



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

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

CCB	Citizen Community Board
CO	Chief Officer
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
MFDAC	Memorandum for Department Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Account Officer
PC	Project Cost
PFC	Provincial Finance Commission
PLGO	Punjab Local Government Ordinance
POL	Petroleum, Oil & Lubricants
TMA	Town Municipal Administration
TMO	Tehsil Municipal Officer
TST	Triple Surface Treatment
TO (F)	Tehsil Officer (Finance)
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TO (P&C)	Tehsil Officer (Planning & Coordination)

## **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 Local Fund and Public Accounts of Town / Tehsil Municipal Administrations of the City District/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 the District Government Bhakkar for the Financial Year 2014-15. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit observations of serious nature. Relatively less significant issues are listed in the Annex-A of the Audit Report. The audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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.

The observations included in this Report have been finalized after taking into account the replies of the department and DAC decisions / directions.

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

**Islamabad**  
**Dated:**

**(Imran Iqbal)**  
**Acting-Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General Audit, District Governments, Punjab (North), Lahore, is responsible to carry out the audit of District Governments, Town/Tehsil Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit Sargodha has audit jurisdiction of District Governments, TMAs and UAs of four District Governments i.e. Sargodha, Khushab, Mianwali and Bhakkar.

The Regional Directorate of Audit Sargodha had a human resource of 11 officers and staff, total 2,951 man-days and the budget of Rs 10.48 million for the Financial Year 2015-16. It had mandate to conduct Financial Attest Audit, Regularity Audit, and Compliance with Authority and Performance Audit of projects and programs. Accordingly, the Directorate General Audit District Governments Punjab (North), Lahore carried out audit of the accounts of various offices of the Tehsil Municipal Administration of District Government, Bhakkar for the Financial Year 2014-15.

Each Tehsil Municipal Administration in District Bhakkar conducts its operations under Punjab Local Government Ordinance, 2001. Tehsil Municipal Officer is the Principal Accounting Officer (PAO) and acts as coordinating and administrative officer, responsible to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and Bye-laws. The PLGO 2001 requires the establishment of Tehsil Local Fund and Public Account for which Annual Budget Statement is authorized by the Tehsil Nazim / Tehsil Council / Administrator in the form of budgetary grants.

Audit of Tehsil Municipal Administrations of District Bhakkar was carried out with a view to ascertaining whether the expenditure was incurred with proper authorization, in-conformity with laws/ rules /regulations, economical procurement of assets and hiring of services etc.

Audit of receipts/ revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules.

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

Out of four TMAs, three were audited. Total expenditure of three TMAs of District Bhakkar for the Financial Year 2014-15 under the jurisdiction of DG District Audit (N) Punjab was Rs 526.49 million covering three PAOs and three formations. Out of this, DG District Audit (N) Punjab audited an expenditure of Rs 210.60 million which in terms of percentage is 40% of the auditable expenditure.

Total receipts of three TMAs of Bhakkar District for the Financial Year 2014-15, were Rs 266.50 million. Directorate General Audit Punjab (N), audited receipts of Rs 93.27 million which was 35% of total receipts.

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

Recovery of Rs 23.11 million was pointed out during audit. However, no recovery was effected till compilation of Report.

**c) Audit Methodology**

Audit was performed through understanding the business processes of TMAs with respect to functions, control structure, prioritization of risk areas by determining the significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment and the audited entity before starting field audit activity. Formations were selected for audit in accordance with risks analyzed. Audit was planned and executed accordingly.

**d) Audit Impact**

A number of improvements, as suggested by audit, in maintenance of record and procedures, have been initiated by the concerned Departments. However, audit impact in shape of change in rules has not been significant due to non-convening of regular PAC meetings. Had PAC meetings been regularly held, audit impact would have been manifold.

**e. Comments on Internal Control and Internal Audit Department**

Internal Control mechanism of TMAs of District Government Bhakkar was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which include some serious lapses. Negligence on the part of authorities of TMAs of District Bhakkar may be captioned as one of important reasons for weak Internal Controls.

Section 115-A (1) of PLGO, 2001 empowers Tehsil Municipal Administration to appoint an Internal Auditor but the same was not appointed in Tehsil Municipal Administrations.

**f. Key Audit Findings**

- i. Non production of record for Rs 250.31 million was noted in three cases<sup>1</sup>
- ii. Irregularities and Non-compliance of Rules and Regulations amounting to Rs 31.51 million were noted in seven cases<sup>2</sup> and
- iii. Weaknesses of Internal Controls amounting to Rs 78.12 million were noted in fourteen cases.<sup>3</sup>

Audit paras involving procedural violations including Internal Control weaknesses, poor Asset Management and irregularities not considered worth reporting to provincial PAC have been included in MFDAC. (**Annex-A**)

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<sup>1</sup> Paras: 1.2.1.1, 1.3.1.1 & 1.4.1.1

<sup>2</sup> Paras: 1.2.2.1 - 1.2.2.4, 1.3.2.1-1.3.2.2 & 1.4.2.1

<sup>3</sup>Paras: 1.2.3.1-1.2.3.3, 1.2.4.1-1.2.4.2, 1.3.3.1-1.3.3.3, 1.3.4.1, 1.4.2.2-1.4.2.5 & 1.4.3.1



**g) Recommendations**

Audit recommends that the PAO / Management of TMAs should ensure the following:

- i. Production of record to audit for scrutiny
- ii. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions against the person (s) at fault
- iii. Expediting recoveries pointed out by Audit
- iv. Realizing and reconciling of various receipts
- v. Strengthening of Internal Controls and
- vi. Compliance of DAC directives and decisions in letter and spirit.

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

Sr. No.	Description	No.	Budget F.Y 2014-15		
			Expenditure	Receipt	Total
1	Total Entities (PAOs) in Audit Jurisdiction	04	526.49	355.33	881.82
2	Total formations in audit jurisdiction	04	526.49	355.33	818.82
3	Total Entities (PAOs) Audited	03	475.48	266.50	741.98
4	Total formations Audited	03	475.48	266.50	741.98
5	Audit & Inspection Reports	03	475.48	266.50	741.98
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

**Table 2: Audit Observations regarding Financial Management**

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound Asset Management	-
2	Weak Financial Management	23.11
3	Weak Internal Controls relating to Financial Management	55.01
4	Violation of Rules	31.51
5	Others	250.31
<b>Total</b>		<b>359.94</b>

**Table 3: Outcome Statistics**

(Rs in million)

Sr. No	Description	Physical Assets	Civil Works	Receipt	Others	Total	Total last year
1	Outlays audited	-	121.96	266.50	353.52	741.98*	486.78
2	Amount placed under audit observation / irregularities of audit	-	2.96	19.15	337.83	359.94	76.26
3	Recoveries pointed out at the instance of Audit	-	-	19.15	3.96	23.11	13.43
4	Recoveries accepted / established at the instance of Audit			19.15	3.96	23.11	13.43
5	Recoveries realized at the instance of Audit	-	-	-	-	-	-

\*The amount in serial No.1 column of “total” is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 475.48 million.

**Table 4: Irregularities Pointed Out**

(Rs in million)

Sr. No.	Description	Amount under Audit observation
1	Violation of rules, regulations and principle of propriety and probity in public operations.	31.51
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public resources.	-
3	Accounting Errors <sup>1</sup> (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	If possible quantify weaknesses of internal control system.	55.01
5	Recoveries and overpayments representing cases of established overpayment of misappropriations of public money	23.11
6	Non-production of record	250.31
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>359.94</b>

**Table 5: Cost-Benefit**

(Rs in million)

Sr. No.	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	741.98
2	Expenditure on Audit	1.31
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	-

<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan.

# CHAPTER-1

## 1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, DISTRICT BHAKKAR

### 1.1.1 Introduction

TMA consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer. Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (I&S), TO (Regulation), TO (P&C) Tehsil Nazim and Tehsil Naib Nazim. As per Section 64 of PLGO 2001, the functions of TMAs are as follows:

- i. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible
- ii. Exercise control over land use, land sub-division, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations
- iii. Enforce all municipal laws, rules and by-laws governing TMA's functioning
- iv. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils
- v. Propose taxes, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same
- vi. Collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties
- vii. Manage properties, assets and funds vested in the Town Municipal Administration
- viii. Develop and manage schemes, including site development in collaboration with District Government and Union Administration

- ix. Issue notice for committing any municipal offence by any person and initiate legal proceedings for commission of such offence or failure to comply with the directions contained in such notice
- x. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction and
- xi. Maintain municipal records and archives.

### 1.1.2 Comments on Budget and Accounts

Total Budget of TMAs of District Bhakkar was Rs 526.49 million (Salary, Non Salary and Development) whereas the expenditure incurred (Salary, Non Salary and Development) was Rs 475.47 million showing saving of Rs 51.02 million which in terms of percentage was 10% of the final Budget as detailed below:

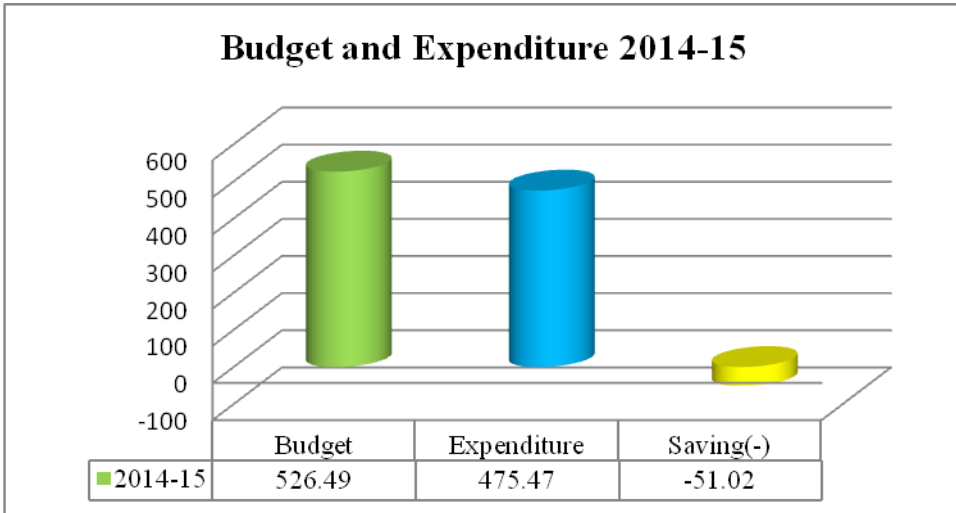
(Rs in million)

