



AUDIT REPORT
ON
THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
RAHIM YAR KHAN
AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Department Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PDG	Punjab District Governments
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
RDA	Regional Directorate of Audit
TAC	Tehsil Accounts Committee
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TO (P&C)	Tehsil Officer (Planning & Coordination)
TO (R)	Tehsil Officer (Municipal Regulations)

Preface

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

The report is based on audit of the accounts of Tehsil Municipal Administrations of District Rahim Yar Khan for the Financial Year 2012-13. The Directorate General of Audit District Governments Punjab (South), Multan conducted audit during 2013-14 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1.00 million or more and also the non compliant observations which were included in Annex-I of Audit Report for the Audit Year 2012-13. Relatively less significant issues are listed in the Annex-I of the Audit Report. The audit observations listed in the Annex-I shall be pursued with the Principal Accounting Officer at the DAC level and in case the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan, is responsible to carry out the audit of all District Governments in Punjab (South) including Tehsil and Town Municipal Administrations. Regional Directorate of Audit Bahawalpur has audit jurisdiction of District Governments, TMAs and UAs of three Districts i.e. Bahawalpur, Bahawalnagar and Rahim Yar Khan.

The Regional Directorate has a human resource of 26 officers and staff, constituting 420 man days and the budget of about Rs 13.879 million per financial year. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly RDA Bahawalpur carried out audit of the accounts of four TMAs of District Rahim Yar Khan for the Financial Year 2012-13 and the findings included in the Audit Report.

Each Tehsil Municipal Administration in District Rahim Yar Khan is headed by a Tehsil Nazim / Administrator. He/she carries out operations as per 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 By-laws. The PLGO 2001 requires the establishment of Tehsil / Town Local Fund and Public Account for which Annual Budget Statement is authorized by the Tehsil Nazim / Tehsil Council / Administrator in the form of Budgetary Grants.

The total Development Budget of four TMAs in the District Rahim Yar Khan mentioned above for the financial year 2012-13 was Rs 562.867 million and expenditure incurred of Rs 472.808 million showing savings of Rs 90.059 million in the year. The reasons for savings in Development and Non-development Budgets are required to be provided by TMO and PAO concerned.

Audit of TMAs of District Rahim Yar Khan 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/ revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules and that there was no leakage of revenue.

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

Audit of development expenditure of Rs 176.594 million out of total expenditure of Rs 472.808 million was carried out, and audit of non-development expenditure Rs 259.303 million out of total expenditure of Rs 685.131 million for the financial year 2012-13 was conducted which is 37.35% & 52.012% of development and non-development expenditures respectively. Total overall expenditure of TMAs of District Rahim Yar Khan for the financial year 2012-13 was Rs 1,167.939 million, out of which overall expenditure of Rs 435.897 million was audited which, is 37% of total expenditure. Therefore, there was 100% achievement of the planned audit activities.

Total overall receipt of TMAs of District Rahim Yar Khan for the financial year 2012-13 was Rs 2,568.535 million, out of which overall receipt of Rs 2,454.082 million was audited which is 95% of total receipt.

b. Recoveries at the Instance of Audit

Recoveries of Rs 1,185.547 million were pointed out through various audit paras and no recovery was effected till compilation of this Report which was not in the notice of the management before audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs with respect to its functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

d. Audit Impact

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

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

e. Desk Audit

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

f. The Key Audit Findings

- i. Misappropriation / Fraud of Rs 21.785 million was noted in five cases¹
- ii. Non Production of record of Rs 1298.763 million was noted in seven cases²
- iii. Irregularities of Rs 839.775 million were noted in twenty three cases³.
- iv. Performance issues involving an amount of Rs 646.917 million were noted in fifteen cases⁴.
- v. Weaknesses of internal controls and loss of Rs 1375.176 million was noted in thirty five cases⁵.

Audit paras on the accounts for financial year 2012-13 involving procedural violations including internal controls weaknesses, and irregularities which were not

¹ Para: 1.7.1.1 to 1.7.1.3, 1.8.1.1 to 1.8.1.2

² Para: 1.2.1.1, 1.3.1.1, 1.4.1.1, 1.5.1.1, 1.6.1.1, 1.7.2.1, 1.8.2.1

³ Para: 1.2.2.1 to 1.2.2.6, 1.3.2.1, 1.4.2.1, 1.5.2.1 to 1.5.2.2, 1.6.3.1 to 1.6.3.4, 1.7.3.1 to 1.7.3.5, 1.8.3.1 to 1.8.3.4

⁴ Para: 1.2.3.1, 1.4.4.1, 1.6.3.1 to 1.6.3.4, 1.7.4.1 to 1.7.4.5, 1.8.4.1 to 1.8.4.4

⁵ Para: 1.2.4.1 to 1.2.4.7, 1.3.3.1 to 1.3.3.6, 1.4.3.1 to 1.4.3.5, 1.5.3.1 to 1.5.3.5, 1.6.4.1 to 1.6.4.4, 1.7.5.1 to 1.7.5.5, 1.8.5.1 to 1.8.5.3

considered worth reporting to Provincial PAC have been included in Memorandum For Departmental Accounts Committee (Annex-A).

g. Comments on Internal Control and Internal Audit department

Internal control mechanism of TMAs of District Rahim Yar Khan was not found satisfactory during audit. Many instances of weak internal controls have been highlighted during the course of audit which includes some serious lapses. Negligence on the part of TMA authorities may be captioned as one of important reasons for Weak Internal Controls.

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

h. Recommendations

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

- i. Production of record to audit for verification
- ii. Hold investigations for wastage, fraud, misappropriation and losses, and disciplinary actions after fixing responsibilities.
- iii. Strengthening of financial and managerial controls
- iv. Compliance of DAC directives and decisions in letter and spirit
- v. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management
- vi. Compliance of relevant laws, rules, instructions and procedures, etc.
- vii. Proper maintenance of accounts and record
- viii. Appropriate actions against officers/officials responsible for violation of rules and losses
- ix. Addressing systemic issues to prevent recurrence of various omissions and commissions.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs in million)			
Sr. No.	Description	No.	Budget / Expenditure
1	Total Entities (PAOs) in Audit Jurisdiction	04	1,460.731
2	Total Formations in Audit Jurisdiction	04	1,460.731
3	Total Entities (PAOs)/ DDOs Audited	04	1,460.731
4	Audit & Inspection Reports	04	1,460.731
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to TMA)	Nil	Nil

Table 2: Audit Observations

(Rs in million)		
Sr. No.	Description	Amount placed under audit observation
1	Unsound asset management	2,358.093
2	Weak financial management	1.596
3	Weak Internal controls relating to financial management	1,375.176
4	Others	447.551
	Total	4,182.416

Table 3: Outcome Statistics**Expenditure Outlay Audited****(Rs in million)**

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Non-Salary	Total Current Year	Total Last Year
1	Outlays audited	310.043	472.808	2,568.535	385.088	3,736.474*	239.846
2	Amount placed under audit observation / irregularities	310.043	733.514	2,454.082	684.777	4,182.416	102.565
3	Recoveries pointed out at the instance of Audit	-	-	1,185.547	-	1,185.547	51.521
4	Recoveries accepted / established at the instance of Audit	-	-	1,185.547	-	1,185.547	51.521
5	Recoveries realized at the instance of Audit	-	-	-	-	-	-

*The amount mentioned against Sr. No. 01 in column of "Total is a sum of expenditures and receipts whereas the total expenditure was Rs 1,167.939 million

Table 4: Irregularities pointed out

(Rs in million)		
Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	301.145
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	21.785
3	Quantification of weaknesses of internal controls system.	1,375.176
4	Recoveries, overpayments, or unauthorized payments of public money.	1,185.547
5	Non-production of record to Audit	1,298.763
6	Others, including cases of accidents, negligence etc.	-
Total		4,182.416

Note: Quantification of weaknesses of internal control systems is combination of financial controls (recoverables) and managerial controls, which becomes Rs118.547 million.

CHAPTER-1

1. TEHSIL MUNICIPAL ADMINISTRATIONS, RAHIM YAR KHAN

1.1.1 Introduction:

According to 1998 population census, the population of District Rahim Yar Khan is 3.141 million. District Rahim Yar Khan comprises of four TMAs namely Rahim Yar Khan, Sadiqabad, Khanpur and Liaquatpur. Business of TMAs is run by the Administrator and five Drawing & Disbursing Officers i.e. TMO, TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Punjab Local Government Ordinance, 2001.

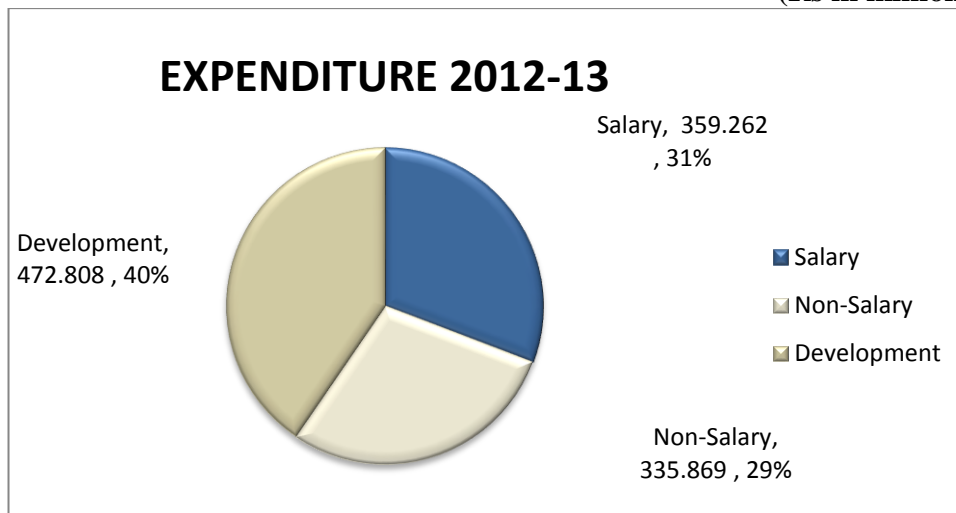
1.1.2 Comments on Budget and Accounts (Variance Analysis)

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

(Rs in million)

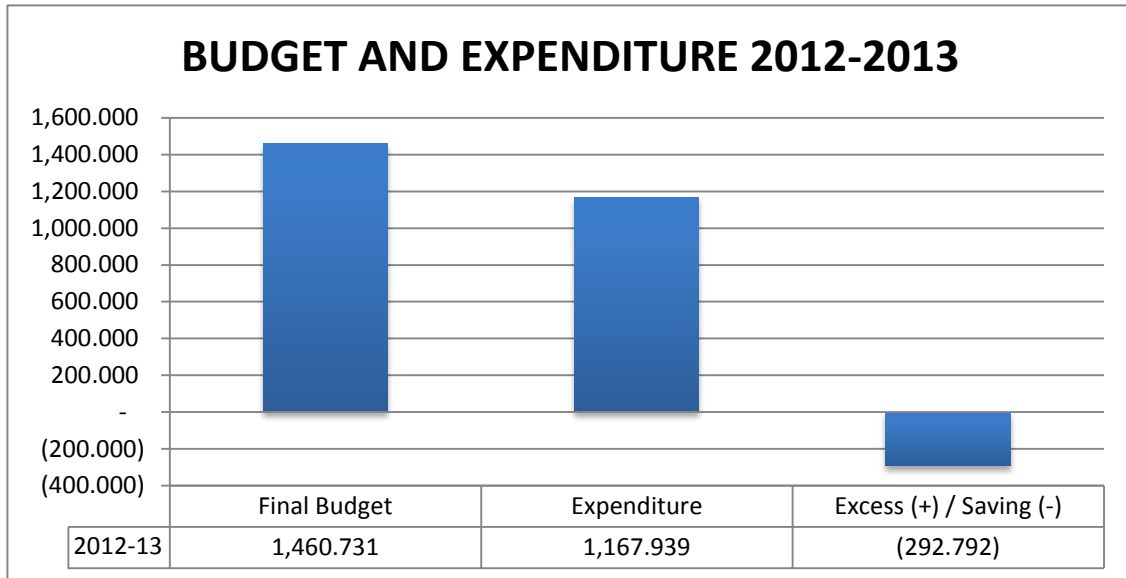
2012-13	Budget	Expenditure	Excess (+) / Savings (-)	% (Savings)
Salary	472.713	359.262	(-)113.451	24
Non-salary	425.151	335.869	(-)89.281	21
Development	562.867	472.808	(-)090.059	16
Total	1460.731	1167.939	(-)292.791	20

(Rs in million)



As per the budget books the expenditure relating to TMAs in District Rahim Yar Khan was Rs 1167.939 million against original budget of Rs 1460.731 million. There was a saving of Rs 292.791 million for which the reasons should be explained by the PAO, Tehsil Nazims and management of TMAs.

(Rs in million)



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

Audit Paras of Audit reports of remaining TMAs for the Audit year 2012-13 have not been attended to despite the direction of DAC. These paras are reported included in this Report.

1.1.4 Brief Comments on the Status of Compliance of Audit Paras of Annex-I of Audit Report 2012-13

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

1.1.5 Brief Comments on the Status of Compliance with PAC/ZAC Directives

Sr. No.	Audit Year	No. of Paras	Status of PAC / ZAC Meetings
1	2009-12	76	Nil
2	2012-13	10	Nil

As indicated in the above table, no PAC/ZAC meeting was convened to discuss the audit report of TMAs Rahim Yar Khan.

AUDIT PARAS

1.2 TMA Rahim Yar Khan

1.2.1 Non-Production of Record

1.2.1.1 Non-Production / Maintenance of Record – Rs 82.214 Million

According to Section 14 (2, 3) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the officer in charge of any office 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 Furthermore, according to Section 115(6) of Punjab Local Government Ordinance 2001, “All officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.”

Contrary to above, TMO Rahim Yar Khan did not produce / maintain record of expenditure incurred and revenue realized under different objects / codes of classification amounting to Rs 82.214 million despite repeated request during 2012-13, in violation of above rule. The detail is given at Annex – B.

The above irregularity occurred due to non observance of prevailing rules.

Audit holds that non production of relevant record to Audit for verification leads to apprehension of misappropriation and misuse of public resources.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that some relevant record was available for verification while some record was lying with the contractors who had been served notices to submit record in TMA. However, record was not produced.

DAC in its meeting held on 25.03.2014 directed to produce the record at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the relevant record be got verified and the responsibility be fixed for non production of record and non-compliance of the rules.

[AIR Paras: 27, 34, 19&18]

1.2.2 Irregularities / Non Compliance

1.2.2.1 Unjustified Execution of Works Estimated Cost – Rs 217.618 Million

According to letter No. PDP/3(10)GWWL/7, dated 04.07.2008 of the Local Fund Audit Punjab Lahore“ TMO can only maintain a road which is surrendered by the respective District Government in writing through agreement with TMO in terms of Section 54 (h) (v) of the Punjab Local Government Ordinance, 2001. Local Fund Audit while making payments in pre-audit will seek certificate from concerned DO (Roads) to the effect that no expenditure on R&M (Repair & Maintenance) of such Roads has been made by the District Government, supported with M&R budget of the relevant financial year”.

Contrary to above, TMO Rahim Yar Khan did not observe the instructions issued by the Local Fund Audit and got executed the works on 51 projects having estimated cost of Rs 217.618 million and incurred expenditure of Rs 163.035 million without obtaining any certificate from the DO (Roads) which may result in double claim for incurred expenditure.

The above irregularity occurred due to non observance of the conditions of the above referred letter.

The above action of the management caused a revenue loss to TMA.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the there was no road owned by the District Government on which repair work was done. Therefore, there was no need to obtain NOC from the Road Department. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 25.03.2014 directed to obtain the NOC from DO (Road) at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that irregularity be got condoned from the competent authority, under intimation to Audit.

[AIR Para: 13]

1.2.2.2 Purchase without Observing PPRA Rules – Rs 146.640 Million

According to Rule 9 and 12(1) of the Punjab Procurement Rules 2009, “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 the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's web site. Procurement opportunities over Rs 1,00,000 and up to Rs 20,00,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time". Moreover Rule 13 of PPRA Rules, 2009 states that," the response time shall not be less than 15 days for national competitive bidding and 30 days for International competitive biddings from the date of publication of advertisement or notice"

Contrary to above, TMO Rahim Yar Khan incurred expenditure of Rs 146.640 million during 2012-13 without observing above criteria due to which benefits of competitive bidding could not be obtained. Undue favour to venders of own choice resulted in irregular procurement. The detail is given below:

(Amount in Rupees)

Sr. No.	Date of advertisement	Date of Receiving tender	Less Time	Particulars	Amount
1	10-7-12	17-7-12	8	47 dev. Schemes	31,805,000
2	21-6-12	25-6-12	11	4 dev. Schemes	58,136,000
3	10-7-12	17-7-12	8	Expenditure of sasta ramzan bazaar	779,824
4	10-7-12	17-7-12	8	Expenditure of sasta ramzan bazaar	662,251
5	12-7-12	21-7-12	6	Purchase of electric material	810,800
6	12-7-12	21-7-12	6	5 dev. Schemes	11,333,000
7	5-2-13	21-2-13	---	67 dev. Schemes	43,113,000
Total					146,639,875

The irregularity occurred due to non observance of prevailing rules.

Above action of the management caused irregular procurement due to which benefits of competitive bidding could not be obtained.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the PPRA Rules were not conveyed to his office. Reply was not tenable as PPRA rules were effective since 2009.

DAC in its meeting held on 25.03.2014 directed to get the expenditure regularized from the competent authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned from the competent authority besides fixing responsibility against the person (s) at fault, under intimation to Audit.

[AIR Para: 25]

1.2.2.3 Irregular Execution of Work without Observing Codal Formalities – Rs 85.759 Million

As per Rule 40 of the Punjab Local Government Budget Rule 2003 the annual developments shall indicate new development project and ongoing development projects separately. Development projects on which no expenditure has been incurred previously shall be termed new development projects.

Contrary to above, TMO RahimYar Khan incurred expenditure of Rs 85.759 (M) on 46 projects for which work order was issued during 2011-12 but no expenditure was incurred upto June, 2012. The execution of all these project during 2012-13 without obtaining fresh approval from the competent authority was irregular.

The irregularity occurred due to non-compliance of the above rules.

Above action of the management resulted in irregular expenditure.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that these schemes were included in budget 2012-13. The authority approved the budget along with schemes being part of budget. As the authority had already approved these schemes, therefore, fresh approval was not required. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 25.03.2014 directed to get the fresh approval from the competent authority.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned from the competent authority besides fixing responsibility against the persons at fault, under intimation to Audit.

[AIR Para: 9]

1.2.2.4 Non-Compliance of Procurement Rules and Irregular Execution of Work – Rs 30.000 Million and Recovery – Rs 0.201 Million

According to letter No. PDP/3(10)GWWL/7, Dated 04.07.2008 from the Local Fund Audit Punjab Lahore“ TMO can only maintain a road which is surrendered by the respective District Government in writing through agreement with TMO in terms of Section 54 (h) (v) of the Punjab Local Government Ordinance, 2001. Local Fund Audit while making payments in pre-audit will seek certificate from concerned DO (Roads) to the effect that no expenditure on R&M (Repair & Maintenance) on such Roads has been made by the District Government, supported with M&R budget of the relevant financial year”. Further, according to Letter No. RO (Tech)FD-18-29/2004 dated 03-

03-2005 issued by the Finance Department, Government of the Punjab, "Purchase of plant, machinery and other store items including turbines, street lights etc were required to be purchased as per procedure laid down in the purchase manual and 10% contractor's profit on procurement of such items was not allowed". Moreover, the penalty @ of 1% to 10% be charged if the work was not completed within the time period. Furthermore according to Rule 9 and 12(1) of the Punjab Procurement Rules 2009, "Procurement opportunities over Rs 1,00,000 and up to Rs 20,00,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time".

Contrary to above, TMO Rahim Yar Khan awarded the work for Construction of metalled road Head Abbasia to Under Pass Dawood Pul Rahim Yar Khan during without advertising on PPRA website to M/S Raza & Co Rahim Yar Khan vide work order No.3116 dated 20.06.2012 which was to be completed within eight months i.e.27.02.2013. Moreover, execution of metalled road was not subject of TMO provided that the NOC had to be obtained from District Officer Roads.

1. Contractor profit and overhead charges were not allowed as provided in the above rule. The payment of overhead charges as under is irregular and needs to be recovered.
 - i. PPC Block - 2900RFT – MB No.1324 Page No.130 @ Rs24.91 of Total Rs 72 239
 - ii. Tuff Tile – 13636SFT – MB No.1324 Page No.131 @ Rs 9.44 of Total Rs 128 723
2. Upto the date of audit the work was not completed but neither extension was allowed nor 10% penalty was imposed and work was in process upto the date of audit 02/2014

The above irregularity occurred due to non observance of prevailing rules.

Improper financial management resulted in irregular expenditure.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the tender was advertised in the daily Nation. The scheme was approved by DDC and TMO was the executing agency. The EDO (W&S) was the member therefore there was no need for getting NOC from the Highway Department as the road falls in the Municipal limits. 10% contractor profit was paid as per rules therefore, recovery was not justified and any necessary penalty against delay would be imposed before finalization of this scheme. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 25.03.2014 directed to regularize the expenditure besides recovery at earliest.

No progress was reported till finalization of this Report.

Audit recommends that matter be investigated at appropriate level and responsibility be fixed on the persons at fault, under intimation to Audit.

[AIR Para: 8]

1.2.2.5 Abnormal Delays in Completion of Work and Non Imposing of Penalty – Rs 4.126 Million

As per clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to one percent of the amount of the contract subject to the maximum of 10% or such smaller amount as the Engineer Incharge may decide, for delay in completion of work. Moreover as per clause 37 of the contract agreement, the contractor shall apply in writing for time extension, well in time but before the due date of completion, if there are unavoidable circumstances and the work may be delayed.

Contrary to above, TMO Rahim Yar Khan did not work with the desired pace and 14 development schemes were abnormally delayed during 2012-13. Undue favor was extended to the contractors and penalty @ 10% of contract amount was not imposed despite the fact that they were neither granted time extension nor their requests for the same were on record. In some, cases the time extension was granted even after completion of work and time extension allowed was more than the original time. Applications for time extension were not diaried also, therefore, it could not be ascertained that the contractor applied for time extension well in time i.e. one month before the due date of completion which resulted in loss/over payment of Rs 4.126 million. The detail is given at Annex – C.

The irregularity occurred due to extending un-due favor to the contractors on invalid reasons and without observing codal formalities.

The above action of the management resulted in loss to TMA.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that time extensions were granted on genuine reasons by the engineer incharge. However, the applications of time extensions from some contractors were misplaced. Reply was not tenable as procedure for applications, penalties and issuance of extension was not followed.

DAC in its meeting held on 25.03.2014 directed to recover the amount from the concerned.

No progress was reported till finalization of this Report.

Audit recommends fixation of responsibility against the persons at fault besides recovery from the concerned, under intimation to Audit.

[AIR Para: 11]

1.2.2.6 Unauthorized Expenditure due to Recruitment during Ban Period – Rs 1.596 Million

According to rule 4, 17&18 (1) of the Punjab Civil Servants (Appointments and conditions of service) Rules 1974, the appointments shall be made in the prescribed manner, initial recruitment against all posts in BPS-1 and above shall be made on merit after advertisement of vacancies in newspapers and a candidate for initial appointment to a post must be within the age limit as laid down for the post. Moreover complete ban on all types of appointment was imposed by the Government of Punjab w.e.f. 12.12.1990 vide letter No SOR-III-2-15/91 dated 12/12/1990 which was left on 15/4/1992.

Contrary to above, TMO Rahim Yar Khan appointed Mr. Abid Hussain as Driver in BPS.05 vide letter No.1460-62 dated 13.08.1991 without obtaining NOC /relaxation of ban and without observing all other codal formalities in violation of above government instructions which resulted in irregular expenditure of Rs 1.596 million on pay and allowances of the employee.

The irregularities occurred due to non-compliance of recruitment rules, wilful negligence and malafied intention of the management.

Above action of the management caused irregular appointment.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the person was appointed in 1991 whereas objection was raised during current audit therefore the objection was out of date. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 25.03.2014 directed to regularize / obtain relaxation of rules from the competent authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the irregularities be got condoned from the competent authority.

[AIR Para: 14]

1.2.3 Performance

1.2.3.1 Non-achievement of Targets of Receipts – Rs 25.526 Million

According to Rule 76 (1) of the PDG and TMO (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 Local Government Fund under proper receipt head.” Furthermore as per Rule 47 of PLGO 2001 Chapter IV, Principles of Budgeting describe that in case the income provided under Head of A/C is not realized in full and it is less by more than 10% of the estimate provided in the budget the collecting officer shall be accountable for less receipt.

Contrary to above, TMO Rahim Yar Khan fixed revenue targets of Rs 90.892 million for the year 2012-13 on account of different head of receipts, but the relevant staff did not make efforts to achieve the target and Rs 65.366 million were recovered against the targets set for the year. As a result revenue targets of 28 % amounting to Rs 25.526 million could not be achieved resulting in loss to the TMA during 2012-13. The detail is given at Annex – D.

The loss occurred due to poor performance of the staff and lack of due diligence of the management.

The above action of the management caused less recovery of the revenue.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the budgeted incomes were recorded in the Demand & Collection Registers and the arrears were brought forwarded in the register for next financial year but no record was produced.

DAC in its meeting held on 25.03.2014 directed to produce the relevant record at earliest.

No progress was reported till finalization of this Report.

Audit recommends that irregularity be got condoned from the competent authority, under intimation to Audit.

[AIR Para: 4]

1.2.4 Internal Control Weaknesses

1.2.4.1 Non-conducting of Post Completion Evaluation of Development Schemes – Rs 87.908 Million

As per Rule 46 of the Punjab District Governments & TMO (Budget) Rules, 2003, post completion evaluation of each development project shall be undertaken jointly by the planning officer in collaboration with the concerned head of office and a report be submitted to the Council concerned.

Contrary to above, TMO Rahim Yar Khan incurred an expenditure of Rs 87.908 million on completion of 97 development schemes during 2012-13 but neither post completion evaluation of these schemes were carried out nor the report was submitted to the Council for approval which may affect the quality of work and legitimacy of expenditure.

The irregularity occurred due to ineffective managerial controls and non-compliance of rules.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the completion certificates of all the completed schemes were issued but no record in support of reply was produced.

DAC in its meeting held on 25.03.2014 directed to submit the report to the council.

No progress was reported till finalization of this Report.

Audit recommends that post completion evaluation report of schemes be carried out and the irregularity be got condoned from the competent authority besides fixing responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: 31]

1.2.4.2 Non /Less Realization of Revenue and Arrears – Rs 48.021 Million

According to Rule 76 of the Punjab District Governments & TMA (Budget) Rules, 2003, collecting officers should see that all revenue due is claimed, realized and checked against demands and that they are deposited into relevant head of account.

Contrary to above, TMO Rahim Yar Khan did not make efforts to recover / realize revenue and arrears amounting to Rs 48.472 million on account of Professional tax, rent of shops at competitive rates, arrears on account of water rate, conversion fees, license & permit fee etc. The detail is given at Annex – E.

The above irregularity occurred due to weak financial control.

The above action of the management caused less recovery of revenue.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that efforts are being made to recover the arrears.

DAC in its meeting held on 25.03.2014 directed to recover the amount at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the court cases be pursued actively and remaining amount be recovered and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 2, 16, 24, 26&33]

1.2.4.3 Irregular Provision of Income in the Budget Estimates – Rs 31.030 Million

According to Rule 13 of TMO Budget Rules, 2003,” the collecting officer shall ensure that:

- (1) Estimates of receipts are prepared diligently and accurately.
- (2) In relation to revised estimates, shall take into consideration the actual receipts during the first eight months of the financial year and also consider the figures of previous financial years.

Moreover as per Rule 14 of TMO Budget Rules, 2003,” in order to ascertain and realize the revenue potential of the Local Government, each collecting officer shall conduct review of the revenue resources.

Contrary to above, TMO Rahim Yar Khan prepared the budget of receipt for the year 2012-13 in violation of above instructions / rules as non operative sources were included in the budget estimates and not a single penny was received from these sources. The said sources were included in the receipt estimates only to show the greater income than actual and to justify the expenditure. Income of Rs 31.030 million was not received and expenditure was not reduced in the revised budget. Likewise budget estimates of receipts were reduced from Rs 104.760 million to Rs 47.998 without any justification. Detail is given at Annex – F.

The above irregularity occurred due to preparation of unrealistic budget.

Above action of the management resulted in non receipt of income.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that these were the expected heads of income, any money recovered

under these heads was deposited in the TMA account. However, the targeted figures were not achieved due to different causes. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 25.03.2014 directed to get the irregularity condoned from the competent Authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that compliance of the rules be ensured in letter and spirit under intimation to Audit.

[AIR Para: 7]

1.2.4.4 Improper Maintenance of Revenue Receipt / Financial Record by TO (F) and TO (Accounts) Difference – Rs 20.343 Million

Rule 2.32 of PFR Vol-1, states that,“it is not sufficient that a Government Servant accounts should be correct to his own satisfaction. He has to satisfy not only himself but also to the Accountant General that claim which has been accepted is valid. It is further essential that the record of payment, measurement and transaction in general must be so clear, explicit and self contained as to be producible as satisfactory and convincing evidence of facts”.

Contrary to above, TMO Rahim Yar Khan deposited an amount of Rs 64.804 Million received from various head of accounts but record maintained by TO (F) and TO (Accounts) did not agree / tally and there was difference of Rs 20.343 million due to non maintenance of classified record of receipt by both offices. The detail is given below.

(Amount in Rupees)					
Sr. No.	Code	Particulars	As per TAO	As per TO (F)	Difference
1	C0388002	License Fee Permit	1,196,500	1,171,900	24,600
2	C0388016	General Bus Stand Fee	3,433,461	3,380,684	52,777
3	C0388020	Cycle Stand / Raksha Fee	1,358,623	1,065,087	293,536
5	C0388034	Fine for Encroachment	205,700	161,000	44,700
5	C0388043	Sale of Bones of Animals	103,312	69,000	34,312
7	C0388050	Water Rate (Arrear)	3,994,198	1,596,072	2,398,126
7	C0388054	Sewerage Tax	1,347,700	1,337,700	10,000
9	C0388060	Fire Service / Fire Brigade	18,464	5,406	13,058
9	C0388062	Fee on Sale of Animals in Cattle Market	42,525,115	36,251,233	6,273,882
10	C0388071	Fee for Enlistment Renewal / Tender Fee	1,039,250	1,029,950	9,300
10	C0388076	Advertisement Fee of BillBoard / Hoardings	9,778,601	8,110,000	1,668,601
11	C0388081	Rent of Municipal Property	20,146,413	10,626,230	9,520,183
Total			85,147,337	64,804,262	20,343,075

The irregularity occurred due to weak financial control.

Non reconciliation of accounts leads to unauthenticated financial statements.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the reconciliation process was under process with TAO.

DAC in its meeting held on 25.03.2014 directed to carry out reconciliation at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that reconciliation be made at the earliest and the difference (if any) be recovered under intimation to Audit.

[AIR Para: 8]

1.2.4.5 Non Regularization of Losses – Rs 3.166 Million

According to Sr. No.16 and 17 of Delegation of Financial Powers 2006, the loss sustained by government due to negligence or fraud must be got written off.

Contrary to above, TMO Rahim Yar Khan incurred expenditure on purchase and replacement of manhole covers amounting Rs 3.165 million. The manhole covers were placed/replaced with old one which were stolen but no FIR was lodged. Therefore, the sanction to write off losses was required from the competent authority and sale proceeds of old one to be deposited in government treasury. The detail is given below.

Rcc Manhole Covers:-

Date	Qty	Rate	Total Amount	Name of Contractor
28.06.2012	426	1674	713124	Zulfiqar Ali Gill
02.08.2012	213	2345	499570	Mian Muhammad Latif
14.03.2013	639	1669	1066491	Muhammad Arshad Kambooh
Total:-			2279185	
Balance:-			125 Nos.	

Wooden Manhole Covers:-

Date	Qty	Rate	Total Amount	Name of Contractor
30.06.2012	676	900	99400	Shahzad Warraich
14.11.2012	1111	580	644380	Syed Munib Shah
28.06.2013	240	600	144000	Syed Munib Shah
Total			887780	
Balance			223 Nos.	

The above irregularity occurred due to improper financial management.

Improper financial management resulted in loss to Govt.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the observation was noted for future compliance. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 25.03.2014 directed for compliance of audit observation at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that inquiry may be conducted at appropriate level under intimation to Audit.

[AIR Para: 36]

1.2.4.6 Irregular Advance Payment – Rs 1.479 Million

Rule 2.10 of PFR Vol-1, states that, no advance payment is allowed except with the prior approval of Finance Department.

Contrary to above, TMO Rahim Yar Khan made payment of Rs 998,920 to WAPDA on 16.08.2012 for shifting of electric poles whereas the detail of estimated work was not on record. The advance payment was neither booked as OB advance nor vouched account and detail of expenditure was on record. It was not certified / authenticated from the record whether the work was completed or otherwise, as old/replaced material was neither taken back nor got adjusted in the expenditure and no un-spent balance was got refunded. Another payment of Rs 390,000 was also made/drawn in advance on 11.07.2012 out of sports funds but it was neither booked in the books of accounts as OB advance nor vouched accounts were on record. Likewise payment of Rs 90,840 was made to the Forest Department on 01.08.12 for plantation but neither vouched account was available nor advance was got refunded.

The above irregularity occurred due to improper financial management.

The above action of the management caused unauthorized payment.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the record of payment was available in advance register and on the receipt of the vouched account. The advance was to be adjusted and unspent balance was to be returned. The payment to WAPDA had been made against the estimate and the balances if any would be got recovered from the concerned department.

DAC in its meeting held on 25.03.2014 directed for the regularization from the competent authority within a month.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned besides fixing of responsibility against the person(s) at fault, under intimation to Audit.

[AIR Para: 17]

1.2.4.7 Irregular Execution of Works beyond the Jurisdiction of TMA – Rs 1.440 Million

Section 54 of the PLGO 2001 describes that Construction of Culverts, Bridges and Cattle Pond do not fall within the functions of Tehsil Municipal Administration.

Contrary to above, The TMO RYK incurred expenditure of Rs 1.440 million during 2012-13 on account of payment for the construction of Bridge, Culverts & Cattle Pond beyond its functions. The detail is given below.

(Amount in Rupees)

Sr. No.	Nem of Scheme	Allocation	Exp.	% of Utilization	% of Physical Progress	Remarks
1	Const. of Bridge Laddah Arraian Basti , Saim Nala RYK	178,000	156,590	88%	100%	Completed
2	Const. of Diggi Chak No. 114/P RYK	2,000,000	696,190	35%	50%	Work in Progress
3	Const. of Diggi Chak No. 47/P RYK	1,039,000	26,620	3%	20%	Work in Progress
4	Const. of Soling & Bridge Basti Chah PhalloWala to Wahi Shah Mohd.	700,000	560,881	80%	100%	Completed
Total		5,843,000	1,440,281			

The above irregularity occurred due to non observance of the prevailing rules.

The above action of the management resulted in irregular expenditure of Rs 1.440 Million

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that TMA constructed those bridges which were the part of road. Similarly, it was the function of TMA to maintain the water supply lines. All these schemes have been approved by DDC. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 25.03.2014 directed for seeking clarification from the secretary LG & CD Punjab at earliest.

No progress was reported till finalization of this Report.

Audit recommends to got the clarification from the secretary LG & CD Punjab for execution of work beyond the jurisdiction of TMA, under intimation to Audit.

[AIR Para: 23]

1.3 TMA Sadiqabad

1.3.1 Non-Production of Record

1.3.1.1 Non-Production/ Maintenance of Record – Rs 273.764 Million

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

Contrary to above, TMO Sadiqabad did not provide record despite repeated request of receipts amounting to Rs 51.03 million received on account of tax on transfer of immovable property. Whereas an expenditure of Rs 222.734 million was incurred but separate books of accounts by each DDO i.e. cash book, contingent register and budget control register etc. were not maintained.

Authenticity of revenue / expenditure could not be ensured due to non-production of record.

Audit holds that the relevant record was not maintained therefore 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 and the Administrator during February, 2014. TMO replied that DDO wise separate books of accounts were maintained by the TMO and backup record was also available in the office which may be perused as and when desired but no such record was produced in support of reply.

DAC in its meeting held on 26.03.2014 directed to provide the relevant record within a month.

No progress was reported till finalization of this Report.

Audit recommends that the relevant record be got verified and the responsibility may be fixed for non production of record and non-compliance of the rules.

[AIR Paras: 2&19]

1.3.2 Irregularities / Non Compliance

1.3.2.1 Non-Imposition of Penalty for Non-Completion of Work within Stipulated Periods – Rs 1.313 Million

According to clause 2 of condition of contract “The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor. The work shall through out the stipulated period of the contract be proceeded with all due diligence in accordance with the programme of work and the contractor shall pay as compensation an amount equal to one percent of the amount of contract subject to maximum of 10% or such smaller amount as the engineer in-charge (whose decision in writing shall be final) may decide, on the amount of the estimated cost stated in item(b) of the memorandum of work annexed hereto for every day the work remains un-commenced or unfinished after the proper date.

Contrary to above, TMO Sadiqabad did not take any action against the contractors who did not complete 15 development works within time limit. Penalty @10% was not imposed amounting to Rs 1.313 million. Moreover various works were incomplete upto June 2013 and bills were passed without imposing penalty on contractors. Neither the penalty was imposed nor the works were allotted on risk and cost basis by forfeiting the security of the contractors. The detail is given below:

(Amount in Million)

Sr. No	Name of Schemes	Cost of A.A	Date of Work Order Issued	Date of Completion as per Work order	Exp:	Phy: & Financial Status		Penalty
						%age of Exp:	%age phy	
1	Repair of Mettalled Road Old High School to Over Head Bridge Sadiqabad.	1.1260	13.06.13	13.07.13	0.304	26.96	30%	0.113
4	Rehabilitation Sewerage Old Sadiqabad	3.7786	07.02.13	07.05.13	2.775	73.44	80%	0.378
5	Rehabilitation Sewerage Ghulam Rasool Colony Street No. 1 Sadiqabad.	2.2800	07.02.13	07.05.13	2.080	91.21	95%	0.228
6	Rehabilitation Sewerage & Repair of Road New Town.	0.8560	18.03.13	18.05.13	0.672	78.49	80%	0.086
7	Repair of Metalled Road Aslam Town	0.9600	07.03.13	07.05.13	0.782	81.42	90%	0.096
9	Repair of Metalled Road Main Road ArifShaheen Public School Wali.	1.1720	08.04.13	08.06.13	0.978	83.46	85%	0.117
11	Repair of metalled Road Model Town.	1.5000	14.03.13	14.05.13	0.409	27.24	30%	0.150
13	Repair of Metalled Road Mujahid Colony Street No. 1 Peer Bashir Wali	1.2590	19.06.13	19.08.13	0.708	56.21	57%	0.126
15	Repair of Metalled Road Abid Town.	0.2000	30.04.13	30.06.13	0.004	2.22	5%	0.020
Total								1.313

The above irregularity was occurred due to weak internal control
Non imposing of penalty due to late completion resulted in loss of Rs 1.313 million to T.M.A.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the work was not completed within time due to site problem. The penalty for late completion of work was to be imposed if the delay lies on the part of contractors. However, appropriate action will be taken against the contractors if they were found guilty of late completion of the work.

DAC in its meeting held on 26.03.2014 directed directed to recover the amount at the earliest.

No progress was reported till finalization of this Report.

Audit recommends fixation of responsibility against the persons at fault besides recovery from the concerned, under intimation to Audit

[AIR Para: 25]

1.3.3 Internal Control Weaknesses

1.3.3.1 Non /Less Realization of Revenue and Arrears – Rs 143.901 Million

According to Rule 76 of the Punjab District Governments & TMA (Budget) Rules, 2003, collecting officers should see that all revenue due is claimed, realized and checked against demands and that they are deposited into relevant head of account.

Contrary to above, TMO Sadiqabad did not make due efforts to recover / realize revenue and arrears amounting to Rs 133.207 million on account of arrears, license permit fee, conversion fee and private housing schemes fees etc in violation of above rule. The detail is given at Annex – G.

The above irregularity occurred due to weak internal controls.

The above action of the management caused less recovery of revenue amounting to Rs143.901 million.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that most of the head of arrears relate to court cases when the court will clear the matters then the arrears would be recovered, whereas arrears of license and permit fee had been brought forward in the Demand & Collection Register. The reply was not accepted as the arrears were the result of negligence of recovery staff of TMA.

DAC in its meeting held on 26.03.2014 directed to recover the amount at earliest.

No progress was reported till finalization of this Report.

Audit recommends that the court cases be pursued actively and remaining amount be recovered at the earliest besides fixation of responsibility against the persons at fault, under intimation to Audit.

[AIR Paras: 3, 6, 18 & 26]

1.3.3.2 Unjustified Execution of Works Estimated Cost – Rs 17.695 Million

According to letter No. PDP/3(10)GWWL/7, Dated 04.07.2008 of the Local Fund Audit Punjab Lahore“ TMA can only maintain a road which is surrendered by the respective District Government in writing through agreement with TMA in terms of Section 54 (h) (v) of the Punjab Local Government Ordinance, 2001. Local Fund Audit while making payments in pre-audit will seek certificate from concerned DO (Roads) to the effect that no expenditure on R&M (Repair & Maintenance) of such Roads has been

made by the District Government, supported with M&R budget of the relevant financial year”.

Contrary to above, TMO Sadiqabad did not follow the above advice from the Local Fund Audit Lahore and awarded the contract of 21 projects and incurred expenditure of Rs 17.695 million without obtaining any certificate/NOC from the DO (Roads) which may result in double claim for incurred expenditure on construction from the both sides i.e. TMA and DO (Roads). The detail is given at Annex – H.

The above irregularity occurred due to non observance of the instructions.

Above action of the management resulted in irregular expenditure of Rs 17.695 million.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the letter No.PDP/3(10) GWWL/7 dated 04.07.08 was not received in the TMA and the instruction would be followed in future. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 26.03.2014 directed to get the expenditure regularized from the competent authority.

No progress was reported till finalization of this Report.

Audit recommends to get the expenditure regularized from the competent authority besides the fixing of responsibility against the persons at fault, under intimation to Audit.

[AIR Para: 5]

1.3.3.3 Non Vacation of Encroached Property – Rs 15.810 Million

According to Rule 3(K) of the Punjab Local Govt. (Property) Rules, 2003, the manager / chairman shall be vigilant about encroachments or wrongful occupants on property and in case there is any encroachment or wrongful occupation, shall take necessary steps for the removal thereof.

Contrary to above, TMO Sadiqabad did not take appropriate action to get 63 marlas of land vacated from the persons who unlawfully occupied the land valuing Rs 15.810 million. The detail is given below.

(Rupees in Million)

Sr. No.	Name of market	Rate per mala as per avialinglocal market rate	Total marlas on which the encroachment made	loss
1	Jamaldin road	345000	13 M	4.485
2	KLP road	225000	15M	3.375

Sr. No.	Name of market	Rate per mala as per avialinglocal market rate	Total marlas on which the encroachment made	loss
3	In general bus stand	225000	30M	6.750
4	Near lakir market	240000	05 M	1.200
Total			63 M	15.810

The above irregularity occurred due to laxity of the management.

Above action of the management caused encroachment of valuable property and loss to TMA.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the name of lessees was present in the Demand & Collection register and rent of these shops had been recovered regularly, but no record was produced.

DAC in its meeting held on 26.03.2014 directed to produce the relevant record at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that amount be recovered from defaulters besides taking disciplinary action against the persons at fault under intimation to audit.

[AIR Para: 17]

1.3.3.4 Loss to TMA due to Less Rent of Shops – Rs 9.586 Million

According to Rule 16 (1) (a) and (b) of Local Govt. (Property) Rules, 2003 the immovable Property shall be given on lease through competitive bidding, the period of such lease shall be up to five years at a time.

Contrary to above, TMO Sadiqabad did not re-auction 967 shops / plots despite the expiry of valid period of lease agreement. All the leasees were running their businesses on the old rates which are low as compared to current market rates of respective area. TMO neither made concrete efforts to auction these properties nor cancelled the expired agreements and vacated the property from the lease which resulted in less realization of rent of Rs 9.586 million to the TMA. The detail is given at Annex – I.

The irregularity occurred due to non observance of prevailing rules and weak managerial control.

The above action caused loss to TMA amounting to Rs 9.586 million

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the different shops had been leased to the different people and

re-auction of shops had not been made since 2001 and same would be made in future. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 26.03.2014 directed to re-auction the shops at current market rates to make good the loss.

No progress was reported till finalization of this Report.

Audit recommends to re-auction the shops at current market rates to make good the loss, under intimation to audit. [AIR Para: 10]

1.3.3.5 Loss to TMA due to Non Auction of Sludge Water – Rs 1.575 Million

As per para 76 (1) of Government of the Punjab, Local Government and Rural Development Department (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 Local Government Fund under proper receipt head.

Contrary to above, TMO Sadiqabad auctioned only one point of sludge water out of 15 points and remaining were neither auctioned nor arrangement of self collection was made which resulted in loss of Rs 1.575 million to TMA. The detail is given below.

(Amount in Rupees)		
Sr. No.	Point of disposal	Income during 2012-13
1	Tajchowk	112,500
2	Chandrami	Nil
3	Chak No. 166/P	
4	Kream town	
5	Municipal town	
6	Mehrabad	
7	Setlite town	
8	Gharbi Ahmad purLamma	
9	Sharqi Ahmad purLamma	
10	Disposal BastiMewati	
11	Zahir peer	
12	Model town	
13	TibbaQadirabad	
14	TibbiGhadar	
15	Basti Ghulam Muhammad	
Loss to TMA		

The above irregularity occurred due to poor performance of collection staff and negligence of the department.

The above action caused loss to TMA amounting to Rs 1.575 million

Above action of the management resulted in loss to TMA.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the many times advertisement was given in the newspaper for award of contract of sludge water of disposal works but no one participated in the auction whereas TMA could not conduct self collection. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 26.03.2014 directed to get approval for write off of losses from the competent authority.

No progress was reported till finalization of this Report

Audit recommends that loss be got regularized from the competent authority besides taking disciplinary action against the persons at fault under intimation to audit.

[AIR Para: 16]

1.3.3.6 Irregular Expenditure on Construction of Culverts – Rs 1.126 Million

Section 54 of the PLGO 2001 describes that, the Construction of Culverts and Bridges do not fall within the functions of Tehsil Municipal Administration.

Contrary to above, TMO Sadiqabad incurred an expenditure of Rs 1.126 during 2012-13 on the construction of Culverts and Bridges which was beyond its functions. Detail is given below:

(Amount in Rupees)

PROGRESS REPORT OF ADP SCHEMES FOR THE YEAR 2012-13		
TENDER DATED 13.03.2013		
Sr. No.	Name of Schemes	Amount
1	Const. of Bridge at LammaDistributry Near BastiSarwahiMouzaSarwahi U/C SanjarPur.	0.002
2	Const. of Bridge at Bindoor Minor Near BastiThairMouzaThair.	0.179
3	Const. of Bridge Near BastiDarkhanWalhar Minor	0.015
4	Const. of Bridge at LammaDistributry Near BastiSarwahiMouzaSarwahi U/C SanjarPur.	0.448
5	Const. of Bridge at Bindoor Minor Near BastiThairMouzaThair.	0.159
6	Const. of Bridge Near BastiDarkhanWalhar Minor	0.323
	Total	1.126

The irregularity occurred due to non observance of prevailing rules and weak internal control.

The above action caused irregular expenditure of Rs 1,126,000

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the works mentioned were not construction of culverts but these were small bridges minors/distributry to provide passage to the people and these small bridges minors/distributry comes under the functions of TMA. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 26.03.2014 directed for seeking clarification from the Secretary LG & CD Lahore at earliest.

No progress was reported till finalization of this Report.

Audit recommended that the irregularity be got condoned from the competent authority under intimation to audit

[AIR Para: 8]

1.4 TMA Khan Pur

1.4.1 Non-Production of Record

1.4.1.1 Non-production/Non Maintenance of Record – Rs 271.156 Million

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

Contrary to above, TMO Khan Pur did not produce the complete record of expenditure incurred Rs 222.717 million and revenue realized Rs 48.434 under different object code/ head as detailed below in volication of above rule.

(Rupees in Million)		
Sr. No	Particulars	Amount
1	Expenditure on POL	16.396
2	Separate book of accounts	206.321
3	Sub total	222.717
4	Transfer of immovable property	42.511
5	Record of cattle mandi	4.400
6	Kachi abadi	1.528
7	Sub total	48.438
Grand total		271.156

Audit holds that the relevant record was not maintained therefore 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 and the Administrator during February, 2014. TMO replied that all the mentioned was avaiable for audit verification. Reply of TMO was not tenable as it was not supported with all the records.

DAC in its meeting held on 24.03.2014 directed to produce the relevant record at earliest.

No progress was reported till finalization of this Report.

Audit recommends that desired record be produced to Audit besides taking necessary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 4, 12, 18, 24& 35]

1.4.2 Irregularities / Non Compliance

1.4.2.1 Irregular payment of Holiday Allowance and Recovery – Rs 2.358 Million

According to Govt. of the Punjab S&GAD letter No. SOGIV(SA)MISC-4/94 dated 02-06-1994 read with letter No. SOW-I(S&GAD)1-3/2008 (P.I) dated 12-05-10, the staff of all offices which are required to remain open for 24 hours a day/ 7 days a week, should be arranged in such a way that these services are continuously provided to the General public during all the seven days and weekly rest may be allowed to them on rotation basis.

Contrary to above, TMO Khan Pur paid an amount of Rs2.358 million during 2012-13 to the employees of sanitation, watering, fire brigade, sewer man, chowkidar, watchman, recovery staff and others as holiday allowance in violation of above letters.

The above irregularity occurred due to non observance of the prevailing rules.

Above action of the management resulted in irregular payment of Rs2,358,511.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that holiday allowance was paid to those employees who performed duties on gazetted holiday. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 24.03.2014 directed to get the expenditure regularized from the competent authority.

No progress was reported till finalization of this Report.

Audit recommends that the expenditure be got regularised besides fixation of responsibility on the person at fault under intimation to audit.

[AIR Para: 3]

1.4.3 Internal Control Weaknesses

1.4.3.1 Loss to TMA due to Illegal Encroachment of TMA Property – Rs 590.882 Million

According to Rule 4(a) & (k) of PLG (property) rules, 2003 the manager is required to take as much care of the Property entrusted to him as a man of ordinary prudence would, under similar circumstances, take of his own property and guard against encroachment or wrongful occupation of property.

Contrary to above, TMO Khan Pur failed to get vacated the land from the illegal occupants who had encroached TMA property amounting to Rs 590,882,900 as per yard stick (2013-14). The detail is given below.

(Amount in Rupees)

Sr. No.	Location / Address of Property	Area Under Encroachment	Total Marlas	Rate / Marla	Value
1	Near Model Town	15 K 12 M	312	560,500	17,487,6000
2	Near AC Office / Model Town Road	15 M	15	560,500	8,407,500
3	Mohallah Khawjgan	10 M	10	505,700	5,057,000
4	Near TMA Office	10 K 19 M	219	560,500	122,749,500
5	Near Model Town	7 M	7	560,500	3,923,500
6	General Market	6000 Sft	24	1045,900	25,101,600
7	Municipal Colony	6 M	6	522,800	3,136,800
8	Dubba mai Sahiba	8 K	160	522,800	83,648,000
9	Dubba mai Sahiba	8 K	160	522,800	83,648,000
10	Near Colony Chungi Khan Pur	7 M	7	262,000	1,834,000
11	Tehsil Bazar	1 K 7 M	27	1045,900	28,239,300
12	Tehsil Bazar	1 K 7 M	27	1045,900	28,239,300
13	Near Razi Chowk	7850 Sft	31	710,400	22,022,400
		Total			590,882,900

The above irregularity occurred due to weak managerial controls.

Above action of the management resulted in loss to Govt. due to illegal encroachments.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that some property was sub judice and notices had been issued to remaining encroachers but no documentary evidence was produced.

DAC in its meeting held on 24.03.2014 directed to get vacated property from the encroachers at the earliest.

No progress was reported till finalization of this Report

Audit recommends that the court cases may be followed actively besides vacation of land of TMA from the encroachers under intimation to Audit.

[AIR Para: 20]

1.4.3.2 Non / Less Realization of Revenue – Rs 41.437 Million

According to Rule 76 of the Punjab District Governments & TMA (Budget) Rules, 2003, collecting officers should see that all revenue due is claimed, realized and checked against demands and that they are deposited into relevant head of account.

Contrary to above, TMO Khan pur did not make due efforts to recover / realize revenue amounting to Rs 41.437 million on account of Rent of Shops, Misc taxes, License & Permit Fee, Commercialization Fee from private schools, advertisement fee, professional tax and receipt from general bus stand during 2012-13 in violation of above rule. The detail is given below.

(Rupees in Million)

Sr. No	Particular	Amount
1	Rent of shops	2.459
2	Professional tax	0.129
3	Recovery of pay/pension contribution from contractor	0.440
4	Private Housing schemes	0.497
5	Conversion fee from private school/health care centre	34.151
6	Advertisement fee	2.818
7	General bus stand fee	0.123
8	Development charges from katchi abadi	.820
	Total	41.437

The irregularity occurred due to non observance of above rule and weak managerial control.

Above action of the management resulted in loss to TMA amounting to Rs 41.437 million.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that there are 100 shopkeepers from which less than 20,000 each was recoverable and there are only 13 defaulters who have to pay Rs 50,000 and action was being taken against them for recovery. As concerning private housing schemes the process of approval of private housing schemes was in process. The dues would be collected on approval of these housing schemes. Conversion fee will be charged according to Revenue Department yard stick issued by DCO/ Collector. Schools and Health centers are not approved by the District Planning & Design committee (DPDC) and for the realization of conversion fees notices have been issued to the defaulters/schools. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 24.03.2014 directed to recover the amount from the concerned at the earliest. No progress was reported till finalization of this Report.

Audit recommends that recovery be effected at the earliest besides taking necessary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 5,10,14,19,22,33,36&37]

1.4.3.3 Loss to Govt. Due to Less Departmental Collection of Cattle mandi and Advertisement Fee than Reserved Price – Rs 16.960 Milion

As per Rule 3 of PLGO (Auction of Collection Rights) Rule 2003, Local Govt. may prefer to collect any of its income through contractor by awarding collection rights to him and if not so departmental collection should be exercised. Moreover according to Rule 2.33 of PFR Vol-1, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Contrary to above, TMO Khan Pur failed to auction the collection rights of following cattle mandies and Advertisement and Publicity fee during 2012-13 but it was astonishing that only Rs 319,793 were deposited into T.M.A on account of self collection of these spots whereas reserve price for the same was fixed for Rs 17,279,999 which resulted in less collection of Rs 16,960,206 than reserve price as detailed below.

Sr. No.	Name / Venue of Cattle Mandi	Reserve Price (Fixed by TMA)	Collection during 2012-13	Less Collection
1	Chachran, Zahir Peer	11890666	39440	11851226
2	Feeroza, Jetha Bhutta	2592000	0	2592000
3	Sehja	2160000	22975	2137025
4	Publicity & Advertisement Fee	637333	257378	379955
Total		17279999	319793	16960206

Moreover if the same had been auctioned there would have been a further revenue of Rs 864,000 on account of Income Tax @ 5% of auctioned amount furthermore salary of one official was also to be paid by the contractor. Self collection was exercised and just a nominal amount was deposited into T.M.A.

The above irregularity occurred due to weak financial and managerial controls and malafied intention of misappropriation.

The above action of the management resulted in less recovery of Rs 16.960 million than reserve price.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that auction of cattle mandi was attempted many times but no

contractor participated in auction. So self collection was made, but no documentary evidence was provided. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 24.03.2014 directed that the irregularity be got regularized from the competent authority. No progress was reported till finalization of this Report.

Audit recommends fixation of responsibility on the persons at fault besides initiating inquiry / disciplinary action against the collection staff as well as recovery of said amount from the concerned, under intimation to Audit.

[AIR Para: 15]

1.4.3.4 Loss to TMA due to Non-Auctioning of Shops/ Plots to Actualize Recovery of Rent at Competitive Rates – Rs 5.265 Million

According to Rule 16 (1) (a) and (b) of Local Govt. (Property) Rules, 2003 the immovable property shall be given on lease through competitive bidding, the period of such lease shall be up to five years at a time.

Contrary to above, TMO Khan Pur did not re-auction 216 shops / plots despite the expiry of valid period of lease agreement. All the lessees are running their businesses on the old rates which were lesser than the current market rates of respective area. TMA neither made concrete efforts to re-auction these properties nor cancelled the expired agreements which resulted in less realization of rent of Rs 2,819,316. Contract agreements of many shops/plots are not available in the record of TMA due to which the lessee had filed writ petitions in the court of law regarding their ownership but no serious / concrete effort has been made by the TMA through legal advisors to plead the case well and get vacated the property of TMA. The detail is given at Annex –J.

Weak financial management resulted in non-auctioning of shops at competitive rates to fetch maximum revenue.

TMA sustained a loss of revenue due to non auction of shops at market rates.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that matter for re-auction/reassessment of rent had been taken up. As soon as the district rent assessment committee visits the sites and submit report, the re-auction of shops would be done. However no documentary evidence was provided in support of reply. DAC in its meeting held on 24.03.2014 directed to recover the amount at the earliest and irregularity be got condoned from the competent authority on account of non auction of shops.

No progress was reported till finalization of this Report.

Audit recommends fixation of responsibility against the persons at fault besides re-auctioning of shops / plots at competitive market rates and to recover the amount from the concerned under intimation to Audit.

[AIR Paras: 6 & 8]

1.4.3.5 Irregular Expenditure on Purchase of Electric Items – Rs 1.099 Million

Rule 15.2(d) of PFR Vol-1, stipulates that Purchases should be made in the most economical manner; when stores are purchased from the open market the system of open competitive tender should as far as possible be adopted and the purchases should be made from the lowest tender unless there are any special reasons to the contrary which should be recorded in writing. Moreover according to rule 15.2 (b) (ii) a class of similar articles as stores be purchased, at one time without splitting the indent during a period of one year unless the requisite stores and other controlled or covered by a Rate and Running Contract or are of such a special nature as cannot easily be procured or are exempted under special or general order of Government or by any other officer authorized on their behalf.

Contrary to above, TMO Khan Pur incurred expenditure of Rs 1,098,938 on purchase of electric items through 29 vouchers, during 2012-13. The expenditure incurred is subject to the following observations.

1. Annual requirement was not consolidated and purchase was made without observance of PPRA Rules.
2. Bills amounting to Rs 136,235 at Sr. No. 1,3,10,22,25 & 28 are bogus as there is contradiction between serial number and date of bills of same suppliers.
3. Electricity items of Rs 747,670 at Sr. No. 8,9,10,13,14,16,17,24,27,28 & 29 shown issued to the electrician, NHQ Zahir Peer, Slaughter House etc directly without taking them in stock register.
4. A large number of Bulb and energy savers were purchased and shown issued time and again but no empty packets were available in the stock as there is warranty of 1 year on energy savers and can be replaced but non availability of empty packs shows that just bills were drawn and the amount was misappropriated.
5. Old / faulted items were not taken back while issuing new items.

