12.12 | Repair Nali Sharf din wali | 16,508 | Naseer Ahmed Gurmani |
| 15.12.12 | Repair Gali Umar Daraz wali | 18,250 | Naseer Ahmed Gurmani |
| 15.12.12 | Repair Gali Basti Pachar | 49,757 | Abdul Aziz |
| 20.12.12 | Nali soling near Bye pass | 84,000 | M. Khalid |
| 20.12.12 | Nali Soling Ghulam Qasim | 89,762 | M.Abid |
| 21.12.12 | RCC pipe Nali soling Kot Addu | 66,485 | Rana Irfan |
| 21.12.12 | Main Whole Dakhan | 62,574 | Rana Abdul Aziz |
| 21.12.12 | Main Whole Dakhan | 63,393 | Abdul Rasheed |
| 21.12.12 | Main Whole Dakhan | 65,016 | Abdul Rasheed |
| 3.1.13 | Repair Mohram routes | 18,330 | Rana Irfan |
| 3.1.13 | Repair Mohram routes | 18,555 | Rana Irfan |

| Date of Drawal | Name of Scheme | Amount | Name of Contractor |
|----------------|--|--------|--------------------|
| 7.1.13 | Repair Nali soling Haidar Wali | 23,275 | Abdul Aziz |
| 14.1.13 | Repair Nali Gaman Shah | 22,084 | Rana M.Imran |
| 15.1.13 | Earth filling Mohram Routes | 18,330 | Rana Irfan |
| 15.1.13 | Mohram Routes CSS | 22,292 | Rana Kashif |
| 15.1.13 | Repair Nali soling Jal wali | 23,294 | Abdul Aziz |
| 16.1.13 | Repair Rabia Park | 51,458 | Zafar Iqbal |
| 16.1.13 | Instalation of pump | 51,458 | Zafar Iqbal |
| 29.1.13 | Tuff tile Earth filling Jan wali | 67,160 | M. Talha |
| 29.1.13 | Tuff tile Earth filling ch.Iftkhar wali | 57,374 | M. Talha |
| 6.2.13 | Soling Earth filling Satduim | 18,454 | Rana Irfan |
| 6.2.13 | Repair Pattal Road | 18,719 | Rana Irfan |
| 8.2.13 | Repair Tuff tile soling Gali Abid saleem wali | 32,416 | M.Talha |
| 8.2.13 | Repair Tuff tile soling Gali Kala qureshi | 62,787 | M.Talha |
| 8.2.13 | Repair Tuff tile soling Gali Farooq Abad | 48,752 | M.Talha |
| 8.2.13 | Repair Tuff tile soling Gali Buzdar wali | 46,374 | M.Talha |
| 8.2.13 | Repair gali Tahir shah wali | 22,028 | Malik Javeed Shah |
| 8.2.13 | Repair Nali Soling Mali Younis Ranjha wali | 19,080 | Zafar Iqbal |
| 8.2.13 | Nali soling Earth filling | 19,490 | Zafar Iqbal |
| 8.2.13 | Nali Soling Pattal Road | 18,719 | Rana Irfan |
| 8.2.13 | Earth filling Stadium | 18,456 | Rana Irfan |
| 8.2.13 | Iron cross mohram routes DD Panah | 16,100 | M.Khalid |
| 11.2.13 | Nali soling Hussain wala | 45,847 | M.Khalil |
| 11.2.13 | Nali soling Basti Sinawan | 29,864 | Faiz Bux |
| 11.2.13 | Nali Soling Hussnain Gurmani | 19,920 | Zafar Iqbal |
| 13.2.13 | Repair soling Buzdar Town | 18,330 | Rana Irfan |
| 13.2.13 | Repair Nali soling Gali Rab Nawaz Wali | 18,635 | M.Mousa |
| 13.2.13 | Repair Nali Tablighi Markaz | 18,424 | M.Mousa |
| 19.2.13 | Repair Nali soling | 62,935 | Zafar Iqbal |
| 19.2.13 | Repair Nali Soling Buzdar Town | 65,062 | Zafar Iqbal |
| 19.2.13 | Repair Nali Soling Noor Shah | 18,454 | Rana Irfan |
| 19.2.13 | Nali soling Gali Cinima wali | 18,003 | Riaz Hussain |
| 19.2.13 | Nali Soling Karbala Wali | 17,974 | Riaz Hussain |
| 20.2.13 | Nali soling Gali Habib Ur Rehman | 66,072 | Zafar Shah |
| 20.2.13 | Earth filling Tabia Mosque | 63,794 | Zafar Shah |
| 20.2.13 | Repair nali Soling DDPanah | 64,583 | Zafar Shah |
| 20.2.13 | Repair nali Soling DDPanah | 61,310 | Zafar Shah |
| 20.2.13 | Repair Nali Naqad Abad | 65,036 | Zafar Shah |
| 20.2.13 | Repair Sooling Kakay wala | 64,848 | Zafar Shah |
| 20.2.13 | repair soling gali Yousaf Wali | 64,581 | Zafar Shah |
| 20.2.13 | Repair soling Gali Javeed Wali | 62,832 | Zafar Shah |
| 20.2.13 | Repair Gali raja Wali | 62,059 | Zafar Shah |
| 20.2.13 | Repair Gali rafique Wali | 64,458 | Zafar Shah |
| 20.2.13 | Repair Gali Aamir Wali | 66,360 | Zafar Shah |
| 20.2.13 | Repair Gali Barar Wali | 62,940 | Zafar Shah |
| 20.2.13 | Repair Gali Essa | 65,657 | Zafar Shah |
| 20.2.13 | Repair Gali U/C No.3 | 63,605 | Zafar Shah |
| 1.3.13 | repair Nali Soling Mahala Sadat Ihsan Pur | 57,245 | Zafar Iqbal |
| 1.3.13 | Repair Nali soling Ghulam Fareed Wali Kot Addu | 65,428 | Zafar Iqbal |

| Date of Drawal | Name of Scheme | Amount | Name of Contractor |
|----------------|--|--------|--------------------|
| 1.3.13 | Repair Soling Chah Phaghan Wala | 63,609 | Zafar Iqbal |
| 1.3.13 | Repair Gali Rabnawaz Mahala Koray Wala | 55,562 | Zafar Iqbal |
| 1.3.13 | Repair Gali basti Chajra DD Panah | 64,435 | Zafar Iqbal |
| 5.3.13 | Repair Gali Rehmani Masjid | 64,752 | M.Mousa |
| 5.3.13 | Repair Gali Qazi Kaleem Wali | 62,489 | M.Mousa |
| 5.3.13 | Repair Nali Gali Ilyas Kiryana Wali | 64,394 | M.Mousa |
| 18.3.13 | Nali Soling Ghazali Public School Kot Addu | 82,414 | M.Mousa |
| 18.3.13 | Nali Soling Shah Jamal Road Near namak Wali Chaki | 81,304 | M.Mousa |
| 18.3.13 | Nali Soling Nusrullah Buzdar Wali | 82,719 | M.Mousa |
| 18.3.13 | Nali Soling Street Saeed Bhutta Wali | 78,463 | M.Mousa |
| 18.3.13 | Nali Soling Abdul Rehman wali Street | 78,959 | M.Mousa |
| 18.3.13 | Nali Soling Street Ashiq Hussain wali | 79,199 | M.Mousa |
| 29.3.12 | Repair Nali Soling Asghar Wali | 64,984 | Ihtsham Ur Rehman |
| 29.3.12 | Repair Nali Soling Qabaristan Wali | 62,129 | Ihtsham Ur Rehman |
| 29.3.12 | Repair Soling Munir Aftab wali | 60,786 | Ihtsham Ur Rehman |
| 29.3.12 | Repair Street Hajam Wali | 18,776 | Zafar Iqbal |
| 29.3.12 | Repair Nali Bus Stand | 18,445 | Zafar Iqbal |
| 29.3.12 | Repair Street Faiz Ullah Pitwari wali | 18,784 | Zafar Iqbal |
| 29.3.12 | Repair Nali Nabi Hotal DD Panah | 18,712 | Zafar Iqbal |
| 1.4.13 | Repair Nali Soling Rizwan Wali Ward No.9 | 66,175 | M.Talha |
| 1.4.13 | Repair Nali Soling Haroon Wali Ward No.9 | 66,475 | M.Talha |
| 1.4.13 | Repair Nali Soling Rehmani Wali | 66,324 | M.Talha |
| 2.4.13 | Earth filling Ibrahim wali | 22,496 | Sabir Hussain |
| 2.4.13 | Earth filling Yousof Wali | 21,722 | Sabir Hussain |
| 2.4.13 | Earth filling Riaz Hussain Wali | 22,548 | Sabir Hussain |
| 2.4.13 | Earth filling Muneer Ahmed Wali | 22,902 | Sabir Hussain |
| 2.4.13 | Earth filling Haseeb Ahmed wali | 22,618 | Sabir Hussain |
| 2.4.13 | Earth filling 5 marla Scheme | 21,956 | Sabir Hussain |
| 2.4.13 | Earth filling Qadar Bux wali | 23,104 | Sabir Hussain |
| 2.4.13 | Earth filling Hussain wali | 22,972 | Sabir Hussain |
| 2.4.13 | Repair nala Disposal Pattal Road | 18,485 | Zafar Iqbal |
| 2.4.13 | Repair Mid Nala Thana Kot Addu | 18,203 | Zafar Iqbal |
| 2.4.13 | Repair Nali Disposal Mandi | 17,529 | Zafar Iqbal |
| 2.4.13 | Repair Nali Staduim Kot Addu | 17,129 | Zafar Iqbal |
| 2.4.13 | Repair Nali Near Gravyard | 17,266 | Zafar Iqbal |
| 2.4.13 | Repair Soling Disposal Pattal Road | 17,398 | Zafar Iqbal |
| 3.4.13 | Repair Road Saleem Zargar Wali | 22,983 | Imran Construction |
| 10.4.13 | Construction/repair soling deera Noor Muhammad Daira Mustakil | 80204 | M.Abid |
| 10.4.13 | Construction/repair soling Latif wala Mustakil | 81143 | M.Abid |
| 10.4.13 | Construction/repair soling deera Ghous Mohammad Chani Daira Mustakil | 79367 | M.Abid |
| 10.4.13 | Construction/repair Madarsa Wali Muhammad Buzdar Colony Kot Adu | 78400 | M.Abid |
| 10.4.13 | Construction/repair Soling Makan Luqman Mouza Daira Mustakil | 76629 | M.Abid |
| 10.4.13 | Construction soling Chah Munshi Wala | 77522 | M.Abid |
| 10.4.13 | Construction Soling near Makan Faiz Muhammad | 78350 | M.Abid |

| Date of Drawal | Name of Scheme | Amount | Name of Contractor |
|-----------------------|--|------------------|---------------------------|
| 10.4.13 | Construction soling deera manzoor hussain Lutfay wala Kot addu | 73952 | M.Abid |
| 19.6.13 | Repair Nali Slab Muncipal Stadium Noor Shah | 23476 | Khalid Iqbal |
| 19.6.13 | Repair nail Slab Muncipal stadium | 19405 | Khalid iqbal |
| 19.6.13 | Repair nail GGPS Hoot Wala | 17562 | Tajumal Hussain |
| 19.6.13 | Repair Nali Choudhry Nazeer Hoot Wala | 16656 | Tajumal Hussain |
| 19.6.13 | Repair RCC Slab Sheikh Farroq Wali | 17057 | Tajumal Hussain |
| 19.6.13 | Repair RCC Slab DD Panah | 71031 | Tajumal Hussain |
| 27.6.13 | Repair RCC Slab Mandi Mavashi Kot Adu | 14754 | Tajumal Hussain |
| 28.6.13 | Reapir Nali Near Jim Kot Adu | 80168 | Tajumal Hussain |
| 28.6.13 | Repair Main whole Disposal | 35485 | Tajumal Hussain |
| | Total | 6,945,353 | |

Annexure-H**[Para 1.3.2.10]****Unauthorized Drawal of POL**

Table -1 CO Unit Kot Addu

| (Amount in Rupees) | | | |
|---|--------------|------------|------------------|
| Name of Disposal | Month | POL | Amount |
| Generator Engine Disposal works Mandi Maveshi Kot Addu | 7.12 | 440 | 43,780 |
| | 8.12 | 440 | 46,300 |
| | 9.12 | 620 | 72,005 |
| | 10.12 | 540 | 62,295 |
| | 11.12 | 390 | 45,030 |
| | 12.12 | 630 | 70,965 |
| | 1.13 | 920 | 103,690 |
| | 2.13 | 880 | 98,560 |
| | 3.13 | 890 | 100,085 |
| | 4.13 | 720 | 91,020 |
| | 5.13 | 810 | 88,290 |
| | 6.13 | 960 | 104,335 |
| Generator Engine Disposal works Chowk Noor Shah | 9.12 | 420 | 48,660 |
| | 10.12 | 420 | 48,300 |
| | 11.12 | 350 | 40,390 |
| | 12.12 | 170 | 19,160 |
| | 1.13 | 650 | 73,240 |
| | 2.13 | 800 | 89,600 |
| | 3.13 | 650 | 73,250 |
| | 4.13 | 880 | 97,680 |
| | 5.13 | 740 | 80,660 |
| 6.13 | 880 | 95,740 | |
| Generator Engine Disposal works Patal Road | 2.13 | 960 | 107,520 |
| | 3.13 | 850 | 95,650 |
| | 4.13 | 380 | 42,180 |
| Total | | | 1,838,385 |

Table -2CO Unit Chowk Sarwar Shaheed**(Amount in Rupees)**

| Date | Tractor No. | Name of Driver | Quantity of POL used at Chowk Serwer Shaheed | Quantity of POI used at Kot addu | Amount |
|-----------|--------------------|----------------|--|----------------------------------|---------------|
| 5,6-02-13 | Messay Tractor 385 | M.Rafique | 40 liters | 50 liters | 9,990 |
| 5,6-02-13 | Tractor No.2 | Abdual Rehman | 50 liters+2liters mobil oil | 40 | 10,310 |
| 5,6-02-13 | Sucker Engine | M.Ashraf | 50 liters+2liters mobil oil | 42 | 10,532 |
| | | | Total | | 30,832 |

Table-3 CO Unit Daira Din Panah**(Amount in Rupees)**

| Name OF Vehicle | Name of Driver | Period | POL Drawn | Amount |
|-----------------------------|----------------|----------------|-----------|---------------|
| Tractor No.CHC4908 Chandiar | Rab Nawaz | September,2012 | 450 | 49,050 |
| Tractor 480 Fiat | Rab Nawaz | September,2012 | 360 | 39,240 |
| Total | | | | 88,290 |
| G.Total Table 1,2,3 | | | | 1.958 |

Annexure-I**[Para 1.3.2.12]****Unjustified payment of Securities to Contractor****(Amount in Rupees)**

| Date | Cheque No. | Name of Contractor | Amount |
|--------------|-------------------|---------------------------|------------------|
| 23.07.2012 | 118416765 | Ibrahim Hinjra | 378,980 |
| 23.07.2012 | 118416765 | Mousa Rind | 79,857 |
| 23.07. 2012 | 118416765 | Mousa Rind | 44,970 |
| 23.07. 2012 | 118416765 | Wahid Bux Bhutta | 99,880 |
| 11.08. 2012 | 118416773 | Abdul Aziz Pachar | 59,828 |
| 11.08. 2012 | 118416773 | Abdul Aziz Pachar | 19,828 |
| 11.08. 2012 | 118416773 | Abdul Aziz Pachar | 14,816 |
| 11.08. 2012 | 118416773 | Abdul Aziz Pachar | 19,957 |
| 11.08. 2012 | 118416773 | Abdul Aziz Pachar | 27,537 |
| 9.10. 2012 | 76609419 | Rana M.Imran | 16,000 |
| 9.10. 2012 | 76609419 | Muhammad Afzal | 16,000 |
| 16.11. 2012 | 76609432 | Ihtsham Ur Rehman | 73,784 |
| 16.11. 2012 | 76609432 | Ihtsham Ur Rehman | 5,990 |
| 16.11. 2012 | 76609432 | Ihtsham Ur Rehman | 24,963 |
| 16.11. 2012 | 76609432 | Ihtsham Ur Rehman | 159,613 |
| 16.11. 2012 | 76609432 | Ihtsham Ur Rehman | 94,902 |
| 16.11. 2012 | 76609432 | Ihtsham Ur Rehman | 79,790 |
| 17.11. 2012 | 76609433 | Haji faiz Bux | 99,871 |
| 17.11. 2012 | 76609433 | Haji faiz Bux | 51,614 |
| 17.11. 2012 | 76609433 | Haji faiz Bux | 49,944 |
| 17.11. 2012 | 76609434 | Zafar Iqbal Hinjra | 49,789 |
| 17.11. 2012 | 76609434 | Zafar Iqbal Hinjra | 68,391 |
| 17.11. 2012 | 76609434 | Zafar Iqbal Hinjra | 71,982 |
| 17.12. 2012 | 76609434 | Bakir Hussain | 34,368 |
| 17.12. 2012 | 76609434 | Rana Jamshid Ali | 34,396 |
| 7.01.2013 | | Jameel Asghar | 59,910 |
| 15.01. 2013 | | Naseer Ahmed | 79,815 |
| Total | | | 1,816,775 |

Annexure-J

[Para 1.3.2.14]

Loss due to Non-Recovery of Commercialization Fee

(Amount in Rupees)

| S# | Description | Location Address/ Owner Incharge Name | NO's | Area (Marla) | Rate Per Marla | Value as per Valuation Table | Commercialization Charges @20% |
|----|----------------------|--|------|--------------|----------------|------------------------------|--------------------------------|
| 1 | Petrol Pump | Farhan Qaisar Qureshi Petrol Pump G.T Road Kot Addu | 1 | 40 | 50,000 | 2000000 | 400,000 |
| 2 | Petrol Pump | Dr. Muhammad Zubair Sunbil | 1 | 30 | 20,000 | 600000 | 120,000 |
| 3 | Petrol Pump | Malik Yousaf Hinjra Petrol pump | 1 | 25 | 20,000 | 500000 | 100,000 |
| 4 | Petrol Pump | Jam Muhammad Imran Petrol Pump Patahan Hotal Kot addu | 1 | 35 | 10,000 | 350000 | 70,000 |
| 5 | Petrol Pump | Ahmed Bilal Petrol Pump Machi Adda | 1 | 40 | 5000 | 200000 | 40,000 |
| 6 | Summit Bank | Tibba G.T Road Kot Addu | 1 | 12 | 100000 | 1200000 | 240,000 |
| 7 | Aghosh Marriage Hall | Near Bye Pass G.T Road Kot Addu | 1 | 40 | 50000 | 200000 | 40,000 |
| 8 | Shop | Haji Imdad Ullah DD Panah | 2 | 2 | 10000 | 20000 | 4,000 |
| 9 | Shops | Haji Ghulam Nabi S/O Imam Bux Kot Addu | 2 | 2 | 20000 | 40000 | 8,000 |
| 10 | Shop | Zulfiqar Ahmed MCB Bank Kot Addu | 1 | 1 | 50000 | 50000 | 10,000 |
| 11 | Shops | Allah Bux S/O Elahi Bux | 2 | 2 | 10000 | 20000 | 4,000 |
| 12 | Shops | Zaheer Ahmad Kapco Road Kot Addu | 2 | 3 | 50000 | 150000 | 30,000 |
| 13 | Shops | Muhammad akbar S/O Muhammad Abdullah 140/ML M.M Road | 8 | 6 | 10000 | 60000 | 12,000 |
| 14 | Shops | Abbasi Chowk M.M Road | 2 | 3 | 10000 | 30000 | 6,000 |
| 15 | Shops | Javeed S/O allah Yar Kalasra Near Bye Pass | 2 | 3 | 10000 | 30000 | 6,000 |
| 16 | Hospital | Dr. Ihtsham,Dr.Irfan Kot Addu | 1 | 20 | 50000 | 1000000 | 200,000 |
| 17 | Al Janat Hospital | Chowk Qureshi Road Sinawan | 1 | 20 | 50000 | 1000000 | 200,000 |
| 18 | Shops | Razia Sultan D/O Mola Bux Near Iqra Foam Center Kot Addu | 1 | 1 | 50000 | 50000 | 10,000 |
| 19 | Shops | Mureed Abass Cinema Road Ward No.1 Kot Addu | 3 | 3 | 20000 | 60000 | 12,000 |
| 20 | Shops | Ch. Muhammad Usman Cinema Road Ward No.1 | 3 | 3 | 20000 | 60000 | 12,000 |
| 21 | Shops | Ch. Muhammad Aslam Ward No.14-A | 4 | 4 | 20000 | 80000 | 16,000 |
| 22 | Shops | M. Rafi S/O Yar Muhammad Gut Madina Chowk Kot Addu | 2 | 2 | 20000 | 40000 | 8,000 |
| 23 | Shops | Ahmed Yar S/O Gaman Kalasra Madina Chowk Kot Addu | 5 | 5 | 20000 | 100000 | 20,000 |
| 24 | Shops | Qyoum Nawaz Khan Madina Chowk Kot Addu | 6 | 6 | 20000 | 120000 | 24,000 |
| 25 | Shops | M.Bilal S/O Ahmed Yar Madina Chowk Kot Addu | 5 | 5 | 20000 | 100000 | 20,000 |
| 26 | Shops | Zaheer Ahmed Kapco Road Kot Addu | 8 | 8 | 20000 | 160000 | 32,000 |
| | | Total | | | | | 1,644,000 |

Annexure-K**[Para 1.4.1.1]****Non-Production of Record****(Amount in Rupees)**

| Table of F.Y 2012-13 | | | | | |
|----------------------|---|-------------|------------------|--------------|-----------------|
| Sr. No. | Name of Scheme | TS Estimate | Payment | Payment Date | Contractor |
| 1 | Const. of Nali Soling C/o Mujahid Laghari | 2,500,000 | 2,173,500 | 27.08.12 | Safdar Abbas |
| 2 | Const. of Nali Soling C/o Mian Wasim Daha | 2,000,000 | 1,738,616 | 27.08.12 | Safdar Abbas |
| 3 | Const. of bridge Nala Lunda Wah C/o Master Riaz | 415,000 | 361,672 | 01.10.12 | Hamza bin Tahir |
| 4 | Const. of bridge Nala Azeem Wah C/o Mian Abuzar | 500,000 | 435,750 | 01.10.12 | Hamza bin Tahir |
| 5 | Const. of Boundary wall THQ Jatoi | 500,000 | 434,556 | 01.10.12 | Hamza bin Tahir |
| 6 | Const. Repair of Bridge C/o Nishad Shah | 350,000 | 304,525 | 01.10.12 | Hamza bin Tahir |
| 7 | Const. Repair of Bridge C/o Asad Shah | 250,000 | 215,631 | 01.10.12 | M. Sajid |
| 8 | Const. of Bridge Nala Mughal | 354,000 | 176,501 | 01.10.12 | M. Sajid |
| 9 | Const. of Whare House TMA Jatoi | 980,000 | 108,315 | 18.01.13 | Sadiq Hussain |
| Total | | | 5,949,066 | | |