2014-15	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	245.21	193.52	(-)51.69	21
Non-salary	94.05	134.99	(+)40.94	44
Development	187.23	146.96	(-)40.27	22
<b>Total</b>	<b>526.49</b>	<b>475.47</b>	<b>(-)51.02</b>	<b>10</b>

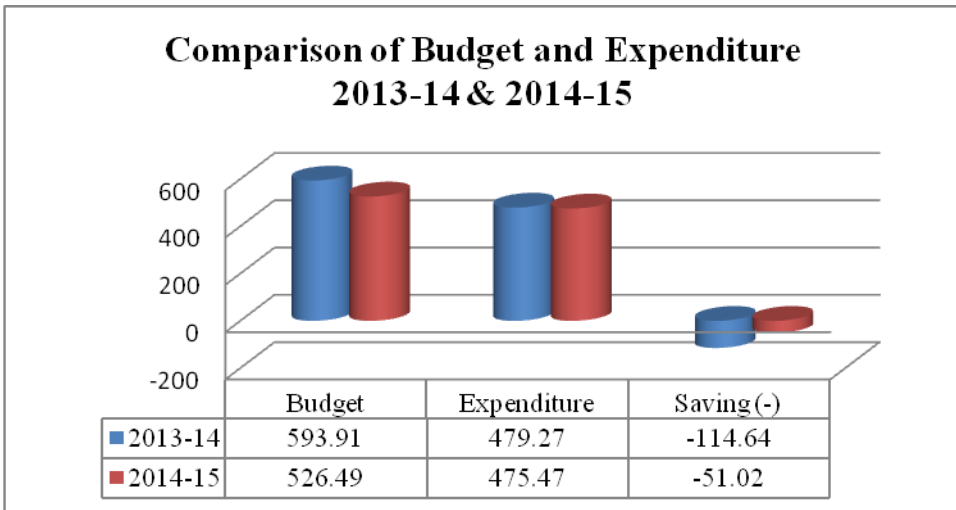
The budget outlays of Rs 526.49 million of three TMAs includes PFC award of Rs 171.99 million whereas total expenditure incurred by the TMAs during 2014-15 was Rs 475.47 million with a Saving of Rs 51.02 million (detailed below). This indicated that either the PFC award was allocated over and above the actual needs or the management failed to achieve the developmental targets for the welfare of masses during the financial year in case of TMAs Bhakkar and Darya Khan whereas TMA Kallur Kot remained under face financial crunch.

(Rs in million)

TMA	Budgeted Figure			Budgeted Outlay	Actual Expenditure	Saving / Excess	%age of Saving
	Own receipt including OB	PFC award	Total Receipts				
Bhakkar	188.60	80.40	269.01	285.47	209.93	75.54	26
Darya Khan	36.93	45.94	82.86	96.37	81.45	14.92	15
Kallur Kot	40.96	45.65	86.61	144.65	184.09	(+) 39.44	(-) 27
<b>Total</b>	<b>266.49</b>	<b>171.99</b>	<b>438.48</b>	<b>526.49</b>	<b>475.47</b>	<b>51.02</b>	<b>10</b>



The comparative analysis of the Budget and Expenditure of current and previous financial years is depicted as under:



There was saving in the Budget allocation of the Financial Years 2013-14 and 2014-15 as follows:

(Rs in million)

Financial Year	Budget	Expenditure	Saving	%age of Saving
2013-14	593.91	479.27	(-) 114.64	19
2014-15	526.49	475.47	(-) 51.02	10

The justification of saving when the development schemes remained incomplete besides poor Public Service Delivery is required to be provided, explained by PAOs and TMO concerned.

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

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

**1.1.4 Brief Comments on the Status of Compliance with PAC Directives**

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

**Status of Previous Audit Reports**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC/TAC Meetings</b>
1	2009-12	21	Not convened
2	2012-13	04	Not convened
3	2013-14	37	Not convened
4	2014-15	09	Not convened

# **AUDIT PARAS**



## **1.2 TMA Bhakkar**

## **1.2.1 Non-production of Record**

### **1.2.1.1 Non-production of Record - Rs 200.00 million**

According to Section 14(1)(b) of Auditor General's Functions, Powers and Terms and Conditions of Service Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Section-115(5) & (6) of PLGO, 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition.

TMA Bhakkar did not provide the following record to audit for scrutiny. Non production of record was a serious financial irregularity on the part of the responsible. The detail is as under:

- i. Record pertaining to non-approval of housing societies and their maps
- ii. Record pertaining to non-approval of petrol pumps
- iii. Record pertaining to non-approval of commercialization fee from private school
- iv. Record pertaining to non-approval of maps of residential buildings
- v. Record pertaining to non-approval of maps of commercial buildings
- vi. Record pertaining to non-approval of maps from private hospitals etc.
- vii. Record pertaining to issuance of copies for FIRs and other documentation for unlawful and illegal construction
- viii. Record pertaining to receipts books
- ix. Record pertaining to liabilities of schemes
- x. Baba Swimming pool
- xi. Police welfare petrol pump
- xii. Shah Jamal Housing Scheme
- xiii. Bhedewal Town
- xiv. Shahani Model Town
- xv. Ghulam Muhaddin Market
- xvi. Balawal Plaza
- xvii. Yaseen Market etc.
- xviii. Road Inspector Daily Report record

xix. Complete Survey Report for the year 2013-14 & 2014-15

Audit holds that due to weak Internal Controls complete record was not produced for audit scrutiny.

In the absence of Vouched Accounts, the authenticity, validity, accuracy and genuineness of the expenditure could not be verified.

The matter was reported to PAO / TMO in February 2016. Partial record was produced. DAC in its meeting held on 03.05.2016, decided to keep the para pending and reduced up to Sr. No.iii, iv, v, vi and xix.

Audit recommends production of record besides fixing responsibility against the person (s) for non-producing record under intimation to Audit.

[AIR Para No.21]

## **1.2.2 Irregularity and Non-compliance**

### **1.2.2.1 Unauthorized Expenditure on Account of Bitumen without Certificate of National Refinery Karachi - Rs 4.22 million**

According to clause at Serial No.4 of contract agreement bitumen will be arranged by the contractor himself from the National Refinery Limited, Karachi and documentary proof shall be provided to the engineer in-charge before the release of the payment against the work done.

TMA Bhakkar made payment of Rs 4.22 million to the contractor on account of bitumen (TST Work) without obtaining certificate of the National Refinery Karachi. (**Annex-C**)

Audit holds that expenditure was incurred in violation of the Rule *ibid*.

In the absence of the certificate, consumption of sub-standard bitumen cannot be ruled out.

Management replied that payment was made with reduced rates and no financial loss was sustained by TMA. The reply was not accepted being evasive.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 03.05.2016, directed to fix responsibility within 30 days under intimation to Audit.

Audit recommends regularization of the expenditure in question besides fixing responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No.10]

### **1.2.2.2 Unauthorized and Uneconomical Expenditure for the Purchase of Street Lights - Rs 3.72 million**

According to Rule 9 of PPRA Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement over 2.00 million should be advertised on PPRA's website as well as at least in two National Newspapers.

TMA Bhakkar incurred expenditure of Rs 3.72 million for the purchase of street lights without following PPRA Rules during 2014-15. Specification/s was not shown in the Sale Invoices. The detail is as under:

(Rs in million)

Billing Month	Name of supplier	Invoice Date	Particulars	Amount
11/2014	Mobile Power	05-11-2014	110 Led Lights	3.00
01/2015	Company Lahore	05-11-2014	Fixing charges	0.27
12/2014	Mehboob Shah Contractor	15-10-2014	Sodium Lights / Energy Saver	0.45
<b>Total</b>				<b>3.72</b>

Audit holds that due to weak internal and financial Controls, street lights were purchased in violation of the PPRA Rules.

Due to this reason the expenditure was held unauthorized and uneconomical.

Management replied that purchases were made according to prevailing Rules. The reply was not accepted being evasive.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 03.05.2016, directed to inquire the matter within 60 days.

Audit recommends regularization of the matter besides inquiry and fixing responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No.08]

### **1.2.2.3 Unauthorized and Uneconomical Expenditure - Rs 2.12 million**

According to Rule 12(1) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media.

TMA Bhakkar incurred an expenditure of Rs 2.12 million on the purchase of various items in violation of the Rules *ibid*. The purchase was held unauthorized and uneconomical in violation of the PPRA Rules. The detail is as under:

(Rs in million)

Date	Name of supplier	Invoice Date	Particulars	Amount
28-08-2014	M. Ayub Contractor	28-06-2014	Purchase of tents	0.75
10-01-2015	M. Ayub Contractor	28-06-2014	Purchase of tyres	0.50
03-02-2015	Mushtaq Hussain	22-01-2015	Grass Cutter	0.18
02-07-2014	Malik Muhammad	-	Iron Boards	0.28
02-07-2014	Tufail	-	Iron Boards	0.20
15-12-2014	Javed Battery Service	01-09-2014	Purchase of Batteries	0.21
<b>Total</b>				<b>2.12</b>

Audit holds that due to weak internal and financial Controls, purchases were made in violation of PPRA Rules.

Due to this reason the expenditure was held unauthorized and uneconomical.

Management replied that purchases were made by advertisement through DGPR as required under rules. Reply was not accepted because no documentary evidence was produced to Audit.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 03.05.2016, directed to TO (I&S) to produce the relevant record to audit within 30 days.

Audit recommends production of relevant record for verification under intimation to Audit.

[AIR Para No.16]

#### **1.2.2.4 Unauthorized and Doubtful Expenditure on Ramzan Bazar - Rs 1.51 million**

According to Rule 12(1) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media.

