



**AUDIT REPORT  
ON THE ACCOUNTS OF  
TOWN MUNICIPAL  
ADMINISTRATIONS  
DISTRICT LAHORE**

**AUDIT YEAR 2012-13**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ACL	Audit Command Language
ADP	Annual Development Plan
B&R	Buildings and Roads
BDD	Budget Demand - Development
CAATs	Computer Assisted Audit Techniques
CCB	Citizen Community Board
CFT	Cubic Feet
DAC	Departmental Accounts Committee
DNIT	Draft Notice Inviting Tenders
FCR	Final Completion Report
I&S	Infrastructure and Services
IPSAS	International Public Sector Accounting Standards
NAM	New Accounting Model
MB	Measurement Book
MRS	Market Rate System
PAO	Principal Accounting Officer
P&C	Planning & Coordination
PCC	Plain Cement Concrete
PFR	Punjab Financial Rules
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PLA	Personal Ledger Account
PLGO	Punjab Local Government Ordinance
RCC	Re-enforced Cement Concrete
RDA	Regional Director Audit
SAP	System Application Product
SFT	Square Feet
SOP	Standing Operating Procedure
TMA	Town/Tehsil Municipal Administration
TO	Town Officer
TST	Triple Surface Treatment
T&P	Tools & Plants
UA	Union Administration

## **PREFACE**

Articles 169 & 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 shall be conducted by the Auditor General of Pakistan. Accordingly, the audit of all receipts and expenditures of the Local Fund and Public Accounts of Tehsil / Town Municipal Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The report is based on audit of accounts of Town Municipal Administrations of District Lahore for the financial year 2011-12. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2012-13 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-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 observation 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 discussion of Audit Paras with the management. However, no Departmental Accounts Committee meetings were convened despite repeated requests.

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 (North), Lahore, is responsible to carry out the audit of eighty one Tehsil Municipal Administrations. Its Regional Directorate Lahore has audit jurisdiction of twenty three TMAs of five Districts i.e. Lahore, Okara, Nankana Sahib, Kasur and Sheikhpura.

The Regional Directorate has a human resource of 20 officers and staff, total of 5706 man days and annual budget of Rs15.816 million for the financial year 2011-12. It has mandate to conduct Financial Attest, Regularity Audit, Audit of Sanctions and Compliance with Authority and Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, Regional Directorate Lahore carried out audit of five TMAs of District Lahore for financial years 2011-2012.

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

Audit of TMAs of City District Lahore was carried out with a view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

Audit of receipts was conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules, there was no leakage of revenue and revenue did not remain outside Government Account/Local Fund.

### **Audit Objectives**

Audit was conducted to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.

2. Expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue is made in accordance with prescribed laws, rules and regulations.

**a) Audit Methodology**

Audit was performed through understanding the business process with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped 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.

**b) Audit of Expenditure and Receipts**

Total expenditure of five TMAs of Lahore for the financial year 2011-12 was Rs1,992.035 million. Out of this, Regional Director Audit (RDA) Lahore audited an expenditure of Rs776.893 million which, in terms of percentage, was 39% of the total expenditure. Regional Director Audit planned and executed audit of five TMAs i.e. 100% achievement against the planned audit activities.

Total receipts of two TMAs of Lahore for the financial year 2011-12, were Rs625.050 million. RDA Lahore audited receipts of Rs437.535 million which were 70% of total receipts.

**c) Recoveries at the instance of audit**

Recovery of Rs48.861 million was pointed out, which was not in the notice of executive before audit.

**d) Key audit findings of the report**

- i. Non-production of record of Rs170.157 million was noted in five cases.<sup>1</sup>
- ii. Irregularity & Non-Compliance of Rs59.087 million was noted in 14 cases.<sup>2</sup>

iii. Recovery of Rs48.861 million was noted in 08 cases.<sup>3</sup>

Audit paras for the audit year 2012-13 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annex-A).

**e) Recommendations**

- i. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- ii. Inquiries need to be held to fix responsibility for losses, unauthorized/irregular payments and wasteful expenditure.
- iii. The PAO needs to make efforts for expediting the realization of various Government receipts.
- iv. The PAO needs to take appropriate action for non-production of record.

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<sup>1</sup>Para 1.2.1.1, 1.3.1.1, 1.4.1.1, 1.5.1.1, 1.6.1.1

<sup>2</sup>Para 1.2.2.1, 1.2.2.2, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.3.2.1, 1.3.2.2, 1.3.2.5, 1.3.2.6, 1.4.2.1, 1.4.2.4, 1.5.2.2, 1.6.2.1, 1.6.2.3

<sup>3</sup>Para 1.2.2.3, 1.2.2.4, 1.3.2.3, 1.3.2.4, 1.4.2.2, 1.4.2.3, 1.5.2.1, 1.6.2.2

## SUMMARY TABLES & CHARTS

**Table 1            Audit Work Statistics**

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	9	3,755.609
2	Total formations under audit jurisdiction	9	3,755.609
3	Total Entities (PAOs) Audited	5	1,992.035
4	Total formations Audited	5	1,992.035
5	Audit & Inspection Reports	5	1,992.035
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

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

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound Asset management	-
2	Weak Financial management	48.861
3	Weak Internal controls relating to Financial Management	-
4	Others	229.244
<b>Total</b>		<b>278.105</b>



**Table 3: Outcome Statistics**

(Rs in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Expenditure on Acquiring Physical Assets (Procurement)</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total Current year</b>
1	Outlays Audited	-	1,064.500	625.050	927.535	2,617.085
2	Amount Placed under Audit Observation / Irregularities of Audit	-	110.731	136.594	30.780	278.105
3	Recoveries Pointed Out at the instance of Audit	-	20.996	15.746	12.119	48.861
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-

\* The amount mentioned against Serial No.1 in column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 1,992.035 million.

**Table 4: Irregularities pointed out**

(Rs in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operation	59.087
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	-
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	48.861
6	Non-production of record	170.157
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>278.105</b>

The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan.

# **CHAPTER 1**

## **1.1 Town Municipal Administrations of District Lahore**

### **1.1.1 Introduction**

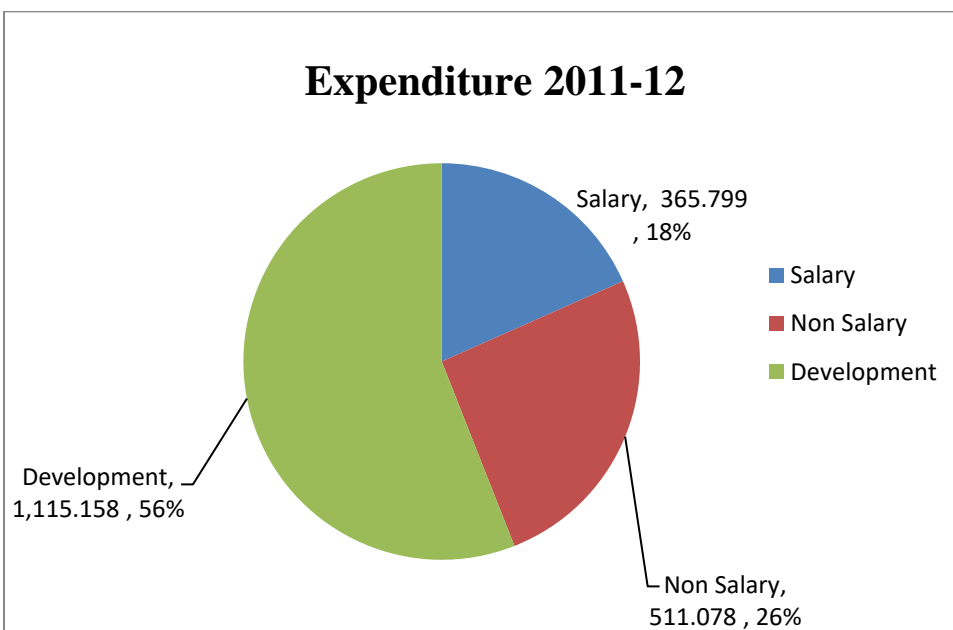
TMA consists of Town Nazim, Town Naib Nazim and Town Municipal Officer. Each TMA comprises of five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (I&S), TO (Municipal Regulation), TO (P&C). The main functions of TMAs are as follows:-

1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible;
2. Exercise control over land-use, land-subdivision, 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;
3. Enforce all municipal laws, rules and bye-laws governing TMA's functioning;
4. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils;
5. Propose taxes, cesses, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same;
6. Collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties;
7. Manage properties, assets and funds vested in the Tehsil Municipal Administration;
8. Develop and manage schemes, including site development in collaboration with District Government and Union Administration;
9. 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;
10. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction;
11. Maintain municipal records and archives.

## 1.1.2 Comments on Budget and Accounts (Variance Analysis)

Rs in million

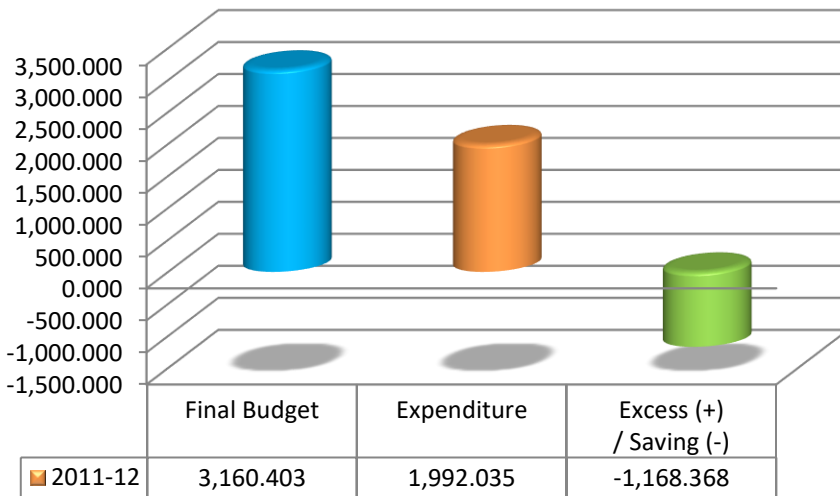
F.Y 2011-12	Budget	Expenditure	Excess (+) / Saving (-)	% Excess (+) / Saving (-)
Salary	534.465	365.799	-168.666	-32
Non Salary	697.589	511.078	-186.511	-27
Development	1,928.349	1,115.158	-813.191	-42
<b>Total</b>	<b>3,160.403</b>	<b>1,992.035</b>	<b>-1,168.368</b>	<b>-37</b>



Details of budget allocations, expenditures and savings of each TMA in District Lahore for the financial year 2011-12 are at Annex-B

As per the Budget Books, 2011-12 of TMAs Lahore, the final budget was Rs3,160.403 million out of which the total expenditure incurred by the TMA during 2011-12 was Rs1.992.035 million.