Annexure-L

[Para 1.4.2.1]

Unauthorized Expenditure due to Defective Tendering

(Amount in Rupees)

| Sr. No. | Name of Scheme | Estimated Cost (Millions) | Date of Tender |
|----------------|--|----------------------------------|-----------------------|
| 1 | Cost.of Metal road Farhan Cotton Industry to samay wala | 2.500 | 20.06.2013 |
| 2 | Const. of Metal link road Balo Sandila to mehagi baat. | 5.000 | 20.06.2013 |
| 3 | Const. of link road Balo Sandila to Titra . | 5.000 | 20.06.2013 |
| 4 | Const. Metal road basti Naich Bambo Sandila | 5.000 | 20.06.2013 |
| 5 | Const. Metal Road siper band to basti Ahmed Bakhsh | 4.000 | 20.06.2013 |
| 6 | Const. of Metal Road Basti Bhaila to Gul M. | 4.500 | 20.06.2013 |
| 7 | Const. of tuff tiles with culverts Darkhan Wala | 0.500 | 20.06.2013 |
| 8 | Const. of solling Nirali Wala Kalar Wali | 1.000 | 20.06.2013 |
| 9 | Const. of solling Haji Khuda Bakhsh | 0.800 | 20.06.2013 |
| 10 | Const. of solling Street Dr. Sabir | 0.800 | 20.06.2013 |
| 11 | Cons. Of solling Basti Abdul Ghaffar Kalar Wali | 0.330 | 20.06.2013 |
| 12 | Const. of solling Basti Metla | 0.500 | 20.06.2013 |
| 13 | Const. of solling Basti Khakhi | 1.000 | 20.06.2013 |
| 14 | Const. of two culverts Kalar Wali | 1.200 | 20.06.2013 |
| 15 | Const. of solling Rakho Wala | 1.000 | 20.06.2013 |
| 16 | Const. of Culverts Fazil Wala | 0.800 | 20.06.2013 |
| 17 | Const. of solling ladhay wala | 0.700 | 20.06.2013 |
| 18 | Const. of culverts Basti Channan wala | 0.800 | 20.06.2013 |
| 19 | Const. of solling Nali Talib Hussain Shaher Sultan | 0.700 | 20.06.2013 |
| 20 | Const. of Tuff Tiles Pul Sohrab to Clinic Dr. Khalid | 1.250 | 20.06.2013 |
| 21 | Const. of Metal Road Sheikh Akram Bakaini | 5.000 | 20.06.2013 |
| 22 | Const. Metal Road Shaher S Dammar Wala to Dera Kaleem | 3.500 | 20.06.2013 |
| 23 | Const. of Metal Road Basti Shujra | 3.500 | 20.06.2013 |
| 24 | Const. of Metal Road Nala 2R to Bait Suleman | 2.500 | 20.06.2013 |
| 25 | Const. of solling Habib Khan Gopang Rukan Wali | 0.185 | 20.06.2013 |
| 26 | Const. of solling Shabir Khan Gopang ,Mian Abbas | 0.185 | 20.06.2013 |
| 27 | Const. of solling Molvi Akber Basti Jhalar Asad ullah | 0.123 | 20.06.2013 |
| 28 | Const. of solling Basti Hazara Ammer Bakhsh Asad ullah | 0.185 | 20.06.2013 |
| 29 | Const. of solling bhit wala Dr. Akhter | 0.370 | 20.06.2013 |
| 30 | Const. of solling Sair Wala Bakhhat Ali | 0.123 | 20.06.2013 |
| 31 | Const. of solling Master Mushtaq | 0.250 | 20.06.2013 |
| 32 | Const. of Sewrage, solling Majid Ahl Hadis Kalar Wali | 0.500 | 20.06.2013 |
| 33 | Const. of solling , Nali Shoukat Hayat Khan Jatoi | 0.400 | 20.06.2013 |
| 34 | Const. of solling, Nali Sun Rise School Jatoi. | 0.300 | 20.06.2013 |
| 35 | Const. of Pcc solling, Nali Shahzad H Khan, Riaz H Khan Jatoi. | 0.200 | 20.06.2013 |
| 36 | Const. of solling, Nali Main Bazar Shaher Sultan | 0.169 | 20.06.2013 |
| 37 | Const. of solling,Nali Masjid Aqsa Jatoi | 0.150 | 20.06.2013 |
| 38 | Const. of solling,Nali Culverts iron Cross Jatoi City | 1.000 | 20.06.2013 |
| 39 | Const. of solling,Roads,Nali Naser Ullah Khan Korai | 3.500 | 20.06.2013 |
| 40 | Const. of Municipal Children Park TMA Jatoi | 0.800 | 20.06.2013 |

| Sr. No. | Name of Scheme | Estimated Cost (Millions) | Date of Tender |
|----------------|---|----------------------------------|-----------------------|
| 41 | Const. of Slaughter House Co Unit Jatoi | 1.500 | 20.06.2013 |
| 42 | Const. of Slaughter House Co Unit Shaher Sultan | 1.500 | 20.06.2013 |
| 43 | Special Repair Office TMA Jatoi | 1.500 | 20.06.2013 |
| 44 | Const. remaining work office Co unit Shaher Sultan | 1.100 | 20.06.2013 |
| 45 | Const. of Grassy Plots Near Office TMA Jatoi | 1.300 | 20.06.2013 |
| 46 | Repair Al-Murtaza Park Shaher Sultan | 1.000 | 20.06.2013 |
| 47 | Const. of Officers Residence TMA Jatoi | 4.400 | 20.06.2013 |
| 48 | Const. of Boundary Wall ware house Jatoi | 0.400 | 20.06.2013 |
| 49 | Const. of shades for vehicles TMA Jatoi | 0.800 | 20.06.2013 |
| 50 | Const. of Boundary wall old water works Jatoi | 0.400 | 20.06.2013 |
| 51 | Const. of Boundary wall TMA office | 1.000 | 20.06.2013 |
| 52 | Const. of foot Bridge Nala The said wah Basti Danga | 0.150 | 20.06.2013 |
| 53 | Const of solling Nali Mian Ishfaq Kalar Wali | 0.700 | 20.06.2013 |
| Total | | 76.070 | |

Annexure-M

[Para 1.4.2.2]

Unauthorized obtaining the Technical Sanction of Estimates by the Irrelevant Authority

(Rupees in Million)

| Table of 2012-13 | | | |
|------------------|---|----------------------------------|-----------------------|
| Scheme # | Name of Scheme | Estimated Cost (Millions) | Date of Tender |
| 1 | Cost.of Metal road Farhan Cotton Industry to samay wala | 2.500 | 20.06.2013 |
| 2 | Const. of Metal link road Balo Sandila to mehagi baat. | 5.000 | 20.06.2013 |
| 3 | Const. of link road Balo Sandila to Titra . | 5.000 | 20.06.2013 |
| 4 | Const. Metal road basti Naich Bambo Sandila | 5.000 | 20.06.2013 |
| 5 | Const. Metal Road siper band to basti Ahmed Bakhsh | 4.000 | 20.06.2013 |
| 6 | Const. of Metal Road Basti Bhaila to Gul M. | 4.500 | 20.06.2013 |
| 14 | Const. of two culverts Kalar Wali | 1.200 | 20.06.2013 |
| 20 | Const. of Tuff Tiles Pul Sohrab to Clinic Dr. Khalid | 1.250 | 20.06.2013 |
| 21 | Const. of Metal Road Sheikh Akram Bakaini | 5.000 | 20.06.2013 |
| 22 | Const. Metal Road Shaher S Dammar Wala to Dera Kaleem | 3.500 | 20.06.2013 |
| 23 | Const. of Metal Road Basti Shujra | 3.500 | 20.06.2013 |
| 24 | Const. of Metal Road Nala 2R to Bait Suleman | 2.500 | 20.06.2013 |
| 39 | Const. of solling,Roads,Nali Naser Ullah Khan Korai | 3.500 | 20.06.2013 |
| 41 | Const. of Slaughter House Co Unit Jatoi | 1.500 | 20.06.2013 |
| 42 | Const. of Slaughter House Co Unit Shaher Sultan | 1.500 | 20.06.2013 |
| 43 | Special Repair Office TMA Jatoi | 1.500 | 20.06.2013 |
| 44 | Const. remaining work office Co unit Shaher Sultan | 1.100 | 20.06.2013 |
| 45 | Const. of Grassy Plots Near Office TMA Jatoi | 1.300 | 20.06.2013 |
| 47 | Const. of Officers Residence TMA Jatoi | 4.400 | 20.06.2013 |
| Total | | 57.750 | |

Annexure-N

[Para 1.4.2.3]

Unauthorized Cash Payments

(Amount in Rupees)

| Table of 2012-13 | | | | | | | |
|--|----------|----------|--------------------|-----------|----------|----------|--------------------|
| TABLE: (Cash Payment, above than Rs 100,000) | | | | | | | |
| S# | Date | Cheque# | Amount | S# | Date | Cheque# | Amount |
| 1 | 31.07.12 | 76463108 | 112,612 | 27 | 24.10.12 | 75995967 | 175,950 |
| 2 | 31.07.12 | 76463111 | 193,000 | 28 | 06.12.12 | 77147908 | 301,004 |
| 3 | 06.07.12 | 75794991 | 390,600 | 29 | 05.12.12 | 77147901 | 465,000 |
| 4 | 06.07.12 | 75794989 | 1,040,946 | 30 | 16.11.12 | 75995999 | 299,980 |
| 5 | 05.07.12 | 75794981 | 465,000 | 31 | 12.11.12 | 75995991 | 145,000 |
| 6 | 08.08.12 | 76463129 | 465,000 | 32 | 27.12.12 | 77147920 | 114,019 |
| 7 | 07.08.12 | 76463115 | 381,300 | 33 | 11.12.12 | 77147910 | 287,070 |
| 8 | 07.08.12 | 76463116 | 269,700 | 34 | 11.01.13 | 77147961 | 187,743 |
| 9 | 07.08.12 | 76463118 | 264,048 | 35 | 11.01.13 | 77147962 | 114,382 |
| 10 | 07.08.12 | 76463117 | 548,700 | 36 | 11.01.13 | 77147956 | 478,215 |
| 11 | 03.09.12 | 76463160 | 480,500 | 37 | 02.01.13 | 77147945 | 500,250 |
| 12 | 13.09.12 | 76463182 | 306,900 | 38 | 02.01.13 | 77147945 | 100,000 |
| 13 | 07.09.12 | 76463164 | 381,300 | 39 | 15.02.13 | 77147993 | 128,918 |
| 14 | 06.09.12 | 76463166 | 339,761 | 40 | 24.01.13 | 77147967 | 185,343 |
| 15 | 06.09.12 | 76463169 | 240,750 | 41 | 25.02.13 | 77201617 | 127,975 |
| 16 | 06.09.12 | 76463167 | 545,600 | 42 | 25.02.13 | 77201618 | 242,743 |
| 17 | 05.10.12 | 75995902 | 444,869 | 43 | 15.03.13 | 77201651 | 696,840 |
| 18 | 02.10.12 | 76463198 | 465,000 | 44 | 12.03.12 | 77201650 | 465,000 |
| 19 | 20.09.12 | 76463190 | 562,000 | 45 | 04.04.13 | 77201683 | 270,161 |
| 20 | 15.10.12 | 75995929 | 158,100 | 46 | 08.04.13 | 77201681 | 185,067 |
| 21 | 24.10.12 | 75995939 | 106,260 | 47 | 19.04.13 | 77623631 | 261,650 |
| 22 | 24.10.12 | 75995941 | 130,000 | 48 | 18.04.13 | 77623624 | 110,838 |
| 23 | 24.10.12 | 75995937 | 465,000 | 49 | 30.04.13 | 77623646 | 209,290 |
| 24 | 24.10.12 | 75995938 | 115,000 | 50 | 22.04.13 | 77623637 | 176,370 |
| 25 | 17.10.12 | 75995936 | 206,462 | 51 | 09.05.13 | 77623681 | 135,783 |
| 26 | 24.10.12 | 75995980 | 121,440 | 52 | 14.06.13 | 79175116 | 510,000 |
| | | | | 53 | 28.06.13 | 79175129 | 297,000 |
| Sub-Total | | | 9,199,848 | Sub-Total | | | 7,171,591 |
| Total | | | | | | | 16,371,439 |
| TABLE: (Cash Payment, above than Rs 15,000) | | | | | | | |
| S# | Date | Cheque # | Cash Drawal Amount | S# | Date | Cheque # | Cash Drawal Amount |
| 1 | 07.08.12 | 76463124 | 27,310 | 75 | 03.01.13 | 77147946 | 21,870 |
| 2 | 07.08.12 | 76463126 | 15,000 | 76 | 03.01.13 | 77147958 | 85,080 |
| 3 | 08.08.12 | 76463128 | 20,000 | 77 | 11.01.13 | 77147963 | 14,468 |
| 4 | 08.08.12 | 76463127 | 20,230 | 78 | 11.01.13 | 77147965 | 93,150 |
| 5 | 08.08.12 | 76463132 | 22,127 | 79 | 14.01.13 | 77147966 | 38,288 |
| 6 | 08.08.12 | 76463121 | 24,813 | 80 | 25-02-13 | 77201615 | 31,886 |

| S# | Date | Cheque# | Amount | S# | Date | Cheque# | Amount |
|----|----------|----------|--------|-----|-----------|----------|--------|
| 7 | 09.08.12 | 76463139 | 15,000 | 81 | 25-02-13 | 77201616 | 36,507 |
| 8 | 09.08.12 | 76463144 | 19,580 | 82 | 26-02-13 | 77201613 | 23,495 |
| 9 | 09.08.12 | 76463136 | 55,800 | 83 | 26-02-13 | 77201603 | 14,288 |
| 10 | 09.08.12 | 76463140 | 17,250 | 84 | 26-02-13 | 77201603 | 14,288 |
| 11 | 17.08.12 | 76463142 | 14,820 | 85 | 26-02-13 | 77201605 | 14,758 |
| 12 | 17.08.12 | 76463147 | 79,317 | 86 | 26-02-13 | 77201608 | 22,278 |
| 13 | 17.08.12 | 76463144 | 44,153 | 87 | 26-02-13 | 77201614 | 10,000 |
| 14 | 28.08.12 | 76463149 | 45,970 | 88 | 26-02-13 | 77201604 | 24,150 |
| 15 | 28.08.12 | 76463157 | 75,040 | 89 | 26-02-13 | 77201606 | 12,690 |
| 16 | 28.08.12 | 76463150 | 24,960 | 90 | 27-02-13 | 77201607 | 11,750 |
| 17 | 28.08.12 | 76463155 | 60,000 | 91 | 27-02-13 | 77147997 | 20,324 |
| 18 | 06.09.12 | 76463168 | 28,540 | 92 | 7/2/2013 | 77147976 | 27,808 |
| 19 | 06.09.12 | 76463171 | 20,680 | 93 | 11/2/2013 | 77147985 | 60,000 |
| 20 | 06.09.12 | 76463177 | 15,000 | 94 | 15-02-13 | 77147991 | 20,700 |
| 21 | 06.09.12 | 76463174 | 14,800 | 95 | 18-02-13 | 77147995 | 93,150 |
| 22 | 06.09.12 | 76463178 | 64,080 | 96 | 24-01-13 | 77147972 | 13,724 |
| 23 | 07.09.12 | 76463179 | 20,000 | 97 | 24-01-13 | 77147968 | 87,880 |
| 24 | 13.09.12 | 76463186 | 15,324 | 98 | 24-01-13 | 77147974 | 18,720 |
| 25 | 13.09.12 | 76463185 | 22,000 | 99 | 25-03-13 | 77201676 | 30,394 |
| 26 | 13.09.12 | 76463183 | 22,540 | 100 | 26-03-13 | 77201670 | 13,912 |
| 27 | 13.09.12 | 76463184 | 73,152 | 101 | 26-03-13 | 77201672 | 41,600 |
| 28 | 13.09.12 | 76463189 | 37,200 | 102 | 26-03-13 | 77201673 | 21,600 |
| 29 | 14.09.12 | 76463181 | 15,000 | 103 | 28-03-13 | 77201674 | 60,931 |
| 30 | 28.09.12 | 76463196 | 15,000 | 104 | 6/3/2013 | 77201629 | 63,905 |
| 31 | 28.09.12 | 76463195 | 22,532 | 105 | 8/3/2013 | 77201635 | 81,940 |
| 32 | 28.09.12 | 76463194 | 49,870 | 106 | 8/3/2013 | 77201636 | 19,480 |
| 33 | 02.10.12 | 76463199 | 23,740 | 107 | 8/3/2013 | 77201641 | 13,282 |
| 34 | 05.10.12 | 75995907 | 41,670 | 108 | 12/3/2013 | 77201648 | 25,366 |
| 35 | 05.10.12 | 75995908 | 22,600 | 109 | 12/3/2013 | 77201634 | 57,960 |
| 36 | 05.10.12 | 75995910 | 14,720 | 110 | 15-03-13 | 77201654 | 22,350 |
| 37 | 05.10.12 | 75995909 | 23,230 | 111 | 15-03-13 | 77201652 | 22,091 |
| 38 | 08.10.12 | 75995914 | 15,000 | 112 | 21-03-13 | 77201656 | 22,500 |
| 39 | 08.10.12 | 75995911 | 17,810 | 113 | 16-04-13 | 77623613 | 11,240 |
| 40 | 09.10.12 | 75995923 | 24,000 | 114 | 16-04-13 | 77623612 | 30,621 |
| 41 | 11.10.12 | 75995926 | 18,600 | 115 | 18-04-13 | 77623622 | 16,963 |
| 42 | 11.10.12 | 75995932 | 19,980 | 116 | 18-04-13 | 77623621 | 18,515 |
| 43 | 15.10.12 | 75995931 | 22,324 | 117 | 18-04-13 | 77623620 | 34,270 |
| 44 | 16.10.12 | 75995933 | 62,000 | 118 | 18-04-13 | 77623618 | 60,667 |
| 45 | 17.10.12 | 75995935 | 40,966 | 119 | 18-04-13 | 77623623 | 22,600 |
| 46 | 23.10.12 | 75995959 | 78,235 | 120 | 18-04-13 | 77623625 | 16,544 |
| 47 | 24.10.12 | 75995946 | 18,720 | 121 | 19-04-13 | 77623630 | 47,080 |
| 48 | 24.10.12 | 75995956 | 20,125 | 122 | 19-04-13 | 77623639 | 30,000 |
| 49 | 24.10.12 | 75995940 | 30,000 | 123 | 19-04-13 | 77623632 | 92,248 |
| 50 | 24.10.12 | 75995958 | 26,806 | 124 | 19-04-13 | 77623629 | 41,454 |
| 51 | 24.10.12 | 75995957 | 38,494 | 125 | 19-04-13 | 77623628 | 18,880 |
| 52 | 24.10.12 | 75995945 | 25,000 | 126 | 19-04-13 | 77623627 | 86,274 |
| 53 | 24.10.12 | 75995943 | 38,540 | 127 | 8/4/2013 | 77201687 | 21,275 |
| 54 | 24.10.12 | 75995984 | 25,000 | 128 | 8/4/2013 | 77201682 | 93,920 |
| 55 | 24.10.12 | 75995947 | 19,870 | 129 | 8/4/2013 | 77201686 | 55,253 |

| S# | Date | Cheque# | Amount | S# | Date | Cheque# | Amount |
|------------------------|----------|----------|-----------|-----------|-----------|----------|------------|
| 56 | 25.10.12 | 75995977 | 16,904 | 130 | 8/4/2013 | 77201695 | 14,709 |
| 57 | 01.11.12 | 75995987 | 20,000 | 131 | 9/4/2013 | 77201692 | 63,905 |
| 58 | 01.11.12 | 75995986 | 42,780 | 132 | 9/4/2013 | 77201685 | 15,000 |
| 59 | 12.11.12 | 75995993 | 15,000 | 133 | 12/4/2013 | 77623601 | 54,750 |
| 60 | 12.11.12 | 75995990 | 83,870 | 134 | 12/4/2013 | 77201700 | 78,562 |
| 61 | 12.11.12 | 75995992 | 40,000 | 135 | 7/5/2013 | 79175113 | 63,905 |
| 62 | 16.11.12 | 75995997 | 27,710 | 136 | 7/5/2013 | 77623655 | 28,912 |
| 63 | 05.12.12 | 77147902 | 36,855 | 137 | 7/5/2013 | 77623656 | 30,000 |
| 64 | 05.12.12 | 77147909 | 25,000 | 138 | 7/5/2013 | 77623670 | 19,590 |
| 65 | 11.12.12 | 77147917 | 21,620 | 139 | 14-05-13 | 77623682 | 20,000 |
| 66 | 14.12.12 | 77147912 | 19,270 | 140 | 15-05-13 | 77623692 | 15,210 |
| 67 | 27.12.12 | 77147921 | 89,155 | 141 | 15-05-13 | 77623689 | 17,940 |
| 68 | 27.12.12 | 77147919 | 30,084 | 142 | 15-05-13 | 77623694 | 23,400 |
| 69 | 27.12.12 | 77147923 | 78,988 | 143 | 15-05-13 | 77623685 | 51,970 |
| 70 | 28.12.12 | 77147928 | 78,502 | 144 | 15-05-13 | 77623686 | 46,830 |
| 71 | 28.12.12 | 77147929 | 46,920 | 145 | 28-06-13 | 79175123 | 61,426 |
| 72 | 28.12.12 | 77147937 | 27,200 | 146 | 28-06-13 | 79175124 | 21,500 |
| 73 | 03.01.13 | 77147941 | 18,144 | 147 | 20-06-13 | 79175121 | 31,400 |
| 74 | 03.01.13 | 77147940 | 23,265 | 148 | 28-06-13 | 79175126 | 12,000 |
| Sub-Total | | | 2,425,785 | Sub-Total | | | 2,677,376 |
| Total Table. | | | | | | | 5,103,161 |
| Grand Total of 2012-13 | | | | | | | 21,474,600 |