TMA Bhakkar incurred an expenditure of Rs 1.51 million during the month of Ramzan. The expenditure was incurred without observing the PPRA Rules. It was also noticed that after closing of the Ramzan Bazaar these items were not taken into store and stock. Due to these reasons the expenditure was held unauthorized and doubtful. (**Annex-D**)

Audit holds that due to weak internal and financial controls purchases were made in violation of PPRA Rules.

This resulted in unauthorized and doubtful expenditure on purchase of various items.

Management replied that expenditure was incurred after observing the codal formalities of PPRA rules. Reply was not accepted because no documentary evidence was produced to Audit.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 03.05.2016, directed to inquire the matter within 30 days of the meeting under intimation to Audit.

Audit recommends inquiry of the matter besides fixing responsibility against the person (s) for unauthorized and doubtful expenditure under intimation to Audit.

[AIR Para No.15]

### **1.2.3 Internal Control Weaknesses**

#### **1.2.3.1 Non Forfeiture of Earnest Money –Rs0.55 million and Non Imposition of Penalty -Rs2.75 million**

According to clause 60 of the Contract Agreement, in any case in which under any clause or clauses of the contract, the contractor shall have rendered himself liable to pay compensation amounting to whole of the security deposit or in the opinion of the Engineer-in-charge has abandoned the contract, or is not executing the or in accordance with the contract or is presently or flagrantly neglecting to carry out his obligations under the contract. Engineer-in-charge on behalf of the Government may after giving fourteen days notice in writing to the contractor. In this way earnest money / security deposit of the contractor shall stand forfeited.

TMA Bhakkar awarded contract for the execution of the schemes costing Rs 27.49 million to the contractors during Financial Year 2014-15. The contractors did not execute the schemes up to 03-02-2016 (till the close of audit). Management neither forfeited earnest money nor imposed penalty of Rs 2.75 million upon the contractors. (**Annex-F**)

Audit hold that due to weak financial and internal Controls, earnest money was not forfeited and penalty was not imposed.

This resulted in loss of Rs 2.75 million.

Management replied that as per PLG Works Rules 2003 time limit can be granted by the competent authority. Reply was not accepted because no documentary evidence was produced to Audit regarding extension of time limit.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 03.05.2016, reduced the para to Sr. No.1 amounting to Rs 0.36 million and directed to recover the amount within 30 days.

Audit recommends that amount be recovered at the earliest under intimation to audit.

[AIR Para No.01]

#### **1.2.3.2 Non Realization of Water Rate Charges - Rs 5.44 million**

According to Rule 76 of the TMA Budget Rules 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.



TMA Bhakkar did not realize the Water Rate Charges amounting to Rs 5.44 million from the water users under its jurisdiction during 2014-15. (**Annex-G**)

Audit holds that due to weak financial and internal controls less Water Rates charges were realized.

Less realization of Water Rates charges resulted in loss of Rs 5.44 million.

Management replied that efforts are being made to recover the arrears. Reply was not accepted because no documentary evidence was produced to Audit regarding extension of time limit.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 03.05.2016, directed to recover the whole amount within 30 days.

Audit recommends that amount be recovered at the earliest under intimation to Audit.

[AIR Para No.06]

### **1.2.3.3 Less Recovery on Account of Leases – Rs 0.51 million**

According to Rule 76 of PDG and TMA Budget Rules, 2003, the collecting officer shall to ensure that all revenue due is claimed, realized and credited into local fund.

TMA Bhakkar did not realize an amount of Rs 0.506 million on account of leases during the Financial Year 2014-15 against the actual demand of Rs 1.056 million. Detail is as under:

(Rs in million)

<b>Name of Leases</b>	<b>Name of contractor</b>	<b>Amount Due</b>	<b>Recovered</b>	<b>Recoverable</b>
Advertisement Fee	Ahsan Ullah S/O Rehmat Ullah	0.990	0.486	0.504
Rickshaw Fee	Muhammad Shoeb S/O Muhammad Jamil	0.572	0.570	0.002
	<b>Total</b>	<b>1.562</b>	<b>1.056</b>	<b>0.506</b>

Audit holds that due to weak financial discipline and internal controls less recovery on account of leases was made.

This resulted in loss of Rs 0.506 million

Management replied that efforts are being made to recover the arrears. Reply was not accepted because no documentary evidence was produced to Audit regarding extension of time limit.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 03.05.2016, directed to recover the whole amount within 30 days.

Audit recommends that amount be recovered at the earliest under intimation to Audit.

[AIR Para No.05]

## **1.2.4 Performance**

### **1.2.4.1 Non Achievement of Receipts Target - Rs 12.13 million**

According to Rule 94 TMA (Budget) Rules, 2003 Performance Targets- (1) In order to improve efficiency and effectiveness of service delivery, the local government shall provide performance targets along with the financial figures in the budget. The performance targets may be provided for inputs, outputs or outcome. (2) Performance targets shall be- (i) clear, precise and unambiguous (ii) relevant and (iii) verifiable

TMA Bhakkar did not realize a sum of Rs 102.13 million on account of budgeted receipts targets under various objects during 2014-15 in violation of the Rule **ibid.** (**Annex-E**)

Audit holds that due to poor performance receipt targets were not achieved.

This resulted in loss of revenue of Rs 102.13 million to local government.

Management replied that efforts were being made to achieve the targets and to recover the arrears. Reply was not accepted because no documentary evidence was produced to Audit.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 03.05.2016, directed to reduce the para to the tune of Rs 12.13 million and further directed to inquire the matter within 60 days of meeting under intimation to Audit.

Audit recommends inquiry of the matter at the earliest under intimation to Audit.

[AIR Para No.19]

### **1.2.4.2 Less Realization of Rent of Shops – Rs 0.54 million**

According to Rule 76 of the budget rule 2003, Receipt Management- (1) The primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head. (2) The Head of the Offices shall supervise.

TMA Bhakkar did not realize rent on account of shops amounting to Rs 0.54 million from shop owners during Financial Year 2014-15. (**Annex-H**)

Audit holds that due to weak financial discipline and internal controls less rent on account of shops was realized.

Less realization of rent of shops resulted in loss of Rs 0.54 million.

Management replied that efforts are being made to recover the arrears. Reply was not accepted because no documentary evidence was produced to Audit regarding extension of time limit.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 03.05.2016, directed to recover the whole amount within 30 days.

Audit recommends that amount be recovered at the earliest under intimation to Audit.

[AIR Para No.04]

## **1.3 TMA Darya Khan**

## **1.3.1 Non-production of Record**

### **1.3.1.1 Non-production of Record - Rs 1.00 million**

According to Section 14(1)(b) of Auditor General's Functions, Powers and Terms and Conditions of Service Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Section-115(5) & (6) of PLGO, 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition.

TMA Darya Khan did not provide the following record with respect to:

- i. Tax on transfer of immoveable property
- ii. Slaughter House Fee of CO Unit Dullewala
- iii. Log Book of generator
- iv. Log Book of motorcycle Darya Khan
- v. Log Book of motorcycle CO Dullewala

Audit holds that due to weak internal controls record was not produced to Audit.

Due to non-production of record authenticity of expenditure could not be ascertained.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 14.05.2016, directed to initiate inquiry against person(s) at fault for not producing record to audit at the time of audit within 30 days.

Audit recommends that record be produced to audit besides fixing responsibility against the person (s) for not producing record under intimation to Audit.

[AIR Para No.09]

## **1.3.2 Irregularity and Non-compliance**

### **1.3.2.1 Unauthorized Clearance of Pending Liabilities - Rs 4.13 million**

According to clause 52 of the contract agreement, contractor shall submit bill of quantity on the expiry of completion date with the measurement duly vetted by the Engineer Incharge within one month.

TMA Darya Khan made payments of Rs 4.13 to the contractors against various schemes during 2014-15 after the lapse of one year in violation of the clause *ibid.* (**Annex-I**)

Audit holds that due to weak Internal Controls, pending liabilities were paid.

This resulted in unauthorized expenditure of Rs 4.13 million

Management replied that payment was made after completion of all legal codal formalities. Reply was not accepted because no documentary evidence was produced to Audit regarding extension of time limit.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 14.05.2016, decided to keep the para pending because the commencement of development projects was made without having sufficient funds. DAC further directed to inquire the matter within 30 days under intimation to Audit.

Audit recommends speedy finalization of inquiry besides fixing responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No.02]

### **1.3.2.2 Unauthorized Payment to CCB - Rs 2.96 million**

According to Rule 4.11 of Sub Treasury Rules, erasures and overwriting in any bill or voucher are absolutely forbidden; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary, should be authenticated by the head of the office setting his dated initials against each.

TMA Darya Khan made payment of Rs 2.96 million to Al Mudassar CCB. During scrutiny of the record, overwriting/cutting was observed on the face of the bill thus making the whole expenditure unauthorized and doubtful. The detail is as under:

(Rs in million)

<b>DDO</b>	<b>Vr. No.</b>	<b>Date</b>	<b>Name of CCB</b>	<b>Amount</b>
TO (P&C)	20	10-02-2014	Al Mudassar CCB	1.46
	03	26-08-2014		1.50
<b>Total</b>				<b>2.96</b>

Audit holds that due to weak internal and financial controls overwriting / cutting was made on bills.

This resulted in doubtful payment of Rs 2.960 million to CCB.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 14.05.2016, directed to inquire the matter within 30 days of the meeting under intimation to Audit.

Audit recommends that matter be inquired under intimation of Audit.

[AIR Para No.15]



### **1.3.3 Internal Control Weaknesses**

#### **1.3.3.1 Loss Due to Non Auction of Solid Waste Rights – Rs 9.02 million**

According to Rule 12 of Punjab Property Rules 2003 amended, subject to sub-rule (2), as far as possible, a local government shall sell the solid waste through open auction on the basis of competitive bidding. A committee headed by the District Coordination Officer and comprising the Executive District Officer (Municipal Services), Tehsil/Town Municipal Officer and Tehsil/Town Officer (I&S) and District Excise & Taxation Officer shall conduct the auctioning of solid waste of a City District Government or Tehsil Municipal Administration. The committee shall conduct the auction of solid waste and, after completing the auction proceedings, shall forward its recommendations to the Tehsil Council for confirmation or rejection of the auction.