The above irregularity occurred due to non observance of prevailing rules and negligence of the department.

The above action of the management caused purchase without competitive rate and stock entries.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the stock register are available, all the items are purchased on

indents/requisitions and entered into stock register but no record was procuded in support of reply. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 24.03.2014 directed to inquire the matter within 15 days. No progress was reported till finalization of this Report.

Audit recommends that enquiry be initiated by the Administrator besides taking necessary action against the person(s) at fault, under intimation to Audit

[AIR Para: 43]

1.4.4 Performance

1.4.4.1 Non-achievement of Targets of Receipts – Rs 20.201 Million

According to Rule 76 (1) of the PDG and TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head. ”. Furthermore as per Rule 47 of PLGO 2001 Chapter IV, Principles of Budgeting describe that in case the income provided under Head of A/C is not realized in full and it is less by more than 10% of the estimate provided in the budget the collecting officer shall be accountable for less receipt.

Contrary to above, TMO Khan Pur fixed revenue targets of Rs 80.405 million for the year 2012-13 on account of different heads of receipts, but the relevant staff did not make due efforts to achieve the target and Rs 60.204 million was recovered against the target set for the year. As a result revenue targets amounting to Rs 20.201 million i.e. 25% could not be achieved resulted loss to the TMA during 2012-13.

The above irregularity occurred due to poor weak financial management.

The loss occurred due to poor performance of the staff and lack of due diligence by the management.

The matter was reported to the TMO and the Administrator during February, 2014. TMO replied that the budget was prepared on estimated figures so, the income was recovered as per Government instruction and short recovery was not loss because it was recoverbale as backlog according to Govt. Notifications. However no record in support of the reply was produced. DAC in its meeting held on 24.03.2014 directed to comply with the directions of Audit. No progress was reported till finalization of this Report.

Audit recommends that amount of Rs 20.201 million be recovered at earliest and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault, under intimation to Audit. In future the realistic target should be fixed.

[AIR Para: 1]

1.5 TMA Liaquat Pur

1.5.1 Non-Production of Record

1.5.1.1 Non-Production / Non Maintenance of Record – Rs 30.230 Million

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

Contrary to above, TMO Liaqat Pur did not produce record of revenue realized amounting to Rs 30.230 million on account of fee of immovable property during 2012-13 and record pertaining to cash book, vouchers, stock register, history sheets of machinery & equipments and assets record.

Audit holds that the relevant record was not maintained therefore not produced to Audit for verification which may leads to misappropriation and misuse of public resources.

The matter was reported to the TMO and the Administrator during March, 2014. TMO replied that cross check was available to verify the said income by copies of serial wise registries/ Mutation, Bank Challans and Yard Stick Chart of property value issued by the District Collector. Dead Stock Register, Assets Register, Stock Register etc are available, however no documentary record was produced. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 21.03.2014 directed to produce relevant record at the earliest. No progress was reported till finalization of this Report.

Audit recommends that desired record be produced besides taking necessary action against the person(s) at fault, under intimation to Audit

[AIR Paras: 1, 26 &33]

1.5.2 Irregularities / Non Compliance

1.5.2.1 Loss due to Rental Sound System, Lighting and Tenting – Rs 2.118 Million

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

Contrary to above, TMO Liaqatpur incurred an expenditure of Rs 2.118 million on rental sound system, lighting and tenting on different occasions. The rental expenditure of such amount was illogical and unjustified because total amount of rent paid was more than the value of items hired on rent. Audit is of the view that when such expenses were of recurring nature then why such items were not purchased the management should purchased such items. The detail is given below:

(Amount in Rupees)

Sr. No.	Event	Detail of Expenditures				
		Lighting	Sound System	Tenting	Generator	Video / Movie
1	Yaom e Eshq e Rasool		3,000			
2	Eid-ul-Azha			15,360		
3	Eid Milad	59,000		302,352		
4	Independence Day	39,800	24,600	5,562		
5	Moharram			88,422		10,600
6	Chehlum			43,224		
7	Sports Festival		17,500			
8	Ramzan Bazar	25,000		1,241,378	24,000	
9	Youth Festival		9,000			8,500
10	Green LQP Program		17,500			
11	Visit DCO			19,830		
12	Visit Chief Justice			20,690		
13	Defense Day		3,000	3,860		4,500
14	Dengue Day					17,500
15	Ladies Gala Program	9,000	3,000	99,212	3,000	
Totals (Rs.)		132,800	77,600	1,839,890	27,000	41,100
Grand Total (Rs.)		2,118,390				

The above irregularity occurred due to poor management.

Due to above action of the Department, TMA sustained loss of Rs 2.118 million.

The matter was reported to the TMO and the Administrator during March, 2014. TMO replied that Government did not allow to purchase these items therefore, these items were hired on necessity basis from time to time through tendering / quotation

process. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 21.03.2014 directed to get the expenditure regularized from the competent authority. No progress was reported till finalization of this Report.

Audit recommends fixation of responsibility against the person(s) at fault besides regularization of expenditure from the competent authority under intimation to Audit

[AIR Para: 27]

1.5.2.2 Loss to Govt. due to Unjustified Expenditure regarding Replacement of Electric Items – Rs 1.021 Millon

According to Rules 15.4 and 15.5 of PFR Vol-I all material purchased must be accounted for in the stock register with the reference to quality, quantity, specification and then it issued be shown as per requirement. Furthermore Rule 15.18 of PFR Vol-I, states balances of store must not be held in excess of requirements of reasonable period or in excess of any prescribed limits.

Contrary to above, TMO Liaqat Pur incurred expenditure on replacement of electric / lighting items during 2012-13. However, empty boxes of installed / used energy savers were not available in store. Moreover, distribution / disbursement record (register) was not available. The items were purchased at excessive rates, 12 globes worth Rs 90,000 were purchased for garden but these were lying useless in the store which shows that the purchase was made without requirement.

The above irregularity occurred due to poor internal controls or intention to conceal facts.

Above action of the management caused loss to the T.M.A.

The matter was reported to the TMO and the Administrator during March, 2014. TMO replied that the energy savers were purchased according to the quotations of bidders and the empty boxes of installed energy savers were available in store and after expiry of warrantee period these were disposed off. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 21.03.2014 directed to produce the relevant record at the earliest. No progress was reported till finalization of this Report.

Audit recommends fixation of responsibility against the person(s) at fault besides recovery from the cocerned, under intimation to Audit.

[AIR Para: 32]

1.5.3 Internal Control Weaknesses

1.5.3.1 Loss to TMA due to Charging Less Rent of Shops – Rs 37.950 Million

According to Rule 16 (1) (a) and (b) of Local Govt. (Property) Rules, 2003 the immovable Property shall be given on lease through competitive bidding, the period of such lease shall be up to five years at a time.

Contrary to above, TMO Liaqat Pur did not consider current market rates while awarding contract of 694 shops and plots on rent. In most cases these were being awarded to the same persons since 1975 with same rent which were nominal / less than the actual prevailing market rates, as per statement prepared by the management regarding survey of current market rates most of the contracts were expired but the management neither made due efforts to auction these properties nor cancelled the expired agreements which resulted in loss of Rs 37.950 million to the TMA. The detail is given at Annex – K.

The above irregularity occurred due to poor management.

Due to this action of the management, T.M.A sustained loss of Rs 37.950 million.

The matter was reported to the TMO and the Administrator during March, 2014. TMO replied that the management was strictly considering the market rate of shops and the efforts had been made to vacate shops but tenants got status quo from the court. Due to court interference neither shops were got vacated nor re-auctioned. Reply of TMO was not tenable as it was not supported with substantiating evidences.

DAC in its meeting held on 21.03.2014 directed to persue the court cases actively. No progress was reported till finalization of this Report.

Audit recommends that court cases (if any) be persued actively and get the shops vacated / re-auctioned at current market rates, under intimation to Audit.

[AIR Para: 22]

1.5.3.2 Non / Less Realization of Revenue and Arrears – Rs 32.772 Million

According to Rule 76 of the Punjab District Governments & TMA (Budget) Rules, 2003, collecting officers should see that all revenue due is claimed, realized and checked against demands and that they are deposited into relevant head of account.

Contrary to above, TMO Liaqatpur did not make due efforts to recover / realize revenue and arrears amounting to Rs 32.772 million on account of License Permit Fee, Sewerage Tax, Water Rates, Rent of Shops, Misc Fees from the private housing

schemes, Commercialization Fee from private schools and Development Charges from the Kachi Abadies. The detail is given at Annex – L.

The irregularity occurred due to poor financial and managerial controls.

Above action of the management resulted in loss to TMA

The matter was reported to the TMO and the Administrator during March, 2014. TMO replied that efforts were being made to recover the arrears and taxes. Schools and Health centers were not approved by the District Planning & Design Committee (DPDC). After approval from DPDC the TMO can charge misc fees however, the notices have been served to the schools and the fees will be charged according to the rules, as regards Katchi Abadies propriety rights to 1,281 house holdes were to be awarded for which public had been asked so many times according to the instructions of D.G Katchi Abadies.

DAC in its meeting held on 21.03.2014 directed to recover the amount at the earliest.No progress was reported till finalization of this Report.

Audit recommends that amount be recovered and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Pars: 7, 20, 21 & 24]

1.5.3.3 Wasteful Expenditure on Development Schemes – Rs 8.000 Million

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

Contrary to above, TMO Liaqatpur has not taken steps/ action to complete 20 development schemes which were lying incompleted since 2008-09 and an amount of Rs 8.000 million had been incurred on such schemes. The work done was being deteriorating with the passage of time but the management has not taken solid steps to get them completed and save public money. The detail is given at Annex – M.

The irregularity occurred due to poor management

The mismanagement resulted in loss of public money amounting to Rs 8.000 million

The matter was reported to the TMO and the Administrator during March, 2014. TMO replied that due to court case one sheme was pending since 2008-09 and the remaining 13 schemes pertain to 2011-12& 2012-13 were delayed due to non posting of TO (I&S) at the station. However no record was produced in support of reply.

DAC in its meeting held on 21.03.2014 directed to produce the relevant record at the earliest.No progress was reported till finalization of this Report

Audit recommends fixation of responsibility on the person (s) at fault and getting the projects completed at the earliest under intimation to Audit.

[AIR Para: 25]

1.5.3.4 Loss due to Non-Imposing of Penalty to Contractors – Rs 4.711 Million

According to clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to one percent of the amount of the contract subject to the maximum of 10% or such smaller amount as the Engineer In charge may decide, for delay in completion of work. Further, as per clause 37 of the contract agreement, the contractor shall apply in writing for time extension, thirty days before the due date of completion, if there are unavoidable circumstances and the work may be delayed.

Contrary to above, TMO Liaqat Pur did not impose penalty to the contractors for non completion of work within time limits for which penalty was not imposed resultantly TMA sustained a loss of Rs 4.711 million. The detail is given at Annex – N. Moreover in various cases time extensions were allowed after completion of work. In various cases applications for time extension were not on record and date of completion was tempered. In addition, applications for time extension were not submitted by the contractors one month from the due date of completion of work. Extension was granted to the contractors on invalid grounds / reasons.

The above irregularity occurred due to poor management.

Due to this action of the management, T.M.A sustained loss of Rs 4.711 million

The matter was reported to the TMO and the Administrator during March, 2014. TMO replied that the penalty had to be imposed according to the rules as the time extensions were allowed to the contractors. However, no documentary evidence was produced in support of reply.

DAC in its meeting held on 21.03.2014 directed to recover the amount from the concerned at the earliest. No progress was reported till finalization of this Report.

Audit recommends that amount be recovered and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault, under intimation to Audit

[AIR Para: 18]

1.5.3.5 Unjustified Expenditure on Repair of Machinery and Vehicles – Rs 1.473 Million

Rule 15.2(d) of PFR Vol-1, stipulates that Purchases should be made in the most economical manner; when stores are purchased from the open market the system of open competitive tender should as far as possible be adopted _ and the purchases should be made from the lowest tender unless there are any special reasons to the contrary which should be recorded in writing. Moreover according to rule 15.2 (b) (ii) a class of .similar articles as stores be purchased, at one time without splitting the indent during a period of one year unless the requisite stores and other controlled or covered by a Rate and Running Contract or are of such a special nature as cannot easily be procured or are exempted under special or general order of Government or by any other officer authorized on their behalf. Further according to rule 2.33 of PFR Vol-I, that every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence..

Contrary to above, TMO Liaquatpur incurred an expenditure of Rs 1.473 million on repair charges through 57 bills less than 25,000, deliberately to avoid quotation / tendering process. All repairs of same nature took place at a time and replaced items were not entered into “Old (discarded) Stock Register” which showed that all such repairs were fake and the amount was drawn with the intention of misappropriation. Old copper wire has not been brought into account regarding repair of transformers and electric motors which could have been sold for Rs 248,437. Whereas old material had been adjusted in the bills (@ Rs. 500 per KG) in case of TMA Chishtian regarding same kind of repairs. The detail is given at Annex – O.

The above irregularity occurred due to poor management or intention of misappropriation.

Due to this action of the management, T.M.A sustained a loss of Rs 1.473 million

The matter was reported to the TMO and the Administrator during March, 2014. TMO replied that actual cost of works was less than Rs 25,000 therefore, there was no need for tendering process and all replaced items were returned and entered in dead stock register which may be verified. The old copper wire had not been taken back as it was mentioned in quotations that old material would not be returned it seemed that it was part of labour charges therefore, no entry in dead stock register was made. No relevant record in support of reply was produced.

DAC in its meeting held on 21.03.2014 directed to produce the relevant record at the earliest. No progress was reported till finalization of this Report.

Audit recommends that amount be recovered within a month and deposited into treasury besides provision of record as well as initiating disciplinary action against the person(s) at fault, under intimation to audit

[AIR Para: 28]

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

1.6 TMA Rahim Yar Khan

1.6.1 Non-Production of Record

1.6.1.1 Non-Production / Maintenance of Record – Rs 483.593 Million

According to Section 14 (2, 3) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the officer in charge of any office 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 Furthermore, according to Section 115(6) of Punjab Local Government Ordinance 2001, “All officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.”

Contrary to above, TMO Rahim Yar Khan did not produce record of expenditure incurred / revenue realized under different objects / codes of classification amounting to Rs 483.593 million during 2011-12, in violation of above rule.

(Amount in Rupees)

Sr. No.	Description	Amount
1	Fee of Cattle Mandi , publicity and advertisement fee, Cycle Stands etc.	48,044,000
2	POL consumption record, Log books of Vehicles and Machinery	15,560,300
3	Inquiry Reports, Bank Statements, Register of public road and street, Detail of properties of TMAs, Serviceable and Unserviceable record, etc.	165,810,000
4	Official record and inquiry report of fraudulent drawl of pay and allowances	254,178,547
	Total	483,592,847

Audit holds that the relevant record of the expenditure of 483.593 million was not maintained therefore 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 during March 2013. TMO replied that record is available and would be shown to audit at the time of meeting but no document was shown to audit in support of their reply.

DAC in its meeting held on 04.04.2013 directed to get the record verified from audit within two days. The committee also decided the matter regarding fraudulent drawl of pay & allowances and directed to get the record verified upon decision of court. No progress was reported till finalization of this Report.

Audit recommends that responsibility may be fixed for not production of record and non-compliance of the rules and appropriate action taken against the persons held responsible besides ensuring submission of record to Audit.

[AIR Para: - 8, 23, 36 & 39]

1.6.2 Irregularities / Non Compliance

1.6.2.1 Unauthorized Re-appropriation of Funds of CCB – Rs 155.479 Million

According to condition No. B (ii) (h) of Government of the Punjab Finance Department letter No. IT (FD)3-4/2002-Vol-VII dated 11-06-2005, “The percentage funds allocated for spending through CCBs, under Section 109(5), read with Section 119 ibid shall not be budgeted or re-appropriated for utilization through any other mode”.

Contrary to above, TMO Rahim Yar Khan unauthorizly transferred an amount of Rs 155,478 million from CCB fund to Annual Development Plan for the year 2011-12 out of which 18 development schemes for Rs 89,927,000 were cleared by the DDC held on 09-05-12 in the committee room of the DCO Rahim Yar Khan. The approval of DDC is irregular as the same was chaired by unauthorized person named Mr. Mukhtar Jam the representative of Mr. Makhdoom Syed Ahmed Mahmood MPA PP-292 instead of DCO Rahim Yar Khan. Moreover according to Para No. 3 of Minutes of meeting issued on 22-05-12 it was directed that all the development schemes should be completed within stipulated time period in the current financial year 2011-12. DCO Rahim Yar Khan directed that no scheme will be carry forwarded in the next financial year but tender of these schemes were floated on 29-05-12 and 25-06-12 but upto 30-06-2012 no expenditure was incurred on these schemes.

The above irregularity occurred due to ineffective managerial controls and non observance of rules.

Above action of the management resulted in unauthorized re-appropriation of Rs 155.479 million

The matter was reported to TMO during March 2013. TMO replied that funds were made available through change of legal framework from CCB allocation amount henceforth called as “Chief Minister Special Initiative for Municipal Services” and development schemes were launched immediately as per DCC meeting directive.

DAC in its meeting held on 04.04.2013 directed to get the irregularity condoned from the competent authority. No progress was reported till finalization of this Report.

Audit recommends to get the irregularity condoned from competent authority under intimation to Audit.

[AIR Para: 25]

1.6.2.2 Irregular Expenditure due to Non-compliance of Procurement Rules – Rs 2.260 Million

According to Rule 9 and 22(1) of the Punjab Procurement Rules 2009, Procurement opportunities over Rs. 100,000 and up to Rs. 2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time and the bids shall be submitted in a sealed package or packages in such manner that the contents are fully enclosed and cannot be known until duly opened.

Contrary to above, TMO Rahim Yar Khan incurred expenditure of Rs 2.260 million during 2011-12 on account of purchase of sports material, bamboos (Bans), plants, water pump, energy savers, electric cables, etc. the expenditure was held irregular as the tendering process was avoided and all quotations were received by hand as the envelopes submitted by the venders did not bear any postage stamp. Moreover response time was given less than fifteen days. The detail is given at Annex - P.

The irregularity occurred due to non observance of procurement rules.

Non-observance of the financial discipline caused irregular procurement and undue favor to venders of own choice. As a result, benefits of competitive bidding could not be obtained.

The matter was reported to TMO during March 2013. TMO replied that items were purchased from local market after the advertisement in local newspaper and advertisement on PPRA could not be done due to shortage of time. DAC in its meeting held on 04.04.2013 directed to get the irregularity condoned from the competent authority. No progress was reported till finalization of this Report.

Audit recommends that irregularity be got condoned from the competent authority, under intimation to Audit.

[AIR Para: 30]

1.6.2.3 Unjustified Expenditure on Civil Works – Rs 1.445 Million

As per Rule 2.33 of PFR Vol-1, "every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Govt. through fraud or negligence on his part".

Contrary to above, TO (I&S) TMA Rahim Yar Khan made excess payment of Rs 1.445 million on the development works. In the Development work "construction of mettled road, Katcha Sadiqabad road costing Rs 1.524 million the Earth work and compaction was taken in the estimates for 800 ft but sub base was taken for 1400 ft i.e. 3800 Cft. Bill was claimed and paid for 3773 Cft instead of 3200 Cft. In this way 573

Cft @ Rs. 6253.14 % amounting to Rs 35,830 was excess paid. Moreover in the estimates Base course was taken for 800 ft whereas TST for 1793 ft i.e. 26474 Sft instead of 8600 Sft. Bill was claimed for TST of 26480 @ Rs 3868.67 instead of 8600 Sft resulting in unjustified excess payment of Rs 691,718 ($17880 \times 3868.67 / 100$).

In the development work Construction / Repair & Improvement patch Work UC 30/A RYK following irregularities were noticed.

- i) In the site plan only 274 ft new road was proposed whereas repair was shown for 842 ft from Koreja house to Gulshan Iqbal Market but earth work was taken for 1100 ft i.e. 11555 Cft instead of 3151 Cft as there was no need of earth work in the repair case. Bill for earth work was claimed and paid for 10543 Cft instead of 3151 Cft resulting in excess payment of Rs 230,271 ($7392 \times 3115.15 \%$). Page 107-08 MB No. 1310.
- ii) In the estimates sub base was provided for 1400 ft i.e. 781 Cft instead of 525 Cft whereas bill was claimed and paid for 787 Cft resulting in excess payment of Rs. 16,383/- ($262 \times 6253 \%$) Page 108 MB No. 1310
- iii) Road edging was claimed and paid for 1242 Rft instead of 548 Rft (274×2) as 274 ft new road was proposed in the site plan resulting in unjustified excess payment of Rs. 14,886/- ($694 \times 21.45 / \text{Rft}$). Page 108 MB No. 1310
- iv) Base course was claimed and paid for 4071 Cft instead of 1873 Cft resulting in excess payment of Rs 180,258/- ($2198 \times 8201.02 \%$). Page 109 MB No. 1310
- v) Accordingly TST was required to be paid for 21777 Sft but was paid for 28912 Sft resulting in excess payment of Rs 276,030/- ($7135 \times 3868.67 \%$). Page 110 MB No. 1310

The above irregularities occurred due to weak financial management and extending undue favour to the contractors.

The above action of the management resulted in loss to Govt. amounting to Rs 1.445 million.

The matter was reported to TMO during March 2013. TMO replied that no excess payment beyond the estimate had been made and during execution of work quantities of material increases as per site requirement. DAC in its meeting held on 04.04.2013 directed to get the record re-verified within 2 days. No progress was reported till finalization of this Report.

Audit recommends that an inquiry by Administrator be conducted and action be taken accordingly under intimation to audit.

[AIR Para: 35]

1.6.3 Performance

1.6.3.1 Non / Less Realization of Revenue and Arrears – Rs 132.801 Million

According to Rule 76 of the PDG & TMA (Budget) Rules, 2003, collecting officers should see that all revenue due is claimed, realized and checked against demands and that they are deposited into relevant head of account.

Contrary to above, TMO Rahim Yar Khan did not make due efforts during 2011-12 to recover / realize revenue and arrears of revenue worth Rs 132.801 million on account of water rates, sewerage tax, rent of shops and license & permit fee etc, as detailed below.

(Amount in Rupees)

Sr. No.	Particulars	Arrears 2011-12	Recovery of Arrears 2011-12	Arrears 2011-12
1	Rent of Shops (1101 Nos. of Shops)	70,824,424	-	70,824,424
2	License & Permit fee	143,200	-	143,200
3	Water Rates (4813 Nos. of Running Users)	34,142,014	-	34,142,014
4	Water Rates (4322 Nos. of Disconnected Users)	26,055,725	-	26,055,725
5	Water Rates (Non Head Quarter Kot Samaba)	154,869	12,960	141,909
6	Sewerage Tax	2,169,200	675,300	1493,900
Total				132,801,172

The loss occurred due to ineffective financial controls and laxity of the management.

TMA was facing financial hardships due to less realization of T.M.A revenue worth Rs 132.801 million.

The matter was reported to TMO during March 2013. TMO replied that arrears of rent of shops were kept pending due to litigation cases. TMO also replied that efforts are being made to recover the amount of license & permit fee as per demand & collection register. For non realization of water rates TMO replied that water supply schemes were badly effected during Mega Project since 2009, notices were issued to defaulting customers however efforts are being made for recovery. TMO also replied that revised sewerage taxation survey was under process and D&C registers were maintained. The record would be shown to audit on confirmation of recovery. DAC in its meeting held on 04.04.2013 directed to recover the amount within two months. No progress was reported till finalization of this Report.

Audit recommends that amount be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 1, 3, 6 & 17]

1.6.3.2 Loss due to Non-achieving of Targets of Receipts – Rs 76.852 Million

According to Rule 76 of the Punjab District Governments & TMA (Budget) Rules, 2003, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

Contrary to above, TMO Rahim Yar Khan fixed revenue targets of Rs 207.893 million for the year 2011-12 on account of different heads of receipts, but the relevant staff did not make due efforts to achieve the targets. As a result revenue targets of 37 % amounting to Rs 76.852 million could not be achieved. The detail is given at Annex – Q.

The loss occurred due to poor performance of the staff and lack of due diligence by the management.

Poor performance of the staff deputed for recovery resulted in loss of Rs 76.852 million to the TMA.

The matter was reported to TMO during March 2013. TMO replied that excess budget estimates were prepared just to maximize the staff performance and revenue targets. DAC in its meeting held on 04.04.2013 directed to recover the amount within two months. No progress was reported till finalization of this Report.

Audit recommends that amount of Rs 76.852 million be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 5]

1.6.3.3 Non Imposing of Penalty – Rs 4.263 Million

According to condition 2 of tender form “1% per day maximum 10% of the estimated cost of work shall be imposed as penalty if the contractor fails to complete the work within due period.”

Contrary to above, TMO Rahim Yar Khan made payments to contractors on account of 38 development schemes without imposing penalty of Rs 4.263 million during 2011-12 whereas works were not completed within due time. Moreover time extension was granted on unjustified reasons stating that due to site problem time extension was granted and the time extended was more than the time allowed to complete the work. The applications from the contractors were dateless and the same were not entered in the diary dispatch register of office of the TMA. The detail is given at Annex – R.

The irregularity occurred due to extending undue favour to the contractors by not imposing penalty.

Above action of the management resulted in loss of Rs 4.263 million.

The matter was reported to TMO during March 2013. TMO replied that time extension were granted to contractor by engineer incharge as per site condition. DAC in its meeting held on 04.04.2013 directed to recover the amount from concerned and deposit into TMA's account. No progress was reported till finalization of this Report.

Audit recommends that the stated amount be recovered from concerned and deposited into TMA's Account under intimation to Audit.

[AIR Para: 34]

1.6.3.4 Loss Due to Excessive Expenditure on "Holiday Allowance" – Rs 3.478 Million

According to letter No. SOGIV (SA) Misc. - 04/94, dated 02.06.1994 read with letter No. SOW– I (S&GAD) I-3/2008 (PL), dated 12.05.2010 issued by the S&GAD, Government of the Punjab, the officials posted for provision of essential services like water and sanitation may be deputed in such a way that these services are continuously provided to the general public during all the seven days and weekly rest may be allowed to them on rotation basis.

Contrary to above, TMO Rahim Yar Khan incurred expenditure of Rs 3.478 million on "Holiday Allowance" to sanitation staff during 2010-11 whose services were shown provided for whole week continuously without allowing them weekly rest in violation of above referred instructions of the authority, which resulted in excessive expenditure as a huge amount was paid as "Holiday Allowance" that could have been saved by allowing weekly rest and rotating the duties of the staff in an effective manner.

(Amount in Rupees)

Sr. No.	DDO	Major Head	Minor Head	Description	Expenditure during 2011-12
1	TMO	A012	A01299	Others (Holiday Allowance)	155,631
2	TO (I&S)				1373,902
3	TO (R)				18,711
4	TO (I&S) / CO (HQ)				1,820,370
5	TO (I&S) / CO (NHQ) TSK				49,624
6	TO (I&S) / CO (NHQ) Kot Samaba				60,023
Total					3,478,261

The loss occurred due to ineffective financial and managerial controls of the management.

Excessive expenditure of Rs 3.478 million was incurred due to improper scheduling and non-rotation of duties of the staff.

The matter was reported to TMO during March 2013. TMO replied that the payment of holiday allowance was made to officials as per instructions of Director Local Fund Audit but no such instructions were shown to audit in support of reply. DAC in its meeting held on 04.04.2013 directed to recover the amount within one month. No progress was reported till finalization of this Report.

Audit recommends that stated amount be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 12]

1.6.4 Internal Control Weaknesses

1.6.4.1 Non-conducting of Post Completion Evaluation of Development Schemes – Rs 32.304 Million

As per Rule 46 of the PDG & TMA (Budget) Rules, 2003, post completion evaluation of each development project shall be undertaken jointly by the planning officer in collaboration with the concerned head of office and a report be submitted to the concerned Council.

Contrary to above, TMO Rahim Yar Khan completed 36 development schemes during 2011-12 but post completion evaluation of these schemes valuing Rs 32.304 million was not carried out and the report was not submitted to the Council for approval, in violation of above rules. The detail is given at Annex – S.

The irregularity occurred due to ineffective managerial controls and non-compliance of relevant rules.

Quality of work and legitimacy of expenditure could not be ensured due to non-conducting of post completion evaluation of development schemes.

The matter was reported to TMO during March 2013. TMO noted the para for future compliance. DAC in its meeting held on 04.04.2013 directed to get the irregularity condoned from the competent authority. No progress was reported till finalization of this Report.

Audit recommends that post completion evaluation of schemes completed during 2011-12 be carried out and the irregularity be got condoned from the competent authority besides fixing responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: - 31]

1.6.4.2 Loss due to Non-auction of Shops –Rs 6.193 Million

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

Contrary to above, TMO Rahim Yar Khan did not re-auction two hundred eighty three (283) shops / plots whose contract of auction were expired since 1983 in violation of above rules, whereas all the lessees are running their businesses on the old rates. As a result government sustained a loss of Rs 6.193 million.

(Amount in rupees)

Sr. No.	Name of Market	No. of Shops / Plots	Average Market Rent / Month / Shop	Current Market Rent / month / shop (at least)	Loss / month	Loss per year
1	School Bazar (South Side)	19	1,833	6,953	76,800	921,600
2	Rizwan Market	8	4,367	7,865	52,470	629,640
3	Pull School Bazar	4	5,520	9,478	59,370	712,440
4	School Bazar (North side)	39	1,600	3,700	31,500	378,000
5	Jinnah Market	64	3,170	7,500	64,950	779,400
6	Abbasia Road	42	2,016	3,800	26,760	321,120
7	Kot Darya	15	1,108	3,100	29,880	358,560
8	Pull Abbasia	4	3,188	6,700	52,680	632,160
9	Faisal Market	42	1,195	4,000	42,075	504,900
10	Ex- Building Octoroi	3	6,560	9,000	36,600	439,200
11	Old Bus Stand	20	1,177	3,000	27,345	328,140
12	Circular Road School No. 3	23	1,958	3,000	15,630	187,560
	Total	283			516,060	6,192,720

The loss occurred due to ineffective financial controls and laxity of the management.

The T.M.A sustained a loss of Rs 6.193 million due to non-auction of vacant shops.

The matter was reported to TMO during March 2013. TMO replied that TMAs attempt of auction of shops / plots was postponed by the auction committee due to prevailing market rate, however District Assessment Committee had been requested for assessing the rent of these shops at current market rates further some cases are sub judice. DAC in its meeting held on 04.04.2013 directed to pursue of the court cases at the earliest. No progress was reported till finalization of this Report.

Audit recommends early finalization of inquiry proceedings and fixing responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: - 24]

1.6.4.3 Recovery of Over Paid Electricity Charges – Rs 1.792 Million

According to Rule 2.31 of Punjab Financial Rules Vol-1, “a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, fraud and misappropriations. He should therefore make himself

thoroughly acquainted with the meaning of various financial checks which he expected to exercise”.

Contrary to above, TMO Rahim Yar Khan paid Rs 1.792 million during 2011-12 on account of electricity charges to MEPCO (WAPDA) against zero reading without any justification. The detail is given at Annex – T.

The irregularity occurred due to ineffective financial controls.

Above action of the management resulted in overpayment of stated amount.

The matter was reported to TMO during March 2013. TMO replied that payment was made to MEPCO after fulfillment all codal formalities therefore no irregular payment was made. DAC in its meeting held on 04.04.2013 directed to get the irregularity condoned from the competent authority. No progress was reported till finalization of this Report.

Audit recommends that the over paid amount be got adjusted from MEPCO and reconciliation be got carried out under intimation to Audit.

[AIR Para: 11]

1.6.4.4 Unauthorized Use of POL for Fire Brigade – Rs 1.362 Million

According to Government of the Punjab LG & RD department letter No. SO.IV(LG)10-2/96 and No. SO.Admn-II (LG)4-16/2003 dated 25-05-2005, Fire Brigade vehicles and related staff should not be used for purposes other than fire fighting. Moreover according to Rule 2.10 of Punjab Financial Rules Vol-1, “Same vigilance should be exercised in respect of expenditure incurred by Government servants as a person of ordinary prudence would exercise in respect of the expenditure of his own money”.

Contrary to above, TMO Rahim Yar Khan has three (3) fire brigades for emergency / fire fighting. The log books of the fire brigades revealed that diesel of 13,650 liter was used for watering of roads and plants, which is irregular as it was not the purpose of Fire Bridge. The expenditure was held irregular & unjustified due to following reasons

1. Average consumption certificate from Motor Vehicle Examiner were not on record.
2. The function of Fire Brigade is to defuse the fire and is nused just for Emergency duties but as per usage the said vehicle was consecutively used for sprinkling the house of different officers, watering green belts, protocol duties of VIPs & some other purposes. The log book of Fire Brigade is not being maintained properly as important columns like time of departure and arrival,

meter reading etc. are kept blank intentionally. Moreover speedometers of all the three vehicles are not working.

3. As per statement of Incharge Fire Brigade, Fire brigade Hino Pak 1995 Model has travelled 82 KM with consumption of 33 liters diesel (82 / 2.5) for fire fighting and Rs 46,623 had been deposited into TMA fund on account of Fire Fighting Charges during 2011-12. Whereas 13617 liters diesel haf been used for other purposes in violation of above instructions of the Government.

The irregularity occurred due to non observing the instructions of the Government.

The above action of the management caused loss to TMA fund.

The matter was reported to TMO during March 2013. TMO replied that due to shortage of tanker for sprinkling water the fire brigade was used during VVIP visits and on special occasions. Moreover speedo meter of vehicle was in working position and log book is maintained but no documentary evidence was shown to audit in support of reply. DAC in its meeting held on 04.04.2013 directed for re-verification of record within two days. No progress was reported till finalization of this Report.

Audit recommends to get the expenditure regularized from competent authority besides fixing responsibility on the persons at fault, under intimation to Audit.

[AIR Para: 20]

1.7 TMA Sadiqabad

1.7.1 Fraud / Misappropriation

1.7.1.1 Non Conduction of Self Collection and Possible Mis-Appropriation in Sale of Sullage Water – Rs 1.537 Million

As per Rule 3 of PLGO (Auction of Collection Rights) Rule 2003, Local Govt. may prefer to collect any of its income through contractor by awarding collection rights to him and if not so departmental collection should be exercised. Moreover as per para 76 (1) of Government of the Punjab, Local Government and Rural Development Department (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 Local Government Fund under proper receipt head.

Contrary to above, TMO Sadiqabad auctioned collection rights of disposal works Chandrami chowk for Rs 403,000 for ten months w.e.f. 01-09-11 to 30-06-12 with average income of Rs 40,300 per month but not a single penny was deposited into TMA fund for the month of July and August 2011 on account of self collection resulting in loss of Rs 80,600 (40,300x2). Moreover auction of collection rights of 13 disposal works could not be made for the year 2011-12 and self collection was also not exercised by the TMA staff. Whereas auction of collection rights of Disposal works Taj Chowk was made for Rs 112,000 during 2011-12. In this way TMA sustained a loss of Rs 1.456 million as detailed below.

(Amount in Rupees)

Sr. No.	Name of Disposal Works	Loss During 2011-12
1	Chak No. 166/P SDK	112,000
2	Kareem Town	112,000
3	Municipal Town	112,000
4	Mehr Abad	112,000
5	Sattelite Town	112,000
6	Ahmed Pur Lamma (West)	112,000
7	Ahmed Pur Lamma (East)	112,000
8	Basti Mewati	112,000
9	Tibba Zahir Peer	112,000
10	Model Town	112,000
11	Tibba Qadir Abad	112,000
12	Tibbi Wighawar	112,000
13	Basti Ghulam Muhammad Abad	112,000
	Total	1,456,000

The above irregularity occurred due to deliberately non exercising of self collection.

The above action of the management resulted in loss of Rs 1.537 million.

The matter was reported to TMO during March 2013. TMO replied that TMA advertised several times in the newspapers for sale of sullage water but no person participated in the auction. Also self collection could not be conducted as no one wants to purchase sullage water.

DAC in its meeting held on 05.04.2013 directed to recover the loss from concerned within 02 months. No progress was reported till finalization of this Report.

Audit recommends fixation of responsibility against the persons responsible for negligence besides recovery of stated amount from the concerned under intimation to audit.

[AIR Para: 6]

1.7.1.2 Misappropriation through Fake Repair of Transformer and Motors – Rs 1.221 Million

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

Contrary to above, TMO Sadiq Abad incurred expenditure of Rs 1.221 million during 2011-12 on repair of 25, 50 and 100 KVA transformers and disposal pump motors at different locations in its jurisdiction. The detail is given at Annex – U. The expenditure was held irregular and unjustified due to following reasons:

1. Transformers were not the property of TMA hence it was the duty of WAPDA and not of the TMA to get it repaired as no entry in the permanent stock register was shown to audit.
2. NOC from WAPDA was not available.
3. Electricity bills were not available to verify the consumption during the period when transformer was got repaired due to breakdown of electricity.
4. No detailed estimates were prepared for repair of transformer and motors.
5. No warranty was obtained from the contractor / firm repairing the transformers and motors.
6. A sizable amount of old copper wire has not been brought into account as there is no entry in the “Dead Stock Register”.
7. No detail of repairs is available.

The misappropriation occurred due to ineffective internal controls and malafied intention of the management.

Above action of the management resulted in doubtful expenditure of Rs 1,221 million.

The matter was reported to TMO during March 2013. TMO replied that repair was actual and record is available for audit but no documentary evidence was shown to audit.

DAC in its meeting held on 05.04.2013 directed to produce relevant record within two days. No progress was reported till finalization of this Report.

Audit recommends that misappropriated amount be recovered from the persons concerned and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 23]

1.7.1.3 Misappropriation of Public Money through Fake Repair of Vehicle – Rs 966,650

As per Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Contrary to above, TMO Sadiq Abad incurred expenditure of Rs 966,650 during 2011-12 on account of repair / overhauling of vehicles and machinery. The detail is given at Annex – V. The expenditure incurred is held irregular due to the following reasons:

1. No repair committee was formed for the purpose.
2. Dates on application from driver, bill and noting entries revealed that the vehicle remained out of order till the date of bills but log books showed that these were in working condition during the said periods and consumed 3211 liters POL amounting to Rs321,100 (3211 Liter @ Rs. 100 Average Rate).
3. Replaced parts were not entered in unserviceable articles register.

The loss occurred due to malafied intention of the management.

Fake billing caused misappropriation of Rs 966,650.

The matter was reported to TMO during March 2013. TMO replied that repair of vehicle was made in emergency and no misappropriation of POL had been made.

DAC in its meeting held on 05.04.2013 directed to recover the misappropriated amount from concerned within one month. No progress was reported till finalization of this Report.

Audit recommends that stated amount be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 25]

1.7.2 Non-Production of Record

1.7.2.1 Non-Production / Maintenance of Record – Rs 110.582 Million

According to Section 14 (2, 3) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the officer in charge of any office 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 Furthermore, according to Section 115(6) of Punjab Local Government Ordinance 2001, “All officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.”

Contrary to above, TMO Sadiq Abad did not produce record despite repeated request of expenditure incurred / revenue realized under different objects / codes of classification amounting to Rs 110.582 million during 2011-12, in violation of above rule.

(Rupees in Million)

Sr. No.	Description	Amount
1	Transfer fee earned on transfer of immovable property	52.103
2	Fee of cattle mandi , publicity fee, slaughter house fee, fee for sales of bone of dead animals, etc	18.316
3	Record of CCB Projects, Development Schemes, Final Account 2011-12, Bank statements, Serviceable / Unserviceable Machinery, Performance Security Register, Agriculture land Register, Postage Stamp Register, Misc. Registers, etc.	27.621
4	Cash Book, Contingent Register, Budget Control Register, etc	0
5	Improper maintenance of logbooks of vehicles and machinery	12.542
	Sub Total	110.582

Audit holds that the relevant record of the expenditure of 110.582 million was not maintained therefore 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 during March 2013. TMO replied that relevant record was available for verification but no record was shown to audit in support of reply.

DAC in its meeting held on 05.04.2013 directed to get the record verified from audit within two days. No progress was reported till finalization of this Report.

Audit recommends that responsibility may be fixed for non production of record and non-compliance of the rules and appropriate action be taken against the persons held responsible besides ensuring submission of record to Audit.

[AIR Para: - 4, 9, 13, 29 & 42]

1.7.3 Irregularities / Non Compliance

1.7.3.1 Non-conducting of Post Completion Evaluation of Development Schemes – Rs 97.768 Million

As per Rule 46 of the PDG & TMA (Budget) Rules, 2003, post completion evaluation of each development project shall be undertaken jointly by the planning officer in collaboration with the concerned head of office and a report be submitted to the concerned Council.

Contrary to above, TMO Sadiqabad completed 175 development schemes during 2011-12 but post completion evaluation of these schemes valuing Rs 97.768 million was not carried out and the report was not submitted to the Council for approval, in violation of above rules. The detail is given at Annex – W.

The irregularity occurred due to ineffective managerial controls and non-compliance of relevant rules.

Quality of work and legitimacy of expenditure could not be ensured due to non-conducting of post completion evaluation of development schemes.

The matter was reported to TMO during March 2013. TMO replied that post of Tehsil Officer (Planning) was vacant and there was no one to undertake / lookafter development schemes.

DAC in its meeting held on 05.04.2013 directed to get the irregularity condoned from competent authority within 2 months. No progress was reported till finalization of this Report.

Audit recommends that post completion evaluation of schemes completed during 2011-12 be carried out and the irregularity be got condoned from the competent authority besides fixing responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: - 18]

1.7.3.2 Execution of Development Works without PC-I – Rs 39.454 Million

According to Rule 4 of Punjab Tehsil & Town Municipal Administration (Works) Rules 2003, “works costing less than Rs 500,000 shall be prepared and approved on the basis of cost estimates only and draft scheme shall be prepared for works costing Rs 500,000 and above. For these schemes, PC -1 shall be prepared and approved by the competent authority.”

Contrary to above, TMO Sadiqabad prepared and executed 26 development schemes during 2011-12 each valuing above Rs 500,000. The said schemes were

executed without PC-I. The estimated cost of these schemes was Rs 11,740,000. The detail is given at Annex – X.

The irregularity occurred due to non observance of above rules.

The above action of management caused irregular expenditure of Rs39.454 million.

The matter was reported to TMO during March 2013. TMO replied that development work of schemes was carried out with the administrative approval of Tehsil Development Committee (TDC) after observing all codal formalities.

DAC in its meeting held on 05.04.2013 directed to get the irregularity condoned from competent authority within 2 months. No progress was reported till finalization of this Report.

Audit recommends that irregularity be got condoned from competent authority besides fixing responsibility on person(s) at fault, under intimation to Audit.

[AIR Para: - 19]

1.7.3.3 Irregular Expenditure without Obtaining Performance Security – Rs 8.130 Million

According to clause 26-A of the contract agreement form, in case total tendered amount is less by more than 5% of the approved estimated (DNIT) amount, the lower bidder will have to deposit additional performance security equal to the corresponding percentage (5-10 %) of tendered amount below the estimated cost, within 15 days of issuance of notice or within in expiry period of bid which ever is earlier.

Contrary to above, TMO Sadiqabad did not obtain additional performance security amounting to Rs 8,129,980 during 2011-12 from the contractors whose bids were below 5% or more from the technically sanctioned estimates in violation of above rule which resulted in irregular execution of schemes costing Rs 54,522,000.

The irregularity occurred due to ineffective financial and managerial controls and grant of undue favour to the contractor.

Allotment of work without obtaining performance security and grant of undue favour to the contractor put public resources at risk and resulted in irregular expenditure of Rs 54.522 million as well.

The matter was reported to TMO during March 2013. TMO replied that TMA has obtained performance security as per rule from lowest bidder and non obtaining of additional performance security can not be termed as irregular execution of schemes.

DAC in its meeting held on 05.04.2013 directed to get the irregularity condoned from the competent authority. No progress was reported till finalization of this Report.

Audit recommends to get the irregularity condoned from the competent authority besides fixing responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: - 20]

1.7.3.4 Irregular Expenditure due to Non-compliance of Procurement Rules – Rs 3.882 Million

According to Rule 9 and 22(1) of the Punjab Procurement Rules 2009, Procurement opportunities over Rs100,000 and up to Rs2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time and the bids shall be submitted in a sealed package or packages in such manner that the contents are fully enclosed and cannot be known until duly opened.

Contrary to above, TMO Sadiq Abad incurred expenditure of Rs3.882 million during 2011-12 on account of purchase of tyres, batteries, dasti rehri, deltamethrine insecticide spray, etc. the expenditure was held irregular as the tendering process was avoided and all quotations were received by hand as the envelopes submitted by the venders did not bear any postage stamp. Moreover response time of less than fifteen days was given. The detail is given at Annex – Y.

The irregularity occurred due to non observance of procurement rules.

Non-observance of the financial discipline caused irregular procurement and undue favor to venders of own choice. As a result, benefits of competitive bidding could not be obtained.

The matter was reported to TMO during March 2013. TMO replied that PPRA Rules are not applicable on TMA and items were purchased after observing all codal formalities and government instructions but no government instructions were shown to audit in support of reply.

DAC in its meeting held on 05.04.2013 directed to get the irregularity condoned from the competent authority. No progress was reported till finalization of this Report.

Audit recommends that irregularity be got condoned from the competent authority, under intimation to Audit.

[AIR Para: 24 & 26]

1.7.3.5 Unauthorized Use of POL for Fire Brigade – Rs 1.392 Million

According to Government of the Punjab LG & RD letter No. SO.IV(LG)10-2/96 and No. SO.Admn-II (LG)4-16/2003 dated 25-05-2005, Fire Brigade vehicles and related staff should not be used for purposes other than fire fighting. Moreover according to Rule 2.10 of Punjab Financial Rules Vol-1, “Same vigilance should be exercised in respect of expenditure incurred by Government servants as a person of ordinary prudence would exercise in respect of the expenditure of his own money”.

Contrary to above, TMO Sadiq Abad has three (3) fire brigades for emergency / fire fighting. The log books of the fire brigades showed that Rs 1.392 million was spent for 13920 liters of diesel but these fire brigades were used for watering of roads and plants, which is irregular as it was not the purpose of Fire Brigade. The expenditure was unauthorized due to the following reasons:

1. The function of Fire Brigade was to defuse the fire but as per usage the said vehicle was consecutively used for sprinkling in the houses of different officers, watering green belts, protocol duties of VIPs & some other purposes but not used for the purpose for which these were provided.
2. The log books of fire brigades were not being maintained properly as important columns like time of departure and arrival, meter reading etc. were kept blank intentionally.
3. Only 10 liters of mobil oil had been used without changing of oil/air filters during 2011-12 against the working of firebrigade which shows that fictitious billing had been made

The irregularity occurred due to non observing the instructions of the Government.

The above action of the management caused loss to TMA fund.

The matter was reported to TMO during March 2013. TMO replied that fire brigade was used in general public interest in compliance of DCOs instructions but no documentary evidence was produced in the meeting.

DAC in its meeting held on 05.04.2013 directed either to produce the record within one week or to get the loss written off from the competent authority. No progress was reported till finalization of this Report.

Audit recommends to get the expenditure regularized from competent authority besides fixing responsibility on the persons at fault, under intimation to Audit.

[AIR Para: 14]

1.7.4 Performance

1.7.4.1 Loss due to Non-achievement of Targets of Receipts – Rs 110.941 Million

According to Rule 76 of the Punjab District Governments & TMA (Budget) Rules, 2003, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

Contrary to above, TMO Sadiq Abad fixed revenue targets of Rs 391.783 million for the year 2011-12 on account of different heads of receipts, but the relevant staff did not make due efforts to achieve the targets. As a result revenue targets of 28.32% amounting to Rs 110.941 million could not be achieved. The detail is given at Annex – Z.

The loss occurred due to poor performance of the staff and lack of due diligence by the management.

Poor performance of the staff deputed for recovery resulted in loss of Rs 110.941 million to the TMA.

The matter was reported to TMO during March 2013. TMO replied that efforts were being made for recovery but no documentary evidence was shown to audit in support of the reply.

DAC in its meeting held on 05.04.2013 directed to recover the amount within two months. No progress was reported till finalization of this Report.

Audit recommends that amount of Rs 110.941 million be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 2]

1.7.4.2 Non / Less Realization of Revenue and Arrears – Rs 71.219 Million

According to Rule 76 of the PDG & TMA (Budget) Rules, 2003, collecting officers should see that all revenue due is claimed, realized and checked against demands and that they are deposited into relevant head of account.

Contrary to above, TMO Sadiq Abad did not make due efforts during 2011-12 to recover / realize revenue and arrears of revenue of Rs 71.219 million on account of water rates, sewerage tax, rent of shops and license & permit fee etc, as detailed at Annex – AA.

The loss occurred due to ineffective financial controls and laxity of the management.

TMA was facing financial hardships due to less realization of T.M.A revenue of Rs 71.219 million.

The matter was reported to TMO during March 2013. TMO replied that recovery could not be effected due to shortage of staff. Moreover the license holders and businessmen closed their businesses.

DAC in its meeting held on 05.04.2013 directed to recover the amount within two months. The committee also directed to conduct an enquiry by the TO (F) & TO (A) regarding misappropriation of license & permit fee and non collection of recreational tax and recover the amount within one month. No progress was reported till finalization of this Report.

Audit recommends that amount be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 1, 3, 7, 8, 31, 32 & 39]

1.7.4.3 Loss due to Non-registration of Private Housing Schemes – Rs 9.064 Million

According to Rule 4 of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, the developer shall submit an application to a TMA, for seeking preliminary planning permission for a scheme before initiating any planning or development activity. Furthermore, Rule 38 prescribes fee which the developer shall pay. Rule 35(1) of the Punjab Private Housing Schemes and Land Sub-division Rules 2010 empower the TMA to monitor the development work of the schemes and ensure that there is no deviation from the sanctioned scheme plan.

In jurisdiction of TMO Sadiq Abad 27 Nos of private housing schemes carried out development and marketing activities without registration, approval of schemes, map design and specifications. The developer did not apply for the registration and therefore did not pay the fee on account of registration and other prescribed requirements amounting to Rs 9.064 million during 2011-12. Moreover, the TMO did not take appropriate action to stop unauthorized and unapproved development and marketing activities and did not carry out survey for compliance of Building Byelaws for these housing schemes in contravention of above rules of the government. The detail is given at Annex – AB.

Audit holds that illegal and unauthorized activities were not checked by the TMA and huge loss of revenue was caused to the public exchequer.

The above action of the management resulted in loss to Govt. amounting to Rs. 9.064 million.

The matter was reported to TMO during March 2013. TMO replied that recovery has been made but no documentary evidence was shown to audit regarding recovery.

DAC in its meeting held on 05.04.2013 directed to produce relevant record to audit within 15 days. No progress was reported till finalization of this Report.

Audit recommends that amount of loss be recovered from the concerned owners of the housing schemes or the officers responsible for not getting the housing schemes registered and deposited into Public Fund besides taking disciplinary action against the officers, under intimation to Audit.

[AIR Para: 5]

1.7.4.4 Non Imposing of Penalty – Rs 8.740 Million

According to condition 2 of tender form “1% per day maximum 10% of the estimated cost of work shall be imposed as penalty if the contractor fails to complete the work within due period.”

Contrary to above, TMO Sadiq Abad made payments to contractors on account of 120 development schemes without imposing penalty of Rs 8.740 million during 2011-12 whereas works were not completed within due time. Moreover time extension was granted on unjustified reasons stating that due to site problem time extension is granted and the time extended was more than the time allowed to complete the work. The applications from the contractors were dateless and the same were not entered in the diary dispatch register of office of the TMA. The detail is given at Annex – AC.

The irregularity occurred due to extending undue favour to the contractors by not imposing penalty.

Above action of the management resulted in loss of Rs8.740 million.

The matter was reported to TMO during March 2013. TMO replied that penalty could not be imposed as the competent authority does not feel delay / fault on the part of contractors in completion of work.

DAC in its meeting held on 05.04.2013 directed to recover the amount within two months. No progress was reported till finalization of this Report.

Audit recommends that the stated amount be recovered from concerned and deposited into TMA's Account under intimation to Audit.

[AIR Para: 22]

1.7.4.5 Loss to TMA Fund Due to Decrease in Rent of Shops – Rs 3.840 Million

Rule 2.33 of PFR Vol-1, states that every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Contrary to above, TMO Sadiqabad did not make concrete efforts in collection of revenue on account of rent of 96 shops of Sir Sadiq Market, also rent rates of these shops were decreased from Rs 2,600 per month to Rs 1,000 per month since 21.04.2012, However the prevailing market rate of rent of shop are from Rs 5,000 to Rs 6,000 per month. As a result TMA sustained a loss of Rs 3,840,000 (5,000-1,000=4,000*96*10) during 2011-12.

The above irregularity occurred due to weak managerial and financial controls.

Above action of the management resulted in loss of Rs 3,840,000.

The matter was reported to TMO during March 2013. TMO replied that TMA was bound by the decision of Lahore High Court Bahawalpur Bench Bahawalpur to receive @25% rent of shops of Sir Sadiq market w.e.f 15.08.2008 to 17.10.2011 and refund the excess receipt @75% to concerned shopkeeper.

DAC in its meeting held on 05.04.2013 directed to conduct an enquiry by TO (F) and TO (Accounts) and recover the amount within two months. No progress was reported till finalization of this Report.

Audit recommends that decision of court be produced to audit and fixation of responsibility where applicable against the person responsible for extending undue favour to the lessee and non auctioning of shops at competitive rates besides recovery from the concerned under intimation to audit.

[AIR Para: 16]

1.7.5 Internal Control Weaknesses

1.7.5.1 Unauthorized expenditure of Rs 40.850 million on CCB Schemes without imposing of penalty – Rs 2.685 million and deduction of shrinkage charges – Rs 153,552

As per Clause 18 Sub clause 01 of PLGO“ Projects of CCB shall be subject to monitoring and evaluation by the respective Monitoring Committee constituted under the Ordinance or by any other agency/official(s) notified by the local Government concerned”.

Contrary to above, TMO Sadiqabad made payment of Rs 40.850 million on account of payment to eight CCB schemes during 2011-12.

(Amount in Rupees)

Sr. #	Name of Work	Cost as per TS Estimate	Due Date of Completion	Actual Date of Completion	Penalty 10%	Qty of Earth Work as per T.S	Amount of Earth Work	Shrinkage 6%	Status
1	Const. of mettled road Labour Colony	6850000	19-09-11	13-11-11	685000	201313 Cft	986172	59170	Complete
2	P/L Tuff Tile Mohallah Ghafoor Abad UC-B/2	4000000			400000	57670 Cft	220454	13227	Complete
3	Const. of Diggi and water course Chak # 148/P SDK	3000000	15-01-12	12-01-13	300000			0	Complete
4	Const. of mettalled road chak no. 182/P	7000000	10-04-12	10-12-11	0	97250 Cft	342330	20540	Complete
5	Lying sewerage Wahid Bux Lar	7000000	20-04-12	19-04-12	0			0	Complete
6	Lying of sewer line Chak # 146/P	4500000			450000			0	Complete
7	Lying Sewer line For Chowk FFC	4500000			450000			0	Complete
8	Construction of mettled road Chak # 119/P	4000000			400000	288603 Cft	1010240	60614	Complete
	Total	40850000			2685000	0	2559196	153552	

The payment made is held irregular due to the following reasons.

- i. Contract agreement, monitoring report for measurement of work, work orders and final completion report were not on record, and all the payment was made just on the recommendation of Chairman CCB and Sub Engineer.
- ii. The tendering process seems bogus as pooling was made and all the schemes were completed as per T.S estimates whereas same nature of schemes were completed at lower rates in the ADP for the year 2011-12.

- iii. Blank signed proformas (CCB-6) were attached in some files and most of the applications were dateless in order to extend undue favour to the contractors.
- iv. Penalty of Rs 2,685,000 had not been imposed on the contractor for late completion of the projects.
- v. 6% shrinkage amounting to Rs 153,552 had not been deducted from the estimates and bills.
- vi. Compaction test, sub base, base course, TST, Steel test and other necessary tests have not been carried out in the absence of which quality of work done is doubtful hence chances of use of substandard material could not be ruled out.

The above irregularities occurred due to weak managerial and internal controls.

Above action of the management resulted in irregular payment of Rs40.850 million and non recovery of Rs 2.839 million

The matter was reported to TMO during March 2013. TMO did not submit reply to the audit para.

DAC in its meeting held on 05.04.2013 directed to recover the stated amount within one month. No progress was reported till finalization of this Report.

Audit recommends that stated amount be recovered from the concerned and deposited into relevant head of account besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: - 17]

1.7.5.2 Irregular provision of income in the Budget Estimates – Rs 39.551 Million

According to Rule 13 of TMA Budget Rules, 2003,” the collecting officer shall ensure:

- (1) Estimates of receipts are prepared diligently and accurately.
- (2) In relation to revised estimates, shall take into consideration the actual receipts during the first eight months of the financial year and also consider the figures of previous financial years.

Moreover as per Rule 14 of TMA Budget Rules, 2003,” in order to ascertain and realize the revenue potential of the Local Government, each collecting officer shall conduct review of the revenue resources.

Contrary to above, TMO Sadiqabad prepared the revised budget of receipt for the year 2011-12 in violation of above rules as non operative sources were included in the budget estimates. The said sources were included in the receipt estimates only to

show the greater income than actual and to justify the expenditure. Income of Rs 39.551 million was not received and expenditure was not reduced in the revised budget.

(Amount in Rupees)

Detailed Head	Revised Budget 2011-12	Income Received During 2011-12
C 0388081 Rent of Municipal Property. Shoping centre	3,904,280	0
Arrear of Rent of Shopping Centre (Court Case)	34,126,813	0
Arrear of Permanent Tehh Bazari A.P.L	523,683	0
Arrear of Permanent Tehh Bazari A.P.L (Court Case)	594,006	0
Arrear of Leases of Markets APL	101,896	0
Arrear of Leases APL	188,353	0
Arrear of Water Rate A.P.L	111,884	0
G.TOTAL	39,550,915	0

The above irregularity occurred due to preparation of unrealistic budget.

Above action of the management resulted in non receipt of income.

The matter was reported to TMO during March 2013. TMO replied that this provision does not increase the income.

DAC in its meeting held on 05.04.2013 directed to produce the record for verification and recover the stated amount within one 2 days. No progress was reported till finalization of this Report.

Audit recommends to get the expenditure regularized from competent authority besides fixing responsibility on the persons at fault, under intimation to Audit.

[AIR Para: 11]

1.7.5.3 Doubtful Expenditure on Civil Works – Rs 15.682 Million

Rule 2.31 of PFR Vol-1, provides that a drawer of bill for pay, allowance, contingent & other expenses will be held responsible for any over charges, frauds and misappropriations. Moreover according to rule 2.33 of PFR Vol-I, states that every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Three development schemes were completed in Mazdoor colony through Takbeer CCB and other two by the TMA Sadiq Abad during 2011-12. These schemes were overlapping and there are chances of misappropriation of funds as no site map of sewerage at Mazdoor colony was available in the file to verify the development work.

Moreover recorded entries and bills bear no date which is also misleading. Detail of the schemes is given below.