Annexure-O

[Para 1.4.2.5]

Non Recovery of Pending Liabilities/Arrears from contractors

(Amount in Rupees)

| S# | Name of Lease | Period | Name of Defaulter Contractor | Recoverable Amount |
|----|--------------------------------|-----------------|------------------------------|--------------------|
| 1 | Tall Tax | 2001-02 | Abdul Latif | 115,760 |
| 2 | IPTax | | Muhammad Younis | 43,331 |
| 3 | Buliding Fee | | Fazal Hussain | 2,390 |
| 4 | Ferry Shahpur | | Abdulghfar | 18,925 |
| 5 | Ferry Binda Ishaq | | Ijaz Hussain | 12,880 |
| 6 | Tah Bazari | | Muhammad Younis | 131,410 |
| 7 | Slaughter fee | | Fazal Hussain | 12,535 |
| 8 | Tall Tax | 2002-03 | Jameel Ahmed | 128,790 |
| 9 | Ada Stand Jatoi | | Jameel Ahmed | 127,980 |
| 10 | Licinse Fee Jatoi | | Muhammad Amjad | 40,000 |
| 11 | Ferry Shahpur | | Sajjad Hussain | 54,900 |
| 12 | Ferry Binda Ishaq | | Munawar Hussain | 42,380 |
| 13 | Tah Bazari | | Muhammad Hussain | 51,538 |
| 14 | Slaughter fee | | Manzoor Ahmed | 7,300 |
| 15 | Licinse Fee Rural Areas | | Muhammad Amjad | 130,000 |
| 16 | Licinse fee Vehicle Jatoi | | Mujhaid Hussain | 15,000 |
| 17 | License fee dangerous business | | Muhammad Amjad | 13,000 |
| 18 | Ferry Shah pur | Sajjad Hussai n | 54,900 | |
| 19 | Ferry bind ishaq | Munawar Hussain | 42,380 | |
| 20 | Ada Stand jatoi | 2003-04 | Abdul Rasheed | 72,000 |
| 21 | The Bazari | | Muhammad yaqob | 562,000 |
| 22 | License fee vehicle | | Ghulam Abass | 10,000 |
| 23 | The Bazari S Sultan | | Muhammad Yaqoob | 54,400 |
| 24 | Sulghter Fee S. Sultan | | Dilawar Hussain | 14,260 |
| 25 | Slughter fee rural areas | | Nazeer Ahmed | 6,000 |
| 26 | Ada Stand S. Sultan | | Abdul Rasheed | 105,000 |
| 27 | Ada Stand Jatoi | 2004-05 | Rana Ishaque | 158,000 |
| 28 | Ada Stand S Sultan | | Ikhlaq Ahmed | 133,400 |
| 29 | The Bazari S.Sultan | | Ikhlaq Ahmed | 61,110 |
| 30 | The Barai Jatoi | | Rana Ishaq | 316,000 |
| 31 | Ada Stand Jatoi | 2005-06 | Muhammad Iqbal | 44,000 |
| 32 | The bazari Jatoi | | Muhammad Iqbal | 95,910 |
| 33 | Ada stand S.Sultan | 2006-07 | Shahid Iqbal | 22,000 |

| S# | Name of Lease | Period | Name of Defaulter Contractor | Recoverable Amount |
|--------------|--------------------------------|---------|------------------------------|--------------------|
| 34 | The Bazari Jatoi | | Zia Ul Qasim | 169,000 |
| 35 | The Bazari S.Sultan | | Shahid Iqbal | 7,000 |
| 36 | Slughte fee Jatoi | | Muhammad Tariq | 17,370 |
| 37 | Ada stand Jatoi | 2007-08 | Muhammad Tariq | 135,420 |
| 38 | Ada stand S.Sultan | | Zia Ul Qasim | 143,440 |
| 39 | The bazari Jatoi | | Zia Ul Qasim | 304,260 |
| 40 | The Bazari S.Sultan | | Zia Ul Qasim | 126,290 |
| 41 | Slughter fee Jatoi | | Zia Ul Qasim | 30,110 |
| 42 | Building fee jatoi | | Muhammad Sadiq | 15,700 |
| 43 | Licence fee dangerous business | | Shahid Iqbal | 4,400 |
| 44 | Licence fee vehicle | | Zia Ul Qasim | 9,500 |
| 45 | Ada stand Jatoi | 2008-09 | Muhammad Tariq | 97,000 |
| 46 | Ada stand S.Sultan | | Sohail babar | 74,940 |
| 47 | Slughter fee Jatoi | | Muhammad Tariq | 45,500 |
| 48 | Licence fee dangerous business | | Mukhtar Ahmed | 55,000 |
| 49 | Licence fee vehicle | | Hazoor Bux | 96,550 |
| 50 | Ada stand Jatoi | 2009-10 | Tariq Hussain | 144,593 |
| 51 | Ada stand S.Sultan | | Tariq Hussain | 653,980 |
| 52 | Slughter fee Jatoi | | Muhammad Yaseen | 49,250 |
| 53 | Building fee jatoi | | Muhammad Sadiq | 46,950 |
| 54 | Mindi Motor Cycle | | Tariq Hussain | 3,550 |
| 55 | Ada stand Jatoi | 2010-11 | Shakeel Ahmed | 226,190 |
| 56 | Ada stand S.Sultan | | Shakeel Ahmed | 595,490 |
| 57 | Slughter fee Jatoi | | Saeed Ahmed | 22,900 |
| 58 | Licence fee | | Tasadiq Hussain | 55,000 |
| 59 | Advertisement fee | | Muammad Arshad | 20,000 |
| 60 | Mindi Motor Cycle | | Wasif Hayat | 13,630 |
| 61 | Ada stand Jatoi | 2011-12 | Shakir Rauf | 507,726 |
| 62 | Ada stand S.Sultan | | Niaz Ahmad | 235,706 |
| Total | | | | 6,605,924 |

Annexure-P

[Para 1.4.2.6]

Loss due to Non-Recovery of Government Dues

Table:1

(Amount in Rupees)

| Name | NOC # /Date | Mauza/Locati on | Total Area (Marla) | Rate as per Valuation Table (per Acre) | Total Cost of Land | Commercialization/ Conversion Fee Recoverable @20% | Already Deposited in Govt. Fund | Recoverable |
|---|--------------|------------------------------------|--------------------|--|--------------------|--|---------------------------------|-------------|
| Madina Petrol Pump/ Attock Petroleum | 244/15.07.13 | Mauza Rao on link Road | 80 | 1,600,000 | 800,000 | 160,000 | 130,000 | 30,000 |
| OOTCL/ Overcease Oil | 328/16.10.12 | Mauza Shehr Sultan-II on link Road | 49 | 1,700,000 | 520,625 | 104,125 | 66,885 | 37,240 |
| HSD/MS Petrol Pump/ Hascombe Storage Ltd. | 17/01.03.10 | Mauza Wariyan Wala on link Road | 85 | 1,300,000 | 690,625 | 138,125 | - | 138,125 |
| HSD/MS Petrol Pump/ Hascombe Storage Ltd. | /01.03.09 | Mauza Kotla bund Ali on link Road | 25 | 1,000,000 | 156,250 | 31,250 | - | 31,250 |
| Total | | | | | | | | 236,615 |

Table:2

| S# | Name of Factory/Tower | Location Address /(owner) | Description of Fee | Recovery |
|----|----------------------------|---|--------------------|----------|
| 1 | Shah Shams Cotton Factory | Shehr Sultan City / Malik Aqeel Ahmad | NOC Fee | 10,000 |
| 2 | Shah Jamal Cotton Factory | Shehr Sultan City/ Mian Tanveer | NOC Fee | 10,000 |
| 3 | Alazeez Cotton Factory | Shehr Sultan City/ Malik Abdul Azeez | NOC Fee | 10,000 |
| 4 | Al Raza Cotton Factory | Shehr Sultan City/ Asad Ahsan | NOC Fee | 10,000 |
| 5 | Rana Cotton Factory | Shehr Sultan City/ Rana Mahfooz | NOC Fee | 10,000 |
| 6 | Bismillah Cotton Factory | Masoo Shah Tehsil Jatoi/ Mohammad Farooq | NOC Fee | 10,000 |
| 7 | Zafar Cotton Factory | Damar Wala Tehsil Jatoi/ Mohammad Zafar | NOC Fee | 10,000 |
| 8 | Irshad Cotton Factory | Kalar Wali Tehsil Jatoi/ Mian Irshad | NOC Fee | 10,000 |
| 9 | Khan Cotton Factory | Damar Wala Tehsil Jatoi/ Nawab Shahzad Khan | NOC Fee | 10,000 |
| 10 | Mursaleen Cotton Factory | Ali Shah Tehsil Jatoi/ Rana Tanveer | NOC Fee | 10,000 |
| 11 | Silvar Cotton Factory | Masoo Shah Tehsil Jatoi/ Shakh Farooq | NOC Fee | 10,000 |
| 12 | Mahar Roomi Cotton Factory | Shehr Sultan City/ Khawja Arshad | NOC Fee | 10,000 |
| 13 | Malik Cotton Factory | Shehr Sultan City/ Malik Yaqoob Gudara | NOC Fee | 10,000 |
| 14 | Bisma Cotton Factory | Jatoi City/ Haji Sadar Ud din | NOC Fee | 10,000 |

| S# | Name of Factory/Tower | Location Address /(owner) | Description of Fee | Recovery |
|----|------------------------------|---|--------------------|----------|
| 15 | Wali Cotton Factory | Jatoi City/ Haji Younis | NOC Fee | 10,000 |
| 16 | Alkaram Cotton Factory | Jhugi Wala Tehsil Jatoi/ Mian Ishfaq Hussain | NOC Fee | 10,000 |
| 17 | Riaz Cotton Factory | Jhugi Wala Tehsil Jatoi/ Haji Zafar Basheer | NOC Fee | 10,000 |
| 18 | Al Hasnain Cotton Factory | Lundi Pitafi Tehsil Jatoi/ Haji Aashiq Shah | NOC Fee | 10,000 |
| 19 | Pitafi Cotton Factory | Lundi Pitafi Tehsil Jatoi/ Khursheed Khan | NOC Fee | 10,000 |
| 20 | Khan Cotton Factory | Belay Wala Tehsil Jatoi/ Dr Azam Pitafi | NOC Fee | 10,000 |
| 21 | United Cotton Factory | Shehr Sultan City/ Farooq Hussain Gudara | NOC Fee | 10,000 |
| 22 | Altaf Cotton Factory | Shehr Sultan City/ Malik Khalil Ahmad | NOC Fee | 10,000 |
| 23 | Serwar Cotton Factory | Shehr Sultan City/ Malik Ayub | NOC Fee | 10,000 |
| 24 | Rao Cotton Factory | Shehr Sultan City/ Rao Aatif | NOC Fee | 10,000 |
| 25 | Al Hassan Cotton Factory | Shehr Sultan City/ Haji Aashiq Shah | NOC Fee | 10,000 |
| 26 | Ahmad Cotton Factory | Chowk Parmat Tehsil Jatoi/ Mian Pervaiz | NOC Fee | 10,000 |
| 27 | Alkaram Cotton Factory | Meer Hazar Khan Tehsil Jatoi/ Khawja Ishfaq Hussain | NOC Fee | 10,000 |
| 28 | New Almanzoor Cotton Factory | Meer Hazar Khan Tehsil Jatoi/ Liaqat Khan | NOC Fee | 10,000 |
| 29 | New Khalil Cotton Factory | Hed Bakani Tehsil Jatoi/ Mohammad Khalil | NOC Fee | 10,000 |
| 30 | Daha Cotton Factory | Hed Bakani Tehsil Jatoi/ Mian Aashiq Daha | NOC Fee | 10,000 |
| 31 | Al Hamd Cotton Factory | Mad Wala Tehsil Jatoi/ Malik Imran | NOC Fee | 10,000 |
| 32 | Mohsin Cotton Factory | Hamzay wali Tehsil Jatoi | NOC Fee | 10,000 |
| 33 | Bhatta (Brick Factory) | Kalar Wali Tehsil Jatoi/ Hazoor Bux | NOC Fee | 10,000 |
| 34 | Bhatta (Brick Factory) | Kalar Wali Tehsil Jatoi/ Mukhtiar Chajra | NOC Fee | 10,000 |
| 35 | Bhatta (Brick Factory) | Jatoi City/ Qadir Khan | NOC Fee | 10,000 |
| 36 | Bhatta (Brick Factory) | Shehr Sultan City/ Saleem Khan | NOC Fee | 10,000 |
| 37 | Bhatta (Brick Factory) | Shehr Sultan City/ Allah Wasaya | NOC Fee | 10,000 |
| 38 | Bhatta (Brick Factory) | Shehr Sultan City/ Ajmal Khan | NOC Fee | 10,000 |
| 39 | Bhatta (Brick Factory) | Shehr Sultan City/ Mohammad Khan | NOC Fee | 10,000 |
| 40 | Bhatta (Brick Factory) | Jatoi City/ Ashraf Khan | NOC Fee | 10,000 |
| 41 | Bhatta (Brick Factory) | Jatoi City/ Saleem Khan | NOC Fee | 10,000 |
| 42 | Bhatta (Brick Factory) | Jhugi Wala Tehsil Jatoi/ Kismat Khan | NOC Fee | 10,000 |
| 43 | Bhatta (Brick Factory) | Thatta Chandair Tehsil Jatoi/ Jameel Khan | NOC Fee | 10,000 |
| 44 | Bhatta (Brick Factory) | Sabay Wala Tehsil Jatoi/ Raza Khan | NOC Fee | 10,000 |
| 45 | Bhatta (Brick Factory) | Parmat Tehsil Jatoi/ Kismat Khan | NOC Fee | 10,000 |
| 46 | Bhatta (Brick Factory) | Shehr Sultan City/ Jan Mohammad | NOC Fee | 10,000 |
| 47 | Bhatta (Brick Factory) | Phulan Tehsil Jatoi/ Mohammad Hasan | NOC Fee | 10,000 |
| 48 | Bhatta (Brick Factory) | Phulan Tehsil Jatoi/ Akbar Khan | NOC Fee | 10,000 |
| 49 | Bhatta (Brick Factory) | Jatoi City/ Ghulam Rasool | NOC Fee | 10,000 |
| 50 | Bhatta (Brick Factory) | Jatoi City/ Afzal Khan | NOC Fee | 10,000 |
| 51 | Bhatta (Brick Factory) | Jatoi City/ Kismat Khan | NOC Fee | 10,000 |
| 52 | Bhatta (Brick Factory) | Jatoi City/ Kismat Khan | NOC Fee | 10,000 |
| 53 | Bhatta (Brick Factory) | Jatoi City/ Kismat Khan | NOC Fee | 10,000 |
| 54 | Bhatta (Brick Factory) | Masoo Shah Tehsil Jatoi/ Jind Wada | NOC Fee | 10,000 |
| 55 | Bhatta (Brick Factory) | Jatoi City/ Rasheed Nichrani | NOC Fee | 10,000 |

| S# | Name of Factory/Tower | Location Address /(owner) | Description of Fee | Recovery |
|-------|-------------------------|---|--------------------|-----------|
| 56 | Bhatta (Brick Factory) | Jatoi City/ Peer Bakhsh Nichrani | NOC Fee | 10,000 |
| 57 | Bhatta (Brick Factory) | Jatoi City/ Abdul Qadir | NOC Fee | 10,000 |
| 58 | Bhatta (Brick Factory) | Shehr Sultan City/ Faiz Bakhsh | NOC Fee | 10,000 |
| 59 | Ice Factory | Jatoi City/ Zazar Khan | NOC Fee | 10,000 |
| 60 | Ice Factory | Jhugi Wala Tehsil Jatoi/ Yaseen Khan | NOC Fee | 10,000 |
| 61 | Ice Factory | Shehr Sultan City/ Tariq Naeem Ullah | NOC Fee | 10,000 |
| 62 | Ice Factory | Damar Wala Tehsil Jatoi/ Zazar Khan | NOC Fee | 10,000 |
| 63 | Ice Factory | Shehr Sultan City/ Zazar Khan | NOC Fee | 10,000 |
| 64 | Ice Factory | Jatoi City/ Abdul Azeez | NOC Fee | 10,000 |
| 65 | Ice Factory | Waryaa Wala Tehsil Jatoi/ Abdul Azeez | NOC Fee | 10,000 |
| 66 | Ice Factory | Parimat Tehsil Jatoi/ Zazar Khan | NOC Fee | 10,000 |
| 67 | Ice Factory | Kachi Paki Tehsil Jatoi/ Zazar Khan | NOC Fee | 10,000 |
| 68 | Ice Factory | Kalar Wali Tehsil Jatoi/ Zazar Khan | NOC Fee | 10,000 |
| 69 | Ice Factory | Beti Nala Tehsil Jatoi/ Zazar Khan | NOC Fee | 10,000 |
| 70 | Ice Factory | Jatoi City/ Abdullah | NOC Fee | 10,000 |
| 71 | Mobile Tower (Mobilink) | Meer Hazar Khan Tehsil Jatoi/ Ghulam Qadir Laghari | NOC Fee | 50,000 |
| 72 | Mobile Tower (Mobilink) | Kotla Band Ali Jhugi Wala Tehsil Jatoi/ M.Zoulfqar | NOC Fee | 50,000 |
| 73 | Mobile Tower (Mobilink) | Basti Turk Abad Kotla Ganmoo Tehsil Jatoi/Peeran Dita | NOC Fee | 50,000 |
| 74 | Mobile Tower (Mobilink) | Mouza Wedad Tehsil Jatoi/ Zubaida Bibi | NOC Fee | 50,000 |
| 75 | Mobile Tower (Mobilink) | Mouza Dolat Wahi Tehsil Jatoi/ Wahid Bakhsh | NOC Fee | 50,000 |
| 76 | Mobile Tower (Mobilink) | Shehr Sultan 1st/ Allah Wasaya | NOC Fee | 50,000 |
| 77 | Mobile Tower (Mobilink) | Basti Allah Bakhsh/ Raof Ahmad | NOC Fee | 50,000 |
| 78 | Mobile Tower (Mobilink) | Jhugi wala Tehsil Jatoi/ Naik Mohammad | NOC Fee | 50,000 |
| 79 | Mobile Tower (Mobilink) | Hed Bakani Tehsil Jatoi/ Ahmad Ali | NOC Fee | 50,000 |
| 80 | Mobile Tower (Mobilink) | Mohallah Mastoi Tehsil Jatoi/ Faiz Abbas Khan | NOC Fee | 50,000 |
| 81 | Mobile Tower (Mobilink) | Jatoi Janubi/ Iqbal Hussain Shah | NOC Fee | 50,000 |
| 82 | Mobile Tower (Mobilink) | Damar Wala Shumali/ Sibat Ul Hasan | NOC Fee | 50,000 |
| 83 | Mobile Tower (Mobilink) | Mouza Daanreen Tehsil Jatoi/ Mohammad Bakir | NOC Fee | 50,000 |
| 84 | Mobile Tower (Mobilink) | Mohallah Molvyaan Wala Shehr S City/ Tahir Hussain | NOC Fee | 50,000 |
| 85 | Mobile Tower | Jatoi city | NOC Fee | 50,000 |
| 86 | Mobile Tower (Ufone) | Jatoi city | NOC Fee | 50,000 |
| 87 | Mobile Tower (warid) | Jatoi city | NOC Fee | 50,000 |
| 88 | Mobile Tower (telinor) | Jatoi city | NOC Fee | 50,000 |
| 89 | Mobile Tower (Ufone) | Shehr Sultan City | NOC Fee | 50,000 |
| 90 | Mobile Tower (warid) | Shehr Sultan City | NOC Fee | 50,000 |
| 91 | Mobile Tower (telinor) | Shehr Sultan City | NOC Fee | 50,000 |
| 92 | Mobile Tower | Permet chowk Jatoi | NOC Fee | 50,000 |
| 93 | Aziz Petroleum | Chowk Allah Baksh Tehsil Jatoi | NOC Fee | 20,000 |
| 94 | Maher Petroleum | Near Makki Masjid Tehsil Jatoi | NOC Fee | 20,000 |
| 95 | City Petrol Pump | Shah Jamal Road Near Bait Mer Hazar Tehsil Jatoi | NOC Fee | 20,000 |
| Total | | | | 1,860,000 |