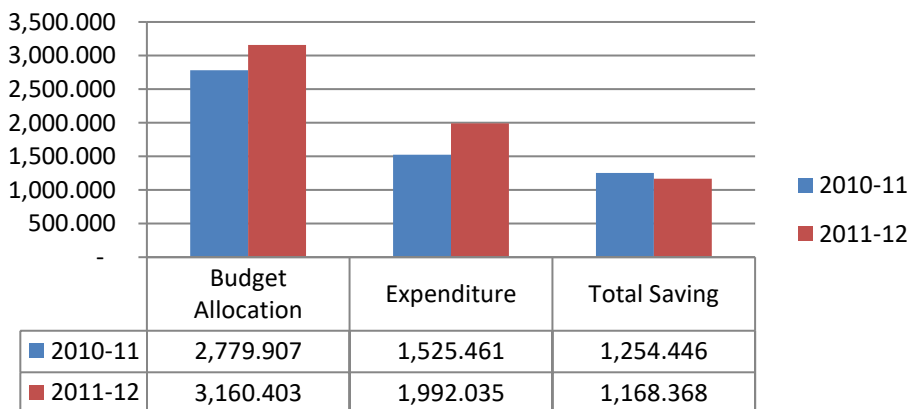
## Budget and Expenditure 2011-12



Ineffective financial management resulted in savings to the tune of Rs1,168.368 million which in term of percentage was 37% of the final budget. The same was required to be justified by the Principal Accounting Officer, Administrator and management of TMAs.

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

## Comparison of Budget & Expenditure 2010-11 & 2011-12



There were overall savings in the budget allocation of the financial year 2011-12 as follows:

(Rs in million)

<b>Financial Year</b>	<b>Budget Allocation</b>	<b>Expenditure</b>	<b>Total Saving</b>	<b>% of Saving</b>
<b>2010-11</b>	2,779.907	1,525.461	-1,254.446	45
<b>2011-12</b>	3,160.403	1,992.035	-1,168.368	37

The justification of saving when the development schemes have remained incomplete is required to be provided, explained by was required to be justified by the Principal Accounting Officer, Administrator and management of TMAs.

## **1. AUDIT PARAS**

## **1.2 TMA, Allama Iqbal Town**



## 1.2.1 Non-production of record

### 1.2.1.1 Non-production of Record – Rs12.856 million

According to section 115(6) of PLGO 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.

TMO Iqbal Town did not produce the following expenditure and income record, relating to general branch. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified.

Sr. No.	Description	Amount (Rs in million)
1	Advertisement, quotations, supply order, delivery report etc., regarding purchase of 2 Electric Generators.	5.530
2	Payment for No Smoking Campaign	0.040
3	R/O Spray Machines / Pump etc.	0.304
4	Purchase of Computers / Laptop etc.	0.431
5	Advance for Raiwind Tablighi Ijtama	0.336
6		0.400
7		0.336
8	Composition fee	0.494
9	Building Plan fee	2.279
11	License fees and permit fees	1.935
12	Sign Board / Advertisement fee	0.357
13	Registration/Tender Fee/Renewal Fee	0.414
	<b>Total</b>	<b>12.856</b>

Audit holds that relevant record was not maintained and hence was not produced to Audit for verification which may lead to apprehension of misappropriation and misuse of public resources.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit stresses production of record besides fixing of responsibility against the person(s) at fault under intiation to Audit.

## **1.2.2 Non-compliance of Rules**

### **1.2.2.1 Irregular Expenditure on PCC - Rs12.531 million**

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

TMO Iqbal Town incurred an expenditure of Rs12.531 million on 1.5” thick marble patti to divide the 3” thick PCC in to panels in violation of the PWD specification. **(Annex - C)**

Audit holds that government funds were wasted due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure on PCC of Rs12.531 million.

The matter was reported to TMO/Administrator in October 2012. Management replied that item of PCC was correctly paid as 3” thick according to TS estimate. Reply being evasive was not acceptable because the thickness of PCC overlapped the marble strip.

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

### **1.2.2.2 Irregular Expenditure on Carpeting - Rs9.415 million**

According to Finance Department’s letter No. RO (Tech) FD. 18-23/2004 dated 21<sup>st</sup> September, 2004 rate for item of carpeting shall be fixed and approved by the Chief Engineer concerned on the basis of different stages of bitumen i.e. 3% to 6% and payment will be made to the contractor as per job mix formula or bitumen used in the work.

TMO Iqbal Town incurred an expenditure of Rs9.415 million for carpeting under the different schemes without mentioning the percentage of bitumen in technical sanctioned estimates and measurement book. **(Annex - D)**

Audit holds that un-authorized expenditure on carpeting was incurred due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs9.415 million on carpeting.

The matter was reported to TMO/Administrator in October 2012. Management replied that rate of carpeting / coating was paid according to their percentage formula which might be verified by the audit party. Reply was not acceptable because no documentary evidence was provided.

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

### **1.2.2.3 Non-auction of Collection Rights - Rs6.873 million**

According to Rule 3 of the PLG (Auction of Collection Rights) Rules 2003, a local government may prefer to collect any of its income as specified in Second Schedule of the Ordinance through contractor by awarding collection rights to him for a period not exceeding one financial year.

TMO Iqbal Town did not auction collection rights of Slaughter House and collected only Rs22,195 million through self collection against the reserved price of Rs29.068 million.

Audit holds that auction for collection of slaughter house fee was not made due to defective financial discipline and weak internal controls.

Self collection of slaughter house fee by TMA resulted in loss of Rs6.873 million to the public exchequer.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit stresses recovery from the concerned besides fixing of responsibility against the person(s) at fault under intimation to Audit.

### **1.2.2.4 Non-imposition of Penalty - Rs5.496 million**

According to C&W Department letter No.SOB II (C&W) 2-21/79-CE(PIII) dated 28-04-2009 read with clause 39 of Contract agreement, if contractor does not complete the work within time limit he would be liable to pay compensation 1% to 10% of the estimated cost or otherwise on the ground of per day basis for which the work remain incomplete and copy of extension in time limit would be submitted to Secretary C&W Department.

TMO Iqbal town failed to impose penalty @10% of the total cost of schemes on the contractors who did not complete the schemes within stipulated period of time. (**Annex - E**).

Audit holds that penalty for delay in completion of work was not imposed due to defective financial discipline and weak internal controls.

This resulted overpayment to the contractors and loss of Rs5.496 million to the public exchequer.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit stresses imposition of penalty and recovery besides fixing of responsibility against the person(s) at fault under intimation to Audit.

#### **1.2.2.5 Irregular Payment for Non-scheduled Items – Rs5.235 million**

According to para 4(iii & iv) of CSR, the rates for various components of the non-scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of item of work are not contained in the CSR 1998 Vol-III, Part-II (MRS) average prevailing market rates shall be made basis for arriving at the Non-Schedule Rate. Copies of the analysis and of composite rates sanctioned by the Superintending Engineer for non-Schedule items shall be sent to the Secretary, Standing Rates Committee.

TMO Iqbal Town incurred an expenditure of Rs5.235 million on account of non scheduled items without approval of the Superintending Engineer. (**Annex - F**)

Audit holds that un-authorized payment without approval of rate analysis due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs5.235 million.

The matter was reported to TMO/Administrator in October 2012. Management replied that the rate analysis was based on scheduled items. TO (I&S) had full authority to accord TS, however, Non-Scheduled items were technically sanctioned by the Chief Engineer LG&CD. Reply being evasive was not acceptable. No DAC meeting was convened till finalization of this report.

Audit stresses for regularization of the matter besides fixing of responsibility against the person(s) at fault under intimation to Audit.

#### **1.2.2.6 Purchase without Open Competition – Rs4.144 million**

According to Rule 12(1) of Punjab Procurement Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

TMO Iqbal Town incurred an expenditure of Rs4.144 million on the purchase of different items without adopting the system of open tendering system. **(Annex - G)**

Audit holds that purchases adopting PPRA rules were made due to defective financial discipline and weak internal controls.

This resulted in non-transparent purchases of Rs4.144 million from the public funds.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit stresses for regularization of the matter besides fixing of responsibility against the person(s) at fault under intimation to Audit.

#### **1.2.2.7 Non-deposit of Salaries and Electricity Charges – Rs2.000 million**

According to clause 8 & 9 of the agreement, contractors were required to deposit electricity charges and salaries of the staff upto 20<sup>th</sup> of each month.

TMO Iqbal Town did not collect Rs2.000 million on account of salaries of the staff and electricity charges from the contractors responsible for collection of receipts of “Bakar Mandi Fee” and “Loading Fee New Bakar Mandi” as detailed below:

<b>Sr. No.</b>	<b>Description of Receipt</b>	<b>Salaries (Rs)</b>	<b>Electricity Charges</b>	<b>Total (Rs)</b>
1	Cattle Mandi Fee	1,000,000	500,000	1,500,000
2	Loading Fee New Bakar Mandi	300,000	200,000	500,000
<b>Total</b>		<b>1,300,000</b>	<b>700,000</b>	<b>2,000,000</b>

Audit holds that recovery of salaries and electricity charges was not made due to defective financial discipline and weak internal controls.

This resulted in loss of Rs2.000 million to the public exchequer.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

### **1.3 TMA, Samanabad Town**

### 1.3.1 Non-production of Record

#### 1.3.1.1 Non-production of Record - Rs20.231 million

According to section 115(6) of PLGO 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.

TMO Samanabad did not produce the record of receipts and expenditure amounting to Rs20.231 million collected under following heads. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified.

Head	Actual Receipts (Rs in million)
Composition fee	0.494
Building Plan fee	2.279
License fees and permit fees	1.935
Sign Board / Advertisement fee	0.357
Registration/Tender Fee/Renewal Fee	0.414
Other fee NOC etc jointly by TO I&S and TOR (2011-12)	0.015
TOR receipts	2.090
Consumption record of bitumen	8.521
Supply of patch work material	1.263
Supply of Bajri & other patch work material	1.408
Supply of patch work material	0.511
Log book of generators	0.863
Log book of dewatering pump	0.081
<b>Total</b>	<b>20.231</b>

Audit holds that relevant record was not maintained and hence was not produced to Audit for verification which may lead to apprehension of misappropriation and misuse of public resources.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit stresses for production of record besides fixing of responsibility against the person(s) at fault under intimation to Audit.