(Amount in Rupees)

Sr. No.	Name of scheme	Cost	
1	Const. of Mettled Road Mazdoor Colony, UC-D-4	6,850,000	Takbeer CCB
2	Const. of Mettled road & Sewerage remaining portion Mazdoor Colony	8,050,000	TMA Fund
3	Repair of sewerage Mazdoor Colony	782,000	TMA Fund
Total		15,682,000	

The above irregularity occurred due to improper financial and managerial controls.

Above action of the management resulted in doubtful expenditure of Rs15.682 million.

The matter was reported to TMO during March 2013. TMO replied that development work of these schemes was done at same location but their scope of work is different and no malafied intention is involved.

DAC in its meeting held on 05.04.2013 directed to enquire into the matter within one week. No progress was reported till finalization of this Report.

Audit recommends that an inquiry under the chairmanship of Administrator be conducted and action be taken accordingly under intimation to audit.

[AIR Para: 28]

1.7.5.4 Non Reconciliation of Receipt Figures – Rs 14.356 Million

According to Rule 2.33 of PFR Vol-1, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Govt. through fraud or negligence on his part. Moreover as per Para 76 (1) of Government of the Punjab, Local Government and Rural Development Department (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 Local Government Fund under proper receipt head.

In the record of TO (F) of TMA Sadiqabad there was a total receipt of Rs 125.162 million during 2011-12 under the various heads of income against demand / budget of Rs 193.889 million whereas figures verified by the TAO was Rs 119.918 million resulting in difference of Rs 14.356 million as detailed in Annex – AD.

The above irregularity occurred due to non reconciliation of receipts.

Above action of the management resulted in non reconciliation and possible misappropriation thereof.

The matter was reported to TMO during March 2013. TMO replied that statement of TO (A) had been reconciled and difference had been covered but no documentary evidence was produce in the meeting.

DAC in its meeting held on 05.04.2013 directed either to produce the record within one week. No progress was reported till finalization of this Report.

Audit recommends to get the expenditure regularized from competent authority besides fixing responsibility on the persons at fault, under intimation to Audit.

[AIR Para: 10]

1.7.5.5 Loss due to Non-auction of Shops – Rs 7.420 Million

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

Contrary to above , TMO Sadiq Abad did not re-auction four hundred seven (407) shops / plots whose contract of auction were expired since 1983 in violation of above rules, whereas all the lessee were running their businesses on the old rates. As a result T.M.A sustained a loss of Rs 7.420 million.

(Amount in rupees)

Sr. No.	Name of Market	No. of Shops/Plots	Average Market Rent / Month / Shop	Current Market Rent / month / shop (at least)	Loss / month	Loss per year	Contract Expired In
1	Bano Market	19	1526	3000	28006	336072	1983-2010
2	New Cloth Market	156	375	1000	97500	1170000	1997
3	Library Park Market	157	1634	3600	308662	3703944	1986-2007
4	Old Green Market	8	1792	3000	9664	115968	1998
5	Madarsa Tul Banat	10	3628	5500	18720	224640	2007-10
6	General Bus Stand	29	904	4000	89784	1077408	1997
7	Canteen Tillu Adda	8	3686	8000	34512	414144	2001-07
8	Mustajri Plots	4	1338	3500	8648	103776	1997-98
9	Hotel near Railway Station	5	2347	4500	10765	129180	1997
10	Near Post Office	6	2410	4000	9540	114480	1998
11	KLP Road	2	3993	5000	2014	24168	1997
12	Plot Behind Hotel	3	429	600	513	6156	1993
Total		407			618328	7419936	

The loss occurred due to ineffective financial controls and laxity of the management.

The T.M.A sustained a loss of Rs 7.420 million due to non-auction of vacant shops.

The matter was reported to TMO during March 2013. TMO replied that rent of shops increases 10% per annum on provisional basis and recovery of arrear will be made after regularization of lease agreement of these shops. DAC in its meeting held on 05.04.2013 directed to conduct an enquiry to by TO (F) and TO(Accounts) and recover the amount from concerned within two months. No progress was reported till finalization of this Report.

Audit recommends early finalization of inquiry proceedings and fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: - 15]

1.8 TMAKhanpur

1.8.1 Fraud / Misappropriation

1.8.1.1 Misappropriation of Public Money through Fake Repair Bills – Rs 15.974 Million

As per Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Contrary to above, TMO Khanpur incurred expenditure of Rs 15.232 million during 2011-12 on account of repair / overhauling of vehicles, machinery and cleanliness of disposal wells. The expenditure incurred was questionable subject to the following observations. The detail is given at Annex – AE.

1. No repair committee was formed for the purpose.
2. All the bills bear no serial number, income tax and GST number.
3. Replaced parts were not entered in unserviceable article register.
4. Bills of repair and purchase were claimed for water supply but in city no water supply scheme existed which is verified from nil recovery of water rate.
5. Repair of machinery was shown in bills but physically machinery did not exist as per report of Electrician & Vehicle incharge.
6. Advertisement for cleanliness of disposal well was made on 05.06.10 and quotations were received on 14.06.10.
7. Supply order was given on 17.06.10 without any dispatch No. and bill was received on 25.11.11, bill was received after one and half year.
8. Receiving of bill after 18 months after the completion of work was unjustified.

(Rupees in Million)

Sr. No.	Nature of Repair	Period	Amount
1	Repair of Electric Motor and vehicles	2011-12	1.722
2	Repair Filter Plant, Electric Motor	2011-12	0.999
3	Repair of Vehicles	2011-12	1.412
4	Misc. Repair bills	2011-12	11.099
5	Cleanliness of disposal wells		0.742
Total			15.974

The loss occurred due to malafied intention of the management.

Fake billing caused misappropriation of Rs 15.974 million.

The matter was reported to TMO during March 2013. TMO replied that expenditure was incurred after observing all codal formalities, record was available in

the relevant files, but no documentary evidence was produced in support of the reply. Furthermore no record was produced regarding fictitious billing.

DAC in its meeting held on 11.04.2013 directed TO(F) and TO(I&S) to enquire into the matter and fix responsibility within a month. No progress was reported till finalization of this Report.

Audit recommends that stated amount be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 2, 6, 8, 12 & 35]

1.8.1.2 Bogus Expenditure on Electricity Items – Rs 2.086 Million

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

Contrary to above, TMO Khanpur incurred an expenditure of Rs 2.086 million on purchase and repair of electricity items for the year 2011-12, which was found irregular as per following observations.

1. The replaced items were not taken into unserviceable stock register.
2. Previous year purchases for the repair of these items were not provided
3. Annual requirements were not consolidated.
4. Tendering process was not adopted, which was an act of avoiding healthy competition and undue favor to contractor.
5. In all connections street lights were connected with WAPDA wires.
6. A huge rate difference was found in same items.
7. Replaced wires not taken into stock nor sale proceeds were shown. Copper resale rate is approximately Rs 700 per kg.
8. The TMA has total 2340 electricity points out of which 1886 points were replaced and 450 energy savers purchased the energy savers have one year guarantee period which indicates that all the points were replaced. lower number bills were issued after higher number by the same supplier of same item which indicates that billing was made only to utilize the budget for the intention of misappropriation.
9. There was a huge difference in rates of same items by the same supplier in same month which supports above observation.

The detail is given at Annex – AF.

The irregularity occurred due to weak internal controls of mismanagement.

The above action of the department caused irregular/ doubtful expenditure of Rs2.087 million.

The matter was reported to TMO during March 2013. TMO replied that there was no misappropriation involved and electricity items were purchased as per demand and by adopting fair tendering process also the replaced items were consumable therefore these were not entered into dead stock register, reply of TMO was not tenable as no documentary evidence was shown to audit regarding fair purchase procedure of electric items.

DAC in its meeting held on 11.04.2013 directed to get the irregularity condoned from the competent authority. No progress was reported till finalization of this Report.

Audit recommends that irregularity be got condoned from the competent authority besides taking disciplinary action against the person at fault under intimation to audit.

[AIR Paras: - 3 & 41]

1.8.2 Non-Production of Record

1.8.2.1 Non-Production / Maintenance of Record – Rs 47.224 Million

According to Section 14 (2, 3) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the officer in charge of any office 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 Furthermore, according to Section 115(6) of Punjab Local Government Ordinance 2001, “All officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.”

Contrary to above, TMO Khanpur did not produce record despite repeated request of expenditure incurred / revenue realized under different objects / codes of classification amounting to Rs 47.224 million during 2011-12, in violation of above rule.

(Rupees in Million)		
Sr. No.	Description	Amount
1	Advertisement fees, General Bus Stand	1,762,000
2	Shifting of HT/LT lines of WAPDA and PTCL	4,890,470
3	Cash Book, Contingent Register, Budget Control Register of DDOs	0
4	Bank Statement, Release Record, Grant received from Provincial Govt, Distt. Govt. CCB Record, Asset Register, Slaughter House Fee, MNA & MPA Grant, etc.	0
5	Backup record of tax collection of immovable property	40,571,967
	Sub Total	47,224,437

Audit holds that the relevant record of the expenditure of Rs 47.224 million was not maintained therefore 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 during March 2013. TMO replied that each contractor maintained his own record for the purpose of Income Tax, etc and no loss suffered by the TMA. TMO also stated that a separate cash book of PMDFC was maintained to support transactions with WAPDA and PTCL regarding shifting of HT/LT lines. TMO also stated that there was only one DDO’s Cash book and Budget Control Register was maintained in the TMA. TMO also stated that certificate / attestation from Revenue Department had been obtained regarding tax collection on immovable property, but no documents were shown to audit in support of the reply.

DAC in its meeting held on 11.04.2013 directed to get the record verified within a week. No progress was reported till finalization of this Report.

Audit recommends that responsibility be fixed for non production of record, non-compliance of the rules and take appropriate action taken against the persons held responsible besides ensuring submission of record to Audit for verification.

[AIR Para: - 13, 17, 26, 39 & 52]

1.8.3 Irregularities / Non Compliance

1.8.3.1 Loss due to Unjustified Consumption of POL – Rs 16.327 Million

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

Contrary to above, TMO Khanpur incurred expenditure of Rs 16.327 million on POL for 31 numbers of vehicles and machinery during 2011-12. The expenditure was found irregular and unjustified due to following reasons:

1. Log books were not properly maintained.
2. Fire brigade was used for watering purpose whereas three water tankies were available in TMA. Moreover detail of green belts was not produced.
3. Machinery was shown running 7 to 8 hours per day it means there was no need of electricity but electricity bills were drawn.
4. When meter reading, vehicle movement register and approval of competent officer for doing work were not available then this practice shows fictitious billing.
5. Monthly average consumption certificates were not found maintained. In the absence of which consumption could not be verified.
6. Meter was not in order / running.
7. No income was deposited under the head of fire fighting.
8. Fire fighting certificate was not on record.

(Amount in Rupees)

Sr. No.	Vehicle No.	Period	Amount
1	1	2011-12	655,472
2	2	-do-	124,173
3	3	-do-	340,310
4	4	-do-	739,147
5	5	-do-	119,251
6	6	-do-	319,142
7	7	-do-	453,871
8	8	-do-	297,431
9	9	-do-	268,587
10	10	-do-	564,619
11	11	-do-	453,078
12	12	-do-	208,407
13	13	-do-	371,450
14	14	-do-	1,045,809
15	15	-do-	406,487
16	16	-do-	274,387
17	17	-do-	703,934
18	18	-do-	697,080
19	19	-do-	417,026

Sr. No.	Vehicle No.	Period	Amount
20	20	-do-	448,446
21	21	-do-	711,005
22	22	-do-	437,515
23	23	-do-	467,349
24	24	-do-	427,571
25	25	-do-	834,738
26	26	-do-	922,003
27	27	-do-	1,018,021
28	28	-do-	909,627
29	29	-do-	973,642
30	30	-do-	313,516
31	31	-do-	403,971
Total			16,327,064

The loss occurred due to ineffective financial controls and negligence of the management.

Unjustified expenditure on POL resulted in loss of Rs 16.327 million.

The matter was reported to TMO during March 2013. TMO replied that the machinery was running 7 to 8 hours due to heavy load shedding. Defective speedo meters were being replaced now, income of fire fighting had been deposited in the head of firefighting. Average consumption certificates and log books of vehicles were available for verification, but no documentary evidence was produced to audit in support of the reply.

DAC in its meeting held on 11.04.2013 directed to produce relevant record within 2 days. No progress was reported till finalization of this Report.

Audit recommends that responsibility be fixed against the person for non maintaining relevant record, under intimation to Audit.

[AIR Para: - 40]

1.8.3.2 Irregular Expenditure due to Non-compliance of Procurement Rules – Rs 15.422 million

According to Rule 9 and 22(1) of the Punjab Procurement Rules 2009, Procurement opportunities over Rs 100,000 and up to Rs 2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time and the bids shall be submitted in a sealed package or packages in such manner that the contents are fully enclosed and cannot be known until duly opened.

Contrary to above, TMO Khanpur incurred expenditure of Rs 15.422 million during 2011-12 on account of purchase of furniture, electric wire, tent, decoration of gate, tracksuits and uniforms, etc. the expenditure was held irregular as the tendering

process on PPRA website was avoided and all quotations were received by hand as the envelopes submitted by the venders did not bear any postage stamp. Moreover response time of less than fifteen days was given. The detail is given at Annex – AG.

The irregularity occurred due to non observance of procurement rules.

Non-observance of the financial discipline caused irregular procurement and undue favor to venders of own choice. As a result, benefits of competitive bidding could not be obtained.

The matter was reported to TMO during March 2013. TMO replied that expenditure was incurred in emergency from local market after observing all codal formalities and PPRA Rules are not applicable to TMA. Reply was not tenable as ignorance of law was no justification.

DAC in its meeting held on 11.04.2013 directed to get the irregularity condoned from the competent authority. No progress was reported till finalization of this Report.

Audit recommends that irregularity be got condoned from the competent authority, under intimation to Audit.

[AIR Para: 4,5, 30, 31 & 44]

1.8.3.3 Unauthorized Expenditure on Purchase of Vehicle and Durable Goods without Approval of Austerity Committee – Rs 4.011 Million

As per Para 5 of the purchase manual the specification should be sufficiently generalized to ensure competition and specification for the store of common use in the department shall be got vetted from the departmental standardized committee. Moreover as per Para No. (vii) of the Austerity Measures for the year 2010-11 issued by the Finance Department, Govt. of the Punjab vide letter No. FD.SO (GOODS)/44-4/2010 dated 9-08-2010, “Procurement of items of machinery and equipments including I.T equipments, printer, fax machine, photocopier, generators, Air conditioners and luxury items etc shall not be allowed except with the prior concurrence of the Austerity Committee constituted for this purpose”. Further, as per Rule 4(vii) of the Punjab District Governments & TMA Budget Rules 2003, “The Finance and Budget Officer shall perform monitoring of the budget ensuring that funds are spent as approved by the Council”

Contrary to above, TMO Khanpur incurred following expenditures of Rs 4.011 million on purchase of machinery & equipment and durable items during 2011-12. The items purchased by the TMO were held irregular due to following observations:

1. Quotations of KSB pump & Chief Engine and estimate of disposal plant was not on record.
2. Work was required to be executed in development head instead of contingency work.
3. Tractor MT-510 was purchased from Asad and Co. instead of direct purchase from the authorized dealer and supply order was given vide No./TMA/KPR/303 dated 14.05.11, so payment of GST Rs 328,000 was unjustified, further tractor was imported so, income tax and sales tax was to be paid at the time of import. Import invoice was not provided to audit.
4. Annual requirement was not advertised on PPRA's website in violation of PPRA Rule 9 & 12 and purchase was made during ban period.
5. No purchase committee was constituted for verification of rates and quality.
6. Over payment was made in purchase of tractor. Sale price of Mt-510 tractor on 26.05.11 was 9500 US Dollar and exchange rate on that date was Rs. 85.30 total price comes to Rs 810,350, import invoice was neither provided to audit nor annexed with voucher, price was checked on internet, over payment of Rs 414,650 was made.
7. Higher rate was paid for front blade and plough, as compared to front blade price by Millat Tractors Ltd. Quoted to TMA Bahawalpur (Sadar).
8. Supply orders were issued without dispatch No. and without specifications of delivery period.
9. Quotations were received by hand and not scrutinized by the technical personals.
10. It was not clarified that suppliers were authorized dealers or not and whether purchase was made from the company directly or not.
11. Advance payment was not made without relaxation of Rule 2.10 PFR Vol. 1. Further advance payment was not adjusted before the close of financial year.
12. Sanction to incur expenditure was not provided to audit.
13. Purchase of some items and repair of slaughter house pump was shown repeatedly even after installation of new machinery.

The detail is given at Annex – AH.

The above irregularity occurred due to non-compliance of prevailing Rules.

The above action of the management caused irregular purchase and loss due to non payment of sales tax.

The matter was reported to TMO during March 2013. TMO replied that as per government instructions machinery for solid waste management was exempted from austerity measures and there was no violation of PPRA Rules as there rates come into

force in TMAs from 04/2012. Moreover wooden ladders and searchlights were consumable items and are purchased as per demand.

DAC in its meeting held on 11.04.2013 directed to get the irregularity condoned from the competent authority. No progress was reported till finalization of this Report.

Audit recommends that irregularity be got condoned from the competent authority, under intimation to Audit.

[AIR Para: 25 & 28]

1.8.3.4 Loss Due to Purchase at Higher Rates – Rs 1.455 Million

According to Rule 2.10 (a) (1) of Punjab Financial Rules Vol-1, “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”.

Contrary to above, TMO Khanpur paid higher rates for the same item as compared with other bills of said office and other offices during 2011-12 which needed justification. Lower number bills were issued after higher number by the same supplier which indicated that billing was made only to utilize the budget resulting into loss to TMA of Rs 1.455 million. The detail is given at Annex – AI.

The irregularity occurred due to malafied intention of the management.

Above action of the management resulted in overpayment of stated amount.

The matter was reported to TMO during March 2013. TMO replied that quotations were called against each demanded item and supply order was given to lowest bidder.

DAC in its meeting held on 11.04.2013 directed TO (F) and TO (I&S) to inquire into the matter and fix responsibility within a month. No progress was reported till finalization of this Report.

Audit recommends that recovery of stated amount from the concerned be affected and deposited into TMAs account besides taking disciplinary action against the persons held responsible, under intimation to Audit.

[AIR Paras: 1 & 7]

1.8.4 Performance

1.8.4.1 Non / Less Realization of Revenue and Arrears – Rs 149.415 Million

According to Rule 76 of the PDG & TMA (Budget) Rules, 2003, collecting officers should see that all revenue due is claimed, realized and checked against demands and that they are deposited into relevant head of account.

Contrary to above, TMO Khanpur did not make due efforts during 2011-12 to recover / realize revenue and arrears of revenue of Rs 149.415 million on account of water rates, sewerage tax, rent of shops and license & permit fee etc, as detailed below.

(Amount in Rupees)

Sr. No.	Income Head	No. of Unit	Arrear amount	Received	Difference
1	Shops	293	3,441,356	1,629,911	1,811,445
2	Sewerage tax	-	5,404,806	3,254,191	2,150,615
3	Rent	48	405,780	-	405,780
4	Map Fee	1315	65,901,000	-	65,901,000
5	Cattle Market	8	31,243,045	2,590,899	28,652,146
6	Disposal Works	-	66,000	-	66,000
7	Dead Animal Bones	-	50,000	-	50,000
8	Bakar Mandi	-	50,006,371	-	50,006,371
9	Permit Fee	280	371,500	-	371,500
Total					149,414,857

The loss occurred due to ineffective financial controls and laxity of the management.

TMA was facing financial hardships due to less realization of Government revenue of Rs 149.415 million.

The matter was reported to TMO during March 2013. TMO replied that maximum efforts were being made for recovery of arrears as per demand & collection registers and notices have been issued to defaulters. TMO also stated that TMA staff was deputed to recover the amount from the person carrying out constructions of building without approval and payment of maps fee, but no documentary evidence was shown to audit regarding recovery of outstanding arrears. TMO also stated that for auction of cattle mandi advertisement has been made several times in different newspapers, but in all auction proceedings bids come below the reserve prices therefore TMA made self recovery.

DAC in its meeting held on 11.04.2013 directed TO (F) and TO (I&S) to inquire into the matter regarding less recovery of different income heads from previous

year and fix responsibility within a month. Furthermore committee directed to recover the amount at the earliest in all remaining cases except the court cases. No progress was reported till finalization of this Report.

Audit recommends that amount be recovered from the concerned (if not sub judice) and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 9, 10, 11, 15, 21, 22, 23 & 29]

1.8.4.2 Loss due to Non-achieving of Targets of Receipts – Rs 24.298 Million

According to Rule 76 of the Punjab District Governments & TMA (Budget) Rules, 2003, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

Contrary to above, TMO Khanpur fixed revenue targets of Rs 31.252 million for the year 2011-12 on account of different heads of receipts, but the relevant staff did not make due efforts to achieve the targets. As a result revenue targets of 78% amounting to Rs 24.298 million could not be achieved. The detail is given below.

(Amount in Rupees)

Detailed Heads	Revised Budget	Income	Less Income
Rent of Shops	4,000,000	3,236,473	763,527
Recoveries of Overpayment	3,878,101	815,148	3,062,953
Fire Service	10,000	-	10,000
Sale of Store & Materials	50,000	-	50,000
Licensee fee (Dangerous & Offensive trades)	1,000,000	251,000	749,000
Sewerage fee/ Charges/ Nali Tax	300,000	60,340	239,660
Sale of sullage / waste water	20,000	-	20,000
Cattle Markets	20,000,000	2,590,899	17,409,101
Cattle Markets Arrear	1,994,019	-	1,994,019
Total	31,252,120	6,953,860	24,298,260

The loss occurred due to poor performance of the staff and lack of due diligence by the management.

Poor performance of the staff deputed for recovery resulted in loss of Rs 24.298 million to the TMA.

The matter was reported to TMO during March 2013. TMO replied that rent of shops was recovered and efforts were being made for the recovery of remaining amount, but no documentary evidence was shown to audit in support of reply.

DAC in its meeting held on 11.04.2013 directed to recover the amount within two months and deposit into the relevant head of account. No progress was reported till finalization of this Report.

Audit recommends that amount of Rs 24.298 million be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 14]

1.8.4.3 Loss due to Non-registration of Private Housing Schemes – Rs 6.279 Million

According to Rule 4 of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, the developer shall submit an application to a TMA, for seeking preliminary planning permission for a scheme before initiating any planning or development activity. Furthermore, Rule 38 prescribes fee which the developer shall pay. Rule 35(1) of the Punjab Private Housing Schemes and Land Sub-division Rules 2010 empower the TMA to monitor the development work of the schemes and ensure that there is no deviation from the sanctioned scheme plan.

In jurisdiction of Tehsil Municipal Officer Khanpur 16 private housing schemes carried out development and marketing activities without registration, approval of schemes, map design and specifications. The developer did not apply for the registration and therefore did not pay the fee on account of registration and other prescribed requirements which came to Rs 6.279 million during 2011-12. Moreover, the TMO did not take appropriate action to stop unauthorized and unapproved development and marketing activities and did not carry out survey in compliance of Building byelaws for these housing schemes, in contravention to above referred rules of the government. The detail is given at Annex – AJ.

Audit holds that illegal and unauthorized activities are not checked by the TMA and caused a huge loss of revenue is caused to the public exchequer due to negligence of TMA.

The above action of the management resulted in loss to Govt. amounting to Rs 6.279 million.

The matter was reported to TMO during March 2013. TMO replied that transfer of land in illegal housing schemes were banned by the TMA's authority. Action against defaulters was being taken and amount from approved housing schemes was recovered, but no documentary evidence was shown to audit in support of their reply.

DAC in its meeting held on 11.04.2013 directed to produce relevant record for verification within two days. No progress was reported till finalization of this Report.

Audit recommends that amount of loss be recovered from the concerned owners of the housing schemes or from the officers responsible for not getting the housing schemes registered and deposited into Public Fund besides taking disciplinary action against the officers, under intimation to Audit.

[AIR Para: 32]

1.8.4.4 Loss to TMA in millions due to Non Classification of Land

According to chapter II (4) (1) of Government of the Punjab Local Government & Community Development Department's notification No. SOR(LG) 35-1/2003 dated 20.03.2008, "A City District Government or a Tehsil Municipal Administration shall, within one year of the notification of these rules, classify land falling within its geographical limits into the following land use classes:

- (a) Residential ;
- (b) Commercial (including institutional);
- (c) Industrial ;
- (d) Peri-urban
- (e) Agricultural ; and
- (f) Notified area.

Contrary to above, TMO Khanpur did not classify the land under geographical limits of his TMA in the above mentioned classes / categories in violation of above instructions of the government due to which TMA sustained a huge loss as fee on change of land use could not be earned.

The irregularity occurred due to non observance of Government instructions.

Non-observance of the government instructions caused loss to TMA fund in millions.

The matter was reported to TMO during March 2013. TMO replied that classification of land was made according to government instructions. The reply of the TMO was not tenable as government instructions were not followed.

DAC in its meeting held on 11.04.2013 directed to comply with the audit directives within a month. No progress was reported till finalization of this Report.

Audit recommends fixation of responsibility on the persons at fault besides classification of land according to government instructions within a month, under intimation to Audit.

[AIR Para: 05]

1.8.5 Internal Control Weaknesses

1.8.5.1 Non Vacation of Encroached Property – Rs 84.000 Million

According to rule 3(K) of the Punjab Local Govt. (Property) Rules, 2003, the manager / chairman shall be vigilant about encroachments or wrongful occupants on property and in case there is any encroachment or wrongful occupation, shall take necessary steps for the removal thereof.

Contrary to above, TMO Khan Pur did not take appropriate action to get 840 Marls of land vacated from 13 Nos. of persons who unlawfully occupied TMA land valuing Rs 84.000 million (approx) during 2011-12.

The above irregularity occurred due to laxity of the management.

Above action of the management caused encroachment of valuable property of TMA.

The matter was reported to TMO during March 2013. TMO replied that cases of encroachment were under trial in different courts and action would be taken after decision of the courts.

DAC in its meeting held on 11.04.2013 directed to keep the para pending till decision of Court. No progress was reported till finalization of this Report.

Audit recommends to properly pursue the cases for early finalization under intimation to Audit.

[AIR Para: 16]

1.8.5.2 Non Imposing of Penalty – Rs 2.995 Million

According to condition 2 of tender form “1% per day maximum 10% of the estimated cost of work shall be imposed as penalty if the contractor fails to complete the work within due period.”

Contrary to above, TMO Khanpur made payments to contractors on account of 12 development schemes without imposing penalty of Rs 2.995 million during 2011-12 whereas works were not completed within due time. Moreover time extension was granted on unjustified reasons stating that due to site problem time extension is granted and the time extended was more than the time allowed to complete the work. The applications from the contractors were dateless and the same were not entered in the diary dispatch register of office of the TMA. The detailed is given at Annex – AK.

The irregularity occurred due to extending undue favour to the contractors by not imposing penalty.

Above action of the management resulted in loss of Rs 2.995 million.

The matter was reported to TMO during March 2013. TMO replied that delay in completion of work was due to genuine reasons and competent authority has accorded time extension as per rules.

DAC in its meeting held on 11.04.2013 directed to ensure recovery within one month. No progress was reported till finalization of this Report.

Audit recommends that the stated amount be recovered from concerned and deposited into TMA's Account under intimation to Audit.

[AIR Para: 34]

1.8.5.3 Loss due to Non Recovery of House Rent Allowance – Rs 2.204 Million

According to the Government of the Punjab, Finance Department letters No.FD (M-I)1-15/P2-P1 dated 15.01.2000 and No.FD(M.1)1-15/82-P-J dated 15.01.2002, the house rent allowance is not permissible when facility of official accommodation is availed by government servant and deduction on account of house rent at the rate of 5% of pay is required to be made from the allottees of government accommodation.

Contrary to above, TMO Khan Pur did not recover House Rent Allowance and M&R charges amounting to Rs 2.204 Million during 2011-12 from the occupants of residences of the TMA, in violation of above rule.

(Amount in Rupees)

Sr. No.	Detail of Occupants	Number of Residences	Period	Amount
1	Officers	4	01.07.11 to 28.02.13	2,080,000
2	Vehicle Incharge	1	01.07.11 to 28.02.13	64,200
3	Computer Operator	1	01.07.11 to 28.02.13	16,000
4	Driver	1	01.07.11 to 28.02.13	33,140
5	S.I	1	01.07.11 to 28.02.13	10,490
Total				2,203,830

The loss occurred due to ineffective financial and managerial controls of the management.

Non-recovery of HRA and M&R charges caused a loss of Rs 2.204 Million to the T.M.A.

The matter was reported to TMO during March 2013. TMO replied that recovery of house rent was being made regularly from the pay bills of concerned employees, but no document was shown to audit regarding recovery of house rent from the concerned.

DAC in its meeting held on 11.04.2013 directed to recover the amount within one month. No progress was reported till finalization of this Report.

Audit recommends that an amount of Rs 2.204 million be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 24]

Non-Compliant Paras of Annex – I
of Audit Report for the Audit Year
2012-13

1.9.1 TMA Liaquat Pur

1.9.1.1 Irregular Expenditure during Flood – Rs 726,983

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

Contrary to above, TMO Liaquat Pur incurred an expenditure of Rs726,983 on flood during the year 2010-12 which was irregular under following observation.

- Detail of tentage not on record.
- It was an act of undue favor to the supplier.
- Unjustified items were purchased; all the ANGEOs and socialist were also took part in public service.
- TMA had to provide services not purchase of different items.
- Hiring of tractors, Dala, Sound System, water pump and purchase of ice was not justified.

The detail is given at Annex – AL.

The irregularity occurred due to negligence of the management.

The above action of the department caused an irregular expenditure of Rs726,983.

The matter was reported to the TMO and Administrator of the TMA during January, 2013. The TMO replied that the arrangements were made in the light of instructions of the Government and all the expenditure was incurred after fulfilling all codal formalities, but no documentary evidence was produced in support of reply.

DAC in its meeting held on 08.01.2013 kept the para pending for strict compliance at the earliest.No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned from competent authority besides taking disciplinary action against the person at fault, under intimation to Audit.

[AIR Para: 46]

1.9.1.2 Irregular Expenditure without Obtaining Performance Security – Rs 609,843

As per clause 26-A of the contract agreement forms, in case the total tendered amount is less than 5% of the approved estimated (DNIT) amount, the lower bidder will have to deposit additional performance security equal to the corresponding

percentage (5-10 %) of tendered amount below the estimated cost, within 15 days of issuance of notice or within in expiry period of bid which ever is earlier.

Contrary to above, TMO Liaquat Pur allotted the works of twelve (12) development schemes with a cost of Rs 23.375 million which were below T.S upto 15% to the different contractors without obtaining performance security amounting to Rs 609,843 in violation of the above rule during 2010-12. The detail is given at Annex – AM.

The irregularity occurred due to negligence of the department.

The above action of the management caused execution of work in violation of agreement.

The matter was reported to the TMO and Administrator of the TMA during January, 2013. The TMO replied that all development schemes had been completed 100% by the contractors. So there was no need to deduct performance security at this stage, but department failed to produce record in support of their reply.

DAC in its meeting held on 08.01.2013 kept the para pending for strict compliance at the earliest. No progress was reported till finalization of this Report.

Audit recommends that compliance should be made in the observance of above rule besides taking action against person(s) at fault, under intimation to Audit

[AIR Para: 33]

1.9.1.3 Non Recovery of POL Charges from Contractor – Rs 586,645

As per chapter IV section 18 (1) of Auctioning and Collection Rights 2003, The contractor shall deposit other charges such as rent of buildings under his possession, cost of books, stationery, furniture and fixtures or any other asset or property provided by the local government for use of collection of income, in the funds of local government in advance by the fifth day of each month. Further according to Rule 76 (1) of PDG and TMA (Budget) Rules 2003, states that “the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head.”

Contrary to above, TMO Liaquat Pur awarded contract of “Agriculture Land situated at Disposal Hakeem Abad” to contractor for the year 2010-12 but cost of POL consumed was not recovered from the contractor in violation of above rule. The contractor used water for irrigation of land from disposal but nothing paid by him. The detail is given below.

(Amount in Rupees)

Months	Diesel Used	Rate (App)	Amount	Hours	Mobile oil used	Rate	Amount	Total
May-11	440	91	40,040	176	12	320	3,840	43,880
Jun-11	400	91	36,400	160	8	320	2,560	38,960
Jul-11	380	91	34,580	152	8	320	2,560	37,140
Aug-11	470	91	42,770	188	8	320	2,560	45,330
Sep-11	465	91	42,315	186	8	320	2,560	44,875
Oct-11	420	91	38,220	168	8	320	2,560	40,780
Nov-11	360	96	34,560	144	4	320	1,280	35,840
Dec-11	420	96	40,320	168	8	320	2,560	42,880
Jan-12	420	96	40,320	168	8	320	2,560	42,880
Feb-12	435	96	41,760	174	8	320	2,560	44,320
Mar-12	465	96	44,640	186	4	320	1,280	45,920
Apr-12	420	96	40,320	168	4	320	1,280	41,600
May-12	380	96	36,480	152	4	320	1,280	37,760
Jun-12	450	96	43,200	180	4	320	1,280	44,480
Total								586,645

The loss occurred due to negligence of TMA.

The above action of the management caused less collection of Government receipts.

The matter was reported to the TMO and Administrator of the TMA during January, 2013. The TMO replied that notices had been served to the said contractors and the stated amount be deposited into government treasury as and when received.

DAC in its meeting held on 08.01.2013 kept the para pending for strict compliance at the earliest. No progress was reported till finalization of this Report.

Audit recommends that amount be recovered within a month and deposited into treasury besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 8]

1.9.1.4 Irregular Expenditure on Construction of Sullage Carrier – Rs 244,500

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

Contrary to above, TMO Liaquat Pur incurred expenditure of Rs 244,500 on Construction of Water Course at Basti Babran which was found irregular as Construction of Water Course was beyond the function of TMA.

The irregularity occurred due to intention of misappropriation.

The above action of the management caused irregular expenditure

The matter was reported to the TMO and Administrator of the TMA during January, 2013. The TMO replied that the said work was fall under the jursiductino of the TMA and was contructed on the demand of the public in public interest, but no documentary evidence was produced in support of reply.

DAC in its meeting held on 08.01.2013 directed directed to recover the stated amount and depoited into relevant head of account.No progress was reported till finalization of this Report.

Audit recommends that amount would be recovered besides taking action against person(s) at fault under intimation to Audit.

[AIR Para: 20]

ANNEX

Annex – I**(Rupees in million)**

Name of TMA	Sr. No.	Para No.	Description	Amount	Nature
TMA Rahim Yar Khan	1.	22	Loss to TMA due to non recovery of auctioned amount from the contractors..	0.219	Recovery
TMA Sadiqabad	2.	20	Less Realization Of Receipts ITP	7.393	Recovery
TMA Khanpur	3.	51	Loss to govt. due to purchase of POL at higher rates than the rates fixed by OGRA	0.285	Violation of Rule
TMA Liaqatpur	4.	11	Loss to Govt. due to Un-Authorized / Personal Use of Official Vehicle,	0.161	Violation of Rule

LIST OF MEFDAC PARAS

(Rupees in Million)

Name of TMA	Sr. No.	Para No.	Description	Amount
TMA Rahim Yar Khan	1.	4	Irregular expenditure on sports activities	0.971
	2.	5	Non Surrender of Unspent Balance – Rs4.309 Million	4.309
	3.	9	Loss to TMA due to non recovery of Penalty/Fine	0.116
	4.	10	Non recovery of penalties from the contractor due to delay in renewal of contract	0.226
	5.	13	Ambiguous payment of electricity charges	0.212
	6.	14	Un-authorized advance payment of electricity charges	0.124
	7.	15	Non allocation of Prescribed Fund for Sports Activities and Youth Festival Rs4.978 Million	4.978
	8.	16	Non Deduction / Recovery of Trade / Professional tax	0.317
	9.	18	Irregular payment to work charge / contingent paid staff	0.785
	10.	20	Irregular promotion of mali as garden supervisor without observing service rules irregular expenditure	-
	11.	21	Irregular refund of performance security before completion of work -	0.350
	12.	22	Non resale of used mobil-oil loss to Govt.	0.215
	13.	28	Overpayment due to allowing unjustified lead on crushed stone	0.074
	14.	29	Irregular promotion of naib qasid as octroi clerk irregular expenditure	-
	15.	30	Refund of security before completion of prescribed period-	0.200
	16.	32	Non recovery of pay pension contribution & fringe benefits-	0.223
	17.	33	Unauthorized payment against development work, Special Repair Road Belgium Chowk to City Pull, Shahi Road Phase-II”	0.682
	18.	35	Excess payment of paid allowances due to award of selection grad to a clerk in the category of traffic inspector	0.666
	19.	37	excess payment of transfer grant -	0.027
	20.	38	non recovery of repair & maintenance charges @ 10% due to over & above allotment of residence entitlement recovery.	0.076
	21.	39	loss to TMA due to mis-use of the fire brigade.	0.275
	22.	40	loss to govt. due to non recovery of house rent allowance	0.142
	23.	41	excess payment of pay allowances-	0.117

	Sr. No.	Para No.	Description	Amount
TMA Rahim Yar Khan	24.	42	misappropriation on account of license permit fee and loss to govt. due to non-conducting survey of new shops regarding "license permit fee"	-
	25.	43	irregular repair of transformers	0.077
	26.	44	loss to govt. due to misappropriation of license & permit fee -	0.394
	27.	46	loss to govt. due to non conduction of self collection-	0.093
	28.	47	irregular payment of holiday allowance and recovery thereof	0.074
	29.	49	less /non deduction of income tax-	0.018
	30.	50	default of stock taking	-
	TMA Sadiqabad	31.	1	Unjustified less fixation of targets of income
32.		4	Non recovery of salaries and fringe benefits from contractor	0.048
33.		11	Irregular expenditure on account of Conversion fee	17.037
34.		14	Loss to TMA due to less collection as per target	3.969
35.		21	Less recovery as per schedule rate in (ITP)	0.06
36.		23	Non resale of used mobile oil loss to govt	0.19
37.		27	Doubtful expenditure of on account of earth excavation and Sand filling.	0.957
38.		28	Non Recovery of Professional tax	0.129
39.		34	Non Deduction / Recovery of Trade / Professional tax	231,500
40.		35	Non resale of used mobile oil loss to Govt.	216,560
41.		36	Irregular Expenditure on Repair of Buildings	0.199
42.		37	Loss to Govt. due to purchase of POL at higher rates than the rates fixed by OGRA	0.180
TMA Khanpur	43.	9	Loss to TMA in millions due to Non classification of land	-
	44.	11	Irregular payment of electricity charges	0.343
	45.	12	Irregular expenditure on account of cleanliness of disposal wells Rs	0.742
	46.	13	Loss to TMA due to non recovery of income tax from the contractors	0.065
	47.	17	Intentionally Less Collection of License & Permit fee, Permanent Teh Bazari and sewerage tax	0.407
	48.	21	Doubtful expenditure on sports activities	0.451
	49.	23	Misappropriation on account of License Permit fee and loss to Govt. due to Non-Conducting Survey of New Shops regarding "License Permit Fee "	-
	50.	25	Loss to Govt. due to non recovery of NOC and commercialization fee	0.260

	Sr. No.	Para No.	Description	Amount
TMA Khanpur	51.	26	Loss to Govt. due to misappropriation of Electricity Items	0.442
	52.	27	Irregular expenditure by splitting	0.184
	53.	28	Misappropriation of Funds through Fictitious Billing	2.678
	54.	29	Loss to Govt. due to misappropriation	0.406
	55.	30	Realization of tax without maintenance of Demand and Collection Register / Record	0.609
	56.	31	Unjustified expenditure on repair of Disposals and Vehicles	0.309
	57.	32	Irregular expenditure on repair of transformers	0.179
	58.	34	Loss to TMA due to Mis-use of the Fire Brigade	0.790
	59.	37	Loss to Govt. due to non recovery of Receipts	0.123
	60.	39	Abnormal delay in completion of work and non/less imposing of penalty	0.100
	61.	40	Ambiguous Payments	1.936
	62.	41	Irregular expenditure on works by splitting	0.238
	63.	42	Irregular Expenditure on Plants	0.607
	64.	43	Irregular expenditure on Sanitation items	0.795
	65.	46	Loss to Govt. due to misappropriation of stores and stocks	0.171
	66.	49	Non resale of used mobile oil loss to Govt	0.075
TMA Khanpur	67.	18	Non Recovery of Auctioned Amount from the Contractor	0.186
	68.	19	Loss to TMA due to non realization of income tax on auction	0.088
	69.	33	Loss to Govt. due to not deducting Shrinkage, amounting to Rs.	0.288
	70.	36	Excess Payment due to non deduction of different items in development schemes	0.890
	71.	37	Loss due to Non Conduction of Self Collection – Rs56.940 Million	56.940
	72.	38	Unauthorized Drawl of Additional Salary during off days of week	0.945
	73.	45	Un-authorized payment of Conveyance Allowance loss to TMA	0.018
	74.	46	Less recovery of pay from the contractor	0.097
	75.	47	Less recovery from the Electricity Users	0.087
	76.	48	Over Payment of Leave encashment	0.071
	77.	49	Non Deduction of Professional Tax amounting to	0.082
	78.	50	Loss to TMA due to non resale of used lubricate	0.049
TMA Liaquatpur	79.	2	Loss to Govt. due to Inefficiency of Collection Staf	2.728
	80.	3	Loss to T.M.A due to Unjustified Usage of Fire Brigade Vehicles,	0.513
	81.	4	Loss to T.M.A due to Un-Justified Drawl of Allowances,.	0.048

	Sr. No.	Para No.	Description	Amount
TMA Liaqatpur	82.	5	Loss to T.M.A due to Un-Justified Payment of Allowances during Leave Period,	0.080
	83.	6	Loss to Govt. due to Omission of important Conditions from Contract Papers,	0.259
	84.	8	Loss to Govt. due to Non-Realization of Lease Rent of 06 Months, .	0.582
	85.	9	Misappropriation on account of License Permit fee and Loss to Govt. due to Non-Conducting Survey of New Shops regarding "License Permit Fee".	-
	86.	10	Loss to T.M.A due to Usage of Development Funds for Political Benefits	27.00
	87.	12	Loss to Govt. due to Non-Recovery of Sewerage Tax from Map Cases,	0.105
	88.	13	Loss to Govt. due to Misappropriation of Used Mobil Oil,.	0.053
	89.	14	Loss T.M.A due to Short Listing of different Towns / Populated Areas under "License Permit Fee" Head	1.533
	90.	15	Loss to Govt. due to showing Un-Justified Fuel Expenditure during Winter Season,.	0.126
	91.	16	Loss to Govt. due to Allowing Purchase of T.S.T Material from Far Quarry,	0.346
	92.	17	Loss to T.M.A due to Non-Recovery of Professional Tax,	0.070
	93.	23	Non-Transfer of Development Charges of Kachi Abadi	2.579
	94.	29	Loss to T.M.A Due to Excessive Expenditure on Electricity Amounting to Rs. 8.635 Million	8.635
	95.	30	Loss to Govt. due to Non Observing Austerity Measures on account of Electricity,.	0.300
	96.	31	Loss to Govt. due to Unjustified Expenditure for Banners etc.	0.449

Non-Production / Maintenance of Record – Rs 82.214 Million

(Amount in Rupees)

Sr. No	Description	Amount
1	Repair of vehicles, Tractors, Motorcycles and machinery , equipment , turbines/disposal, computers and fire brigade	2.183
2	Const of metalled road Hussain Abad / Qazafi colony	2.000
3	Const/repair and improvement patch work UC 34.E	4.053
4	Const of ware house for TMO RYK	1.085
5	Wading/improvement of metalled road and carpet AL-MADINA chowk to DPO house	3.700
6	Const of link road from Abdullah Pur Mau Mubarak Raod to Chughtai road	11.466
7	Const of matteled road mozaTibbiChohan	9.385
8	Const of metalled road AddaBohadipurMachiyan to BastiLashari Baloch	7.285
9	Cattle Mandi	36.251
10	Advertisement	0.811
11	Bus Stand	3.381
12	Sales of Bone of Animal	0.069
13	Cycle Stand	1.065
14	Receipt on account of transfer of immovable property with out back up recprd	82.214

Annex – C
[Para: 1.2.2.5]

**Abnormal Delays in Completion of Work and Non Imposing of
Penalty – Rs 4.126 Million**

(Amount in Rupees)

Sr. No.	NAME OF SCHEME	All oc. 20 11 - 12	Exp. 2011 -12	Allo catio n proposed 2012 -13	Exp . 201 2- 13	Name of Contracto r	Date of Work Order	Due Date of Compl etion	Actual date of completi on	Time Extens ion	Date of extensi on	Amou nt of Penalti es
1	Const. of Metalled road Hussain abad /Qazzafi Colony RYK	2	0	2	1.76 5	Rana Tariq	7/6/20 12	6/9/20 12	03.03.20 13	allowe d by Admi nistrat or	28-06- 2012	200,00 0
2	Construction of road from Head Abbasia to Dawood Under Pass Rahim Yar Khan	30	0	30	23.0 276	Raza & Co	28-06- 2012	28-02- 2013				300,00 0
3	Rehabilitation of road Wooden Market to Old Post Office Chowk	2.2 72	1.93 5	0.33 7	0	Siddi que Warr aich	28-10- 2011	18-11- 2011	28-05- 2012	allowe d by Admi nistrat or	24-12- 2012	227,20 0
4	Construction / Repair & Improvement Patch Work U/C 34/E	4.0 53	0.88 518	4.05 3	4.01 227	Yasir Band eshah	12.05. 2012	12.7.20 12	10.11.12	allowe d by Admi nistrat or	05.01.2 013	405,30 0
5	Construction of Road /Repair & Improvement Patch Work U/C 31/B	1.5 22	1.30 3	0.21 9	0.21 9	Asla m Warr aich	16-11- 2011	16-01- 2012	30.06.20 12	allowe d by Admi nistrat or	23.05.2 012	152,20 0
6	Construction of Road /Repair & Improvement Patch Work U/C 32/C	1.5 22	1.24 9	0.27 3	0	Asla m Warr aich	16-11- 2011	16-01- 2012	19-05- 2012	allowe d by Admi nistrat or	23.05.2 012	152,20 0
7	Construction of Road /Repair & Improvement Patch Work U/C 38/I	1.5 22	0.59 8	0.92 4	0.84 852 7	Hafiz Cons t.co	15-11- 2011	15-01- 2012	20.06- 2012	allowe d by Admi nistrat or	29-06- 2012	152,20 0
8	Const.of Water Diggı Chak No.50/P Rahim Yar Khan	0.6 73	0	0.67 3	0.66 039 5	Jam Afzal	02.05. 2012	02.08.2 012	10.12.20 12			67,300
9	Improvement of Road Main Street Dastagir Colony U/C 33/D Rahim Yar Khan	1.7 8	0	1.78	1.63 123 8	Rana Ghul am Must afa	7/6/20 12	7/9/20 12	27-12- 2012	allowe d by Admi nistrat or	20.10.2 012	178,00 0

Sr. No.	NAME OF SCHEME	All oc. 20 11 - 12	Exp. 2011 -12	Allo catio n prop osed 2012 -13	Exp . 201 2- 13	Nam e of Con tracto r	Date of Work Order	Due Date of Compl etion	Actual date of completi on	Time Exten sion	Date of extensi on	Amou nt of Penalti es
10	Const. of Soling Street Masha Allah Karyana New Abadi Chak No.111/P East Rahim Yar Khan	0.31	0	0.31	0.304935	Umer Farooq	6/6/2012	6/8/2012	30-06-2012	---	----	31,000
11	Const. of Sewerage & tuff tile Teacher Colony Kot Samaba	1.11	0	1.11	0.854579	Jam Anwar	7/6/2012	7/8/2012	6/7/2013	allowe d by Admi nistrat or	18-03-2013	1,110,000
12	Construction of Culverts & Soling Rajan Pur Kalan Dera Nabi Bakhsh Chohan Rahim Yar Khan	0.4	0	0.4	0.093185	Iqbal & Sons	13-07-2012	13-09-2012				40,000
13	Const. of Metalled road Baber Colony Dr. Mubarak Ali Rahim Yar Khan	1.321	0	1.321	1.295473	Shahid Jameel	6/6/2012	6/9/2012	31.10.2012	allowe d by Admi nistrat or	25-09-2012	132,100
14	Construction of Bridge Soling Sultan Pur Minor RYK	0.85	0.35909	0.491	0.466357	Jam Anwar	17-11-2012	17-01-2013	26-06-2013	allowe d by Admi nistrat or	26-04-2013	85,000
	TOTAL:-	49.335	6.329	43.891	35.178							3,232,500

Sr. No	Nem of scheme	Allocation	Exp.	Application for extention	Amount of penalty
1	Const. of Road. Sewer Line& Tuff Tile of Haji Mohammad Khan Colony,	1,000,000	411,487	Nil	100,000
2	const. of Diggi Chak No. 114/9 RyK	2,000,000	696,190	Nil	200,000
3	Const.of Diggi Chak No.47/9 RyK	1,039,000	26,620	Nil	103,900
4	Const. of water diggi chak No.131/p RYK	100,000	-	Nil	10,000
5	Const. of sewer lline Rafiq abad RYK	1,500,000	1,081,101	Nil	150,000
6	Const. o sewer Line Dera Shamas RYK	1,000,000	682,449	Nil	100,000
7	POViding & fixing sign Boar Differenc points TMO Rya	2,300,000	-	Nil	230,000
	TOTAL	11,839,000	2,897,847	Nil	893,900
	Grand Total				4,126,400

Annex – D
[Para: 1.2.3.1]

Non-achievement of Targets of Receipts – Rs 25.526 Million

(Amount in Rupees)

Sr. No.	Particulars	Estimate Budget Year 2012-13	Progressive 07/12 TO 06/13	Less Realization	% age
1	Sale of Land (Improvement Trust)	2,800,000	1,841,912	958,088	34%
2	License Fee Permit	1,600,000	1,196,500	403,500	25%
3	General Bus Stand Fee	3,600,000	3,433,461	166,539	5%
4	Fee for Approval of Building Construction Plan.	35,000,000	31,931,547	3,068,453	9%
5	Rent of ArziKhokhaJat	132,000	86,400	45,600	35%
6	Other fee/fine penalty etc	600,000	25,000	575,000	96%
7	Fee for Slaughtering Animals	500,000	470,820	29,180	6%
8	Water Rate (Arrear)	8,500,000	3,994,198	4,505,802	53%
9	Sale of Water through tanker	50,000	-	50,000	100%
10	Sewerage Tax	10,000,000	1,347,700	8,652,300	87%
11	Fire Service / Fire Brigade	25,000	18,464	6,536	26%
12	Fee for fire agri show , Industrial, Exhibition, Tournaments	25,000	-	25,000	100%
13	Fee for Enlistment Renewal / Tender Fee	1,500,000	409,000	1,091,000	73%
14	Rent of Municipal Property	25,000,000	20,146,413	4,853,587	19%
15	Road Cutting Charges	1,000,000	201,400	798,600	80%
16	License Fee Permit	60,000	39,700	20,300	33%
17	Rent of ArziKhokhaJat	100,000	6,000	94,000	94%
18	Fee for Slaughtering Animals	40,000	32,310	7,690	19%
19	Water Rate (Arrear)	160,000	99,076	60,924	38%
20	Sewerage Tax	150,000	80,500	69,500	46%
21	Arrears (Other Fee Misc Fee)	50,000	6,133	43,867	87%
Total:-		90,892,000	65,366,534	25,525,466	

Annex – E
[Para: 1.2.4.2]

Non /Less Realization of Revenue and Arrears – Rs 48.021 Million
(Amount in Rupees)

Sr. No	Description				Amount	
1	NON RECOVERY OF PROFESSIONAL TAX Rs.701000					
	Category	No. of Contractors	Rate of Tax	Amount		
	B Class	4	5,000	20,000		
	C Class	59	3,000	177,000		
	D Class	107	500	53,500		
	Total			250,500		
2	Non-auctioning of shops to actualize recovery of rent at competitive rates					
	Name of Market	No. of Shops/PLOTS	Average Market Rent/Month/Shop	Current Market Rent/month/shop (at least)	Loss / month	Loss per year
	School Bazar (South Side)	19	1,833	6,953	76,800	921,600
	Rizwan Market	8	4,367	7,865	52,470	629,640
	Pull School Bazar	4	5,520	9,478	59,370	712,440
	School Bazar (North side)	39	1,600	3,700	31,500	378,000
	Jinnah Market	64	3,170	7,500	64,950	779,400
	Abbasia Road	42	2,016	3,800	26,760	321,120
	Kot Darya	15	1,108	3,100	29,880	358,560
	Faisal Market	42	1,195	4,000	42,075	504,900
	Old Bus Stand	20	1,177	3,000	27,345	328,140
	Circular Road School No. 3	23	1,958	3,000	15,630	187,560
	Total					5,121,360
3	<i>Less Realization of Revenue and</i>					
	Name of station	Particulars	Amount due	Amount recovered	Difference	
	TMO RYK	Water rate	8,500,000	3,994,198	4,505,802	
	Kotsamaba	Water rate	160,000	99,076	60,924	
	Kotsamaba	Other misc.	50,000	6,133	43,867	
			8,710,000	4,099,407	4,610,593	
4	Non realization of conversion fee Rs.					34,151,000
5	<u>Non Recovery of Taxes from Petrol Pump</u>					
	Caltex Oil Company RYK					1,887,745
	Tahir Petrolum Service RYK					1,999,932
	Total					3,887,677
G.Total						48,021,130

Annex – F
[Para: 1.2.4.3]

Irregular Provision of Income in the Budget Estimates – Rs
31.030 Million

(Amount in Rupees)

Major/Minor Detailed Receipt Heads		Revised Budget 2011-12	Estimated Annual Budget 2012-13	Actual Income 8-Month up to February 2013	Anticipated Expenditure for 4-Month	Revised Budget 2012-13
C 03800	Others (Misc).	500,000	500,000			0
C 0388058	Sale of Sullage water	94,000	20,000,000			
C 0388081	Hall Charges	0	10,000			
C 0388091	Other Misc (NOC Fee)	300,000	500,000			
C 0388091	Others Misc:-(Arrear of Court Cases)	0	10,000,000			
C 0388091	Cattle Tress Pass Act. 1939 (Cattle Pound)	0	20,000			
Total:-		894,000	31,030,000			
C 0388032	Rent of ArziKhokhajaat	132,000	250,000	57,600	74,400	132,000
C 0388035	Fine &Forefeitures (Improvement Trust, Penalties)	300,000	300,000	25,000	75,000	100,000
C 0388054	Sewerage Tax	2,000,0000	35,000,000	628,400	9,371,600	10,000,000
C 0388063	Tax on Cinema / Entertainment ETC	55,000	60,000	0	25,000	25,000
C 0388062	Fee on Sale of Animal in Cattle Market	37,264,000	37,500,000	30,000,000	603,5773	36,035,773
C 0388091	Other Misc (Arrears)	31,600,000	31,600,000	112,388	87,612	200,000
C 0388071-73	Others (Inlistment Fees / Sale of Tender Form Etc.)	3,000,000	0	1,014,250	48,5750	1,500,000
C 0388091	Other Misc:(Library Fees)	0	50,000	2,440	2,560	5,000
Total:-		94,139,000	104,760,000	31,840,078	16,157,695	47,997,773

Annex- G
[Para 1.3.3.1]

Non /Less Realization of Revenue and Arrears – Rs 143.901 Million
Non Collection of Arrear

(Rupees in Million)

Sr. No	Major/Minor Detailed Head	Annual Budget 2012-13
1	Permanent The BazariKhokhajat	2.30105
2	Permanent The Bazari	0.97896
3	Rent of shops city	1.92897
4	Rent of shopping Centre	38.0649
5	License& Permits	2.68701
6	Water rate	39.2611
7	Sewerage	1.3401
8	Leases	6.60188
9	Fee for approval of map fee	26.3505
10	Permanent The Bazari (A.P.L)	0.52368
11	Permanent The Bazari court case (A.P.L)	0.66334
12	Lease of markets	0.1019
13	Lease taikhajat	0.18835
14	Lease of retired servants	0.01155
12	Water rate A.P.L	0.11188
Total		121.115

Less collection of licence/ permit fee

Sr. No	Category of shop	Reported as per collection officer	Reported as per Parent department	Difference in No.(embezzled shops)	Schedule rate	Year	Embezzled amount
1	Medical stores	94	228	134	600	2012-13	0.080
2	Pesticide / fertilizer shops	106	328	222	1000	2012-13	0.222
Less collection in 2012-13							0.302
Less collection in(2008-2013) (302400*05 years)							1.512

Non recovery of Conversion fee

Sr. No	name of private school	Land area of school as per physical verification	Commercial rate of the area as per yardstick of Revenue department P.M	Loss
1	GarisionCadit(Boys) High School Al-Falah Town Main Road SDK.	20	0.182	0.364
2	Becon House Public High School (Girls) Goth MachiSadiq Abad.	20	0.225	0.45
3	Shaheen Public Secondary School (Girls) Arif Town SDK.	20	0.11	0.22
4	Sadiq Abad (Boys) High School Sadiq Abad.	20	0.547	1.094
5	Sadiqabad(Girls) School Sadiq Abad.	20	0.547	1.094
6	Bukhari Model High School Arif Town Sadiq Abad	20	0.11	0.22
7	lasani public High School (Boys) Muslim Colony Sadiq Abad.	20	0.11	0.22
8	New Horision Public High School(Boys) Model Town SDK.	20	0.11	0.22
9	Elahi Model high school Alyas Colony SDK	20	0.11	0.22
10	Bismillah Higher Secondary(Girls) School SDK.	20	0.182	0.364
11	Bismillah Higher Secondary (Boys) School SDK.	20	0.182	0.364
12	BismillahCadit High school Mujahid Colony Galli No.1 SDK.	20	0.225	0.45
13	Islamia Higher econdary School(Boys) Chak No.173/ p SDK	20	0.06	0.12
14	Islamia Higher Secondary School(Girls) SDK	20	0.547	1.094
15	Al- karim Model Girls high School (Boys) SanjerPur SD	20	0.063	0.126
16	Jannat Model School(Girls) Dao Wala SDK.	20	0.038	0.076
17	Ali Child Star High school Nawaz Abad SDK.	20	0.038	0.076
18	Muslim English Model High School Chak 197/p SDK	20	0.06	0.12
19	Pak Land High School leghari Colony SDK.	20	0.173	0.346
20	Pak- Grammer Girls High school Mohalla Meer Abid Hussain SDK	20	0.182	0.364

Non recovery of Conversion fee

Sr. No	name of private school	Land area of school as per physical verification	Commercial rate of the area as per yardstick of Revenue department P.M	Loss
21	Hira public Higher Secondary school(Girls) SanjerPur.	20	0.063	0.126
22	Ali Model High School(Boys) walhar Road KotSabzal SDK	20	0.038	0.076
23	Paramount Grammer High School Boys Settelite town SDK	20	0.225	0.45
24	New BriteAslamic High School Boys Tibbaqadirabad SDK	20	0.063	0.126
25	Marium Public (Girls) High School Mian Ghulam Rasool Colony SDK.	20	0.173	0.346
26	Aman Public high school Haq Town SDK.	20	0.092	0.184
27	Madin-tul- Ilm Public High school Girls SDK.	20	0.225	0.45
28	Fatima Public Girls High school Chak 175/p SDK	20	0.063	0.126
29	Green Land High School Ilyas colony Sadiqabad	20	0.547	1.094
Total loss due to non collection of Conversion fee				10.580
Loss to govt. due to non recovery of different fee from Private housing scheme				10.694
G.Total				143.901