Table:3

| S# | Name Description of Building | Location Address/ Incharge Name | Owner | NO's | Area (Marla) | Rate Per Marla | Value as per Valuation Table | Commercialization Charges @20% |
|----|--------------------------------|---|-------|------|--------------|----------------|------------------------------|--------------------------------|
| 1 | Aziz Petroleum | Chowk Allah Baksh Tehsil Jatoi | | 1 | 30 | 20,000 | 600,000 | 120,000 |
| 2 | Petrol Pump | Shah Jamal Road Near Chowk Allah Baksh Tehsil Jatoi | | 1 | 30 | 20,000 | 600,000 | 120,000 |
| 3 | Maher Petroleum | Near Makki Masjid Tehsil Jatoi | | 1 | 25 | 20,000 | 500,000 | 100,000 |
| 4 | City Petrol Pump | Shah Jamal Road Near Bait Mer Hazar Tehsil Jatoi | | 1 | 25 | 20,000 | 500,000 | 100,000 |
| 5 | Shops | Near TMA office Jatoi City/ Farkhanda Rao | | 3 | 2 | 100,000 | 200,000 | 40,000 |
| 6 | Irfan Plaza (Shops) | Police Station road Jatoi City | | 10 | 5 | 100,000 | 500,000 | 100,000 |
| 7 | Daud Wali Plaza (Shops) | MCB Band Jatoi City | | 10 | 5 | 100,000 | 500,000 | 100,000 |
| 8 | Shafi Plaza (Shops) | Rampur Road Jatoi City | | 10 | 5 | 100,000 | 500,000 | 100,000 |
| 9 | Honda Centre/NBP plaza | Permat road Jatoi City | | 1 | 5 | 100,000 | 500,000 | 100,000 |
| 10 | BOP Plaza | Permat road Jatoi City/ Liaqat Ali | | 1 | 3 | 100,000 | 300,000 | 60,000 |
| 11 | Waseb Hotel | Permat road Jatoi City/ Liaqat Ali | | 1 | 6 | 100,000 | 600,000 | 120,000 |
| 12 | Shahida Safdar Hospital | Near Shell Pump Jatoi City/ Shahida Safdar | | 1 | 6 | 100,000 | 600,000 | 120,000 |
| 13 | Javed Traders (Shops) | Parmat Road Dai wali Masjid Jatoi City | | 8 | 3 | 100,000 | 300,000 | 60,000 |
| 14 | Bismillah Traders (Shops) | Parmat Road Jatoi City | | 2 | 1 | 100,000 | 100,000 | 20,000 |
| 15 | Al Rehman Honda (Shops) | Parmat Road Jatoi City | | 1 | 0.5 | 100,000 | 50,000 | 10,000 |
| 16 | Abu Bakar Market (Shops) | Near Grid Chowk Jatoi City | | 8 | 5 | 100,000 | 500,000 | 100,000 |
| 17 | Zahra Hospital | Near Pitafi Chowk Jatoi City/ Dr. Zahra | | 1 | 6 | 100,000 | 600,000 | 120,000 |
| 18 | Zubair Hospital | Near Permat Chowk Jatoi City/ Dr. Zubair | | 1 | 10 | 100,000 | 1,000,000 | 200,000 |
| 19 | Wood Market (Shops) | Near THQ Jatoi city | | 6 | 2.5 | 100,000 | 250,000 | 50,000 |
| 20 | Tanveer Building (Shops) | Near Pull Janglat Jatoi City/ Rana Tanveer | | 6 | 2.5 | 100,000 | 250,000 | 50,000 |
| 21 | Naya Sawera Shop | Chowk Meer Hazar khan main Jatoi road | | 1 | 1 | 50,000 | 50,000 | 10,000 |
| 22 | HBL Bank | Chowk Meer Hazar khan main Jatoi road | | 1 | 2 | 50,000 | 100,000 | 20,000 |
| 23 | Rashed Sherwani Market (Shops) | Opposite RHC Shehr Sultan City/ Ab. Rashed Sherwani | | 10 | 5 | 100,000 | 500,000 | 100,000 |
| 24 | Deray Wal Hotel &Shops New | Opposite RHC Shehr Sultan City/ Farooq Ahmad | | 4 | 4 | 100,000 | 400,000 | 80,000 |
| 25 | Shops | Opposite RHC Shehr Sultan City/ Dr. Jameel Khan | | 2 | 1.5 | 100,000 | 150,000 | 30,000 |
| 26 | Al Maka Hotel | Near Qabristan Fakhar Imam Shehr Sultan City | | 1 | 3 | 100,000 | 300,000 | 60,000 |

| S# | Nme Description of Building | Location Address/ Owner Incharge Name | NO's | Area (Marla) | Rate Per Marla | Value as per Valuation Table | Commercialization Charges @20% |
|----|--------------------------------|--|------|--------------|----------------|------------------------------|--------------------------------|
| 27 | Market (Shops) | Near TMA Disposal Shehr Sultan City | 4 | 3 | 100,000 | 300,000 | 60,000 |
| 28 | Sadaat Market (Shops) | Near Sabzi Mandi Shehr Sultan City | 10 | 8 | 100,000 | 800,000 | 160,000 |
| 29 | Aljannat Sweets Market (Shops) | Near Imaam Bargah Shehr Sultan City | 5 | 2.5 | 100,000 | 250,000 | 50,000 |
| 30 | Market (Shops) | Jatoi Road opp. Rana Mehmood Market Shehr Sultlan City | 4 | 3 | 100,000 | 300,000 | 60,000 |
| 31 | Shops | Jatoi Road Shehr Sultan City/ Ibrahim Sirla | 2 | 1 | 100,000 | 100,000 | 20,000 |
| 32 | Market (Shops) | Jatoi Road Shehr Sultlan City/ Ab. Malik sial | 4 | 3 | 100,000 | 300,000 | 60,000 |
| 33 | Market (Shops) | Jatoi Road Shehr Sultlan City/ Rana Ab. Jabar | 4 | 4 | 100,000 | 400,000 | 80,000 |
| 34 | Irshad Market HBL Bank | Kalar Wali Main road Shehr Sultan/ Malik Irshad Chajra | 2 | 2 | 100,000 | 200,000 | 40,000 |
| 35 | Market (Shops) | Jatoi Road Shehr Sultlan City/ Haji M. Siddiq | 10 | 6 | 100,000 | 600,000 | 120,000 |
| | | | | | | Total | 2,740,000 |

Table:4

| S# | Nme Description of Building | Location Address/ Owner Incharge Name | Quantity No.s | Rate of Building/Map Fee Rs | Recovery |
|----|-----------------------------|--|---------------|-----------------------------|----------|
| 1 | Aziz Petroleum | Chowk Allah Baksh Tehsil Jatoi | 1 | 10,000 | 10,000 |
| 2 | New Petrol Pump | Chowk Allah Baksh Tehsil Jatoi | 1 | 10,000 | 10,000 |
| 3 | Maher Petroleum | Near Makki Masjid Tehsil Jatoi | 1 | 10,000 | 10,000 |
| 4 | Petrol Pump | Shah Jamal Road Tehsil Jatoi | 1 | 10,000 | 10,000 |
| 5 | Shops | Near TMA office Jatoi City/ Farkhanda Rao | 3 | 600 | 1,800 |
| 6 | Irfan Plaza (Shops) | Police Station road Jatoi City | 10 | 600 | 6,000 |
| 7 | Daud Wali Plaza (Shops) | MCB Band Jatoi City | 10 | 600 | 6,000 |
| 8 | Shafi Plaza (Shops) | Rampur Road Jatoi City | 10 | 600 | 6,000 |
| 9 | Honda Centre/NBP plaza | Permat road Jatoi City | 8 | 600 | 4,800 |
| 10 | BOP Plaza (shops) | Permat road Jatoi City/ Liaqat Ali | 6 | 600 | 3,600 |
| 11 | Waseb Hotel | Permat road Jatoi City/ Liaqat Ali | 1 | 5,000 | 5,000 |
| 12 | Shahida Safdar Hospital | Near Shell Pump Jatoi City/ Shahida Safdar | 1 | 5,000 | 5,000 |
| 13 | Javed Traders (Shops) | Parmat Road Dai wali Masjid Jatoi City | 8 | 600 | 4,800 |
| 14 | Bismillah Traders (Shops) | Parmat Road Jatoi City | 2 | 600 | 1,200 |
| 15 | Al Rehman Honda (Shops) | Parmat Road Jatoi City | 1 | 600 | 600 |
| 16 | Abu Bakar Market (Shops) | Near Grid Chowk Jatoi City | 8 | 600 | 4,800 |
| 17 | Zahra Hospital | Near Pitafi Chowk Jatoi City/ Dr. Zahra | 1 | 5,000 | 5,000 |
| 18 | Zubair Hospital | Near Permat Chowk Jatoi City/ Dr. Zubair | 1 | 5,000 | 5,000 |
| 19 | Wood Market (Shops) | Near THQ Jatoi city | 6 | 600 | 3,600 |
| 20 | Tanveer Building (Shops) | Near Pull Janglat Jatoi City/ Rana Tanveer | 6 | 600 | 3,600 |
| 21 | Naya Sawera Shop | Chowk Meer Hazar khan main Jatoi road | 1 | 600 | 600 |
| 22 | HBL Bank (shops) | Chowk Meer Hazar khan main Jatoi road | 3 | 600 | 1,800 |

| S# | Nme Description of Building | Location Address/ Owner Incharge Name | Quantity No.s | Rate of Building/Map Fee Rs | Recovery |
|-----------------------|--------------------------------|--|---------------|-----------------------------|-----------|
| 23 | Rashed Sherwani Market (Shops) | Opposite RHC Shehr Sultan City/ Ab. Rashed Sherwani | 10 | 600 | 6,000 |
| 24 | Deray Wal Hotel &Shops New | Opposite RHC Shehr Sultan City/ Farooq Ahmad | 4 | 5,000 | 20,000 |
| 25 | Shops | Opposite RHC Shehr Sultan City/ Dr. Jameel Khan | 2 | 600 | 1,200 |
| 26 | Al Maka Hotel | Near Qabristan Fakhar Imam Shehr Sultan City | 4 | 600 | 2,400 |
| 27 | Market (Shops) | Near TMA Disposal Shehr Sultan City | 4 | 600 | 2,400 |
| 28 | Sadaat Market (Shops) | Near Sabzi Mandi Shehr Sultan City | 10 | 600 | 6,000 |
| 29 | Aljannat Sweets Market (Shops) | Near Imaam Bargah Shehr Sultan City | 5 | 600 | 3,000 |
| 30 | Market (Shops) | Jatoi Road opp. Rana Mehmood Market Shehr Sultlan City | 4 | 600 | 2,400 |
| 31 | Shops | Jatoi Road Shehr Sultan City/ Ibrahim Sirla | 2 | 600 | 1,200 |
| 32 | Market (Shops) | Jatoi Road Shehr Sultlan City/ Ab. Malik sial | 4 | 600 | 2,400 |
| 33 | Market (Shops) | Jatoi Road Shehr Sultlan City/ Rana Ab. Jabar | 4 | 600 | 2,400 |
| 34 | Market (Shops) | Jatoi Road Shehr Sultlan City/ Haji M. Siddiq | 10 | 600 | 6,000 |
| 35 | Irshad Market HBL Bank | Kalar Wali Main road Shehr Sultan | 2 | 600 | 1,200 |
| 36 | Preston College Building | Shah Jamal Road Jatoi city/ Mushtaq Kharal | 1 | 5,000 | 5,000 |
| Total | | | | | 170,800 |
| G.Total Table 1,2,3,4 | | | | | 5.007 (M) |

Annexure-Q

[Para 1.4.2.7]

Doubtful Consumption of POL

(Amount in Rupees)

| Table 1 of 2012-13 | | | | |
|--------------------|------------------------|-----------------------------|---------------|-------------------|
| Date | Cheque #/Token# | Description | Amount | Paid to |
| 15.10.12 | 75995929 | POL Bill | 158,100 | Cashier |
| 16.10.12 | 75995934 | POL Bill | 25,000 | Alkaram Petroleum |
| 23.10.12 | 75995940 | POL Sucker | 30,000 | Deray Wal agency |
| 23.10.12 | 75995945 | pol bill 10/12 | 25,000 | Hazoor bux |
| 24.10.12 | 75995984 | pol bill | 25,000 | Hazoor bux |
| 12.11.12 | 75995991 | pol bill | 145,000 | Alkaram Petroleum |
| 12.11.12 | 75995992 | pol bill CO SS | 40,000 | cashier |
| 05.12.12 | 77147909 | POL bill | 25,000 | Rehm ali |
| 11.12.12 | 77147913 | POL bill | 8,000 | Safdar Driver |
| 11.12.12 | 77147915 | POL bill | 50,000 | Alkaram Petroleum |
| 11.12.12 | 77147916 | POL bill | 5,000 | Rehm ali |
| 24.12.12 | 77147918 | pol bill jatoi | 150,182 | Alkaram Petroleum |
| 27.12.12 | 77147923 | POL bill | 78,988 | Alkaram Petroleum |
| 27.12.12 | 77147924 | Fog Machine POL | 10,044 | Hazoor bux |
| 06.08.12 | 54 | POL bill MHC 2450 Cultus | 30,000 | cash payment |
| 06.08.12 | 56 | POL CO Unit SS | 30,000 | cash payment |
| 06.08.12 | 58 | POL CO Unit Jatoi | 20,000 | cash payment |
| 06.08.12 | 53 | POL Generator office | 15,000 | cash payment |
| 06.08.12 | 61 | POL Ejector | 20,000 | cash payment |
| 06.08.12 | 62 | POL Sucker | 15,000 | cash payment |
| 27.08.12 | 85 | POL bill MHC 2450 Cultus | 30,000 | cash payment |
| 27.08.12 | 87 | POL for Danguie spray jatoi | 60,000 | cash payment |
| 27.08.12 | 88 | POL for Danguie spray ss | 35,000 | cash payment |
| 05.09.12 | 128 | POL Sucker | 12,300 | cash payment |
| 05.09.12 | 129 | POL bill MHC 2450 Cultus | 30,000 | cash payment |
| 12.09.12 | 141 | POL Sucker | 22,000 | cash payment |
| 28.09.12 | 151 | POL Generator | 25,000 | cash payment |
| 28.09.12 | 152 | POL of Beeco Pump | 24,870 | cash payment |
| 02.01.13 | 77147941 | POL bill | 18,144 | Deray Wal agency |
| 02.01.13 | 77147943 | POL bill | 221,870 | Rehm ali |
| 02.01.13 | 77147945 | POL bill | 100,000 | Rehm ali |
| 02.01.13 | 77147946 | POL bill | 21,870 | Rehm ali |
| 11.01.13 | 77147961 | POL bill | 187,743 | cashier |

| Date | Cheque #/Token# | Description | Amount | Paid to |
|---------------|------------------------|--------------------|---------------|-------------------------|
| 11.01.13 | 77147964 | POL bill | 66,804 | Yousaf Nadeem Petroleum |
| 24.01.13 | 77147967 | POL bill | 185,343 | Rehm ali |
| 14.02.13 | 77147993 | POL bill ss | 128,918 | Hazoor bux |
| 22.02.13 | 77201615 | POL bill | 31,886 | cashier |
| 22.02.13 | 77201616 | POL bill | 36,507 | cashier |
| 06.03.13 | 77201635 | POL bill ss | 81,940 | tahir |
| 11.03.13 | 77201648 | Pol | 25,360 | rehm ali |
| 25.03.13 | 77201674 | pol bill | 60,931 | Alkaram Petroleum |
| 25.03.13 | 77201676 | pol bill | 30,394 | Alkaram Petroleum |
| 08.04.13 | 77201685 | pol bill | 15,000 | rehm elahi |
| 08.04.13 | 77201686 | pol bill | 55,253 | rehm elahi |
| 12.04.13 | 77623618 | pol bill | 60,667 | rehm elahi |
| 12.04.13 | 77623627 | pol bill | 86,274 | hazor b |
| 12.04.13 | 77623630 | pol bill | 47,080 | rehm ali |
| 19.04.13 | 77623638 | pol bill | 30,000 | hazor b |
| 03.05.13 | 77623655 | pol bill | 28,912 | mian safdar |
| 03.05.13 | 77623656 | pol bill | 30,000 | mian safdar |
| 03.05.13 | 77623666 | pol bill | 50,000 | mian safdar |
| 28.06.13 | 79175123 | pol bill | 61,426 | rehm |
| Total 2012-13 | | | 2,806,806 | |

Annexure-R**[Para 1.4.2.8]****Loss due to Unapproved/ Illegal Residential Schemes****(Amount in Rupees)**

| Table of 2012-13 | | | | | | | |
|---------------------------|------------------------------|---------------|--|-------------|---------------------------------|-----------------------|------------------|
| Name of Colony | Location | Area in Marla | Rate Per Marla (as per land schedule by A.C) | Total Value | Recoverable conversion fee @ 1% | Plan/Map approval Fee | Total Recovery |
| Noor City Housing Scheme | Jatoi Road Shehr Sultan City | 560 | 50,000 | 28,000,000 | 280,000 | 30,000 | 310,000 |
| Green City Housing Scheme | Ram Pur road Jatoi City | 170 | 60,000 | 10,200,000 | 102,000 | 10,000 | 112,000 |
| Gulberg Housing Scheme II | Shah Jamal Road Jatoi City | 450 | 60,000 | 27,000,000 | 270,000 | 30,000 | 300,000 |
| Daud Wali Housing Schemes | Grid Chowk Jatoi City | 450 | 60,000 | 27,000,000 | 270,000 | 10,000 | 280,000 |
| Grand Total | | | | | 922,000 | 80,000 | 1,002,000 |

Annexure-S

[Para 1.5.1.2]

Unauthorized Cash Payments

(Amount in Rupees)

| TABLE: A (Cash Payment, above than Rs 100,000) | | | |
|---|--------------------|------------------|---------------------|
| Date | Description | Cheque No | Amount Drawn |
| 05.07.2012 | Cash Withdrawal | 75449261 | 274,127 |
| 05.07.2012 | Cash Withdrawal | 75449253 | 855,800 |
| 05.07.2012 | Cash Withdrawal | 75449270 | 266,337 |
| 06.07.2012 | Cash Withdrawal | 75449263 | 125,181 |
| 13.07.2012 | Cash Withdrawal | 75449283 | 273,258 |
| 17.07.2012 | Cash Withdrawal | 75449285 | 133,408 |
| 24.07.2012 | Cash Withdrawal | 75449290 | 206,709 |
| 24.07.2012 | Cash Withdrawal | 75449293 | 104,131 |
| 24.07.2012 | Cash Withdrawal | 75449295 | 111,867 |
| 08.08.2012 | Cash Withdrawal | 75300415 | 994,440 |
| 08.08.2012 | Cash Withdrawal | 75300414 | 285,635 |
| 30.08.2012 | Cash Withdrawal | 75300453 | 200,032 |
| 03.09.2012 | Cash Withdrawal | 75300462 | 329,000 |
| 10.09.2012 | Cash Withdrawal | 75300486 | 1,582,099 |
| 20.09.2012 | Cash Withdrawal | 75300497 | 132,786 |
| 04.10.2012 | Cash Withdrawal | 75724001 | 782,547 |
| 09.10.2012 | Cash Withdrawal | 75724030 | 416,640 |
| 24.10.2012 | Cash Withdrawal | 75724061 | 317,052 |
| 06.11.2012 | Cash Withdrawal | 75724074 | 276,210 |
| 13.12.2012 | Cash Withdrawal | 77869729 | 331,890 |
| 13.12.2012 | Cash Withdrawal | 77869729 | 157,205 |
| 07.01.2013 | Cash Withdrawal | 77869751 | 272,955 |
| 11.02.2013 | Cash Withdrawal | 77869789 | 271,860 |
| 18.03.2013 | Cash Withdrawal | 76993440 | 155,250 |
| 12.04.2013 | Cash Withdrawal | 76993476 | 118,625 |
| 09.05.2013 | Cash Withdrawal | 77231508 | 111,900 |
| 16.05.2013 | Cash Withdrawal | 77231546 | 300,565 |
| 16.05.2013 | Cash Withdrawal | 77231531 | 147,460 |
| 07.06.2013 | Cash Withdrawal | 77231554 | 113,400 |
| 10.06.2013 | Cash Withdrawal | 77231541 | 135,000 |
| Total of Table A | | | 9,783,369 |
| TABLE: B (Cash Payment, above than Rs 10,000) | | | |
| Date | Description | Cheque No | Amount Drawn |
| 04.07.2012 | Cash Withdrawal | 75449258 | 20,810 |
| 05.07.2012 | Cash Withdrawal | 75449264 | 89,838 |
| 05.07.2012 | Cash Withdrawal | 75449269 | 41,965 |
| 05.07.2012 | Cash Withdrawal | 75449268 | 20,911 |
| 06.07.2012 | Cash Withdrawal | 75449278 | 46,859 |
| 06.07.2012 | Cash Withdrawal | 75449275 | 29,491 |

| Date | Description | Cheque No | Amount Drawn |
|-------------|--------------------|------------------|---------------------|
| 06.07.2012 | Cash Withdrawal | 75449276 | 23,265 |
| 06.07.2012 | Cash Withdrawal | 75449277 | 22,325 |
| 06.07.2012 | Cash Withdrawal | 75449266 | 40,000 |
| 24.07.2012 | Cash Withdrawal | 75449294 | 41,289 |
| 24.07.2012 | Cash Withdrawal | 75449296 | 23,030 |
| 25.07.2012 | Cash Withdrawal | 75449297 | 22,466 |
| 01.08.2012 | Cash Withdrawal | 75300405 | 22,518 |
| 01.08.2012 | Cash Withdrawal | 75300407 | 44,372 |
| 07.08.2012 | Cash Withdrawal | 75300411 | 20,160 |
| 07.08.2012 | Cash Withdrawal | 75300410 | 24,848 |
| 07.08.2012 | Cash Withdrawal | 75300412 | 63,890 |
| 07.08.2012 | Cash Withdrawal | 75300408 | 21,432 |
| 07.08.2012 | Cash Withdrawal | 75300409 | 22,349 |
| 08.08.2012 | Cash Withdrawal | 75300419 | 92,480 |
| 15.08.2012 | Cash Withdrawal | 75300427 | 23,359 |
| 15.08.2012 | Cash Withdrawal | 75300429 | 46,292 |
| 15.08.2012 | Cash Withdrawal | 75300428 | 28,445 |
| 16.08.2012 | Cash Withdrawal | 75300445 | 45,966 |
| 23.08.2012 | Cash Withdrawal | 75300451 | 23,312 |
| 30.08.2012 | Cash Withdrawal | 75300455 | 22,570 |
| 30.08.2012 | Cash Withdrawal | 75300458 | 31,115 |
| 30.08.2012 | Cash Withdrawal | 75300457 | 87,360 |
| 31.08.2012 | Cash Withdrawal | 75300464 | 23,406 |
| 04.09.2012 | Cash Withdrawal | 75300477 | 52,632 |
| 05.09.2012 | Cash Withdrawal | 75300470 | 12,373 |
| 05.09.2012 | Cash Withdrawal | 75300473 | 23,025 |
| 06.09.2012 | Cash Withdrawal | 75300480 | 22,443 |
| 10.09.2012 | Cash Withdrawal | 75300482 | 17,600 |
| 17.09.2012 | Cash Withdrawal | 75300493 | 68,442 |
| 24.09.2012 | Cash Withdrawal | 75724003 | 11,390 |
| 09.10.2012 | Cash Withdrawal | 75724026 | 40,974 |
| 19.10.2012 | Cash Withdrawal | 75724040 | 19,693 |
| 19.10.2012 | Cash Withdrawal | 75724038 | 15,510 |
| 24.10.2012 | Cash Withdrawal | 75724062 | 41,904 |
| 06.11.2012 | Cash Withdrawal | 75724065 | 36,520 |
| 06.11.2012 | Cash Withdrawal | 75724079 | 58,175 |
| 06.12.2012 | Cash Withdrawal | 77869703 | 14,483 |
| 07.12.2012 | Cash Withdrawal | 75724097 | 14,371 |
| 07.12.2012 | Cash Withdrawal | 77869707 | 12,709 |
| 12.12.2012 | Cash Withdrawal | 77869730 | 29,092 |
| 17.12.2012 | Cash Withdrawal | 77869726 | 11,500 |
| 04.01.2013 | Cash Withdrawal | 77869759 | 25,875 |
| 07.01.2013 | Cash Withdrawal | 77869765 | 50,000 |
| 07.01.2013 | Cash Withdrawal | 77869766 | 14,493 |
| 07.02.2013 | Cash Withdrawal | 77869786 | 29,466 |
| 01.04.2013 | Cash Withdrawal | 76993452 | 20,000 |
| 16.04.2013 | Cash Withdrawal | 76993480 | 37,600 |
| 19.04.2013 | Cash Withdrawal | 76993489 | 12,397 |
| 08.05.2013 | Cash Withdrawal | 77231506 | 34,063 |

| Date | Description | Cheque No | Amount Drawn |
|------------------|--------------------|------------------|---------------------|
| 06.06.2013 | Cash Withdrawal | 77231551 | 18,800 |
| 06.06.2013 | Cash Withdrawal | 77231542 | 60,111 |
| 28.06.2013 | Cash Withdrawal | 77231592 | 22,137 |
| 28.06.2013 | Cash Withdrawal | 77231580 | 12,000 |
| Total of Table B | | | 1,905,901 |
| Grand Total | | | 11,689,270 |