## 1.3.2 Non-compliance / Irregularities

### 1.3.2.1 Doubtful Expenditure on PCC - Rs2.989 Million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

TMO Samanabad town incurred an expenditure of Rs2.989 million on account of PCC 1:2:4, done in different schemes, without mentioning the thickness of the PCC in measurement book and technically sanctioned estimates.

Contractor name with Vr. No. & date	Description	Quantity	Rate	Amount
S.Z traders	PCC 1:2:4	3,898	3,910	33,470
PCC V block around wahdat colony 75 6/12	PCC 1:2:4	18,925	4,519.70	855,353
Area Development work at Wahdat colony 79 6/12	PCC 1:2:4	863	3,284.50	28,345
Const. of pcc Ansari street uc 92 82 9/12	PCC 1:2:4	6,190	4,583.05	283,690
Rest. of Area Home Hosp. to Chowk Ajaz Manzil PCC flooring 172 6/12	PCC 1:2:4	8,637	4,335.15	374,427
Const PCC siraj street uc 101 33 5/12	PCC 1:2:4	5,289		239,047
Const. of PCC of Mrs. Qamar Saleem st .no. 04 rehman park	PCC 1:2:4	3,483	4,519.70	157,421
Const. of PCC at B block Wahdat colony 8 4/12	PCC 1:2:4	14,333	4,519.70	647,809
Const. of PCC Akram Park 46 5/11	PCC 1:2:4	7,401	6,906.75	266,935
Const. of Latif Street Rizwan park uc 91 44 6/11	PCC 1:2:4	2,495	4,126.50	102,956
			<b>Total</b>	<b>2,989,453</b>

Audit holds that payment of PCC without mentioning thickness was made due to defective financial discipline and weak internal controls.

This resulted in unauthorized expenditure of Rs2.989 million on account of PCC.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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



### **1.3.2.2 Irregular Payment for Excavated Malba – Rs2.969 million**

Preface of MB describes that original location, reference, RD etc., should be mentioned in the record entry as well as in the estimate. Furthermore, according to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

TMO Samanabad paid Rs2.969 million to the contractors for removal of excavated malba from the site despite the fact that removal of malba is the responsibility of the contractor which is included in the rate for excavation. (**Annex - H**)

Audit holds payment for removal of excavated malba was made due to defective financial discipline and weak internal controls.

This resulted in overpayment to the contractor and loss of Rs2.969 million to the public exchequer.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit stresses recovery of the overpayment besides fixing of responsibility against the person(s) at fault under.

### **1.3.2.3 Loss due to Fictitious Tours – Rs1.689 million**

According to Rule 2.10(a) (1) of PFR Vol-I, same vigilance shall be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence will exercise in respect of his own money.

TMO Samanabad incurred an expenditure of Rs1.689 million on account of POL of Suzuki jeep and tractor which were shown to have travelled 100 to 125 km per day during the financial period from 2010-12 to remove encroachments. However, the encroachment register showed that no items were received in the office on account of encroachments.

Audit holds that payment on account of POL for fake tours was made due to defective financial discipline and weak internal controls.

This resulted in loss of Rs1.689 million to the public exchequer.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

#### **1.3.2.4 Non-recovery of Ticket Challan - Rs1.409 million**

According to the Para 76 (1) of The Punjab District Government & 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.

TMO Samanabad, through special magistrate, recovered only Rs0.191 million out of Rs1.600 million of challan tickets issued to offenders by the enforcement inspectors.

Audit holds that recovery on account of challan tickets was not made due to weak internal controls and defective financial discipline.

This resulted in less recovery and loss of Rs1.409 million to the public exchequer.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit stresses recovery of the remaining challans besides fixing of responsibility against the person(s) at fault under intimation to Audit.

#### **1.3.2.5 Irregular payment to contractors – Rs1.397 million**

According to Para 4(iii & iv) of CSR, the rates for various components of the non-scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of item of work are not contained in the CSR 1998 Vol-III, Part-II (MRS) average prevailing market rates shall be made basis for arriving at the Non-Schedule Rate. Copies of the analysis and of composite rates sanctioned by the Superintending Engineer for non-Schedule items shall be sent to the Secretary, Standing Rates Committee.

TMO Samanabad incurred an expenditure of Rs1.397 million on different items under development schemes without approval of the rate analysis from the Chief Engineer. (**Annex - I**)

Audit holds payment without approval of the rate analysis was made due to defective financial discipline and weak internal controls.

This resulted in irregular payment of Rs1.397 million to contractors.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

#### **1.3.2.6 Irregular Payment - Rs1.300 million**

According to Para 1.59 & 2.89 of Buildings and Roads Code, during the execution of work, neither the specification nor the quantity of different items / any additional item scheduled approved in the Technical Sanction be changed and executed without prior approval of such change / new addition by the authority who has issued Technical Sanction. Such authority will record reason if any.

TMA Samanabad incurred an expenditure of Rs1.300 on quantities under different schemes without approval of technical sanctioned estimates. (**Annex - J**)

Audit holds that expenditure without approval of technical sanctioned estimates was made due to defective financial discipline and weak internal controls.

This resulted in un-authorized Payment Rs1.300 million

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

## **1.4 TMA, Data Gunj Bakhsh Town**

## **1.4.1 Non-production of record**

### **1.4.1.1 Non-production of record - Rs30.00 million**

According to section 115(6) of PLGO 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.

TMO Data Gunj Bux Town, during the financial year 2011-12, did not produce the record of expenditure of Rs30.000 million incurred by CCBs. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified.

Audit holds that relevant record was not maintained and hence was not produced to Audit for verification which may lead to apprehension of misappropriation and misuse of public resources.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit stresses production of the record besides fixing of responsibility against the person(s) at fault under intimation Audit.

## 1.4.2 Non-compliance / Irregularities

### 1.4.2.1 Irregular expenditure on Carpeting - Rs2.466 million

According to Finance Department's letter No. RO (Tech) FD. 18-23/2004 dated 21<sup>st</sup> September, 2004 rate for item of carpeting shall be fixed and approved by the Chief Engineer concerned on the basis of different stages of bitumen i.e. 3% to 6% and payment will be made to the contractor as per job mix formula or bitumen used in the work.

TMO Data Gunj Bux Town, during the financial year 2011-12, incurred an expenditure of Rs2.466 million on carpeting without mentioning the percentage of bitumen used during execution of the following schemes.

Name of Scheme	Item	Qty	Amount (Rs)
Const. of PCC Carpet, Haider Street & Naqshbandi Street Khyber Park	2" thick carpeting including P/Coat	4,884	418,928
	Carpeting including Tack Coat	7,366	597,055
	Carpeting including Tack Coat	999	42,935
Const./R&M Carpet, Umer Colony Road & Link Streets UC 69	P/L Premix Carpeting including Prime Coat	2,581	221,386
	P/L Premix Carpeting including Tack Coat	14,627	1,185,598
<b>Toal</b>			<b>2,465,902</b>

Audit holds that expenditure on Carpeting without mentioning percentage of bitumen was made due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs2.466 million.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

#### **1.4.2.2 Non-deposit and undue retention of Income Tax - Rs1.957 million**

According to Rule 76 of PDG and TMA (Budget) Rules, 2003 read with Section 18(2) of PLGO, 2001, 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 the proper receipt head.

TMO Data Gunj Bux Town deducted Income Tax amounting to Rs1.957 million but did not deposit the same in to government treasury.

Audit holds that income tax was not deposited due to defective financial discipline and weak internal controls.

This resulted in loss of Rs1.957 million to the public exchequer.

The matter was reported to TMO/Admnistrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit stresses deposit of the income tax into government treasury along with amount of interest for the retention period besides fixing of responsibility against the person(s) at fault under intimation to audit.

#### **1.4.2.3 Overpayment for Weather Shield Paint – Rs1.854 million**

According to instructions of Finance Department letter No.RO(Tech)FD-2-8/98 dated 5<sup>th</sup> June 2000, the weather shield will be applied on historical buildings like Governor House, Chamber of Commerce etc.

TMO Data Gunj Bux Town, incurred an expenditure of Rs1.854 million on account of weather shield while executing the following schemes in vaioilation of the above rule.

<b>Name of Scheme</b>	<b>Qty</b>	<b>Amount (Rs)</b>
P/L Kerb Stone, Tuff Tiles, Carpet of Road Laxmi Chowk to Mintgomery Road	5,989	906,453
P/F Fiber Glass Sheds, Planters, Benches Lights etc Mehar Road	36,655	554,773
Painting on Walls Pilot Hotel Nabba Road	27,202	392,660
<b>Total</b>	<b>69,846</b>	<b>1,853,886</b>

Audit holds that payment for weather shield paint was made due to defective financial discipline and weak internal controls.

This resulted in overpayment to the contractor and loss of Rs1.854 million to the public exchequer.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

#### **1.4.2.4 Irregular Expenditure - Rs1.143 million**

According to para 4 (iii & iv) of CSR, the rates for various components of the non-scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of item of work are not contained in the CSR 1998 Vol-III, Part-II (MRS) average prevailing market rates shall be made basis for arriving at the Non-Schedule Rate. Copies of the analysis and of composite rates sanctioned by the Superintending Engineer for non-Schedule items shall be sent to the Secretary, Standing Rates Committee.

TMO Data Gunj Bux Town, incurred an expenditure of Rs1.143 million on the construction of gully grating as non scheduled items without approval of the rate analysis from the competent authority.

<b>Name of Scheme</b>	<b>Item</b>	<b>Qty</b>	<b>Amount (Rs)</b>
Const. of PCC Carpet, Haider Street & Naqshbandi Street Khyber Park	Const. of G.G	48	111,648
Const./R&M Carpet, Umer Colony Road & Link Streets UC 69		11	25,586
PCC Darya Ganj Link Mian Hotel St.1 Katcha Ravi Road		188	737,288
		18	24,120
PCC Street & Sewerage Raja Ram Street Gawal Mandi		45	104,670
Const. of PCC Sohail Street Muhammadi Park Streets Nazish Colony National Town		23	53,498
Const. of Mehar Road Raj Garh (Carpeting)		40	73,360
	5	13,035	
<b>Total</b>			<b>1,143,205</b>



Audit holds expenditure on non scheduled item without approval of the competent authority was made due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs1.143 million.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

## **1.5 TMA, Gulberg Town**

## **1.5.1 Non-production of record**

### **1.5.1.1 Non-production of Record – Rs78.617 million**

According to the instructions of the Finance Department, in case of deposit work the payments made to executing department by the sponsoring department must be updated by the status of work, vouched accounts, residual balance if any.

TMO Gulberg Town did not produce vouched accounts of Rs78.617 million, transferred to MD WASA and DG LDA for various projects and expenditure on POL. In the absence of record, authenticity, validity, accuracy and genuineness of the expenditure could not be verified.