TMA Darya Khan did not auction the solid waste during 2014-15. It was the responsibility of TMA authorities to lease out the Collection Rights of solid waste. It was noticed that TMA authorities did not make serious efforts to lease out the Collection and Disposal Rights to any contractor thus causing huge loss of Rs 9.02 million to Local Fund. **(Annex-K)**

Audit is of the view that due to weak Internal Controls solid waste rights were not auctioned.

This resulted in loss of Rs 9.02 million to the public exchequer.

Management did not submit any reply till finalization of the report.

The matter was reported to TMO in February 2016. DAC in its meeting held on 14.05.2016, directed to make efforts to do the needful.

Audit recommends auction of collection rights of solid waste under intimation to Audit.

[AIR Para No.05]

#### **1.3.3.2 Less Recovery on Account of Leases - Rs 1.29 million**

According to Rule 76 of PDG and TMA Budget Rules, 2003, the collecting officer shall ensure that all revenue due is claimed, realized and credited into local fund.

TMA Darya Khan auctioned the collection rights of different leases during the financial year 2013-14 and 2014-15. Full amount of leases was not recovered. The detail is as under:

(Rs in million)

Name of lease	Name of Contractor	Total Amount	Recovered	Recoverable
Cattle Mandi Dulewala 2013-14	Aziz ur Rehman S/O Muhammad Zaman	1.536	0.692	0.844
Rickshaw Fee Dullewala 2013-14	Sana Ullah Khan S/O Muhammad Hayat	0.086	0.082	0.004
Bus stand Darya Khan 2013-14	Muhammad Shoaib S/O Muhammad	0.522	0.404	0.118
Rikshaw Fee Darya Khan 2014-15	Jamil	0.806	0.575	0.231
Advertisement Fee 2014-15	Azhar Ali Abbas S/O Qamar Abbas	0.235	0.133	0.102
<b>Total</b>		<b>3.185</b>	<b>1.886</b>	<b>1.299</b>

Audit holds that due to weak Internal and Financial Controls, TMA sustained loss due to less recovery of leases.

It resulted into loss of Rs 1.29 million to Local Fund.

Management replied that notices have been issued to the concerned contractor. Reply was not accepted because no evidence was produced to Audit.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 14.05.2016, directed to recover the subject amount within 60 days of DAC meeting under intimation to Audit.

Audit recommends expediting of efforts for recovery under intimation to Audit.

[AIR Para No.06]

### **1.3.3.3 Recovery on Account of Overpayment of 30% Social Security Benefit – Rs 0.66 million**

According to the contract appointment policy 2004, 30% of basic pay on account of social security benefit in lieu of pensioner benefit was allowed to the contract employees. This allowance is not admissible to the regular employees.

The contract employees of TMA Darya Khan were regularized w.e.f. 14-10-2009. Employees were drawing 30% Social Security Benefit

amounting to Rs 0.66 million which was not admissible once they were regularized. **(Annex-L)**

Audit holds that due to weak financial discipline and internal controls overpayment was made.

This resulted in loss of Rs 0.66 million to TMA Fund.

Management admitted the recovery.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 14.05.2016, directed to recover the subject amount within 60 days of DAC meeting under intimation to Audit.

Audit recommends expediting of efforts for recovery under intimation to Audit.

[AIR Para No.01]

## **1.3.4 Performance**

### **1.3.4.1 Non Achievement of Income Target - Rs 26.44 million**

According to Rule 94 TMA (Budget) Rules, 2003 Performance Targets- (1) In order to improve efficiency and effectiveness of service delivery, the local government shall provide performance targets along with the financial figures in the budget. The performance targets may be provided for inputs, outputs or outcome. (2) Performance targets shall be- (i) clear, precise and unambiguous (ii) relevant and (iii) verifiable.

TMA Darya Khan did not achieve income targets fixed in the Revised Budget Estimates. A sum of Rs 26.44 million was less realized against the targeted amount. **(Annex-J)**

Audit holds that due to weak internal and financial controls receipt target was not fully achieved.

This resulted in less realization of receipt of Rs 26.44 million.

Management replied that efforts were made to achieve the target. Reply was not accepted because no documentary evidence was produced to Audit regarding extension of time limit.

The matter was reported to TMO in February 2016. DAC in its meeting held on 14.05.2016, directed to hold the inquiry for fixing responsibility against the person (s) for negligence and not achieving target.

Audit recommends that inquiry be initiated for fixing responsibility against the person (s) for negligence and non-achievement of target under intimation to Audit.

[AIR Para No.10]

## **1.4 TMA Kallur Kot**

## **1.4.1 Non-production of Record**

### **1.4.1.1 Non-production of Record – Rs 49.31 million**

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Section-115(5) & (6) of PLGO, 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition.

TMA Kallur Kot did not provide record pertaining to Development and other Non-Salary objects amounting to Rs 49.31 million during 2013-14 & 2014-15. In the absence of record, authenticity of expenditure cannot be verified. **(Annex-M)**

Audit holds that due to weak Internal Controls requisite record was not produced to audit.

Due to non-production of record authenticity of expenditure could not be ensured.

Management replied that all the record is available with the TMA which could be obtained for verification of audit. Audit holds that record was not provided at the time when Audit Party visited TMA office.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 11.05.2016, directed to bring it to the notice to quarters concerned for necessary action.

Audit recommends that inquiry be initiated and responsibility fixed for non-production of record at the time of Audit under intimation to audit.

[AIR Para No.04 & 14]

## **1.4.2 Internal Control Weaknesses**

### **1.4.2.1 Unauthorized Expenditure on account of Development Schemes - Rs 12.85 million**

As per Rule-4 of Tehsil / Town Municipal Administration (Works) Rules, 2003, works costing below five hundred thousand shall be prepared and approved on the basis of cost estimates only and under Rule-7, a draft scheme prepared under these rules shall among other matters, specify-(a) detailed history of the scheme including nature and location of the schemes; (b) full particulars of the works to be executed; (c) justification for the scheme; (d) the estimated cost; (e) the manner in which the scheme shall be financed; (f) the agency through which the scheme shall be executed; (g) the phases in which the scheme shall be executed; (h) the period during which the scheme in its various phases shall be completed; (i) the benefits and returns from the scheme; (j) agencies responsible for maintenance; and (k) such other particulars as prescribed in the standard PC-I form issued by the Planning and Development Department.

TMA Kalur Kot incurred an expenditure of Rs 12.85 million for the execution of development schemes in violation of the Rule ibid during 2014-15. (**Annex-N**)

Audit is of the view that due to weak Internal Controls funds were disbursed against execution of schemes without fulfilling the codal formalities.

This resulted in unauthorized expenditure of Rs 12.85 million.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 11.05.2016, decided to keep the para pending and directed to get the issue regularized within 30 days under intimation to Audit..

Audit recommends regularization of the matter besides fixing responsibility against the person (s) under intimation of Audit.

[AIR Para No.05]

### **1.4.2.2 Non-Achievement of Revenue Targets –Rs7.42 million**

According to Rule 94 TMA (Budget) Rules, 2003 Performance Targets- (1) In order to improve efficiency and effectiveness of service delivery, the local government shall provide performance targets along with the financial figures in the budget. The performance targets may be provided for inputs, outputs or outcome. (2) Performance targets shall be- (i) clear, precise and unambiguous (ii) relevant and (iii) verifiable.

TMA Kallur Kot realized less receipts of Rs 7.42 million than the Budgeted Targets of Rs 34.06 million during 2013-14 & 2014-15.

Audit holds that due to weak financial controls receipt targets were not achieved.

This resulted in less realization of receipts of Rs 7.42 million.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 11.05.2016 directed to hold inquiry and fixing responsibility against the person (s) for less collection of receipt within 30 days under intimation to Audit.

Audit recommends that inquiry be initiated for non-achievement of receipt targets.

[AIR Para No.10]

#### **1.4.2.3 Loss Due to Non Auction of TMA Shops - Rs 5.50 million**

As per instruction issued vide letter No.SO.III/2-11/80 dated 7-7-82 auction after every 5 years is required keeping in view present rent of such shops. Further, according to Rule 94 TMA (Budget) Rules, 2003 Performance Targets- (1) In order to improve efficiency and effectiveness of service delivery, the local government shall provide performance targets along with the financial figures in the budget. The performance targets may be provided for inputs, outputs or outcome. (2) Performance targets shall be-(i) clear, precise and unambiguous (ii) relevant and (iii) verifiable.

TMA Kalur Kot failed to re-auction the shops to bring the rent at par with the Market Rate. It was observed that Market Rate is more than double the rent received by TMA. Not a single effort was made to re-auction the shops.

Audit holds that due to weak financial management TMA shops were not auctioned.

This resulted in loss of Rs 5.50 million to the Local Fund.

Management replied that each shop was given to the current tenant after having competitive bidding and with the increase of 10% annually. Management did not produce any evidence that market rate is less than the rent being received by the TMA till finalization of this report.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 11.05.2016, directed to inquire the matter within 30 days under intimation to Audit.



Audit recommends that responsibility be fixed for not re-auction of shops under intimation to Audit.

[AIR Para No.08]

#### **1.4.2.4 Non Recovery of Arrears of Rent of Shops - Rs 1.80 million**

As per rule 76(1) of the PDG & TMA (Budget) Rules, 2003 the Collecting Officer is to ensure that all revenue due to claimed, realized and credited to local government fund.

TMA Kalure Kot failed to recover Rs 1.80 million on account of rent of shops during 2013-14 & 2014-15. While inspecting the D&C Register, it was noticed that arrears against large number of shops was still pending for recovery.

Audit holds that due to weak Financial Management, amount of rent of shops was not recovered from the shop-keepers.

This resulted in non-realization of arrears of Rs 1.80 million.

Management replied that arrears of previous years are carried forward to the next year and included in the Annual Demand of current year which is being recovered.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 11.05.2016, directed for recovery of arrears within 30 days under intimation to Audit.