Annexure-T

[Para 1.5.1.7]

Irregular and Unauthorized Payment against Execution of Repair and Maintenance

(Amount in Rupees)

| Scheme | Date of Work order | Date of completion | Payment made |
|---|---------------------------|---------------------------|---------------------|
| Const. & Repair of Bath rooms Near Water Works NO.1 | 24.6.13 | 26.6.13 | 95,692 |
| Const. of BahwalNala Bridge College ChowkAlipur | No date | No date | 17,830 |
| Const. of sloing and earthfilling | 24.6.13 | 26.6.13 | 98,147 |
| Const. of Solding and Earth filling | 21.6.13 | 24.6.13 | 99,500 |
| Const. of Solding and Earth filling | 21.6.13 | 24.6.13 | 95,641 |
| Const. of Solding and Earth filling | 27.6.13 | 28.6.13 | 84,000 |
| P/L advertisement and fancy board | 25.6.13 | 27.6.13 | 63,000 |
| P/L advertisement and fancy board | 26.6.13 | 28.6.13 | 63,000 |
| P/L Iron board | 26.6.13 | 28.6.13 | 63,000 |
| Provision of Main Hole Coverse | 20.7.12 | 27.7.12 | 272,100 |
| Repair of drain Fatehpur Road Alipur city | Token No.398 | Date 12.10.12 | 23419 |
| Repair of Tree Guard(Jangla) in Alipur city | -do- | -do- | 22,282 |
| Repair of darainKhairpur Road Alipur | -do- | -do- | 24,991 |
| Repair of JanglaJatSultanpur | -do- | -do- | 23,135 |
| RCC Pipe StreatSohaila Ahmad | -do- | -do- | 21,105 |
| P/L Sub Base BahawalNala By Pass Alipur | -do- | -do- | 21,000 |
| PCC SherBasarAlipur | -do- | -do- | 20,025 |
| Repair of RCC pipe streed Ch. Ajmal | -do- | -do- | 22,848 |
| P/L Base Course FatehpurChowk to PanjnandCenema | -do- | -do- | 21,000 |
| Repair of Drain Usmania Gate Alipur city | -do- | -do- | 24,817 |
| Repair of drain and RCC Akbar Colony | -do- | -do- | 21,700 |
| Khairpur Road near Girls College Alipur | -do- | -do- | 24,618 |
| Repair of Drains and JanglaJatBastiBanday Shah | -do- | -do- | 24,150 |
| Repair of PCC Bano Bazar | -do- | -do- | 24,289 |
| Repair of drain Jatoi Road Aliur | -do- | -do- | 21,865 |
| P/L Sub base Near Boys School ThhemeWala | -do- | -do- | 20,100 |
| Repair of drain and JanglaJatFatehpur city Alipur | -do- | -do- | 22,683 |
| Total | | | 1,335,937 |

(Remaining Jatoi) Annexure-U

[Para 1.6.3.2]

Detail of Unauthorized Cash Payments

(Amount in Rupees)

| Date | Cheque No. | Amount | Date | Cheque No. | Amount |
|----------|------------|---------|---------|------------|-----------|
| 4.7.11 | 72430160 | 60,100 | 10.2.12 | 74543562 | 76,700 |
| 6.7.11 | 72430163 | 21,781 | 10.2.12 | 74543559 | 24,779 |
| 6.7.11 | 72430162 | 24,450 | 10.2.12 | 74543557 | 107,510 |
| 13.7.11 | 72430170 | 354,380 | 10.2.12 | 74543563 | 59,266 |
| 21.7.11 | 72430171 | 23,750 | 13.2.12 | 74543564 | 24,000 |
| 21.7.11 | 72430172 | 14,800 | 15.2.12 | 74543566 | 200,000 |
| 21.7.11 | 72430173 | 23,850 | 15.2.12 | 74543567 | 93,400 |
| 21.7.11 | 72430175 | 23,310 | 21.2.12 | 74543574 | 44,000 |
| 21.7.11 | 72430176 | 24,870 | 23.2.12 | 74543571 | 195,860 |
| 21.7.11 | 72430177 | 19,500 | 1.3.12 | 74543577 | 14,000 |
| 29.7.11 | 72430183 | 275,584 | 1.3.12 | 74543576 | 12,000 |
| 5.8.11 | 72430190 | 17,500 | 2.3.12 | 74543578 | 35,000 |
| 5.8.11 | 72430193 | 10,260 | 6.3.12. | 74543589 | 152,441 |
| 6.8.11 | 72430186 | 12,500 | 6.3.12. | 74543585 | 465,000 |
| 9.8.11 | 72986609 | 301,600 | 7.3.12 | 74543584 | 772,814 |
| 9.8.11 | 72986608 | 351,633 | 7.3.12 | 74543590 | 355,880 |
| 16.8.11 | 72986620 | 11,840 | 13.3.12 | 74543591 | 303,800 |
| 6.9.11 | 73612824 | 102,359 | 20.3.12 | 74543598 | 12,772 |
| 8.10.11 | 73612838 | 60,900 | 20.3.12 | 74543597 | 133,485 |
| 11.10.11 | 73612843 | 12,450 | 21.3.12 | 74543594 | 13,000 |
| 12.10.11 | 73612852 | 27,681 | 22.3.12 | 75570301 | 14,530 |
| 12.10.11 | 73612853 | 24,800 | 22.3.12 | 75570304 | 69,221 |
| 12.10.11 | 73612844 | 299,261 | 5.4.12 | 75570396 | 300,000 |
| 12.10.11 | 73612847 | 158,340 | 5.4.12 | 75570393 | 1,336,805 |
| 17.10.11 | 73612854 | 18,750 | 5.4.12 | 75570400 | 13,160 |
| 20.10.11 | 73612856 | 24,500 | 5.4.12 | 75570399 | 69,200 |
| 27.10.11 | 73612861 | 28,850 | 5.4.12 | 75570398 | 67,859 |
| 1.11.11 | 73612867 | 35,500 | 9.4.12 | 100869193 | 16,000 |
| 1.11.11 | 73612869 | 23,600 | 10.4.12 | 100869196 | 708,092 |
| 1.11.11 | 73612868 | 15,080 | 16.4.12 | 100869199 | 19,967 |
| 1.11.11 | 73612875 | 824,373 | 16.4.12 | 100869200 | 28,952 |
| 1.11.11 | 73612874 | 437,119 | 18.4.12 | 75765905 | 14,809 |
| 2.11.11 | 73612876 | 377,000 | 4.5.12 | 75794901 | 53,730 |
| 10.11.11 | 73612880 | 16,044 | 4.5.12 | 75794907 | 60,282 |
| 10.11.11 | 73612879 | 21,320 | 4.5.12 | 75794905 | 23,030 |
| 10.11.11 | 73612881 | 43,160 | 4.5.12 | 75794906 | 35,000 |
| 11.11.11 | 73612884 | 16,402 | 4.5.12 | 75794904 | 465,000 |
| 11.11.11 | 73612883 | 26,000 | 7.5.12 | 75794912 | 983,466 |
| 18.11.11 | 73612885 | 29,589 | 7.5.12 | 75794911 | 381,300 |
| 22.11.11 | 73612891 | 12,400 | 7.5.12 | 75794918 | 20,734 |

| Date | Cheque No. | Amount | Date | Cheque No. | Amount |
|------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| 23.11.11 | 73612890 | 52,295 | 7.5.12 | 75794917 | 60,824 |
| 24.11.11 | 73612893 | 48,000 | 7.5.12 | 75794916 | 30,000 |
| 2.12.11 | 100868821 | 2,961,848 | 8.5.12 | 75794914 | 26,806 |
| 2.12.11 | 100868824 | 465,000 | 8.5.12 | 75794913 | 132,340 |
| 7.12.11 | 100868825 | 23,750 | 21.5.12 | 75794923 | 22,682 |
| 8.12.11 | 74543501 | 56,000 | 21.5.12 | 75794922 | 36,226 |
| 19.12.11 | 74543507 | 50,000 | 4.6.12 | 75794933 | 35,000 |
| 26.12.11 | 74543513 | 116,847 | 4.6.12 | 75794929 | 465,000 |
| 26.12.11 | 74543510 | 30,815 | 5.6.12 | 75794944 | 382,415 |
| 26.12.11 | 74543512 | 58,917 | 5.6.12 | 75794945 | 24,700 |
| 4.1.12 | 74543514 | 12,000 | 5.6.12 | 75794946 | 18,600 |
| 9.1.12 | 74543516 | 20,000 | 5.6.12 | 75794948 | 14,025 |
| 11.1.12 | 74543521 | 638,264 | 5.6.12 | 75794938 | 56,200 |
| 12.1.12 | 74543523 | 68,280 | 5.6.12 | 75794942 | 1,004,526 |
| 12.1.12 | 74543522 | 53,000 | 6.6.12 | 75794951 | 20,160 |
| 13.1.12 | 74543524 | 465,000 | 6.6.12 | 75794943 | 390,600 |
| 27.1.12 | 74543539 | 30,000 | 13.6.13 | 75794956 | 20,000 |
| 27.1.12 | 74543542 | 64,000 | 14.6.12 | 75794957 | 10,800 |
| 27.1.12 | 74543541 | 45,635 | 15.6.12 | 75794960 | 13,380 |
| 30.1.12 | 74543540 | 20,000 | 15.6.12 | 75794959 | 91,620 |
| 3.2.12 | 74543545 | 70,000 | 18.6.12 | 75794962 | 27,900 |
| 6.2.12 | 74543550 | 548,700 | 18.6.12 | 75794964 | 12,427 |
| 6.2.12 | 74543552 | 622,788 | 18.6.12 | 75794963 | 69,349 |
| 6.2.12 | 74543544 | 465,000 | 21.6.12 | 75794967 | 22,850 |
| 6.2.12 | 74543551 | 381,300 | 21.6.12 | 75794968 | 23,000 |
| 10.2.12 | 74543560 | 14,000 | 26..6.12 | 75794971 | 255,200 |
| 10.2.12 | 74543558 | 23,689 | 26..6.12 | 75794974 | 16,450 |
| 10.2.12 | 74543555 | 23,496 | 26..6.12 | 75794975 | 35,000 |
| 10.2.12 | 74543554 | 23,496 | 27.6.12 | 75794976 | 10,471 |
| 10.2.12 | 74543553 | 23,491 | Sub Total | | 11,105,395 |
| Sub Total | | 11,682,797 | G. Total | | 22,788,192 |

Annexure-V**[Para 1.6.3.3]****Detail of Doubtful payment****(Amount in Rupees)**

| Date | Cheque No. | Name of Employee | Amount | Purpose |
|-------------|-------------------|---------------------------|---------------|-----------------------------------|
| 23.8.11 | 73612804 | Tariq Iqbal PA to TMO | 12,000 | Stationary |
| 30.8.11 | 73612809 | M. Kaleem TAO | 377,000 | pay of sanitary worker |
| 30.8.11 | 73612814 | Rao Mehrban | 322,515 | Pay of employees not bank account |
| 30.8.11 | 73612815 | Rao Mehrban | 1,200,000 | pay of employees |
| 5.9.11 | 73612819 | Rao Mehrban | 138,004 | arrear of pay |
| 6.9.11 | 73612824 | Hazoor Bux CO S.Sultan | 102,359 | POL |
| 19.9.11 | 73612828 | Hussnain Driver | 10,000 | Repair Vehicle |
| 8.10.11 | 73612838 | Hazoor Bux CO S.Sultan | 60,900 | Pay of spray man |
| 11.10.11 | 73612844 | Rao Mehrban | 299,261 | Pay of employees |
| 11.10.11 | 73612847 | Rao Mehrban | 158,340 | daily wages |
| 11.10.11 | 73612848 | Shah Sb | 377,000 | daily wages |
| 11.10.11 | 73612852 | Hazoor Bux CO S.Sultan | 27,681 | POL |
| 11.10.11 | 73612853 | Hazoor Bux CO S.Sultan | 24,800 | misc purchase |
| 15.10.11 | 73612854 | Tariq Iqbal PA to TMO | 18,750 | Banners |
| 20.10.11 | 73612856 | Tariq Iqbal PA to TMO | 24,500 | Videos |
| 27.10.11 | 73612861 | Tariq Iqbal PA to TMO | 28,850 | Nil |
| 28.10.11 | 73612865 | Shahid Muzafar | 6,960 | POL |
| 1.11.11 | 73612874 | Rao Mehrban | 437,119 | Pay and Honraria |
| 1.11.11 | 73612875 | Rao Mehrban | 824,373 | Pay od Daily wages employees |
| 2.11.11 | 73612876 | Hazoor Bux CO S.Sultan | 377,000 | Pay od Daily wages employees |
| 10.11.11 | 73612879 | Hazoor Bux CO S.Sultan | 21,320 | Arrear of daily Wges |
| 10.11.11 | 73612880 | Hazoor Bux CO S.Sultan | 16,044 | POL |
| 10.11.11 | 73612881 | Hazoor Bux CO S.Sultan | 43,160 | Arrear of daily Wges |
| 10.11.11 | 73612883 | Hazoor Bux CO S.Sultan | 26,000 | Arrear of daily Wges |
| 23.11.11 | 73612892 | Muhammad Dilshad | 64,000 | POL |
| 24.11.11 | 73612893 | Hazoor Bux CO S.Sultan | 48,000 | Pol |
| 2.12.11 | 100868821 | Rao Mehrban | 2,961,848 | Pay of Staff |
| 2.12.11 | 100868823 | Hazoor Bux CO S.Sultan | 7,440 | Nil |
| 2.12.11 | 100868824 | Rao Mehrban | 465,000 | Pay of daily wages employees |
| 2.12.11 | 100868825 | Ali Muhammad | 23,750 | Nil |

| Date | Cheque No. | Name of Employee | Amount | Purpose |
|----------|------------|---------------------------|-----------|-----------------------------------|
| 23.12.11 | 74543510 | Hazoor Bux CO S.Sultan | 30,815 | POL |
| 23.12.11 | 74543512 | Rao Mehrban | 58,917 | Repair Vehicle |
| 9.1.12 | 74543516 | Hazoor Bux CO S.Sultan | 20,000 | Tentage watan card |
| 11.1.12 | 74543521 | Rao Mehrban | 638,264 | Pay of employees not bank account |
| 11.1.12 | 74543522 | Hazoor Bux CO S.Sultan | 53,000 | Repair Photo state machine |
| 12.1.12 | 74543523 | Rao Mehrban | 68,280 | Holidays allowance |
| 13.1.12 | 74543524 | Rao Mehrban | 465,000 | Pay of daily wages employees |
| 26.1.12 | 74543539 | Hazoor Bux CO S.Sultan | 30,000 | POL |
| 26.1.12 | 74543540 | Zawar hussain | 20,000 | Repair Vehicle |
| 26.1.12 | 74543541 | Rao Mehrban | 45,635 | Repair work |
| 26.1.12 | 74543542 | Hazoor Bux CO S.Sultan | 64,000 | Repair sucker machine |
| 3.2.12 | 74543544 | Rao Mehrban | 465,000 | Pay of daily wages employees |
| 3.2.12 | 74543545 | Rao Mehrban | 70,000 | Nil |
| 6.2.12 | 74543550 | Rao Mehrban | 548,700 | Pay of daily wages employees |
| 6.2.12 | 74543551 | Hazoor Bux CO S.Sultan | 381,300 | Pay of daily wages employees |
| 6.2.12 | 74543552 | Rao Mehrban | 622,788 | Pay of employees not bank account |
| 10.2.12 | 74543557 | Hazoor Bux CO S.Sultan | 107,510 | POL |
| 10.2.12 | 74543558 | Inmran Engineer | 23,689 | Nil |
| 10.2.12 | 74543559 | Bashir Driver | 24,779 | repair of vehicle |
| 10.2.12 | 74543564 | Hazoor Bux CO S.Sultan | 24,000 | repair tractor |
| 14.2.12 | 74543565 | Muhammad Iqbal | 39,526 | Nil |
| 15.2.12 | 74543566 | Shahid Muzafar | 200,000 | sports uniform |
| 15.2.12 | 74543567 | Accounts officer | 93,400 | Nil |
| 15.2.12 | 74543568 | Accounts officer | 6,600 | Stationary |
| 18.2.12 | 74543571 | Tariq Hussain | 195,860 | Quotations |
| 21.2.12 | 74543573 | Hazoor Bux CO S.Sultan | 11,500 | Repair motors |
| 21.2.12 | 74543574 | Shahid Muzafar | 44,000 | Sports |
| 1.3.12 | 74543577 | Asif driver | 14,000 | Repair sucker machine |
| 1.3.12 | 74543578 | Asif driver | 35,000 | POL |
| 2.3.12 | 74543579 | Shahid Muzafar | 93,000 | Purchase 125CG Honda |
| 6.3.12 | 74543584 | Rao Mehrban | 772,814 | Pay of employees not bank account |
| 6.3.12 | 74543585 | Rao Mehrban | 465,000 | daily wages |
| 6.3.12 | 74543590 | Hazoor Bux CO S.Sultan | 355,880 | daily wages |
| 6.3.12 | 74543591 | Rao Mehrban | 303,800 | daily wages |
| 20.3.12 | 74543597 | Rao Mehrban | 133,485 | council fee |
| 21.3.12 | 75570301 | Zawar hussain | 14,530 | POL |
| 22.3.12 | 75570304 | Rao Mehrban | 69,221 | misc purchase |
| 27.3.12 | 75570390 | Shahid Muzafar | 10,000 | Refreshment |
| 5.4.12 | 75570393 | Rao Mehrban | 1,336,805 | Pay of staff |

| Date | Cheque No. | Name of Employee | Amount | Purpose |
|--------------|------------|---------------------------|-------------------|----------------------------------|
| 5.4.12 | 75570396 | Rao Mehrban | 300,000 | Arrear of pay |
| 5.4.12 | 75570399 | Rao Mehrban | 69,200 | POL |
| 5.4.12 | 75570400 | Asif driver | 13,160 | Repair sucker machine |
| 10.4.12 | 100869196 | Rao Mehrban | 708,092 | POL |
| 4.5.12 | 75794901 | Bilal J/C | 53,730 | Cultural Mela |
| 4.5.12 | 75794905 | Bashir Ahmed driver | 23,030 | Repair Vehicle |
| 4.5.12 | 75794906 | Asif driver | 35,000 | POL |
| 4.5.12 | 75794904 | Rao Mehrban | 465,000 | daily wages |
| 7.5.12 | 75794912 | Kazim Ali | 983,466 | Pay of staff without account No. |
| 7.5.12 | 75794911 | Hazoor Bux CO S.Sultan | 381,300 | daily wages |
| 7.5.12 | 75794918 | Hazoor Bux CO S.Sultan | 20,734 | POL |
| 7.5.12 | 75794917 | Safdar Driver | 60,824 | POL |
| 7.5.12 | 75794916 | Bashir Ahmed driver | 30,000 | POL |
| 4.6.12 | 75794933 | Asif driver | 35,000 | POL |
| 4.6.12 | 75794929 | Rao Mehrban | 465,000 | daily wages |
| 5.6.12 | 75794944 | Bilal J/C | 382,415 | Arrear of pay |
| 5.6.12 | 75794945 | Safdar Driver | 24,700 | repair tractor |
| 5.6.12 | 75794948 | Zawar hussain | 14,025 | Repair Vehicle |
| 5.6.12 | 75794942 | Kazim Ali | 1,004,526 | Pay daily wages |
| 6.6.12 | 75794951 | Hazoor Bux CO S.Sultan | 20,160 | POL |
| 6.6.12 | 75794943 | Hazoor Bux CO S.Sultan | 390,600 | daily wages |
| 13.6.13 | 75794956 | Asif driver | 20,000 | POL |
| 14.6.12 | 75794957 | Kazim Ali | 10,800 | POL |
| 15.6.12 | 75794960 | Asif driver | 13,380 | repair tractor |
| 18.6.12 | 75794962 | Kazim Ali | 27,900 | Pay |
| 18.6.12 | 75794964 | Safdar Driver | 12,427 | Repair Peter |
| 26..6.12 | 75794974 | Zawar hussain | 16,450 | Repair Vehicle |
| 26..6.12 | 75794975 | Asif driver | 35,000 | POL |
| 27.6.12 | 75794976 | Shahid Muzafar | 10,471 | POL |
| Total | | | 22,086,462 | |