<b>Particulars</b>	<b>Amount (Rs in million)</b>
Sewerage at Peko road MD WASA	48.895
Payment to DG LDA	24.336
Log books	5.386
<b>Total</b>	<b>78.617</b>

Audit holds that relevant record was not maintained and hence was not produced to Audit for verification which may lead to apprehension of misappropriation and misuse of public resources.

The matter was reported to TMO in February 2012. Neither reply was submitted by the department nor DAC meeting convened till finalization of this report.

Audit stresses production of the record besides fixing of responsibility against the person(s) at fault under intimation to Audit.

## **1.5.2 Non-compliance / Irregularities**

### **1.5.2.1 Non-imposition of Penalty - Rs15.082 million**

According to C&W Department letter No.SOB II (C&W) 2-21/79-CE(PIII) dated 28-04-2009 read with clause 39 of Contract agreement, if contractor does not complete the work within time limit he would be liable to pay compensation 1% to 10% of the estimated cost or otherwise on the ground of per day basis for which the work remain incomplete and copy of extension in time limit would be submitted to Secretary C&W Department.

TMO Samanabad, during the financial year 2011-12, did not impose penalty amounting to Rs15.082 million, @10% of the total cost of schemes, on the contractors for not completing the work within stipulated period of time. (**Annex - K**)

Audit holds that penalty was not imposed due to defective financial discipline and weak internal controls.

This resulted in non imposition of penalty Rs15.081 million.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit stresses recovery besides fixing of responsibility against the person at fault under intimation to Audit.

### **1.5.2.2 Unauthorized Payment for Bitumen - Rs6.192 million**

According to Finance Department's letter No. RO (Tech) FD. 18-23/2004 dated 21<sup>st</sup> September, 2004 rate for item of carpeting shall be fixed and approved by the Chief Engineer concerned on the basis of different stages of bitumen i.e. 3% to 6% and payment will be made to the contractor as per job mix formula or bitumen used in the work. According to rule 2.10(a) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

TMO Gulberg Town incurred an expenditure of Rs6.192 million on patchwork of different roads without providing the details of location and approval of rate analysis from the competent authority as detailed below:

<b>Date</b>	<b>Particulars</b>	<b>Amount (Rs)</b>
28-10-11	Patch Work TMA Gulberg Town	1,729,568
19-12-11	Patch work -Rasheed Ahmad	1,568,588
19-11-11	Charcoal Bill Provincial machinery Mnt Div	2,893,808
		<b>6,191,964</b>

Audit holds that unauthorized and doubtful execution of patchwork and payment of bitumen charges was made due to defective financial discipline and weak internal controls.

This resulted in unauthorized and doubtful execution of patchwork and bitumen charges Rs6.192 million.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit stresses produced the above said documents to audit for verification and fixing of responsibility against negligence under intimation to Audit.

## **1.6 TMA, Nishtar Town**

## **1.6.1 Non-production of record**

### **1.6.1.1 Non-production of Record - Rs28.453 million**

According to the Rule 115(6) of PLGO 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.

TMO Nishtar Town did not produce vouched accounts of expenditure of Rs28.453 million incurred during the financial year 2011-12. In the absence of record, authenticity, validity, accuracy and genuineness of expenditure could not be verified. (**Annex -L**)

Audit holds that relevant record was not maintained and hence was not produced to Audit for verification which may lead to apprehension of misappropriation and misuse of public resources.

The matter was reported to the TMO / Administrator in October 2012. Neither reply was submitted by the department nor DAC meeting convened till finalization of this report.

Audit stresses production of record besides fixing of responsibility against the person(s) at fault under intimation to Audit.

## **1.6.2 Non-compliance / Irregularities**

### **1.6.2.1 Expenditure without Measurement Books - Rs13.426 million**

The measurements should have been taken down in the measurement book and nowhere else. As all payment for work or supplies are based on the quantities recorded in the measurement books. It is incumbent upon the person taking the measurements to record the quantities clearly and accurately.

TMO Nishtar Town, during the financial year 2011-12, incurred an expenditure of Rs28.053 million without recording the entries in the measurement books (**Annex -M**)

Audit holds that payment without entries in the measurement book was made due to defective financial discipline and weak internal controls.

This resulted in unauthorized payment of Rs13.426 million.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

### **1.6.2.2 Non-deduction of Shrinkage Charges - Rs1.911 million**

As per instructions laid down in specification No.17-1 to 5 of book of specification, shrinkage allowance on manual compacted earth shall be deducted @ 10% of the bank measurement i.e. from loose earth.

TMO Nishtar Town did not deduct 10% shrinkage charges amounting to Rs1.911 million from the payment made for earth filling to the contractors. (**Annex -N**)

Audit holds that deduction of shrinkage charges was not made due to weak internal control and defective financial discipline.

This resulted in overpayment of Rs1.911 million and loss to public exchequer.

The matter was reported to the TMO / Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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



### 1.6.2.3 Irregular Expenditure – Rs2.307 million

Rule 4 of Delegation of financial powers 2006 provides that officers even in category-I is empowered to incur the expenditure Rs050 (M) or 50 percent of the un-depreciated book value of the vehicle in each case.

TMO Nishtar Town, during the financial year 2011-12, incurred an expenditure of Rs2.307 million on account of repair of vehicles as detailed below without advertising on the PPRA website.

Sr. #	C.V. # & Date	Vehicle #	Description	Amount (Rs)
1.	127 of 10/2011	LZR2163	Up-gradation of light truck	646,380
2.	148 of 05/2012	Tack M-232	Major Repair	629,800
3.	129 of 10/2011		Street light material	1,031,000
<b>Total</b>				<b>2,307,180</b>

Audit holds that irregular expenditure was incurred due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs2.307 million.

The matter was reported to TMO/Administrator in October 2012. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

## **ANNEXURES**

**Annex - A**

**MFDAC Paras**

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Description</b>	<b>Nature of Para</b>	<b>Amount (Rs in million)</b>
1	TMA Iqbal Town	Wrong classification of expenditure	Irregularity	7.200
2		Wrong allocation of budget.	Irregularity	7.100
3		Difference between Bank Balance and Account Statement	Irregularity	1.531
4		Less realization of receipts than targets	Recovery	0.592
5		Overpayment of contractor's profit	Recovery	0.101
6		Irregular appointment of Enforcement Inspectors	Irregularity	
7		Improper Maintenance of Cash Book	Irregularity	
8		Less transfer of share of Cattle Mandi to other TMAs	Recovery	66.430
9		Less allocation and non utilization of CCB funds	Irregularity	46.098
10		Wrong allocation and expenditure for refund of Income Tax	Irregularity	10.240
11		Delay in deposit of income tax on account of leases	Recovery	8.435
12		Non reconciliation of receipt figure	Recovery	6.106
13		Non receipt of Vehicle	Irregularity	5.493
14		Less collection of Local Govt receipts	Recovery	3.421
15		Un-authorized use of vehicle	Irregularity	2.987
16		Wrong Classification of head of accounts	Irregularity	1.118
17		double payment for carpeting	Recovery	0.596
18		Unauthorized use of vehicles	Irregularity	0.568
19	TMA Iqbal Town	Overpayment for RCC	Recovery	0.449
20	TMA Iqbal Town	Overpayment for Tuff Tiles	Recovery	0.341
21	TMA Iqbal	Overpayment for Sand in RCC	Recovery	.010

Sr. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
	Town			
22	TMA Iqbal Town	Overpayment for Pacca Brick Work	Recovery	.007
23	TMA Samanabad Town	Less realization of receipts targets	Recovery	89.902
24		Non utilization of CCB funds	Irregularity	56.509
25		Unauthentic Govt. receipt due to non-conducting of survey	Irregularity	39.663
26		Irregular clearance of pending liabilities	Irregularity	40.733
27		Doubtful payment	Recovery	1.106
28		Un-authorized payment	Irregularity	0.934
29		Un-authorized expenditure	Irregularity	0.221
30		Doubtful consumption of POL	Recovery	0.093
31		Irregular appointment of Enforcement Inspectors	Irregularity	
32		Improper Maintenance of Cash Book	Irregularity	
33		Un-authorized transfer of funds	Irregularity	37.800
34		Doubtful payment of carpeting	Recovery	17.002
35		Verification of street light electricity bill	Irregularity	12.186
36		Doubtful consumption of POL	Recovery	9.335
37		Irregular payment on Repair of Transport	Irregularity	0.809
38		Un-authorized expenditure on POL	Recovery	0.656
39		Unjustified expenditure	Irregularity	0.558
40		Un-authorized expenditure	Irregularity	0.270
42		Un-authorized expenditure	Irregularity	0.222
43		Wasteful expenditure	Irregularity	0.165
44	Un-authorized use of TMA Telephone and News paper by Tehsil Accounts Officer	recovery	Irregularity	0.130
45	TMA Samanabad Town	Irregular Payment for Wrong Work Item	Recovery	0.972

Sr. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
46	TMA Samanabad Town	Unauthorized Expenditure on POL	Irregularity	0.382
47	TMA Data Gunj Baksh Town	Non-utilization of CCB funds	Irregularity	30.405
48		Non achievement of financial targets	Irregularity	23.379
49		Less recovery of Government dues	Recovery	15.579
50		Loss due to non recovery of Bakar Mandi Share	Recovery	7.200
51		Un-authorized expenditure without technical sanction	Irregularity	30.000
52		Unauthorized payment	Irregularity	4.600
53		Unauthorized expenditure on PCC	Irregularity	4.197
54		Un-authorized purchased from unregistered firm	Irregularity	1.500
55		Unauthorized purchase of street light items	Irregularity	0.558
56		Un-authorized expenditure	Irregularity	0.238
57		Unauthorized expenditure on PCC	Irregularity	0.187
58		Loss due to non-auction of confiscated goods	Recovery	1.000
59		transfer of share of advertisement fees to the district government Lahore	Recovery	0.370
60		Overpayment of 20% Contractor's Profit	Recovery	0.338
61		Un-authorized expenditure	Irregularity	0.238
62		Un-authorized payment of cash awards	Irregularity	0.157
63		Wasteful expenditure	Irregularity	0.198
64		Overpayment for Sand Filling	Recovery	0.044
65		Less recovery of Renewal Fee	Recovery	0.034
66	Loss to the government	Recovery		
67	TMA Data Gunj Baksh Town	Non-recovery of Government Receipts	Recovery	0.976