Annex- H
[Para 1.3.3.2]

Unjustified Execution of Works Estimated Cost – Rs 17.695 Million

PROGRESS REPORT OF ADP/LIBILITY SCHEMES FOR THE YEAR 2012-13		
TENDER DATED 13.03.2013		
Sr. No.	Name of Schemes	Cost of Scheme
1	Const. of Metalled Road SabziMandi to Settlite Town Arbia Girls College Wali Road.	0.842
2	Special Repair of Metalled Road Street No. 8, Block Z, Settlite Town.	0.800
3	Repair & Const. of Metalled Road Jinnah town.	0.100
4	Const. of Metalled Road Basti Goth Johra to Canal Adam Sohaba.	1.787
5	Const. of Metalled Road Basti Jam Akbar to KLP Road	1.787
6	Const. of Metalled Road SabziMandi to Settlite Town Arbia Girls College Wali Road.	0.192
7	Re-surfacing & Repair metalled Road Café Sajwal Bridge to Sarkar Marrige Hall.	1.158
8	Special Repair of Metalled Road Street No. 8, Block Z, Settlite Town.	0.497
9	Repair & Const. of Metalled Road Jinnah town.	0.073
10	Const. of Metalled Road Basti Goth Johra to Canal Adam Sohaba.	1.781
11	Const. of Metalled Road Basti Jam Akbar to KLP Road	0.944
12	Repair of Mettalled Road Old High School to Over Head Bridge Sadiqabad.	1.120
13	Repair of Metalled Road Main Road Rasheed Abad	0.841
14	Repair of Metalled Road Bismillaha School Wali& Near A.C Office Sadiqabad	0.778
15	Repair of Metalled Road Aslam Town	0.409
16	Repair of MetalledRoadaHafeez Advocate Masjid GulzarMadina Maki Haji Abdul Aziz to Madarasatak	0.478
17	Repair of Metalled Road Main Road Arif Shaheed Public School Wali.	0.784
18	Repair of metalled Road Model Town.	1.223
19	Repair of metalled Road Underpass	0.679
20	Repair of Metalled Road Mujahid Colony Street No. 1 Peer Bashir Wali	1.255
21	Repair of Metalled Road Abid Town.	0.169
	Total expenditure	17.695

Annex- I
[Para 1.3.3.4]

Loss toTMA due to Less Rent of Shops – Rs 9.586 Million

Sr. No.	Name of market	Total No. of Shops	Average Monthly Rent per shop	Average Monthly Rent to be	Difference	Total Expected Loss
1	Bano Market EidGhah	19	1998	4000	2002	0.456
2	New market Railway Road	156	557	2500	1943	3.637
3	Library Park SattarShaeed Road	157	1494	2500	1006	1.895
4	Ex Sabz market near underpass	8	2170	3500	1330	0.128
5	Maadrasatulnabatmanthar road	10	4392	4500	108	0.013
6	General Bus Stand KLP road	29	1095	3200	2105	0.733
7	General Canteen Tilluadda	8	3091	4000	909	0.087
8	Sir sadiq market Railway Road	96	1100	2600	1500	1.728
9	Mustajri plot near lakir market	4	1613	2000	387	0.019
10	Hotel near railway station	5	2841	5000	2159	0.130
11	Near post office	6	3287	4200	913	0.066
12	KLP road	2	4832	5600	768	0.018
13	Near Masjid Rais Ghazi Railway Road	1	1370	2200	830	0.010
14	Plots near Hotel station	3	521	1400	879	0.032
15	Plots wood market	24	1995	4200	2205	0.635
Total		967				9.586

Annex – J
[Para 1.4.3.4]

**Loss to TMA due to Non-Auctioning of Shops/ Plots to Actualize Recovery
of Rent at Competitive Rates – Rs 5.265 Million**

(Amount in Rupees)

Sr. No.	Location	Shop / Plot No.	Name of Lessee	Rent / Month in 2012-13	Minimum Rent Per Month as per current market rates Should be	Difference	Loss per Year	Base Rent Taken From Shop No.
1	General Bus Stand	1	M. Iqbal S/O M. Sadiq	1,758	2471	713	8556	21
2	General Bus Stand	2	Shehzad Nawaz S/O M. Nawaz	2,080	2471	391	4692	21
3	General Bus Stand	3	M. Anwer S/O Jan Muhammad	1,771	2471	700	8400	21
4	General Bus Stand	4	M. Nadeem S/O Ahmad Khan	1,843	2471	628	7536	21
5	General Bus Stand	5	M. Niaz S/O Taj Muhammad	1,950	2471	521	6252	21
6	General Bus Stand	6	Mulazim Hussain S/O Hazoor Bakhsh	1,691	2471	780	9360	21
7	General Bus Stand	7	M. Younis S/O Mukhtiar Ahmad	2,082	2471	389	4668	21
8	General Bus Stand	8	M. Usman S/O Zaffar Hussain	2,059	2471	412	4944	21
9	General Bus Stand	9	Taj Muhammad S/O Kareem Bakhsh	2,080	2471	391	4692	21
10	General Bus Stand	10	M. Iqbal S/O Yar Muhammad	1,950	2471	521	6252	21
11	General Bus Stand	11	Muhammad Yousaf S/O M. Younis	2,082	2471	389	4668	21
12	General Bus Stand	12	M. Akram S/O Nazeer Ahmad	2,056	2471	415	4980	21
13	General Bus Stand	13	M. Sadique S/O M. Ramzan	2,080	2471	391	4692	21
14	General Bus Stand	14	M. Ejaz S/O Abdul Aziz	2,080	2471	391	4692	21
15	General Bus Stand	15	Aqeel Ahmad S/O Haji Muhammad Sherif	2,020	2471	451	5412	21
16	General Bus Stand	16	Ameen Ahmad S/O M. Sherif	2,080	2471	391	4692	21
17	General Bus Stand	17	Mehboob Ahmad S/O Ghulam Din	2,080	2471	391	4692	21
18	General Bus Stand	18	M. Bakhsh S/O Lal Muhammad Rehmani	1,012	2471	1459	17508	21
19	General Bus Stand	19	M. Iyaz S/O M. Bakhsh Rehmani	1,012	2471	1459	17508	21
20	General Bus Stand	20	Rasheed Ahmad S/O Qadir Bakhsh	1,950	2471	521	6252	21
21	General Bus Stand	21	M. Akbar S/O Abdul Hameed	2,471	2471	0	0	21
22	General Bus Stand	22	Mansoor Saeed S/O Abdul Hameed	282	2471	2189	26268	21
23	General Bus Stand	23	Mansoor Saeed S/O Abdul Hameed	282	2471	2189	26268	21
24	General Bus Stand	24	Naveed Sarwer S/O M. Sarwer	182	2471	2289	27468	21
25	General Bus Stand	25	Naveed Sarwer S/O M. Sarwer	182	2471	2289	27468	21
26	General Bus Stand	26	Jam Muhammad Hashim S/O Manzoor Ahmad	2,082	2471	389	4668	21
27	General Bus Stand	27	M. Zaffer S/O Abdul Majeed	2,082	2471	389	4668	21

Sr. No.	Location	Shop / Plot No.	Name of Lessee	Rent / Month in 2012-13	Minimum Rent Per Month as per current market rates Should be	Difference	Loss per Year	Base Rent Taken From Shop No.
28	General Bus Stand	28	M. Tayyab S/O M. Zaffer	2,082	2471	389	4668	21
29	General Bus Stand	29	Saeed Akbar S/O M. Ali	2,082	2471	389	4668	21
30	General Bus Stand	30	M. Nazeer S/O m. Essa	2,142	2471	329	3948	21
31	General Bus Stand	31	Tanveer Ahmad S/O Nazeer Ahmad	2,025	2471	446	5352	21
32	General Bus Stand	32	M. Shahid S/O Elahi Bakhsh	2,082	2471	389	4668	21
33	General Bus Stand	33	Islam Din S/O Mazari	2,062	2471	409	4908	21
34	General Bus Stand	34	M. Umar S/O Mukhtiar Ahmad	2,082	2471	389	4668	21
35	General Bus Stand	35	Hamid Raza S/O Ahmad Raza	2,082	2471	389	4668	21
36	General Bus Stand	36	M. Saeed S/O Abdul Wahid	2,170	2471	301	3612	21
37	General Bus Stand	37	Salman Akram S/O M. Akram	2,143	2471	328	3936	21
38	General Bus Stand	38	Muhammad S/O Ghulab Din	2,025	2471	446	5352	21
39	General Bus Stand	39	M. Umar Farooq S/O Abdul Hameed	2,082	2471	389	4668	21
40	General Bus Stand	40	M. Usman S/O Khalid Najeeb	2,020	2471	451	5412	21
41	General Bus Stand	41	M. Maqbool	2,082	2471	389	4668	21
42	General Bus Stand	42	Noman Afzal S/O M. Afzal	2,143	2471	328	3936	21
43	General Bus Stand	43	Muneer Ahmad S/O Abdul Ghaffoor	386	2471	2085	25020	21
44	General Bus Stand	44	Abdul Rehman S/O Abdul Shakoor	365	2471	2106	25272	21
45	General Bus Stand	45	Habib Ur Rehman S/O Abdul Majeed	2,082	2471	389	4668	21
46	General Bus Stand	46	Iftikhar Ahmad S/O Abdul Rasheed	2,082	2471	389	4668	21
47	General Bus Stand	47	Zaifam Ghaffar S/O Abdul Ghaffar	400	2471	2071	24852	21
48	General Bus Stand	48	Maqbool Ahmad	332	2471	2139	25668	21
49	General Bus Stand	51	M. Rasheed S/O CH: Natho	2,020	2471	451	5412	21
50	General Bus Stand	52	M. Rasheed S/O CH: Natho	2,255	2471	216	2592	21
51	General Bus Stand	54	M. Sajid S/O Javed Iqbal	2,082	2471	389	4668	21
52	General Bus Stand	55	Nawazish Ali S/O M. Shafi	2,143	2471	328	3936	21
53	General Bus Stand	56	Riaz Ahmad S/O Abdul Wahid	2,082	2471	389	4668	21
54	General Bus Stand	57	M. Younis S/O mukhtiar Ahmad	532	2471	1939	23268	21
55	General Bus Stand	58	M. Younis S/O mukhtiar Ahmad	546	2471	1925	23100	21
56	General Bus Stand	59	M. Arshad S/O Abdul Ghafoor	2,025	2471	446	5352	21
57	General Bus Stand	60	M. Ajmal S/O Qadir Bakhsh	2,025	2471	446	5352	21
58	Tukra Work Shop	1	Muneer Ahmad S/O Ghulam Shabir	3,119	2998	-121	-1452	
59	Tukra Work Shop	2	Mistri Shabir Ahmad S/O Nawab Din	2,998	2998	0	0	
60	Plat Petrol Pump	2	M. Younis S/O Nazeer Ahmad	11,000	20000	9000	108000	

Sr. No.	Location	Shop / Plot No.	Name of Lessee	Rent / Month in 2012-13	Minimum Rent Per Month as per current market rates Should be	Difference	Loss per Year	Base Rent Taken From Shop No.
61	Plat Petrol Pump	1	Taj Muhammad S/O Karam Elahi	11,000	20000	9000	108000	
62	Purani Sabz Mandi	1	M. Rashid S/O M. Irshad	1,368	1464	96	1152	47
63	Purani Sabz Mandi	3	Rashid Mehmood S/O Muhammad Ishaq	574	1464	890	10680	47
64	Purani Sabz Mandi	4	M. Tariq S/O M. Ishaq	615	1464	849	10188	47
65	Purani Sabz Mandi	48	M. Yaseen for Islam Din	1,172	1464	292	3504	47
66	Purani Sabz Mandi	49	Nazeer Ahmad for Islam Din	836	1464	628	7536	47
67	Purani Sabz Mandi	50	M. Waseem S/O M. Rafiq	1,047	1464	417	5004	47
68	Purani Sabz Mandi	5	M. Ali S/O Abdul Samad	615	1464	849	10188	47
69	Purani Sabz Mandi	6	M. Arif for Haji Maqbool Bhatti	879	1464	585	7020	47
70	Purani Sabz Mandi	7	Ghulam Nazeera W/O Haji Maqbool Bhatti	879	1464	585	7020	47
71	Purani Sabz Mandi	9	Salahe Din W/O Imam Din Bhatti	879	1464	585	7020	47
72	Purani Sabz Mandi	10	Abdul Majeed S/O Aman Ullah	879	1464	585	7020	47
73	Purani Sabz Mandi	12	M. Sadiq S/O Pir Bakhsh	733	1464	731	8772	47
74	Purani Sabz Mandi	15	Sana Ullah S/O m. Akbar	1,076	1464	388	4656	47
75	Purani Sabz Mandi	18	M. Sadiq S/O Pir Bakhsh	972	1464	492	5904	47
76	Purani Sabz Mandi	19	Burzur Sehar S/O M. Yaseen	752	1464	712	8544	47
77	Purani Sabz Mandi	20	Muneer Ahmad S/O M. Yaseen	879	1464	585	7020	47
78	Purani Sabz Mandi	21	Arshad Iqbal S/O Jan Muhammad	972	1464	492	5904	47
79	Purani Sabz Mandi	22	M. Sohail S/O Haji Maqbool Bhatti	879	1464	585	7020	47
80	Purani Sabz Mandi	27	M. Din for Haji Maqbool Bhatti	733	1464	731	8772	47
81	Purani Sabz Mandi	32	Mustaq Ahmad S/O Umar Din	1,231	1464	233	2796	47
82	Purani Sabz Mandi	54	Mauzam Khan	1,231	1464	233	2796	47
83	Purani Sabz Mandi	55	Asim Khan	1,330	1464	134	1608	47
84	Purani Sabz Mandi	51	Abdul Aziz for Usman Khan	1,024	1464	440	5280	47
85	Purani Sabz Mandi	56	M. Azam Khan	1,130	1464	334	4008	47
86	Purani Sabz Mandi	36	Rab Nawaz For Zahid Akhtar	1,021	1464	443	5316	47
87	Purani Sabz Mandi	37	Ali Ahmad S/O Imam Din	1,636	1464	-172	-2064	47
88	Purani Sabz Mandi	16	M. Naeem for Abdul Hameed	818	1464	646	7752	47
89	Purani Sabz Mandi	17	Tanveer Ahmad for Abdul Hameed	873	1464	591	7092	47
90	Purani Sabz Mandi	30	M. Asif S/O Abdullah	1,076	1464	388	4656	47
91	Purani Sabz Mandi	31	M. Jameel S/O Ghulam Sarwer Khan	1,172	1464	292	3504	47
92	Purani Sabz Mandi	37	Abdul Haq S/O Pir Muhammad	1,368	1464	96	1152	47
93	Purani Sabz Mandi	38	M. Rafiq S/O M. Bakhsh	1,172	1464	292	3504	47

Sr. No.	Location	Shop / Plot No.	Name of Lessee	Rent / Month in 2012-13	Minimum Rent Per Month as per current market rates Should be	Difference	Loss per Year	Base Rent Taken From Shop No.
94	Purani Sabz Mandi	39	M. Aqeel S/O M. Rafiq	1,209	1464	255	3060	47
95	Purani Sabz Mandi	44	M. Ramzan S/Ofirol Din	1,368	1464	96	1152	47
96	Purani Sabz Mandi	45	Asghar Ali S/O Siraj	1,172	1464	292	3504	47
97	Purani Sabz Mandi	47	Akhtar Ali S/O Karam Ali	1,464	1464	0	0	47
98	Purani Sabz Mandi	34	Ghulam Fareed for Shahid Farakh	1,076	1464	388	4656	47
99	Purani Sabz Mandi	66	Nazeer Ahmad For Imran Ahmad	491	1464	973	11676	47
100	Fish Market	67	Abdul Rehman For Abdul Hameed	585	1211	626	7512	47
101	Purani Sabz Mandi	13	Rehana Javed W/O M. Javed	1,027	1464	437	5244	47
102	Purani Sabz Mandi	29	Abbas Ali for Haji Maqbool Bhatti	1,172	1464	292	3504	47
103	Fish Market	1	Nazam Hussain	879	1211	332	3984	4
104	Purani Sabz Mandi	28	Akbar Ali for Haji Maqbool Bhatti	1,267	1464	197	2364	47
105	Chongi Colony		Ghulam Qadir S/O ghulam Rasool Labana	1,299	1560	261	3132	
106	Chongi Mal Godam		Safeer Ahmad For Muswer Saeed	1,560	1560	0	0	
107	Tukra White Near Bhutto Park		Faiz Rasool S/O Ghulam Rasool	1172	1500	328	3936	
108	Room Pani Wali Tanki Satalite Town		Hassan Daod S/O Javed Rasool Goraya	734	1500	766	9192	
109	Fareed Bazar KPR	2	Yasir Abbas for Niaz Hussain Shah	418	2186	1768	21216	1
110	Fareed Bazar KPR	5	Abdul Sattar S/O Allah Diwaya	975	2186	1211	14532	1
111	Chongi Baby Park		Iqbal Hussain for M. Shafiq	781	1500	719	8628	
112	Dewar Thana City	1	M. Ajmal S/O Muneer Ahmad	2856	4733	1877	22524	3
113	Dewar Thana City	2	M. Tariq S/O Ghulam Mustafa	2860	4733	1873	22476	3
114	Dewar Thana City	3	Iqbal Hussain S/O Altaf Hussain	4733	4733	0	0	3
115	Dewar Thana City	4	M. Aslam S/O Azeem Bakhsh	4730	4733	3	36	3
116	Dewar Thana City	5	Shah Nawaz S/o Abdul Hameed	1948	4733	2785	33420	3
117	Dewar Thana City	6	M. Imran S/O m. Afzal	3082	4733	1651	19812	3
118	Dewar Thana City	7	M. Usman Zaffar S/O M. Zaffar	2856	4733	1877	22524	3
119	Dewar Thana City	8	Abdul Rehman S/O Noor Muhammad	2412	4733	2321	27852	3
120	Dewar Thana City	9	Saif Ullah S/O Khursheed Ahmad	4176	4733	557	6684	3
121	Dewar Thana City	10	Tariq Saeed S/O M. Ali	1978	4733	2755	33060	3
122	Dewar Thana City	11	m. Akhtar S/O Abdul Wahid	1978	4733	2755	33060	3
123	Dewar Thana City	12	M. Akmal S/O Khalil Ahmad	1978	4733	2755	33060	3
124	Dewar Thana City	13	M. Saleem S/O Shafi Muhammad	1978	4733	2755	33060	3
125	Dewar Thana City	14	M. Jameel S/O Shafi Muhammad	1978	4733	2755	33060	3
126	Dewar Thana City	15	M. Asghar S/O Shafi Muhammad	1978	4733	2755	33060	3

Sr. No.	Location	Shop / Plot No.	Name of Lessee	Rent / Month in 2012-13	Minimum Rent Per Month as per current market rates Should be	Difference	Loss per Year	Base Rent Taken From Shop No.
127	Dewar Eid Gah Makhzan	1	Kareem Bakhsh S/O Jind Wada	5531	5531	0	0	1
128	Dewar Eid Gah Makhzan	2	Javed Ahmad S/O Abdul Aziz	4170	5531	1361	16332	1
129	Dewar Eid Gah Makhzan	3	Nazeer Ahmad S/O Natho Khan Gujjar	3862	5531	1669	20028	1
130	Dewar Eid Gah Makhzan	4	M. Azam S/O M. Arshad	2577	5531	2954	35448	1
131	Dewar Eid Gah Makhzan	5	Zaffar Iqbal S/O M. Haneef	1978	5531	3553	42636	1
132	Dewar Eid Gah Makhzan	6	M. Salman S/O M. Nawaz	1978	5531	3553	42636	1
133	Dewar Eid Gah Makhzan	7	Abdul Hameed S/O Atta M.	1978	5531	3553	42636	1
134	Dewar Eid Gah Makhzan	8	M. Saleem S/O M. Shafi	1978	5531	3553	42636	1
135	Dewar Eid Gah Makhzan	9	M. Rizwan S/O Abdul Sattar	2078	5531	3453	41436	1
136	Dewar Eid Gah Makhzan	10	M. Rizwan Hashmi	2078	5531	3453	41436	1
137	Dewar Eid Gah Makhzan	11	M. Zahid Anwer S/O M. Anwer	1978	5531	3553	42636	1
138	Dewar Eid Gah Makhzan	12	M. Islam S/O m. Ramzan	1978	5531	3553	42636	1
139	Dewar Eid Gah Makhzan	13	M. Ajmal S/O Abdul Aziz	1978	5531	3553	42636	1
140	Dewar Eid Gah Makhzan	14	Malik Muneer Ahmad S/O Ali Bakhsh	2125	5531	3406	40872	1
141	Dewar Eid Gah Makhzan	15	Sultan Ali S/O Ali Muhammad	1978	5531	3553	42636	1
142	Chowk Eid Gah	1	Javed Akhtar S/O Abdul Aziz	4774	5531	757	9084	1
143	Chowk Eid Gah	2	M. Ishfaq Qureshi S/O M. Ishaq	4774	5531	757	9084	1
144	Dewar Power House	1	M. Din Qureshi S/O Wazir Ahmad	2516	3430	914	10968	39
145	Dewar Power House	2	Shabrati S/O Wazir Khan Qureshi	2516	3430	914	10968	39
146	Dewar Power House	3	Liaquat Ali S/O m. Shafi	2516	3430	914	10968	39
147	Dewar Power House	4	Liaquat Ali S/O m. Shafi	2676	3430	754	9048	39
148	Dewar Power House	5	M. Ashraf S/O M. Shafi	2676	3430	754	9048	39
149	Dewar Power House	6	M. Ashraf S/O M. Shafi	2676	3430	754	9048	39
150	Dewar Power House	7	M. Arshad S/O Bashir Ahmad	2516	3430	914	10968	39
151	Dewar Power House	8	Bashir Ahmad S/O Huma Din	2516	3430	914	10968	39
152	Dewar Power House	9	Ali Muhammad S/O m. Shafi	2516	3430	914	10968	39
153	Dewar Power House	10	M. Afzal S/O Ali Muhammad	2516	3430	914	10968	39
154	Dewar Power House	11	Ali Muhammad S/O m. Shafi	2676	3430	754	9048	39
155	Dewar Power House	12	Ghulam Rasool S/O Kareem Bakhsh	2516	3430	914	10968	39
156	Dewar Power House	13	M. Arshad S/O Abdul Sattar	2662	3430	768	9216	39
157	Dewar Power House	14	M. Arshad S/O Abdul Sattar	2649	3430	781	9372	39
158	Dewar Power House	15	M. Khalid S/O m. Ramzan	2516	3430	914	10968	39
159	Dewar Power House	16	Abdul Wahid S/O Mir Muhammad Khan	2516	3430	914	10968	39

Sr. No.	Location	Shop / Plot No.	Name of Lessee	Rent / Month in 2012-13	Minimum Rent Per Month as per current market rates Should be	Difference	Loss per Year	Base Rent Taken From Shop No.
160	Dewar Power House	17	M. Khalid S/O m. Ramzan	2516	3430	914	10968	39
161	Dewar Power House	18	Abdul Rasheed S/O M. Ramzan	2516	3430	914	10968	39
162	Dewar Power House	19	Abdul Rasheed S/O M. Ramzan	2516	3430	914	10968	39
163	Dewar Power House	20	Abdul Rasheed S/O M. Ramzan	2516	3430	914	10968	39
164	Dewar Power House	21	Mehmood Ahmad S/O M. Ramzan	2516	3430	914	10968	39
165	Dewar Power House	22	M. Khalid S/O m. Ramzan	2516	3430	914	10968	39
166	Dewar Power House	23	M. Saddique S/O Noor Muhammad	2516	3430	914	10968	39
167	Dewar Power House	24	M. Akram S/o Abdul Ghafoor	2782	3430	648	7776	39
168	Dewar Power House	26	M. Shafiq S/O M. Saddique	2782	3430	648	7776	39
169	Dewar Power House	27	Allah Bakhsh S/O Mehmood Khan	2516	3430	914	10968	39
170	Dewar Power House	28	Jalal Din S/O M. Yaqoob	2516	3430	914	10968	39
171	Dewar Power House	25	M. Akhtar S/O Pir Bux	2516	3430	914	10968	39
172	Dewar Power House	29	M. Rafiq S/O Noor Din	2516	3430	914	10968	39
173	Dewar Power House	30	M. Akram S/O Fazal Khan	2516	3430	914	10968	39
174	Dewar Power House	31	M. Younis S/O Fazal Khan	2516	3430	914	10968	39
175	Dewar Power House	32	Maqbool Ahmad S/O Ghulam Nabi	2516	3430	914	10968	39
176	Dewar Power House	33	Qamar Hussain S/O Bilal Qureshi	3216	3430	214	2568	39
177	Dewar Power House	34	Qamar Hussain S/O Bilal Qureshi	2516	3430	914	10968	39
178	Dewar Power House	35	Fakhar Ud Din S/O Bilal Qureshi	2516	3430	914	10968	39
179	Dewar Power House	36	Abdul Rehman S/O Manga	2516	3430	914	10968	39
180	Dewar Power House	37	Abdul Rehman S/O Manga	2516	3430	914	10968	39
181	Dewar Power House	38	Pir Bakhsh S/O m. Murad	2516	3430	914	10968	39
182	Dewar Power House	39	M. Javed S/O M. Mushtaq	3430	3430	0	0	39
183	Dewar Power House	40	Abdul Rasheed S/O Mustaq Ahmad	2516	3430	914	10968	39
184	Dewar Power House	41	M. Ashraf S/O Dilawer Hussain	2516	3430	914	10968	39
185	Dewar Power House	42	Nazeer Ahmad S/o Abdul Ghafoor	2516	3430	914	10968	39
186	Dewar Power House	43	Rasool Bakhsh S/O Qadir Bakhsh	2516	3430	914	10968	39
187	Dewar Power House	44	Irshad Ahmad S/O dur Muhammad	2516	3430	914	10968	39
188	Fareed Bazar	1	Abdul Razzaq S/O Abdul rehman	2186	2186	0	0	1
189	Fareed Bazar	3	Parvaiz Iqbal S/O M. Ashraf	402	2186	1784	21408	1
190	Fareed Bazar	6	Rab Nawaz Qureshi S/O Noor Muhammad	1591	2186	595	7140	1
191	Near Chowk Razi KPR		Mehboob Alam Qamar Alam S/O Naseer Ud Din	3241	3500	259	3108	
192	Near NBP KPR		Ahsan Ali S/O Mohsin Ali Shah	2516	3500	984	11808	

Sr. No.	Location	Shop / Plot No.	Name of Lessee	Rent / Month in 2012-13	Minimum Rent Per Month as per current market rates Should be	Difference	Loss per Year	Base Rent Taken From Shop No.
193	Building Chongi Railway		Khalil Ahmad	7786	15000	7214	86568	
194	General Stor Market	1	M. Ramzan S/O Sultan Muhammad	1718	2500	782	9384	
195	General Market Fish	1	M. Ashraf S/O Ghulam Hussain	354	1211	857	10284	4
196	General Market Fish	2	M. Ashraf S/O Ghulam Hussain	1142	1211	69	828	4
197	General Market Fish	3	M. Ashraf S/O Ghulam Hussain	469	1211	742	8904	4
198	General Market Fish	4	Sabir Hussain S/O M. Ismail	1211	1211	0	0	4
199	1/4 Hissa Junobi Gate		M. Ashraf S/O Ghulam Hussain	1658	2500	842	10104	
200	1/2 Hissa Gharbi		Tahir Masood for Riaz Ahmad Khan	5031	5031	0	0	1
201	1/2 Shumali Hissa		M. Ameen S/O Atta Muhammad	2861	5031	2170	26040	1
202	1/2 Shumali Hissa		M. Yaseen S/O Abdul Hameed	2861	5031	2170	26040	1
203	Banglow Fakeer Rail Bazar		Abdul Ghaffar S/O M. Yaqoob	10710	20000	9290	111480	
204	Tehsil Bazar		Mukhtar Ahmad S/O m. Bakhsh	4700	5500	800	9600	
205	Link Road	8	Karam Ali S/O Mohsin Ali Shah	1275	1354	79	948	11
206	Link Road	9	Mohsin Ali Shah S/O M. Ali Shah	1275	1354	79	948	11
207	Link Road	11	Ghulam Hussain S/O Mahya	1354	1354	0	0	11
208	Link Road	12	M. Ashraf S/O Ghulam Hussain	1267	1354	87	1044	11
209	DSP Road KPR		Dr. M. Rafi Shahid	1311	2000	689	8268	
210	Near School Basti Zehri	1	Mehboob Ahmad S/O faiz Ahmad	2118	2856	738	8856	3
211	Near School Basti Zehri	2	Shokat Ali S/O Ghulam Din	2118	2856	738	8856	3
212	Near School Basti Zehri	3	Haji M. Sherif S/O Naseer Ud Din	2856	2856	0	0	3
213	Near School Basti Zehri	4	M. Haneef S/O m. Saddique	1044	2856	1812	21744	3
214	Near School Basti Zehri	5	Ghulam Nabi S/O m. Ibraheem	1044	2856	1812	21744	3
215	Near School Basti Zehri	6	M. Imran S/O Ghulam Nabi	1080	2856	1776	21312	3
216	Building Congi Mohri		Abdul Rahim S/O Ghulam Rasool	3538	4500	962	11544	
	Total			450327	685270	234943	2819316	

Sr. No.	Location	Shop / Plot No.	Name of Lessee	Rent / Month in 2012-13 after 10% increase	Base taken From Shop No.	Loss during 2012-13	Total Loss Since 2006-2013
1	General Bus Stand	49	Khali Plat	2471	21	29652	207564
2	General Bus Stand	50	Khali Plat	2471	21	29652	207564
3	General Bus Stand	53	Khali Plat	2471	21	29652	207564
4	Purani Sabz Mandi	8	Shokat Muhammad for Atta Muhammad	1464	47	17568	122976

5	Purani Sabz Mandi	11	M. Aslam S/O Shahid Saboor	1464	47	17568	122976
6	Purani Sabz Mandi	35	Ghulam Muhammad for Saleem Bhatti	1464	47	17568	122976
7	Purani Sabz Mandi	52	Shahid Nawaz for Safdar Ali	1464	47	17568	122976
8	Purani Sabz Mandi	53	Asif Iqbal for Safdar Ali	1464	47	17568	122976
9	Purani Sabz Mandi	59	Azhar Iqbal S/O Zaffar Iqbal	1464	47	17568	122976
10	Purani Sabz Mandi	60	M. Mujahid for Sahira Bano	1464	47	17568	122976
11	Purani Sabz Mandi	40	Sana Ullah S/O M. Sherif	1464	47	17568	122976
12	Purani Sabz Mandi	41	Hazoor Bakhsh S/O Sheir Muhammad	1464	47	17568	122976
13	Purani Sabz Mandi	46	Waris Ali	1464	47	17568	122976
14	Purani Sabz Mandi	42	Saeed for Rao Abdul Aziz	1464	47	17568	122976
15	Purani Sabz Mandi	43	Saeed Ur Rehman S/O Abdul Aziz	1464	47	17568	122976
16	Purani Sabz Mandi	2	M. Ashraf S/O Ghulam Hussain	1464	47	17568	122976
17	Purani Sabz Mandi	65	Ashiq Hussain S/O Ghulam Sarwer	1464	47	17568	122976
18	Fish Market	2	Javed Iqbal S/O M. Aslam	1211	4	14532	101724
Total				29120		349440	2446080

Grand total

5.265

Annex – K

[Para 1.5.3.1]

Loss to TMA due to Charging Less Rent of Shops – Rs 37.950 Million

(Amount in Rupees)

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
1	Noor Ahmd S/O Umar Deen	1986	01 year	1,011	3,000	1,989	23,868
2	Hakeem Deen S/O M. Abraheem	1986	01 year	1,011	3,000	1,989	23,868
3	Ghulam Sarwar S/O M. Shafee	1986	01 year	1,011	3,000	1,989	23,868
4	Nazeer Ahmed S/O M. Nawaz	1986	01 year	1,011	3,000	1,989	23,868
5	Abdul Gafoor S/O Jamal Deen	1986	01 year	1,011	3,000	1,989	23,868
6	M. Aslam S/O M. Munshi	1986	01 year	1,011	3,000	1,989	23,868
7	M. Ashiq S/O Rehmat Ali	1986	01 year	1,011	3,000	1,989	23,868
8	M. Akram S/O Rehmat Ali	1986	01 year	1,011	3,000	1,989	23,868
9	Durab Khan	1986	01 year	1,011	3,000	1,989	23,868
10	M. Nawaz S/O M. Yar	1986	01 year	1,011	3,000	1,989	23,868
11	Nazeer Ahmed S/O M. Nawaz	1986	01 year	1,011	3,000	1,989	23,868
12	M. Anwar S/O Ghulam M.	1986	01 year	1,011	3,000	1,989	23,868
13	Abdulah S/O Ghulam Rasool	1986	01 year	1,011	3,000	1,989	23,868
14	Abdulah S/O Ghulam Rasool	1986	01 year	1,011	3,000	1,989	23,868
15	M. Ameen S/O M. Tuffial	1986	01 year	1,011	3,000	1,989	23,868
16	M. Shehbaz S/O Ghulam M.	1986	01 year	1,011	3,000	1,989	23,868
17	Syed Arshad Muneer S/O M. Moneer	1986	01 year	1,011	3,000	1,989	23,868
18	Shoukat Ali S/O M. Yousif	1986	01 year	1,011	3,000	1,989	23,868
19	M.Anwar S/O Ali M.	1986	01 year	1,011	3,000	1,989	23,868
20	Ghulam Sarwar S/O Ali M.	1986	01 year	1,011	3,000	1,989	23,868
21	M. Jameel S/O Abdul Sattar	1986	01 year	1,011	3,000	1,989	23,868
22	Abdul Malik S/O M. Shreef	1986	01 year	1,011	3,000	1,989	23,868
23	M. Ashraf S/O Abdul Gani	1986	01 year	1,011	3,000	1,989	23,868
24	Riyasat Ali S/O Abdul Gani	1986	01 year	1,011	3,000	1,989	23,868
25	Shah M. S/O Nazam Deen	1986	01 year	1,011	3,000	1,989	23,868
26	Zafar Iqbal S/O Abdul Malik	1986	01 year	1,011	3,000	1,989	23,868
27	M. Yaseen S/O Khiar Deen	1986	01 year	1,011	3,000	1,989	23,868

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
28	M. Hanif S/O M. Asmaeel	1986	01 year	1,011	3,000	1,989	23,868
29	M. Ashraf S/O Allah Bux	1986	01 year	1,011	3,000	1,989	23,868
30	Tariq Mehmood S/O Abdul Gani	1986	01 year	1,011	3,000	1,989	23,868
31	M. Arif S/O Abdul Gani	1986	01 year	1,011	3,000	1,989	23,868
32	Asif Gani S/O Abdul Gani	1986	01 year	1,011	3,000	1,989	23,868
33	Bashir Ahmed S/O Ali M.	1986	01 year	1,011	3,000	1,989	23,868
34	Basharat Ali S/O Meraj Deen	1986	01 year	1,011	3,000	1,989	23,868
35	Manzoor Ahmed S/O Abdul Majeed	1986	01 year	1,011	3,000	1,989	23,868
36	M. Bashir S/O M. Deen	1986	01 year	1,011	3,000	1,989	23,868
37	Abdul Hameed S/O Shah M.	1986	01 year	1,011	3,000	1,989	23,868
38	Falik Shair S/O	1983	01 year	1,653	7,000	5,347	64,164
39	Falik Shair S/O	1983	01 year	1,256	7,000	5,744	68,928
40	M. Ashraf S/O Fazal ilahi	1983	01 year	1,653	7,000	5,347	64,164
41	Gul M. S/O Khan M.	1983	01 year	1,653	7,000	5,347	64,164
42	Amanit Ali S/O Rehmat u Allah	1983	01 year	1,653	7,000	5,347	64,164
43	Amanit Ali S/O Rehmat u Allah	1983	01 year	1,653	7,000	5,347	64,164
44	M. Sleem S/O Fazal M.	1983	01 year	1,653	7,000	5,347	64,164
45	Bashir Ahmed S/O M. Ali	1983	01 year	1,653	7,000	5,347	64,164
46	M. Shahid M. Khalad S/O Abdul Gaffar	1983	01 year	1,573	7,000	5,427	65,124
47	M. Anwar S/O Nawab Deen	1983	01 year	1,573	7,000	5,427	65,124
48	M. Shreef	1983	01 year	1,573	7,000	5,427	65,124
49	Nazeer Ahmed	1983	01 year	1,573	7,000	5,427	65,124
50	Shabbir Ahmed S/O M. Ramzan	1983	01 year	1,573	7,000	5,427	65,124
51	Ghulam Mustfa S/O Bashir Ahmed	1983	01 year	1,256	7,000	5,744	68,928
52	Ghulam Mustfa S/O Bashir Ahmed	1983	01 year	1,256	7,000	5,744	68,928
53	M. Moneer S/O M. Ramzan	1983	01 year	1,256	7,000	5,744	68,928
54	Abdul Hameed S/O	1980	01 year	1,730	10,000	8,270	99,240
55	M. Bashir S/O M. Yousif	1980	01 year	1,339	10,000	8,661	103,932
56	M. Yaseen S/O M. Yousif	1980	01 year	1,339	10,000	8,661	103,932
57	Fateh M. S/O M. Yousif	1980	01 year	1,339	10,000	8,661	103,932
58	Iftkharulhaq S/O	1980	01 year	1,339	10,000	8,661	103,932

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
59	M. Rfiq S/O Zhoor Ahmed	1980	01 year	1,256	10,000	8,744	104,928
60	Bashir Ahmed S/O Shah M.	1980	01 year	1,256	10,000	8,744	104,928
61	Abdul Gafoor S/O Rustam Ali	1980	01 year	1,256	10,000	8,744	104,928
62	Manzoor Ahmed S/O Rustam Ali	1980	01 year	1,256	10,000	8,744	104,928
63	Abdul Gafoor S/O Rustam Ali	1980	01 year	1,256	10,000	8,744	104,928
64	Maqsood Ahmed S/O Rustam Ali	1980	01 year	1,256	10,000	8,744	104,928
65	Rustam Ali S/O Umar Deen	1980	01 year	1,256	10,000	8,744	104,928
66	Abdul Hameed S/O	1980	01 year	1,256	10,000	8,744	104,928
67	Abdul Hameed S/O	1980	01 year	1,256	10,000	8,744	104,928
68	Ahmed Deen S/O Sadar Deen	1980	01 year	1,256	10,000	8,744	104,928
69	Faqeer Hussain S/O M. ibraheem	1980	01 year	1,256	10,000	8,744	104,928
70	M. Ameen	1980	01 year	1,256	10,000	8,744	104,928
71	Muhammad Sarwar S/O Khursheed Ahmed	1983	01 year	1,730	10,000	8,270	99,240
72	M. Afzal S/O Fazal Elahi	1983	01 year	1,730	10,000	8,270	99,240
73	Manzoor Ahmed S/O Shah Wali	1983	01 year	1,730	10,000	8,270	99,240
74	Noor Ahmed S/O Shah Wali	1983	01 year	1,730	10,000	8,270	99,240
75	M. Ameen S/O Shair M.	1983	01 year	1,730	10,000	8,270	99,240
76	Nazeer Ahmed S/O M. Ameen	1983	01 year	1,730	10,000	8,270	99,240
77	Nazeer Ahmed S/O M. Ameen	1983	01 year	1,730	10,000	8,270	99,240
78	Khuda Bux S/O Nazeer Ahmed	1983	01 year	1,730	10,000	8,270	99,240
79	Ghulam Yaseen S/O Ahmed Bux	1983	01 year	1,730	10,000	8,270	99,240
80	Yousif Javeed S/O Baig M.	1983	01 year	1,730	10,000	8,270	99,240
81	Abdul Aleem S/O Anyait M.	1983	01 year	1,730	10,000	8,270	99,240
82	Abdul Aleem S/O Anyait M.	1983	01 year	1,730	10,000	8,270	99,240
83	Bashir Ahmed S/O Noor M.	1983	01 year	1,730	10,000	8,270	99,240
84	Bashir Ahmed S/O Noor M.	1983	01 year	1,730	10,000	8,270	99,240
85	Abdul Sattar S/O Noor M.	1983	01 year	1,730	10,000	8,270	99,240
86	M. Talib S/O Abdul Sattar	1983	01 year	1,730	10,000	8,270	99,240
87	Faqeer M. S/O Sharf Deen	1983	01 year	1,730	10,000	8,270	99,240
88	M. Hussain S/O Noor M.	1983	01 year	1,730	10,000	8,270	99,240
89	M. Shahid M. Shehzad S/O Nazeer Ahmed	1983	01 year	1,730	10,000	8,270	99,240
90	M. Zabbair M. Arshad S/O Nazeer Ahmed	1983	01 year	1,730	10,000	8,270	99,240

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
91	M. Afzal S/O Deen M.	1983	01 year	1,730	10,000	8,270	99,240
92	Abdul Slam S/O Abdul Gafoor	1983	01 year	1,730	10,000	8,270	99,240
93	Abdul Gafoor	1983	01 year	1,730	10,000	8,270	99,240
94	Abdul Gafoor	1983	01 year	1,730	10,000	8,270	99,240
95	M. Arshad S/O M. Shafiq	1983	01 year	1,730	10,000	8,270	99,240
96	Wali M. S/O Fazal Deen	1983	01 year	1,730	10,000	8,270	99,240
97	Nazeer Ahmed S/O M. Ali	1983	01 year	1,730	10,000	8,270	99,240
98	Khadim Hussain S/O Ali M.	1983	01 year	1,730	10,000	8,270	99,240
99	Khadim Hussain S/O Ali M.	1983	01 year	1,730	10,000	8,270	99,240
100	Islam U Deen S/O Abdul Gafoor	1983	01 year	1,730	10,000	8,270	99,240
101	Kano Ram	1983	01 year	1,730	10,000	8,270	99,240
102	Kano Ram	1983	01 year	1,730	10,000	8,270	99,240
103	Khaima Ram	1983	01 year	1,730	10,000	8,270	99,240
104	Khaima Ram	1983	01 year	1,730	10,000	8,270	99,240
105	Manzoor Ahmed S/O Kaloo	1983	01 year	1,730	10,000	8,270	99,240
106	Abdul Rahim	1983	01 year	1,730	10,000	8,270	99,240
107	M. Boota S/O M. Hussain	1977	01 year	1,113	2,500	1,387	16,644
108	M.Boota S/O M. Hussain	1977	01 year	1,113	2,500	1,387	16,644
109	M. Hussain S/O Ghulam Ali	1977	01 year	1,010	2,500	1,490	17,880
110	M. Hussain S/O Ghulam Ali	1977	01 year	1,010	2,500	1,490	17,880
111	M. Anwar S/O Jan M.	1977	01 year	1,500	2,500	1,000	12,000
112	Hafeez-u-Rehman S/O Fateh M.	1977	01 year	1,011	2,500	1,489	17,868
113	Abdul Rehman S/O Fateh M.	1977	01 year	1,011	2,500	1,489	17,868
114	M. Yaseen S/O M. Hanif	1977	01 year	1,011	2,500	1,489	17,868
115	Abdul Rehman S/O Wahad Bux	1977	01 year	1,011	2,500	1,489	17,868
116	Liaqat Ali S/O M. Ali	1977	01 year	879	2,500	1,621	19,452
117	M. Ramzan s/O Ghulam Yaseen	1977	01 year	1,075	2,500	1,425	17,100
118	M. Aslam S/O Shaqoor Deen	1977	01 year	701	2,500	1,799	21,588
119	Ali Ahmd S/O Ahmed Deen	1977	01 year	1,745	2,500	755	9,060
120	Ch. Khan S/O Fateh Khan	1977	01 year	1,381	2,500	1,119	13,428
121	Ghulam Rasool S/O Abdul Razaq	1977	01 year	1,153	2,500	1,347	16,164
122	Ch. Khan S/O Fateh Khan	1977	01 year	723	2,500	1,777	21,324
123	Asrar-u-Hussan S/O Hassan Mehmood	1977	01 year	1,146	2,500	1,354	16,248

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
124	M. Ashfaq S/O Nazar Hussain	1977	01 year	463	2,500	2,037	24,444
125	M. Shabbir S/O Abdul Azeez	1977	01 year	1,106	2,500	1,394	16,728
126	M. Arshad S/O M. Abraham	1977	01 year	1,175	2,500	1,325	15,900
127	M. Shareef S/O Khuda Bux	1977	01 year	1,218	2,500	1,282	15,384
128	M. Raiz S/O M. Iqbal	1977	01 year	543	2,500	1,957	23,484
129	M. Raiz S/O M. Iqbal	1977	01 year	463	2,500	2,037	24,444
130	M. Shabbir S/O Abdul Azeez	1977	01 year	639	2,500	1,861	22,332
131	Zahid Perwaiz S/O Nazeer Ahmed	1977	01 year	1,187	2,500	1,313	15,756
132	Safdar Ali S/O M. Ismaail	1977	01 year	1,001	2,500	1,499	17,988
133	M. Ramzan	1977	01 year	785	2,500	1,715	20,580
134	M. Anwar S/O Khushi M.	1977	01 year	785	2,500	1,715	20,580
135	Safdar Ali S/O M. Ismaail	1977	01 year	963	2,500	1,537	18,444
136	M. Akram M. Asghar S/O M. Shafee	1977	01 year	1,057	2,500	1,443	17,316
137	M. Aslam S/O Bashir Ahmed	1977	01 year	690	2,500	1,810	21,720
138	Bashir Ahmed S/O Ghulam Sarwar	1977	01 year	1,265	2,500	1,235	14,820
139	M. Sarwar S/O M. Hanif	1977	01 year	1,011	2,500	1,489	17,868
140	M. Aslam S/O M Ismaail	1977	01 year	657	2,500	1,843	22,116
141	M. Mukhtar S/O M. Hussain	1977	01 year	623	2,500	1,877	22,524
142	Asghar Ali S/O M. Hussain	1977	01 year	623	2,500	1,877	22,524
143	Zahid Hussain S/O Zakar Hussain	1977	01 year	570	2,500	1,930	23,160
144	M. Sadiq S/O Fazal Deen	1977	01 year	713	2,500	1,787	21,444
145	M. Shafiq S/O M. Yousif	1977	01 year	659	2,500	1,841	22,092
146	Manzoor Ahmed S/O Ghulam Sarwar	1977	01 year	597	2,500	1,903	22,836
147	Manzoor Ahmed S/O Ghulam Sarwar	1977	01 year	608	2,500	1,892	22,704
148	Asghar Ali S/O M Hayat	1977	01 year	370	2,500	2,130	25,560
149	M. Tariq S/O Barkat Ali	1977	01 year	370	2,500	2,130	25,560
150	Ghulam Yaseen S/O Allah Rakha	1977	01 year	370	2,500	2,130	25,560
151	Syed Amjad Ali Shah S/O Syed Mouzam Ali Shah	1978	01 year	5,652	12,000	6,348	76,176
152	Bashir Mehmood, M. Sleem, M. Ameen S/O M. Sadique	1978	01 year	5,652	12,000	6,348	76,176

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
153	Raja Intiaz Ali S/O Baber Ali	1978	01 year	5,652	12,000	6,348	76,176
154	M. Ashraf M. Anwar S/O Barkat Ali Haji Abdul Razaq S/O Allah Deta	1978	01 year	5,652	12,000	6,348	76,176
155	Nasaar Ahmed S/O M. Yousif	1980	01 year	2,514	10,000	7,486	89,832
156	Noor M. S/O Nazam Deen	1980	01 year	1,819	10,000	8,181	98,172
157	Naamat Ali Umar Deen	1980	01 year	1,631	10,000	8,369	100,428
158	Mukhtar Ahmed S/O M. Hussain	1980	01 year	1,099	10,000	8,901	106,812
159	M. Abraham S/O Nazam Deen	1980	01 year	1,099	10,000	8,901	106,812
160	Abdul Rehman S/O Abdul Azeez	1980	01 year	1,255	10,000	8,745	104,940
161	M. Ameen S/O M. Hussain	1980	01 year	1,730	10,000	8,270	99,240
162	Peno Ram S/O Kanoo Ram	1980	01 year	2,356	10,000	7,644	91,728
163	Noor Hussain S/O Ghulam M.	1980	01 year	2,356	10,000	7,644	91,728
164	M. Hussain S/O Ghulam M.	1980	01 year	2,356	10,000	7,644	91,728
165	Abdul Majeed S/O Ghulam M.	1980	01 year	2,356	10,000	7,644	91,728
166	Basahir Ahmed S/O Noor M.	1980	01 year	2,356	10,000	7,644	91,728
167	M. Hanif S/O Ghulam M.	1980	01 year	2,356	10,000	7,644	91,728
168	Nazeer Ahmed S/O Shah M.	1980	01 year	2,356	10,000	7,644	91,728
169	M. Akram	1980	01 year	2,356	10,000	7,644	91,728
170	M. Hussain S/O Ghulam M.	1980	01 year	2,356	10,000	7,644	91,728
171	Ghulam Mustfa S/O Umar Bux	1980	01 year	2,356	10,000	7,644	91,728
172	M. Ashraf	1980	01 year	2,356	10,000	7,644	91,728
173	Liaqat Ali S/O M. Ashraf	1980	01 year	2,356	10,000	7,644	91,728
174	Jan M. S/O M. Sadiq	1980	01 year	2,356	10,000	7,644	91,728
175	M. Sadiq S/O Khushi M.	1980	01 year	2,356	10,000	7,644	91,728
176	Nazeer Ahmed S/O M. Ismaail	1978	01 year	1,331	6,000	4,669	56,028
177	Nazeer Ahmed S/O M. Ismaail	1978	01 year	1,331	6,000	4,669	56,028
178	Mukhtar Ahmed S/O Sardar M.	1978	01 year	1,331	6,000	4,669	56,028
179	Mukhtah Ahmed S/O Sardar M.	1978	01 year	1,331	6,000	4,669	56,028
180	Hari Chand S/O Perbho Ram	1978	01 year	1,331	6,000	4,669	56,028
181	Hari Chand S/O Perbho Ram	1978	01 year	1,331	6,000	4,669	56,028
182	Manzoor Ahmed S/O Abdul Azeez	1978	01 year	1,331	6,000	4,669	56,028
183	Manzoor Ahmed S/O Abdul Azeez	1978	01 year	1,331	6,000	4,669	56,028

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
184	Abdul Gafoor,M. Yousif	1985	01 year	919	5,000	4,081	48,972
185	Nazeer Ahmed S/O Allah Bux	1985	01 year	919	5,000	4,081	48,972
186	Abdul Gani S/O	1985	01 year	919	5,000	4,081	48,972
187	Hadait Allah	1985	01 year	919	5,000	4,081	48,972
188	Abdul Gafoor S/O Hussain Abdul Rashid S/O M. Deen	1985	01 year	919	5,000	4,081	48,972
189	Bashir -U-Deen S/O Noor M.	1985	01 year	463	5,000	4,537	54,444
190	Rohail mehmood s/o m. sadiq	1985	01 year	463	5,000	4,537	54,444
191	M. asharaf s/o khushi mohammad	1985	01 year	919	5,000	4,081	48,972
192	M. Aslam S/O Faiz-U-Hassan	1985	01 year	919	5,000	4,081	48,972
193	Zulfaqar Ali S/O M. Boota	1985	01 year	463	5,000	4,537	54,444
194	Zulfaqar Ali S/O M. Boota	1985	01 year	463	5,000	4,537	54,444
195	Amjad Ali ,Ayaz Ali S/O Sardar M.	1985	01 year	919	5,000	4,081	48,972
196	Srdar Ali S/O Nazam Deen	1985	01 year	919	5,000	4,081	48,972
197	M. Ashaq S/O M. Boota	1985	01 year	919	5,000	4,081	48,972
198	Saeed Ahmed S/O Amam Deen	1985	01 year	919	5,000	4,081	48,972
199	Iftakhar ul Haq S/O M.Boota	1985	01 year	919	5,000	4,081	48,972
200	Doctor Ata M.etc.S/O M. Tufail	1978	01 year	8,009	12,000	3,991	47,892
201	Muktar Ahmed S/O M. Sarwar etc	1978	01 year	8,009	12,000	3,991	47,892
202	Hari Chand S/O Perbho Ram	1978	01 year	8,009	12,000	3,991	47,892
203	Syed Muhammad S/O Sardar Muhammad	1978	01 year	8,009	12,000	3,991	47,892
204	M. Deen S/O Amam Deen	1988	01 year	518	3,000	2,482	29,784
205	Abdul Rehman S/O Ali M.	1988	01 year	592	3,000	2,408	28,896
206	Zafar Hussain S/O Ghulam Hussain	2005	01 year	195	2,000	1,805	21,660
207	M. Ali S/O Ghulam M.	1988	01 year	3,929	12,000	8,071	96,852
208	Peer Bux S/O Nazam Deen	1988	01 year	2,945	12,000	9,055	108,660
209	Liaqat Ali S/O Mubarak Ali	1988	01 year	2,454	12,000	9,546	114,552
210	Faqeer M. S/O Sardar M.	1988	01 year	3,254	12,000	8,746	104,952
211	Saood Akhtar S/O Kreem Bux	1988	01 year	3,579	12,000	8,421	101,052
212	Khalad Mehmood S/O Ghulam Ali	1988	01 year	3,254	12,000	8,746	104,952
213	M Ashaq S/O Ghulam Nabi	1988	01 year	6,579	12,000	5,421	65,052

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
214	Atta U Rehman S/O Nazeer Ahmed	1988	01 year	3,254	12,000	8,746	104,952
215	Faqeer Msaood S/O	1988	01 year	3,254	12,000	8,746	104,952
216	Raja Imtiaz Ali S/O Baber Ali	1988	01 year	3,937	12,000	8,063	96,756
217	Saif-U-Rehman Azeez-U-Rehman,Hafeez-U-Rehman S/O Allah Bux	1988	01 year	3,254	12,000	8,746	104,952
218	Manzoor Hussain S/O sardar khan	1988	01 year	3,579	12,000	8,421	101,052
219	Nazeer Ahmed S/O Noor Deen	1988	01 year	3,254	12,000	8,746	104,952
220	M. Nawaz S/O M. Rafiq	1988	01 year	1,108	12,000	10,892	130,704
221	Ch. Abdul Qayoom S/O Fateh M	1988	01 year	50,000	50,000	-	-
222	Arshad Ali s/o nazir ahmad	1988	01 year	1,377	3,000	1,623	19,476
223	M. Arshad,M.Sadiq S/O Nazeer Ahmed	1988	01 year	1,377	3,000	1,623	19,476
224	Liaqat Ali S/O Mubarak Ali	1988	01 year	1,629	3,000	1,371	16,452
225	Faqeer M. S/O Sardar M.	1988	01 year	1,483	3,000	1,517	18,204
226	Masood Akhtar S/O Shaikh Kreem Bux	1988	01 year	1,629	3,000	1,371	16,452
227	Khalad Mehmood S/O Ghulam Nabi	1988	01 year	1,629	3,000	1,371	16,452
228	M. Ishaq S/O Ghulam Nabi	1988	01 year	1,629	3,000	1,371	16,452
229	Atta U Rehman S/O Nazeer Ahmed	1988	01 year	1,629	3,000	1,371	16,452
230	Faqeer Masood S/O Yaqoob etc.	1988	01 year	1,629	3,000	1,371	16,452
231	Raja Imtiaz Ali S/O Baber Ali	1988	01 year	1,629	3,000	1,371	16,452
232	Saif-U-Rehman Azeez-U-Rehman,Hafeez-U-Rehman S/O Allah Bux	1988	01 year	1,629	3,000	1,371	16,452
233	Manzoor Hussain S/O Sardar Khan	1988	01 year	1,629	3,000	1,371	16,452
234	Doctor Nazeer S/O Noor Deen	1988	01 year	1,629	3,000	1,371	16,452
235	M.Nawaz S/O M. Rafiq	1988	01 year	882	3,000	2,118	25,416
236	M. Sleem	1991	01 year	751	3,000	2,249	26,988
237	Ghulam Sarwar S/O Jan M.	1991	01 year	751	3,000	2,249	26,988
238	Ghulam Sarwar S/O Jan M.	1991	01 year	751	3,000	2,249	26,988
239	Ashaq Hussain S/O Kaloo	1991	01 year	751	3,000	2,249	26,988
240	Monawar Hussain S/O M. Shafee	1991	01 year	751	3,000	2,249	26,988

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
241	M. Anwar	1991	01 year	751	3,000	2,249	26,988
242	Ghulam Sarwar S/O Chanan Khan	1991	01 year	751	3,000	2,249	26,988
243	Sadaqat Ali S/O M. Yousif	1991	01 year	751	3,000	2,249	26,988
244	M. Yousif S/O M. Ismaeel	1991	01 year	751	3,000	2,249	26,988
245	Sleem Ahmed S/O M. Ramzan	1991	01 year	751	3,000	2,249	26,988
246	M. Delshad S/O Anayat M.	1991	01 year	751	3,000	2,249	26,988
247	Anayat M. Jamal Deen	1991	01 year	751	3,000	2,249	26,988
248	Safdar Ali S/O M. Ismaeel	1991	01 year	751	3,000	2,249	26,988
249	Nazeer Ahmd S/O Ghulam M.	1991	01 year	751	3,000	2,249	26,988
250	Nazeer Ahmd S/O Ghulam M.	1991	01 year	751	3,000	2,249	26,988
251	M. Saeed S/O Nasrullah	1991	01 year	751	3,000	2,249	26,988
252	M. Saeed S/O Nasrullah	1991	01 year	751	3,000	2,249	26,988
253	Shahid Nazeer	1991	01 year	751	3,000	2,249	26,988
254	Shoukat Ali S/O M. Shafee	1991	01 year	751	3,000	2,249	26,988
255	Amjad Ali S/O Khushi M.	1991	01 year	751	3,000	2,249	26,988
256	Rustam Ali S/O M. Deen	1991	01 year	751	3,000	2,249	26,988
257	M. Afzal S/O M. Rafiq	1991	01 year	751	3,000	2,249	26,988
258	M. Afzal S/O M. Rafiq	1991	01 year	751	3,000	2,249	26,988
259	Nawab Ali S/O Rehmat Ali	1991	01 year	751	3,000	2,249	26,988
260	Mushtaq Ahmed S/O M. Ismaeel	1991	01 year	751	3,000	2,249	26,988
261	M. Qayoom S/O M. Ayoob	1991	01 year	751	3,000	2,249	26,988
262	M. Azhar S/O Bashir Ahmed	1991	01 year	751	3,000	2,249	26,988
263	Nesar Ahmed S/O Sardar Ali	1991	01 year	751	3,000	2,249	26,988
264	Fazeelat Hussain S/O Atta M.	1991	01 year	751	3,000	2,249	26,988
265	Liaqat Ali S/O Jamal Deen	1991	01 year	751	3,000	2,249	26,988
266	Abdul Gafoor S/O Badar Deen	1991	01 year	751	3,000	2,249	26,988
267	Mushtaq Ahmed S/O Qaim Deen	1991	01 year	751	3,000	2,249	26,988
268	Mushtaq Ahmed S/O Qaim Deen	1991	01 year	751	3,000	2,249	26,988
269	M. Akram S/O Slam Deen	1991	01 year	751	3,000	2,249	26,988
270	M. Zakar S/O Abdul Majeed	1991	01 year	751	3,000	2,249	26,988
271	Liaqat Ali	1991	01 year	751	3,000	2,249	26,988
272	M. Yousif S/O Ali Ahmed	1991	01 year	751	3,000	2,249	26,988
273	Hadait u Allah S/O Azeez Deen	1989	01 year	1,461	2,000	539	6,468
274	Ghulam Sarwar S/O Nawab Deen	1989	01 year	835	2,000	1,165	13,980