Annexure-W**[Para 1.6.3.6]****Detail of Non maintenance of cash book and vouchers****(Amount in Rupees)**

| Date | Cheque No. | Amount | Mode of payment |
|-------------|-------------------|---------------|------------------------|
| 4.7.11 | 72430160 | 60,100 | Cash Withdrawals |
| 6.7.11 | 72430163 | 21,781 | Cash Withdrawals |
| 6.7.11 | 72430162 | 24,450 | Cash Withdrawals |
| 13.7.11 | 72430170 | 354,380 | Cash Withdrawals |
| 13.7.11 | 72430164 | 56,280 | Trf.A/C No.3738-1 |
| 13.7.11 | 72430166 | 60,861 | UBL Coll Paid |
| 14.7.11 | 72430167 | 91,632 | Trf.A/C No.2786-0 |
| 20.7.11 | 72430169 | 184,960 | Trf.A/C No.2357-1 |
| 20.7.11 | 72430168 | 74,327 | Trf.A/C No.2357-1 |
| 21.7.11 | 72430171 | 23,750 | Cash Withdrawals |
| 21.7.11 | 72430172 | 14,800 | Cash Withdrawals |
| 21.7.11 | 72430173 | 23,850 | Cash Withdrawals |
| 21.7.11 | 72430174 | 3,850 | Cash Withdrawals |
| 21.7.11 | 72430175 | 23,310 | Cash Withdrawals |
| 21.7.11 | 72430176 | 24,870 | Cash Withdrawals |
| 21.7.11 | 72430177 | 19,500 | Cash Withdrawals |
| 21.7.11 | 72430161 | 20,000 | Coll. NBP Paid |
| 28.7.11 | 72430181 | 422,240 | Salary Transf. |
| 28.7.11 | 72430182 | 174,120 | Salary Posted to A/C |
| 28.7.11 | 72430180 | 425,542 | Salary Transf. |
| 29.7.11 | 72430178 | 1,013,630 | Coll. NBP Paid |
| 29.7.11 | 72430183 | 275,584 | Cash Withdrawals |
| 30.7.11 | 72430179 | 35,674 | Coll. NBP Paid |
| 5.8.11 | 72430190 | 17,500 | Cash Withdrawals |
| 5.8.11 | 72430193 | 10,260 | Cash Withdrawals |
| 5.8.11 | 72430192 | 4,300 | Cash Withdrawals |
| 5.8.11 | 72430188 | 32,559 | UBL Coll Paid |
| 5.8.11 | 72430189 | 44,397 | UBL Coll Paid |
| 5.8.11 | 72430197 | 2,448 | Funds trf.1404-7 |
| 5.8.11 | 72430191 | 6,750 | Funds trf.3576-1 |
| 5.8.11 | 72430198 | 18,577 | Funds trf.3791-1 |
| 5.8.11 | 72430194 | 7,944 | Funds trf.3791-1 |
| 5.8.11 | 72430196 | 2,400 | Funds trf.1496-0 |
| 5.8.11 | 72430187 | 211,943 | Funds trf.3738-1 |
| 6.8.11 | 72430185 | 9,200 | Cash Withdrawals |
| 6.8.11 | 72430186 | 12,500 | Cash Withdrawals |
| 8.8.11 | 72430200 | 1,400 | Coll. UBL Paid |
| 8.8.11 | 21680001 | 500 | Issued Cheque Book |
| 9.8.11 | 72986602 | 1,236,531 | Coll. NBP Paid |
| 9.8.11 | 72986609 | 301,600 | Cash Withdrawals |
| 9.8.11 | 72986601 | 3,478 | Cash Withdrawals |
| 9.8.11 | 72986608 | 351,633 | Cash Withdrawals |

| Date | Cheque No. | Amount | Mode of payment |
|--------------|-------------------|------------------|------------------------|
| 9.8.11 | 72986607 | 205,057 | Salary Transf. |
| 9.8.11 | 72986604 | 437,320 | Salary Transf. |
| 9.8.11 | | 417,622 | Salary Transf. |
| 10.8.11 | 72986610 | 18,624 | Funds Trf. |
| 10.8.11 | 72986603 | 43,416 | Coll. NBP Paid |
| 10.8.11 | 72986611 | 16,424 | Funds Trf.3644-1 |
| 10.8.11 | 72986612 | 93,658 | Funds Trf.3790-9 |
| 16.8.11 | 72986620 | 11,840 | Cash Withdrawals |
| 16.8.11 | 72986618 | 6,960 | Funds Trf.3576-1 |
| 16.8.11 | 72986616 | 12,000 | Cash Withdrawals |
| 16.8.11 | 72986615 | 170,000 | Cash Withdrawals |
| 16.8.11 | 72986623 | 5,650 | Funds Trf.3125-8 |
| 16.8.11 | 72986621 | 2,400 | Cash Withdrawals |
| 16.8.11 | 72986619 | 45,396 | Funds Trf.3738 |
| 17.8.11 | 72986622 | 7,930 | Coll.NBP paid |
| 17.8.11 | 72986617 | 23,050 | Funds Trf.3982-4 |
| Total | | 7,222,758 | |

Annexure-X**[Para 1.6.3.8]****Detail of Unjustified refund of securities to contractor****(Amount in Rupees)**

| Date | Cheque No. | Amount | Name of Contractor |
|-------------|-------------------|---------------|---------------------------|
| 5.9.11 | 73612816 | 700,000 | Safdar Abass Bhatti |
| 5.9.11 | 73612817 | 603,800 | Muhammad Nawaz |
| 5.9.11 | 73612818 | 84,900 | Tariq Hussain |
| 4.5.12 | 74543447 | 77,200 | Muhammad Nawaz |
| 4.5.12 | 74543447 | 694,071 | Safdar Abass Bhatti |
| 4.5.12 | 74543447 | 74,500 | Muhammad Nawaz |
| 4.5.12 | 74543447 | 62,000 | Muhammad Nawaz |
| 4.5.12 | 74543447 | 69,634 | Safdar Abass Bhatti |
| 4.5.12 | 74543447 | 83,555 | Safdar Abass Bhatti |
| 4.6.12 | 74543454 | 20,700 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 10,375 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 149,247 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 56,304 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 82,800 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 94,806 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 114,885 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 103,500 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 10,350 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 25,224 | Imtiaz |
| 4.6.12 | 74543454 | 43,116 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 106,120 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 53,801 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 43,590 | Imtiaz |
| 4.6.12 | 74543454 | 117,441 | M.Sajid |
| 4.6.12 | 74543454 | 34,341 | M.Sajid |
| 4.6.12 | 74543454 | 366,607 | M.Sajid |
| 4.6.12 | 74543454 | 34,341 | M.Sajid |
| 4.6.12 | 74543454 | 62,273 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 57,000 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 35,841 | Imtiaz |
| 4.6.12 | 74543454 | 153,306 | M.Sajid |
| 4.6.12 | 74543454 | 43,116 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 49,377 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 21,838 | Tariq Hussain |
| 4.6.12 | 74543454 | 51,957 | Hamza Bin Tahir |

| Date | Cheque No. | Amount | Name of Contractor |
|--------------|-------------------|------------------|---------------------------|
| 4.6.12 | 74543454 | 33,637 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 74,416 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 367,735 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 345,172 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 34,362 | Tariq Hussain |
| 4.6.12 | 74543454 | 38,812 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 110,020 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 28,669 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 34,569 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 36,639 | Hamza Bin Tahir |
| 4.6.12 | 74543454 | 3,208 | Hamza Bin Tahir |
| Total | | 5,499,155 | |

Annexure-Y**[Para 1.6.3.9]****Detail of Doubtful Consumption of POL****(Amount in Rupees)**

| Date | cheque No. | Amount | Date | cheque No. | Amount |
|-------------|-------------------|---------------|-------------|-------------------|---------------|
| 23.8.11 | 73612801 | 38,858 | 6.4.12 | 100869193 | 16,000 |
| 23.8.11 | 73612802 | 10,000 | 6.4.12 | 100869194 | 261,744 |
| 6.9.11 | 73612820 | 51,376 | 10.4.12 | 100869195 | 148,937 |
| 6.9.11 | 73612821 | 102,359 | 10.4.12 | 100869196 | 708,092 |
| 8.9.11 | 73612825 | 42,287 | 13.4.12 | 100869198 | 59,285 |
| 13.9.11 | 73612826 | 77,186 | 13.4.12 | 100869200 | 28,952 |
| 17.9.11 | 73612827 | 68,503 | 5.4.12 | 74543434 | 261,744 |
| 1.10.11 | 73612832 | 5,000 | 5.4.12 | 74543434 | 19,560 |
| 1.10.11 | 73612833 | 5,000 | 5.4.12 | 74543434 | 33,351 |
| 7.10.11 | 73612836 | 547,704 | 5.4.12 | 74543435 | 69,200 |
| 11.10.11 | 73612849 | 47,015 | 10.4.12 | 74543437 | 41,920 |
| 11.10.11 | 73612850 | 50,410 | 10.4.12 | 74543437 | 9,200 |
| 11.10.11 | 73612851 | 31,773 | 10.4.12 | 74543437 | 5,000 |
| 11.10.11 | 73612852 | 27,681 | 10.4.12 | 74543437 | 33,048 |
| 27.10.11 | 73612860 | 46,847 | 10.4.12 | 74543437 | 34,009 |
| 27.10.11 | 73612861 | 28,856 | 10.4.12 | 74543437 | 32,000 |
| 27.10.11 | 73612865 | 6,960 | 10.4.12 | 74543437 | 19,200 |
| 10.11.11 | 73612877 | 26,726 | 10.4.12 | 74543437 | 29,400 |
| 10.11.11 | 73612880 | 16,044 | 10.4.12 | 74543437 | 15,120 |
| 10.11.11 | 73612882 | 51,512 | 10.4.12 | 74543437 | 39,960 |
| 18.11.11 | 73612885 | 29,589 | 13.4.12 | 74543440 | 59,285 |
| 23.11.11 | 73612892 | 64,000 | 13.4.12 | 74543440 | 28,992 |
| 23.11.11 | 73612893 | 48,000 | 4.5.12 | 74543447 | 60,826 |
| 23.11.11 | 73612894 | 38,182 | 4.5.12 | 74543447 | 25,000 |
| 23.11.11 | 73612895 | 40,360 | 4.5.12 | 74543447 | 30,000 |
| 23.11.11 | 73612896 | 18,304 | 4.5.12 | 74543447 | 50,000 |
| 29.11.11 | 73612900 | 40,292 | 4.5.12 | 74543447 | 35,000 |
| 11.12.11 | 74543505 | 32,000 | 4.5.12 | 74543447 | 20,736 |

| Date | cheque No. | Amount | Date | cheque No. | Amount |
|--------------------|-------------------|------------------|------------------|-------------------|------------------|
| 14.12.11 | 74543506 | 46,484 | 4.6.10 | 74543452 | 20,000 |
| 23.12.11 | 74543510 | 30,815 | 4.6.10 | 74543452 | 10,800 |
| 26.1.12 | 74543534 | 20,020 | 4.6.10 | 74543452 | 20,160 |
| 26.1.12 | 74543539 | 30,000 | 4.6.10 | 74543452 | 47,830 |
| 3.2.12 | 74543546 | 15,000 | 4.6.10 | 74543452 | 34,560 |
| 10.2.12 | 74543556 | 30,000 | 4.6.10 | 74543452 | 15,000 |
| 10.2.12 | 74543557 | 107,510 | 4.6.10 | 74543452 | 35,000 |
| 10.2.12 | 74543561 | 59,565 | 11.6.12 | 74543456 | 20,000 |
| 1.3.12 | 74543575 | 44,790 | 12.6.12 | 74543457 | 30,000 |
| 1.3.12 | 74543578 | 35,000 | 26.6.12 | 74543463 | 20,000 |
| 20.3.12 | 74543599 | 52,390 | 30.6.12 | 74543467 | 33,946 |
| 21.3.12 | 75570301 | 14,530 | 30.6.12 | 74543467 | 30,000 |
| 5.4.12 | 75570399 | 69,200 | 30.6.12 | 74543467 | 20,000 |
| 6.4.12 | 100869191 | 33,351 | 30.6.12 | 74543467 | 64,300 |
| 6.4.12 | 100869192 | 19,560 | Sub Total | | 2,577,157 |
| Sub Total | | 2,201,039 | | | |
| Grand Total | | | | | 4,778,196 |

Annexure-Z**[Para 1.7.1.6]****Non recovery of professional tax****(Amount in Rupees)**

| Sr. No. | Name of Contractor | Period | Amount |
|----------------|-----------------------------|---------------|---------------|
| 1. | Abdul Maalik | 2011-12 | 5,000 |
| 2. | Allah Dita | | 5,000 |
| 3. | Allah Wasaya Khan | | 5,000 |
| 4. | Majad Parvez | | 5,000 |
| 5. | Ashraf Chohan | | 5,000 |
| 6. | Asim Mushtaq | | 5,000 |
| 7. | Asim Mushtaq | | 5,000 |
| 8. | Aurang Zaib Chohan | | 5,000 |
| 9. | Bashir Ahmad Bhutta | | 5,000 |
| 10. | Burana Constt: Co. | | 5,000 |
| 11. | Burana Constt: Co. | | 5,000 |
| 12. | Ch. Amjad Parvez | | 5,000 |
| 13. | Ch. F.H. Nasir | | 5,000 |
| 14. | Ch. Tahir Hussain | | 5,000 |
| 15. | Ch. Yunas Ghani | | 5,000 |
| 16. | Charagh Hussain | | 5,000 |
| 17. | Chaudry Amjad Pervaiz | | 5,000 |
| 18. | Ejaz Kherani | | 5,000 |
| 19. | Ghulam Murtaza | | 5,000 |
| 20. | Haji Sadiq Ali | | 5,000 |
| 21. | Hassan Bilal Basira | | 5,000 |
| 22. | Hussain Bukhsh | | 5,000 |
| 23. | Khan Rafique Khan & Co. | | 5,000 |
| 24. | Khizar Abbas | | 5,000 |
| 25. | M.Garh Construction Company | | 5,000 |
| 26. | M/S Mishaal Associates | | 5,000 |
| 27. | M/S Mishaal Associates | | 5,000 |
| 28. | M/S Sial Constt:: Co. | | 5,000 |
| 29. | M/S WASS Engineers | | 5,000 |
| 30. | Makhdoom Irshad Hussain | | 5,000 |
| 31. | Malik Abdul Maalik Jarh | | 5,000 |
| 32. | Malik Mureed Bumb | | 5,000 |
| 33. | Manzoor Hussain Bulla | | 5,000 |
| 34. | Mehar Maratab Ali | | 5,000 |
| 35. | Mian Muhammad Hussain | | 5,000 |
| 36. | Mirza Muhammad Rashid | | 5,000 |
| 37. | Mirza Muhammad Arshad | | 5,000 |

| Sr. No. | Name of Contractor | Period | Amount |
|--------------|-------------------------|--------|----------------|
| 38. | Mirza Nadeem Baig | | 5,000 |
| 39. | Mr. Naveed Abdulah | | 5,000 |
| 40. | Mueen Uddin | | 5,000 |
| 41. | Muhammad Aqeel Hassan | | 5,000 |
| 42. | Muhammad Aslam Gopang | | 5,000 |
| 43. | Muhammad Bukhsh | | 5,000 |
| 44. | Muhammad Saqib Khan | | 5,000 |
| 45. | Muhammad Tahir Khangarh | | 5,000 |
| 46. | Muhammad Yunas | | 5,000 |
| 47. | Muhammad Munir | | 5,000 |
| 48. | Mujahid Zubair | | 5,000 |
| 49. | Naseer Ahmad | | 5,000 |
| 50. | Naseer Ahmad | | 5,000 |
| 51. | Naveed Abdullah | | 5,000 |
| 52. | Naveed Saif | | 5,000 |
| 53. | Naveed Saif | | 5,000 |
| 54. | Nazeer Bhatti | | 5,000 |
| 55. | Rafique Khan | | 5,000 |
| 56. | Rai Muhammad Tariq | | 5,000 |
| 57. | Rana Abdul Aziz | | 5,000 |
| 58. | Rana Abdul Hameed | | 5,000 |
| 59. | Rana Aish Muhammad | | 5,000 |
| 60. | Rana Khushid | | 5,000 |
| 61. | Rana Muhammad Aslam | | 3,000 |
| 62. | Rana Muhammad Imran | | 3,000 |
| 63. | Rana Muhammad Nadeem | | 3,000 |
| 64. | Rana Muhammad Aslam | | 3,000 |
| 65. | Rana Zia | | 3,000 |
| 66. | Rao Muhammad Arshad | | 3,000 |
| 67. | Saeed Ahmad Bhatti | | 3,000 |
| 68. | Sadder Muhammad Rena | | 3,000 |
| 69. | Sadder Muhammad Rena | | 3,000 |
| 70. | Shah Jee Cost: Co. | | 3,000 |
| 71. | Shahid Ghani | | 3,000 |
| 72. | Sufi Khuda Bukhsh | | 3,000 |
| 73. | Umar Nawaz Dasti | | 3,000 |
| 74. | WASS Engineers | | 3,000 |
| 75. | Wazeer Ahmad Mohana | | 3,000 |
| 76. | Yasir Asad Khan | | 3,000 |
| 77. | Zahoor Khan | | 3,000 |
| 78. | Zameer Hussain Mohana | | 3,000 |
| 79. | Zia Muhammad Rana | | 3,000 |
| Total | | | 357,000 |

Annexure-AA

[Para 1.7.1.10]

Overpayment due to non deduction of shrinkage

(Amount in Rupees)

| Name of Work | Agency | Total Qty cft | Rate%0 cft | Deducted | Amount recoverable |
|--|------------------------------|----------------------|-------------------|-----------------|---------------------------|
| Construction of 1Km Metal led Road from Jeewan Wala to Mauza Naraih Sehgal U/c Wali Pittafi M.Garh | Zahur Khan | 170899 | 2457.8 | 0 | 42,004 |
| Construction of Drains Tuff tiles Soling Galli Haji Muneer Driver Wali Galli Qalender Wali U/C Bhutta Pur | Muhammad Munir | 7110 | 3691.9 | 0 | 2,625 |
| Construction/repair of Metal led Road Pacca Sandila to Pull Langer Sarai T.M.A M.Garh | Zahoor Khan | 49509 | 2648 | | 13,110 |
| Construction of Mettaled Road From Pacca Sanddilla Graveyard to Basti Jaleel Mauza Pacca Sandilla U/C Murasd Abad M.garh | Mirza Muhammad Arshad | 135154 | 2558.2 | 0 | 34,575 |
| Construction of Tuff tiles Galli Malik Javed Iqbal Wali near DFC godawn U/C NO 35 | Wass Engineer | 13330 | 3645.10 | 3% | 4,859 |
| Construction of Metal led Road From 81-jhaal to Basti Kiri Ali Mardan | Mirza Nadeem Baig | 65904 | 3547.7 | 0 | 23,381 |
| Construction of Drain Soling Tuff tiles Laying Of Sewer Line Mohalla Kumharan Wala.Ghas Mandi,Ward No6 Roshan Green View & Taliri,Imam Town Union Council 36 | Naveed Saif | 16086 | 3691.9 | 0 | 5,939 |
| Construction of Drain Soling TufftilesGalli No 1 Nabi Buksh ColonyU/C No 35 | Zia Muhammad Rana | 27034 | 3645.10 | 0 | 9,854 |
| Construction of Soling Culverts from Murad Abad Thatta Sialan Road to Chah Jai Wala To Talab Malik Muhammad Abdulla Bhutta T.M.A M.Garh | Muhammad Akeel Hassan Bhutta | 83271 | 2145.20 | 4% | 10,718 |
| Construction of Soling Basti Fouji Muhammad Nawaz Sial U/C Chak Frazi T.M.A M.Garh | Muhammad Baksh | 23953 | 2145.20 | 4% | 30,830 |
| Construction of Surface Drains/Soling Street Ijaz Hattar Wali Hayat Nagar | Allah Dita | 32023 | 3645.10 | 3% | 8,171 |
| Construction of Drains/Filling Of earth/Laying of Basti Kumharan Mauza Chak Mithan U/C No:37 | Chaudry younis Ghani | 12466 | 3645.10 | 3% | 3,181 |
| Total | | | | | 189,247 |