Audit recommends that responsibility be fixed for non-recovery arrears of rent of shop under intimation to Audit.

[AIR Para No.07]

#### **1.4.2.5 Non-Credit of Lapsed Securities to Government Revenue - Rs 0.97 million**

According to instruction laid down in article 399 CPWA Code, PDP 54 DFR and PDP 12.7 of PFR Vol-I, all lapsed, confiscated and unclaimed deposits lying more than 03 complete years may be credited to government revenue / local fund.

TMA Kallur Kot did not credit lapsed/unclaimed Securities of different contractors for the period of June 2005 to June 2012 to the tune of Rs 0.97 million to TMA account. All such unclaimed Securities were required to be transferred to Revenue Account after lapse of 03 years.

Audit holds that due to weak internal and financial controls, lapsed Securities were not credited into TMA account.

This resulted in undue retention of funds of Rs 0.97 million.

Management replied that on the request of contractors, the same Securities were released to them. Record related to release of Security and Security Register was not provided for verification.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 11.05.2016, directed to produce Security Register within 30 days.

Audit recommends that Security Register be produced at the earliest under intimation of Audit.

[AIR Para No.01]

### **1.4.3 Internal Control Weaknesses**

#### **1.4.3.1 Non Recovery of Arrears of Leases – Rs 3.10 million**

According to Rule 94 TMA (Budget) Rules, 2003 Performance Targets- (1) In order to improve efficiency and effectiveness of service delivery, the local government shall provide performance targets along with the financial figures in the budget. The performance targets may be provided for inputs, outputs or outcome. (2) Performance targets shall be- (i) clear, precise and unambiguous (ii) relevant and (iii) verifiable.

TMA Kalure Kot failed to recover the arrears on account of leases of past many years amounting to Rs 3.10 million during 2013-14 & 2014-15. No effort was made to collect the arrears. (**Annex-O**)

Audit held that due to weak financial management the amount of leases was not recovered from the contractors.

This resulted in loss of Rs 3.10 million to Local Fund.

Management replied that TMA has filed cases against the absconders/defaulters to recover the arrears.

The matter was reported to PAO / TMO in February 2016. DAC in its meeting held on 11.05.2016, decided to keep the para pending and directed to expedite the efforts for early finalization of the cases and further directed to ensure recovery under intimation to Audit.

Audit recommends efforts be made to effect the recovery besides fixing responsibility against the person (s) for negligence under intimation to Audit.

[AIR Para No.06]

# **ANNEXURES**

**PART-I**  
**Memorandum for Departmental Accounts Committee Paras**  
**Pertaining to Audit Year 2015-16**

(Rs in million)

Sr. No.	Para No.	Name of TMA	Description of paras	Nature of violation	Amount
1	7	<b>Bhakkar</b>	Non deduction of shrinking charges	Recovery	0.20
2	9		Irregular and doubtful expenditure on sports activities	Irregularity	0.38
3	11		Irregular and uneconomical expenditure for the purchase of electric material	Irregularity	0.52
4	13		Doubtful expenditure on POL Charges	Irregularity	0.32
5	14		Doubtful expenditure on the repair of vehicle	Irregularity	0.23
6	17		Irregular expenditure on account of rent of CCTV Cameras	Irregularity	0.50
7	18		Non accounting of store	Internal Control Weakness	0.71
8	22		Irregular and misclassified expenditure	Irregularity	0.75
9	3	<b>Darya Khan</b>	Less realization of enlistment / renewal fee from the contractors	Recovery	0.13
10	7		Irregular and doubtful expenditure on sports activities	Irregularity	0.88
11	8		Irregular clearance of pending liability	Irregularity	1.14
12	11		Non recovery of water rate charges	Recovery	0.15
13	12		Irregular and uneconomical purchase of electric items	Irregularity	0.23
14	13		Non recovery of rent from NADRA	Recovery	0.37
15	14		Doubtful consumption of POL	Irregularity	0.79
16	16		Doubtful expenditure on the repair of vehicle	Irregularity	0.18
17	17		Recovery on account of	Recovery	0.10

<b>Sr. No.</b>	<b>Para No.</b>	<b>Name of TMA</b>	<b>Description of paras</b>	<b>Nature of violation</b>	<b>Amount</b>
			shrinkage		
18	3	<b>Kallur Kot</b>	Less collection of contractors enlistment and renewal fee	Recovery	0.08
19	9		Loss to Govt. due to non auction of different income heads	Recovery	0.18
20	11		Non realization of water rate charges	Recovery	0.13
21	13		Un-justified expenditure on account of personal publicity	Irregularity	0.17

**PART-II**

**[Para 1.1.3]**

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

(Rs in million)

<b>Sr. No.</b>	<b>Name of TMA</b>	<b>Description of Paras</b>	<b>Nature of violation</b>	<b>Amount</b>
1	Bhakkar	Doubtful payment of Cash Prizes	Irregularity	0.14
2		Defective preparation of securities register	Internal control weakness	0
3		Non deduction of shrinkage	Recovery	0.27
4		Unauthorized execution of scheme	Irregularity	0.86
5		Overpayment for sewerage pipes	Recovery	0.38
6		Irregular TS by unauthorized authority	Irregularity	16.18

**Annex-B****TMA of Bhakkar District****Budget and Expenditure Statement for the Financial Year 2014-15****1. TMA, Bhakkar**

(Rs in million)

Head	Budget	Expenditure	Excess / Saving	%age	Comments
Salary	150.440	105.845	44.595	30	-
Non-salary	40.082	33.114	6.968	17	-
Development	94.944	70.973	23.971	25	-
<b>Total</b>	<b>285.466</b>	<b>209.932</b>	<b>75.534</b>	<b>26</b>	-

**2. TMA, Darya Khan**

(Rs in million)

Head	Budget	Expenditure	Excess / Saving	%age	Comments
Salary	56.407	54.143	2.264	4	-
Non-salary	25.266	16.748	8.518	34	-
Development	14.700	10.556	4.144	28	-
<b>Total</b>	<b>96.373</b>	<b>81.447</b>	<b>14.926</b>	<b>15</b>	-

**3. TMA, Kallur Kot**

(Rs in million)

Head	Budget	Expenditure	Excess / Saving	%age	Comments
Salary	38.360	33.534	4.826	13	-
Non-salary	28.703	85.125	(-)56.422	(-)197	-
Development	77.588	65.429	12.159	16	-
<b>Total</b>	<b>144.651</b>	<b>184.088</b>	<b>(-)39.437</b>	<b>(-)27</b>	-



**Annex-C****Para 1.2.2.1****Irregular Expenditure Due to Use of Substandard Bitumen without Certificate of National Refinery Karachi**

(Rs in million)

<b>Sr. No.</b>	<b>Cheque</b>	<b>Schemes</b>	<b>Item of work</b>	<b>Quantity and rate</b>	<b>Amount</b>
1	051550 01-09-2014	Constt: of road from payala chowk to NBP Main branch Mandi Town BKR Contractor: Babar Shah MB: 5941 Page: 92-95	TST	Sft 34319x	1.429
2	50567 02-09-2014	Constt: of Road Basti Kot Village Shekhani UC Dhandla Contractor: Bilal & Co MB: 5942 Page:67-69	TST	Sft 1100 4168/22	0.459
3	096250 19-01-2015	Constt: of Road at Akhtar Abad to Gorala House Contractor: Sajjad Ali MB: 5943 Page: 88-90	TST	Sft 8240 4275/30	0.352
4	22-07-2014	Constt: of Road GPO Chowk Contractor: Sayed Tahir Abbas MB: 5942 Page: 47-49	TST	Sft 35790 4164.47	1.600
5	00096264 16-07-2014	Constt: of Road Behal to Safdar Hospital Contractor: Sayed Tahir Abbas MB: 5945 Page: 65-66	TST	9162 4159/60	0.381
<b>Total</b>					<b>4.221</b>

**Annex-D****Para 1.2.2.4****Irregular and Doubtful Expenditure on Ramzan Bazar**

(Rs in million)

<b>T. No.</b>	<b>Date</b>	<b>Name of Item</b>	<b>Value</b>
29	14-10-2014	Flower parts and Penaflex	0.066
16	02-10-2014	Rexin	0.099
18	02-10-2014	Poly thin bags	0.087
19	02-10-2014	Lime stone	0.042
13	02-10-2014	Lime stone	0.032
17	02-10-2014	Dust bin	0.023
20	02-10-2014	Banners	0.025
10	02-10-2014	POL for generator	0.015
11	02-10-2014	POL for generator	0.057
08	02-10-2014	POL for generator	0.027
14	02-10-2014	Labor charges	0.009
15	02-10-2014	Labor charges	0.011
12	02-10-2014	Rent of generator, Electric fans and Furniture	0.786
27	02-10-2014	Rent of CCTV Cameras	0.042
26	02-10-2014	Rent of CCTV Cameras	0.096
28	02-10-2014	Rent of CCTV Cameras	0.095
<b>Total</b>			<b>1.512</b>

**Annex-E****Para 1.2.3.1****Non Achievement of Receipt Target**

(Rs in million)

<b>Description</b>	<b>Function Code</b>	<b>Revised Receipt Budget 2014-15</b>	<b>Receipt realized upto 30-06-2015</b>	<b>Receipt Target due</b>
Property Tax 85%	B01302	8.500	8.100	0.400
Tax on Transfer of Immoveable Property 1%	B01313	25.000	24.755	0.245
Fee for approval of building (s) / Construction Plan	C0388027	11.000	6.728	4.272
License Fee	C0388002	1.000	0.629	0.371
Cattle Share from Govt. of Punjab.	C0388062	90.000	0	90.000
Arrear of Cattle Fair	C0388062	7.700	3.725	3.975
Water Rate (Residential)	C0388047	1.000	0.715	0.285
Sewerage Connection Fee		0.200	0.007	0.193
Interest/Bank Profit	E01305	1.000	0.392	0.608
Misc. Income	C0388091	0.600	0.263	0.337
Advertisement Board of Shops	C0388077	1.500	0.788	0.712
Registration & Renewal Fee	C0388073	1.500	0.972	0.528
Rent of TMA Machinery		0.200	0	0.200
<b>Total</b>		<b>149.200</b>	<b>47.074</b>	<b>102.126</b>