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
275	Farhad Ali S/O Khushi M.	1989	01 year	563	2,000	1,437	17,244
276	M. Nawaz S/O Anayat Hussain	1989	01 year	578	2,000	1,422	17,064
277	M. Fiyaz S/O Anayat Hussain	1989	01 year	578	2,000	1,422	17,064
278	M. Asif S/O Anayat Hussain	1989	01 year	835	2,000	1,165	13,980
279	M. Amjad S/O M. Akram	1989	01 year	835	2,000	1,165	13,980
280	M. Naeem S/O Abdul Rashid	1989	01 year	835	2,000	1,165	13,980
281	Ghulam Yaseen S/O Qadar Bux	1989	01 year	570	2,000	1,430	17,160
282	M. Ramzan s/O Ghulam Yaseen	1989	01 year	570	2,000	1,430	17,160
283	Zahad Parwaiz	1988	01 year	472	3,000	2,528	30,336
284	Abid Ali	1988	01 year	472	3,000	2,528	30,336
285	Rashid Ahmed	1988	01 year	472	3,000	2,528	30,336
286	M. Saleem	1988	01 year	472	3,000	2,528	30,336
287	Rashid Ahmed	1988	01 year	490	3,000	2,510	30,120
288	M. Gulzar S/O Tufail	1988	01 year	3,114	8,000	4,886	58,632
289	M. Iqbal S/O M.Tufail	1988	01 year	3,114	8,000	4,886	58,632
290	Abdul Raoof S/O Abdul Qadoos	1988	01 year	3,114	8,000	4,886	58,632
291	Akber Ali	1988	01 year	2,800	8,000	5,200	62,400
292	M. Sarwar S/O M. Anwar	1980	01 year	1,192	5,000	3,808	45,696
293	Zulfaqar Ali S/O Mehboob Alam	1980	01 year	1,192	5,000	3,808	45,696
294	M. Sadique S/O Ali M.	1980	01 year	1,192	5,000	3,808	45,696
295	Anaitulah S/O Ghulam Haydar	1980	01 year	1,192	5,000	3,808	45,696
296	Abdul Rashid S/O Amam Deen	1980	01 year	1,192	5,000	3,808	45,696
297	Abdul Jabbar S/O Jan M.	1980	01 year	1,192	5,000	3,808	45,696
298	Aadeen Shah S/O Ameer Afzal	1980	01 year	1,192	5,000	3,808	45,696
299	Aadeen Shah S/O Ameer Afzal	1980	01 year	601	5,000	4,399	52,788
300	Abdul Jabbar S/O Jan M.	1980	01 year	601	5,000	4,399	52,788
301	M. Ashraf	1980	01 year	601	5,000	4,399	52,788
302	M. Ashraf	1980	01 year	601	5,000	4,399	52,788
303	M. Anwar S/O Allah Deta	1980	01 year	601	5,000	4,399	52,788
304	M. Anwar S/O Allah Deta	1980	01 year	601	5,000	4,399	52,788
305	M. Abbas S/O Ali M.	1980	01 year	746	5,000	4,254	51,048
306	Abdul Rashid S/O Ahmed Deen	1980	01 year	746	5,000	4,254	51,048
307	Abdul Hameed S/O Ahmed Deen	1980	01 year	601	5,000	4,399	52,788
308	M. Hussain S/O Ghulam M.	1980	01 year	746	5,000	4,254	51,048

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
309	Zulfaqar Ali S/O	1980	01 year	601	5,000	4,399	52,788
310	M. Akram S/O Abdul Latteef	1980	01 year	601	5,000	4,399	52,788
311	Rana Akhtar Ali S/O Ali Ahmed	1980	01 year	601	5,000	4,399	52,788
312	Rana Akhtar Ali S/O Ali Ahmed	1980	01 year	601	5,000	4,399	52,788
313	Rana Akhtar Ali S/O Ali Ahmed	1980	01 year	601	5,000	4,399	52,788
314	Shahad U Rehman S/O Abdul Rehman	1980	01 year	601	5,000	4,399	52,788
315	Zahad u Rehman S/O Abdul Rehman	1980	01 year	601	5,000	4,399	52,788
316	Shahad U Rehman S/O	1980	01 year	601	5,000	4,399	52,788
317	Mehboob Ahmed S/O Abdul Khaliq	1980	01 year	751	5,000	4,249	50,988
318	Abdul Latif S/O Shahab Deen	1980	01 year	601	5,000	4,399	52,788
319	Abdul Sattar S/O Abdul Latteef	1980	01 year	746	5,000	4,254	51,048
320	M. Tayab S/O Abdul Rehman	1980	01 year	746	5,000	4,254	51,048
321	Zahad u Rehman S/O Abdul Rehman	1980	01 year	601	5,000	4,399	52,788
322	Abdul Azeez S/O Peer Bux	1980	01 year	601	5,000	4,399	52,788
323	Iftikhar Ahmed S/O Bashir Ahmed	1980	01 year	601	5,000	4,399	52,788
324	Asif Ali S/O Waras Ali	1980	01 year	601	5,000	4,399	52,788
325	Zulfaqar Ali	1980	01 year	746	5,000	4,254	51,048
326	Gul M. S/O	1980	01 year	601	5,000	4,399	52,788
327	Abdul Azeez S/O Peer Bux	1980	01 year	601	5,000	4,399	52,788
328	M. Shafiq S/O M. Shreef	1980	01 year	746	5,000	4,254	51,048
329	Abdul Hakeem S/O Fateh M.	1980	01 year	746	5,000	4,254	51,048
330	M. Sadique S/O Mehar Deen	1980	01 year	601	5,000	4,399	52,788
331	M. Sadique S/O Mehar Deen	1980	01 year	601	5,000	4,399	52,788
332	Abdul Majeed S/O Abdul Gani	1980	01 year	601	5,000	4,399	52,788
333	Abdul Majeed S/O Abdul Gani	1980	01 year	601	5,000	4,399	52,788
334	Abdul Gafoor S/O Allah Bux	1980	01 year	601	5,000	4,399	52,788
335	M. Arshad	1980	01 year	601	5,000	4,399	52,788
336	Zafar Iqbal S/O M. Ismaeel	1980	01 year	601	5,000	4,399	52,788
337	M. Ashraf S/O M. Ismaeel	1980	01 year	746	5,000	4,254	51,048
338	Muktar Ali S/O Rahmat Ali	1980	01 year	601	5,000	4,399	52,788
339	Abdul Latif S/O M. Sadique	1980	01 year	746	5,000	4,254	51,048

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
340	Abdul Latif S/O M. Sadique	1980	01 year	746	5,000	4,254	51,048
341	Abdul Latif S/O M. Sadique	1980	01 year	746	5,000	4,254	51,048
342	Shahid Iqbal S/O Nazam Deen	1980	01 year	746	5,000	4,254	51,048
343	M. Bashir S/O M. Sadique	1980	01 year	746	5,000	4,254	51,048
344	Ghulam Murtza S/O Naik M.	1980	01 year	746	5,000	4,254	51,048
345	Naik M. S/O Habib u allah	1980	01 year	746	5,000	4,254	51,048
346	Naik M. S/O Habib u allah	1980	01 year	746	5,000	4,254	51,048
347	M. Qasim S/O Bahadar	1980	01 year	601	5,000	4,399	52,788
348	M. Arshad S/O Ghulam M.	1980	01 year	601	5,000	4,399	52,788
349	M. Asif S/O Ghulam M.	1980	01 year	601	5,000	4,399	52,788
350	Naseer Ahmed S/O Umar Deen	1980	01 year	648	5,000	4,352	52,224
351	M. Younis S/O Fateh M.	1980	01 year	601	5,000	4,399	52,788
352	M. Younis S/O Fateh M.	1980	01 year	601	5,000	4,399	52,788
353	Riaz Ahmed S/O M. Ali	1980	01 year	601	5,000	4,399	52,788
354	Fazal M. S/O Shair M.	1980	01 year	601	5,000	4,399	52,788
355	Gafoor Ahmed S/O M. Shafee	1980	01 year	601	5,000	4,399	52,788
356	Zahoor Ahmed S/O M. Shafee	1980	01 year	601	5,000	4,399	52,788
357	Ahsanullah S/O Ghulam Rasool	1980	01 year	601	5,000	4,399	52,788
358	Ghulam Sarwar S/O	1980	01 year	601	5,000	4,399	52,788
359	Liaqat Ali M. Yousif Abdul Gafar S/O Abdul Majeed	1980	01 year	601	5,000	4,399	52,788
360	Abdul Rashid S/O Nanik	1980	01 year	601	5,000	4,399	52,788
361	M. Rafiq S/O M. Shreef	1980	01 year	601	5,000	4,399	52,788
362	Noor Deen S/O Badar Deen	1980	01 year	601	5,000	4,399	52,788
363	M. Javaid S/O Ghulam Ali	1980	01 year	601	5,000	4,399	52,788
364	M. Javaid S/O Ghulam Ali	1980	01 year	601	5,000	4,399	52,788
365	Ghulam Nabi S/O Jhanda	1980	01 year	601	5,000	4,399	52,788
366	Ghulam Nabi S/O Jhanda	1980	01 year	601	5,000	4,399	52,788
367	M. Akram S/O Ghulam Ali	1980	01 year	746	5,000	4,254	51,048
368	Zulfaqar Ali	1980	01 year	601	5,000	4,399	52,788
369	Ghulam Hussain S/O M. Usman	1980	01 year	899	5,000	4,101	49,212
370	M. Yaqoob	1980	01 year	601	5,000	4,399	52,788
371	Zaheer u Deen S/O Wali M.	1980	01 year	1,192	5,000	3,808	45,696
372	Ghulam Mustfa S/O Shair M.	1980	01 year	1,192	5,000	3,808	45,696

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
373	M. Murad S/O Khuda Bux	1980	01 year	1,192	5,000	3,808	45,696
374	M. Akram S/O Rahmat Ali	1980	01 year	1,192	5,000	3,808	45,696
375	Lal Deen S/O M. Deen	1980	01 year	1,192	5,000	3,808	45,696
376	M. Riaz S/O Ulam Deen	1980	01 year	1,192	5,000	3,808	45,696
377	M. Riaz S/O Ulam Deen	1980	01 year	1,192	5,000	3,808	45,696
378	M. Akram S/O Jan M.	1980	01 year	1,192	5,000	3,808	45,696
379	Ghulam Jelani S/O Ghulam Rasool	1980	01 year	1,192	5,000	3,808	45,696
380	Monir Ahmed S/O M. Shafee	1980	01 year	1,192	5,000	3,808	45,696
381	Abdul Gani S/O Sultan Khan	1980	01 year	1,192	5,000	3,808	45,696
382	Saif u Rehman S/O Abdul Gani	1980	01 year	1,192	5,000	3,808	45,696
383	M. Aslam S/O M. Shreef	1980	01 year	1,192	5,000	3,808	45,696
384	Ishfaq Ahmed S/O M. Shreef	1980	01 year	601	5,000	4,399	52,788
385	M. Sadiq S/O Nabi Bux	1980	01 year	601	5,000	4,399	52,788
386	Anwar u Haq S/O Sardar M.	1980	01 year	601	5,000	4,399	52,788
387	M. Arshad S/O Ghulam Ali	1980	01 year	601	5,000	4,399	52,788
388	Ghulam Mohyadeen S/O Ghulam Sarwar	1980	01 year	601	5,000	4,399	52,788
389	Bashir Ahmed S/O Ali M.	1980	01 year	601	5,000	4,399	52,788
390	M. Riaz S/O Ulam Deen	1980	01 year	601	5,000	4,399	52,788
391	Abdul Aleem S/O Barkat Ali	1980	01 year	601	5,000	4,399	52,788
392	Ghulam Mustfa S/O Fazal M.	1980	01 year	601	5,000	4,399	52,788
393	M. Sarwar S/O M. Hanif	1980	01 year	601	5,000	4,399	52,788
394	M. Abbas S/O M. Sadiq	1980	01 year	601	5,000	4,399	52,788
395	M. Bashir S/O Khushi M.	1980	01 year	601	5,000	4,399	52,788
396	M. Bashir S/O Khushi M.	1980	01 year	601	5,000	4,399	52,788
397	M. Rafiq S/O	1980	01 year	601	5,000	4,399	52,788
398	M. Rafiq S/O	1980	01 year	601	5,000	4,399	52,788
399	M. Riaz S/O Ulam Deen	1980	01 year	601	5,000	4,399	52,788
400	M. Ishfaq S/O Shah M.	1980	01 year	601	5,000	4,399	52,788
401	M. Ishfaq S/O Shah M.	1980	01 year	601	5,000	4,399	52,788
402	M. Ashraf S/O Ghulam M.	1980	01 year	601	5,000	4,399	52,788
403	M. Iqbal S/O Ghulam M.	1980	01 year	601	5,000	4,399	52,788
404	Bashir Ahmed S/O M. Ismaeel	1980	01 year	601	5,000	4,399	52,788

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
405	Rashi Ahmed S/O Umar Deen	1980	01 year	601	5,000	4,399	52,788
406	M. Jameel S/O Khushi M.	1980	01 year	601	5,000	4,399	52,788
407	M. Riaz S/O Ulam Deen	1980	01 year	601	5,000	4,399	52,788
408	M. Sarwar S/O M. Hanif	1980	01 year	601	5,000	4,399	52,788
409	Zeyaul Haq S/O Ghulam Sarwar	1980	01 year	601	5,000	4,399	52,788
410	Zeyaul Haq S/O Ghulam Sarwar	1980	01 year	601	5,000	4,399	52,788
411	Bashir Ahmed S/O M. Bux	1980	01 year	601	5,000	4,399	52,788
412	M. Hanif S/O Khair Deen	1980	01 year	601	5,000	4,399	52,788
413	M. Sarwar S/O M. Hanif	1980	01 year	601	5,000	4,399	52,788
414	M. Ramzan S/O Allah Deta	1980	01 year	601	5,000	4,399	52,788
415	M. Ramzan S/O Allah Deta	1980	01 year	601	5,000	4,399	52,788
416	Hazoor Bux	1980	01 year	746	5,000	4,254	51,048
417	Abdul Sattar S/O M. Shafee	1980	01 year	601	5,000	4,399	52,788
418	Abdul Sattar S/O M. Shafee	1980	01 year	601	5,000	4,399	52,788
419	M. Arif S/O	1980	01 year	601	5,000	4,399	52,788
420	M. Ashraf S/O Ghulam M.	1980	01 year	601	5,000	4,399	52,788
421	M. Ashraf S/O Ghulam M.	1980	01 year	601	5,000	4,399	52,788
422	M. Ashraf S/O Ghulam M.	1980	01 year	601	5,000	4,399	52,788
423	M. Ashraf S/O Ghulam M.	1980	01 year	601	5,000	4,399	52,788
424	M. Ramzan S/O Allah Deta	1980	01 year	601	5,000	4,399	52,788
425	M. Ramzan S/O Allah Deta	1980	01 year	601	5,000	4,399	52,788
426	Bashir S/O Jan M.	1980	01 year	601	5,000	4,399	52,788
427	M. Ramzan S/O Abdul Majeed	1980	01 year	601	5,000	4,399	52,788
428	M. Boota	1980	01 year	601	5,000	4,399	52,788
429	Abrar Hussain S/O M. Hussain	1980	01 year	601	5,000	4,399	52,788
430	Asif Nadeem S/O Khadam Hussain	1980	01 year	601	5,000	4,399	52,788
431	Amam Bux S/O Wahad Bux	1980	01 year	601	5,000	4,399	52,788
432	M. Saleem	1980	01 year	601	5,000	4,399	52,788
433	M. Saleem	1980	01 year	601	5,000	4,399	52,788
434	M. Saleem	1980	01 year	601	5,000	4,399	52,788
435	M. Saleem S/O Sardar M.	1980	01 year	601	5,000	4,399	52,788
436	Syed Barat Hussain S/O Khadam Hussain	1980	01 year	746	5,000	4,254	51,048

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
437	Sardar Khan S/O Shair M.	1980	01 year	601	5,000	4,399	52,788
438	Shahid Rafiq S/O M. Rafiq	1980	01 year	746	5,000	4,254	51,048
439	Shahid Rafiq S/O M. Rafiq	1980	01 year	746	5,000	4,254	51,048
440	Amam Deen S/O Amam Bux	1980	01 year	746	5,000	4,254	51,048
441	M. Naeem S/O Ghulam M.	1980	01 year	746	5,000	4,254	51,048
442	M. Sleem S/O Ghulam M.	1980	01 year	746	5,000	4,254	51,048
443	Abdul Gani S/O Umar Deen	1980	01 year	746	5,000	4,254	51,048
444	Shahid Iqbal S/O Nazam Deen	1980	01 year	746	5,000	4,254	51,048
445	M. Afzal S/O Fazal Kreem	1980	01 year	746	5,000	4,254	51,048
446	Nazam Deen S/O Shamas Deen	1980	01 year	746	5,000	4,254	51,048
447	Javaid Iqbal S/O Nazam Deen	1980	01 year	746	5,000	4,254	51,048
448	M. Anwar S/O Moula Bux	1980	01 year	746	5,000	4,254	51,048
449	M. Anwar	1980	01 year	746	5,000	4,254	51,048
450	M. Ashraf S/O Ghulam M.	1980	01 year	746	5,000	4,254	51,048
451	M. Iqbal S/O Ghulam M.	1980	01 year	746	5,000	4,254	51,048
452	Asghar Ali S/o Allah Deta	1980	01 year	746	5,000	4,254	51,048
453	Asghar Ali S/o Allah Deta	1980	01 year	746	5,000	4,254	51,048
454	M. Ramzan S/O Nawab Deen	1980	01 year	746	5,000	4,254	51,048
455	Tasadaq Hussain S/O Rahim Bux	1980	01 year	601	5,000	4,399	52,788
456	Tasadaq Hussain S/O Rahim Bux	1980	01 year	601	5,000	4,399	52,788
457	Tasadaq Hussain S/O Rahim Bux	1980	01 year	601	5,000	4,399	52,788
458	Zulfaqar Ali	1980	01 year	601	5,000	4,399	52,788
459	Zulfaqar Ali	1980	01 year	601	5,000	4,399	52,788
460	Abdul Rehman S/O Abdul Slam	1980	01 year	601	5,000	4,399	52,788
461	Abdul Rehman S/O Abdul Slam	1980	01 year	601	5,000	4,399	52,788
462	Liaqat Ali S/O M.Deen	1980	01 year	601	5,000	4,399	52,788
463	Shah M. S/O Fazal Deen	1980	01 year	601	5,000	4,399	52,788
464	Shah M. S/O Fazal Deen	1980	01 year	601	5,000	4,399	52,788
465	Riaz Hussain S/O M. Ali	1980	01 year	601	5,000	4,399	52,788
466	Riaz Hussain S/O M. Ali	1980	01 year	601	5,000	4,399	52,788
467	M. Anwar S/O Hashmat Ali	1980	01 year	601	5,000	4,399	52,788
468	M. Arshad S/O Ghulam Ali	1980	01 year	601	5,000	4,399	52,788
469	M. Aslam S/O Ghulam Ali	1980	01 year	601	5,000	4,399	52,788
470	Amam Deen S/O Azeem Bux	1980	01 year	601	5,000	4,399	52,788

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
471	Ayaz Ahmed S/O Amam Deen	1980	01 year	601	5,000	4,399	52,788
472	M. Nawaz S/O M. Yaqoob	1980	01 year	601	5,000	4,399	52,788
473	Manzoor Ahmed S/O Ghulam Ali	1980	01 year	601	5,000	4,399	52,788
474	M. Anwar Nadeem S/O Hashmat Ali	1980	01 year	601	5,000	4,399	52,788
475	M. Arshad S/O Ghulam Ali	1980	01 year	601	5,000	4,399	52,788
476	M. Arshad S/O Ghulam Ali	1980	01 year	601	5,000	4,399	52,788
477	Fiyaz Rahim S/O Abdul Rahim	1980	01 year	746	5,000	4,254	51,048
478	Ayaz Rahim S/O Abudl Rahim	1980	01 year	746	5,000	4,254	51,048
479	Abdul Rehman S/O Abul Azeez	1980	01 year	601	5,000	4,399	52,788
480	Shaqat Ali S/O	1980	01 year	601	5,000	4,399	52,788
481	Shaqat Ali S/O	1980	01 year	601	5,000	4,399	52,788
482	Ihsan u Haq	1980	01 year	601	5,000	4,399	52,788
483	Ihsan u Haq	1980	01 year	601	5,000	4,399	52,788
484	Shafqat Mehmood	1980	01 year	601	5,000	4,399	52,788
485	Shafqat Mehmood S/O Wali M.	1980	01 year	601	5,000	4,399	52,788
486	Shafqat Mehmood S/O Wali M.	1980	01 year	601	5,000	4,399	52,788
487	M. Anwar S/O Jan M.	1980	01 year	601	5,000	4,399	52,788
488	M. Anwar S/O Jan M.	1980	01 year	601	5,000	4,399	52,788
489	Habib Ahmed S/O M. Bux	1980	01 year	601	5,000	4,399	52,788
490	Ghulam Hussain S/O Bakhat Ali	1980	01 year	601	5,000	4,399	52,788
491	Ghulam Hussain S/O Bakhat Ali	1980	01 year	601	5,000	4,399	52,788
492	Azeez Ahmed S/O Nawab Deen	1980	01 year	601	5,000	4,399	52,788
493	Azeez Ahmed S/O Nawab Deen	1980	01 year	601	5,000	4,399	52,788
494	Shoukat Ali S/O	1980	01 year	601	5,000	4,399	52,788
495	M. Sleem S/O M. Hanif	1980	01 year	601	5,000	4,399	52,788
496	M. Ismaeel S/O	1980	01 year	601	5,000	4,399	52,788
497	M. Ameen S/O M. Ramzan	1980	01 year	601	5,000	4,399	52,788
498	M. Hafeez S/O Shahab u Deen	1980	01 year	601	5,000	4,399	52,788
499	M. Tariq S/O M. Aslam	1980	01 year	601	5,000	4,399	52,788
500	M. Hakeem S/O Sardar M.	1980	01 year	601	5,000	4,399	52,788
501	M. Anwar S/O Jan M.	1980	01 year	601	5,000	4,399	52,788
502	Zulfaqar Ali S/O Mushtaq Ahmed	1980	01 year	899	5,000	4,101	49,212

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
503	Riaz u Haq S/O	1980	01 year	746	5,000	4,254	51,048
504	Khalad Mehmood S/O Wali M.	1980	01 year	1,192	5,000	3,808	45,696
505	M. Akram S/O Jan M.	1980	01 year	1,192	5,000	3,808	45,696
506	Abdul Gafar S/O Rehmat Ali	1980	01 year	1,192	5,000	3,808	45,696
507	Rehmat u Allah S/O Lal Bux	1980	01 year	1,192	5,000	3,808	45,696
508	Rehmat u Allah S/O Lal Bux	1980	01 year	1,192	5,000	3,808	45,696
509	Faqeer M. S/O	1980	01 year	1,192	5,000	3,808	45,696
510	Faqeer M. S/O M. Abraham	1980	01 year	1,192	5,000	3,808	45,696
511	Gulzar Hussan S/O M. Yar	1980	01 year	1,192	5,000	3,808	45,696
512	M. Tariq S/O Mehboob Alam	1980	01 year	601	5,000	4,399	52,788
513	M. Younis	1980	01 year	601	5,000	4,399	52,788
514	Bashir Ahmed S/O Shoukat Ali	1980	01 year	601	5,000	4,399	52,788
515	M. Iqbal S/O M. Ismaeel	1980	01 year	601	5,000	4,399	52,788
516	Manzoor u Haq S/O Fiyaz u Haq	1980	01 year	601	5,000	4,399	52,788
517	M. Zahad S/O Ali Bux	1977	01 year	1,011	4,500	3,489	41,868
518	M. Shreef S/O Sraj Deen	1977	01 year	1,011	4,500	3,489	41,868
519	M. Tuffail S/O Ghulam M.	1977	01 year	1,011	4,500	3,489	41,868
520	M. Ashraf S/O Charag Deen	1977	01 year	1,011	4,500	3,489	41,868
521	Rashid Ahmed S/O Nazam Deen	1977	01 year	1,011	4,500	3,489	41,868
522	M. Shafee S/O Eisa	1977	01 year	1,011	4,500	3,489	41,868
523	Abdul Haq S/O Ghulam Rasool	1977	01 year	1,011	4,500	3,489	41,868
524	Abdul Qadar S/O Ghulam Rasool	1977	01 year	1,011	4,500	3,489	41,868
525	Manzoor Ahmed S/O Allah Deta	1977	01 year	1,011	4,500	3,489	41,868
526	M. Sleem Amjad Ali S/O Ghulam qadar	1977	01 year	1,011	4,500	3,489	41,868
527	Amam Bux S/O Wali M.	1977	01 year	1,011	4,500	3,489	41,868
528	M. Shreef S/O Umar Deen	1977	01 year	1,011	4,500	3,489	41,868
529	Ghulam Mustfa S/O Nazeer Ahmed	1977	01 year	1,011	4,500	3,489	41,868
530	Mehmood Ahmed S/O	1977	01 year	1,011	4,500	3,489	41,868
531	Akhtar Hussain S/O M. Hussain	1977	01 year	1,011	4,500	3,489	41,868
532	Zahoor Ahmed S/O Rahim Bux	1977	01 year	1,011	4,500	3,489	41,868
533	M. Fazal S/O M. Deen	1977	01 year	1,011	4,500	3,489	41,868
534	M. Khalad Saeed S/O M. Sabar	1977	01 year	1,011	4,500	3,489	41,868

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
535	Allah Deta S/o Allah Wasaya	1977	01 year	1,011	4,500	3,489	41,868
536	M. Yousif S/O Allah Dewaya	1977	01 year	1,011	4,500	3,489	41,868
537	M. Yaqoob S/o Allah Dewaya	1977	01 year	1,011	4,500	3,489	41,868
538	Deyanat Ali S/O Farzand Ali	1977	01 year	1,011	4,500	3,489	41,868
539	M. Akram S/O M. Yaqoob	1977	01 year	1,011	4,500	3,489	41,868
540	M. Khalid S/O Rehmat Ali	1977	01 year	1,011	4,500	3,489	41,868
541	M. Khalid S/O Ziyauul Haq	1977	01 year	1,011	4,500	3,489	41,868
542	Ghulam Mustfa Ghulam Murtaza S/O Fazal M.	1977	01 year	1,011	4,500	3,489	41,868
543	M. Sadiq S/O Abdul Rashid	1977	01 year	1,011	4,500	3,489	41,868
544	Rohail Mehmood S/O Sadiq Mushtaq	1977	01 year	1,011	4,500	3,489	41,868
545	M. Tariq S/O Abdul Rashid	1977	01 year	1,011	4,500	3,489	41,868
546	Shahid Iqbal S/O M. Ramzan	1977	01 year	1,011	4,500	3,489	41,868
547	M. Nawaz S/O M. Ramzan	1977	01 year	1,011	4,500	3,489	41,868
548	M.Nawaz s/o M.Ramzan	1977	01 year	1,011	4,500	3,489	41,868
549	M. Akram S/O M. Ramzan	1977	01 year	1,011	4,500	3,489	41,868
550	M. Ramzan S/O Ameer Deen	1977	01 year	1,011	4,500	3,489	41,868
551	Ali M. S/O M. Shreef	1977	01 year	1,011	4,500	3,489	41,868
552	M. Azhar Shehbaz S/O M. Anwar	1977	01 year	1,011	4,500	3,489	41,868
553	M. Yaqoob s/O Shah Deen	1977	01 year	1,011	4,500	3,489	41,868
554	Ghulam Mustfa S/O Murad Ali	1977	01 year	1,011	4,500	3,489	41,868
555	Ghulam Murtaza S/O N	1977	01 year	1,011	4,500	3,489	41,868
556	Mudrassa	1977	01 year			-	-
557	M. Qayoom S/O M. Hayat	1977	01 year	1,011	4,500	3,489	41,868
558	M. Bashir S/O Abdul Azeez	1977	01 year	1,011	4,500	3,489	41,868
559	Habib Ahmed S/O Ali M.	1977	01 year	1,011	4,500	3,489	41,868
560	Nazeer Ahmed S/O Wali M.	1977	01 year	1,011	4,500	3,489	41,868
561	M. Javiad S/O Nazeer Ahmed	1977	01 year	1,011	4,500	3,489	41,868
562	M. Asif S/O Ghulam M.	1977	01 year	1,011	4,500	3,489	41,868
563	Manzoor Ahmed S/O Shah M.	1977	01 year	1,011	4,500	3,489	41,868
564	Nawab Deen S/O	1977	01 year	1,011	4,500	3,489	41,868
565	M. Anwar S/O M. Yousif	1977	01 year	1,011	4,500	3,489	41,868
566	M. Shreef S/O Baboo Khan	1977	01 year	1,011	4,500	3,489	41,868

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
567	M. Aslam S/O M. Ibraheem	1977	01 year	1,011	4,500	3,489	41,868
568	Ali M. S/O Nabi Bux	1977	01 year	1,011	4,500	3,489	41,868
569	M. Anwar S/O M. Hanif	1977	01 year	1,011	4,500	3,489	41,868
570	M. Anwar S/O M. Hanif	1977	01 year	1,011	4,500	3,489	41,868
571	M. Zakar S/O Abdul Majeed	1977	01 year	517	4,500	3,983	47,796
572	M. Ali S/O M. Sadique	1975	01 year	1,011	8,000	6,989	83,868
573	M. Abraheem S/O Raheem Bux	1975	01 year	1,011	8,000	6,989	83,868
574	M. Iqbal S/O Raheem Bux	1975	01 year	1,011	8,000	6,989	83,868
575	M. Aslam S/O M. Shreef	1975	01 year	1,011	8,000	6,989	83,868
576	M. Saeed S/O Jamal Deen	1975	01 year	1,011	8,000	6,989	83,868
577	M. Saeed S/O Jamal Deen	1975	01 year	1,011	8,000	6,989	83,868
578	Abdul Rasheed S/O Abdul Azeez	1975	01 year	1,011	8,000	6,989	83,868
579	M. Asmaeel S/O Noor M.	1975	01 year	1,011	8,000	6,989	83,868
580	Abdul Shaqoor S/O Faqeer M.	1975	01 year	1,011	8,000	6,989	83,868
581	M. Ashraf S/O Rehmat Ali	1975	01 year	1,011	8,000	6,989	83,868
582	M. Azam S/O M.Saeed	1975	01 year	1,011	8,000	6,989	83,868
583	M. Saeed S/O Ahmed Deen	1975	01 year	1,011	8,000	6,989	83,868
584	M. Saeed S/O Ahmed Deen	1975	01 year	1,011	8,000	6,989	83,868
585	M. Sadiq S/O Sraj Deen	1975	01 year	1,011	8,000	6,989	83,868
586	Nasrulah S/O Rehmat Ali	1975	01 year	1,011	8,000	6,989	83,868
587	Abdul Gafoor S/O Nawab	1975	01 year	1,011	8,000	6,989	83,868
588	Ghulam Rasool S/O Allah Bux	1975	01 year	1,011	8,000	6,989	83,868
589	Talib Hussain S/O Deen M.	1975	01 year	1,011	8,000	6,989	83,868
590	Slamat Deen S/O Chaty Khan	1975	01 year	1,011	8,000	6,989	83,868
591	Gazanfar Ahmad Seyal S/O Ghulam M.	1975	01 year	1,011	8,000	6,989	83,868
592	Gazanfar Ahmad Seyal S/O Ghulam M.	1975	01 year	1,011	8,000	6,989	83,868
593	Javiad Iqbal S/O M. Iqbal	1975	01 year	1,011	8,000	6,989	83,868
594	Mushtaq Ahmed S/O Sardar Khan	1975	01 year	1,011	8,000	6,989	83,868
595	M. Asmaeel S/o Niak M.	1975	01 year	1,011	8,000	6,989	83,868
596	M. Shakeel S/O Abdul Khaliq	1975	01 year	1,011	8,000	6,989	83,868
597	Abdul Qadar S/O Allah Deta	1975	01 year	1,011	8,000	6,989	83,868

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
598	Muhammad Hussain S/O Abdul Gafoor	1975	01 year	1,011	8,000	6,989	83,868
599	Sardar M. S/O Jaohar Ali	1975	01 year	1,011	8,000	6,989	83,868
600	Ghulam Sarwar S/O Nabi Bux	1975	01 year	1,011	8,000	6,989	83,868
601	Abdul Azeez S/O Peer Bux	1975	01 year	1,011	8,000	6,989	83,868
602	Ch. Khan S/O Fateh Khan	1975	01 year	1,011	8,000	6,989	83,868
603	M. Aslam S/O Khuda Bux	1975	01 year	1,011	8,000	6,989	83,868
604	Mukhtar Ahmed	1975	01 year	1,011	8,000	6,989	83,868
605	Fiyaz u Haq S/O Amam Deen	1975	01 year	1,011	8,000	6,989	83,868
606	M. Hussain S/O Ghulam Ali	1975	01 year	1,011	8,000	6,989	83,868
607	M. Ameen S/O Shabbir	1975	01 year	1,011	8,000	6,989	83,868
608	M. Arshad S/O Abdul Sattar	1975	01 year	1,011	8,000	6,989	83,868
609	M.Ashraf S/O M. Ismaeel	1975	01 year	1,011	8,000	6,989	83,868
610	Maqsood Ahmed S/O M. Ismaeel	1975	01 year	1,011	8,000	6,989	83,868
611	Zulfaqar Ali S/O Ghulam Hussain	1975	01 year	1,011	8,000	6,989	83,868
612	M. Saleem S/O Abdul Majeed	1975	01 year	1,011	8,000	6,989	83,868
613	Abdul Majeed S/O M. Soliman	1975	01 year	1,011	8,000	6,989	83,868
614	M. Zulfqar S/O M. Saeed	1975	01 year	1,011	8,000	6,989	83,868
615	M. Younis S/O M. Saeed	1975	01 year	1,011	8,000	6,989	83,868
616	M. Yousif S/O M. Saeed	1975	01 year	1,011	8,000	6,989	83,868
617	M. Saeed S/O M. Suliman	1975	01 year	1,011	8,000	6,989	83,868
618	M. Azam S/O M.Saeed	1975	01 year	1,011	8,000	6,989	83,868
619	M. Zaman S/O Sultan	1975	01 year	1,011	8,000	6,989	83,868
620	Aman u Allah , Blal Ahmed	1975	01 year	1,011	8,000	6,989	83,868
621	Ghulam M. S/O Noor M.	1975	01 year	1,011	8,000	6,989	83,868
622	M. Tuffail S/O Umar Deen	1975	01 year	1,011	8,000	6,989	83,868
623	Bashir Ahmed S/O Nazeer Ahmed	1975	01 year	1,011	8,000	6,989	83,868
624	Shafeeq Ahmed S/O Nazeer Ahmed	1975	01 year	1,011	8,000	6,989	83,868
625	Nazeer Ahmed S/O Ali M.	1975	01 year	1,011	8,000	6,989	83,868
626	Sardar M. S/O Gohar Ali	1975	01 year	1,011	8,000	6,989	83,868
627	Nazeer Ahmed S/O Allah Rekha	1975	01 year	1,011	8,000	6,989	83,868
628	M. Iqbal S/O M. Ismaeel	1975	01 year	1,011	8,000	6,989	83,868
629	M. Hussain S/O Sultan Khan	1975	01 year	1,011	8,000	6,989	83,868

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
630	Giatt Water Works	1975	01 year			-	-
631	M. Yousif S/O Slamatt Deen	1975	01 year	1,265	8,000	6,735	80,820
632	M. Shreef M. Shfeeq S/O M. Rafiq	1975	01 year	1,011	8,000	6,989	83,868
633	M. Ashraf S/O M. Shafeeq	1975	01 year	1,011	8,000	6,989	83,868
634	M. Abdulah S/O Allah Rekha	1975	01 year	1,011	8,000	6,989	83,868
635	Abdul Gafoor S/O Allah Rekha	1975	01 year	1,011	8,000	6,989	83,868
636	M. Javiad S/O Ghulam Ali	1975	01 year	1,011	8,000	6,989	83,868
637	M. Hussain S/O Ghulam Ali	1975	01 year	1,011	8,000	6,989	83,868
638	M. Iqbal S/O Jam Ladha	1975	01 year	1,011	8,000	6,989	83,868
639	M. Ali S/O M. Boota	1975	01 year	1,011	8,000	6,989	83,868
640	M. Sleem S/O M. Ismaeel	1975	01 year	1,011	8,000	6,989	83,868
641	Sgeer u Deen S/O Abdulah	1975	01 year	1,011	8,000	6,989	83,868
642	M. Abbas S/O M. Sadiq	1975	01 year	1,520	8,000	6,480	77,760
643	Hazoor Bux S/O Ghulam Sarwar	1975	01 year	754	8,000	7,246	86,952
644	Ghulam Rasool S/O Bakhat Ali	1975	01 year	1,011	8,000	6,989	83,868
645	M. Shameem, Ghulam M., Ghulam Sarwar S/O Abdulah	1975	01 year	1,011	8,000	6,989	83,868
646	M. Rafeeq S/O Deen M.	1975	01 year	1,112	8,000	6,888	82,656
647	Abdul Sattar S/O Fazal M.	1975	01 year	1,011	8,000	6,989	83,868
648	Khalid Rafiq S/O M. Rafiq	1975	01 year	1,011	8,000	6,989	83,868
649	M. Azaim S/O M. Ismaeel	1975	01 year	1,265	8,000	6,735	80,820
650	M. Saeed S/O Jamal Deen	1975	01 year	1,011	8,000	6,989	83,868
651	M. Aslam, M. Alyas S/O Bashir Ahmed	1975	01 year	1,548	8,000	6,452	77,424
652	Abdul Hameed S/O M. Ismaeel	1975	01 year	1,223	8,000	6,777	81,324
653	M. Hanif S/O M. Sadique	1975	01 year	1,011	8,000	6,989	83,868
654	Asghar Ali S/O Raheem Bux	1975	01 year	1,011	8,000	6,989	83,868
655	M. Tariq S/O M. Sadiq	1975	01 year	1,011	8,000	6,989	83,868
656	M. Abbas S/O Sardar M.	1975	01 year	1,011	8,000	6,989	83,868
657	Abdul Shaqoor S/O Rukan u Deen	1975	01 year	1,011	8,000	6,989	83,868
658	Hazoor Bux S/O Khuda Bux	1975	01 year	1,011	8,000	6,989	83,868
659	M. Anwar S/O M. Ali	1975	01 year	1,011	8,000	6,989	83,868
660	M. Shfeeq S/O Ghulam Ali	1975	01 year	1,011	8,000	6,989	83,868
661	Abdul Rashid S/O Raheem Bux	1975	01 year	1,011	8,000	6,989	83,868

Sr. No.	Name of Allottee / Rentee	Agreement date / since	Agreement Period	Applied Rate Rs. / Month	Market Rate Rs. / Month	Difference (Rs.)	Annual Loss
662	Ghulam Sarwar S/O Bakhat Ali	1975	01 year	1,011	8,000	6,989	83,868
663	Ghulam Hussain S/O Bakhat Ali	1975	01 year	417	8,000	7,583	90,996
664	M. Gulzar S/O M. Suliman	1975	01 year	1,011	8,000	6,989	83,868
665	Abdul Sattar S/O Noor M.	1975	01 year	1,011	8,000	6,989	83,868
666	M. Ramzan S/O Shahany Khann	1982	01 year	759	3,000	2,241	26,892
667	Mehmood Ahmed S/O Fateh M.	1982	01 year	759	3,000	2,241	26,892
668	Khalid Hussain S/O M. Shafee	1982	01 year	759	3,000	2,241	26,892
669	Ghulam Nabi S/O M. Nawaz	1982	01 year	759	3,000	2,241	26,892
670	Ghulam Rasool S/O Qadar Bux	1982	01 year	759	3,000	2,241	26,892
671	Ghulam Qadar S/O Allah Deta	1982	01 year	759	3,000	2,241	26,892
672	Khalid Hameed S/O Abdul Hameed	1982	01 year	759	3,000	2,241	26,892
673	Abdul Azeez S/O M. Sadique	1982	01 year	759	3,000	2,241	26,892
674	Cherag Den S/O Allah Deta	1982	01 year	642	3,000	2,358	28,296
675	M. Gulzar S/O Tufail	1978	01 year	1,873	8,000	6,127	73,524
676	Sadaqat Ali	1978	01 year	1,873	8,000	6,127	73,524
677	Manzoor Hussain S/O Shabbir Hussain	1978	01 year	1,873	8,000	6,127	73,524
678	Asghar S/O Barkat Ali	1978	01 year	1,873	8,000	6,127	73,524
679	M. Ramzan S/O M. Hussain	1978	01 year	2,253	8,000	5,747	68,964
680	Maqbool Ahmed S/O M. Yousif	1978	01 year	2,173	8,000	5,827	69,924
681	Habib-U-Allah S/O Rehmat Ali	1978	01 year	1,128	8,000	6,872	82,464
682	Habib-U-Allah S/O Rehmat Ali	1978	01 year	1,128	8,000	6,872	82,464
683	Islam-U-Deen S/O Khair Deen	1978	01 year	1,835	8,000	6,165	73,980
684	Islam-U-Deen S/O Khair Deen	1978	01 year	1,761	8,000	6,239	74,868
685	Ghulam Mohayudeen S/O Ghulam Rasool	1978	01 year	3,385	8,000	4,615	55,380
686	M Taraq S/O Barkat Ali	1978	01 year	2,129	8,000	5,871	70,452
Total				815,530	3,978,000	3,162,470	37,949,640

Annex – L
[Para 1.5.3.2]

Non / Less Realization of Revenue and Arrears – Rs 32.772 Million

Sr. No	Description	Amount
1	License Permit Fee	0.163
2	Sewerage Tax	1.061
3	Water Rates	5.290
4	Rent of Shops	12.019
Totals		18.533

Detail Showing Uncollected Fees from Unapproved Housing Schemes:

Sr.No.	Name of Unapproved Housing Schemes	Area	Pre-Planning Permission	Sanctioning	Approval (W. Supply, Drainage & Sewerage)	Approval (Roads, Bridges & Foot paths)	Scrutiny	Conversion	Map	Total	
			Fee (Rs.)	Fee (Rs.)	Fee (Rs.)	Fee (Rs.)	Fee (Rs.)	Fee (Rs.)	Fee (Rs.)	Fee (Rs.)	(Rs.)
			Rate: Rs. 5,000 upto 2000kanals	Rate: Rs. 1,000/kanal	Rate: Rs. 500/kanal	Rate: Rs. 500/kanal	Rate: Rs. 1,000 upto 100k & Rs. 5,000 > 100k	Rate: 01% of Residential Value	Rate: Rs. 3,000 per acre		
1	Model City, Katchi Mandi I	89 k - 04 m	5,000	90,000	45,000	45,000	1,000	713,600	36,000	0.9356	
2	Model City, Katchi Mandi II	95 k - 13 m	5,000	96,000	48,000	48,000	1,000	765,200	36,000	0.9992	
3	Ahmad Town, Ch. 18/A	97 k - 0m	5,000	97,000	48,500	48,500	1,000	504,400	39,000	0.7434	
4	Shah Ruken Alam Town	62 k - 01 m	5,000	63,000	31,500	31,500	1,000	496,400	24,000	0.6524	
5	Khayaban e Khursh eed	10 k - 10 m	5,000	101,000	50,500	50,500	5,000	1,608,000	39,000	1.8590	
Total			25,000	447,000	223,500	223,500	9,000	4,087,600	174,000	5.190	

Detail of Non-Realization / Non-Collection of Conversion (Commercialization) Fees from schools

Sr. No	Name of private School	Address	Category	Area (marlas)	Rate / Marla According to Valuation Table	Commercial Value (Rs.)	Conversion Fee
1	Islamia Public Boys High School,	College Road Liaquatpur	High	20	0.122	2.440	0.244
2	Sar Syed Higher Secondary School	Abbsia Road, Liaquatpur	High	20	0.145	2.900	0.290
3	Al-Wahab Public High School (Girls)	College Road Liaquatpur	High	20	0.122	2.440	0.244
4	Al-Ghazali Public High School	36 serkal Road, Katchi Mandi Liaquatpur	High	20	0.055	1.100	0.110
5	Iqra Secondary School Boys	Low income housing Scheme Liaquatpur	High	20	0.122	2.440	0.244
6	Islamia Public School	Housing Scheme Liaquatpur	High	20	0.216	4.320	0.432
7	The Empirical Boys Higher Secondary School	Housing Scheme Liaquatpur	High	20	0.216	4.320	0.432
8	Bissmillah High Secondary School Boys	Fasil Town Liaquatpur	High	20	0.122	2.440	0.244
9	Jinah Public School	Katchi Mandi Liaquatpur	Elementary	10	0.055	0.550	0.055
10	Al-Raza Public Model School	Katchi Mandi	Elementary	10	0.055	0.550	0.055
11	Tamer nu Public Model School	Paki Mandi Liaquatpur I	Elementary	10	0.145	1.450	0.145
12	Pakistan Childran Model Middle School	Katchi Mandi, Liaquatpur	Elementary	10	0.055	0.550	0.055
13	Kamran Public Model School	Shamasabad, Tehsil Liaquatpur	Elementary	10	0.040	0.400	0.040
14	Zikria English Model Elementary School	Katchi Mandi Liaquatpur	Elementary	10	0.055	0.550	0.055
15	Al-Saraj Public Model School	Katchi Mandi Liaquatpur	Elementary	10	0.055	0.550	0.055
16	Masali Cadit Middle School	Iqbal Town, Liaquatpur	Elementary	10	0.122	1.220	0.122
17	Al-Baghdad Public Model School	Ghoisa Colony	Elementary	10	0.046	0.460	0.046
18	Ever Green Education System	Foji Colony Liaquatpur	Elementary	10	0.082	0.820	0.082
19	Minahaj Model School	Foji Colony Liaquatpur	Elementary	10	0.082	0.820	0.082
Total						30.320	3.032

**Non-Collection of Development Charges and
Cost of Land from Occupants of Katchi Abadies**

Sr. No.	Description	Amount
1	Cost of Land	2.267
2	Development Charges	3.750
Total		6.017
Grand Total		32.772

Annex – M
[Para 1.5.3.3]

Wasteful Expenditure on Development Schemes – Rs 8.000 Million

(Amount in rupees)

S. No	Approving Year	Program	Scheme No.	Name of Scheme	Name of Contractor.			Date of work Order	Time Limit	Physical Progress	Expenditure Made	Remarks
1	2012-13	M&R	1967	Repair of soling drain Muhalla Shaikh Khalid Khanbela	Yousuf Raza	200,000	167,500	05.04.13	3 months	25%	41,875	Work is in Progress
2	2008-9	ADP	1619	Construction of Metal Road Raqba Per Mohsan Shah to Basti Chonia	Ghulam Abbas Khan	2,500,000	2,500,000	06.05.09	2 months	40%	1,000,000	Decision Pending
3	2012-13	ADP	1968	Repair of sewer, soling Mohallah Wajid Ali Shah & Anwar Khan Jatoi Khan Bela	Malik M. Iqbal	300,000	233,520	05.04.13	2 months	40%	93,408	Site Problem
4	2012-13	M&R	1973	Repair of metal road Jamia Masjid Ghusia Chowk to Boys College road via Model Girls School Jafer Market.	Ahmed Contractors	2,500,000	1,937,500	05.04.13	4 Months	50%	968,750	Work is in Progress
5	2012-13	M&R	1974	Repair of metal road Al Saeed Book Center to College road via National Bank.	Shahid Shamsi	1,800,000	1,431,000	05.04.13	4 Months	70%	1,001,700	Work is in Progress

S. No	Approving Year	Program	Scheme No.	Name of Scheme	Name of Contractor.			Date of work Order	Time Limit	Physical Progress	Expenditure Made	Remarks
6	2011-12	M&R	1774	Supply of Main Hole Covers City area.	Sajjad Bashir	1,000,000	860,000	27.10.11	1 Month	75%	645,000	
7	2011-12	ADP	1842	Construction metal road Street Dr, Fiyaz to Chani Goth road Mohalla Ghazi Khan Katchi Mandi.	Muhamad Rafique	200,000	170,000	18.05.12	1 Month	75%	127,500	Work is in Progress
8	2010-11	M&R	1662	Special repair metal road KLP road to Darbar Sultan-ul-Arfeen.	Sajjad Bashir	2,000,000	1,972,000	22.11.10	2 months	80%	1,577,600	Work is in progress
9	2012-13	M&R	1975	Repair of metal road Rehmat Hotel to Green Market Chowk.	Naveed Ur Rehman	1,000,000	790,010	05.04.13	4 Months	80%	632,008	Work is in Progress
10	2012-13	ADP	1878	Construction of Tuff Tile KLP Road Khanbela to end of Street Light and Sadar Bazar Khanbela (Remaining Portion)	N.A. & Co.	2,500,000	2,125,000	29.06.12	2 months	90%	1,912,500	Site Problem
11	2012-13	M&R	1962	Repair of metal road Amin Abad Khanbela Chowk	Saeed Ahmed	400,000	312,000	05.04.13	2 months	0%	-	Site Problem
12	2011-12	ADP	1852	Construction of boundary wall	Muhamad Arif	1,000,000				0%		Site Problem

S. No	Approving Year	Program	Scheme No.	Name of Scheme	Name of Contractor.			Date of work Order	Time Limit	Physical Progress	Expenditure Made	Remarks
				Mandi Maveshian Janpur.								
13	2011-12	ADP	1853	Construction of soling sewer street Masood Saleem Fauji Colony	Fahad Rasheed	345,000	303,600	27.10.11	1 Month	0%		Site Problem
14	2011-12	ADP	1874	Repair of Metalled Road Allahabad Chowk Liaquatpur	Kamran Masood	100,000	91,000	29.06.12	1 Month	0%		Site Problem
15	2012-13	ADP	1907	Const. of Sewer line NisprMit hai Wala Hayyat Lar.	Liaquat Ali	150,000	118,500	29.06.12	3 months	0%		Site Problem
16	2012-13	ADP	1910	Street Lights Feroza City/Owas Nagar	Jameel Khan	500,000	386,250	29.06.12	3 months	0%		Site Problem
17	2012-13	ADP	1914	Const. metal road Main Road to Post Office Bazar Feroza.	Liaquat Ali	400,000	352,000	29.06.12	3 months	0%		Site Problem
18	2012-13	ADP	1924	Const. of soling Basti Gulshan Mustafa Liaquatpur	Liaquat Ali	100,000	83,000	29.06.12	1 Month	0%		Site Problem
19	2012-13	ADP	1931	Construction of soling drain mohallah qureshian TMP	Hussain Mehmood	300,000	232,500	15.02.13	1 Month	0%		Site Problem
20	2012-13	M&R	1937	Repair of metal road railway chowk to North Railway Phatak	Hafiz Muhammad Siddique	2,500,000	2,500,000			Nil		Cancelled

S. No	Approving Year	Program	Scheme No.	Name of Scheme	Name of Contractor.			Date of work Order	Time Limit	Physical Progress	Expenditure Made	Remarks
				Katchi Mandi Liaquat Pur								
Total							16,565,380				8,000,341	

Annex – N
[Para 1.5.3.4]

Loss due to Non-Imposing of Penalty to Contractors – Rs 4.711 Million
(Amount in Rupees)

Sr. No.	Scheme No.	Name of Scheme	Name of Contractor.	Contract Amount (Rs.)	Date of work Order	Time Limit	Actual date of completion	Penalty @ 10% (Rs.)
1	1876	Re-habilitation of road from Allah Wala Chowk Shahi Road to Railway Phatak Liaquatpur.	M.A.H & Co.	7,155,000	03.07.12	5 Months	26.02.13	715,500
2	1861	Construction of metal road Feroza road to Basti Mian Islam Aslam U/C Hayyat Lar.	M.A.H & Co.	2,719,200	27.10.11	3 months	06.10.12	271,920
3	1877	Construction of metalled road Shahidabad Road to Mud Ranjhah U.C Ahmed Ali Lar Liaquatpur.	Hafiz Muhammad Siddique	2,485,500	03.07.12	3 months	28.08.13	248,550
4	1879	Const. of metal road Basti Bagh Arrain Ghous Abad to Shedani Chanjini Road.	Malik Tariq Shehzad	2,234,250	03.07.12	4 Months	14.02.13	223,425
5	1927	Improvement road from Qayyum Petroleum to Boys High School i/c side soling and cat eyes	Kamran Masood	1,560,141	26.02.13	2 months		156,014
6	1769	Special repair metal road from Park road to Amam Bargah via Jamia Ghusia City Liaquat Pur.	Madina Traders	1,522,312	27.10.11	2 months	06.07.12	152,231
7	1926	Construction of metal road shahid abad road to mud ranjha u/c Ahmed Ali Lar	S.A. Qureshi	1,176,000	15.02.13	3 months		117,600
8	1940	Repair of metal road KLP road to Basti Bhatian Mohsin abad	Shahid Shamsi	1,131,000	15.02.13	3 months		113,100
9	1805	Construction of Gates, Laying of Tuff Tile TMA Office.	Saeed Ahmed	1,077,550	27.10.11	1 Month	02.04.13	107,755
10	1925	Construction of Ware House for Danguge equipments	Saeed Ahmed	1,053,400	10.10.12	45 days	08.02.13	105,340
11	1870	Supply / laying of tuff tile multani tile TMA office Liaquat Pur	Saeed Ahmed	1,000,000	03.07.12	3 months	03.04.13	100,000
12	1792	Construction of metal road Basti Mohsan Khan to Basti Santabad via Gulzar Mainor Mouza Pacca Laran.	M.A.H & Co.	990,000	26.10.11	2 months	28.08.12	99,000
13	1795	Construction of Sewerage Amin Abad City.	Jam Ramzan	854,000	27.10.11	2 months	09.07.12	85,400
14	1767	Repair of metal road from exchange to Akber Hospital.	Niaz Ahmed	816,500	27.10.11	2 months	04.07.12	81,650
15	1869	Construction of roof, soling, shed TMA office Liaquatpur.	Saeed Ahmed	768,200	03.07.12	3 months	28.03.13	76,820
16	1781	Repair room /store Disposal Works Katchi Mandi	Muhamad Rafique	690,000	26.10.11	1 Month	17.09.12	69,000

Sr. No.	Scheme No.	Name of Scheme	Name of Contractor.	Contract Amount (Rs.)	Date of work Order	Time Limit	Actual date of completion	Penalty @ 10% (Rs.)
		Liaquatpur.						
17	1776	Repair of boundary wall & pavments with Gate Eid Gah Sadat remaining portion Aminabd.	Sajid Mehmood Bhuta	655,500	26.10.11	1 Month	05.07.12	65,550
18	1884	Const. of metalled road Aminabad Road to Disposal Works Aminabad.	Hussain Mehmood	518,100	29.06.12	3 months	27.12.12	51,810
19	1872	Construction of Metalled Road Aminabad Road to Disposal Works Aminabad (Remaining Portion)	Hussain Mehmood	486,995	29.06.12	3 months	27.12.12	48,700
20	1848	Construction Boundary Wall Eid Gah onneran with Gate.	Sajid Mehmood	485,000	26.10.11	1 Month	10.07.12	48,500
21	1909	Const. of soling Basti Hakim Alim Sadiq Ali, Chak No. 121/NP U.C Hayat Lar.	Liaquat Ali	405,000	29.06.12	2 months	15.09.13	40,500
22	1756	Construction and repair of boundary Eid Gah Sadat Amin Abad (Remaining Portion)	Sadiq Khan	400,000	05.04.11	1 Month	28.08.12	40,000
23	1830	Const. of soling, drains, sewer Chak 47/A	Rais Rafique	400,000	26.10.11	1 Month		40,000
24	1863	Construction of soling, sewer street Malik Shakeel Ahmed Housing scheme Aqb Petrool Pump.	Fahad Rasheed	391,000	27.10.11	1 Month	30.05.12	39,100
25	1788	Rapair of metal road Ahmed Nawaz Shah Muhalah Gazi Katchi Mandi Liaquatpur.	Sh. Shah Muhammad	387,600	26.10.11	1 Month	08.10.12	38,760
26	1923	Const. of metal road Mohallah Balochan U.C. Aminabad.	Liaquat Ali	344,000	29.06.12	2 months	09.10.12	34,400
27	1886	Const. and Repair of soling drain, metal road Madina Colony to Sajjad Bhatti Street Khawaja Wazir Ahmed Khanbela.	Yousuf Raza	336,000	03.07.12	2 months	30.01.13	33,600
28	1787	Repair metal road street Ch. Akber to Alvi Plaza.	Sajid Mehmood	310,500	26.10.11	2 months	04.07.12	31,050
29	1799	Construction of soling, Digge Chak No. 44/A	Azhar Baloch	291,000	26.10.11	1 Month		29,100
30	1798	Construction of soling Chak No. 30/A	Fahad Rasheed	286,350	27.10.11	1 Month	18.07.12	28,635
31	1829	Construction of boundary wall Eid Gah Basti Ijaz Khan Dashti.	Badar Ur Rehman	217,350	27.10.11	1 Month	05.07.12	21,735