Annexure-AB**[Para 1.8.1.5]****Loss to govt. due to purchase of POL at higher rates than the rates fixed by
OGRA****(Amount in Rupees)**

| Month | Vehicle | Liters | Rate | OGRA Rates | Difference | Net Loss |
|--------------|----------------|---------------|-------------|-------------------|-------------------|-----------------|
| Aug-10 | Fiat Tractor | 590 | 75 | 73.03 | 1.97 | 1,162 |
| Apr-11 | Peter engine | 360 | 95 | 92.89 | 2.11 | 760 |
| Apr-11 | Tractor | 550 | 95 | 92.89 | 2.11 | 1,161 |
| Apr-11 | Tractors | 4899 | 95 | 92.89 | 2.11 | 10,337 |
| 11-Jan | Peter engine | 160 | 80 | 78.33 | 1.67 | 267 |
| 11-Jan | Peter engine | 80 | 84.3 | 78.33 | 5.97 | 478 |
| 11-Jan | Tractor | 560 | 80.5 | 78.33 | 2.17 | 1,215 |
| 11-Jan | Disposal Peter | 270 | 84.3 | 78.33 | 5.97 | 1,612 |
| 11-Feb | Generator | 40 | 80 | 78.37 | 1.63 | 65 |
| 11-Feb | Generator | 160 | 80 | 78.37 | 1.63 | 261 |
| 11-Feb | Generator | 190 | 80 | 78.37 | 1.63 | 310 |
| 11-Feb | Peter engine | 216 | 80.5 | 78.37 | 2.13 | 460 |
| 11-Feb | Jeep5512 | 350 | 80 | 78.37 | 1.63 | 570 |
| 11-Feb | Sucker Machine | 420 | 80 | 78.37 | 1.63 | 685 |
| 11-Feb | tractors | 2710 | 80 | 78.37 | 1.63 | 4,417 |
| 11-Mar | Peter engine | 200 | 84 | 82.22 | 1.78 | 356 |
| 11-Mar | Peter engine | 372 | 84 | 82.22 | 1.78 | 662 |
| 11-Mar | Tractor | 570 | 84 | 82.22 | 1.78 | 1,015 |
| 11-Mar | Tractors | 2715 | 84 | 82.22 | 1.78 | 4,833 |
| 11-Apr | Peter engine | 250 | 94.3 | 92.89 | 1.41 | 352 |
| 11-Apr | Tractor | 600 | 94.3 | 92.89 | 1.41 | 846 |
| 11-May | Tractor | 145 | 100 | 97.31 | 2.69 | 390 |
| 11-May | Fire vehicle | 180 | 100 | 97.31 | 2.69 | 484 |
| 11-May | Peter engine | 200 | 100 | 97.31 | 2.69 | 538 |
| 11-May | Peter engine | 312 | 99.5 | 97.31 | 2.19 | 683 |
| 11-May | Tractor | 600 | 99.3 | 97.31 | 1.99 | 1,194 |
| 11-May | Tractor | 560 | 99.5 | 97.31 | 2.19 | 1,226 |
| 11-May | Sucker Machine | 535 | 100 | 97.31 | 2.69 | 1,439 |
| 11-Jun | Tractor | 518 | 96.5 | 94.11 | 2.39 | 1,238 |
| 11-Jun | Sucker machine | 450 | 97 | 94.11 | 2.89 | 1,301 |
| 11-Jun | Peter engine | 500 | 97 | 94.11 | 2.89 | 1,445 |
| 11-Jun | Tractor | 2300 | 97 | 94.11 | 2.89 | 6,647 |

| Month | Vehicle | Liters | Rate | OGRA Rates | Difference | Net Loss |
|--------|--------------------------|--------|-------|------------|------------|----------|
| 10-Jul | sucker machine | 340 | 73 | 71.98 | 1.02 | 347 |
| 10-Jul | Fiat Tractor | 570 | 73.5 | 71.98 | 1.52 | 866 |
| 10-Jul | Tractor | 440 | 76.22 | 71.98 | 4.24 | 1,866 |
| 10-Jul | 7 tractors | 2880 | 73 | 71.98 | 1.02 | 2,938 |
| 11-Jul | Fire vehicle | 210 | 95 | 92.1 | 2.9 | 609 |
| 11-Jul | Peter engine | 264 | 94.5 | 92.1 | 2.4 | 634 |
| 11-Jul | Peter engine | 230 | 95 | 92.1 | 2.9 | 667 |
| 11-Jul | Peter engine | 340 | 94.7 | 92.1 | 2.6 | 884 |
| 11-Jul | tractor | 528 | 94.5 | 92.1 | 2.4 | 1,267 |
| 11-Jul | tractor | 500 | 94.7 | 92.1 | 2.6 | 1,300 |
| 11-Jul | Sucker Machine | 770 | 95 | 92.1 | 2.9 | 2,233 |
| 11-Jul | Peter engine | 1370 | 95 | 92.1 | 2.9 | 3,973 |
| 11-Jul | Tractors | 4055 | 95 | 92.1 | 2.9 | 11,760 |
| 10-Aug | Generator | 320 | 74.5 | 73.03 | 1.47 | 470 |
| 10-Aug | QA-1866 | 400 | 74.5 | 73.03 | 1.47 | 588 |
| 10-Aug | ML-1212 | 450 | 74.5 | 73.03 | 1.47 | 662 |
| 10-Aug | Tractor | 320 | 76.22 | 73.03 | 3.19 | 1,021 |
| 10-Aug | 8 PETER PUMP | 960 | 74.5 | 73.03 | 1.47 | 1,411 |
| 10-Aug | 2 sucker machine | 1000 | 74.5 | 73.03 | 1.47 | 1,470 |
| 11-Aug | Peter engine | 310 | 93.6 | 92.1 | 1.5 | 465 |
| 11-Aug | Peter engine | 200 | 95 | 92.1 | 2.9 | 580 |
| 11-Aug | Peter engine | 350 | 95 | 92.1 | 2.9 | 1,015 |
| 11-Aug | Car 1212 | 435 | 95 | 92.1 | 2.9 | 1,262 |
| 11-Aug | Peter engine | 480 | 95 | 92.1 | 2.9 | 1,392 |
| 11-Aug | Tractors | 822 | 94.5 | 92.1 | 2.4 | 1,973 |
| 11-Aug | Sucker machine | 780 | 95 | 92.1 | 2.9 | 2,262 |
| 11-Aug | Sucker machine | 954 | 95 | 92.1 | 2.9 | 2,767 |
| 11-Aug | Peter engine | 1740 | 95 | 92.1 | 2.9 | 5,046 |
| 11-Aug | Tractors | 4072 | 95 | 92.1 | 2.9 | 11,809 |
| 10-Sep | Water purification plant | 260 | 76 | 74.6 | 1.4 | 364 |
| 10-Sep | sucker machine | 330 | 76 | 74.6 | 1.4 | 462 |
| 10-Sep | ML-1212 | 370 | 76 | 74.6 | 1.4 | 518 |
| 10-Sep | sucker machine | 390 | 76 | 74.6 | 1.4 | 546 |
| 10-Sep | MHA-5534 | 430 | 76 | 74.6 | 1.4 | 602 |

| Month | Vehicle | Liters | Rate | OGRA Rates | Difference | Net Loss |
|--------|--------------------|--------|-------|------------|------------|----------|
| 10-Sep | Tractor | 400 | 76.22 | 74.6 | 1.62 | 648 |
| 10-Sep | Fiat Tractor | 550 | 76.5 | 74.6 | 1.9 | 1,045 |
| 10-Sep | Generator | 752 | 76 | 74.6 | 1.4 | 1,053 |
| 10-Sep | dewatering pumps | 986 | 76 | 74.6 | 1.4 | 1,380 |
| 10-Sep | 07 tractors | 3515 | 76 | 74.6 | 1.4 | 4,921 |
| 11-Sep | Fire vehicle | 50 | 95.5 | 92.64 | 2.86 | 143 |
| 11-Sep | Peter engine | 160 | 95.5 | 92.64 | 2.86 | 458 |
| 11-Sep | Peter engine | 340 | 94.6 | 92.64 | 1.96 | 666 |
| 11-Sep | tractor | 360 | 94.5 | 92.64 | 1.86 | 670 |
| 11-Sep | tractor | 380 | 94.5 | 92.64 | 1.86 | 707 |
| 11-Sep | Tractor | 440 | 94.6 | 92.64 | 1.96 | 862 |
| 11-Sep | Car 1212 | 330 | 95.5 | 92.64 | 2.86 | 944 |
| 11-Sep | Tractor | 600 | 94.6 | 92.64 | 1.96 | 1,176 |
| 11-Sep | Sucker Machine | 670 | 95.5 | 92.64 | 2.86 | 1,916 |
| 11-Sep | Tractors | 745 | 95.5 | 92.64 | 2.86 | 2,131 |
| 11-Sep | Fog machine | 1634 | 95.5 | 92.64 | 2.86 | 4,673 |
| 11-Sep | Tractors | 3635 | 95.5 | 92.64 | 2.86 | 10,396 |
| 10-Oct | fire lari | 255 | 75.5 | 73.82 | 1.68 | 428 |
| 10-Oct | Peter engine | 280 | 75.5 | 73.82 | 1.68 | 470 |
| 10-Oct | PETER PUMP | 221 | 76 | 73.82 | 2.18 | 482 |
| 10-Oct | Peter engine | 337 | 75.5 | 73.82 | 1.68 | 566 |
| 10-Oct | Purification plant | 530 | 75.5 | 73.82 | 1.68 | 890 |
| 10-Oct | 03 sucker machine | 570 | 75.5 | 73.82 | 1.68 | 958 |
| 10-Oct | Tractor | 440 | 76.22 | 73.82 | 2.4 | 1,056 |
| 10-Oct | Tractor | 570 | 76 | 73.82 | 2.18 | 1,243 |
| 10-Oct | 07 tractors | 3430 | 75.5 | 73.82 | 1.68 | 5,762 |
| 11-Oct | Peter engine | 120 | 96.5 | 94.15 | 2.35 | 282 |
| 11-Oct | Jeep5512 | 100 | 97 | 94.15 | 2.85 | 285 |
| 11-Oct | Generator | 120 | 97 | 94.15 | 2.85 | 342 |
| 11-Oct | Peter engine | 260 | 95.65 | 94.15 | 1.5 | 390 |
| 11-Oct | Generator | 190 | 97 | 94.15 | 2.85 | 541 |
| 11-Oct | Tractor | 390 | 96.5 | 94.15 | 2.35 | 916 |
| 11-Oct | Tractor | 517 | 96.5 | 94.15 | 2.35 | 1,215 |
| 11-Oct | Sucker Machine | 728 | 97 | 94.15 | 2.85 | 2,075 |
| 11-Oct | Fog machine | 1860 | 97 | 94.15 | 2.85 | 5,301 |
| 11-Oct | Tractors | 3565 | 97 | 94.15 | 2.85 | 10,160 |

| Month | Vehicle | Liters | Rate | OGRA Rates | Difference | Net Loss |
|--------|----------------|--------|-------|------------|------------|----------|
| 10-Nov | Peter engine | 190 | 80 | 78.33 | 1.67 | 317 |
| 10-Nov | Peter engine | 320 | 80 | 78.33 | 1.67 | 534 |
| 10-Nov | Peter engine | 300 | 80.3 | 78.33 | 1.97 | 591 |
| 10-Nov | Sucker Machine | 370 | 80 | 78.33 | 1.67 | 618 |
| 10-Nov | Fire vehicle | 410 | 80 | 78.33 | 1.67 | 685 |
| 10-Nov | Peter engine | 520 | 80 | 78.33 | 1.67 | 868 |
| 10-Nov | Tractor | 520 | 80.3 | 78.33 | 1.97 | 1,024 |
| 10-Nov | Tractor | 600 | 80.3 | 78.33 | 1.97 | 1,182 |
| 10-Nov | Tractor | 560 | 80.5 | 78.33 | 2.17 | 1,215 |
| 10-Nov | Tractors | 3495 | 80 | 78.33 | 1.67 | 5,837 |
| 11-Nov | Peter engine | 132 | 96.5 | 94.15 | 2.35 | 310 |
| 11-Nov | Jating Machine | 250 | 96 | 94.15 | 1.85 | 462 |
| 11-Nov | Fog machine | 278 | 96.5 | 94.15 | 2.35 | 653 |
| 11-Nov | Peter engine | 350 | 96.1 | 94.15 | 1.95 | 682 |
| 11-Nov | tractor | 430 | 96.5 | 94.15 | 2.35 | 1,011 |
| 11-Nov | Sucker Machine | 670 | 96 | 94.15 | 1.85 | 1,240 |
| 11-Nov | Tractor | 580 | 96.5 | 94.15 | 2.35 | 1,363 |
| 11-Nov | Fog machine | 1620 | 96 | 94.15 | 1.85 | 2,997 |
| 11-Nov | Tractors | 3735 | 96 | 94.15 | 1.85 | 6,910 |
| 10-Dec | Peter engine | 240 | 80 | 78.33 | 1.67 | 401 |
| 10-Dec | Fire vehicle | 300 | 80 | 78.33 | 1.67 | 501 |
| 10-Dec | Sucker Machine | 380 | 80 | 78.33 | 1.67 | 635 |
| 10-Dec | Tractor480 | 600 | 80.5 | 78.33 | 2.17 | 1,302 |
| 10-Dec | Tractor | 900 | 80.3 | 78.33 | 1.97 | 1,773 |
| 10-Dec | Tractors | 3515 | 80 | 78.33 | 1.67 | 5,870 |
| 11-Dec | Tractor | 440 | 100.8 | 98.92 | 1.88 | 827 |
| | | | | | Total | 221,397 |

Annexure-AC**[Para 1.9.1.1]****Doubtful Purchases of Electric Material****(Amount in Rupees)**

| S# | V. #/Date | Detail of Electric Material | Quantity No's | Amount |
|----|--------------|--------------------------------|---------------|--------|
| 1 | 256/24.12.10 | White mercury light 250w | 2 | 18,172 |
| 2 | 255/24.12.10 | White mercury light 250w | 2 | 18,172 |
| 3 | 254/24.12.10 | White mercury light 250w | 2 | 18,172 |
| 4 | 253/24.12.10 | White mercury light 250w | 2 | 18,172 |
| 5 | 252/24.12.10 | White mercury light 250w | 2 | 18,172 |
| 6 | 251/24.12.10 | White mercury light 250w | 2 | 18,172 |
| 7 | 250/24.12.10 | White mercury light 250w | 2 | 18,172 |
| 8 | 249/24.12.10 | White mercury light 250w | 2 | 18,172 |
| 9 | 240/24.12.10 | Cable 7/29 coil | 10 | 18,018 |
| 10 | 241/24.12.10 | Cable 7/29 coil | 10 | 18,330 |
| 11 | 239/24.12.10 | Choke 40 W | 210 | 18,595 |
| 12 | 238/24.12.10 | Choke 40 W | 210 | 19,127 |
| 13 | 237/24.12.10 | Choke 40 W | 200 | 17,710 |
| 14 | 236/24.12.10 | Choke 40 W | 215 | 19,038 |
| 15 | 235/24.12.10 | Tube Rod 36W | 260 | 19,219 |
| 16 | 234/24.12.10 | Tube Rod 36W | 258 | 19,071 |
| 17 | 233/24.12.10 | Tube Rod 36W | 250 | 18,851 |
| 18 | 232/24.12.10 | Tube Rod 36W | 258 | 19,071 |
| 19 | 231/24.12.10 | Cable 7/52 coil | 1 | 19,173 |
| 20 | 230/24.12.10 | Cable 7/64 coil | 1 | 13,860 |
| 21 | 229/24.12.10 | Cable 7/64 coil | 1 | 13,860 |
| 22 | 228/24.12.10 | Cable 7/29 coil | 10 | 18,711 |
| 23 | 227/24.12.10 | Cable 7/29 coil | 10 | 18,711 |
| 24 | 168/20.1.11 | Bulb with Holder & cable | 300 | 17,810 |
| 25 | 169/20.1.11 | Bulb with Holder & cable 3coil | 450 | 19,173 |
| 26 | 170/20.1.11 | Bulb with Holder & cable | 300 | 17,810 |
| 27 | 171/20.1.11 | Bulb with Holder & cable 2coil | 450 | 16,644 |
| 28 | 172/20.1.11 | Cable 7/29 coil | 4 | 13,860 |

| S# | V. #/Date | Detail of Electric Material | Quantity No's | Amount |
|--------------|--------------|--------------------------------|---------------|----------------|
| 29 | 173/20.1.11 | Energy Saver | 35 | 10,010 |
| 30 | 174/20.1.11 | bulb with holder | 300 | 19,096 |
| 31 | 175/20.1.11 | bulb with holder | 85 | 6,509 |
| 32 | 176/20.1.11 | bulb with holder | 220 | 13,429 |
| 33 | 177/20.1.11 | Bulb | 80 | 7,585 |
| 34 | 178/20.1.11 | Cable and choke | 50 | 12,667 |
| 35 | 179/20.1.11 | big choke with bulb | 4 | 12,667 |
| 36 | 180/20.1.11 | bulb cable electric material | 300 | 17288 |
| 37 | 181/20.1.11 | big choke with bulb | 2 | 7,584 |
| 38 | 190/20.1.11 | Charging light gas cylendre | 1 | 15,269 |
| 39 | 192/20.1.11 | Choke 250w with bulb & egnitor | 8 | 17,984 |
| 40 | 193/20.1.11 | Choke 250w with bulb & egnitor | 8 | 17,984 |
| 41 | 194/20.1.11 | Choke 250w with bulb & egnitor | 8 | 17,984 |
| 42 | 101/14.04.11 | Choke 40w | 180 | 17,325 |
| 43 | 102/14.04.11 | Choke 40w | 195 | 18,769 |
| 44 | 24/4.1.12 | Choke 250w with bulb & egnitor | 1 | 3,873 |
| 45 | 18/4.1.12 | Cable coil | 10 | 3,565 |
| 46 | /4.12.11 | Electric material bulb holder | 300 | 18,769 |
| 47 | 23/4.1.12 | search light | 2 | 5,537 |
| 48 | /4.1.12 | Bulb with holder cable | 300 | 17,810 |
| Total | | | | 763,722 |

Annexure-AD

[Para 1.9.1.2]

Loss due to Non-Recovery of Government Dues

Table:1

(Amount in Rupees)

| Name | NOC # /Date | Mauza / Location | Total Area (Marla) | Rate as per Valuation Table (per Acre) | Total Cost of Land | Commercialization/ Conversion Fee Recoverable @20% | Already Deposited in Govt. Fund | Recoverable |
|---|--------------|------------------------------------|--------------------|--|--------------------|--|---------------------------------|----------------|
| Madina Petrol Pump/ Attock Petroleum | 244/15.07.13 | Mauza Rao on link Road | 80 | 1,600,000 | 800,000 | 160,000 | 130,000 | 30,000 |
| OOTCL/ Overcease Oil | 328/16.10.12 | Mauza Shehr Sultan-II on link Road | 49 | 1,700,000 | 520,625 | 104,125 | 66,885 | 37,240 |
| HSD/MS Petrol Pump/ Hascombe Storage Ltd. | 17/01.03.10 | Mauza Wariyan Wala on link Road | 85 | 1,300,000 | 690,625 | 138,125 | - | 138,125 |
| HSD/MS Petrol Pump/ Hascombe Storage Ltd. | /01.03.09 | Mauza Kotla bund Ali on link Road | 25 | 1,000,000 | 156,250 | 31,250 | - | 31,250 |
| Total | | | | | | | | 236,615 |

Table:2

| S# | Name of Factory/Tower | Location Address /(owner) | Description of Fee | Recovery |
|----|----------------------------|---|--------------------|----------|
| 1 | Shah Shams Cotton Factory | Shehr Sultan City / Malik Aqeel Ahmad | NOC Fee | 10,000 |
| 2 | Shah Jamal Cotton Factory | Shehr Sultan City/ Mian Tanveer | NOC Fee | 10,000 |
| 3 | Alazeez Cotton Factory | Shehr Sultan City/ Malik Abdul Azeez | NOC Fee | 10,000 |
| 4 | Al Raza Cotton Factory | Shehr Sultan City/ Asad Ahsan | NOC Fee | 10,000 |
| 5 | Rana Cotton Factory | Shehr Sultan City/ Rana Mahfooz | NOC Fee | 10,000 |
| 6 | Bismillah Cotton Factory | Masoo Shah Tehsil Jatoi/ Mohammad Farooq | NOC Fee | 10,000 |
| 7 | Zafar Cotton Factory | Damar Wala Tehsil Jatoi/ Mohammad Zafar | NOC Fee | 10,000 |
| 8 | Irshad Cotton Factory | Kalar Wali Tehsil Jatoi/ Mian Irshad | NOC Fee | 10,000 |
| 9 | Khan Cotton Factory | Damar Wala Tehsil Jatoi/ Nawab Shahzad Khan | NOC Fee | 10,000 |
| 10 | Mursaleen Cotton Factory | Ali Shah Tehsil Jatoi/ Rana Tanveer | NOC Fee | 10,000 |
| 11 | Silvar Cotton Factory | Masoo Shah Tehsil Jatoi/ Shakh Farooq | NOC Fee | 10,000 |
| 12 | Mahar Roomi Cotton Factory | Shehr Sultan City/ Khawja Arshad | NOC Fee | 10,000 |
| 13 | Malik Cotton Factory | Shehr Sultan City/ Malik Yaqoob Gudara | NOC Fee | 10,000 |

| S# | Name of Factory/Tower | Location Address /(owner) | Description of Fee | Recovery |
|----|------------------------------|---|--------------------|----------|
| 14 | Bisma Cotton Factory | Jatoi City/ Haji Sadar Ud din | NOC Fee | 10,000 |
| 15 | Wali Cotton Factory | Jatoi City/ Haji Younis | NOC Fee | 10,000 |
| 16 | Alkaram Cotton Factory | Jhugi Wala Tehsil Jatoi/ Mian Ishfaq Hussain | NOC Fee | 10,000 |
| 17 | Riaz Cotton Factory | Jhugi Wala Tehsil Jatoi/ Haji Zafar Basheer | NOC Fee | 10,000 |
| 18 | Al Hasnain Cotton Factory | Lundi Pitafi Tehsil Jatoi/ Haji Aashiq Shah | NOC Fee | 10,000 |
| 19 | Pitafi Cotton Factory | Lundi Pitafi Tehsil Jatoi/ Khursheed Khan | NOC Fee | 10,000 |
| 20 | Khan Cotton Factory | Belay Wala Tehsil Jatoi/ Dr Azam Pitafi | NOC Fee | 10,000 |
| 21 | United Cotton Factory | Shehr Sultan City/ Farooq Hussain Gudara | NOC Fee | 10,000 |
| 22 | Altat Cotton Factory | Shehr Sultan City/ Malik Khalil Ahmad | NOC Fee | 10,000 |
| 23 | Serwar Cotton Factory | Shehr Sultan City/ Malik Ayub | NOC Fee | 10,000 |
| 24 | Rao Cotton Factory | Shehr Sultan City/ Rao Aatif | NOC Fee | 10,000 |
| 25 | Al Hassan Cotton Factory | Shehr Sultan City/ Haji Aashiq Shah | NOC Fee | 10,000 |
| 26 | Ahmad Cotton Factory | Chowk Parmat Tehsil Jatoi/ Mian Pervaiz | NOC Fee | 10,000 |
| 27 | Alkaram Cotton Factory | Meer Hazar Khan Tehsil Jatoi/ Khawja Ishfaq Hussain | NOC Fee | 10,000 |
| 28 | New Almanzoor Cotton Factory | Meer Hazar Khan Tehsil Jatoi/ Liaqat Khan | NOC Fee | 10,000 |
| 29 | New Khalil Cotton Factory | Hed Bakani Tehsil Jatoi/ Mohammad Khalil | NOC Fee | 10,000 |
| 30 | Daha Cotton Factory | Hed Bakani Tehsil Jatoi/ Mian Aashiq Daha | NOC Fee | 10,000 |
| 31 | Al Hamd Cotton Factory | Mad Wala Tehsil Jatoi/ Malik Imran | NOC Fee | 10,000 |
| 32 | Mohsin Cotton Factory | Hamzay wali Tehsil Jatoi | NOC Fee | 10,000 |
| 33 | Bhatta (Brick Factory) | Kalar Wali Tehsil Jatoi/ Hazoor Bux | NOC Fee | 10,000 |
| 34 | Bhatta (Brick Factory) | Kalar Wali Tehsil Jatoi / Mukhtiar Chajra | NOC Fee | 10,000 |
| 35 | Bhatta (Brick Factory) | Jatoi City/ Qadir Khan | NOC Fee | 10,000 |
| 36 | Bhatta (Brick Factory) | Shehr Sultan City/ Saleem Khan | NOC Fee | 10,000 |
| 37 | Bhatta (Brick Factory) | Shehr Sultan City/ Allah Wasaya | NOC Fee | 10,000 |
| 38 | Bhatta (Brick Factory) | Shehr Sultan City/ Ajmal Khan | NOC Fee | 10,000 |
| 39 | Bhatta (Brick Factory) | Shehr Sultan City/ Mohammad Khan | NOC Fee | 10,000 |
| 40 | Bhatta (Brick Factory) | Jatoi City/ Ashraf Khan | NOC Fee | 10,000 |
| 41 | Bhatta (Brick Factory) | Jatoi City/ Saleem Khan | NOC Fee | 10,000 |
| 42 | Bhatta (Brick Factory) | Jhugi Wala Tehsil Jatoi/ Kismat Khan | NOC Fee | 10,000 |
| 43 | Bhatta (Brick Factory) | Thatta Chandair Tehsil Jatoi/ Jameel Khan | NOC Fee | 10,000 |
| 44 | Bhatta (Brick Factory) | Sabay Wala Tehsil Jatoi/ Raza Khan | NOC Fee | 10,000 |
| 45 | Bhatta (Brick Factory) | Parmat Tehsil Jatoi/ Kismat Khan | NOC Fee | 10,000 |
| 46 | Bhatta (Brick Factory) | Shehr Sultan City/ Jan Mohammad | NOC Fee | 10,000 |
| 47 | Bhatta (Brick Factory) | Phulan Tehsil Jatoi/ Mohammad Hasan | NOC Fee | 10,000 |
| 48 | Bhatta (Brick Factory) | Phulan Tehsil Jatoi/ Akbar Khan | NOC Fee | 10,000 |
| 49 | Bhatta (Brick Factory) | Jatoi City/ Ghulam Rasool | NOC Fee | 10,000 |
| 50 | Bhatta (Brick Factory) | Jatoi City/ Afzal Khan | NOC Fee | 10,000 |
| 51 | Bhatta (Brick Factory) | Jatoi City/ Kismat Khan | NOC Fee | 10,000 |
| 52 | Bhatta (Brick Factory) | Jatoi City/ Kismat Khan | NOC Fee | 10,000 |
| 53 | Bhatta (Brick Factory) | Jatoi City/ Kismat Khan | NOC Fee | 10,000 |
| 54 | Bhatta (Brick Factory) | Masoo Shah Tehsil Jatoi/ Jind Wada | NOC Fee | 10,000 |