Sr. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
68		Overpayment for Tuff Tiles – Rs 703,330	Recovery	0.703
69		Non maintenance of classified expenditure statement	Irregularity	450.754
70		Non-utilization of funds by TMA for community development schemes in violation of Law	Irregularity	195.715
71		Un-justified payments to WAPDA	Irregularity	38.554
72		Loss due to non achievement of receipt targets	Irregularity	31.093
73		Un-authentic Govt. receipt of due to non conduction of survey of manufacturer, vendor and trader	Irregularity	6.033
74		Loss due to non auction of unserviceable stores	Recovery	2.000
75		Loss due to short supply by the contractor	Recovery	1.767
76		Un-justified payment on account of legal advisors	Recovery	0.480
77		Un-authorized payment on account of POL	Irregularity	0.226
78		Un-justified purchases by DDOH	Irregularity	0.196
79		Non reconciliation and payment of income tax withheld	Recovery	23.434
80		Un-authorized expenditure on Contingent Paid Staff	Irregularity	14.617
81		Un-authorized payment of office rent	Irregularity	2.984
82		Non deposit of tender forms receipts	Recovery	1.793
83		Non maintenance of expenditure statement against the grant received for dangue.	Irregularity	1.000
84		Non enlistment of contractors	Recovery	0.280
85		Un authorised payment on flex charges	Irregularity	0.092

Sr. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
86		Unjustified payment	Irregularity	0.630
87		Weak control over advances made under HBA to staff	Recovery	
88		Non production of record	Non production	
89		Non production of stock registers	Non production	
90		Overpayment of Carriage	Recovery	0.633
91		Unauthorised Drawl of POL	Irregularity	0.180
92		Un-justified payment to daily paid staff	Irregularity	10.970
93		Irregular payment of sales tax	Irregularity	2.769
94		Non-deduction of 10% contractor profit and overhead charge	Recovery	2.690
95		Non- preparing of expenditure	Irregularity	1.000
96		Wasteful expenditure on the electricity consumption	Irregularity	0.865
97		Irregular expenditure on spray machine	Irregularity	0.406
98		Irregular expenditure on sports items	Irregularity	0.190
99		Irregular purchase of stationery	Irregularity	0.076
100		Doubtful expenditure	Recovery	0.024
101		Non-deduction of Income Tax	Recovery	0.007
102		Non-production of Record	Non production	
103		Non-production of Record	Non production	
104		Doubtful expenditure	Irregularity	2..227
105		Irregular expenditure	Irregularity	1.808
106		Irregular payment on account of Escalation.	Irregularity	1.677
107		Irregular payment on accounts of sales tax.	Irregularity	0.217
108		Non recovery on account of Professional Tax	Recovery	0.148
109		Irregular expenditure on hiring	Irregularity	0.140

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Description</b>	<b>Nature of Para</b>	<b>Amount (Rs in million)</b>
		of excavator.		
110		Irregular expenditure	Irregularity	0.049
111		Non-deduction of sales tax	Recovery	0.041
112		Non-recovery of Dismantled Material	Recovery	0.201
113		Irregular Payment for Removal of Malba	Recovery	.070



**Annex - B**

**Budget and Expenditure Statement for Financial Year 2011-12**  
(Rs in million)

<b>TMA Allam Iqbal Town</b>					
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess / Savings</b>	<b>% age</b>	<b>Comments</b>
Salary	101.610	92.959	8.651	9	
Non Salary	156.468	119.579	36.889	24	
Development	321.453	237.068	84.385	26	
Revenue	433.620	455.589			
<b>Total</b>					
<b>TMA Samanabad Town</b>					
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess / Savings</b>	<b>% age</b>	<b>Comments</b>
Salary	13.182	13.182	0	0	
Non Salary	6.910	6.424	0.486	7	
Development	285.009	165.129	119.880	42	
Revenue	173.758	173.314			
<b>Total</b>					
<b>TMA Gulberg Town</b>					
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess / Savings</b>	<b>% age</b>	<b>Comments</b>
Salary	504.750	484.728	20.022	4	
Non Salary	135.880	96.677	39.210	29	
Development	688.633	305.604	383.029	56	
Revenue		266.974			
<b>Total</b>					
<b>TMA Data Ganj Bukhsh Town</b>					
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess / Savings</b>	<b>% age</b>	<b>Comments</b>
Salary	76.123	75.967	0.156	0	
Non Salary	86.607	51.488	35.119	41	
Development	325.460	183.983	141.477	43	
Revenue	278.689	239.156			
<b>Total</b>					
<b>TMA Nishtar Town</b>					
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess / Savings</b>	<b>% age</b>	<b>Comments</b>
Salary	59.629	59.629	0	0	
Non Salary	112.348	112.348	0	0	
Development	549.741	466.785	82.956	15	
Revenue	227.026	227.026	0	0	
<b>Total</b>					

**Annex – C**

<b>Name of scheme</b>	<b>Qty</b>	<b>Amount (Rs)</b>
Const. of PCC Sultanke UC 124	23,158	1,046,672
Const. of PCC Ali Raza Abad UC 120	4,519	1,129,925
Const. of PCC, Nallah Pajian	35,252	1,499,364
Const. of PCC, Nallah Sultanke UC 124	7,688	336,538
Const. of PCC, Flooring, Nallah Pajian UC 148	25,175	1,139,089
Const. of PCC Flooring, Culverts, Pond UC 125	11,459	517,855
Cons. Of PCC Flooring Nallah Bhai Kot	23,854	1,078,129
Const. of PCC Flooring Nallah Tibba Pajian	33,670	1,521,782
Const. of PCC Soling Nallah Haweli Baba Shahab Din 2010-11	10,008	438,095
Const. of Sewerage, PCC, Flooring Shahpur Part 1 2010-11	4,583	594,696
Const. of Nallah Sewerage Ahmadabad New Police Station Manga – CCB	10,188	403,444
Const. of Nallah / PCC Raiwind UC 148 – CCB	16,964	470,038
Const. of Sewerage, PCC Pak Town / Recond. Of Road Habib Park Mansoor – CCB	2307	91,357
	19618	776,873
Const. of PCC Streets Faisal Garden UC 116	3155	544,646
Const. of Street Prof. Mukhtar Village Mall	8829	399,044
P/F Tuff Tile Mehar Street Johar Town UC 116	694	119,805
Const. of PCC Flooring Streets C-I High Court	9375	423,675
		<b>12,531,027</b>

**Annex – D**

<b>Name of Scheme</b>	<b>Item of Work</b>	<b>Qty</b>	<b>Amount (Rs)</b>
Reconditioning of Road “A” Block Johar Town	P/L Tack Coat	18,915	92,693
	P/L Prime Coat	1,987	19,117
	P/L Premix Carpeting	20,902	1,679,893
Reconditioning of Road Khaliqabad	P/L Prime Coat	26,400	244965
	P/L Premix Carpeting	26,400	1,941852
Const. of Road Chenab Road Azam Garden – CCB	P/L Prime Coat	27,100	225,445
	P/L Carpeting	27,100	1,819,549
Const. of Road Madina Colony Azam Garden – CCB	P/L Prime Coat	26550	220,870
	P/L Carpeting	26550	1,782,621
Const. of Road Makkah Colony Butt Chowk College Road – CCB	P/L Prime Coat	18400	153,069
	P/L Carpeting	18400	1,235,412
<b>Total</b>			<b>9,415,486</b>

## Annex – E

S/#	Name of Scheme	Approved Cost	Date of Start of Work	Completion Period	Actual Date of Completion
1	Const. of Nallah & PCC opposite Vocational Training Institute Manga Mandi	748,000	05-07-12	04-08-12	Work not started
2	Const. of road E-I block Nasir Garden House Johar Town	900,000	16-07-12	15-08-12	Work not started
3	Const. of road E-I block House No.143, Johar Town	827,000	12-07-12	11-08-12	Work not started
4	Const. of Nallah Gopay Rai Graveyard to Rohi Nallah	1,817,000	12-07-12	11-09-12	Work not started
5	Const. of Nallah PCC flooring Culverts Niaz Baig	1,938,000	05-07-12	04-09-12	WIP
7	Const. of PCC flooring Masjid Street Ali Razaabad	1,000,000	12-07-12	11-08-12	Work not started
8	Const. of Sewerage, PCC flooring Hanjerwall	2,200,000	20-07-12	19-09-12	WIP
9	Const. of Sewerage, Re-Conditioning of road Education Town	2,300,000	13-08-12	12-10-12	Work not started
10	Re-Conditioning of road Ali Town Raiwind road Niaz Baig	3,767,000	05-07-12	04-09-12	Work not started
11	Const. of Nallah Slab Manhole Covers Mureedwall Niaz Baig	1,350,000	12-07-12	11-09-12	Work not started
12	Const. of Sewerage, PCC flooring Hanjerwall UC-117 part-I	1,500,000	06-07-12	05-09-12	Work not started
13	Const. of Sewerage, PCC flooring Hanjerwall UC-117 part-II	1,000,000	12-07-12	11-08-12	Work not started

<b>S/#</b>	<b>Name of Scheme</b>	<b>Approved Cost</b>	<b>Date of Start of Work</b>	<b>Completion Period</b>	<b>Actual Date of Completion</b>
14	Const.of Sewerage, PCC flooring Niaz Baig UC-118 Part-I	1,300,000	12-07-12	11-09-12	WIP
15	Const.of Sewerage, PCC flooring Niaz Baig UC-118 Part-II	1,200,000	06-07-12	05-08-12	WIP
16	Const. of Sewerage, PCC flooring ShahI Pur UC-119 Part-II	1,000,000	06-07-12	05-08-12	Work not started
18	Const. of Sewerage, PCC flooring Amna Park Ahmad Housing Scheme	3,260,000	05-07-12	04-10-12	WIP
19	Const.of PCC flooring Streets Nadeem Park Bund road Lahore	2,146,000	05-07-12	04-09-12	Work not started
22	Const.of Nallah,PCC flooring Mohlanwal	4,995,000	20-07-12	19-10-12	Work not started
24	Const. of Boundary wall Graveyard, repair of Jnaz Gah Mughal Peer Bund road, Bakar Mandi, Lahore UC-114	1,100,000	05-07-12	04-08-12	Work not started
25	Const. of Soling Jamia Masjid Madrassa Al-Bazi, Raiwind	2,278,000	05-07-12	04-09-12	WIP
26	Const. of Carpeted road 8B-I, Town Ship UC-132	700,000	16-07-12	15-08-12	Work not started
27	Const. of PCC flooring Block No.5 Sector A-II, Town Ship UC-133	700,000	05-07-12	04-08-12	Work not started
28	Const. of PCC flooring Almas Park Sector-IV, UC-133	200,000	05-07-12	04-08-12	Work not started
29	Const. of PCC flooring Anwar Town to Wafaqi Colony	1,500,000	05-07-12	04-08-12	Work not started
30	Const. of road Al-	1,500,000	05-07-12	04-08-12	Work not