Sr. No.	Scheme No.	Name of Scheme	Name of Contractor.	Contract Amount (Rs.)	Date of work Order	Time Limit	Actual date of completion	Penalty @ 10% (Rs.)
32	1888	Const. of soling drain House Master Fiaz Hussain Khan to House Fida Hussain Ghousia Colony Nehar Kinara Khanbela.	Yousuf Raza	184,250	03.07.12	1 Month	06.08.12	18,425
33	1778	Repair of Boundary Wall Faisal Park Iqbal Town.	Adil Ahmed	178,000	27.10.11	1 Month	27.10.12	17,800
34	1971	Repair of soling Zafar Khichi Mouza Goth Hayyat.	Iqbal Saeedi	151,500	05.04.13	2.5 Months		15,150
35	1939	Repair of soling resoling street Rana Asif /Mian Islam Aslam	Madina Traders	147,000	26.02.13	1 Month	05.04.13	14,700
36	1894	Construction of soling near over head bridge housing scheme Liaquatpur	Muhammad Ismaeel	116,100	29.06.12	1 Month	15.11.12	11,610
37	1831	Construction of soling Chak No. 118/NP (Street Jam Allah Bakhsh) U/C Zafarabad Tranda Mir Khan.	Niaz Ahmed	100,000	26.10.11	1 Month	25.07.12	10,000
38	1899	Construction of soling chak 12/A	Liaquat Ali	84,000	29.06.12	1 Month	06.10.12	8,400
39	1878	Construction of Tuff Tile KLP Road Khanbela to end of Street Light and Sadar Bazar Khanbela (Remaining Portion)	N.A. & Co.	2,125,000	29.06.12	2 months		212,500
40	1662	Special repair metal road KLP road to Darbar Sultan-ul- Arfeen.	Sajjad Bashir	1,972,000	22.11.10	2 months		197,200
41	1975	Repair of metal road Rehmat Hotel to Green Market Chowk.	Naveed Ur Rehman	790,010	05.04.13	4 Months		79,001
42	1774	Supply of Main Hole Covers City area.	Sajjad Bashir	860,000	27.10.11	1 Month		86,000
43	1842	Construction metal road Street Dr, Fiyaz to Chani Goth road Mohalla Ghazi Khan Katchi Mandi.	Muhammad Rafique	170,000	18.05.12	1 Month		17,000
44	1974	Repair of metal road Al Saeed Book Center to College road via National Bank.	Shahid Shamsi	1,431,000	05.04.13	4 Months		143,100
45	1973	Repair of metal road Jamia Masjid Ghousia Chowk to Boys College road via Model Girls School Jafer Market.	Ahmed Contractors	1,937,500	05.04.13	4 Months		193,750
46	1619	Construction of Metal Road Raqba Per Mohsan Shah to Basti Chonia	Ghulam Abbas Khan	2,500,000	06.05.09	2 months		250,000
47	1968	Repair of sewer , soling Mohallah Wajid Ali Shah & Anwar Khan Jatoi Khan Bela	Malik M. Iqbal	233,520	05.04.13	2 months		23,352

Sr. No.	Scheme No.	Name of Scheme	Name of Contractor.	Contract Amount (Rs.)	Date of work Order	Time Limit	Actual date of completion	Penalty @ 10% (Rs.)
48	1967	Repair of soling drain Muhalla Shaikh Khalid Khanbela.	Yousuf Raza	167,500	05.04.13	3 months		16,750
49	1629	Construction of soling Basti Jam Allah Nawaz Lar City Mouza Allah Nawaz Lar Khanbela (Court Case.)	Ghulam Abbas Khan	500,000	06.05.09	1.5 month		50,000
50	1962	Repair of metal road Amin Abad Khanbela Chowk	Saeed Ahmed	312,000	05.04.13	2 months		31,200
Total				47,106,828				4,710,683

Annex – O
[Para 1.5.3.5]

Unjustified Expenditure on Repair of Machinery and Vehicles – Rs 1.473 Million

Sr. No.	Head	Token No.	Date	Repaired Items	Detail	Amount (Rs.)	Detail of Old Material (Rs.)	Value of Old Material (Rs.)
1	RO V&M	1550		Transformer	Disp. Hakeem Abad	22,800		8,100
2	RO V&M	Not Traced	30-3-13	Transformer		25,000	03 Coils x 4.5 KGs @ Rs. 600	8,100
3	RO V&M	1561		Transformer	Street Lights Basti Haji Nazar	25,000		8,100
4	RO V&M	1559		Transformer	Tube well No. 03 Allah Abad	25,000		8,100
5	Electrical Items	Not Traced	11/8/2012	Transformer		200,000		Same Ratio as Sr. No. 01
6	RO V&M	Not Traced	12/12/2012	Transformer	25 KV	24,000	03 Coils x 3.5 KGs @ Rs. 600	6,300
7	RO V&M	1551		Electric Motor	40 HP	25,000	15 KGs @ Rs. 600	9,000
8	RO V&M	Not Traced	12/12/2012	Electric Motor	10 HP	20,500	07 KGs @ Rs. 600	4,200
9	RO V&M	Not Traced	23-8-13	Electric Motor	20 HP	24,500	10 KGs @ Rs. 600	6,000
10	RO V&M	Not Traced	23-8-13	Electric Motor	20 HP	84,000		6,000
11	RO V&M	1499		Electric Motor	25 HP	24,800	12 KGs @ Rs. 600	7,200
12	RO V&M	1558		Electric Motor	25 HP	24,000		7,200
13	RO V&M	Not Traced	23-8-13	W.Supply Line		2,330	25% of New Material	583
14	RO V&M	Not Traced	23-8-13	W.Supply Line		8,400		2,100
15	RO V&M	Not Traced	23-8-13	W.Supply Line		15,410		3,853
16	RO V&M	Not Traced	23-8-13	W.Supply Line		15,590		3,898
17	RO V&M	Not Traced	23-8-13	W.Supply Line		18,000		4,500
18	RO V&M	Not Traced	23-8-13	W.Supply Line		19,300		4,825
19	RO V&M	1554		W.Supply Line		21,520		5,380
20	RO V&M	Not Traced	23-8-13	W.Supply Line		21,750		5,438
21	RO V&M	Not Traced	23-8-13	W.Supply Line		22,600		5,650
22	RO V&M	Not Traced	23-8-13	W.Supply Line		22,910		5,728
23	RO V&M	1493		W.Supply line		23,150		5,788
24	RO V&M	1555		W.Supply Line		24,160		6,040
25	RO V&M	1492		W.Supply line		24,230		6,058
26	RO V&M	1547		W.Supply Line		24,840		6,210
27	RO V&M	1545		W.Supply Line		25,485		6,371
28	RO V&M	1515		Water Pump	Disposal Hakim Abad	6,000	05% of New	300
29	RO V&M	1539		Water Pump		14,300		715

Sr. No.	Head	Token No.	Date	Repaired Items	Detail	Amount (Rs.)	Detail of Old Material (Rs.)	Value of Old Material (Rs.)
30	RO V&M	1497		Water Pump	Disposal Katchi mandi 4x5	18,000	Material	900
31	RO V&M	1495		Water Pump	Nehri Scheme 4x5	18,000		900
32	RO V&M	1498		Water Pump	Disposal Hakim Abad 4x5	18,000		900
33	RO V&M	Not Traced	30-3-13	Water Pump	Nehri W.Scheme	19,300		965
34	RO V&M	1494		Water Pump	Nehri Scheme 5x6	19,300		965
35	RO V&M	1496		Water Pump	Disposal Hakim Abad 5x6	19,300		965
36	RO V&M	1560		Water Pump	W.supply Nehri Scheme	19,300		965
37	RO V&M	1535		Water Pump	W.S Scheme nehri	23,300		1,165
38	RO V&M	1552		Tractor No. 03	Heavy Repair	15,500		775
39	RO V&M	1532		Tractor No. 04	Heavy Repair	23,345		1,167
40	RO V&M	1533		Tractor No. 05	Heavy Repair	17,398		870
41	RO V&M	1562		Tractor No. 05		23,000		1,150
42	RO V&M	1564		Tractor No. 09		20,000		1,000
43	RO V&M	Not Traced	18-6-13	Vehicle	RNO-07	7,680		384
44	RO V&M	Not Traced	10/9/2012	Vehicle	RNO-07	8,200		410
45	RO V&M	Not Traced	6/4/2013	Vehicle	RNO-07	15,900		795
46	RO V&M	Not Traced	13-2-13	Vehicle	RNO-07	16,100		805
47	RO V&M	Not Traced	12/4/2013	Vehicle	RNF-2530	20,300		1,015
48	RO V&M	Not Traced	12/4/2013	Vehicle	RNF-2530	22,700		1,135
49	RO V&M	Not Traced	18-6-13	Vehicle	RNO-07	154,520		7,726
50	RO V&M	1332		De-Watering Engine		14,960		748
51	RO V&M	1563		De-Watering Engine		18,250		913
52	RO V&M	Not Traced	12/12/2012	Engine	Disposal	22,645		1,132
53	RO V&M	Not Traced	12/12/2012	Engine	Disposal Khanbela	23,150		1,158
54	RO V&M	1164	30-3-13	Fog Machine		12,565		628
55	RO V&M	1165	30-3-13	Fog Machine		17,575		879
56	RO V&M	1162	30-3-13	Fog Machine		18,275		914
57	RO V&M	Not Traced	12/12/2012	Grass Cutter		11,500		575
Total						1,472,638		248,437

Annex – P
[Para 1.6.2.2]

Irregular Expenditure due to Non-compliance of Procurement Rules – Rs
2.260 Million

(Amount in Rupees)

Sr. #	Date	Vr. No.	Description	Date of Advertisement	Date of Opening Tender	Bill Date	Bill No.	Amount	Contractor
1	02-06-12	1	Purchase of Sports Material	21-01-12	27-01-12	27-02-12	Nil	724,500	Zulfiqar Ali Gill
2	11-06-12	43	Purchase of Bamboos (Bans)	15-09-11	22-09-11	16-04-12	Nil	398,604	Alfalah Associates
3	18-06-12	58	Purchase of 860 plants for nursery	17-02-11	25-02-11			299,994	M. Ajmal
4	08-08-11	18	Purchase of Pump for water supply TSK	07-05-11	14-05-11	Nil	Nil	150,625	Zulfiqar Ali Gill
5	20-09-11	13	Purchase of energy savers	31-07-11	05-08-11	15-08-11	Nil	206,500	National Enterprises
6	11-10-11	40	Purchase of electric cable etc.	31-07-11	05-08-11	09-09-11	Nil	479,800	National Enterprises
Total								2,260,023	

Annex – Q
[Para 1.6.3.2]

Loss due to Non-achieving of Targets of Receipts – Rs 76.852 Million

(Amount in Rupees)

Sr. No.	Code	Particulars	Revised Budget 2011-12	Actual Income 2011-12	Less Realization
1	B01302	Property Tax	40,000,000	33,223,292	6,776,708
2	C03701	Sale of Land (Improvement Trust)	2,800,000	1,257,075	1,542,925
3	C03800	Others (Misc)	500,000	0	500,000
4	C0388002	License Fee Permit	1,600,000	1,262,300	337,700
5	C0388016	General Bus Stand Fee	2,266,334	2,183,955	82,379
6	C0388027	Fee for Approval of Building Construction Plan.	30,000,000	28,111,828	1,888,172
7	C0388032	Rent of Arzi Khokha Jat	332,000	234,800	97,200
8	C0388034	Fine for Encroachment	212,000	136,000	76,000
9	C0388035	Other fee/fine penalty etc	300,000	157,120	142,880
10	C0388050	Water Rate (Arrear)	9,000,000	4,206,918	4,793,082
11	C0388054	Sewerage Tax	20,135,000	760,850	19,374,150
12	C0388058	Sale of Sullage Water	94,000	63,838	30,162
13	C0388060	Fire Service / Fire Brigade	70,000	46,623	23,377
14	C0388062	Fee on Sale of Animals in Cattle Market	37,264,000	32,831,172	4,432,828
15	C0388071	Fee for Enlistment Renewal / Tender Fee	3,000,000	821,000	2,179,000
16	C0388076	Advertisement Fee of Bill Board / Hoardings	7,470,000	6,408,513	1,061,487
17	C0388081	Rent of Municipal Property	20,150,000	18,117,065	2,032,935
18	C0388085	Other Rents	500,000	476,700	23,300
19	C0388088	Road Roller Charges/Machinery Charges etc.	50,000	23,280	26,720
20	C0388090	Sale of stock of Store Material etc.	200,000	140,570	59,430
21	C0388091	Arrears (Other Fee Misc Fee)	31,950,000	578,507	31,371,493
Total			207,893,334	131,041,406	76,851,928

Annex – R
[Para 1.6.3.3]

Non Imposing of Penalty – Rs 4.263 Million

(Rupees in Million)

Sr. No.	NAME OF SCHEME	Name of Cont/Firm	Cost of Scheme	Due Date of Completion	Actual Date of Completion	Status	Exp. Upto completion	Date of Extension	Penalty 10%
1	Construction of Flith Depot City 8 No. Rahim Yar Khan	SHAHID NAVEED	1.428	23.01.2012	22-03-2012	Work in Progress	0.895987	16.06.2012	0.1428
2	Rehabilitation of road Wooden Markeet to Old Post Office Chowk	SIDDIQUE WARRAI CH	2.272			Completed. except TST. Remaining work will be carried out on Tarring Season.	1.935	Nil	0.2272
3	Construction of Metalled Road Katcha Sadiq Abad Road RYK	LIAQAT ALI S/O ISLAM DIN	1.524	25-01-2012	30-04-2012	Completed	1.523398	2/4/2012	0.1524
4	Providing & Lying Water Supply Line/ Repair & Replacement U/C 31/B	M. AZAM SDK	0.300	31-12-2011	10.03.2012	Completed	0.254205	28-02-2012	0.03
5	Providing & Lying Water Supply Line/ Repair & Replacement U/C 32/C	M. AZAM SDK	0.300	31-12-2012	08-03-2012	Completed	0.253342	28-02-2012	0.03
6	Providing & Lying Water Supply Line/ Repair & Replacement U/C 33/D	M. AZAM SDK	0.300	31-12-2011	08.03.2012	Completed	0.247112	28.02.2012	0.03
7	Providing & Lying Water Supply Line/ Repair & Replacement U/C 34/E	M. AZAM SDK	0.300	31-12-2011	10.03.2012	Completed	0.252527	28.02-2012	0.03
8	Construction of Sewerage Slab & Manhole Covers U/C 30/A	MAK	0.991	31.12.2011	20-04-2012	Completed (Payment due)	0.971496	6/4/2012	0.0991
9	Construction of Sewerage Slab & Manhole Covers U/C 31/B	MAK	0.991	16-01-2012	16-02-2012	Completed	0.864	30-04-2012	0.0991

Sr. No.	NAME OF SCHEME	Name of Cont/Firm	Cost of Scheme	Due Date of Completion	Actual Date of Completion	Status	Exp. Upto completion	Date of Extension	Penalty 10%
10	Construction of Sewerage Slab & Manhole Covers U/C 32/C	GHUAL M ABBAS KHAN	0.991	16.02.2012	15.07.2012	Completed	0.689	08-08-2012	0.0991
11	Construction of Sewerage Slab & Manhole Covers U/C 33/D	ARSHAD KAMBOH	0.991	02-02-2012	02-04-2012	Completed	0.851231	26-05-2012	0.0991
12	Construction of Sewerage Slab & Manhole Covers U/C 34/E	MUSHTAQ KAMBOH	0.991	16-01-2012	28-02-2012	Completed.	0.971496	31.03.2013	0.0991
13	Construction of Sewerage Slab & Manhole Covers U/C 35/F	ARSHAD KAMBOH	0.991	15-02-2012	05-05-2012	Completed	1.117610	5/5/2012	0.0991
14	Construction of Sewerage Slab & Manhole Covers U/C 37/H	JAM ANWAR	0.991	23.01.2012	23.07.2012	In Progress.	0.978096	27-06-2012	0.0991
15	Construction of Sewerage Slab & Manhole Covers U/C 38/I	JAM ANWAR	0.991	16-01-2012	30-01-2012	Work in Progress.	0.868	Nil	0.0991
16	Construction of Metalled Road Adam Sahaba Distributory to Residence of Mian Zubair, Dr. Ameer Ather Rahim Yar Khan	MAJID SHABBI R	0.496	10-01-2012		Delay due to Mega Sewerage to be laid.	0.496	11/8/2012	0.0496
17	Repair & Rehabilitation of Bridge Zahid Khan Basti Ibrahim Khan Korai Rahim Yar Khan	FAYYAZ AZEEM	0.712	16-02-2012	10-04-2012	Completed	0.638	16-02-2012	0.0712
18	Improvement of Road Allama Iqbal Town Street No. 3 RYK	FAYYAZ AZEEM	0.497	16-01-2012	15-04-12	Completed.	0.457	8/5/2012	0.0497

Sr. No.	NAME OF SCHEME	Name of Cont/Firm	Cost of Scheme	Due Date of Completion	Actual Date of Completion	Status	Exp. Upto completion	Date of Extension	Penalty 10%
19	Construction / Repair & Improvement Patch Work U/C 34/E	Yasir Bandeshah	4.053			Work in Progress	0	Nil	0.4053
20	Construction of Tuff Tile Road U/C 34/E	HABIB ULLAH MALIK	1.986	11-01-2012	22-12-2012	Completed.	1.815939	18-01-2012	0.1986
21	Construction of Soling Street No. 6 Sakhi Sarwar Colony	SAJID SHABBI R	0.400	10-01-2012	10-2-2012	Completed	0.351748	22.03.2012	0.04
22	Construction of Road /Repair & Improvement Patch Work U/C 30/A	WAJID SHAH	1.522	23-01-2012	28-06-2012	Completed (Payment due)	1.440	18-04-2012	0.1522
23	Construction of Road /Repair & Improvement Patch Work U/C 31/B	ASLAM WARRAI CH	1.522	16-01-2012	30-06-2012	Completed	1.522	21.05.2012	0.1522
24	Construction of Road /Repair & Improvement Patch Work U/C 32/C	ASLAM WARRIACH	1.522	16-01-2012	19-05-2012	Completed	1.249	21-05-2012	0.1522
25	Construction of Road /Repair & Improvement Patch Work U/C 33/D	M. IMRAN ST	1.522	10-02-2012		Work in Progress.	0.103	Nil	0.1522
26	Construction of Road /Repair & Improvement Patch Work U/C 35/F	HAFIZ CONST. CO	1.522	15-01-2012	30-09-2012	Work in Progress.	1.279115	12.10.2012	0.1522
27	Construction of Road /Repair & Improvement Patch Work U/C 36/G	LIAQAT ALI S/O ISLAM DIN	1.522	16-01-2012	10-08-2012	Work in Progress.	1.464	Nil	0.1522
28	Construction of Road /Repair & Improvement Patch Work U/C 37/H	RAVI CONTRA CTOR & BUILDERS	1.522	16-01-2011	06-06-2012	Completed	1.520	12-06-2012	0.1522

Sr. No.	NAME OF SCHEME	Name of Cont/Firm	Cost of Scheme	Due Date of Completion	Actual Date of Completion	Status	Exp. Upto completion	Date of Extension	Penalty 10%
29	Construction of Road /Repair & Improvement Patch Work U/C 38/I	HAFIZ CONST. CO	1.522	15-01-2012		Work in Progress.	1.447	21-06-2012	0.1522
30	Providing and Fixing Grill Park Adda Khan Pur Rahim Yar Khan	IQBAL & SONS	0.327	16-12-2011	15-03-2012	Completed.	0.314	27-02-2012	0.0327
31	Construction of Retaining wall and toe wall Adam Sahaba Distributory Noor-e-Wali RYK	JAM NAZIR AHMED	0.990	16-01-2012	29-07-2012	Work in Progress.	0.766259	30-08-2012	0.099
32	Construction of Retaining wall Adam Sahaba Distributory Abbasia Banglows Road RYK	TAHIR SHIFA	1.375	16-02-2012	10-02-2012	Completed	1.116609		0.1375
33	Construction of Retaining wall and toe wall Sadiq Branch RYK	RANA GHULAM MUSTAFA	0.754	10-02-2012	30-05-2012	Completed	0.678	27-03-2012	0.0754
34	Construction of Sullage Carrier at Disposal Work Basti Channa via Haji Riaz Ahmed & Salamat Ali U/C Tranda Saway Khan	IRSHAD-UL-HAQ	1.860	16-02-2012	15-06-2012	Completed.	1.593621	6/3/2012	0.186
35	Construction of Sewerline and metalled Road Behind Al-makka Coaches Azizabad R.Y.Khan	FAYYAZ AZEEM	0.600	16-02-2012	15-03-2012	Completed.	0.537260	23-05-2012	0.06
36	Repair / Improvement of Road Street Professor Ayub Fazeelat Town R.Y.Khan	SH. GHULAM ABBAS	0.539	16-02-2012	15-04-2012	Completed .	0.436141		0.0539

Sr. No.	NAME OF SCHEME	Name of Cont/Firm	Cost of Scheme	Due Date of Completion	Actual Date of Completion	Status	Exp. Upto completion	Date of Extension	Penalty 10%
37	Const. of Sewerage & tuff tile Teacher Colony Kot Samaba	JAM ANWAR	1.1100			Work in Progress	0	Nil	0.111
38	Construction of Culverts & Soling Rajan Pur Kalan Dera Nabi Bakhsh Chohan Rahim Yar Khan	Sajid Iqbal	0.400			Work in Progress	0	Nil	0.04
	Total In Million:-		42.627				31.896		4.2627

Annex – S
[Para 1.6.4.1]

**Non-conducting of Post Completion Evaluation of Development
Schemes – Rs 32.304 Million**

(Rupees in Million)

Sr.	Sr. No.	NAME OF SCHEME	Name of Cont/Firm	Cost of Scheme	Date of Work order	Due Date of Completion	Actual Date of Completion	Status	Exp. Upto completion
2	1	Construction of Soling Basti Pursan Behind Simba Factory RYK	JAM NAZIR	0.163	16.11.2011	22.11-2011	16.12.2011	Completed	0.159195
22	2	Construction of Metalled Road Katcha Sadiq Abad Road RYK	LIAQAT ALI S/O ISLAM DIN	1.524		30-04-2012	25-01-2012	Completed	1.523398
3	3	Providing & Lying Water Supply Line/ Repair & Replacement U/C 30/A	M. AZAM SDK	0.300	16-11-2011	31-12-2012	31-12-2012	Completed	0.275
18	4	Providing & Lying Water Supply Line/ Repair & Replacement U/C 31/B	M. AZAM SDK	0.300	16-11-2011	10.03.2012	31-12-2011	Completed	0.254205
32	5	Providing & Lying Water Supply Line/ Repair & Replacement U/C 32/C	M. AZAM SDK	0.300	16-11-2011	08-03-2012	31-12-2012	Completed	0.253342
33	6	Providing & Lying Water Supply Line/ Repair & Replacement U/C 33/D	M. AZAM SDK	0.300	16-11-2011	08.03.2012	31-12-2011	Completed	0.247112
38	7	Providing & Lying Water Supply Line/ Repair & Replacement U/C 34/E	M. AZAM SDK	0.300	16-11-2011	10.03.2012	31-12-2011	Completed	0.252527
4	8	Providing & Lying Water Supply Line/ Repair & Replacement U/C 35/F	M. AZAM SDK	0.300	16-11-2011	26.12.2011	31-12-2011	Completed	0.263772
5	9	Providing & Lying Water Supply Line/ Repair & Replacement U/C 36/G	M. AZAM SDK	0.300	16-11-2011	31-12-2011	31-12-2011	Completed	0.262544
39	10	Providing & Lying Water Supply Line/ Repair & Replacement U/C 37/H	M. AZAM SDK	0.300	16-11-2011	31-12-2011	31-12-2011	Completed	0.255795

Sr.	Sr. No.	NAME OF SCHEME	Name of Cont/Firm	Cost of Scheme	Date of Work order	Due Date of Completion	Actual Date of Completion	Status	Exp. Upto completion
34	11	Providing & Lying Water Supply Line/ Repair & Replacement U/C 38/I	M. AZAM SDK	0.300	16-11-2011	31.12.2011	31.12.2011	Completed	0.256578
40	12	Construction of Sewerage Slab & Manhole Covers U/C 30/A	MAK	0.991	16-11-2011	20-04-2012	31.12.2011	Completed (Payment due)	0.971496
6	13	Construction of Sewerage Slab & Manhole Covers U/C 31/B	MAK	0.991	16-11-2011	16-02-2012	16-01-2013	Completed	0.864
41	14	Construction of Sewerage Slab & Manhole Covers U/C 32/C	GHUALM ABBAS KHAN	0.991	16.12.2011	15.07.2012	16.02.2012	Completed	0.689
35	15	Construction of Sewerage Slab & Manhole Covers U/C 33/D	ARSHAD KAMBOH	0.991	02-12-2011	02-04-2012	02-02-2012	Completed	0.851231
14	16	Construction of Sewerage Slab & Manhole Covers U/C 34/E	MUSHTAQ KAMBOH	0.991	16-11-2011	28-02-2012	16-01-2012	Completed.	0.971496
36	17	Construction of Sewerage Slab & Manhole Covers U/C 35/F	ARSHAD KAMBOH	0.991	15-12-2011	05-05-2012	15-02-2012	Completed	1.117610
15	18	Construction of Sewerage Slab & Manhole Covers U/C 36/G	JAM NAZIR AHMED	0.991				Completed.	0.864
53	19	Repair & Rehabilitation of Bridge Zahid Khan Basti Ibrahim Khan Korai Rahim Yar Khan	FAYYAZ AZEEM	0.712	16-11-2011	10-04-2012	16-02-2012	Completed	0.638
23	20	Improvement of Road Allama Iqbal Town Street No. 3 RYK	FAYYAZ AZEEM	0.497	16-11-2011		16-01-2012	Completed.	0.457
16	21	Construction of Tuff Tile Road U/C 34/E	HABIB ULLAH MALIK	1.986	11-11-2011	22-12-2012	11-01-2012	Completed.	1.815939
7	22	Construction of Soling Street No. 6 Sakhi Sarwar Colony	SAJID SHABBIR	0.400	'10-11-2011	10-2-2012	10-01-2012	Completed	0.351748
25	23	Construction of Road /Repair & Improvement Patch Work U/C 30/A	WAJID SHAH	1.522	23-11-2011	28-06-2012	23-01-2012	Completed (Payment due)	1.440

Sr.	Sr. No.	NAME OF SCHEME	Name of Cont/Firm	Cost of Scheme	Date of Work order	Due Date of Completion	Actual Date of Completion	Status	Exp. Upto completion
49	24	Construction of Road /Repair & Improvement Patch Work U/C 31/B	ASLAM WARRAICH	1.522	16-11-11	30-06-2012	16-01-2012	Completed	1.522
50	25	Construction of Road /Repair & Improvement Patch Work U/C 32/C	ASLAM WARRIACH	1.522	16-11-2011	19-05-2012	16-01-2012	Completed	1.249
46	26	Construction of Road /Repair & Improvement Patch Work U/C 37/H	RAVI CONTRACTOR & BUILDERS	1.522	16-11-2011	06-06-2012	16-01-2011	Completed	1.520
17	27	Providing and Fixing Grill Park Adda Khan Pur Rahim Yar Khan	IQBAL & SONS	0.327	16-11-2011	15-03-2012	16-12-2011	Completed.	0.314
8	28	Construction of Retaining wall Adam Sahaba Distributory Abbasia Banglows Road RYK	TAHIR SHIFA	1.375	16-11-2011	10-02-2012	16-02-2012	Completed	1.116609
37	29	Construction of Retaining wall and toe wall Sadiq Branch RYK	RANA GHULAM MUSTAFA	0.754	10-12-2011	30-05-2012	10-02-2012	Completed	0.678
30	30	Construction of Abbshar Park Adda Khan Pur	HASSAN BUILDERS	0.641	16-11-2011	15-02-2012	16-02-2012	Completed	0.572636
48	31	Construction of Sullage Carrier at Disposal Work Basti Channa via Haji Riaz Ahmed & Salamat Ali U/C Tranda Saway Khan	IRSHAD-UL-HAQ	1.860	16-11-2011	15-06-2012	16-02-2012	Completed.	1.593621
19	32	Construction of Sewerline and metalled Road Behind Al-makka Coaches Azizabad R.Y.Khan	FAYYAZ AZEEM	0.600	16-11-2011	15-03-2012	16-02-2012	Completed.	0.537260
20	33	Repair / Improvement of Road Street Professor Ayub Fazeelat Town R.Y.Khan	SH. GHULAM ABBAS	0.539	16-11-2011	15-04-2012	16-02-2012	Completed .	0.436141
12	34	Construction of Soling from Basti Malak Ali to Pull Shah Garh at Tranda minor R.Y.Khan	ZULFIQAR ALI GILL	1.163	06-02-2012	27-02-2012	06-05-2012	Completed	1.162788

Sr.	Sr. No.	NAME OF SCHEME	Name of Cont/Firm	Cost of Scheme	Date of Work order	Due Date of Completion	Actual Date of Completion	Status	Exp. Upto completion
9	35	Construction of Tuff Tile Sakhi Sarwar Colony Street No. 2 Zafar Park R.Y.Khan	HABIB ULLAH MALIK	0.300	15-11-2011	12-01-2012	15-01-2012	Completed	0.221
27	36	Shifting of Poles from Shahi road to Belgium Chowk RYK	WAPDA	6.345				Completed	6.345
		Total In Million:-		34.911					32.304

Annex – T

[Para 1.6.4.3]

Recovery of Over Paid Electricity Charges – Rs 1.792 Million

(Amount in Rupees)

Sr. No.	Name	Meter No.	Month	Units Consumed	Bill Amount	Payment Made
1	Civil Defance	19-15611-1649200-U	Feb-12	0	12,258	12,013
2	Tehsil Municipal Administration	29-15612-0015101-U	Nov-11	0	38,425	38,425
3	SDO P Health Engg.	29-15614-0210500-U	Aug-11	0	28,958	28,958
			May-12	0	19,903	19,903
			Jun-12	0	11,616	11,616
4	SDO P Health Engg.	29-15614-0210700-U	Aug-11	0	37,827	37,827
5	Water Supply	29-15611-0111000-U	Jul-11	0	16,853	16,853
6	Tehsil Officer Infrastructure and Services	29-15611-0584302-U	Jul-11	0	113,557	113,557
			Jun-12	0	374	374
7	Water Supply Satlatown	29-15614-0019500-U	Jul-11	0	23,743	23,743
8	Deputy Director Housing	29-15613-0527000-U	Aug-11	0	10,318	10,318
9	TMA, Water Supply Scheme	29-15612-1798307-U	Oct-11	0	256	256
			Mar-12	0	7,286	7,286
10	Tehsil Officer	29-15611-0641001-U	Jul-11	0	32,570	32,570
			Sep-11	0	6,182	6,182
11	Chairman District Council	29-15614-0870200-U	Jul-11	0	524	524
			Sep-11	0	97	97
			Nov-11	0	120	120
			Mar-12	0	355	355
12	SDO Public Health W.S.S	29-15613-1129004-R	Aug-11	0	29,059	29,059
			May-12	0	3,079	3,079
			Jun-12	0	5,156	5,156
13	SDO Public Health W.S.S	29-15613-1129005-R	Aug-11	0	33,158	33,158
			May-12	0	6,015	6,015
			Jun-12	0	6,994	6,994
14	SDO Public Health W.S.S	29-15613-1129006-R	Aug-11	0	44,951	44,951

Sr. No.	Name	Meter No.	Month	Units Consumed	Bill Amount	Payment Made
			May-12	0	5,153	5,153
			Jun-12	0	5,770	5,770
15	SDO Public Health W.S.S	29-15613-1129007-R	Aug-11	0	55,012	55,012
16	SDO Public Health W.S.S	29-15613-1129008-R	Aug-11	0	49,826	49,826
17	SDO Public Health W.S.S	29-15613-1134902-R	Aug-11	0	56,523	49,826
18	SDO Public Health W.S.S	29-15613-1134903-R	Aug-11	0	33,542	33,542
			Apr-12	0	3,712	3,712
			Jun-12	0	13,487	13,487
19	SDO Public Health W.S.S	29-15613-1129010-R	Aug-11	0	19,325	19,325
			Mar-12	0	3,712	3,712
			Jun-12	0	10,497	10,497
20	SDO Public Health W.S.S	29-15613-1134905-U	Aug-11	0	14,674	14,674
21	SDO Public Health W.S.S	29-15613-1134906-U	Aug-11	0	20,571	20,571
22	SDO Public Health W.S.S	29-15613-1134907-U	Aug-11	0	10,531	10,531
23	SDO Public Health W.S.S	29-15613-1134907-U	Aug-11	0	14,218	14,218
24	SDO Public Health W.S.S	29-15613-1134909-U	Aug-11	0	13,507	13,507
25	Street Light	28-15612-0001400-U	Jul-11	0	9,720	9,720
			Aug-11	0	9,774	9,774
			Sep-11	0	9,774	9,774
26	Street Light	28-15611-0526302-U	Jun-12	0	3,418	3,418
27	Street Light	28-15611-0526301-U	Sep-11	0	3,646	3,646
			Oct-11	0	3,646	3,646
			Nov-11	0	3,646	3,646
28	Chief Officer, Street Light	28-15611-1407200-U	Sep-11	0	8,789	8,789
			Oct-11	0	8,789	8,789
			Nov-11	0	8,789	8,789
29	Street Light. TMA. Rahim Yar khan	28-15162-0001001-U	Oct-11	0	4,959	4,959

Sr. No.	Name	Meter No.	Month	Units Consumed	Bill Amount	Payment Made
30	Street Light. TMA. Rahim Yar khan	28-15162-0001002-U	Oct-11	0	4,959	4,959
31	TMA. Street light.	28-15614-0000104-U	Jul-11	0	3,967	3,967
			Aug-11	0	3,551	3,551
			Sep-11	0	3,551	3,551
			Oct-11	0	3,551	3,551
			Nov-11	0	3,551	3,551
			Dec-11	0	3,551	3,551
			Jan-12	0	3,551	3,551
			Feb-12	0	3,551	3,551
			Mar-12	0	3,056	3,056
			Apr-12	0	3,551	3,551
			May-12	0	3,551	3,551
			Jun-12	0	3,551	3,551
32	TMA. Street light.	28-15614-0000107-U	Oct-11	0	3,853	3,853
			Nov-11	0	4,144	4,144
			Dec-11	0	4,144	4,144
			Jan-12	0	4,144	4,144
			Feb-12	0	4,144	4,144
			Mar-12	0	4,144	4,144
			Apr-12	0	4,144	4,144
			May-12	0	4,144	4,144
			Jun-12	0	4,144	4,144
33	TMA. Street light.	28-15614-0000103-U	Jun-12	0	5,046	5,046
34	TMA. Street light.	28-15614-0000106-U	Apr-12	0	3,551	3,551
			May	0	1,766	1,766
35	Tehsil Officer, Street Light	28-15611-1662801-U	Dec-11	0	1,759	1,759
			Mar-12	0	1,759	1,759
36	Street Light. TMA. Rahim Yar khan	28-15613-0160903-U	May-12	0	1,119	1,119
			Jun-12	0	2,166	2,166
37	Civil Defance Post	04-15613-0353901-U	Aug-11	0	89	89
38	Tehsil Officer Infrastructure and Services	2815614-0003608-R	Jun-12	0	1,014	1,014
39	Chief officer Baldia	07-15612-0984500-U	Jul-11	0	800	800

Sr. No.	Name	Meter No.	Month	Units Consumed	Bill Amount	Payment Made
40	Chairman District Councial	12-15614-0870200-R	Sep-11	0	459	459
41	Chief officer Baldia	06-15611-0526700-U	Sep-11	0	414	414
			Dec-11	0	410	410
			Jan-12	0	410	410
			Mar-12	0	410	410
			Apr-12	0	415	415
			May-12	0	418	418
			Jun-12	0	420	420
42	Chief officer Baldia	01-15614-0051000-U	Jul-11	0	410	410
			Sep-11	0	826	826
			Oct-11	0	413	413
			Nov-11	0	413	413
			Dec-11	0	413	413
			Jan-12	0	413	413
			Feb-12	0	413	413
			Mar-12	0	413	413
			Apr-12	0	418	418
			May-12	0	422	422
			Jun-12	0	464	464
43	TMA	09-15613-2509301-U	Oct-11	0	410	410
			Nov-11	0	410	410
			Dec-11	0	410	410
			Jan-12	0	410	410
			Feb-12	0	410	410
			Mar-12	0	410	410
			Apr-12	0	416	416
			May-12	0	419	419
			Jun-12	0	426	419
44	Street Light	28-15611-0526302-U	Jul-11	0	3,079	3,079
			Sep-11	0	3,061	3,061
			Oct-11	0	3,061	3,061
			Nov-11	0	3,061	3,061
45	Street Light	28-15613-0003100-U	Oct-11	0	19,228	19,228
			Nov-11	0	19,228	19,228
			Dec-11	0	19,228	19,228

Sr. No.	Name	Meter No.	Month	Units Consumed	Bill Amount	Payment Made
			Jan-12	0	19,228	19,228
			May-12	0	19,228	19,228
46	Street Light	28-15612-0006200-U	Jan-12	0	167,858	166,813
			Feb-12	0	10,265	10,265
			Mar-12	0	8,488	8,488
			Apr-12	0	8,488	8,488
			May-12	0	8,488	8,488
			Jun-12	0	8,488	8,488
47	Street Light	28-15611-1112301-U	Jun-12	0	9,068	9,068
48	TMA, Rahim Yar Khan. Street light	28-15612-0001001-U	May-12	0	4,916	4,916
			Jun-12	0	4,916	4,916
49	TMA, Street Light	28-15614-0000104-U	Jul-11	0	3,542	3,542
			Aug-11	0	3,521	3,521
			Sep-11	0	3,521	3,521
			Oct-11	0	3,521	3,521
			Nov-11	0	3,521	3,521
			Dec-11	0	3,521	3,521
			Jan-12	0	3,521	3,521
			Feb-12	0	3,521	3,521
			Mar-12	0	3,521	3,521
			Apr-12	0	3,521	3,521
			May-12	0	3,521	3,521
			Jun-12	0	3,521	3,521
50	TMA, Street Light	28-15614-0000105-U	Mar-12	0	4,109	4,109
51	TMA, Street Light	28-15614-0000106-U	Jul-11	0	4,133	4,133
			Aug-11	0	4,109	4,109
			Sep-11	0	4,109	4,109
			Oct-11	0	4,109	4,109
			Nov-11	0	4,109	4,109
			Dec-11	0	4,109	4,109
			Jan-12	0	4,109	4,109
			Feb-12	0	4,109	4,109
			Mar-12	0	4,109	4,109
			Apr-12	0	4,109	4,109
			May-12	0	4,109	4,109

Sr. No.	Name	Meter No.	Month	Units Consumed	Bill Amount	Payment Made
			Jun-12	0	4,109	4,109
52	TMA, Street Light	28-15611-0624204-U	Mar-12	0	4,632	4,632
53	TMA, Street Light	28-15614-0000103-U	Jul-11	0	4,133	4,133
54	TMA, Street Light	28-15614-0000108-U	Aug-11	0	3,521	3,521
			Sep-11	0	3,809	3,809
			Jan-12	0	3,521	3,521
55	TMA, RYK, Street Light	28-15611-1197904-U	Feb-12	0	44,048	31,239
			Mar-12	0	21,002	15,086
			Apr-12	0	14,051	7,543
			May-12	0	14,701	7,543
			Jun-12	0	15,351	7,543
56	Street Light. TMA	28-15612-0001801-U	Feb-12	0	44,048	31,239
			Mar-12	0	21,002	15,086
			Apr-12	0	14,051	7,543
			May-12	0	14,701	7,543
			Jun-12	0	15,351	7,543
57	Street Light. TMA	28-15614-0000401-U	Feb-12	0	8,274	8,274
			Mar-12	0	7,617	7,617
			Apr-12	0	7,617	7,617
			May-12	0	7,617	7,617
			Jun-12	0	7,617	7,617
58	Street Light. TMA	28-15614-0000402-U	Jan-12	0	30,493	30,493
			Feb-12	0	8,290	8,290
			Mar-12	0	7,632	7,632
			Apr-12	0	7,632	7,632
			May-12	0	7,632	7,632
			Jun-12	0	7,632	7,632
59	Street Light. TMA	28-15613-0160903-U	Jul-11	0	1,989	1,989
			Jun-12	0	2,434	2,434
60	Chief Officer Municipal Committee	28-15611-0575000-U	Jul-11	0	201	221
61	Jinah Hall Committee	06-15611-0527100-U	Oct-11	0	176	176
			Nov-11	0	18,512	18,512

Sr. No.	Name	Meter No.	Month	Units Consumed	Bill Amount	Payment Made
			Dec-11	0	176	176
			Jan-12	0	176	176
62	Chief Officer Baldia	27-15612-0001100-U	May-12	0	13,216	13,216
			Jun-12	0	13,383	13,383
63	Chief Officer Baldia	28-15612-0984501-U	May-12	0	6,416	6,416
			Jun-12	0	6,705	6,705
64	Chief Office Municipal Committee	28-15611-0449100-U	Feb-12	0	427	427
			Mar-12	0	427	427
			Apr-12	0	427	427
			May-12	0	427	427
			Jun-12	0	414	414
65	Chief Officer Baldia	28-15611-0526700-U	Jul-11	0	425	425
			Aug-11	0	422	422
			Sep-11	0	422	422
			Oct-11	0	422	422
			Nov-11	0	422	422
			Dec-11	0	422	422
			Jan-12	0	422	422
			Feb-12	0	422	422
			Mar-12	0	422	422
			Apr-12	0	422	422
			May-12	0	422	422
			Jun-12	0	410	410
66	Chief Officer Baldia	28-15614-0051000-U	Aug-11	0	462	462
			Sep-11	0	427	427
			Nov-11	0	1,118	1,118
			Dec-11	0	427	427
			Jan-12	0	427	427
			Feb-12	0	427	427
			Mar-12	0	427	427
			Apr-12	0	427	427
			May-12	0	427	427
			Jun-12	0	414	414
67	Tehsil Officer TMA, R.Y.Khan	28-15611-0528104-U	Oct-11	0	1,328	1,328

Sr. No.	Name	Meter No.	Month	Units Consumed	Bill Amount	Payment Made
			Nov-11	0	597	597
			Dec-11	0	427	427
			Feb-12	0	427	427
			Mar-12	0	980	980
			Apr-12	0	427	427
			May-12	0	678	678
			Jun-12	0	414	414
68	TMA,	28-15613-2509301-U	Jul-11	0	433	433
			Sep-11	0	844	844
			Oct-11	0	422	422
			Dec-11	0	879	879
			Jan-12	0	422	422
			Feb-12	0	422	422
			Mar-12	0	422	422
			Apr-12	0	422	422
			May-12	0	422	422
			Jun-12	0	410	410
69	Octroi Committee	06-15611-0485400-U	Oct-11	0	88	88
			Nov-11	0	1,294	1,294
			Dec-11	0	88	88
			Jan-12	0	88	88
			Feb-12	0	88	88
			Mar-12	0	1,512	1,512
			Apr-12	0	88	88
			May-12	0	88	88
			Jun-12	0	88	88
	Total					1,792,341

Annex – U
[Para 1.7.1.2]

Misappropriation through Fake Repair of Transformer and Motors – Rs
1.221 Million

(Amount in Rupees)

Sr. #	Date	Voucher #	Description	Application Date	Bill Date	Bill No.	Amount
1	26-08-11	232/3	Rewinding Transformer 50 KVA Turbine No. 2 APL Water Works	15-04-11	20-07-11	Nil	53,600
2	16-01-12	86/2	Rewinding Transformer 25 KVA Disposal APL East	04-10-11	15-10-11	Nil	34,426
3	16-01-12	86/1	Rewinding Transformer 50 KVA purchase wire 7/44 Disposal Ghulam Muhamamd Abad	14-10-11	29-10-11	Nil	166,975
4	01-11-13	65/1	Rewinding Transformer 100 KVA disposal Taj Chowk	04-08-11	16-08-11	Nil	86,400
Sub Total							341,401
1	26-08-11	232/2	Rewinding Motor 40 HP Water Works APL Turbine No. 8	30-06-11	26-07-11	Nil	46,000
2	08-10-11	388/4	Rewinding Motor 40 HP Disposal Taj Chowk	08-08-11	13-08-11	Nil	46,000
3	08-10-11	388/3	Rewinding Motor 40 HP Disposal Kareem Town	19-08-11	22-08-11	Nil	46,000
4	08-10-11	388/2	Rewinding Motor 30 HP Water Works Ghari Beghar	10-08-11	15-08-11	Nil	41,000
5	26-01-12	77	Rewinding Motor 40 HP and starter Disposal Kareem Town	07-01-12	12-01-12	Nil	55,936
6	01-11-12	65/3	Rewing motor 25 HP Disposal Mehr Abad	20-09-11	23-09-11	Nil	32,000
7	01-11-14	65/2	Rewinding Motor 40 HP Water Works Overhead bridge old	12-09-11	26-09-11	Nil	49,000
8	26-04-12	276/1	Rewinding Motor 25 HP No. 2 Disposal Mehr Abad	03-03-12	09-04-12	Nil	36,900
9	26-04-12	276/2	Rewinding motor Askari Park 10 HP	24-12-11	05-03-12	Nil	16,320
10	26-04-12	276/3	Rewinding Motor 40 HP Disposal Taj Chowk	17-12-11	10-02-12	Nil	49,000
11	26-04-12	276/5	Rewinding Motor 10 HP Disposal West APL	03-03-12	10-03-12	Nil	18,820
12	18-02-12	133/3	Rewinding Motor 40 HP Disposal Kareem Town	31-01-12	06-02-12	Nil	49,000
13	18-02-12	133/2	Rewinding Motor 40 HP turbine No. 2 Water Works APL	24-01-12	30-01-12	Nil	53,000
14	18-02-12	133/1	Rewinding Motor 20 HP Disposal Mehr Abad	03-02-12	07-02-12	Nil	26,000
15	26-08-11	232/1	Rewinding 40 HP Turbine No. 2 Water Works APL	07-07-11	25-07-11	Nil	46,000
16	01-11-11	65/4	Repair starter 40 HP Water Works verhead bridge old	13-09-11	17-09-11	Nil	24,500
17	26-04-12	276/4	Starter 80 A Water Works Sattelite town	22-12-11	10-02-12	Nil	18,088
18	18-02-12	133/4	Starter 80 A Disposal 166/P Chandrami Mor	31-01-12	03-02-12	Nil	40,256
19	08-10-11	388/1	Starter Connector 80/A Disposal Chandrami Mor	25-07-11	01-08-11	Nil	10,500
20	18-04-12	256/6	Repair Turbine pump No. 6 Water Works APL	22-02-11	28-02-12	Nil	175,537

Sub Total	879,857
Grand Total	1,221,258

Annex – V
[Para 1.7.1.3]

**Misappropriation of Public Money through Fake Repair of Vehicle – Rs
966,650**

(Amount in Rupees)

Sr. #	Date	Description	Application Date	Bill Date	Amount	POL Consumed
9	26-08-11	Repair /overhauling Fiat Old	22-06-11	11-07-11	59,200	56
70	10-03-12	Repair Overhauling Fiat Old	23-11-11	12-12-11	76,575	140
18	08-10-11	Repair Kamani Sewer succer machine	20-08-11	06-09-11	21,200	295
17	08-10-11	Repair clutch plate, finger plate Sewr succer machine	06-09-11	15-09-11	21,300	130
16	08-10-11	Radiator sewer succer machine	05-10-10	05-05-11	15,600	0
38	14-12-11	Repair overhauling Succer machine	Nil	06-09-11	53,750	285
27	19-04-12	Repair car cultus RNO-09		09-04-12	151,090	0
11	26-08-11	Repair Tractor Fiat No. 6	22-06-11	12-07-11	30,900	0
37	07-12-11	Repair clutch plate fiat Tractor No.6	22-06-11	12-07-11	24,860	242
46	02-11-11	Repair Jeep RNF-3240	23-09-11	09-10-11	24,600	145
50	18-10-11	Repair fiat tractor 480 No. 3	14-04-11	03-05-11	13,550	0
47	11-10-11	Repair Messy Tractor 375 loader	03-07-10	10-07-10	24,860	0
49	18-10-11	Rpair, general overhauling of tractor messy 375 loader	10-04-11	04-05-11	231,890	540
69	10-04-12	Repair Messy Tractor 375 loader	03-03-12	26-03-12	21,000	525
71	10-03-12	Repair of russian Tractor Loader New	23-11-11	12-12-11	81,800	695
6	26-08-11	Repair China Engine 20 HP Disposal Chak 165 P	13-07-10	17-07-10	11,740	6
7	26-08-11	Repair of water tanky # 1	22-06-11	12-07-11	65,355	96
39	14-12-11	Repair China Engine Disposal Qadir Abad	09-09-11	21-09-11	12,880	56
40	14-12-11	Repair Pump KSP Disposal Taj Chowk	26-07-11	05-08-11	24,500	Log book not produced
		Total			966,650	3,211

Annex – W
[Para 1.7.3.1]

**Non-conducting of Post Completion Evaluation of Development Schemes –
Rs 97.768 Million**

(Amount in Rupees)

Sr. No.	Name of Schemes	Name of Contractor	Cost of Scheme	Due date of completion	Actual date of completion	Status	Exp. Upto completion
1	Repair of Main Road Mazhar Fareed Colony Chowk Mujahid to House Mian Bashir ahmed to Raod Rana Arshad Rehmani wali street.	Shahid Iqbal Kamboh	1,456,000	11-12-11	04-10-11	Complete	1,455,382
2	Repair Main Road Chowk Mushtaq Zargar to Chowk Shaikh Majeed Wala.	Shahid Iqbal Kamboh	630,000	11-10-11	19-10-11	Complete	629,793
3	Repair Main Road Mohallah Islam Pora.	Saoud Ahmed	896,000	12-10-11	19-09-11	Complete	896,000
4	Repair Main Road Tibba qadir Abad.	M. Hanif Malik	632,000				
5	Repair Pull Café Sajawal to Superior College nehar Canara South Side.	Bashir Ahmed	1,000,000	10-12-11	28-10-11	Complete	998,353
6	Repair Road & Sewer Line Street No. 2 masjid Babul Islam wali Settelite Town.	Zahid Iqbal	791,000	19-10-11	16-10-11	Complete	791,000
7	Repair Sewer line Rasheed Abad.	Haji M. Hanif	1,600,000	15-11-11	13-11-11	Complete	1,600,000
8	Repair Metalled Road AC office to Chowk Mohallah Faisal abad.	Amjad Raouf	760,000	13-04-12	12-04-12	Complete	759,008
9	Repair Main Road Settelite Town.	Rana G. Mustafa	311,000	19-10-11	03-10-11	Complete	311,000
10	Repair Main Road Jinnah Town Near Kothi Rana Tariq & Haji Abdul Aziz	Jam Farooq ahmed	1,155,000	11-10-11	11-12-11	Complete	1,152,283
11	Repair Sewerage Aray Wali Gali Mehar Abad.	M. Hanif Langha	400,000	15-10-11	03-10-11	Complete	399,924
12	Repair Sewerage Mazdoor Colony	Zahid Iqbal	782,000	19-10-11	14-09-11	Complete	780,219
13	Repair Metalled Road Mehar Abad Darbar Wali Street	Habib U Rehman	215,000	11-11-11	17-05-12	Complete	210,835
14	Repair Road & Slab Mazhar Fareed Colony Street No.8	Jam Rasheed Ahmed	262,000	15-11-11	15-11-11	Complete	256,469

Sr. No.	Name of Schemes	Name of Contractor	Cost of Scheme	Due date of completion	Actual date of completion	Status	Exp. Upto completion
15	Repair Farsh Bandi Opposite Office Nadara Settelite Town.	Shahid Enterprises	68,000	18-11-11	27-10-11	Complete	67,871
16	Repair Sewer Line & Slab Jinnah Town Street masjid Gulzar Madina	Sheraz Const. Company	230,000	19-10-11	15-10-11	Complete	229,655
17	Repair Metalled Road Public Colony Street nasir Jamal Wali.	Haji M. Hanif	1,200,000	12-02-12	02-05-12	Complete	1,191,164
18	Repair Sewer Line FFC Chowk.	Ithad Builders	342,000	19-10-11	17-09-11	Complete	331,963
19	Repair House M. Akram Ramday Assistant Tehsil Officer.	Jam & Co.	500,000	10-12-11	10-01-12	Complete	574,997
20	connection of Main Sewer line Bismillah School Near Street Masoque.	Tah & Company	118,000	24-11-11	29-09-11	Complete	100,107
21	Repair Sewer line Street Rana Sakhawat Ali Ghafoor Abad.	Jam & Co.	113,000	15-11-11	03-10-11	Complete	108,502
22	Repair Sewer Line Street Luqman wali ghafoor Abad	Sohail & Sons	86,800	11-10-11	09-09-11	Complete	852,42
23	Repair of Metalled Road Balance Portion Motor Cycle Market Chowk Bank Al Habib to Ghalla mandi	Jam Const. Company	900,000	12-10-11	10-10-11	Complete	900,000
24	Repair Sewer line Muslim colony Street No. 2 rana Younis wali Street	Rais Ghulam Yaseen	154,000	13-10-11	17-09-11	Complete	133,251
25	Repair Metalled Road Muslim Colony Street Zafar Abbasi Wali	Habib U Rehman	252,000	11-12-11	31-08-11	Complete	246,726
26	Repair Shopping center Resurfacing	Adnan Builder	240,000	13-09-11	01-09-11	Complete	235,374
27	Repair Sewer line & Street Jameel Abbasi Mohajar Colony.	Waseem Arshad	82,000	13-12-11	14-11-11	Complete	81,865
28	Repair Sewer line Latif abad Street No. 2	Mian Brothers	125,000	06-09-11	25-08-11	Complete	124,082
29	Repair Sewer Line Over head Bridge near Mehar abad	Iftikhar Ahmed	178,000	22-12-11	15-11-11	Complete	178,000

Sr. No.	Name of Schemes	Name of Contractor	Cost of Scheme	Due date of completion	Actual date of completion	Status	Exp. Upto completion
30	Repair Metalled Road Nehar Kanara Mohajjar Colony.	Hafiz Muhammad Khan	618,000	31-12-11	25-11-11	Complete	617,277
31	Repair Sewer Line Street No. 2 Tibbi Wighawar	Nazar Muhammad	40,000	15-10-11	03-10-11	Complete	39,882
32	Repair Metalled Road Little Scholler School to Kothi Rana Rasheed Mujahid Colony Sadiqabad.	TGR Contractor	481,000	15-02-12	05-05-12	Complete	480,432
33	Repair Metalled Road Remaining Portion Main Street No.1 & Main Street No. 2 Lagari Colony Sadiqabad	M. Zahid Iqbal	207,000	19-09-11	15-11-11	Complete	206,902
34	Repair Sewer Line Jamal Din Wali Road Crossing KLP Road Ghosia chowk Sadiqabad	M. Din Builder	450,000	13-10-11	29-08-11	Complete	446,686
35	Repair Metalled Road Masjid Tibba Model Town Sadiqabad	Zeeshan Builder	340,000	15-09-11	12-09-11	Complete	339,966
36	Repair Metalled Road Transformer to House Iqbal bajwa Chak No 169/P Sadiqabad.	Shahid Bashir	295,000	15-12-11	26-09-11	Complete	294,618
37	Repair Solling Sadkat Basti Ch. M. Rafique.	Abdul Hameed	215,000	13-12-11	02-12-11	Complete	204,929
38	Const. or Repair Tar Kol Road Jamal Din Wali Road to House Ch. Bashir Ahmed Street No. 2 Ilyas Colony	M/S ZFN Company	425,000	15-09-11	12-09-11	Complete	424,983
	Total:		18,549,800				17,884,740

Sr. No.	Name of Schemes	Name of Contractor	Due date of completion	Actual date of completion	Status	Exp. Upto completion
1	Const. of Boundry Wall & Laying Soling Water Works Chak No. 11/NP	Shabbir Ahmed S/O Nazir Ahmed	18-03-12	30-06-12	Completed	678,883
2	Const. of Boundry Wall Behind Fire Brigade Station	Shabbir Ahmed S/O Nazir Ahmed	18-03-12	10-07-12	Completed	243,789
3	Const. of Metalled Road Street near Water Works Municipal Town.	Waseem Ahmed Ch.	18-04-12	10-07-12	Completed	452,022
4	Const. of Boudry Wall Water Works Stadium	Shabbir Ahmed S/O Nazir Ahmed	18-02-12	10-07-12	Completed	149,732
5	Laying Soling Remaining Portion Basti Sohrab Mouza Kacha Bhutta	Hafiz M. Khan	18-02-12	18-02-12	Completed	312,875
6	Const. of Metalled Road Chak No. 32/NP West	Shahid Bashir	18-04-12	06-05-12	Completed	1,682,536
7	Laying Soling Shera Colony Street Ghulam Qadir	Jam & Co.	18-02-12	11-02-12	Completed	84,723
8	Const. of Metalled Road Street No. 1 Haji Unis Councler Abid Colony	Taha & Company	18-04-12	10-04-12	Completed	961,553
9	Const. of metalled Road Street No. 9 Tipu Shaheed Colony	Shahid Iqbal Kamboh	18-04-12	23-07-12	Completed	520,536
10	Const. of Metalled Road Street No. 7 Muslim Colony Sadiqabad.	Hamza & Co.	18-04-12	19-04-12	Completed	612,112
11	Const. of Metalled Road Street No. 6 Johar Colony.	Waseem Ahmed Ch.	18-04-12	23-07-12	Completed	654,748
12	Laying Soling Basti Sansaran.	Hafiz M. Khan	18-03-12	15-04-12	Completed	421,049
13	Const. of Metalled Road Arshad Karyana Chowk Rasheed Abad.	Jam & Co.	18-04-12	19-05-12	Completed	799,205
14	Const. of Metalled Road Street No. 4,6 Johar Colony Near Bashir Taliors House.	Shahid Iqbal Kamboh	18-04-12	23-07-12	Completed	600,368
15	Laying Soling Graveyard Chak No. 186/P	Amman Ullah Lodhi	18-02-12	07-02-12	Completed	332,771
16	P/L Sewer Line Street Rana Riasat	Jam & Co.	18-02-12	11-02-12	Completed	171,779

Sr. No.	Name of Schemes	Name of Contractor	Due date of completion	Actual date of completion	Status	Exp. Upto completion
	Latif Abad Sadiqabad.					
17	Const. of Metalled Road Street No. 2 Rana Munir Wali Akbar Town Sadiqabad.	Waseem Ahmed Ch.	18-04-12	25-07-12	Complete	353,000
18	Const. of Metalled Road Street No. 3 Master Khadim Hussain Akbar Town Sadiqabad.	Malik M. Hanif	18-04-12	14-04-12	Completed	302,600
19	P/L solling Basti Rais Fazal & Basti Rais Madad Mouza Seena War Chak No. 163/P Sadiqabad.	Usman Const. company	18-03-12	20-02-12	Completed	449,500
20	Const. of Metalled Road Remaining Portion Usman abad near Rasheed abad.	Waseem Ahmed Ch.	18-04-12	05-07-12	Completed	393,239
21	P/L Sewerage Line new Chandrami.	Waseem Ahmed Ch.	18-03-12	05-07-12	Completed	360,992
22	P/L Soling from Brigade Qasmani Minor Chak No. 35/NP	Mushtaq Ahmed	18-03-12	11-02-12	Completed	500,000
23	Repair & Imprvement Sadiq Club Sadiqabad.	Haji Kamal Din	18-03-12	08-07-12	Completed	390,529
24	Const. Boundry Wall Graveyard Chak No. 165/P (Miniority)	Fida Hussain Ch. Rahimyar Khan	18-02-12	15-02-12	Complete	400,000
25	P/L Tuff Tile Street No. 1 Latif Abad Amjad Farooq Wali.	Rana Mazhar	18-03-12	19-02-12	Complete	368,502
26	Laying Soling Nazama Abad Raheem Abad.	Hafiz M. Khan	18-02-12	20-02-12	Complete	238,000
27	Changing Sewer line Main Street Riaz Shahikh Fatta Katta.	Sajjad ul Faraz	18-03-12	28-07-12	Complete	483,507
28	Const. of Metalled Road from Main Bazar Kot Sabzal to Bypass Kot Sabzal	Malik M. Hanif				
29	P/L Soling from Gudu Road to Basti jan Muhammad Lar Dino Shah.	Hafiz M. Khan	18-03-12	18-02-12	Completed	238,000