## Annex-F

### Para 1.2.3.2

### Non Forfeiture of Earnest Money and Non Imposition of Penalty

(Rs in million)

Name of Scheme	Estimated Cost	Issuance of W.O.	Time limit	Actual completion	M.B. No. with Page No.	Payment	Earnest money 2%	Period of delay	Status
Construction of Sewer, PCC Slab Soling & Drains Mohallah Tiba Janubi, Eid Ghah Janubi, Kumharan Wala, Railway U/C-III Urban Bhakkar.	3.000	13-03-14	4 month	W.I.P	M.B 7433 Page 84-93	2.175	0.060	18 months	0.300
Construction of Sewer, PCC Slab Soling & Drains Mohallah Alam Abad, Rahim Abad, Tiba Mohabat Shah, Kumheri Khoo, Jhakar U/C-III Urban Bhakkar.	3.000	13-03-14	4 month	25-06-14	M.B 5943 Page 1-12	2.792	0.060	Late completion	0.300
Construction of Soling, Culverts, Drains Mouza Bhilmana UC Mullanwali.	0.800	13-03-14	2 month	20-05-14	M.B 6356 Page 17-19	0.704	0.016	Late completion	0.080
Construction of Soling, PCC Slab, Drains & Culverts Karari Kot, Chak No.44,45,46,47,49/TDA U/C Karrari Kot	2.000	13-03-14	2 month	18-06-14	M.B 6356 P 56-60	1.893	0.040	Late completion	0.200
Construction of Soling, PCC Slab, Drains & Culverts 33,36/TD A Basti Main Punja, Gokal, 183,184,187/TD A U/C Daggar Rehtas	1.000	13-03-14	2 month	20-06-14	M.B 5944 Page 23-25	0.720	0.020	Late completion	0.100
Construction of Girja Ghar Near Christian Colony Mandi Town Bhakkar	0.300	13-03-14	2 month	06-06-14	M.B 6356 Page 31-35	0.230	0.006	Late completion	0.030
Construction of Soling, Drain, Culvert from Dera Malik Rab Nawaz Cheena U/C Pir Ashab	0.500	13-03-14	2 month	07-04-14	M.B 7433 Page 3-4	0.475	0.010	Late completion	0.050
Construction of PCC Slab, Soling, Drain Gull Shah	0.500	13-03-14	1 month	07-04-14	M.B 7433 Page	0.369	0.010	Late completion	0.050

Wala U/C Pir Ashab Muhammad Shafee					01-02				
Construction & Repair of Metalled Road, PCC Slab, Drains, Soling, Culverts U/C Sial	2.000	13-03-14	4 month	05-05-14	M.B 7434 Page 1-5	1.890	0.040	Late completion	0.200
Construction & Repair of Metalled Road, PCC Slab, Drains, Soling, Culverts U/C Sial	2.000	13-03-14	4 month	27-05-14	M.B 7434 Page 21-27	1.889	0.040	Late completion	0.200
Construction & Repair of Metalled Road, PCC Slab, Drains, Soling, Culverts U/C Sial	2.000	13-03-14	4 month	27-05-14	M.B 7434 Page 16-20	1.875	0.040	Late completion	0.200
Construction & Repair of Metalled Road, PCC Slab, Drains, Soling, Culverts U/C Sial	1.000	13-03-14	2 month	28-05-14	M.B 7434 Page 28-31	0.913	0.020	Late completion	0.100
Construction of Soling, Drains, Culverts U/C Notak	1.000	13-03-14	2 month	26-05-14	M.B 5945 Page 27-30	92923 8	0.020	Late completion	0.100
Construction of PCC Slab, Drains, Soling, Sewer Line street Ch. Shahid Mandi Town Bhakkar	0.200	13-03-14	1 month	28-04-14	M.B 7433 Page 07-10	12711 2	0.004	Late completion	0.020
Construction of Sewer Line, PCC Slab, Soling 1-R Mainer to Behal Road	0.500	13-03-14	2 month	28-05-14	M.B 5941 Page 36-39	0.362	0.010	Late completion	0.050
Construction of Soling, Drains, Mullanwali U/C Mullanwali c/o Peer Saqlain Shah	1.000	13-03-14	2 month	02-05-14	M.B 7433 Page 18-20	0.947	0.020	Late completion	0.100
Construction of Soling, Drains Gorchha Nasheb U/C Mullanwali c/o Khizar Hayat Gorchha	0.500	13-03-14	2 month	04-05-14	M.B 7433 Page 30-31	0.473	0.010	Late completion	0.050
Construction of M/Road from Near Dera Imteaz Khan Baloch Muza Morani U/C Mullanwali	1.500	19-04-14	3 month	10-07-14	M.B 6356 Page 70-74	1.405	0.030	Late completion	0.150
Construction of Soling, Drains, etc Near Thair Qureshi Chuni Shumali U/C Gadola	0.200	19-04-14	1 month	03-05-14	M.B 7433 Page 16-17	0.184	0.004	Late completion	0.020
Construction of Soling, Drains, etc Basti Dhol Aftab	0.300	19-04-14	2 month	26-04-14	M.B 6356 Page	0.227	0.005	Late completion	0.030

Dhol Ghulam Abbas Dhol U/C Gadola					03-04				
Construction of Soling, Drains etc Near Sana Ullah Makal U/C Gadola	1.000	19-04-14	2 month	15-05-14	M.B 5941 Page 17-19	0.697	0.020	Late completion	0.100
Construction of Soling Near Firdos Bangla Chak No. 56/TDA U/C Notak	0.155	19-04-14	1 month	30-04-14	M.B 7433 Page 15-16	0.114	0.003	Late completion	0.015
Construction of Soling, Drains U/C Yousaf Shah ( C/o Maqbool Khan)	0.200	19-04-14	1 month	03-05-14	M.B 7433 Page 20-23	0.182	0.004	Late completion	0.020
Construction of Soling, Drains etc Basti Bharangi (Tani Kohawar)	0.500	19-04-14	2 month	17-05-14	M.B 5941 Page 21-22	0.388	0.010	Late completion	0.050
Construction of Soling, Drains etc Fayaz Kohawar Kotla Jam City U/C Daggarr Aoulakh	0.500	19-04-14	2 month	19-06-14	M.B 5945 Page 37-39	0.375	0.010	Late completion	0.050
Construction of Soling, Drains etc Ghulam Shabir Kathiya U/C Mullanwali	0.400	19-04-14	2 month	10-05-14	M.B 5941 Page 09-13	0.277	0.007	Late completion	0.0400
Construction of Nallah Soling Drains Mehar Iqbal U/C Pir Ashab	0.400	19-04-14	2 month	03-05-14	M.B 7433 Page 24-26	0.291	0.008	Late completion	0.040
Construction of Soling, Drains etc Shahid Mehmood Barvi U/C-II	0.300	19-04-14	2 month	16-06-14	M.B 7433 Page 63-66	0.274	0.006	Late completion	0.030
Construction of Soling, Drains etc Khichi Kalan, Niaz Khichi U/C Gadola	0.500	19-04-14	2 month	27-05-14	M.B 5941 P 31-32	0.405	0.010	Late completion	0.050
Fixing Iron Rack Dengue Ware House Tehsil Municipal Administration Bhakkar	0.230	19-04-14	1 month	18-05-14	M.B 5941 Page 20	0.225	0.006	Late completion	0.023
<b>Total</b>	<b>27.485</b>						<b>0.549</b>		<b>2.748</b>

**Annex-G****Para: 1.2.3.3****Non Realization of Water Rate Charges**

(Rs in million)

<b>Sr. No.</b>	<b>Detail</b>	<b>No. of Connections</b>	<b>Rate (Rs )</b>	<b>Demand</b>	<b>Collection</b>	<b>Outstanding Amount</b>
1	Domestic	723	100	0.868	0.547	0.321
2	Commercial	03	(07/2014 to 08/2014): 300	0.017	0.011	0.006
			(09/2014 to 06/2015): 500			
3	New Connection Fee	18	505	0.009	0.009	0
4	Name Change Fee	03	250	0.001	0.001	0
5	Fine	-	-	0.015	0.015	0
6	Arrears	-	-	5.242	0.132	5.110
<b>Total</b>				<b>6.152</b>	<b>0.715</b>	<b>5.437</b>

**Annex-H****Para: 1.2.3.4****Less Realization of Rent of Shops**

(Rs in million)

<b>Sr. No.</b>	<b>Month</b>	<b>Received</b>	<b>Demand</b>	<b>Recoverable</b>
1	07/2014	0.217	12.000	0.537
2	08/2014	0.301		
3	09/2014	0.358		
4	10/2014	0.401		
5	11/2014	1.207		
6	12/2014	0.757		
7	01/2015	3.541		
8	02/2015	0.938		
9	03/2015	0.542		
10	04/2015	0.547		
11	05/2015	1.384		
12	06/2015	1.270		
<b>Total</b>		<b>11.463</b>	<b>12.000</b>	<b>0.537</b>



## Annex-I

### Para 1.3.2.1

### Irregular Clearance of Pending Liabilities

(Rs in million)