S/#	Name of Scheme	Approved Cost	Date of Start of Work	Completion Period	Actual Date of Completion
	Wadood Society to Johar Town				started
31	P/F of Street light Graveyard H-Block Sabzazar	245,000	12-07-12	12-08-12	Work not started
32	Const. of PCC flooring main market E-Block Sabzazar	1,000,000	05-07-12	04-08-12	WIP
33	Const. of PCC flooring Jameel Town Said Pur	1,200,000	05-07-12	04-08-12	WIP
34	Const. of PCC flooring Kot Muhammadi near B-Block Sabzazar	880,000	05-07-12	04-08-12	WIP
35	Const. of Soling Duban Pura	1,000,000	05-07-12	04-08-12	Work not started
36	P/L of Tuff Tile E-Block Sabzazar	1,500,000	05-07-12	04-09-12	Work not started
37	Const. of Boundary wall at Graveyard Gopay Rai UC-119	3,070,000	12-07-12	11-10-12	WIP
38	Const. of Nallah 80' road to PECO Chowk to Kharak Nallah	3,767,000	05-07-12	04-10-12	Work not started
39	Const. of road street Gulistan-e-Marfat Thoker Niaz baig	816,000	05-07-12	04-08-12	WIP
40	Repair of Transformer 100KVA Bakar Mandi Shah Pur Kanjra	109,256	05-07-12	04-08-12	WIP
41	Supply & Fixing of Street light fitting Niaz Baig UC-118	147,744	12-07-12	11-08-12	WIP
	Total	54,961,000			
	10% Penalty	5,496,100			

## Annex – F

Name of Scheme	Item	Qty	Amount
Const. of Tuff Tiles Streets Ali Block Awan Town	P/L of Tuff tiles	11322	765,140
	Raising of Manholes	21	98,446
	Const. of G.G	15	46,865
Const. of PCC Ali Raza Abad UC 120	Const. of M/Holes	13	95,000
	Const. of GG	13	41,483
Const. of PCC Flooring, Culverts, Pond UC 125	Const. of Nallah	2070rft	2,982,000
	Const. of G.G	25	79,525
Const. of PCC Flooring Streets C-I High Court	Const. of G.G	11	35,101
Const. of Road Chenab Road Azam Garden – CCB	Const. of G.G	37	79,998
Const. of Nallah Sewerage Ahmadabad New Police Statione Manga – CCB	Const. of M/Holes	27	337,500
Const. of Road Madina Colony Azam Garden – CCB	Const. of G.G	43	92,970
Const. of Nallah / PCC Raiwind UC 148 – CCB		130	187,486
Const. of Sewerage, PCC Pak Town / Recond. Of Road Habib Park Mansoor – CCB	Const. of G.G	5	10,810
		30	64,864
	Const. of Manhole	23	230,000
		11	88,000
<b>Total</b>			<b>5,235,188</b>

## Annex – G

Description	Cheque No/Date	Amount (Rs)
Dewatering Set	73199187/14-11-2011	471,391
Hire Charges of Generators at Ramzan Bazar Johar Town	73199170/01-11-2011	542,258
Flex Boards for Dengue	73199190/18-11-2011	184,468
Motor Cycles	73199174/03-11-2011	133,000
Fabrication of Manual Ladder on Master Truck		198,000
Repair of Street Light Truck		390,000
Making Hood on Master Truck		210,000
Banners, stickers for Dengue		179,300
Rent of Pick up for Dengue Spray	74321403/26-11-2011	460,000
Advance for Raiwind Tablighi Ijtama	74321403	336,000
	73199191	400,000
		336,000
Spray Pumps etc.		304,080
<b>Total</b>		<b>4,144,497</b>



## Annex – H

<b>Vr. No.&amp; Dated</b>	<b>Contractor name / Name of Scheme</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>
62 8/11	Abdul Hameed & Co.	840 cft	5418.75	4552
63 8/11	S.Z traders	5522	5518.75	29922
98 8/11	Area Development work at Wahdat colony	20800	5638.50	117567
100 8/11	PCC flooring at qadir park	3560	4260.40	15167
102 8/11	Pcc flooring Hotel Noor Khan to House of Khillian Sandal Bhattian	1196	4260.40	5095
20 10/11	Pcc around park link streets Wahdat Colony	31617	5638.50	178275
191 11/11	PCC Butt Road lower Islamia park Lahore	1984	3987	7459
195 11/11	Pcc street Noor Khan to Home of Waseem Sanda Bhattian	1475	4260.40	6284
15 12/11	Const. of Road matching from Bata Shoes to Sultana Arcade A.I. town Lahore lead chart 7 miles	25313	5638.50	142727
37 12/11	PCC flooring Rizwan Tailor to Faiz Lasani Dawakhana.	2113	4260.40	9079
8 6/12	PCC at Farhan motor street UC 93	2732	5655.90	15452
9 6/12	Const. of PCC Link street	1654	4277.80	7075
12 6/12	Const. of PCC Link street lead 7 mile excavated material	9245	4277	39541
12 6/12	Const. of PCC Link street lead 7 mile malbel	6401	5655.90	36203
16 6/12	Const. of pcc at Tasleem street, usman street, F block Rehman pura	15212	4277.80	65074
19 6/12	Carpet Road sweet wala Chowk Buston Road to Sona Bread uc 105 lead 7 mile	13035	5655.90	73725
	Removal of excavated malba lead 7 mile	924	4277.80	3953
20 6/12	Carpet road At Aqra Pull Ghani Colony uc 90	4094	5655	23151
22 6/12	Const. pcc near chowk Ashiqabad	8165	5655.90	46181
	Removal of excavated malba lead 7 mile	5897	4277.80	25221
68 6/12	Pcc street link sharif road uc 91 removal of malba	2698		11542
	Excavated /removal of malba	3856	5655.90	21809
69 6/12	Pcc street uc no.90 removal of malba	3150	4277.80	13475
	Excavated/ removal of malba	4158	5655.90	23517
75 6/12	PCC V block around wahdat colony	14268	3856.40	55017
	Excavated/ removal of malba	19042	5234.10	99665
76 6/12	PCC at ghosia colony uc 108 removal of malba	1806	4277.80	7725
78 6/12	Tuff tile cricket ground wahdat colony	12787	5655.90	72322
81 6/12	PCC in main bazaar abubakar colony uc 84	13512	6746.50	91158
171 6/12	Const. of pcc in shaheenabad uc 90	25088	6746.50	169256
71092736 7.12.10	Restoration of Road cut Arif Chowk to Chenab block SDO WASA	107494	5233.15	562532

<b>Vr. No.&amp; Dated</b>	<b>Contractor name / Name of Scheme</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>
48 5/11	Restoration of Road cut stop to Neelam Block to B.T.E	168500	4821.90	812491
	Const. of Span culverts at Talat Park Ali Park, Malik Park uc 90	2627	6746.50	177258
		539925		2969470

## Annex – I

Vr. No. date	Name of Scheme / Contractor Name	Item of Work	Rate	Qty	Amount	
62	8/11	Abdul Majeed & Co.	Construction of GG 1+1-1/2	1	1,982	1,982
			Raising of manhole	1	3,347	3,347
63	8/11	S.Z traders	Construction of GG 1+1-1/2	12	1,882	22,584
			Main hole covers	10	3,324.65	33,246
64	8/11	HMH Corporations	Raising of manhole with iron frame Angle	101	4,807	485,507
99	8/11	Usman & company	Raising of manhole	4	2,633.40	10,534
100	8/11	PCC flooring at qadir park lead chart 7 miles	Raising of manhole	20	2,633.40	52,668
			Construction of GG 1+1-1/2	28	1,942.75	54,397
102	8/11	Pcc flooring Hotel Noor Khan to Home of Waseem Sanda Bhattian	Construction of GG 1+1-1/2	23	1,942.75	44,683
			Raising of manhole	9	4,807	43,263
3	9/11	Const of pcc Hunain St chowk uc 102	Construction of GG 1+1-1/2	23	1,942.75	44,683
			Raising of manhole	10	2,633.40	26,334
4	9/11	Const. of pcc J block wahdat road	Construction of GG 1+1-1/2	6	1,942.75	11,657
			Raising of manhole	12	4,807	57,684
19	10/11	Reconst. Of Road Aziz Street	Raising of manhole	19	2,633.40	50,035
			Construction of GG 1+1-1/2	41	1,942.75	79,659
			Const. main hole	2	11,000	22,000
20	10/11	Pcc around park link streets Wahdat Colony	Raising of manhole	18	2,207.35	39,732
			Construction of GG 1+1-1/2	25	1,942.75	48,569
			P/F. main hole	18	2,173.60	39,125
184	11/11	Area development Naeem Shoukat Road Lahore	Construction of GG 1+1-1/2	11	1,942.75	21,379
			Raising of manhole	3	2,633.40	7,900
191	11/11	PCC Butt Road lower Islamia park Lahore	Raising of manhole	3	2,399	11,995
			Construction of GG 1+1-1/2	20	1,688	33,760
			Const. main hole	3	11,630	34,890
			Raising of manhole	8	4,498	35,989
195	11/11	Pcc street Hotel Noor Khan to Home of Waseem Sanda Bhattian	Construction of GG 1+1-1/2	35	1,942.70	67,994
			Raising of manhole	7	2,633.40	18,434
		Const. of RCC main Bazar Abubakar siddique colony &	Construction of GG 1+1-1/2	80	1,632	130,560

Vr. No. date	Name of Scheme / Contractor Name	Item of Work	Rate	Qty	Amount
	construction of Nalah Ghafor House to Ali Hajvery Milk Shop				
		Const. main hole	7	7,557	52,899
12 6/12	Const. of PCC Link street lead 7 mile malbel	Raising of manhole	28	4,784	133,952
		Construction of GG 1+1-1/2	26	2,277	59,202
		Const. main hole	2	14,000	28,000
16 6/12	Const. of pcc at Tasleem street, usman street, F block Rehman pura	Raising of manhole	29	4,784	138,736
		Construction of GG 1+1-1/2	46	2,277	104,742
		Const. main hole	01	19,393	19,393
19 6/12	Carpet Road sweet wala Chowk Buston Road to Sona Bread uc 105 lead 7 mile	Construction of GG 1+1-1/2	38	2,277	86,526
		Raising of manhole	12	4,784.35	57,412
22 6/12	Const. pcc near chowk Ashiqabad	Raising of manhole	16	4,784.35	76,544
		Construction of GG 1+1-1/2	38	2,277	86,526
75 6/12	PCC V block around wahdat colony	Construction of GG 1+1-1/2	29	2,277	66,033
		Raising of manhole	10	2,972	29,772
76 6/12	PCC at ghosia colony uc 108 removal of malba	Construction of GG 1+1-1/2	37	2,277	84,249
		Raising of manhole	16	2,466	39,136
	<b>Total</b>				<b>1,396,744</b>