Sr. No.	Name of Schemes	Name of Contractor	Due date of completion	Actual date of completion	Status	Exp. Upto completion
30	Laying Sewer line Street Masjid /Madrasa Riaz ul Jannat Akbar Town.	Amjad Raouf	18-03-12	19-04-12	Completed	195,106
31	const. of Metalled Road Phase II Right Bank Canal Adam Sohaba Distribuitry.	Shahid Iqbal Kamboh	18-04-12	10-07-12	Completed	675,110
32	P/L Soling Basti Gul Shair U/C Dhandi.	Mushtaq Ahmed	18-03-12	06-02-12	Complete	442,680
33	Const. of PCC Faloor Cathloc Church Aziz Abad Colony Sadiqabad.	Sajjad ul Faraz	18-03-12	12-04-12	Completed	293,270
34	Laying Sewerage or Soling Basti Merray Shah.	Aziz Ullaha Khalid	18-03-12	07-07-12	Completed	486,780
35	Laying Soling Basti Sodran Near Fazal Wah Bhong.	Hafiz M. Khan	18-02-12	18-02-12	Completed	269,000
	Total:					15,518,496

Sr. No.	Name of Schemes	Name of Contractor	Due date of completion	Actual date of completion	Status	Exp. Upto completion
1	Const. of Metalled Road Hadri Market	Ahmed Builder	23.09.10	18.12.10	Complete	735,252
2	Change of Sewer Line & Repair of Road Main St. Ilyas Colony SDK	M. Ashraf Ranan	02.06.11	25.04.11	complete	200,000
3	Change of Old Sewer line Chowk Faiz Colony	Aziz Ullaha Khalid	08.06.10	05.04.11	Complete	947,465
4	Repair & Replacement of Water Supply System & Pipe Lines City Sadiqabad.	M. Parvaiz	23.12.10	23.11.11	complete	4,136,629
5	P/L RCC Sewer Line from Daweoo Adda to Ghosia Chowk Sadiqabad.	M. Parvaiz	23.09.10	01.10.11	complete	2,818,633
6	Repair & Replacement of Sewer Line Underpass to Patakian wala Chowk to Main Disposal Mohajir Colony Old Sadiqabad.	Rana G. Nabi	23.12.10	10.04.12	complete	3,624,863
7	Repair & Replacement of Sewer Line Street Baba Barkat Wali & Masjid Abu Hareera to Shani Karyana Store Faiz Colony.	Rana M Saleem	23-09-10	22-10-11	Complete	1,715,085
8	Repair of Metalled Road Model Town Main Street City Sadiqabad.	Habib U Rehman	23.08.10	26.08.10	complete	1,695,985
9	Repair of Metalled Road old high School Nehar Kanara Waya office Incom Tax Sadiqabad.	Abdul Shakoore	08.08.10	06.10.11	complete	276,759
10	Repair of Metalled Road Main Street Shahid Colony & Street No. 6,7.	Saoud Ahmed	23.08.10	27.05.11	complete	1,086,131
11	Const. of Sewerage & Metalled Road Street No. 2 Ilyas Colony.	Sajjad ul Faraz	23.09.10	23.11.11	complete	622,598
12	P/L Tuff Tile Street Ghulam Fareed Ghambool Near Madina Mosique Faiz Colony.	President Engineering	08.07.10	17.08.11	complete	151,843
13	Laying Tuff Tile Street No.2 near Bismillah School Warind Colony.	President Engineering	08.08.10	22.06.11	complete	124,547
14	Const. of Metalled Road from Asmat Ullah Bajwa to Ada 169/P Tibba.	M. Ashraf	08.09.10	19.11.11	complete	400,000

Sr. No.	Name of Schemes	Name of Contractor	Due date of completion	Actual date of completion	Status	Exp. Upto completion
15	Const. of Soling Basti Ilaf Din Abbasi U/C Kot Sanjar Khan.	Aziz Ullaha Khalid	23.08.10	31.01.11	complete	503,330
16	Const. of Bridge at Saim Nala Near Basti Kalo Khan Warind Chak No. 163/P.	Zahid Aziz	11.08.10	23.09.11	complete	406,281
17	Const. of Bridge at Head kasmani Miner Mouza Kasmani.	Hafiz M. Khan	08.09.10	17.01.11	complete	371,195
18	Repair of Metalled Road Ghulam Rasool (Late) Jinnah Town	Saoud Ahmed	08.08.10	08.08.10	complete	249,969
19	Repair of Metalled Road Street No. 5,7 Z, Block Settelite Town.	Abdul Hameed	20.08.11	09.09.11	complete	399,000
20	Repair of Metalled Road Street No. 4,6 Johar Colony.	ZFN Co.	03.03.11	03.04.11	complete	324,747
21	Laying Iron Grill from Pull Café Sajawal to Kothi mian Masood Ashraf.	Ubaib Ullaha	11.05.11	01.06.11	complete	221,000
22	Repair of Metalled Road MC High School to Ghalla Godam Chowk.	Jam Const. Co	28.03.11	20.09.11	complete	254,570
23	P/L RCC Sewer Line 15" dia Lagari Town connection present Sewer Line KLP Road Sadiqabad.	Ahmed Builder	27.03.11	27.06.11	complete	158,677
24	Repair of Metalled Road Street No. 12.,13.14 Mazhar Fareed Colony.	G. Mustafa Anjum	27.05.11	19.04.11	complete	655,485
25	P/L Tuff Tile & Sewerage Street Jamia Mosque to Street Tahir wali Basti Mian Sahib.	M. Ashraf	23.08.11	10.09.11	complete	433,546
26	Patch Work Metalled Road City Sadiqabad.	Maqbool Hussain	15-04-11	4/8/2011	Complete	1,959,105
27	Laying Sewerage & Metalled Road Street Anjum Paracha Model Town.	Haji M Hanif	06-05-11	25-08-11	Complete	1,299,865
28	Laying Sewerage Water Supply Tuff Tile Street No. 7 Mohallah Faisal Abad South.	Rana Mazhar Javed	15.04.11	12.04.11	complete	295,285
29	Laying Sewerage Tippu Shaheed Colony Street No. 7	M. Hanif Langha	15.04.11	09.11.11	complete	393,132

Sr. No.	Name of Schemes	Name of Contractor	Due date of completion	Actual date of completion	Status	Exp. Upto completion
30	Laying Sewerage & Metalled Road Basti Solangi U/C Adam Sohaba.	M. Sharif	18.04.12	31.01.11	complete	718,291
31	Repair Sewer Line & Metalled Road Malik naik Alam Shahid Colony Street No. 2 Qari Abdul Ghafoor wali.	M. Hanif	14.05.11	03.04.11	complete	220,049
32	Repair of Metalled Road street Manthar Road to Dr. Easa Ajmal Town.	M. Munir	24.01.11	17.10.11	complete	353,281
33	Repair Metalled Road Street No. 1 Abid Colony.	A. Sattar Contractor	14.06.11	12.06.12	complete	249,840
34	Const. of Metalled Road Near Khawaja Factory Balance Portion.	Jam & Co.	06.04.11	04.04.11	complete	350,000
35	Const of Pull Walhar Minor Near Nabi Bux Khalti.	Rana Mazhar Javed	06.04.11	27.06.12	complete	191,674
36	Const. of Pull Mandi Miner Burji 33000 Near Basti Chohan Mouza Qadmani.	Aziz Ullaha Khalid	06.05.11	21.07.11	complete	365,200
37	P/L Street Haji Zahid Councilor Haq Town	AZ Builder	08.06.11	08.06.11	complete	213,996
38	Construction of Road & Sewer Street Peer Hanif Shahab Town SDK	Sohail & Sons	02.07.11	01.10.11	complete	571,283
39	Construction of Road Street No. 11 Arain Colony SDK	Malik M. Hanif	19.06.11	01.11.11	complete	206,679
40	Construction of Road Street No. 5 Azizabad Amir Store Wali Gali	M. Amir	31.06.11	10.10.11	complete	409,817
41	Construction of Road Street No.6 Muslim Colony Main Road to Professor Khalid Shafie & metalled street no.4 Teacher Riaz Wariach Johar Town	M. Shahzad Warich	08.09.11	20.10.11	complete	774,478
42	Construction of Sewer and Road Street No.8 Arain Colony	Amjad Raouf	13.07.11	22.10.12	complete	1,074,469
43	Construction of Road Street No.9 Arif Town	Hashmat Ali ch.	02.07.11	09.09.11	complete	621,821
44	Construction of Road Arooj Marriage Hall to Siraj Factory	M. Imran	07.07.11	05.07.11	complete	268,045

Sr. No.	Name of Schemes	Name of Contractor	Due date of completion	Actual date of completion	Status	Exp. Upto completion
45	Construction of Road Street No. 5 & 6 Mistry Haji Hameed Arrain Colony	Tah & Co.	01.06.11	29.09.11	complete	131,733
46	Construction of Road Bhind Sabzi Mandi West Side SDK	Ubaid Ullaha	19.06.11	15.07.11	complete	800,000
47	Construction of Sewerage street No.2 House Mian Nawan to Mosque Babul-Islam Block X Sattlite Town	Zahid Iqbal	31.05.11	28.05.11	complete	508,282
48	Construction of Sewerage Qari Nazim Wali Gali Madina Colony and Anwar Councilor	Zahid Iqbal	31.05.11	28.05.11	complete	557,614
49	Construction of Road Street No. 6 & 7 Arrain Colony	Noor Ullah	13.07.11	01.09.11	complete	946,405
50	Construction of Sewerage Street No.4&3 Arain Colony	Zahid Iqbal	31.06.11	28.05.11	complete	525,427
51	Construction of Water Diggi Basti Abdul Rehman Mehar Chak No. 253/P SDK	Aman Ullaha Lodhi	13.06.11	13.08.11	complete	345,000
52	Construction of Bridge Seena War Minor Near Basti Rais Habib Warind Chak No.163/P	Rais Shabbir Ahmed	13.06.11	13.08.11	complete	197,057
53	Construction of Road Adam Sohaba Canal to Akbar Town SDK	Ahmed Builder	19.06.11	19.10.11	complete	656,424
54	P/L Tuff Tile Water Treatment Plant Mazhar Fareed Colony, Old Sadiqabad, Ilyas Colony and Shafiqabad Sadiqabad	Aziz Ullaha Khalid	19.08.11	16.08.11	complete	420,000
55	Construction of Road Main Street Shahid Colony Remaining Part and Street Afzal Mughal Shahid Colony	Saoud Ahmed	28.07.11	12.07.11	complete	927,000
56	Construction of Road Main Street and Street No.1 Hakim Shafique Hafiz Town	Abdul Shakoor	19.06.11	30.09.11	complete	679,580
57	Construction of Road Main Street Madina Colony	Sajjad ul Faraz	13.07.11	22.10.12	complete	1,111,568
58	Construction of Road Street No.2 Anwar Qadri Rao Town	Jam & Co.	13.06.11	01.10.11	complete	263,731

Sr. No.	Name of Schemes	Name of Contractor	Due date of completion	Actual date of completion	Status	Exp. Upto completion
59	P/L Tuff Tile Street No.2 Dr. Sabir Hussain Oad colony	Sajjad ul Faraz	08.07.11	06.10.11	complete	427,119
60	Construction of Bridge Near Punjab Cinema Road	Saoud Ahmed	28.07.11	13.08.11	complete	462,150
61	Repair of Road Behind Sattar Oil Mill Rustum Colony	Habib U Rehman	08.06.11	08.06.11	complete	191,089
62	P/L Tuff Tile Lahore School System Minor Rasheedabad	Habib U Rehman	08.07.11	15.06.11	complete	358,418
63	Repair of Road Street No.3 Jinnah Town	Shabbir Hussain Raza	29.06.11	29.11.11	complete	248,073
64	Construction of Street Saif Ullah Karyana Jinnah Town	A.Z Builder	07.06.11	29.08.11	complete	184,777
65	Construction of Soling Pull Minor Rasheedabad to Street Master Safdar Qari Shabir and Sewerage along Rasheedabad minor	M. Sharif	28.07.11	10.11.11	complete	514,231
66	P/L Tuff Tile Street Abdul Rasheed, Haji Abdul Ghafoor Street 5 & 6 Mohallah Faisalabad	Habib U Rehman	08.05.11	26.08.11	complete	97,786
67	Construction of Metalled Road Chak No.156/P to Basti Sodi	M. Azhar Iqbal	11.07.11	29.06.11	complete	779,278
68	Construction of Metalled Road chak No.156/P to Basti Rehmat Ullah	M. Azhar Iqbal	07.07.11	29.06.11	complete	576,116
69	Construction of Soling Street Graveyard chak No.152/P	Shahid Bashir	08.08.11	22.07.11	complete	277,148
70	Construction of Soling Hashim Sahar Goth Jungu	Rais Shabbir Ahmed	13.06.11	06.08.11	complete	368,873
71	Construciton of metalled road Street no.2 Qadir Town SDK	Shabbir Hussain Raza	29.07.11	29.11.11	complete	352,000
72	P/L Tuff Tile Street Anwar Shah Muhalla Hussain Abad	Habib U Rehman	08.01.12	26.08.11	complete	261,966
73	P/L Tuff Tile Street No. 7 (Madni Masjid Wali) Rana Ramzan Old SDK	Umar Builder	19.06.11	18.06.11	complete	320,594
74	Construction of Metalled Road Street No.2 Tippu Sultan Shaheed Colony	Ahmed Builder	27.07.11	17.05.12	complete	766,246

Sr. No.	Name of Schemes	Name of Contractor	Due date of completion	Actual date of completion	Status	Exp. Upto completion
75	Construction of Metalled Road Street No.7 Tippu Sultan Shaheed Colony	Maqbool Hussain	19.07.11	03.11.11	complete	1,249,213
76	Construction of Road JDW to Basti Ghulam Ahmed Maata Mouza Muhammad Nawaz Wasa	M. Azhar Iqbal	11.07.11	09.07.11	complete	1,466,915
77	Construction of Road from Fazil Wah to Basti Muhammad Ramzan Awan Mouza Ghulam Ahmed Abad	M. Azhar Iqbal	11.07.11	16.08.11	complete	1,774,744
78	Construction of Soling Basti Sadi Sultan	Bashri Ahmed	08.08.11	31.08.11	complete	497,371
79	Construction of Soling Basti Bindoor Abbasia	Bashri Ahmed	08.09.11	02.09.11	complete	788,267
80	Construction of Bridge Dino Minor Near Muhammad Amin Dehar chak 31/NP	Safdar Ali	13.06.11	09.09.11	complete	144,647
81	Construction of Soling Basti Khuda Bux to Long Mahar Mouza Bohi Warr	Rana Mazhar Javed	19.06.11	17.11.11	complete	784,629
82	Construction of Soling from Bridge Same Naala to Basti Yar Muhammad Sher	Jam & Co.	13.07.11	29.08.11	complete	900,000
83	Construction of Bridge dino Minor Near Basti Fazal Ahmed Dehar	Shoukat Ali	19.06.11	09.09.11	complete	147,806
84	P/L Tuff Tile Basti Karimabad SDK	Aziz Ullaha Khalid	19.06.11	15.06.11	complete	390,000
85	Construction of Soling Sui Gas Pull Fazil Wah to Ghulam Qadir Langha	Hafiz M. Khan	29.05.11	02.11.11	complete	574,695
86	Construction of Road Right Bank Nehar Kinara Adam Sohaba Basti Samdani	Zahid Aziz	28.07.11	22.05.12	complete	2,727,394
87	P/L Tuff Tile Street No.1,2,3, Mohallah Hussainabad	Zahid Iqbal	31.06.11	05.06.11	complete	500,000
88	P/L Tuff Tile Street Masjid Al-Smaqia Ali Town	Habib U Rehman	13.06.11	19.06.11	complete	299,039
89	P/L Tuff Tile Street no.1 Public Colony Punjab Cinema Road SDK	Habib U Rehman	13.06.11	29.08.11	complete	149,756

Sr. No.	Name of Schemes	Name of Contractor	Due date of completion	Actual date of completion	Status	Exp. Upto completion
90	P/L Tuff Tile Public Colony Punjab Cinema Road Al-Ghafoor Manzil to House Wazir Ahmad	M. Imran	30.06.11	26.08.11	complete	247,897
91	P/L Tuff Tile Street No.1 House Haji Ibrar to Umer Din Muslim Colony	Habib U Rehman	08.06.11	08.06.11	complete	114,094
92	P/L Tuff Tile from Arshad Warraich House to Zulfiqar House Noor Colony	Habib U Rehman	08.06.11	08.06.11	Complete	121,140
93	Repair of Sewerage Street No.3 Oad Colony	T.G.R Contractor	24.06.11	08.07.11	Complete	37,600
94	Construction of Solings Basti Zarqa Cheema	Bashri Ahmed	08.08.11	25.08.11	Complete	297,949
95	P/L Tuff Tile Jinnah Town	Sajjad ul Faraz	13.06.11	06.10.11	Complete	437,387
96	Construction of Metalled Road Street Jahangeer Block Z Settlite Town SDK	M. Amir	31.06.11	10.10.11	complete	410,910
97	P/L Sewer Street Dr. Mehmood Near House Muhammad Javaid Abid Town	Abdul Shakoor	27.06.11	11.02.11	complete	339,708
98	P/L Soling Street Habib Ullah Ghari Beghar	President Engineering	13.07.11	01.09.11	complete	98,190
99	Construction of Boundry Wall Graveyard Basti Walana U/C Ahmed Pur Deh	Bashri Ahmed	14.07.11	30.06.11	complete	951,091
100	Const. of Pull Miner Rasheed Abad to Street Master Safdar, Qari Shabbir & Sewer age Rasheed abad Miner (Remaining Portion)	M. Sharif	23.08.11	05.11.11	complete	791,227
101	P/F 51 Nos. Slabs & 32 Nos. RCC Main Hole cover for Non Headquarter Ahmed Pur Lamma.	Haji M Hanif	02.07.11	21.08.11	complete	597,088
102	Const.of pulli & Soling Qadir pur Rahimabad	Hafiz M. Khan	23.08.10	20.01.11	complete	220,000
Total						64,364,342
Grand Total						97,767,578

Annex – X
[Para 1.7.3.2]

Execution of Development Works without PC-I – Rs 39.454 Million

Sr. No.	Name of Schemes	Name of Contractor	Cost of Scheme	Date of Work order	Due date of completion	Actual date of completion	Status	Exp. Upto completion
1	Repair of Main Road Mazhar Fareed Colony Chowk Mujahid to House Mian Bashir ahmed to Raod Rana Arshad Rehmani wali street.	Shahid Iqbal Kamboh	1456000	11-08-11	11-12-11	04-10-11	Complete	1455382
2	Repair Pull Café Sajawal to Superior College nehar Canara South Side.	Bashir Ahmed	1000000	10-09-11	10-12-11	28-10-11	Complete	998353
3	Repair Sewer line Rasheed Abad.	Haji M. Hanif	1600000	15-09-11	15-11-11	13-11-11	Complete	1600000
4	Repair Main Road Jinnah Town Near Kothi Rana Tariq & Haji Abdul Aziz	Jam Farooq ahmed	1155000	11-08-11	11-10-11	11-12-11	Complete	1152283
5	Repair Metalled Road Public Colony Street nasir Jamal Wali.	Haji M. Hanif	1200000	12-11-11	12-02-12	02-05-12	Complete	1191164
Total:			6411000					6397182

**PROGRESS REPORT OF TMA SADIQABAD FOR THE YEAR 2011-12
TENDER DATED 31.12.2011**

Sr. No.	Name of Schemes	Name of Contractor	Cost of Scheme	Date of Work order	Due date of completion	Actual date of completion	Status	Exp. Upto completion
1	Const. of Metalled Road Chak No. 32/NP West	Shahid Bashir	1715000	19-01-12	18-04-12	06-05-12	Completed	1682536
2	Changing Sewer line Main Street Riaz Shahikh Fatta Katta.	Sajjad ul Faraz	613000	19-01-12	18-03-12	28-07-12	Complete	483507
3	Const. of Metalled Road from Main Bazar Kot Sabzal to Bypass Kot Sabzal	Malik M. Hanif	960000					
4	const. of Metalled Road Phase II Right Bank Canal Adam Sohba Distributry.	Shahid Iqbal Kamboh	700000	19-01-12	18-04-12	10-07-12	Completed	675110
Total:			3988000					2841153

**WORKS LIABILITIES PROGRESS REPORT OF TMA SADIQABAD FOR THE YEAR 2011-12
TENDER DATED 31.12.2011**

Sr. No.	Name of Schemes	Name of Contractor	Cost of Scheme	Date of Work order	Due date of completion	Actual date of completion	Status	Exp. Upto completion
1	Const. of Metalled Road Hadri Market	Ahmed Builder	750,000	23.06.10	23.09.10	18.12.10	Complete	735,252
2	Change of Old Sewer line Chowk Faiz Colony	Aziz Ullaha Khalid	980,000	08.04.10	08.06.10	05.04.11	Complete	947,465
3	Repair & Replacement of Water Supply System & Pipe Lines City Sadiqabad.	M. Parvaiz	5000,000	23.06.10	23.12.10	23.11.11	complete	4,136,629
4	P/L RCC Sewer Line from Daweoo Adda to Ghosia Chowk Sadiqabad.	M. Parvaiz	3205,000	23.06.10	23.09.10	01.10.11	complete	2,818,633
5	Repair & Replacement of Sewer Line Underpass to Patakian wala Chowk to Main Disposal Mohajir Colony Old Sadiqabad.	Rana G. Nabi	3,628,000	23.06.10	23.12.10	10.04.12	complete	3,624,863
6	Repair & Replacement of Sewer Line Street Baba Barkat Wali & Masjid Abu Hareera to Shani Karyana Store Faiz Colony.	Rana M Saleem	1,458,000	23-06-10	23-09-10	22-10-11	Complete	1,715,085
7	Repair of Metalled Road Model Town Main Street City Sadiqabad.	Habib U Rehman	1,592,000	23.06.10	23.08.10	26.08.10	complete	1,695,985
8	Patch Work Metalled Road City Sadiqabad.	Maqbool Hussain	2,000,000	15-12-10	15-04-11	4/8/2011	Complete	1,959,105
9	Laying Sewerage & Metalled Road Street Anjum Paracha Model Town.	Haji M Hanif	1,300,000	06-01-11	06-05-11	25-08-11	Complete	1,299,865
10	Construction of Sewer and Road Street No.8 Arain Colony	Amjad Raouf	1,193,000	13.04.11	13.07.11	22.10.12	complete	1,074,469
11	Construction of Road Main Street Shahid Colony Remaining Part and Street Afzal Mughal Shahid Colony	Saoud Ahmed	1,000,000	28.05.11	28.07.11	12.07.11	complete	927,000
12	Construction of Road Main Street Madina Colony	Sajjad ul Faraz	1,221,000	13.04.11	13.07.11	22.10.12	complete	1,111,568
13	Construction of Metalled Road Street No.7 Tippu Sultan Shaheed Colony	Maqbool Hussain	1,400,000	19.04.11	19.07.11	03.11.11	complete	1,249,213
14	Construction of Road JDW to Basti Ghulam Ahmed Maata Mouza Muhammad Nawaz Wasa	M. Azhar Iqbal	1,500,000	11.04.11	11.07.11	09.07.11	complete	1,466,915
15	Construction of Road from Fazil Wah to Basti Muhammad Ramzan Awan Mouza Ghulam Ahmed Abad	M. Azhar Iqbal	1,900,000	11.04.11	11.07.11	16.08.11	complete	1,774,744
16	Construction of Road Right Bank Nehar Kinara Adam Sohaba Basti Samdani	Zahid Aziz	3,500,000	29.03.11	28.07.11	22.05.12	complete	2,727,394
17	Construction of Boundry Wall Graveyard Basti Walana U/C Ahmed Pur Deh	Bashri Ahmed	1,000,000	14.04.11	14.07.11	30.06.11	complete	951,091
Total			32,627,000					30,215,276
Grand Total			43026000					39453611

Annex – Y
[Para 1.7.3.4]

Irregular Expenditure due to Non-compliance of Procurement Rules
– Rs 3.882 Million

Sr. #	Date	Voucher #	Description	Date of Advertisement	Date of Opening Tender	Bill Date	Bill No.	Amount	Contractor
1	26-08-11	238/9	Purchase of Tyre and Batteries	16-04-11	25-04-11	29-04-11	Nil	272,400	Mian Imran Azam
2	26-08-11	238/8	Purchase of Tyre and Batteries	16-04-11	25-04-11	02-05-11	Nil	117,400	Mian Imran Azam
3	26-08-11	238/5	Purchase of tyres for trolley	16-04-11	25-04-11	02-05-11	Nil	166,000	Mian Imran Azam
4	02-04-12	213/2	Purchase of Batteries Jandier Tractor	26-11-11	03-12-11	11-01-12	Nil	39,200	Mian Imran Azam
5	25-10-11	446/1	Purchase of Back Krah Tractor Jandia	16-04-11	25-04-11	02-05-11	Nil	56,000	Mian Imran Azam
6	25-10-11	446/2	Purchase of tyre tube Tractor 375 loader	16-04-11	25-04-11	02-05-11	Nil	81,400	Mian Imran Azam
7	11-10-11	395	Purchase of 12 tyres for trollys	16-04-11	25-04-11	02-05-11	Nil	453,000	Muhammad Azam
8	17-08-11	160	Purchase of Rehri 10	28-05-11	07-06-11	27-06-11	Nil	264,000	Muhammad Saleem Tanga rehri Maker
9	17-08-11	159	Purchase of Dasti rehri	28-05-11	07-06-11	28-06-11	530	290,000	Haq Bahoo Steel Works
10	09-08-11	128	Purchase of uniform (Jacket) for SW	28-05-11	07-06-11	27-06-11	Nil	117,094	M Ashraf Sheikh
11	26-07-11	58	Purchase of tyre & Tube for Hydralik Trolley Old	16-04-11	25-04-11	12-05-11	Nil	221,960	Mian Imran Azam
12	03-05-12	384	Purchase of gas mask, Safety Belts, oxygen Cylinder etc.	28-05-11	07-06-11	14-10-11		570,000	Hiaro International
13	30-12-11	45/1	Purchase of jeck with pressure pipe messy 375 loader	28-06-11	06-07-11	12-07-11	Nil	84,800	Mian Imran Azam
14	-		Purchase of Deltamethrine Insecticide spray	-	-	-		1,148,400	
Total								3,881,654	

Annex – Z
[Para 1.7.4.1]

Loss due to Non-achievement of Targets of Receipts – Rs 110,941 Million

Sr. No.	Detailed Head	Revised Budget 2011-12	Actual Income during 2011-12	Less Realization
1	B 01313 Immoveable Property Tax	52500000	52103325	396675
2	C 01803 Interest Realized on investment of Cash Balance	8000000	7755224	244776
3	C 02742 Fire Services	20000	14200	5800
4	C 0388002 License Fee(Drangrous & Offensve Trades)	990000	407750	582250
5	C 0388016 G.Bus Stand Fee	10433200	10329657	103543
6	C 0388027 Fee for approval of Building/Const. Plan	20000000	17037844	2962156
7	C 0388032 Khokha Fee Land officer	1347756	1262211	85545
8	C 0388032 Khokha Fee M B	2200696	1456904	743792
9	C 0388032 Khokha Fee APL	451548	430123	21425
10	C 0388034 Fine for encroachment	100000	87800	12200
11	C 0388050 Receipt on Sale of water Bouk consumer	11681640	2912701	8768939
12	C 0388051 Receipt on Sale of water through Tanker	5000	1870	3130
13	C 0388054 Sewerage Fee/ Charges /Nali Tax	960000	261695	698305
14	C 0388054 Sewerage Fee/ Charges /Nali Tax(APL)	40000	24825	15175
15	C 0388056 Receipt from public latrines	500000	455570	44430
16	C 0388073 Tender fee	350000	339031	10969
17	C 0388081 Rent of Municipal Property. Shops City	9949332	8277105	1672227
18	C 0388081 Rent of Municipal Property. Shopping centre	3904280	0	3904280
19	C 0388081 Rent of Municipal Property. Shops APL	146388	145229	1159
20	Arrear of Permanent Tehh Bazari Khokhajaj	1453104	467182	985922
21	Arrear of Permanent Tehh Bazari	1511495	598555	912940
22	Arrear of Rent of Shops City	1926090	380688	1545402
23	Arrear of Rent of Shopping Centre (Court Case)	34126813	0	34126813
24	Arrear of License & permits	1983292	26400	1956892
25	Arrear of Water Rate	30855790	2048149	28807641
26	Arrear of Sewerage	1340096	254612	1085484
27	Arrear of Leases	6601881	9650	6592231
28	Arrear of Fee For Appoval of Map& Building	15724743	1916187	13808556
29	Arrear of Permanent Tehh Bazari A.P.L	523683	0	523683
30	Arrear of Permanent Tehh Bazari A.P.L (Court Case)	594006	0	594006

Sr. No.	Detailed Head	Revised Budget 2011-12	Actual Income during 2011-12	Less Realization
31	Arrear of Leases of Markets APL	101896	0	101896
32	Arrear of Leases APL	188353	0	188353
33	Arrear of Retire Servant APL	20471	8924	11547
34	Arrear of Water Rate A.P.L	111884	0	111884
	G.TOTAL	391783587	280842963	110940624

Annex – AA
[Para 1.7.4.2]

Non / Less Realization of Revenue and Arrears – Rs 71.219 Million

(Amount in Rupees)

Sr. No	Particulars	Revised Budget 2011-12	Annual Budget for recovery of Arrears 2012-13	Recovery of Arrears 2011-12	Arrears 2011-12
1	Permanent Tehh Bazari Khokhajat	1,453,104	838,353	614,751	130,302
2	Permanent Tehh Bazari	1,511,495	978,957	532,538	1,914,521
3	Rent of Shops City	1,926,090	1,928,965	0	1,406,648
4	Rent of Shopping Centre (Court Case)	34,126,813	38,064,935	0	3,938,122
5	License & permits fee	1,983,292	2,374,262	0	926,970
6	Water Rate	30,855,790	39,261,139	0	8,405,349
7	Sewerage	1,340,096	1,340,096	0	0
8	Leases	6,601,881	6,601,881	0	0
9	Fee For Approval of Map& Building	15,724,743	26,350,500	0	10,625,757
10	Permanent Tehh Bazari A.P.L	523,683	523,683	0	0
11	Permanent Tehh Bazari A.P.L (Court Case)	594,006	663,342	0	69,336
12	Leases of Markets	101,896	101,896	0	0
13	Leases of Thaika Jat	188,353	188,353	0	0
14	Leases of Retire Servant	20,471	11,548	8,923	0
15	Water Rate A.P.L	111,884	111,884	0	0
16	Water Rate Sadiqabad				39,261,039
17	Sewerage Tax Sadiqabad				3,973,229
18	Recreational Tax from Theater / Cinemas				432,000
19	License & Permit Fee				135,400
	Total	97,063,597	119,339,794	1,156,212	71,218,673

Annex –AB
[Para 1.7.4.3]

Loss due to Non-registration of Private Housing Schemes – Rs 9.064 Million
(Amount in Rupees)

Sr. No.	Name of Scheme	Location	Apprx. Area (Kanal)	Scrutiny Fee	Planning Permission Fee	Sanction Fee	Approval of design and specifications for water supply, sewerage	Approval of design and specifications for road, bridge and footpath	
1	Zakaria Garden	Manthar Road, Chak 168/P	192	1000	5,000	192,000	96,000	96,000	
2	Canal garden	Mandi Minor Chak 166/P	88	1000	5,000	88,000	44,000	44,000	
3	Gulshan Rehman	Chak 168/P	189	1000	5,000	189,000	94,500	94,500	
4	Gulshan Rehman (Remaining)	Chak 168/P	100	1000	5,000	100,000	50,000	50,000	
5	Awan Housing Scheme	Mandi Minor Chak 166/P	187	1000	5,000	187,000	93,500	93,500	
6	Siraj Garden	Chak 168/P	45	1000	5,000	45,000	22,500	22,500	
7	Gulshan Dawood	Manthar Road Moza Chandrami	85	1000	5,000	85,000	42,500	42,500	
8	Gulshan Aqsa	Chak 168/P	120	1000	5,000	120,000	60,000	60,000	
9	Green View	Chak 166/P	48	1000	5,000	48,000	24,000	24,000	
10	Rao Town near Fatta Katta	Iqra College Road Fatta Katta	144	1000	5,000	144,000	72,000	72,000	
11	Canal View near Model Town	near Model Town Moza Samdani	100	1000	5,000	100,000	50,000	50,000	
12	Gulshan Bahoo	Chak 9/NP	80	1000	5,000	80,000	40,000	40,000	
13	Peoples Colony AP Lamma	Ahmed Pur Lamma	96	1000	5,000	96,000	48,000	48,000	
14	Shadman City	Iqra college Road Chak 10/NP	300	1000	5,000	300,000	150,000	150,000	
15	Sahib Naseeb Town Manthar Road	Chak 168/P	24	1000	5,000	24,000	12,000	12,000	
16	Ahmed Garden AP Lamma	Moza Samdani Bhong Road	108	1000	5,000	108,000	54,000	54,000	
17	Model City	KLP Road Fatta Katta Chak 9/NP	533	1000	5,000	533,000	266,500	266,500	
18	Bagh Bahisht Town	Moza Samdani near Adam Sahaba Nahar	176	1000	5,000	176,000	88,000	88,000	
19	Madina Town By Pass Road	National Highway Chak 9/NP	120	1000	5,000	120,000	60,000	60,000	
20	Heaven City	Chak 167/P Tallo Road	70	1000	5,000	70,000	35,000	35,000	
21	Gulshan Iqra	Iqra College Road Fatta Katta	96	1000	5,000	96,000	48,000	48,000	
22	Al-Riaz Town	Jamal Din Wali Road Chak 9/NP	80	1000	5,000	80,000	40,000	40,000	
23	Afzal Town near Zakaria Garden	Chak 168/P	52	1000	5,000	52,000	26,000	26,000	
24	Al Bari Garden Chowk FFC	Moza wahid Bux Lar near FFC	70	1000	5,000	70,000	35,000	35,000	
25	Saiban Wala	Chak 167/P near Sadar Police Station	200	1000	5,000	200,000	100,000	100,000	
26	Model Avenue chak 174/P SDK	Chak 174/P	780	1000	5,000	780,000	390,000	390,000	
27	Dream Land	Chak 9/NP KLP Road	368	1000	5,000	368,000	184,000	184,000	
		Tota		27000	135000	4451000	2225500	2225500	
	G. Total								9,064,000

Annex – AC
[Para 1.7.4.4]

Non Imposing of Penalty – Rs 8.740 Million

(Amount in Rupees)

Sr. No.	Name of Schemes	Name of Contractor	Cost of Scheme	W/O Amount	Due date of completion	Actual date of completion	Status	Penalty 10 %
1	Repair Main Road Chowk Mushtaq Zargar to Chowk Shaikh Majeed Wala.	Shahid Iqbal Kamboh	630000	630000	11-10-11	19-10-11	Complete	63000
2	Repair main Road Opposite Noor Hospital Wrind Colony Wali Street to Library mazhar Fareed Colony.	Malik Shabbir	440000	440000	19-10-11		In Progress	44000
3	Repair Metalled Road AC office to Chowk Mohallah Faisal abad.	Amjad Raouf	760000		13-04-12	12-04-12	Complete	76000
4	Repair Main Road Jinnah Town Near Kothi Rana Tariq & Haji Abdul Aziz	Jam Farooq ahmed	1155000	1155000	11-10-11	11-12-11	Complete	115500
5	Repair Main Road Aslam Town	Saoud Ahmed	1127000		15-12-11		In Progress	112700
6	Repair Metalled Road Mehar Abad Darbar Wali Street	Habib U Rehman	215000		11-11-11	17-05-12	Complete	21500
7	Repair Metalled Road Public Colony Street nasir Jamal Wali.	Haji M. Hanif	1200000		12-02-12	02-05-12	Complete	120000
8	Repair House M. Akram Ramday Assistant Tehsil Officer.	Jam & Co.	575000	500000	10-12-11	10-01-12	Complete	57500
9	Repair Metalled Road Remaining Portion Main Street No.1 & Main Street No. 2 Lagari Colony Sadiqabad	M. Zahid Iqbal	207000	207000	19-09-11	15-11-11	Complete	20700
10	Repair Metalled Road Munjumla City Sadiqabad.	Maqbool Hussain	1200000		19-12-11		In progress	120000
11	Repair Soling Sadkat Basti Ch. M. Rafique.	Abdul Hameed	215000	215000	13-12-11	02-12-11	Complete	21500
	Sub Total:		7724000	3147000				772400

Sr. No.	Name of Schemes	Name of Contractor	Cost of Scheme	W/O Amount	Due date of completion	Actual date of completion	Status	Penalty 10 %
12	Const. of Boundry Wall & Laying Soling Water Works Chak No. 11/NP	Shabbir Ahmed S/O Nazir Ahmed	681000	9	18-03-12	30-06-12	Completed	68100
13	Const. of Boundry Wall Behind Fire Brigade Station	Shabbir Ahmed S/O Nazir Ahmed	250000	6	18-03-12	10-07-12	Completed	25000
14	Const. of Metalled Road Street near Water Works Municipal Town.	Waseem Ahmed Ch.	454000	5	18-04-12	10-07-12	Completed	45400
15	Const. of Boudry Wall Water Works Stadium	Shabbir Ahmed S/O Nazir Ahmed	150000	4	18-02-12	10-07-12	Completed	15000
16	Const. of Metalled Road Chak No. 32/NP West	Shahid Bashir	1715000	28	18-04-12	06-05-12	Completed	171500
17	Const. of metalled Road Street No. 9 Tipu Shaheed Colony	Shahid Iqbal Kamboh	613000	14	18-04-12	23-07-12	Completed	61300

18	Const. of Metalled Road Street No. 6 Johar Colony.	Waseem Ahmed Ch.	574000	10	18-04-12	23-07-12	Completed	57400
19	Laying Soling Basti Sansaran.	Hafiz M. Khan	435000	6	18-03-12	15-04-12	Completed	43500
20	Const. of Metalled Road Arshad Karyana Chowk Rasheed Abad.	Jam & Co.	800000	11	18-04-12	19-05-12	Completed	80000
21	Const. of Metalled Road Street No. 4,6 Johar Colony Near Bashir Taliors House.	Shahid Iqbal Kamboh	644000	10	18-04-12	23-07-12	Completed	64400
22	Const. of Metalled Road Street No. 2 Rana Munir Wali Akbar Town Sadiqabad.	Waseem Ahmed Ch.	353000	8	18-04-12	25-07-12	Complete	35300
23	Const. of Metalled Road Remaining Portion Usman abad near Rasheed abad.	Waseem Ahmed Ch.	394000	5	18-04-12	05-07-12	Completed	39400
24	Repair & Imprvement Sadiq Club Sadiqabad.	Haji Kamal Din	340000	3	18-03-12	08-07-12	Completed	34000
25	Laying Sewer line Street No. Block B Muslim Colony.	Amjad Raouf	300000	22	18-03-12		Incomplete	30000
26	Laying Soling Nazama Abad Raheem Abad.	Hafiz M. Khan	238000	2	18-02-12	20-02-12	Complete	23800
27	Changing Sewer line Main Street Riaz Shahikh Fatta Katta.	Sajjad ul Faraz	613000	12	18-03-12	28-07-12	Complete	61300
28	Laying Sewer line Street Masjid /Madrasa Riaz ul Jannat Akbar Town.	Amjad Raouf	236000	12	18-03-12	19-04-12	Completed	23600
29	Laying Soling from Pulli Rajpot to Dera Ch. Niaz U/C 173/P	Rais & Co.	238000	5	18-03-12		In progress	23800
30	const. of Metalled Road Phase II Right Bank Canal Adam Sohaba Distribuitry.	Shahid Iqbal Kamboh	700000	13	18-04-12	10-07-12	Completed	70000
31	Const. of PCC Faloor Cathloc Church Aziz Abad Colony Sadiqabad.	Sajjad ul Faraz	335000	10	18-03-12	12-04-12	Completed	33500
32	Laying Sewerage or Soling Basti Merray Shah.	Aziz Ullaha Khalid	500000	12	18-03-12	07-07-12	Completed	50000
33	Const. of Metalled Road or Sewerage Remaining Portion Mazdoor Colony Phase First.	Zahid Iqbal Jinnah Town	7000000	14	04-05-12		in progress	700000
	Sub Total		17563000	221				1756300

Sr. No.	Name of Schemes	Name of Contractor	Cost of Scheme	W/O Amount	Due date of completion	Actual date of completion	Status	Penalty 10%
34	Const. of CI Manhole Cover with Frame	Asghar & Co	2000000		03-02-08		on going	200000
35	Const. of Metalled Road Hadri Market	Ahmed Builder	750000		23.09.10	18.12.10	Complete	75000
36	Change of Old Sewer line Chowk Faiz Colony	Aziz Ullaha Khalid	980000		08.06.10	05.04.11	Complete	98000
37	Repair & Replacement of Water Supply System & Pipe Lines City Sadiqabad.	M. Parvaiz	5000000		23.12.10	23.11.11	complete	500000
38	P/L RCC Sewer Line from Daweoo Adda to Ghosia Chowk Sadiqabad.	M. Parvaiz	3205000		23.09.10	01.10.11	complete	320500
39	Repair & Replacement of Sewer Line Underpass to Patakian wala Chowk to Main Disposal Mohajir	Rana G. Nabi	3628000		23.12.10	10.04.12	complete	362800

	Colony Old Sadiqabad.							
40	Repair & Replacement of Sewer Line Street Baba Barkat Wali & Masjid Abu Hareera to Shani Karyana Store Faiz Colony.	Rana M Saleem	1458000		23-09-10	22-10-11	Complete	145800
41	Repair & Replacement of Sewer Line Main Street Arrain Colony & Arif Town Sadiqabad.	Sajjad ul Faraz	1583000		23.09.10		on going	158300
42	Repair of Metalled Road old high School Nehar Kanara Waya office Incom Tax Sadiqabad.	Abdul Shakoor	277000		08.08.10	06.10.11	complete	27700
43	Repair of Metalled Road Main Street Shahid Colony & Street No. 6,7.	Saoud Ahmed	124000		23.08.10	27.05.11	complete	12400
44	Replacement of Sewer Line Hospital Road to M. Iqbal Mughal	Amjad Raouf	354000		08.08.10		on going	35400
45	Repair of Metalled Road Nehar Kanara to Main Road Mohajar Colony.	Saoud Ahmed	150000		23.07.10		on going	15000
46	Const. of Sewerage & Metalled Road Street No. 2 Ilyas Colony.	Sajjad ul Faraz	659000		23.09.10	23.11.11	complete	65900
47	Const. of Soling from Canal Bank House Haji Muhammad Aslam Maka Walay to Masjid Akbar Town Phase-I.	President Engineering	100000		23.07.10		on going	10000
48	P/L Tuff Tile Street Ghulam Fareed Ghambool Near Madina Mosique Faiz Colony.	President Engineering	155000		08.07.10	17.08.11	complete	15500
49	Laying Tuff Tile Street No.2 near Bismillah School Warind Colony.	President Engineering	127000		08.08.10	22.06.11	complete	12700
50	Const. of Metalled Road from Asmat Ullah Bajwa to Ada 169/P Tibba.	M. Ashraf	400000		08.09.10	19.11.11	complete	40000
51	Const. of Soling Basti Ilaf Din Abbasi U/C Kot Sanjar Khan.	Aziz Ullaha Khalid	600000		23.08.10	31.01.11	complete	60000
52	Const. of Soling from Ada Noor Shah to Basti Sadiq Buggti U/C Machahka.	Sahi Builder	500000		08.09.10		on going	50000
53	Const. of Metalled Road from Nawaza Abad Road Dera Abbas Cheema.	Sahi Builder	1821000		23.09.10		on going	182100
54	Const. of Bridge at Saim Nala Near Basti Kalo Khan Warind Chak No. 163/P.	Zahid Aziz	420000		11.08.10	23.09.11	complete	42000
55	Const. of Bridge at Head kasmani Miner Mouza Kasmani.	Hafiz M. Khan	415000		08.09.10	17.01.11	complete	41500
56	Repair of Metalled Road Street No. 5,7 Z, Block Settelite Town.	Abdul Hameed	399000		20.08.11	09.09.11	complete	39900
57	Repair of Metalled Road Street No. 5,6 Mohallah Faisal abad	Ahmed Builder	276000		27.04.11		on going	27600

58	Repair of Metalled Road Street No. 4,6 Johar Colony.	ZFN Co.	325000		03.03.11	03.04.11	complete	32500
59	Laying Iron Grill from Pull Café Sajawal to Kothi mian Masood Ashraf.	Ubaib Ullaha	221000		11.05.11	01.06.11	complete	22100
60	Repair of Metalled Road MC High School to Ghalla Godam Chowk.	Jam Const. Co	255000		28.03.11	20.09.11	complete	25500
61	P/L RCC Sewer Line 15" dia Lagari Town connection present Sewer Line KLP Road Sadiqabad.	Ahmed Builder	159000		27.03.11	27.06.11	complete	15900
62	P/L Tuff Tile & Sewerage Street Jamia Mosque to Street Tahir wali Basti Mian Sahib.	M. Ashraf	450000		23.08.11	10.09.11	complete	45000
63	Const. of Metalled Road City Raheem Abad Pepal Wala Chowk to Walana Road Mohallah Sardar Yousaf Khan Lagari.	Shahid Iqbal Kamboh	1785000		14.07.11		on going	178500
64	Patch Work Metalled Road City Sadiqabad.	Maqbool Hussain	2000000		15-04-11	4/8/2011	Complete	200000
65	Laying Sewerage & Metalled Road Street Anjum Paracha Model Town.	Haji M Hanif	1300000		06-05-11	25-08-11	Complete	130000
66	Laying Sewerage Tippu Shaheed Colony Street No. 7	M. Hanif Langha	400000		15.04.11	09.11.11	complete	40000
67	Repair Metalled Road Street No. 1 Abid Colony.	A. Sattar Contractor	250000		14.06.11	12.06.12	complete	25000
68	Const of Pull Walhar Minor Near Nabi Bux Khalti.	Rana Mazhar Javed	268000		06.04.11	27.06.12	complete	26800
69	Const. of Pull Mandi Miner Burji 33000 Near Basti Chohan Mouza Qadmani.	Aziz Ullaha Khalid	415000		06.05.11	21.07.11	complete	41500
70	Construction of Road & Sewer Street Peer Hanif Shahab Town SDK	Sohail & Sons	572000		02.07.11	01.10.11	complete	57200
71	Construction of Road Street No. 11 Arain Colony SDK	Malik M. Hanif	228000		19.06.11	01.11.11	complete	22800
72	Construction of Road Street No. 5 Azizabad Amir Store Wali Gali	M. Amir	415000		31.06.11	10.10.11	complete	41500
73	Construction of Road Street No.6 Muslim Colony Main Road to Professor Khalid Shafie & metalled street no.4 Teacher Riaz Wariach Johar Town	M. Shahzad Warich	780000		08.09.11	20.10.11	complete	78000
74	Construction of Road Main Road Arain Colony	Sajjad ul Faraz	841000		24.8.11		ongoing	84100
75	Construction of Sewer and Road Street No.8 Arain Colony	Amjad Raouf	1193000		13.07.11	22.10.12	complete	119300
76	Construction of Road Street No.9 Arif Town	Hashmat Ali ch.	626000		02.07.11	09.09.11	complete	62600
77	Construction of Road Street No. 5 & 6 Mistry Haji Hameed Arrain Colony	Tah & Co.	132000		01.06.11	29.09.11	complete	13200
78	P/L Tuff Tile Street Khalid Mansha Leghari Colony	Zahid Aziz	88000		29.06.11		on going	8800
79	Construction of Road Bhind Sabzi Mandi West Side SDK	Ubaid Ullaha	800000		19.06.11	15.07.11	complete	80000

80	Construction of Road Street No. 6 & 7 Arrain Colony	Noor Ullah	950000		13.07.11	01.09.11	complete	95000
81	Construction of Water Diggi Basti Abdul Rehman Mehar Chak No. 253/P SDK	Aman Ullaha Lodhi	345000		13.06.11	13.08.11	complete	34500
82	Construction of Bridge Seena War Minor Near Basti Rais Habib Warind Chak No.163/P	Rais Shabbir Ahmed	200000		13.06.11	13.08.11	complete	20000
83	Construction of Road Adam Sohaba Canal to Akbar Town SDK	Ahmed Builder	558000		19.06.11	19.10.11	complete	55800
84	Construction of Road Main Street and Street No.1 Hakim Shafique Hafiz Town	Abdul Shakoor	800000		19.06.11	30.09.11	complete	80000
85	Construction of Road Main Street Madina Colony	Sajjad ul Faraz	1221000		13.07.11	22.10.12	complete	122100
86	Construction of Road Street No.2 Anwar Qadri Rao Town	Jam & Co.	300000		13.06.11	01.10.11	complete	30000
87	P/L Tuff Tile Street No.2 Dr. Sabir Hussain Oad colony	Sajjad ul Faraz	476000		08.07.11	06.10.11	complete	47600
88	Construction of Bridge Near Punjab Cinema Road	Saoud Ahmed	474000		28.07.11	13.08.11	complete	47400
89	Repair of Road Street No.3 Jinnah Town	Shabbir Hussain Raza	250000		29.06.11	29.11.11	complete	25000
90	Construction of Street Saif Ullah Karyana Jinnah Town	A.Z Builder	188000		07.06.11	29.08.11	complete	18800
91	Construction of Soling Pull Minor Rasheedabad to Street Master Safdar Qari Shabir and Sewerage along Rasheedabad minor	M. Sharif	734000		28.07.11	10.11.11	complete	73400
92	P/L Tuff Tile Street Abdul Rasheed, Haji Abdul Ghafoor Street 5 & 6 Mohallah Faisalabad	Habib U Rehman	98000		08.05.11	26.08.11	complete	9800
93	Construction of Soling Hashim Sahar Goth Jungu	Rais Shabbir Ahmed	377000		13.06.11	06.08.11	complete	37700
94	Construction of metalled road Street no.2 Qadir Town SDK	Shabbir Hussain Raza	352000		29.07.11	29.11.11	complete	35200
95	Construction of Soling Pull Seena War Basti Bilal Israel Khan chak No.150/P	Akbar Ali Mahar	370000		08.07.11		on going	37000
96	P/L Tuff Tile Street Anwar Shah Muhalla Hussain Abad	Habib U Rehman	264000		08.01.12	26.08.11	complete	26400
97	Construction of Metalled Road Street No.2 Tippu Sultan Shaheed Colony	Ahmed Builder	782000		27.07.11	17.05.12	complete	78200
98	Construction of Metalled Road Street No.7 Tippu Sultan Shaheed Colony	Maqbool Hussain	1400000		19.07.11	03.11.11	complete	140000
99	Construction of Road from Fazil Wah to Basti Muhammad Ramzan Awan Mouza Ghulam Ahmed Abad	M. Azhar Iqbal	1900000		11.07.11	16.08.11	complete	190000
100	Construction of Soling Basti Sadi Sultan	Bashri Ahmed	500000		08.08.11	31.08.11	complete	50000
101	Construction of Bridge Dino Minor Near Muhammad Amin Dehar chak 31/NP	Safdar Ali	150000		13.06.11	09.09.11	complete	15000
102	Construction of Soling Basti Khuda Bux to Long Mahar Mouza Bohi Warr	Rana Mazhar Javed	950000		19.06.11	17.11.11	complete	95000
103	Construction of Soling from Bridge Same Naala to Basti	Jam & Co.	900000		13.07.11	29.08.11	complete	90000

	Yar Muhammad Sher							
104	Construction of Bridge dino Minor Near Basti Fazal Ahmed Dehar	Shoukat Ali	150000		19.06.11	09.09.11	complete	15000
105	Construction of Soling Sui Gas Pull Fazil Wah to Ghulam Qadir Langha	Hafiz M. Khan	500000		29.05.11	02.11.11	complete	50000
106	Construction of Road Right Bank Nehar Kinara Adam Sohaba Basti Samdani	Zahid Aziz	3500000		28.07.11	22.05.12	complete	350000
107	Construction of Soling Nehar Kinara House Haji Muhammad Aslam Makkah Wali to Masjid Akbar Town Phase-II	Abdul Hameed	100000		21.06.11		on going	10000
108	P/L Tuff Tile Street Masjid Al-Smaqia Ali Town	Habib U Rehman	300000		13.06.11	19.06.11	complete	30000
109	P/L Tuff Tile Street no.1 Public Colony Punjab Cinema Road SDK	Habib U Rehman	150000		13.06.11	29.08.11	complete	15000
110	P/L Tuff Tile Public Colony Punjab Cinema Road Al-Ghafoor Manzil to House Wazir Ahmad	M. Imran	250000		30.06.11	26.08.11	complete	25000
111	Repair of Sewerage Street No.3 Oad Colony	T.G.R Contractor	40000		24.06.11	08.07.11	Complete	4000
112	Construction of Solings Basti Zarqa Cheema	Bashri Ahmed	300000		08.08.11	25.08.11	Complete	30000
113	P/L Tuff Tile Jinnah Town	Sajjad ul Faraz	500000		13.06.11	06.10.11	Complete	50000
114	Construction of Metalled Road Street Jahangeer Block Z Settlite Town SDK	M. Amir	416000		31.06.11	10.10.11	complete	41600
115	P/L Sewer Street Dr. Mehmood Near House Muhammad Javaid Abid Town	Abdul Shakoor	347000		27.06.11	11.02.11	complete	34700
116	P/L Soling Street Habib Ullah Ghari Beghar	President Engineering	100000		13.07.11	01.09.11	complete	10000
117	Const. of Pull Miner Rasheed Abad to Street Master Safdar, Qari Shabbir & Sewer age Rasheed abad Miner (Remaining Portion)	M. Sharif	800000		23.08.11	05.11.11	complete	80000
118	P/F 51 Nos. Slabs & 32 Nos. RCC Main Hole cover for Non Headquarter Ahmed Pur Lamma.	Haji M Hanif	520000		02.07.11	21.08.11	complete	52000
119	Const. of RCC Slab & sewer line u/c D,E,F	M. Ashraf	500000		28.04.11		on going	50000
120	Const.of pulli & Soling Qadir pur Rahimabad	Hafiz M. Khan	220000		23.08.10	20.01.11	complete	22000
Total			62116000	0				6211600
Grand Total			87403000	3147221				8740300

Annex – AD
[Para 1.7.5.4]

Non Reconciliation of Receipt Figures – Rs 14.356 Million

(Amount in Rupees)

1	2	3	4	5
Detailed Head	Revised Budget 2011-12	Figures Reported By TO (F)	Figures Verified by TAO	Difference
B 01302 Share of UI P Tax	4320850	4320850	4437650	116800
B 01313 Immoveable Property Tax	52500000	52103325	51986525	116800
C 02742 Fire Services	20000	14200	0	14200
C 0388002 License Fee(Drangrous & Offensive Trades)	990000	407750	449316	41566
C 0388016 G.Bus Stand Fee	10450000	10416837	10360137	56700
C 0388027 Fee for approval of Building/Const. Plan	20000000	17037844	19046961	2009117
C 0388032 Khokha Fee Land officer	1347756	3149238	4213839	1064601
C 0388034 Fine for encroachment	100000	87800	92200	4400
C 0388042 Fee for Slaugtring of Animals City	285888	346379	351589	5210
C 0388050 Receipt on Sale of water Bouk consumer	11681640	2912701	0	2912701
C 0388051 Receipt on Sale of water through Tanker	5000	1870	3270	1400
C 0388054 Sewerage Fee/ Charges /Nali Tax	960000	286520	455625	169105
C 0388056 Receipt from public latrines	500000	455570	454270	1300
C 0388062 Fee on sale of animals in Cattle Markets	15350000	15350010	15350120	110
C 0388071 Registration/Enlistment of Contractor	48000	48000	743100	695100
C 0388072 Renewal of Registration	701500	701500	0	701500
C 0388073 Tender fee	350000	339031	341194	2163
C 0388077 Advertisement fee on sign boards on shops/Commercial places	1920000	1925321	1920001	5320
C 0388081 Rent of Municipal Property. Shops City	9949332	8422334	8803022	380688
C 0388086 Road Cutting charges	6000	7500	41655	34155
C 0388087 Copping fee	10000	9645	6392	3253
C 0388090 Sale of stock & store	376000	376000	98323	277677
C 0388091 Other fee Misc: fee	600000	731167	762969	31802
Arrear of Permanent Tehh Bazari Khokhajat	1453104	467182	0	467182
Arrear of Permanent Tehh Bazari	1511495	598555	0	598555
Arrear of Rent of Shops City	1926090	380688	0	380688
Arrear of License & permits	1983292	26400	0	26400
Arrear of Water Rate	30855790	2048149	0	2048149
Arrear of Sewerage	1340096	254612	0	254612
Arrear of Leases	6601881	9650	0	9650
Arrear of Fee For Approval of Map& Building	15724743	1916187	0	1916187
Arrear of Retire Servant APL	20471	8924	0	8924
G.TOTAL	193888928	125161739	119918158	14356015

Annex – AE
[Para 1.8.1.1]

Misappropriation of Public Money through Fake Repair Bills –
Rs 15.974 Million

(Amount in Rupees)

Machinery, Vehicle	Bill No.	Book No.	Date	Supplier	Amount	Repair Period	Item
City Park	250	3	10.11.11	Ittihad Brothers	17,980	10.11.11	Roter Pump
City Park Motor	44		19.08.11	Al-Rehman Traders	20,648	11.08.11 to 19.08.11	
City Park Motor	376	4	07.05.12	Shaheen Electric Service	18,792	25.04.12 to 07.05.12	already repaired in Bill No. 44
City Park Motor	231		28.09.11	Albash Hassan & Co.	11,020		same work was done Rs. 19140
City Park Motor	343		10.08.11	Shaheen Electric Service	9,828		Relay
City Park Pump			15.10.11	Sial & Co.	22,180	22.09.11 to 15.10.11	
dewatering set	295		02.02.12	H.M. Yousaf Malik	78,068		Pipe
Diposal Setlite Town	278	3	26.01.12	Ittihad Brothers	24,360	21.01.12 to 26.01.12	Starter
Diposal Setlite Town	277	3	03.02.12	Ittihad Brothers	24,824	30.01.12	Starter
Disosal Chachran Sharif	43		24.09.11	Al-Rehman Traders	24,940	07.09.11 to 24.09.11	
Disosal Chachran Sharif	380	4	06.06.12	Shaheen Electric Service	21,460	23.05.12 to 06.06.12	Starter
Disposal Ghareeb Abad colony	372	4	06.06.12	Shaheen Electric Service	23,200	27.05.12 to 06.06.12	
Disposal Ghareeb Abad colony	45		29.08.11	Al-Rehman Traders	18,544	25.08.11 to 29.08.11	
Disposal Ghareeb Abad colony	417		13.02.12	H.M. Yousaf Malik	21,750	07.02.12 to 13.02.12	wire already
Disposal Ghareeb Abad colony	406		06.02.12	H.M. Yousaf Malik	24,940	16.12.11 to 06.02.12	Starter
Disposal Ghareeb Abad colony 20 HP	416		20.02.12	H.M. Yousaf Malik	12,006	15.02.12 to 20.02.12	only one motor 25 HP installed
Disposal Ghareeb Abad colony 30 HP	293		01.12.11	H.M. Yousaf Malik	23,200	28.11.11	Rewinding
Disposal Main	61		28.10.11	Al-Rehman Traders	19,400	28.10.11	Bal Baring
Disposal Main	70		25.10.11	Al-Rehman Traders	18,080	20.10.11 to 25.10.11	Battery
Disposal Main 20 HP	368	4	07.06.12	Shaheen Electric Service	19,488	24.05.12 to 07.06.12	Wire
Disposal Main 30 HP engin daska	411		18.02.11	H.M. Yousaf Malik	24,400	13.02.12 to 18.02.12	Overhauled, already in Bill No.279
Disposal Main 30 HP engin daska	279	3	18.01.12	Ittihad Brothers	24,600	14.01.12 to 18.01.12	Engin was also Overhauled in bill No.411
Disposal Main 40 HP	370	4	06.06.12	Shaheen Electric Service	22,272	20.05.12 to 06.06.12	rewinding already made
Disposal Main 40 HP	202	2	12.09.11	Ittihad Brothers	24,940	08.09.11 to 12.09.11	
Disposal Main 40 HP	42		14.09.11	Al-Rehman Traders	24,940	08.09.11 to 14.09.11	Already
Disposal Main 40 HP	414		06.02.12	H.M. Yousaf Malik	24,012	23.01.12 to 06.02.12	Rewinding
Disposal Main 40 HP	280	3	28.01.12	Ittihad Brothers	24,476	23.01.12 to 28.01.12	Shaft, foundation
Disposal Main 40 HP	261	3	17.12.11	Ittihad Brothers	21,792	07.12.11	Shaft, foundation
Disposal Main Motor No.1	28		17.12.11	Al-Rehman Traders	24,882	07.11.12	