Name of Schemes	Date of Commencement	Date of completion	Target Date of Completion	Expenditure	Payment with Date	Delay/Period
Construction of PCC, Slab from Kalurkot Road towards west House of Ramzan Charrohia street ch: Asgar Ali wali Ts. 3,00,000 Riaz Ahmad	14-05-14	05-08-2014	13-06-2014	0.177	27-05-2015	1 Year
Construction of Soling Basti Ali wali Punjgrain Ts. 1,00,000 Riaz Ahmad	14-05-14	10-07-2014	13-07-2014	0.062	01-10-2015	1 Year
Construction of of Nallah from House of Moulvi Ghulam Fraeed towards West Road Sukha Shah Angra Ts. 2, ,00,000 Ghulam Hussan	16-06-14	31-01-2015	15-09-2014	0.116	26-8-2014	11 Month
Construction of of waiting Room Main kalur Kot Road Ada Dhurdian Wala Tiba Pungrain Ts. 2, ,00,000 Rind & Co	20-05-14	17-08-2014	19-09-2014	0.160	19-1-2015	4 month
Construction of Culvert, UC Daggarr Qureshi Ts. 4, ,00,000 Raees Ahmad Khan	13-05-14	06-08-2014	12-08-2014	0.256	26-08-2015	1 Year
Construction of PCC, Slab, Drain form jamia Masjid Farooqia towards west Dulley Wala Roadstreet Moulana Abu Bakar wali Ts.3,00,000 Syed Mazar Abbas Shah	20-05-14	09-07-2014	19-08-2014	0.204	30-12-2014	4 Month
Construction of Soling, Drain, Street Muhammad Asgar Comboh 19/TDA Kohwar Kalan Ts.1,00,000 Syed Mazar Abbas Shah				0		
Construction of	13-05-14	06-08-2014	12-08-2014	0.106	16-6-2015	11 Month

PCC Slab, Drain Street Muhammad Jamil Wali near Grave Yard Eid Gahh Sharqi Darya Khan 1,50,000 Arif Mamood						
Construction of Soling, Nibo Wala Dulley Wala Ts.1,00,000/Ahmad Khan	16-06-14	26-06-2014	15-08-2014	0.080	16-6-2015	11 Month
Construction of Sewerage, Bharranga Ts.3,00,000 Akram Hassan	13-05-14	---	---	0		Site disputed
Construction of Road from Chebar Kaath Road to Kariali Ts.30,00,000 Rind & Co	20-05-14	10-09-2014	5-10-2014	2.065		
Construction of Room, Construction/Repair of Wall, and fixing of Main gate CO unit Dulley wala Ts.10,00,000/- Ahmad Khan	16-06-14	20-07-2015	15-12-2014	0.243		Scheme Complete d Payment Due
Construction/Repair of Soling Toilet/Providing of Electricity and Electric Motor Pump General Bus Stand Darya Khan Ts. 10,00,000 Syed Mazar Abbas Shah	16-06-14	30-01-2015	15-06-2014	0.657	14-5-15	11 Month
<b>Total</b>				<b>4.126</b>		

**Annex-J****Para 1.3.3.1****Non Achievement of Income Target**

(Rs in million)

<b>F.Y</b>	<b>Head of account</b>	<b>Code</b>	<b>Revised estimates</b>	<b>Actual Receipt</b>	<b>Less Recovery</b>
2013-14	Urban Property tax	E01302	8.561	5.331	3.230
	Collection for payment of services rendered	C02705	7.063	0	7.063
	Car Parking Fee	C03555	0.096	0.032	0.064
	License Fee	C0388001	0.500	0.075	0.425
	Water rates	C03880047	0.280	0.177	0.103
	Fee on sale of animals	C0388062	5.300	4.623	0.677
2014-15	Advertisement Fee	C038880076	0.305	0.171	0.134
	Urban Property Tax	E01302	10.000	4.818	5.182
	Collection for payment of service rendered	C02705	7.063	0	7.063
	License Fee	C0388001	0.600	0.188	0.412
	Gen. Bus Stand	C0388016	1.300	1.022	0.278
	Building Fee	C0388027	0.400	0.185	0.215
	Conversion Fee	C0388029	2.000	0.522	1.478
Water Rates	C0388047	0.280	0.160	0.120	
<b>Total</b>			<b>43.748</b>	<b>17.304</b>	<b>26.444</b>

**Annex-K****Para 1.3.3.2****Loss Due to Non Auction of Solid Waste Rights****Revenue Collection through Houses Hold Garbage Collection Services**

(Rs in million)

A	B	C	D	E	F	G
No of UC	Targeted house/UC	Total # of Targeted House (A*B)	Per House Collection Rate/ Month	Total Recovery (C*D)	80% recovery Rate (E*.80)	Per Annum Recoverable amount @ 80% Recovery (F*12)
7	275	1925	100	192,000	154,000	1.848

**Revenue Generated Through Recycling of Garbage of House Hold**

No. of UC	Targeted house/UC	Total # of Targeted House (A*B)	Per House Collection of garbage per day in KG	Total garbage on all houses/day in KG (C*D)	Collection of Garbage in 365 days in Metric Ton (E*365/1000)	Market rate of Garbage per Metric Ton(Source of Rate Tribune)	Total Revenue Generation (F*G)
7	275	1925	2	3850	1,405.25	5,000	7.026

**Revenue Generated Through Hotels & Hospitals Garbage**

# of Hotels & Hospitals	Per entity garbage collection per day in KG	Total Garbage Collection through all entities per day (A*B)	Total Garbage through all entities in year in KG (C*365)	Market rate of Garbage per Metric Ton(Source of Rate Tribune)	Total Revenue Generation (D*E/1000)
8	10	80	29,200	5,000	0.146
<b>Grand Total</b>					<b>9.020</b>

**Annex-L**

**Para 1.3.3.4**

**Recovery on Account of Overpayment of 30% Social Security Benefit**

<b>Sr. #</b>	<b>Name of employees</b>	<b>BS. No</b>	<b>Designation</b>	<b>Period</b>	<b>30%</b>	<b>Amount (Rs)</b>
1	Abdul Jabber	07	Junior Clerk	14-10-09 to 30-07-2010	1,002	9,567
2	Fakhar Zaman	11	D/F	14-10-09 to 30-07-2010	1,236	11,802
3	Mohammad Irshad	04	Driver	14-10-09 to 30-07-2010	972	9,281
4	Mohammad Irfan	01	N/Q	14-10-09 to 30-07-2010	891	8,508
5	Sanullah	01	Chokidar	14-10-09 to 30-07-2010	578	5,520
6	Jhangeer S/O Sarfarz	01	S/W	14-10-09 to 30-07-2010	891	8,508
7	Qaseer Abbas S/O Zulfiqar	01	S/W	14-10-09 to 30-07-2010	891	8,508
8	Mohammad Iqbal S/O Falksher	01	S/W	14-10-09 to 30-07-2010	891	8,508
9	Khalid Masih S/O Rafiq	01	S/W	14-10-09 to 30-07-2010	891	8,508
10	Mehmood S/O Rafiq	01	S/W	14-10-09 to 30-07-2010	891	8,508
11	Shafiq Masih S/O Rafiq	01	S/W	14-10-09 to 30-07-2010	891	8,508
12	Shahbaz S/O Taj	01	S/W	14-10-09 to 30-07-2010	891	8,508
13	Shoukat Ali S/O Faiz Mohammad	01	S/W	14-10-09 to 30-07-2010	891	8,508
14	Mohammad Latif S/O Essa	01	S/W	14-10-09 to 30-07-2010	891	8,508
15	Ghulam Mohammad S/O Taj	01	S/W	14-10-09 TO 30-07-2010	891	8,508
16	Parveen Mai W/O Ghulam Mohammad	01	S/W	14-10-09 to 30-07-2010	891	8,508
17	Kalo	01	S/W	14-10-09 to 30-07-2010	891	8,508
18	Shahbaz S/O Falksher	01	W/C	14-10-09 to 30-07-2010	891	8,508
19	Mohammad Ramzan S/O Hakim	01	W/C	14-10-09 to 30-07-2010	891	8,508
20	Allah Nawaz	01	S/W	14-10-09 to 30-07-2010	891	8,508
21	Shezad Qamar	01	S/W	14-10-09 to 30-07-2010	891	8,508

22	Amir Sohail	01	S/W	14-10-09 to 30-07-2010	891	8,508
23	Imran Hussain	01	S/W	14-10-09 to 30-07-2010	891	8,508
24	Ghulam Abbas S/O Manzoor	01	S/W	14-10-09 to 30-07-2010	891	8,508
25	Kareem Nawaz S/O Rabnawaz	01	S/W	14-10-09 to 30-07-2010	891	8,508
26	Nadeem Shreef	01	S/W	14-10-09 TO 30-07-2010	891	8,508
27	Ghulam Abbas S/O Sanja	01	S/W	14-10-09 to 30-07-2010	891	8,508
28	Sadiq Masih	01	S/W	14-10-09 to 30-07-2010	891	8,508
29	Mumtaz Hussain	01	S/W	14-10-09 to 30-07-2010	891	8,508
30	Akhtar Abbas	01	S/W	14-10-09 to 30-07-2010	891	8,508
31	Kashmeran	01	S/W	14-10-09 to 30-07-2010	891	8,508
32	Mohammad Hanif S/O Essa	01	S/W	14-10-09 to 30-07-2010	891	8,508
33	Zafar Iqbal S/O Haq Nawaz	01	Driver	14-10-09 to 30-07-2010	891	9,281
34	Deen Mohammad	01	S/W	14-10-09 to 30-07-2010	891	8,508
35	Mohammad Yar	01	S/W	14-10-09 to 30-07-2010	891	8,508
36	Qayyum Nawaz	01	Driver	14-10-09 to 30-07-2010	891	8,508
37	Mohammad Arif	01	S/W	14-10-09 to 30-07-2010	891	8,508
38	Nadeem S/O Haqnawaz	01	S/W	14-10-09 to 30-07-2010	891	8,508
39	Nadeem Nawaz S/O Rabnawaz	01	S/W	14-10-09 to 30-07-2010	891	8,508
40	Mohammad Hanif S/O Mohammad Lateef	01	S/W	14-10-09 to 30-07-2010	891	8,508
41	Zaheer Abbas	01	S/W	14-10-09 to 30-07-2010	891	8,508
42	Ijaz Ali	01	S/W	14-10-09 to 30-07-2010	891	8,508
43	Dilshad Qamar	01	S/W	14-10-09 to 30-07-2010	891	8,508
44	Mohammad Suleman	01	S/W	14-10-09 to 30-07-2010	891	8,508
45	Shahbaz Hussain S/O Mohammad Ramzan	01	S/W	14-10-09 to 30-07-2010	891	8,508