## Annex – J

Sr. No	Name of the scheme	Item used and item required	Quantity	Rate	Amount
1	PCC flooring at Qadir Park	Excavation / removal of malba	30,507	5,635.50	171,948
		Dismantalling of CC 124	3,560	3,368.65	119,980
		Removal of Excavated material	3,560	4,260.40	15,167
		P/L CC (1 7 20)	3,560	6,367.90	225,977
		Marble Patty	949	5.30	5,031
		P/L 3" thick CC (1 2 4)	9,493	4,335.15	411,535
2	PCC street Ahata Noor Khan House wasim sanda bhatian	Excavation / removal of malba	4,918	5,635.50	27,727
		Dismantalling of CC 124	1,475	3,368.65	49,696
		Removal of Excavated material	1,475	4,260.40	6,284
		P/L CC (1 7 20)	1,475	6,367.90	93,647
		Marble Patty	393	5,730	2,083
		P/L 3" thick CC (1 2 4)	3,934	4,335.15	170,539
		<b>Total</b>			<b>1,299,614</b>

## Annex – K

Work order No. & Date	Name of the scheme	Name of the contractor	Total Cost (Rs)
242 dt 18-04-11	Restoration of road cut and replacement of sewerage line Shershah, Tariq and Aurangzeb Block, NewGarden Town	Salahuddin Butt	8,636,600
238 dt : 31-03-11	Construction of pcc at main and link streets no.1,2,3 and Fruit Market, Kot Lakhpat	Al Awais Construction Co.	3,000,000
306 dt: 08-12-11	Construction of footpath and rehabilitation of service road, Main Faisal Town to GOR Entrance, Faisal Town	Ideal Techniques	2,220,000
240 dt 14-04-11	Improvement of street no.12, Nabi pura, Gulberg	Mian Zaheeruddin	1,000,000
233 dt: 31-03-11	Improvement of Sadiq Butt Street and allied streets at Naseerabad	Naveed Construction Co.	1,000,000
289 dt: 18-08-11	Area and park development opposite Interantional Bakery	Al Ghafoor Construction Co.	32,202,000
285 dt: 08-08-11	Area development Park No.2, Kotha pind, Faisal Town	Naeem & Co.	6,664,000
287 dt: 18-08-11 (35 days)	Area development Park No.3, Kotha pind, Faisal Town	Ali Raza Khan	6,650,000
283 dt: 08-08-11	Sunder Das road from Canal Bank road to Muslim League House	Al Ghafoor Construction Co.	42,890,000
237 dt: 31-03-11	Improvement of pcc professor road & link streets No.2&3, Modren Colony	Al Awais Construction Co.	2,000,000
200 dt: 31-03-11	Improvement of main and link roads of Khan Colony	Mian Niamat Ali	1,000,000
15-09-11 (20 days)	Area development Park No.4, Kotha pind, Faisal Town	Q.C.C.	6,664,000
08-10-11	Making and erection of fibreglass shades etc at Area International Market & Moon Market, Faisal Town	Al Ghafoor Construction Co.	5,839,000
14-05-11 (3 months)	P/L of tuff tiles and improvement of Milad Park UC 129	S. S. Associates	1,800,000
315 dt: 16-01-12 (2months)	S /E of Mercury Street lights 125 Watts	Friends Engineers & Contractors	3,638,760
346 dt: 15-05-12 (4 months)	Improvement of street, concrete pavers and pcc at Dr Hafeez wali gali, Darbar Hazrat Nizamuddin wali gali etc at UC 75	Al Ghafoor Construction Co.	4,297,850
328 dt: 27-04-12 (2months)	Improvement of road adj to canal bank rd UC 96	Al Ghafoor Construction Co.	2,548,612

350 dt 15-05-12 ( 3 months)	Improvement of Butt street Ali Street UC 130	Al Fateh Builders	1,797,840
332 dt 27-04-12 (2months)	Improvement of street of military barracks UC 32	Al Hammad	997,000
329 dt 27-04-12 (2months)	Improvement of street Waheed Colony UC 32	Haji Jamil & Co.	815,184
330 dt 27-04-12 ( 3 months)	Construction of sewerage line at Waheed Colony	Muhammad Naveed	2,121,480
327 dt 15-03-12 (3 months)	P/L of tuff tiles Shahzad wali gali Bansanwala Bazar	Samiullah & Co	1,256,850
316 dt 16-01-12 (2months)	Construction of concrete pavers at old TMA office	Al Fateh Builders	2,793,000
344 dt 15-05-12 (3months)	Improvement of street pcc and concrete pavers Noor wali gali Baja line Gali Jamil abad UC 31	Al Ghafoor Construction Co.	2,997,300
279 dt 28-07-11 (3 days)	Purchase of tents and tents material TMA Gulberg Town	Master International	5,989,740
<b>Total Rs</b>			<b>150,819,216</b>
<b>Penalty @10% Rs</b>			<b>15,081,922</b>

## Annex -L

C.V. # & Date	Name of Works	Amount (Rs)	Remarks
155 of 8/2011	Cont of road link Arian village Mure	1,823,570	2 <sup>ND</sup> Running Bill
252 of 8/2011	Cont of PCC Gali Malik Hafeez Ghulam Jilani	26,825	Final Bill
254 of 8/2011	Cont of PCC Street No. 6 Javed Colony 4-c-136	724,426	-do-
256 of 8/2011	Cont of Gali Shahabad to Qaberstarstan	884,139	-do-
258 of 8/2011	Cont of Baddian road to Kurka Lhr by Mian Abdul Jabbar	768,486	-do-
286 of 8/2011	Cont of street mian road Bola Farid colony by Inyat Enterprises	1,398,844	-do-
287 of 8/2011	Cont of road of Qaser Iron store near Eden Residentia to Govt School by Inyat Enterprizes	3,360,953	-do-
290 of 8/2011	Cont of PCC Nallah	1,370,662	-do-
290 of 8/2011	Cont of soling Drain Qurashia Wala Hair by masjid & Co.	1,197,000	-do-
07 of 9/2011	Cont of street Ar. By M. Naseer-ud-Din	1,557,063	1 <sup>st</sup> & Final Bill
88 of 5/2012	Providing & Fixing of main hole covers by Niamat Ali	1,500,000	-do-
90 of 5/2012	Cont of PPC Mian road Muslim Park and Link Road by M. Saddique	1,968,523	-do-
92 of 5/2012	Cont of Nullah and PCC Rakha Gujjar Wali Gali Gawala colony by M/S Niamat	1,497,450	-do-
94 of 5/2012	Const of boundary wall by M/S G.M. Builder	1,300,000	-do-
96 of 5/2012	Const of Gali Habib Dogar Link	244,000	-do-
262 of 5/2012	Const of Mian road Health Centre to Girls Boy School Kocha	2,002,995	-do-
169 of 4/2012	Const of metalled link road 21 KM Feroze Pur Road Lahore by Ali Reza Kasim	2,499,625	Final Bill
171 of 4/2012	Const of metalled Road link Green Area Portion	2,780,822	-do-
173 of 4/2012	Const of PCC Gali No. 1,2,3&4 Moaza Bargarian Near Boys High School by	7,981,000	-do-
175 of 4/2012	Cont of PCC Gali Haleem Sayyad Adda Plot	749,250	-do-
		<b>35,635,633</b>	



<b>Sr. #</b>	<b>C.V. # &amp; Date</b>	<b>Name of supplier</b>	<b>Amount</b>
1.	87 of 7/2011	M/S Saleem tentage	138,227
2.	89 of 7/2011	-do-	81,724
3.	91 of 7/2011	-do-	41,452
4.	93 of 7/2011	-do-	128,252
5.	94 of 7/2011	-do-	86,940
6.	90 of 10/2011	-do-	147,050
7.	167 of 04/2012	-do-	4,155,440
8.	91 of 12/2011	-do-	2,754,976
<b>Total</b>			<b>7,534,063</b>

Annex – L continued

<b>Sr. #</b>	<b>VNO &amp; Date</b>	<b>Vehicle #</b>	<b>Period</b>	<b>Amount</b>
1	74 of 7/2011	M-232	June 2011	39,249
2	75 of 7/2011	-do-	June 2010	51,198
3	55 of 8/2011	Tractor 375	4/2011	49,515
4	56 of 8/2011	-do-	3/2011	45,110
5	57 of 8/2011	-do-	5/2011	51,961
6	84 of 8/2011	Road Roller	6/2011	27,463
7	85 of 8/2011	Tractor-2639	8/2011	34,445
8	86 of 8/2011	-do-	6/2011	31,387
9	87 of 8/2011	Shahzore-1	6/2011	30,064
10	108 of 8/2011	LZK-8216	4/2011	32,645
11	125 of 8/2011	Massay Tractor 375	7/2011	44,350
12	126 of 8/2011	-do-	7/2011	36,038
13	136 of 8/2011	LZB-2009	5/2011	45,432
14	145 of 8/2011	LZH-8561	10/2010	18,369
15	146 of 8/2011	-do-	5/2010	18,587
16	147 of 8/2011	-do-	9/2010	18,079
17	148 of 8/2011	LZH-8561	8/2010	17,443
18	149 of 8/2011	-do-	4/2011	20,984
19	152 of 8/2011	LRG-9368	4/2011	3,166
20	153 of 8/2011	-do-	7/2011	3,199
21	18 of 8/2011	LEG-7321	5/2011	26,020
22	247 of 8/2011	LRO-2639	7/2011	36,042
23	248 of 8/2011	-do-	7/2011	24,144
24	249 of 8/2011	RR-9	7/2011	26,389
25	250 of 8/2011	Shahzor	8/2011	47,993
26	251 of 8/2011	LRG-7237	7/2011	9,986
27	261 of 8/2011	LRJ-5888	6/2011	44,485
28	292 of 8/2011	LZH-8561	7/2011	22,451
29	293 of 8/2011	LZH-8661	6/2011	18,445
30	294 of 8/2011	LZH-8561	5/2011	21,103
31	04 of 9/2011	LEG-7321	7/2011	34,176
32	05 of 9/2011	-do-	4/2011	32,834
33	06 of 9/2011	-do-	6/2011	33,975
34	12 of 9/2011	LZH-8216	7/2011	27,571
35	14 of 9/2011	LRG-278	6/2011	34,004
36	15 of 9/2011	M-232	5/2011	46,318