| S# | Name of Factory/Tower | Location Address /(owner) | Description of Fee | Recovery |
|----|-------------------------|---|--------------------|----------|
| 55 | Bhatta (Brick Factory) | Jatoi City/ Rasheed Nichrani | NOC Fee | 10,000 |
| 56 | Bhatta (Brick Factory) | Jatoi City/ Peer Bakhsh Nichrani | NOC Fee | 10,000 |
| 57 | Bhatta (Brick Factory) | Jatoi City/ Abdul Qadir | NOC Fee | 10,000 |
| 58 | Bhatta (Brick Factory) | Shehr Sultan City/ Faiz Bakhsh | NOC Fee | 10,000 |
| 59 | Ice Factory | Jatoi City/ Zazar Khan | NOC Fee | 10,000 |
| 60 | Ice Factory | Jhugi Wala Tehsil Jatoi/ Yaseen Khan | NOC Fee | 10,000 |
| 61 | Ice Factory | Shehr Sultan City/ Tariq Naeem Ullah | NOC Fee | 10,000 |
| 62 | Ice Factory | Damar Wala Tehsil Jatoi/ Zazar Khan | NOC Fee | 10,000 |
| 63 | Ice Factory | Shehr Sultan City/ Zazar Khan | NOC Fee | 10,000 |
| 64 | Ice Factory | Jatoi City/ Abdul Azeez | NOC Fee | 10,000 |
| 65 | Ice Factory | Waryaa Wala Tehsil Jatoi/ Abdul Azeez | NOC Fee | 10,000 |
| 66 | Ice Factory | Parmat Tehsil Jatoi/ Zazar Khan | NOC Fee | 10,000 |
| 67 | Ice Factory | Kachi Paki Tehsil Jatoi/ Zazar Khan | NOC Fee | 10,000 |
| 68 | Ice Factory | Kalar Wali Tehsil Jatoi/ Zazar Khan | NOC Fee | 10,000 |
| 69 | Ice Factory | Beti Nala Tehsil Jatoi/ Zazar Khan | NOC Fee | 10,000 |
| 70 | Ice Factory | Jatoi City/ Abdullah | NOC Fee | 10,000 |
| 71 | Mobile Tower (Mobilink) | Meer Hazar Khan Tehsil Jatoi/ Ghulam Qadir Laghari | NOC Fee | 50,000 |
| 72 | Mobile Tower (Mobilink) | Kotla Band Ali Jhugi Wala Tehsil Jatoi/ M.Zoulfqar | NOC Fee | 50,000 |
| 73 | Mobile Tower (Mobilink) | Basti Turk Abad Kotla Ganmoo Tehsil Jatoi/Peeran Dita | NOC Fee | 50,000 |
| 74 | Mobile Tower (Mobilink) | Mouza Wedad Tehsil Jatoi/ Zubaida Bibi | NOC Fee | 50,000 |
| 75 | Mobile Tower (Mobilink) | Mouza Dolat Wahi Tehsil Jatoi/ Wahid Bakhsh | NOC Fee | 50,000 |
| 76 | Mobile Tower (Mobilink) | Shehr Sultan 1st/ Allah Wasaya | NOC Fee | 50,000 |
| 77 | Mobile Tower (Mobilink) | Basti Allah Bakhsh/ Raooif Ahmad | NOC Fee | 50,000 |
| 78 | Mobile Tower (Mobilink) | Jhugi wala Tehsil Jatoi/ Naik Mohammad | NOC Fee | 50,000 |
| 79 | Mobile Tower (Mobilink) | Hed Bakani Tehsil Jatoi/ Ahmad Ali | NOC Fee | 50,000 |
| 80 | Mobile Tower (Mobilink) | Mohallah Mastoi Tehsil Jatoi/ Faiz Abbas Khan | NOC Fee | 50,000 |
| 81 | Mobile Tower (Mobilink) | Jatoi Janubi/ Iqbal Hussain Shah | NOC Fee | 50,000 |
| 82 | Mobile Tower (Mobilink) | Damar Wala Shumali/ Sibati U Hasan | NOC Fee | 50,000 |
| 83 | Mobile Tower (Mobilink) | Mouza Daanreen Tehsil Jatoi/ Mohammad Bakir | NOC Fee | 50,000 |
| 84 | Mobile Tower (Mobilink) | Mohallah Molvyayan Wala Shehr S City/ Tahir Hussain | NOC Fee | 50,000 |
| 85 | Mobile Tower | Jatoi city | NOC Fee | 50,000 |
| 86 | Mobile Tower (Ufone) | Jatoi city | NOC Fee | 50,000 |
| 87 | Mobile Tower (warid) | Jatoi city | NOC Fee | 50,000 |
| 88 | Mobile Tower (telinor) | Jatoi city | NOC Fee | 50,000 |
| 89 | Mobile Tower (Ufone) | Shehr Sultan City | NOC Fee | 50,000 |
| 90 | Mobile Tower (warid) | Shehr Sultan City | NOC Fee | 50,000 |
| 91 | Mobile Tower (telinor) | Shehr Sultan City | NOC Fee | 50,000 |
| 92 | Mobile Tower | Permet chowk Jatoi | NOC Fee | 50,000 |
| 93 | Aziz Petroleum | Chowk Allah Bakhsh Tehsil Jatoi | NOC Fee | 20,000 |

| S# | Name of Factory/Tower | Location Address /(owner) | Description of Fee | Recovery |
|-------|-----------------------|--|--------------------|-----------|
| 94 | Maher Petroleum | Near Makki Masjid Tehsil Jatoi | NOC Fee | 20,000 |
| 95 | City Petrol Pump | Shah Jamal Road Near Bait Mer Hazar Tehsil Jatoi | NOC Fee | 20,000 |
| Total | | | | 1,860,000 |

Table:3

| S# | Nme Description of Building | Location Address/ Owner Incharge Name | NO's | Area (Marla) | Rate Per Marla | Value as per Valuation Table | Commerci alization Charges @20% |
|----|-----------------------------|---|------|--------------|----------------|------------------------------|---------------------------------|
| 1 | Aziz Petroleum | Chowk Allah Baksh Tehsil Jatoi | 1 | 30 | 20,000 | 600,000 | 120,000 |
| 2 | Petrol Pump | Shah Jamal Road Near Chowk Allah Baksh Tehsil Jatoi | 1 | 30 | 20,000 | 600,000 | 120,000 |
| 3 | Maher Petroleum | Near Makki Masjid Tehsil Jatoi | 1 | 25 | 20,000 | 500,000 | 100,000 |
| 4 | City Petrol Pump | Shah Jamal Road Near Bait Mer Hazar Tehsil Jatoi | 1 | 25 | 20,000 | 500,000 | 100,000 |
| 5 | Shops | Near TMA office Jatoi City/ Farkhanda Rao | 3 | 2 | 100,000 | 200,000 | 40,000 |
| 6 | Irfan Plaza (Shops) | Police Station road Jatoi City | 10 | 5 | 100,000 | 500,000 | 100,000 |
| 7 | Daud Wali Plaza (Shops) | MCB Band Jatoi City | 10 | 5 | 100,000 | 500,000 | 100,000 |
| 8 | Shafi Plaza (Shops) | Rampur Road Jatoi City | 10 | 5 | 100,000 | 500,000 | 100,000 |
| 9 | Honda Centre/NBP plaza | Permat road Jatoi City | 1 | 5 | 100,000 | 500,000 | 100,000 |
| 10 | BOP Plaza | Permat road Jatoi City/ Liaqat Ali | 1 | 3 | 100,000 | 300,000 | 60,000 |
| 11 | Waseb Hotel | Permat road Jatoi City/ Liaqat Ali | 1 | 6 | 100,000 | 600,000 | 120,000 |
| 12 | Shahida Safdar Hospital | Near Shell Pump Jatoi City/ Shahida Safdar | 1 | 6 | 100,000 | 600,000 | 120,000 |
| 13 | Javed Traders (Shops) | Parmat Road Dai wali Masjid Jatoi City | 8 | 3 | 100,000 | 300,000 | 60,000 |
| 14 | Bismillah Traders (Shops) | Parmat Road Jatoi City | 2 | 1 | 100,000 | 100,000 | 20,000 |
| 15 | Al Rehman Honda (Shops) | Parmat Road Jatoi City | 1 | 0.5 | 100,000 | 50,000 | 10,000 |
| 16 | Abu Bakar Market (Shops) | Near Grid Chowk Jatoi City | 8 | 5 | 100,000 | 500,000 | 100,000 |
| 17 | Zahra Hospital | Near Pitafi Chowk Jatoi City/ Dr. Zahra | 1 | 6 | 100,000 | 600,000 | 120,000 |
| 18 | Zubair Hospital | Near Permat Chowk Jatoi City/ Dr. Zubair | 1 | 10 | 100,000 | 1,000,000 | 200,000 |
| 19 | Wood Market (Shops) | Near THQ Jatoi city | 6 | 2.5 | 100,000 | 250,000 | 50,000 |
| 20 | Tanveer Building (Shops) | Near Pull Janglat Jatoi City/ Rana Tanveer | 6 | 2.5 | 100,000 | 250,000 | 50,000 |
| 21 | Naya Sawera Shop | Chowk Meer Hazar khan main Jatoi road | 1 | 1 | 50,000 | 50,000 | 10,000 |

| S# | Nme Description of Building | Location Address/ Owner Incharge Name | NO's | Area (Marla) | Rate Per Marla | Value as per Valuation Table | Commerci alization Charges @20% |
|-------|--------------------------------|--|------|--------------|----------------|------------------------------|---------------------------------|
| 22 | HBL Bank | Chowk Meer Hazar khan main Jatoi road | 1 | 2 | 50,000 | 100,000 | 20,000 |
| 23 | Rashed Sherwani Market (Shops) | Opposite RHC Shehr Sultan City/ Ab. Rashed Sherwani | 10 | 5 | 100,000 | 500,000 | 100,000 |
| 24 | Deray Wal Hotel &Shops New | Opposite RHC Shehr Sultan City/ Farooq Ahmad | 4 | 4 | 100,000 | 400,000 | 80,000 |
| 25 | Shops | Opposite RHC Shehr Sultan City/ Dr. Jameel Khan | 2 | 1.5 | 100,000 | 150,000 | 30,000 |
| 26 | Al Maka Hotel | Near Qabristan Fakhar Imam Shehr Sultan City | 1 | 3 | 100,000 | 300,000 | 60,000 |
| 27 | Market (Shops) | Near TMA Disposal Shehr Sultan City | 4 | 3 | 100,000 | 300,000 | 60,000 |
| 28 | Sadaat Market (Shops) | Near Sabzi Mandi Shehr Sultan City | 10 | 8 | 100,000 | 800,000 | 160,000 |
| 29 | Aljannat Sweets Market (Shops) | Near Imaam Bargah Shehr Sultan City | 5 | 2.5 | 100,000 | 250,000 | 50,000 |
| 30 | Market (Shops) | Jatoi Road opp. Rana Mehmood Market Shehr Sultlan City | 4 | 3 | 100,000 | 300,000 | 60,000 |
| 31 | Shops | Jatoi Road Shehr Sultan City/ Ibrahim Sirla | 2 | 1 | 100,000 | 100,000 | 20,000 |
| 32 | Market (Shops) | Jatoi Road Shehr Sultlan City/ Ab. Malik sial | 4 | 3 | 100,000 | 300,000 | 60,000 |
| 33 | Market (Shops) | Jatoi Road Shehr Sultlan City/ Rana Ab. Jabar | 4 | 4 | 100,000 | 400,000 | 80,000 |
| 34 | Irshad Market HBL Bank | Kalar Wali Main road Shehr Sultan/ Malik Irshad Chajra | 2 | 2 | 100,000 | 200,000 | 40,000 |
| 35 | Market (Shops) | Jatoi Road Shehr Sultlan City/ Haji M. Siddiq | 10 | 6 | 100,000 | 600,000 | 120,000 |
| Total | | | | | | | 2,740,000 |

Table:4

| S# | Nme Description of Building | Location Address/ Owner Incharge Name | Quantity No.s | Rate of Building/Map Fee Rs | Recovery |
|----|-----------------------------|--|---------------|-----------------------------|----------|
| 1 | Aziz Petroleum | Chowk Allah Baksh Tehsil Jatoi | 1 | 10,000 | 10,000 |
| 2 | New Petrol Pump | Chowk Allah Baksh Tehsil Jatoi | 1 | 10,000 | 10,000 |
| 3 | Maher Petroleum | Near Makki Masjid Tehsil Jatoi | 1 | 10,000 | 10,000 |
| 4 | Petrol Pump | Shah Jamal Road Tehsil Jatoi | 1 | 10,000 | 10,000 |
| 5 | Shops | Near TMA office Jatoi City/ Farkhanda Rao | 3 | 600 | 1,800 |
| 6 | Irfan Plaza (Shops) | Police Station road Jatoi City | 10 | 600 | 6,000 |
| 7 | Daud Wali Plaza (Shops) | MCB Band Jatoi City | 10 | 600 | 6,000 |
| 8 | Shafi Plaza (Shops) | Rampur Road Jatoi City | 10 | 600 | 6,000 |
| 9 | Honda Centre/NBP plaza | Permat road Jatoi City | 8 | 600 | 4,800 |
| 10 | BOP Plaza (shops) | Permat road Jatoi City/ Liaqat Ali | 6 | 600 | 3,600 |
| 11 | Waseb Hotel | Permat road Jatoi City/ Liaqat Ali | 1 | 5,000 | 5,000 |
| 12 | Shahida Safdar Hospital | Near Shell Pump Jatoi City/ Shahida Safdar | 1 | 5,000 | 5,000 |
| 13 | Javed Traders (Shops) | Parmat Road Dai wali Masjid Jatoi City | 8 | 600 | 4,800 |

| S# | Nme Description of Building | Location Address/ Owner Incharge Name | Quantity No.s | Rate of Building/Map Fee Rs | Recovery |
|------------------------|--------------------------------|--|---------------|-----------------------------|----------|
| 14 | Bismillah Traders (Shops) | Parmat Road Jatoi City | 2 | 600 | 1,200 |
| 15 | Al Rehman Honda (Shops) | Parmat Road Jatoi City | 1 | 600 | 600 |
| 16 | Abu Bakar Market (Shops) | Near Grid Chowk Jatoi City | 8 | 600 | 4,800 |
| 17 | Zahra Hospital | Near Pitafi Chowk Jatoi City/ Dr. Zahra | 1 | 5,000 | 5,000 |
| 18 | Zubair Hospital | Near Permat Chowk Jatoi City/ Dr. Zubair | 1 | 5,000 | 5,000 |
| 19 | Wood Market (Shops) | Near THQ Jatoi city | 6 | 600 | 3,600 |
| 20 | Tanveer Building (Shops) | Near Pull Janglat Jatoi City/ Rana Tanveer | 6 | 600 | 3,600 |
| 21 | Naya Sawera Shop | Chowk Meer Hazar khan main Jatoi road | 1 | 600 | 600 |
| 22 | HBL Bank (shops) | Chowk Meer Hazar khan main Jatoi road | 3 | 600 | 1,800 |
| 23 | Rashed Sherwani Market (Shops) | Opposite RHC Shehr Sultan City/ Ab. Rashed Sherwani | 10 | 600 | 6,000 |
| 24 | Deray Wal Hotel & Shops New | Opposite RHC Shehr Sultan City/ Farooq Ahmad | 4 | 5,000 | 20,000 |
| 25 | Shops | Opposite RHC Shehr Sultan City/ Dr. Jameel Khan | 2 | 600 | 1,200 |
| 26 | Al Maka Hotel | Near Qabristan Fakhra Imam Shehr Sultan City | 4 | 600 | 2,400 |
| 27 | Market (Shops) | Near TMA Disposal Shehr Sultan City | 4 | 600 | 2,400 |
| 28 | Sadaat Market (Shops) | Near Sabzi Mandi Shehr Sultan City | 10 | 600 | 6,000 |
| 29 | Aljannat Sweets Market (Shops) | Near Imaam Bargah Shehr Sultan City | 5 | 600 | 3,000 |
| 30 | Market (Shops) | Jatoi Road opp. Rana Mehmood Market Shehr Sultlan City | 4 | 600 | 2,400 |
| 31 | Shops | Jatoi Road Shehr Sultan City/ Ibrahim Sirla | 2 | 600 | 1,200 |
| 32 | Market (Shops) | Jatoi Road Shehr Sultlan City/ Ab. Malik sial | 4 | 600 | 2,400 |
| 33 | Market (Shops) | Jatoi Road Shehr Sultlan City/ Rana Ab. Jabar | 4 | 600 | 2,400 |
| 34 | Market (Shops) | Jatoi Road Shehr Sultlan City/ Haji M. Siddiq | 10 | 600 | 6,000 |
| 35 | Irshad Market HBL Bank | Kalar Wali Main road Shehr Sultan | 2 | 600 | 1,200 |
| 36 | Preston College Building | Shah Jamal Road Jatoi city/ Mushtaq Kharal | 1 | 5,000 | 5,000 |
| Total | | | | | 170,800 |
| G.Total Table, 1,2,3,4 | | | | | 670,897 |

Annexure-AE

[Para 1.9.1.3]

**Loss to govt. due to purchase of POL at higher rates than the rates fixed by
OGRA**

(Amount in Rupees)

| Purchase Period | DIESEL (Ltr) | Purchase Rate | RATE OF OGRA | Excess Rate | Excess Paid | Pyament Date | Voucher # |
|------------------------|---------------------|----------------------|---------------------|--------------------|--------------------|---------------------|--------------------|
| 10-Jun | 2,959 | 77.02 | 75.72 | 1.30 | 3,847 | 2.07.10 | 38 &40 |
| 10-Jul | 4,808 | 73.00 | 71.98 | 1.02 | 4,904 | 6.08.10 | 4 &110 |
| 10-Aug | 4,001 | 74.45 | 73.03 | 1.42 | 5,681 | 8.9.10 | 43 & 147 |
| 10-Sep | 1,196 | 75.50 | 74.60 | 0.90 | 1,076 | 8.9.10 | 43 |
| 10-Oct | 4,833 | 76.05 | 73.82 | 2.23 | 10,778 | 8.10.10 | 152, 38 |
| 10-Dec | 5,873 | 79.81 | 78.33 | 1.48 | 8,692 | 29.12.10 | 266 & 267 |
| 11-Feb | 1,834 | 79.81 | 78.37 | 1.44 | 2,641 | 15.3.11 | 106 |
| 11-Mar | 4,564 | 83.72 | 82.22 | 1.50 | 6,846 | 14.4.11 | 64, 66 |
| 11-Apr | 2,967 | 94.42 | 92.89 | 1.53 | 4,540 | 24.5.11 | 17, 44 |
| 11-May | 3,855 | 98.84 | 97.31 | 1.53 | 5,898 | 3.6.11 | 57 TO 59 |
| 11-Jun | 5,813 | 95.85 | 94.11 | 1.74 | 10,115 | 18.6.12 | 72 |
| 11-Jul | 7,161 | 93.85 | 92.10 | 1.75 | 12,532 | 29.7.11 | 181, 182, 24,25 |
| 11-Aug | 3,212 | 93.85 | 92.10 | 1.75 | 5,621 | 16.9.11 | 22, 24 |
| 11-Sep | 2,505 | 94.50 | 92.64 | 1.86 | 4,659 | 27.10.11 | 232 to 244 |
| 11-Oct | 2,077 | 96.00 | 94.15 | 1.85 | 3,842 | 25.11.11 | 165 to 175 |
| 11-Nov | 6,473 | 96.00 | 94.15 | 1.85 | 11,975 | 1.12.11 | 8 to 20 |
| 11-Dec | 3,276 | 100.70 | 99.50 | 1.20 | 3,931 | 16.1.12 | 5 to |
| 12-Jan | 6,514 | 100.70 | 99.50 | 1.20 | 7,817 | 13.2.12 | 136 to 139 |
| 12-Feb | 2,062 | 105.40 | 103.46 | 1.94 | 4,000 | 26.3.12 | 25 to 34 |
| 12-Mar | 2,285 | 105.40 | 103.46 | 1.94 | 4,433 | 20.4.12 | 93 to 103 |
| 12-Apr | 1,983 | 109.00 | 108.50 | 0.50 | 992 | 10.5.12 | 93 to 108 |
| 12-May | 2,466 | 110.10 | 110.00 | 0.10 | 247 | 10.5.12 | 109 to 117 |
| | | | | TOTAL | 125,066 | | |