46	Mohammad Ayaz	01	S/W	14-10-09 to 30-07-2010	891	8,508
47	Inayatullah	01	S/W	14-10-09 to 30-07-2010	891	8,508
48	Abdul Farooq	01	S/W	14-10-09 to 30-07-2010	891	8,508
49	Mohammad Zubair S/O Mohammad Ramzan	01	S/W	14-10-09 to 30-07-2010	891	8,508
50	Mohammad Akram	01	S/W	14-10-09 to 30-07-2010	891	8,508
51	Mohammad Asad	01	S/W	14-10-09 to 30-07-2010	891	8,508
52	Mudaseer Aziz	01	S/W	14-10-09 to 30-07-2010	891	8,508
53	Abdul Sattar	01	S/W	14-10-09 to 30-07-2010	891	8,508
54	Bashir Hussain	01	S/W	14-10-09 to 30-07-2010	891	8,508
55	Mohammad Bilal	01	W/C	14-10-09 to 30-07-2010	891	8,508
56	Zubair S/O Allah Dada	01	S/P	14-10-09 to 30-07-2010	891	8,508
57	Mohammad Shuaiob S/O Raza Mohammad	01	S/P	14-10-09 to 30-07-2010	891	8,508
58	Ghulam Abbas S/O Hayat	01	S/W	14-10-09 to 30-07-2010	891	8,508
59	Meharban	01	S/W	14-10-09 to 30-07-2010	891	8,508
60	Sultan	01	S/W	14-10-09 to 30-07-2010	891	8,508
61	Ghulam Fareed	01	S/W	14-10-09 to 30-07-2010	891	8,508
62	Sajad Hussain	01	S/W	14-10-09 to 30-07-2010	891	8,508
63	Zawar Hussain	01	S/W	14-10-09 to 30-07-2010	891	8,508
64	Shahbaz S/O Sadiq	01	S/W	14-10-09 to 30-07-2010	891	8,508
65	Tasoowar Iqbal	01	S/W	14-10-09 to 30-07-2010	891	8,508
66	Hafizullah	01	S/W	14-10-09 to 30-07-2010	891	8,508
67	Mohammad Saleem Raza	01	S/W	14-10-09 to 30-07-2010	891	8,508
68	Abdul Jabber	01	S/W	14-10-09 to 30-07-2010	891	8,508
69	Javid Iqbal	01	S/P	14-10-09 to 30-07-2010	891	8,508
70	Naseer-ul-Haq	01	S/P	14-10-09 to	891	8,508

				30-07-2010		
71	Sanullah	01	N/Q	14-10-09 to 30-07-2010	891	8,508
72	Muhammad Arshad Abbas		S/W	14-10-09 to 31-10-2012	1014/1056 1671/1740	47,690
<b>Total</b>						<b>654,669</b>



**Annex-M****Para 1.4.1.1****Non Production of Record**

(Rs in million)

<b>Development Schemes</b>		
<b>Sr. No.</b>	<b>Name of scheme</b>	<b>Amount</b>
1	Constt: of repair PCC sewerage Koach Ja Galiat Kallurkot	1.500
2	Constt: of Soling Drains Gali Rana Saleem Jandanwala	1.500
3	Constt. of Soling Culverts Nora Bahri Shehdian Jundanwala	1.500
4	Constt. of Soling Culverts and Drains UC Fazal	1.000
5	Constt. of PCC Soling Drain No.1 Cukok 57-62/DB	1.500
6	Constt. of Soling Drains UC Ghulaman	1.000
7	Constt. of Culverts	1.000
8	Constt. of Culverts PCC	1.000
9	Constt. of Soling Drains PCC	1.000
10	Constt. of Sewerage PCC Culverts Sulah Din	1.000
11	Constt. of repair Pukta Road Jandanwala	2.000
12	Constt. of Pull, culverts Soling	3.500
13	Constt. of Pull Noon Nashaib	0.600
14	Extension/repair of mettle road Maki Masjid to Punjab College Kallurkot	3.000
15	Constt. of Salib Main hole Kallurkot	0.400
16	Constt. of road Sawansian wala Kallur Kot	3.000
17	Constt. PCC Sewerage and drains Jandanwala	1.000
18	Constt. of PCC 300 Fit Dera Aziz Ullah Khan	1.000
19	Constt. of Culverts UC Rural Jandanwala	1.500
20	Constt. of Soling Rana Saleem Jandanwala	0.200
21	Constt./Extension of Bridge Near PSO Pump Kallurkot	1.000
22	Constt. of Hassan Khali Chowk Near PSO Pump Kallurkot	1.000
23	Constt. of PCC Salib Gali Muhammad Hanif Jandanwala	0.770
24	Constt. of Bridge Dala Chak No.63-65/DB	0.600
25	Constt. of PCC Salib Kallurkot road to Branch Madrisa	0.400
26	Constt. of mettled road link road to abadi Kawar	1.000
27	Constt. of mettled road house Saif Ullah Noon	1.000
28	Constt. of RCC Piple Culverts Jandanwala	1.500
29	Constt. of Culverts RCC Piple UC Hithu	0.700
30	Constt. of Drains Soling RCC UC Ghulaman	1.000
31	Constt. of Soling and Drains RCC Pipe UC 63-DB	0.800
32	Constt. of Soling RCC Pipe Chak No.63-DB	0.600
33	Constt. of Soling and Drains RCC Pipe UC Fazal	0.800
34	Constt. of Soling and Drains RCC UC Fazal	0.600
35	Constt. of Soling and Drains RCC Pipe UC Mulana Dagar	0.800
36	Constt. of Soling Sewerage RCC Pipe	0.500
37	Constt. of Library Jamil Children Park Kallurkot	1.000
<b>Total</b>		<b>42.270</b>

<b>Non Salary Objects</b>				
<b>Head of account</b>	<b>Object</b>	<b>Expenditure incurred 2013-14</b>	<b>Expenditure incurred 2014-15</b>	<b>Amount</b>
Exhibition, fair and other celebrations	A03918	1.018	3.793	4.811
Services of Ramzan Bazaar	A03919	0.965	0.553	1.518
Unforeseen expenditure for disaster and relief	A03921	0.241	0.241	0.482
Unforeseen expenditure	A03940	0.096	0.128	0.224
<b>Total</b>				<b>7.035</b>
<b>Grand Total</b>				<b>49.305</b>

**Annex-N****Para 1.4.2.1****Execution of Development Schemes without PC-I**

(Rs in million)

<b>Sr. No.</b>	<b>Name of scheme</b>	<b>Amount</b>
1	Const. of Bridge Soling and Drains	3.000
2	Const. of Bridge Soling and Drains UC Fazal	1.500
3	P&F Sewerage and Culverts soling Basti Mai Roshan	0.600
4	P&F Sewerage Soling PCC Kallurkot	1.500
5	Const. of RCC Culverts TMA Kallurkot	1.000
6	Const. Of Soling and Drains Daud Company UC Ghulaman	0.750
7	Const. Of RCC Pipe Culverts Jandanwala	0.600
8	Const. of Bridge Near Dera Malazam Noon Kacha Nasheeb	0.900
9	Const. of RCC Pipe Culverts UC Hutho Malik Akram	0.700
10	Const. of Soling Drains RCC Pipe UC Ghulamana	0.800
11	Const. of Soling Culverts and Drains RCC Pipe UC Ghulamana	0.900
12	Const. of Soling Sewerage Rai Ishtiaq UC Kallur Kot	0.600
	<b>Total</b>	<b>12.850</b>

**Annex-O****Para 1.4.2.4****Non-achievement of Revenue Targets**

(Rs in million)

Sr. No	Name of Contractor	Year	Types of lease	Total demand	Recovery	Balance
1	MUHAMMAD RAMZAN S/O HAJI GHULAM RASOOL R/O KALLURKOT	2002-03	SLAUGHTER HOUSE	0.048	0.041	0.007
2	INYAT ULLAH S/O AKBAR KHAN R/O KALLURKOT	2002-03	TEHBAZARI FEE	0.052	0.024	0.028
3	ABDUL REHMAN S/O ALEEM UD DIN R/O KALLURKOT	2002-03	BUILDING FEE	0.021	0.011	0.010
4	MUHAMMAD ASAD S/O HAKEEM HAFIZ MUHAMMAD TAHIR R/O KALLURKOT CASE UNDER PROCESSED IN CIVIL COURT	2002-03	WATER RATE	0.115	0.067	0.048
5	ABDUL REHMAN S/O ALEEM- UD-DIN R/O KALLURKOT	2002-03	LAKAR BHOOSA MANDI FEE	0.016	0.006	0.010
6	ABDUL SATTAR S/O MUHAMMAD YASIN R/O KALLURKOT	2002-03	SEWERAGE FEE	0.030	0.016	0.014
7	ASIF SALEEM S/O MUHAMMAD SALEEM R/O KALLURKOT UNDER PROCESSED IN CIVIL COURT	2002-03	PARKING FEE KALLURKOT	0.979	0.625	0.354
8	MUHAMMAD IMRAN S/O MUHAMMAD JAMSHAD R/O KALLURKOT	2003-04	TANGA REKSH FEE KALLURKOT	0.129	0.067	0.062
9	RANA GHULAM SARWAR S/O ABDULU GHAFFOR R/O KALLURKOT	2004-05	TANGA REKSH FEE KALLURKOT	0.135	0.064	0.071
10	FAKHAR HUSSAIN S/O MANZOOR KEHNOOR TRADER KHUSHAB	2012-13	CATTLE MANDI CHANDNI CHOWK	12.380	10.295	2.085
11	ABID HUSSAIN S/O MUHAMMAD ALI MICRO ONE GHRAFICS NAGOWALL	2014-15	ADVERTISE NT FEE TEHSIL KALLURKOT	0.695	0.399	0.296
12	MUHAMMAD ASIF S/O JAMSHAD ALI R/O R/O KALLURKOT	2014-15	ADDA FEE KALLURKOT	0.480	0.394	0.086
13	MUHAMMAD ASIF S/O JAMSHAD ALI R/O R/O KALLURKOT	2014-15	SALUGHTER HOUSE FEE KALLURKOT	0.035	0.011	0.024
<b>Total</b>				<b>15.115</b>	<b>12.020</b>	<b>3.095</b>