<b>Sr. #</b>	<b>VNO &amp; Date</b>	<b>Vehicle #</b>	<b>Period</b>	<b>Amount</b>
37	17 of 9/2011	-do-	4/2010	43,499
38	44 of 9/2011	LXL-5817	7/2010	27,691
49	48 of 9/2011	LEG-7321	8/2010	27,153
50	57 of 9/2011	LXO-6275	7/2010	20,515
51	62 of 9/2011	LRG-278	7/2010	36,839
52	83 of 9/2011	LRJ-5888	7/2010	43,088
53	86 of 9/2011	MF-375	8/2010	45,397
54	89 of 9/2011	LRJ-5888	8/2011	44,252
55	75 of 10/2011	LZH-8561	8/2011	22,344
56	96 of 10/2011	-do-	11/2011	15,368
57	190 of 10/2011	LZH-6109	6/2011	34,382
58	111 of 10/2011	-do-	5/2011	27,279
59	115 of 10/2011	Tractor 375	2/2011	25,359
60	116 of 10/2011	LOW-6525	8/2011	11,903
61	117 of 10/2011	-do-	7/2011	161,4,6
62	164 of 10/2011	LXO-6275	8/2011	21,924
63	169 of 10/2011	MF-375-5	9/2011	32,144
64	173 of 10/2011	LOW-6525	9/2011	16,616
65	181 of 10/2011	Tractor 5177	8/2011	22,524
66	182 of 10/2011	Road Roller	2/2011	28,195
67	183 of 10/2011	-do-	8/2011	38,367
68	184 of 10/2011	Tractor	8/2011	17,298
69	185 of 10/2011	Shahzor TMA-1	8/2011	52,304
70	186 of 10/2011	LZG-7237	8/2011	8,994
71	187 of 10/2011	LZK-8226	8/2011	32,159
72	190 of 10/2011	Tractor 5177	7/2011	19,503
73	118 of 05/2012	Tractor	3/2012	56,060
74	119 of 05/2012	LEG-7321	2/2012	40,692
75	120 of 05/2012	LOW-6525	3/2012	23,686
76	121 of 05/2012	LRJ-5888	3/2012	51,883
77	122 of 05/2012	LRJ-5888	2/2012	47,912
78	103 of 05/2012	LOX-2775	3/2012	37,336
79	104 of 05/2012	TMA-1	3/2012	47,793
80	72 of 06/2012	M-232	3/2012	49,379
81	73 of 06/2012	LZB-2009	3/2012	49,294
82	97 of 06/2012	M-232	6/2012	45,424
83	222 of 06/2012	RR-09	4/2012	55,476
84	221 of 06/2012	Tractor 3380	4/2012	50,167
85	14 of 06/2012	LR-9368	2/2012	3,311
86	15 of 06/2012	LRG-3687	3/2012	3,687
87	16 of 06/2012	LXB-2007	2/2012	17,094
88	17 of 06/2012	-do-	3/2012	17,573
89	18 of 06/2012	LXB-2067	1/2012	16,184
90	20 of 06/2012	Tractor 639	1/2012	38,264
91	22 of 06/2012	-do-	1/2012	41,875
92	23 of 06/2012	TMA-1	6/2012	36,965
93	24 of 06/2012	Tractor 5177	6/2012	42,103
94	25 of 06/2012	2639 Tractor	6/2012	60,707
95	26 of 06/2012	LRT-5177	6/2012	36,823
96	27 of 06/2012	LRO-2639	6/2012	55,102
97	28 of 06/2012	5177	6/2012	43,036

<b>Sr. #</b>	<b>VNO &amp; Date</b>	<b>Vehicle #</b>	<b>Period</b>	<b>Amount</b>
98	29 of 06/2012	LXO-6275	6/2012	23,909
99	182/1/R	LZB-2009		34,237
100	187/12/2011	LOW-6525		19,541
101	197/12/2011	MF-375-5		51,798
102	234/3/2012	LOW-6525		23,527
103	142/3/2012	LXO-6275		21,467
104	143/3/2012	LZR-2163		24,898
105	137/3/2012	LZB-2009		47,777
106	139/3/2012	LZG-7237		19,435
107	140/3/2012	LZG-7237		20,360
108	47/3/2012	LXB-2067		16,082
109	48/3/2012	LZB-2009		47,531
110	49/3/2012	LHZ-9618		29,238
111	50/3/2012	LRJ-5888		47,120
112	51/3/2012	M-232		48,097
113	52/3/2012	-do-		45,413
114	85/3/2012	LRJ-5888		46,980
115	86/3/2012	M-232		47,850
<b>Total</b>				<b>4,325,168</b>

Establishment of green belts 2.262 million

**Annex – M**

<b>Sr. #</b>	<b>C.V. # &amp; Date</b>	<b>Name of CCB</b>	<b>Description of work</b>	<b>Amount (Rs)</b>
1.	145 of 10/2011	M/S Royal Palm	Const of covered Nalla & PCC street Ada plot R/Wind Road Lhr.	1,563,668
2.	159 of 10/2011	M/S Horizon	Construction of soling Gulzar colony	529,000
3.	160 of 10/2011	-do-	-do-	893,600
4.	161 of 10/2011	Human care	-do-	1,600,000
5.	162 of 10/2011	-do-	-do-	2,400,000
6.	170 of 10/2011	M/S Horizon	Construction of soling	607,900
7.	129 of 04/2012	Royal Palm	Const of Main Masjid block AB, Naz town Lhr	1,107,806
8.	225 of 02/2012	Human Care	Installation of tiff tile	2,724,801
9.	of 10/2011	Royal Palm	Construction of Nalla	1,999,182
<b>Total</b>				<b>13,425,975</b>

**Annex – N**

<b>Sr. #</b>	<b>CV No. &amp; Date</b>	<b>Name of contractor</b>	<b>Amount of Filling</b>	<b>10% Shrinkage</b>
1	53/10/2011	Const. of Road main Bazaar Chamro Raiwind road	232150	23215
2	71/10/2011	Const & Repair of Road Raiwind	255712	22571
3	80/10/2011	Const. & repair of Road Kingray	163915	16391
4	84/10/2011	Const. of Road Rohi nala Gajjumatta to Tibba kacha	299661	29966
5	86/10/2011	Const. soling PCC road nalla village katcha	416445	41645
6	87/10/2011	Const. of Road Azad Town Ferozpur Road	249187	24918
7	131/10/2011	Const. PCC Mohalla zafar street Arif Town Dullu Khurd	105714	10571
8	135/10/2011	Const. of Link Road Arriyan Chowk	591240	59124
9	147/10/2011	Const. of PCC Road & Drain	512617	51217
10	98/5/2011	Const. of PCC Saeed	188909	18890
11	249/6/2011	Const. of Gali Ch. Ashiq Masih	39390	3939
12	251/6/2011	Rana Associate	156508	16650
13	115/1/2012	M/S Moeen Enterprises	170778	17078
14	117/1/2012	Pioneer Enterprises	128068	12807
15	119/1/2012	M/S New Usman Enterprises	231825	23183
16	123/1/2012	Fazal Hussain	346736	34674
17	125/1/2012	Muhammad Sarwar	155415	15542
18	127/1/2012	M/s G.M Builders	221745	22175
19	131/1/2012	M/S Ali	335019	33502
20	133/1/2012	M/s Rana Associate	303561	30356
21	137/1/2012	M/s Pioneer Enterprises	160699	16069
22	139/1/2012	Muhammad Ahsan	201950	20195
23	142/1/2012	M. Sajjad S/o M. Ramzan	48759	4876
24	144/1/2012	M/s Mehar Shoukat Ali	37205	3721
25	148/1/2012	M/s Sarfraz & company	67110	6711
26	150/1/2012	Niamat Ali	71768	7177
27	152/1/2012	M/s Younas & Brother	220800	22080
28	154/1/2012	M/s Sher Muhammad Khan	239999	23999
29	156/1/2012	M/s M. Javed	167765	16777
30	158/1/2012	M/s Sarfraz & Company	117126	11713
31	183/1/2012	M. Sadiq	60366	6037
32	195/1/2012	M/s Javed Enterprises	114024	11402
33	197/1/2012	M/s M. saleem	61509	6151
34	199/12/2011	M. Anayat Enterprises	2213042	221304
35	208/12/2011	M/s Fazal Hussain	70880	7088
36	212/12/2011	Niamat Ali	447740	44774
37	213/12/2011	Rana Associates	161148	16115
38	214/12/2011	Sarfraz & Co.	120563	12056
39	236/12/2011	M/s Sh. Construction Company	168152	16815
40	238/12/2011	M/s Jond J Enterprises	309525	30953
41	244/12/2011	-do-	166070	16607
42	246/12/2011	Javed Iqbal	108710	10871
43	248/12/2011	M. Javed Sindhu	391367	39137
44	250/12/2011	M/s Sohail Co.	864202	86420

<b>Sr. #</b>	<b>CV No. &amp; Date</b>	<b>Name of contractor</b>	<b>Amount of Filling</b>	<b>10% Shrinkage</b>
45	252/12/2011	M. Anwar Karyal	442571	44257
46	254/12/2011	M/s Sohail & Co.	669415	66941
47	256/12/2011	Jond J Enterprises	358433	35843
48	152/5/2012	M/s Fazal Hussian	244652	24465
49	96/12/2011	Rana Sarwar & Co.	295292	29529
50	100/12/2011	M/s New Usman & Co.	121631	12163
51	102/12/2011	M/s Muneer Khan	168420	16842
52	104/12/2011	M/ Husnain Amjad	182011	18201
53	108/12/2011	Fazal Hussain	114344	11434
54	116/12/2011	M. javed Sindhu	326895	32689
55	118/12/2011	Alfatah Builders	228193	22820
56	120/12/2011	M. Sarfraz & Co.	353313	35331
57	122/12/2011	Ghulam Farooq	345437	34544
58	126/12/2011	Muhammad Akhtar	1657041	165704
59	1271657041	-do-	206621	20662
60	106/2/2012	M/s Niamat Ali	336086	33608
61	104/2/2012	Muhammad saleem	153260	15326
62	102/2/2012	Muhammad Saeed Khan	69037	6903
63	100/2/2012	Fazal Hussain	113926	11393
64	96/2/2012	Sarfraz & Co.	120563	12057
65	92/2/2012	A.S.M & Sons	200175	20018
66	90/2/2012	M/s Maqsood & Co.	145493	14549
67	202/2/2012	Ahmad Enterprises	83538	8353
68	200/2/2012	Muhammad Sadiq	194872	19487
69	196/2/2012	Niamat Ali	143105	14311
<b>Total</b>				<b>1911490</b>