Disposal Main Motor No.2	29		24.12.11	Al-Rehman Traders	24,882	07.11.12	Starter already purchased
Disposal Manzoor Colony	297		02.02.12	H.M. Yousaf Malik	45,240		Pipe
Disposal Manzoor Colony	34		30.08.11	Al-Rehman Traders	24,921	25.08.11 to 30.08.11	wire already replaced in Bill No.34, 380/20.09.11
Disposal Manzoor Colony	35		14.09.11	Al-Rehman Traders	24,921	10.09.11 to 14.09.11	wire already replaced in Bill No.34 381/20.09.11
Disposal Manzoor Colony	379	4	06.06.12	Shaheen Electric Service	24,360	24.05.12 to 06.06.12	Starter
Disposal Manzoor Colony	405		20.02.12	H.M. Yousaf Malik	24,940	15.02.12 to 20.02.12	Starter already purchased
Disposal Manzoor Colony	413		13.02.12	H.M. Yousaf Malik	21,750	09.02.12 to 13.02.12	wire, already replaced in Bill No.34
Disposal Manzoor Colony	384	4	06.06.12	Shaheen Electric Service	14,500	28.05.12 to 06.06.12	Wire
Disposal Manzoor Colony 20 HP	415		06.02.12	H.M. Yousaf Malik	12,006	02.02.12 to 06.02.12	Rewinding
Disposal Manzoor Colony 25 HP	382	4	07.06.12	Shaheen Electric Service	20,880	28.05.12 to 07.06.12	Overhauled
Disposal Manzoor Colony 30 HP	369	4	05.06.12	Shaheen Electric Service	19,488	21.05.12 to 05.906.12	Rewinding
Disposal Manzoor Colony 40 HP	386	4	07.06.12	Shaheen Electric Service	23,664	20.05.12 to 07.06.12	Rewinding
Disposal Manzoor Colony 40 HP	385	4	06.06.12	Shaheen Electric Service	24,360	28.05.12 to 06.06.12	Wrewinding,shaft, already
Disposal Manzoor Colony 40 HP	39		13.08.11	Al-Rehman Traders	24,824	08.08.11 to 13.08.11	
Disposal Manzoor Colony 40 HP	205	3	23.09.11	Ittihad Brothers	24,940	19.09.11 to 24.09.11	
Disposal Pakistan Colony	375	4	06.06.12	Shaheen Electric Service	23,200	4231	
Disposal Pakistan Colony	22		22.12.11	Al-Rehman Traders	20,300	17.12.11	Rewinding
Disposal Pakistan Colony	9		16.12.11	Al-Rehman Traders	24,650	13.12.11	Rewinding
Disposal Pakistan Colony	7		26.11.11	Al-Rehman Traders	24,813	Wire Duple 7/52	Rewinding
Disposal Setlite Town	Nil		29.06.12	Itefaq Electric	17,500	12.06.12 to 29.06.12	
Disposal Sharif Por Zahir Pir	242	3	05.11.11	Ittihad Brothers	24,824	05.11.11	Pipe
Disposal Sharif Pura	209	3	19.09.11	Ittihad Brothers	24,824	13.09.11 to 19.09.11	
Disposal Sharif Pura 30 HP	381	4	26.06.12	Shaheen Electric Service	19,488	22.05.12 to 26.06.12	Wire
Disposal Sharif Pura Zahir Pir	353		11.10.11	Shaheen Electric Service	156,600	14.09.11	Moter purchase,new motor was purchased in bill No. 570 dated 13.10.11
Disposal Theem Abad			19.12.11	Al-Rehman Traders	24,650	15.12.11	Rewinding
Disposal Zahir Peer	207	3	07.09.11	Ittihad Brothers	18,270	01.09.11 to 07.09.11	new motor was purchased in bill No. 570 dated 13.10.11
Disposal Zahir Peer	243	3	19.11.11	Ittihad Brothers	24,998	19.11.11	Sulg Pump
Disposal Zahir Peer Water Pump	102	2	21.05.12	Ittihad Brothers	10,800	14.05.12 to 21.05.12	shaft ,ball baring new motor was purchased in bill No. 570 dated 13.10.11

Disposal Zahir Pir	244	3	14.11.11	Ittihad Brothers	24,960	14.11.11	Delivery Pipe, purchase made in bill No.242
Generator Office	298	3	02.06.12	Ittihad Brothers	24,476	22.05.12 to 02.06.12	Ready Air
Generator Office	371	4	06.06.12	Shaheen Electric Service	22,648	22.05.12 to 06.06.12	Overhauled
Motor 10 HP Filtration Plant			12.10.11	Ali Asher Enterprises	10,300	13.08.11 to 12.10.11	570
Motor 10 HP Filtration Plant Civil Hospital	Nil		15.06.12	Itefaq Electric	16,500	06.06.12 to 15.06.12	
Office Tubewell	413		11.02.12	H.M. Yousaf Malik	10,173	07.02.12 to 11.02.12	Overhauled
pump	406	5	07.06.12	Shaheen Electric Service	20,880	09.06.12 to 14.06.12	
Slaughter House Motor	241		17.06.11	H.M. Yousaf Malik	19,558	10.06.11	Roter Pump
Slaughter House Motor						09.06.12 to 14.06.12	
Slaughter House Motor	241		17.06.11	H.M. Yousaf Malik	19,558	10.06.11	
Slaughter House Roter Pump	109	2	16.06.12	Ittihad Brothers	20,880	09.06.12 to 14.06.12	
Slaughter House Roter Pump	104	2	09.06.12	Ittihad Brothers	18,328		
Slaughter House Roter Pump	235		788	Albash Hassan & Co.	19,140	03.10.11	
Water Supply Model Town 25 HP	Nil		Nil	Itefaq Electric	17,500	12.06.12 to 16.06.12	
Water Supply Model Town -A Pump	112	2	27.06.12	Ittihad Brothers	10,512	21.06.12. to 27.06.12	
	60		27.10.11	Al-Rehman Traders	25,000	27.10.11	Moter Wireing
			Total		1,722,028		

Repair of Disposal and other Machinery

Mchinery, Vehicle	Bill No.	Book No.	Date	Supplier	Amount	Repair Period
Disposal Setlite Town	374	4	07.06.12	Shaheen Electric Service	17,860	20.05.12 to 07.06.12
Disposal Chachran Sharif	380	4	06.06.12	Shaheen Electric Service	21,460	20.05.12 to 06.06.12
Disposal Pakistan Colony	373	4	07.06.12	Shaheen Electric Service	23,200	26.05.12 to 07.06.12
Disposal Main	373	4	07.06.12	Shaheen Electric Service	23,200	26.05.12 to 07.06.12
Disposal Ghareeb Abad colony	372	4	06.06.12	Shaheen Electric Service	23,200	27.05.12 to 06.06.12
dewatering set	295		02.02.12	H.M. Yousaf Malik	78,068	
Disposal Manzoor Colony	297		02.02.12	H.M. Yousaf Malik	45,240	
	276	3	07.01.12	Ittihad Brothers	24,360	
	275	3	16.01.12	Ittihad Brothers	24,360	
	1		06.08.2011	Al-Rahman Traders	245,700	De-Watering Set
Disposal Sharif Por Zahir Pir	242	3	05.11.11	Ittihad Brothers	24,824	
	17		15.12.11	Al-Rahman Traders	20,880	delivery
Filter Plant Model Town B	8		11.08.11	Al-Rehman Traders	180,626	25-07.11
	1		06.08.2011	Al-Rahman Traders	245,700	De-Watering Set
			Total		998,678	

Repair of Machinery

Bill No.	Book No.	Date	Supplier	Amount
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374	4	07.06.12	Shaheen Electric Service	17,860
380	4	06.06.12	Shaheen Electric Service	21,460
373	4	07.06.12	Shaheen Electric Service	23,200
373	4	07.06.12	Shaheen Electric Service	23,200
372	4	06.06.12	Shaheen Electric Service	23,200
295		02.02.12	H.M. Yousaf Malik	78,068
297		02.02.12	H.M. Yousaf Malik	45,240
276	3	07.01.12	Ittihad Brothers	24,360
275	3	16.01.12	Ittihad Brothers	24,360
296		02.02.12	H.M. Yousf Malik	446,600
8		11.08.11	Al-Rehman Traders	180,626
531		11.10.11	Khan Group of Companies	294,060
296		13.09.11	Khan Group of Company	294,060
Nil		Nil	Itefaq Electric	17,500
112	2	27.06.12	Ittihad Brothers	10,512
44		19.08.11	Al-Rehman Traders	20,648
376	4	07.05.12	Shaheen Electric Service	18,792
250	3	10.11.11	Ittihad Brothers	17,980
231		28.09.11	Albash Hassan & Co.	11,020
343		10.08.11	Shaheen Electric Service	9,828
		15.10.11	Sial & Co.	22,180
362	4	17.05.12	Shaheen Electric Service	5,934
119	2	18.06.12	Ittihad Brothers	22,509
405	5	17.02.12	Shaheen Electric Service	24,360
260	3	24.11.11	Ittihad Brothers	7,656
19		05.09.11	Al-Rehman Traders	119,170
20		05.09.11	Al-Rehman Traders	15,210
37		05.09.11	Al-Rehman Traders	253,156
36		05.09.11	Al-Rehman Traders	34,600
36		06.02.12	Al-Rehman Traders	86,678
35		06.02.12	Al-Rehman Traders	110,100
34		04.02.12	Al-Rehman Traders	35,404
30		01.02.12	Al-Rehman Traders	23,200
31		30.01.12	Al-Rehman Traders	23,946
30		6.12.11	Al-Rehman Traders	20,460
40		07.12.11	Al-Rehman Traders	23,880
41		06.12.11	Al-Rehman Traders	24,670
8		19.12.11	Al-Rehman Traders	24,749
229		05.09.11	Albash Hassan & Co.	733,636
116		05.09.11	Albash Hassan & Co.	87,750
402		Nil	H.M Yousaf Malik	208,000
270		23.12.11	Ittihad Brothers	24,592
267		24.12.11	Ittihad Brothers	24,756
268		24.12.11	Ittihad Brothers	24,600
269		23.11.11	Ittihad Brothers	24,360
350		10.08.11	Shaheen Electric	16,074
348		31.12.2010	Shaheen Electric	23,218
349		30.06.11	Shaheen Electric	23,218

129		20.06.12	Ittihad Brothers	21,000
131		22.06.12	Ittihad Brothers	12,760
108	2	16.06.12	Ittihad Brothers	19,140
111	2	06.06.12	Ittihad Brothers	8,515
410	5	21.06.12	Shaheen Electric Service	16,416
409	5	21.06.12	Shaheen Electric Service	23,548
412	5	21.06.12	Shaheen Electric Service	18,600
411	5	21.06.12	Shaheen Electric Service	21,100
23		12.08.11	Al-Rehman Traders	24,570
33		26.08.11	Al-Rehman Traders	24,570
22		16.09.11	Al-Rehman Traders	24,570
82		21.02.12	Al-Rehman Traders	11,466
78		21.02.12	Al-Rehman Traders	24,360
79		06.02.12	Al-Rehman Traders	24,360
89		18.05.12	Al-Rehman Traders	24,546
90		11.05.12	Al-Rehman Traders	24,917
92		19.05.12	Al-Rehman Traders	24,360
91		30.04.12	Al-Rehman Traders	24,360
71		06.02.12	Al-Rehman Traders	24,360
72		18.02.12	Al-Rehman Traders	24,360
272	3	26.12.11	Ittihad Brothers	24,360
273	3	28.12.11	Ittihad Brothers	20,324
54		02.01.12	Ittihad Brothers	24,360
90		14.11.11	Al-Rehman Traders	24,260
247		24.11.11	HM Yousaf Malik	24,360
226		25.10.11	Ittihad Brothers	24,360
227		26.10.11	Ittihad Brothers	23,688
233		31.10.11	Ittihad Brothers	24,360
236		29.10.11	Ittihad Brothers	23,751
235		28.10.11	Ittihad Brothers	23,635
4		08.12.11	Al-Rehman Traders	24,360
14		17.12.11	Al-Rehman Traders	24,360
		14.12.11	Al-Rehman Traders	24,360
221	3	1.10.11	Ittihad Brothers	24,360
340		8.8.11	Shaheen Electric Service	13,572
53		17.01.12	Ittihad Brothers	24,360
130	2	27.06.12	Ittihad Brothers	24,850
407	5	08.06.12	Shaheen Electric Service	24,824
107	2	11.06.12	Ittihad Brothers	22,620
384	4	06.06.12	Shaheen Electric Service	14,500
27		12.09.11	Al-Rehman Traders	21,060
413		13.02.12	H.M. Yousaf Malik	21,750
288	3	19.04.12	Ittihad Brothers	7,772
289	3	04.04.12	Ittihad Brothers	2,425
84		07.02.12	Al-Rehman Traders	14,500
88		27.01.12	Al-Rehman Traders	24,436
93		08.05.12	Al-Rehman Traders	12,980
40		06.02.12	Al-Rehman Traders	19,506
37		03.02.12	Al-Rehman Traders	22,681
38		31.01.12	Al-Rehman Traders	22,620
1		26.01.12	Al-Rehman Traders	12,180
Nil		17.01.12	Al-Rehman Traders	24,766
274		3	Ittihad Brothers	67,164

289		1.12.11	HM Yousaf Malik	23,409
98		01.12.11	Al-Rehman Traders	22,620
99		30.11.11	Al-Rehman Traders	13,340
275		30.11.11	HM Yousaf Malik	15,080
251	3	29.11.11	Ittihad Brothers	15,080
254	3	25.11.11	Ittihad Brothers	24,836
253	3	28.11.11	Ittihad Brothers	24,337
240	3	17.11.11	Ittihad Brothers	21,228
246	3	15.11.2011	Ittihad Brothers	24,998
245	3	10.11.11	Ittihad Brothers	24,708
250		24.11.11	HM Yousaf Malik	20,300
93		29.11.11	HM Yousaf Malik	24,360
94		15.11.11	Al-Rehman Traders	24,360
252		17.11.11	HM Yousaf Malik	24,360
251		25.11.11	HM Yousaf Malik	22,620
257		18.11.11	HM Yousaf Malik	22,620
256		26.11.11	HM Yousaf Malik	24,940
259		19.11.11	HM Yousaf Malik	24,708
258		21.11.11	HM Yousaf Malik	22,620
254		28.11.11	HM Yousaf Malik	24,940
225	3	25.10.11	Ittihad Brothers	24,940
230		26.10.11	Ittihad Brothers	22,968
228		28.10.11	Ittihad Brothers	24,650
7		26.11.11	Al-Rehman Traders	24,813
18		16.12.11	Al-Rehman Traders	24,882
220	3	05.10.11	Ittihad Brothers	16,752
210	3	01.10.11	Ittihad Brothers	22,272
234		24.09.11	Al-Bash Hassan Company	19,420
270	3	23.12.11	Ittihad Brothers	24,592
239		06.06.11	HM Yousaf Malik	20,066
16		25.08.11	Al-Rehman Traders	24,711
14		11.08.11	Al-Rehman Traders	22,815
330		05.08.11	Shaheen Electric	24,874
338		03.08.11	Shaheen Electric	24,570
339		08.08.11	Shaheen Electric	24,570
91		22.11.11	Al-Rehman Traders	21,982
15		24.08.11	Al-Rehman Traders	14,625
42		08.02.12	Al-Rehman Traders	15,080
344		07.09.11	Al-Rehman Traders	24,570
389		20.09.11	Al-Rehman Traders	24,336
25		29.08.11	Al-Rehman Traders	23,611
257	3	28.11.11	Ittihad Brothers	24,882
255	3	14.11.11	Ittihad Brothers	24,882
258	3	25.11.11	Ittihad Brothers	24,882
256	3	18.11.11	Ittihad Brothers	24,882
54		19.10.11	Al-Rehman Traders	24,360
58		11.10.11	Al-Rehman Traders	24,882
229		27.10.11	Ittihad Brothers	23,896
46		12.10.11	Al-Rehman Traders	174,580
47		10.10.11	Al-Rehman Traders	98,000
11		15.8.11	Al-Rehman Traders	24,781
9		17.08.11	Al-Rehman Traders	24,570
336		8.8.11	Shaheen Electric Service	24,641

21		24.08.11	Rehman Traders	24,804
29	2	30.08.11	Rehman Traders	7,020
110	2	08.06.12	Ittihad Brothers	24,795
36		05.09.11	Al-Rehman Traders	34,600
96		16.05.12	Al-Rehman Traders	7,540
32		06.02.12	Al-Rehman Traders	8,352
20		05.09.11	Al-Rehman Traders	15,210
18		05.09.11	Al-Rehman Traders	15,210
Nil		17.01.12	Al-Rehman Traders	24,360
243		21.11.11	HM Yousaf Malik	24,012
232	3	29.10.11	Ittihad Brothers	20,880
239	3	31.10.11	Ittihad Brothers	24,360
269	3	23.11.11	Ittihad Brothers	24,360
377		10.10.11	Shaheen Electric Service	5,761
132	2	24.06.12	Ittihad Brothers	15,070
110	2	08.06.12	Ittihad Brothers	24,795
87		14.02.12	Al-Rehman Traders	10,210
532		05.10.11	Ali Asher Enterprises	9,969
570		17.10.11	Ali Asher Enterprises	9,738
583		09.03.12	M/S Shan Stationers	9,541
4		26.03.12	Rehman Traders	4,217
356	4	01.11.11	Shaheen Electric Service	24,004
215	3	05.10.11	Ittihad Brothers	17,582
232		4.10.11	Al-Bash Hassan Company	21,226
214	3	10.09.11	Ittihad Brothers	24,882
262	3	13.12.11	Ittihad Brothers	18,734
352	4	13.08.11	Shaheen Electric Service	23,985
213		29.08.11	Ittihad Brothers	22,872
264		22.12.11	Ittihad Brothers	19,140
413	5	26.06.12	Shaheen Electric Service	12,064
414	5	26.06.12	Shaheen Electric Service	24,128
240		09.06.11	H.M. Yousaf Malik	12,285
3		03.12.11	Al-Rehman Traders	12,180
		24.11.11	Al-Rehman Traders	12,180
1368		02.06.11	MA Enterprises	44,460
218		03.10.11	Ittihad Brothers	20,880
230		10.09.11	Al-Bash Hassan Company	17,052
217		15.09.11	Ittihad Brothers	24,360
1372		25.6.11	MA Enterprises	85,410
13		22.08.11	Al-Rehman Traders	18,720
296		02.02.12	H.M. Yousaf Malik	446,600
287	3	21.04.12	Ittihad Brothers	22,272
242		20.06.11	H.M. Yousaf Malik	23,985
30		01.02.12	Al-Rehman Traders	23,200
354		12.10.11	Shaheen Electric Service	24,940
407	5	08.06.12	Shaheen Electric Service	24,824
365	4	19.05.12	Shaheen Electric Service	9,860
123	2	14.05.12	Ittihad Brothers	24,360
75		24.01.12	Al-Rehman Traders	22,620

77		23.02.11	Al-Rehman Traders	22,620
76		17.01.12	Al-Rehman Traders	22,620
74		18.01.12	Al-Rehman Traders	22,620
67			Al-Rehman Traders	22,620
100		02.12.11	Al-Rehman Traders	22,620
249		29.11.11	HM Yousaf Malik	15,080
248		23.11.11	HM Yousaf Malik	22,620
238		27.10.11	Ittihad Brothers	24,360
105	2	28.05.12	Ittihad Brothers	9,048
103	2	28.05.12	Ittihad Brothers	4,060
219	3	29.09.11	Ittihad Brothers	11,600
12		20.08.11	Al-Rehman Traders	15,216
211		05.09.11	Ittihad Brothers	12,180
113	2	14.06.12	Ittihad Brothers	24,360
101	2	18.06.12	Ittihad Brothers	3,596
335		09.08.11	Shaheen Electric Service	24,804
		13.02.12	H.M Yousaf Malik	8,288
115	2	25.06.12	Ittihad Brothers	9,436
114	2	23.06.12	Ittihad Brothers	9,436
206	3	27.08.11	Ittihad Brothers	24,360
24		17.12.11	Al-Rehman Traders	16,356
17		15.12.11	Al-Rehman Traders	20,880
116	2	26.06.12	Ittihad Brothers	9,436
208	3	08.08.11	Ittihad Brothers	18,270
412		7.02.12		9,152
16		19.12.11	Al-Rehman Traders	20,880
23		24.12.11	Al-Rehman Traders	16,356
128	2	17.05.12	Ittihad Brothers	20,864
265	3	20.12.11	Ittihad Brothers	24,132
		16.12.11	Al-Rehman Traders	24,846
25		19.12.11	Al-Rehman Traders	23,124
265	3	20.12.11	Ittihad Brothers	24,132
125	2	22.05.12	Ittihad Brothers	24,960
126	2	31.05.12	Ittihad Brothers	21,000
124	2	14.06.12	Ittihad Brothers	24,960
127	2	23.06.12	Ittihad Brothers	24,512
407		20.02.12	H.M Yousaf Malik	18,040
		10.02.12	H.M Yousaf Malik	13,744
292		30.11.11	H.M Yousaf Malik	24,940
81		28.10.11	Al-Rehman Traders	24,780
294	3	01.06.12	Ittihad Brothers	21,240
293	3	18.05.12	Ittihad Brothers	24,360
364	4	07.05.12	Shaheen Electric Service	24,984
32		08.08.11	Al-Rehman Traders	49,959
266	3	19.12.11	Ittihad Brothers	24,824
20		23.11.11	Al-Rehman Traders	21,540
288		30.11.11	H.M Yousaf Malik	23,140
291		29.11.11	H.M Yousaf Malik	23,820
120	2	18.06.12	Ittihad Brothers	13,046
284		21.11.11	H.M Yousaf Malik	17,400

64		27.10.11	Al-Rehman Traders	23,448
63		25.10.11	Al-Rehman Traders	24,824
62		28.10.11	Al-Rehman Traders	24,824
65		31.10.11	Al-Rehman Traders	16,492
285		19.11.11	H.M Yousaf Malik	17,400
78		27.10.11	Al-Rehman Traders	23,480
79		25.10.11	Al-Rehman Traders	24,824
80		29.10.11	Al-Rehman Traders	24,824
276		28.11.11	H.M Yousaf Malik	24,940
277		24.11.11	H.M Yousaf Malik	17,400
118	2	14.05.12	Ittihad Brothers	13,380
297	3	11.06.12	Ittihad Brothers	24,360
276		21.11.11	H.M Yousaf Malik	24,940
279		28.11.11	H.M Yousaf Malik	17,400
278		21.11.11	H.M Yousaf Malik	24,940
72		25.10.11	Al-Rehman Traders	24,480
280		28.11.11	H.M Yousaf Malik	24,940
67		27.10.11	Al-Rehman Traders	24,788
68		25.10.11	Al-Rehman Traders	20,980
283		24.11.11	H.M Yousaf Malik	20,864
282		28.11.11	H.M Yousaf Malik	24,940
71		28.10.11	Al-Rehman Traders	14,080
69		31.10.11	Al-Rehman Traders	23,080
74		28.10.11	Al-Rehman Traders	24,480
75		25.10.11	Al-Rehman Traders	23,664
117	2	23.06.12	Ittihad Brothers	24,952
296	3	30.05.12	Ittihad Brothers	11,600
41		06.08.11	Al-Rehman Traders	22,720
283	3	30.01.12	Ittihad Brothers	7,328
287		13.11.11	H.M Yousaf Malik	23,316
281		19.11.11	H.M Yousaf Malik	17,400
286		25.11.11	H.M Yousaf Malik	24,940
Nil		19.12.11	Al-Rehman Traders	24,882
250	3	10.11.11	Ittihad Brothers	17,980
44		19.08.11	Al-Rehman Traders	20,648
376	4	07.05.12	Shaheen Electric Service	18,792
231		28.09.11	Albash Hassan & Co.	11,020
343		10.08.11	Shaheen Electric Service	9,828
		15.10.11	Sial & Co.	22,180
295		02.02.12	H.M. Yousaf Malik	78,068
278	3	26.01.12	Ittihad Brothers	24,360
277	3	03.02.12	Ittihad Brothers	24,824
43		24.09.11	Al-Rehman Traders	24,940
380	4	06.06.12	Shaheen Electric Service	21,460
372	4	06.06.12	Shaheen Electric Service	23,200
45		29.08.11	Al-Rehman Traders	18,544
417		13.02.12	H.M. Yousaf Malik	21,750
406		06.02.12	H.M. Yousaf Malik	24,940
416		20.02.12	H.M. Yousaf Malik	12,006
293		01.12.11	H.M. Yousaf Malik	23,200

61		28.10.11	Al-Rehman Traders	19,400
70		25.10.11	Al-Rehman Traders	18,080
368	4	07.06.12	Shaheen Electric Service	19,488
411		18.02.11	H.M. Yousaf Malik	24,400
279	3	18.01.12	Ittihad Brothers	24,600
370	4	06.06.12	Shaheen Electric Service	22,272
202	2	12.09.11	Ittihad Brothers	24,940
42		14.09.11	Al-Rehman Traders	24,940
414		06.02.12	H.M. Yousaf Malik	24,012
280	3	28.01.12	Ittihad Brothers	24,476
261	3	17.12.11	Ittihad Brothers	21,792
28		17.12.11	Al-Rehman Traders	24,882
29		24.12.11	Al-Rehman Traders	24,882
297		02.02.12	H.M. Yousaf Malik	45,240
34		30.08.11	Al-Rehman Traders	24,921
35		14.09.11	Al-Rehman Traders	24,921
379	4	06.06.12	Shaheen Electric Service	24,360
405		20.02.12	H.M. Yousaf Malik	24,940
413		13.02.12	H.M. Yousaf Malik	21,750
384	4	06.06.12	Shaheen Electric Service	14,500
415		06.02.12	H.M. Yousaf Malik	12,006
382	4	07.06.12	Shaheen Electric Service	20,880
369	4	05.06.12	Shaheen Electric Service	19,488
386	4	07.06.12	Shaheen Electric Service	23,664
385	4	06.06.12	Shaheen Electric Service	24,360
39		13.08.11	Al-Rehman Traders	24,824
205	3	23.09.11	Ittihad Brothers	24,940
375	4	06.06.12	Shaheen Electric Service	23,200
22		22.12.11	Al-Rehman Traders	20,300
9		16.12.11	Al-Rehman Traders	24,650
7		26.11.11	Al-Rehman Traders	24,813
Nil		29.06.12	Itefaq Electric	17,500
242	3	05.11.11	Ittihad Brothers	24,824
209	3	19.09.11	Ittihad Brothers	24,824
381	4	26.06.12	Shaheen Electric Service	19,488
353		11.10.11	Shaheen Electric Service	156,600
		19.12.11	Al-Rehman Traders	24,650
207	3	07.09.11	Ittihad Brothers	18,270
243	3	19.11.11	Ittihad Brothers	24,998
102	2	21.05.12	Ittihad Brothers	10,800
244	3	14.11.11	Ittihad Brothers	24,960
298	3	02.06.12	Ittihad Brothers	24,476
371	4	06.06.12	Shaheen Electric Service	22,648
		12.10.11	Ali Asher Enterprises	10,300
Nil		15.06.12	Itefaq Electric	16,500
413		11.02.12	H.M. Yousaf Malik	10,173
406	5	07.06.12	Shaheen Electric Service	20,880
241		17.06.11	H.M. Yousaf Malik	19,558
241		17.06.11	H.M. Yousaf Malik	19,558
109	2	16.06.12	Ittihad Brothers	20,880
104	2	09.06.12	Ittihad Brothers	18,328
235		788	Albash Hassan & Co.	19,140

Nil		Nil	Itefaq Electric	17,500
112	2	27.06.12	Ittihad Brothers	10,512
60		27.10.11	Al-Rehman Traders	25,000
		Total		11,099,551

Repair of Vehicles:

Vehicle	Bill/Inv. No.	Book No.	Date	Supplier Name	Amount	Application for Repair	
4231			13.02.12	H.M Yousaf Malik	8,288	03.02.12 to 13.02.12	clutch plate etc
Engin Trolley No.1	115	2	25.06.12	Ittihad Brothers	9,436	19.06.12 to 26.06.12	Already repaired in bill No.114
Engin Trolley No.1	114	2	23.06.12	Ittihad Brothers	9,436	16.06.12 to 23.06.12	Misappropriation
Engin Trolley No.1	206	3	27.08.11	Ittihad Brothers	24,360	23.08.11 to 27.08.11	
Engin Trolley No.1	24		17.12.11	Al-Rehman Traders	16,356	12.12.11	overhauled
Engin Trolley No.1	17		15.12.11	Al-Rehman Traders	20,880	12.12.11	overhauled
Engin Trolley No.2	116	2	26.06.12	Ittihad Brothers	9,436	19.06.12 to 26.06.12	Over Hauled
Engin Trolley No.2	208	3	08.08.11	Ittihad Brothers	18,270		
Engin Trolley No.2	412		7.02.12		9,152	03.02.12 to 07.02.12	Over Hauled, already in bill No.208
Engin Trolley No.2	16		19.12.11	Al-Rehman Traders	20,880	12.12.11	overhauled
Engin Trolley No.3	23		24.12.11	Al-Rehman Traders	16,356	20.12.11	overhauled
Fire Brigade Bed Ford	128	2	17.05.12	Ittihad Brothers	20,864	05.05.12 to 17.05.12	Tube, Kra, Cover, Baring etc
Fire Brigade Bed Ford	265	3	20.12.11	Ittihad Brothers	24,132	16.12.11	clutch plate etc
Fire Brigade Bed Ford			16.12.11	Al-Rehman Traders	24,846	12.12.11	Comaniya Ptay etc.
Fire Brigade Bed Ford	25		19.12.11	Al-Rehman Traders	23,124	15.12.11	Gear etc
Fire Brigade Bed Ford	265	3	20.12.11	Ittihad Brothers	24,132		clutch plate etc
Fire Brigade Heno	125	2	22.05.12	Ittihad Brothers	24,960	14.05.12 to 22.05.12	previous shoks
Fire Brigade Heno	126	2	31.05.12	Ittihad Brothers	21,000	23.05.12 to 31.05.12	Firing Control
Fire Brigade Heno	124	2	14.06.12	Ittihad Brothers	24,960	05.06.12 to 14.06.12	previous shoks, already repaired in bill No.125
Fire Brigade Heno	127	2	23.06.12	Ittihad Brothers	24,512	16.06.12 to 23.06.12	Poshish , Silencer Tyre

							Cover
Fire Brigade Heno	407		20.02.12	H.M Yousaf Malik	18,040	17.02.12 to 20.02.12	Date of application Temperd from 17.03.12 to 17.02.12
Fire Brigade Heno			10.02.12	H.M Yousaf Malik	13,744	06.02.12 to 10.02.12	clutch plate etc
Fire Brigade Heno	292		30.11.11	H.M Yousaf Malik	24,940	24.11.11	break
Fire Brigade Heno	81		28.10.11	Al-Rehman Traders	24,780	28.10.11	Battery , Salf , Generator
Jetting Machine	294	3	01.06.12	Ittihad Brothers	21,240	19.05.12 to 01.06.12	Presher Nozel & Pipe, already repaired in bill No.293
Jetting Machine	293	3	18.05.12	Ittihad Brothers	24,360	08.05.12 to 18.05.12	Presher Nozel & Pipe, already repaired in bill No.293, Jetting Machine was newly purchased and not operattional at that time.
RNN-27	364	4	07.05.12	Shaheen Electric Service	24,984	03.05.12 to 07.05.12	
RNN-27	32		08.08.11	Al-Rehman Traders	49,959		
RNN-27	266	3	19.12.11	Ittihad Brothers	24,824	14.12.11	Head lights etc
Tanker	20		23.11.11	Al-Rehman Traders	21,540	19.12.11	repaired
Tractor 135/1	288		30.11.11	H.M Yousaf Malik	23,140	25.11.11	redy air
Tractor 135/2	291		29.11.11	H.M Yousaf Malik	23,820	26.11.11 to 29.11.11	redy air
Tractor 240/1	120	2	18.06.12	Ittihad Brothers	13,046	13.06.12 to 18.06.12	Break
Tractor 240/1	284		21.11.11	H.M Yousaf Malik	17,400		chat
Tractor 240/1	64		27.10.11	Al-Rehman Traders	23,448	20.10.11	Salf, Battery Wireing
Tractor 240/1	63		25.10.11	Al-Rehman Traders	24,824	20.10.11	Tyre Tube
Tractor 240/1	62		28.10.11	Al-Rehman Traders	24,824	22.10.11	Front Tractor
Tractor 240/1	65		31.10.11	Al-Rehman Traders	16,492	20.10.11	Estaring , Link, Seat
Tractor 240/2	285		19.11.11	H.M Yousaf Malik	17,400		chat
Tractor	78		27.10.11	Al-Rehman	23,480	24.10.11	Salf, Battery

240/2				Traders			Wireing
Tractor 240/2	79		25.10.11	Al-Rehman Traders	24,824	22.10.11	Tyre Tube
Tractor 240/2	80		29.10.11	Al-Rehman Traders	24,824	26.10.11	Jangla
Tractor 240/3	276		28.11.11	H.M Yousaf Malik	24,940		bumper
Tractor 240/3	277		24.11.11	H.M Yousaf Malik	17,400		chat
Tractor 375/1	118	2	14.05.12	Ittihad Brothers	13,380	02.05.12 to 14.05.12	Pump Repair
Tractor 375/1	297	3	11.06.12	Ittihad Brothers	24,360	12.06.12 to 11.06.12	Application after Bill, astering kit & presher kup
Tractor 375/1	276		21.11.11	H.M Yousaf Malik	24,940		
Tractor 375/1	279		28.11.11	H.M Yousaf Malik	17,400		chat
Tractor 375/1	278		21.11.11	H.M Yousaf Malik	24,940		bumper
Tractor 375/1	72		25.10.11	Al-Rehman Traders	24,480		Battary Self Wiring
Tractor 375/2	280		28.11.11	H.M Yousaf Malik	24,940		bumper
Tractor 375/2	67		27.10.11	Al-Rehman Traders	24,788	24.10.11	Balete , Weldings
Tractor 375/2	68		25.10.11	Al-Rehman Traders	20,980	22.10.11	Battary , Head Light , Wireing
Tractor 3770	283		24.11.11	H.M Yousaf Malik	20,864	21.11.11 to 24.11.11	bush
Tractor 3770	282		28.11.11	H.M Yousaf Malik	24,940		bumper
Tractor 3770	71		28.10.11	Al-Rehman Traders	14,080		Link , Paresher Pump
Tractor 3770	69		31.10.11	Al-Rehman Traders	23,080	27.10.11	Head Iron,
Tractor 385	74		28.10.11	Al-Rehman Traders	24,480	28.10.11	Salaf , Generator
Tractor 385	75		25.10.11	Al-Rehman Traders	23,664		Battary , Head Light
Tractor 385 Loader	117	2	23.06.12	Ittihad Brothers	24,952	13.06.12 to 23.06.12	Hodrolik
Tractor 385 Loader	296	3	30.05.12	Ittihad Brothers	11,600	17.05.12 to 30.05.12	Presher Jeck
Tractor 385 Loader	41		06.08.11	Al-Rehman Traders	22,720	02.08.11 to 06.08.11	
Tractor 385 Loader	283	3	30.01.12	Ittihad Brothers	7,328	25.01.12 to 30.01.12	Presher Jeck
Tractor 385 Loader	287		13.11.11	H.M Yousaf Malik	23,316	11.11.11 to 13.11.11	Redi Air & Peace peace is the part of engin

Tractor 385 Loader	281		19.11.11	H.M Yousaf Malik	17,400		chat
Tractor 385 Loader	286		25.11.11	H.M Yousaf Malik	24,940		bumper
Trolley sprinkle	Nil		19.12.11	Al-Rehman Traders	24,882		tyre gst already included
Total					1,412,107		

Annex – AF
[Para 1.8.1.2]

Bogus Expenditure on Electricity Items – Rs 2.086 Million

(Amount in Rupees)

Bill/Inv. No.	Date	Supplier	Amount
130	27.06.12	Ittihad Brothers	24,850
407	08.06.12	Shaheen Electric Service	24,824
107	11.06.12	Ittihad Brothers	22,620
384	06.06.12	Shaheen Electric Service	14,500
27	12.09.11	Al-Rehman Traders	21,060
413	13.02.12	H.M. Yousaf Malik	21,750
288	19.04.12	Ittihad Brothers	7,772
289	04.04.12	Ittihad Brothers	2,425
84	07.02.12	Al-Rehman Traders	14,500
88	27.01.12	Al-Rehman Traders	24,436
93	08.05.12	Al-Rehman Traders	12,980
40	06.02.12	Al-Rehman Traders	19,506
37	03.02.12	Al-Rehman Traders	22,681
38	31.01.12	Al-Rehman Traders	22,620
1	26.01.12	Al-Rehman Traders	12,180
Nil	17.01.12	Al-Rehman Traders	24,766
274	3	Ittihad Brothers	67,164
289	1.12.11	HM Yousaf Malik	23,409
98	01.12.11	Al-Rehman Traders	22,620
99	30.11.11	Al-Rehman Traders	13,340
275	30.11.11	HM Yousaf Malik	15,080
251	29.11.11	Ittihad Brothers	15,080
254	25.11.11	Ittihad Brothers	24,836
253	28.11.11	Ittihad Brothers	24,337
240	17.11.11	Ittihad Brothers	21,228
246	15.11.2011	Ittihad Brothers	24,998
245	10.11.11	Ittihad Brothers	24,708
250	24.11.11	HM Yousaf Malik	20,300
93	29.11.11	HM Yousaf Malik	24,360
94	15.11.11	Al-Rehman Traders	24,360
252	17.11.11	HM Yousaf Malik	24,360
251	25.11.11	HM Yousaf Malik	22,620
257	18.11.11	HM Yousaf Malik	22,620
256	26.11.11	HM Yousaf Malik	24,940
259	19.11.11	HM Yousaf Malik	24,708
258	21.11.11	HM Yousaf Malik	22,620
254	28.11.11	HM Yousaf Malik	24,940
225	25.10.11	Ittihad Brothers	24,940
230	26.10.11	Ittihad Brothers	22,968
228	28.10.11	Ittihad Brothers	24,650
7	26.11.11	Al-Rehman Traders	24,813
18	16.12.11	Al-Rehman Traders	24,882
220	05.10.11	Ittihad Brothers	16,752
210	01.10.11	Ittihad Brothers	22,272
234	24.09.11	Al-Bash Hassan Company	19,420
270	23.12.11	Ittihad Brothers	24,592
239	06.06.11	HM Yousaf Malik	20,066
16	25.08.11	Al-Rehman Traders	24,711
14	11.08.11	Al-Rehman Traders	22,815
330	05.08.11	Shaheen Electric	24,874
338	03.08.11	Shaheen Electric	24,570

339	08.08.11	Shaheen Electric	24,570
91	22.11.11	Al-Rehman Traders	21,982
15	24.08.11	Al-Rehman Traders	14,625
8	Sub Total 11.08.11	Al-Rehman Traders	1,189,600 180,626
531	11.10.11	Khan Group of Companies	294,060
296	13.09.11	Khan Group of Company	294,060
Nil	Nil	Itefaq Electric	17,500
112	27.06.12	Itihad Brothers	10,512
44	19.08.11	Al-Rehman Traders	20,648
376	07.05.12	Shaheen Electric Service	18,792
250	10.11.11	Itihad Brothers	17,980
231	28.09.11	Albash Hassan & Co.	11,020
343	10.08.11	Shaheen Electric Service	9,828
	15.10.11 Sub Total Gran Total	Sial & Co.	22,180 897,206 2,086,806

Annex – AG
[Para 1.8.3.2]

Irregular Expenditure due to Non-compliance of Procurement Rules – Rs
15.422 million

(Amount in Rupees)

Bill No.	Date	Supplier	Amount	Item	Rate paid		extra payment due to over rate	extra payment due to extra days claim 16 days
19	05.09.11	Al-Rehman Traders	119,170					
20	05.09.11	Al-Rehman Traders	15,210					
37	05.09.11	Al-Rehman Traders	253,156		38			
36	05.09.11	Al-Rehman Traders	34,600		400			
36	06.02.12	Al-Rehman Traders	86,678	chair	16			
35	06.02.12	Al-Rehman Traders	110,100			two day		
34	04.02.12	Al-Rehman Traders	35,404					
30	01.02.12	Al-Rehman Traders	23,200	decoration of gate work				
31	30.01.12	Al-Rehman Traders	23,946	was also done in another bill				
30	6.12.11	Al-Rehman Traders	20,460					
40	07.12.11	Al-Rehman Traders	23,880					
41	06.12.11	Al-Rehman Traders	24,670					
8	19.12.11	Al-Rehman Traders	24,749	decoration of gate work was also done in another bill				
229	05.09.11	Albasha Hassan & Co.	733,636		400			
116	05.09.11	Albasha Hassan & Co.	87,750					
402	Nil	H.M Yousaf Malik	208,000	chair	16			
270	23.12.11	Ittihad Brothers	24,592	Wire				
267	24.12.11	Ittihad Brothers	24,756	Tent				
268	24.12.11	Ittihad Brothers	24,600	Tent				
269	23.11.11	Ittihad Brothers	24,360	Tent				
350	10.08.11	Shaheen Electric	16,074	Tent				
348	31.12.2010	Shaheen Electric	23,218	Tent				
349	30.06.11	Shaheen Electric	23,218	Tent				
298	06.02.12	H.M.Malik Yousaf	11,587,750	Track Suit and Uniform			227,500	227,500
285	04.04.12	Ittihad Brother	1,587,482	Track Suit			438,620	43,620
377	10.10.11	Shaheen Electric Service	5,761					
132	24.06.12	Ittihad Brothers	15,070					
110	08.06.12	Ittihad Brothers	24,795					
87	14.02.12	Al-Rehman Traders	10,210					
532	05.10.11	Ali Asher						

		Enterprises	9,969					
570	17.10.11	Ali Asher Enterprises	9,738					
583	09.03.12	M/S Shan Stationers	9,541					
4	26.03.12	Rehman Traders	4,217					
356	01.11.11	Shaheen Electric Service	24,004					
215	05.10.11	Ittihad Brothers	17,582					
232	4.10.11	Al-Bash Hassan Company	21,226					
214	10.09.11	Ittihad Brothers	24,882					
262	13.12.11	Ittihad Brothers	18,734					
352	13.08.11	Shaheen Electric Service	23,985					
213	29.08.11	Ittihad Brothers	22,872					
264	22.12.11	Ittihad Brothers	19,140					
			15,422,385					

Annex – AH
[Para 1.8.3.3]

Unauthorized Expenditure on Purchase of Vehicle and Durable Goods
without Approval of Austerity Committee – Rs 4.011 Million

(Amount in Rupees)

Item	Bill/Inv. No.	Date	Supplier	Amount
Disposal pump and Engine	296	02.02.12	H.M.Yousf Malik	446,600
Tractor MT-510 Front Blade & Plough	8		Asad & Co.	2,378,000
Air cooler	413	26.06.12	Shaheen Electric Service	12,064
Air cooler	414	26.06.12	Shaheen Electric Service	24,128
Air cooler	240	09.06.11	H.M. Yousaf Malik	12,285
Almary Iron	3	03.12.11	Al-Rehman Traders	12,180
Almary Iron		24.11.11	Al-Rehman Traders	12,180
Camera Canan	1368	02.06.11	MA Enterprises	44,460
Chairs	218	03.10.11	Ittihad Brothers	20,880
Chairs & Table	230	10.09.11	Al-Bash Hassan Company	17,052
Chairs Foam	217	15.09.11	Ittihad Brothers	24,360
Computer P4	1372	25.6.11	MA Enterprises	85,410
Computer Table	13	22.08.11	Al-Rehman Traders	18,720
engine	296	02.02.12	H.M. Yousaf Malik	446,600
fan	287	21.04.12	Ittihad Brothers	22,272
Fans	242	20.06.11	H.M. Yousaf Malik	23,985
Iron Pipe for Lighting	30	01.02.12	Al-Rehman Traders	23,200
Leser Printer HP 1102	354	12.10.11	Shaheen Electric Service	24,940
pump	407	08.06.12	Shaheen Electric Service	24,824
roter pump	365	19.05.12	Shaheen Electric Service	9,860
roter Pump Quarter Talib Hussain	123	14.05.12	Ittihad Brothers	24,360
Search Light	75	24.01.12	Al-Rehman Traders	22,620
Search Light	77	23.02.11	Al-Rehman Traders	22,620
Search Light	76	17.01.12	Al-Rehman Traders	22,620
Search Light	74	18.01.12	Al-Rehman Traders	22,620
Search Light City Park	67		Al-Rehman Traders	22,620
Search Light Mohrm Rout	100	02.12.11	Al-Rehman Traders	22,620
Search Light Rout	249	29.11.11	HM Yousaf Malik	15,080
Search Light Rout	248	23.11.11	HM Yousaf Malik	22,620
Search Light Rout				0
Serhi for Sewerage	238	27.10.11	Ittihad Brothers	24,360
Serhi, Zahir Peer	105	28.05.12	Ittihad Brothers	9,048
Serhi, Zahir Peer	103	28.05.12	Ittihad Brothers	4,060
Sofa Set	219	29.09.11	Ittihad Brothers	11,600
Stablizer	12	20.08.11	Al-Rehman Traders	15,216
Table Glass	211	05.09.11	Ittihad Brothers	12,180
Tanki	113	14.06.12	Ittihad Brothers	24,360
wall clock	101	18.06.12	Ittihad Brothers	3,596
Wate Pump	335	09.08.11	Shaheen Electric Service	24,804
Total				4,011,004

Annex – AI
[Para 1.8.3.4]

Loss Due to Purchase at Higher Rates – Rs 1.455 Million

(Amount in Rupees)

Bill No.	Date	Supplier	Amount	Item	Quantity	Rate	Loss
374	07.06.12	Shaheen Electric Service	17,860	pipe	15	1000	12,900
373	07.06.12	Shaheen Electric Service	23,200	pipe	20	1000	17,200
373	07.06.12	Shaheen Electric Service	23,200	pipe	20	1000	17,200
372	06.06.12	Shaheen Electric Service	23,200	pipe	20	1000	17,200
295	02.02.12	H.M. Yousaf Malik	78,068	pipe	100	585	44,500
297	02.02.12	H.M. Yousaf Malik	45,240	pipe	40	975	33,400
276	07.01.12	Ittihad Brothers	24,360	pipe	150	140	-
275	16.01.12	Ittihad Brothers	24,360	pipe	150	140	-
1	06.08.2011	Al-Rahman Traders	245,700	pipe	1000	210	70,000
242	05.11.11	Ittihad Brothers	24,824	pipe	18	1200	19,080
17	15.12.11	Al-Rahman Traders	20,880	pipe	15	1200	15,900
8	11.08.11	Al-Rehman Traders	180,626	pipe	160	280	22,400
1	06.08.2011	Al-Rahman Traders	245,700	pipe	1000	210	70,000
							339,780

Bill No.	Date	Supplier	Amount	item	Rate paid	Rate to be paid	Quantity	extra payment due to over rate
402	Nil	H.M Yousaf Malik	208,000	chair	16	8	400	67,600

Sr. No	Name	Full Rate	Discount Rate	Bill No 30 Qty Loss	Bill No 40 Loss	Loss Bill No 41	Loss Bill No 267	Loss Bill No 268	Loss Bill No 350	348Loss	
1	Shamiana 18' x 36' New	600	300	-	-	-	2,340	-	390	390	
2	Qanaat New	120	60	-	-	-	1,170	-	-	-	
6	Qanaat Normal	80	40	520	1,560	1,690	-	-	-	-	
10	Darri	40	20	5,200	7,800	7,800	-	1,300	-	-	
11	Qaleen	200	100	9,750	-	-	-	650	-	-	
12	Chair Steel	16	8	-	-	-	260	-	78	78	
14	Glass Steel	4	2	-	-	-	26	-	8	8	
17	Chair Cover	4000	2000	-	-	-	-	-	-	-	41,018

Bill No./Token No	Date	Supplier	Amount	Item	Loss	Item	Rate	Quantity	
108	16.06.12	Ittihad Brothers	19,140	Bucket Iron	350				0
111	06.06.12	Ittihad Brothers	8,515	Bucket Iron	350	kasi	380	2	0
411	21.06.12	Shaheen Electric Service	21,100	Bucket Iron	350		560	20	3600
89	18.05.12	Al-Rehman Traders	24,546		0		565	24	4440
90	11.05.12	Al-Rehman Traders	24,917	Bucket Iron	480				0
235	28.10.11	Ittihad Brothers	23,635		0	Kasi Big	550	20	3400
340	8.8.11	Shaheen Electric Service	13,572		0	Kasi Big	580	20	4000

					1530				15440
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Bill / Inv. No.	Book No.	Date	Amount		Loss	Item	Loss	Item	Loss	Item	Loss	Item	Excess Rate Amount
130	27.06.12	Ittihad Brothers	24,850		3,250		1,400		1,000		-	Bulb	1,000
407	08.06.12	Shaheen Electric Service	24,824		1,840		-		-		-		-
107	11.06.12	Ittihad Brothers	22,620		-		-		-		4,000		-
384	06.06.12	Shaheen Electric Service	14,500		9,700		-		-		-		-
27	12.09.11	Al-Rehman Traders	21,060		2,250		-		-		-		-
413	13.02.12	H.M. Yousaf Malik	21,750		3,000		-		-		-		-
288	19.04.12	Ittihad Brothers	7,772		-		-		-		-		-
289	04.04.12	Ittihad Brothers	2,425		660		-		-		-		-
84	07.02.12	Al-Rehman Traders	14,500		2,000		-		-		-		-
88	27.01.12	Al-Rehman Traders	24,436		-		-		-		-		2,200
93	08.05.12	Al-Rehman Traders	12,980		-		-		-		-		7,750
40	06.02.12	Al-Rehman Traders	19,506		3,700		1,200		-		-		-
37	03.02.12	Al-Rehman Traders	22,681		2,000		-		-		-		2,200
38	31.01.12	Al-Rehman Traders	22,620		11,100		-		-		-		-
1	26.01.12	Al-Rehman Traders	12,180		-		1,000		-		-		1,750
Nil	17.01.12	Al-Rehman Traders	24,766		7,400		-		-		-		-
274	3	Ittihad Brothers	67,164		8,000		-		-		-		-
					3,700		-		-		-		-
289	1.12.11	HM Yousaf Malik	23,409		7,400		3,700		-		-		-
98	01.12.11	Al-Rehman Traders	22,620		11,100		-		-		-		-
99	30.11.11	Al-Rehman Traders	13,340		-		-		-		1,600		3,500
					-		-		-		-		200
275	30.11.11	HM Yousaf Malik	15,080		7,400		-		-		-		-
251	29.11.11	Ittihad Brothers	15,080		7,400		-		-		-		-
254	25.11.11	Ittihad Brothers	24,836		7,400		-		-		800		1,750
253	28.11.11	Ittihad Brothers	24,337		7,400		-		-		-		240
240	17.11.11	Ittihad Brothers	21,228		1,300		-		-		-		-
					3,700		-		-		-		-
246	15.11.2011	Ittihad Brothers	24,998		650		-		-		-		8,750
250	24.11.11	HM Yousaf Malik	20,300		-		-		-		-		7,500
					-		-		-		-		2,000
252	17.11.11	HM Yousaf Malik	24,360		-		10,200		-		-		-
251	25.11.11	HM Yousaf Malik	22,620		-		-		-		-		17,500
257	18.11.11	HM Yousaf Malik	22,620		11,100		-		-		-		-
256	26.11.11	HM Yousaf Malik	24,940		-		-		-		-		21,480
259	19.11.11	HM Yousaf Malik	24,708		-		-		14,100		-		-
258	21.11.11	HM Yousaf Malik	22,620		11,100		-		-		-		-
254	28.11.11	HM Yousaf Malik	24,940		-		-		-		-		21,480
225	25.10.11	Ittihad Brothers	24,940		-		-		-		-		10,000
230	26.10.11	Ittihad Brothers	22,968		-		-		3,000		-		-
228	28.10.11	Ittihad Brothers	24,650		6,800		-		-		-		-
7	26.11.11	Al-Rehman Traders	24,813		5,115		-		-		-		-

18	16.12.11	Al-Rehman Traders	24,882	-	-	-	-	-	-	21,430	
220	05.10.11	Ittihad Brothers	16,752	-	-	900	-	-	-	1,050	
210	01.10.11	Ittihad Brothers	22,272	8,000	-	-	-	-	-	-	
234	24.09.11	Al-Bash Hassan Company	19,420	1,500	-	-	-	-	-	2,100	
270	23.12.11	Ittihad Brothers	24,592	2,000	-	1,000	-	-	-	6,480	
239	06.06.11	HM Yousaf Malik	20,066	1,200	200	-	-	-	-	-	
				5,700	-	-	-	-	-	-	
16	25.08.11	Al-Rehman Traders	24,711	-	-	4,020	-	-	-	-	
14	11.08.11	Al-Rehman Traders	22,815	2,000	-	-	-	-	-	17,500	
330	05.08.11	Shaheen Electric	24,874	1,700	-	1,000	-	-	-	2,200	
338	03.08.11	Shaheen Electric	24,570	-	-	-	-	-	-	-	
339	08.08.11	Shaheen Electric	24,570	-	-	-	-	-	-	-	
91	22.11.11	Al-Rehman Traders	21,982	-	-	-	-	-	-	-	
15	24.08.11	Al-Rehman Traders	14,625	9,700	-	-	-	-	-	-	
				178,265	-	17,700	-	25,020	-	6,400	160,060
				387,445							

Bill/Inv. No.	Date	Supplier	Amount	Kono Per	Rate	Loss
257	28.11.11	Ittihad Brothers	24,882	110	195	15,840
255	14.11.11	Ittihad Brothers	24,882	110	195	15,840
258	25.11.11	Ittihad Brothers	24,882	110	195	15,840
256	18.11.11	Ittihad Brothers	24,882	110	195	15,840
54	19.10.11	Al-Rehman Traders	24,360	140	150	13,860
58	11.10.11	Al-Rehman Traders	24,882	143	150	14,157
229	27.10.11	Ittihad Brothers	23,896			-
46	12.10.11	Al-Rehman Traders	174,580	430	350	128,570
11	15.8.11	Al-Rehman Traders	24,781	200	51	-
			606,835			219,947

TMA Bahawal Pur (Sadar) paid Rs 260 per mand.

Bill No.	Date	Supplier	Amount	Rate	Quantity	LOSS
21	24.08.11	Rehman Traders	24,804	400	53	7,420
29	30.08.11	Rehman Traders	7,020	400	15	2,100
110	08.06.12	Ittihad Brothers	24,795			-
36	05.09.11	Al-Rehman Traders	34,600	400	60	8,400
96	16.05.12	Al-Rehman Traders	7,540	650	10	3,900
32	06.02.12	Al-Rehman Traders	8,352	450	16	3,040
20	05.09.11	Al-Rehman Traders	15,210	400	15	2,100
18	05.09.11	Al-Rehman Traders	15,210	400	15	2,100
Nil	17.01.12	Al-Rehman Traders	24,360	350	60	5,400
243	21.11.11	HM Yousaf Malik	24,012	450	46	8,740
232	29.10.11	Ittihad Brothers	20,880	320	30	1,800
239	31.10.11	Ittihad Brothers	24,360	350	60	5,400
269	23.11.11	Ittihad Brothers	24,360	600	35	11,900
			255,503			62,300

[Para 1.8.4.3]

Loss due to Non-registration of Private Housing Schemes – Rs 6.279 Million
(Amount in Rupees)

Sr. No.	Name of Scheme	Approximate Area (Kanal)	Planning Permission Fee	Sanction Fee	Approval of design and specifications for water supply, sewerage	Approval of design and specifications for road, bridge and footpath	Approval of design and specifications for electricity and street light at the rate fixed by WAPDA or other agency responsible for electricity supply	Conversion Fee @ 1%
1	SULTAN NAGAR Since 2008	165	5,000	165,000	82,500	82,500	Fixed by the Authority	As per Valuation Table
2	SEHWAN TOWN Since 2008	38	5,000	38,000	19,000	19,000		
3	AZEEM TOWN Since 2008	40	5,000	40,000	20,000	20,000		
4	TALLHA TOWN Since 2007	65	5,000	65,000	32,500	32,500		
5	GULSHAN-E-IQBAL PHEASE I Since 1998	81	5,000	81,000	40,500	40,500		
6	GULSHAN-E-IQBAL PHEASE II Since 2008	48	5,000	48,000	24,000	24,000		
7	KHAYABN-E-AKHTAR PHEASE I Since 1998	78	5,000	78,000	39,000	39,000		
8	KHAYABN-E-AKHTAR PHEASE II Since 2010	122	5,000	122,000	61,000	61,000		
9	GULSHAN-E-FARHAN Since 2008	124	5,000	124,000	62,000	62,000		
10	RIAZ TOWN Since 1980	200	5,000	200,000	100,000	100,000		
11	CITY GARDEN TOWN PHEASE I Since 2013	80	5,000	80,000	40,000	40,000		
12	CITY GARDEN TOWN PHEASE II Since 2013	80	5,000	80,000	40,000	40,000		
13	KHANPUR GARDEN Since 2013	75	5,000	75,000	37,500	37,500		
14	GULBARG TOWN Since 2005	40	5,000	40,000	20,000	20,000		

15	UDHAM NAGAR Since 2008	205	5,000	205,000	102,500	102,500		
16	BABAR TOWN Since 2013	80	5,000	80,000	40,000	40,000		
Total			80,000	1,521,000	760,500	760,500		
G. Total						3,122,000		

		Total Kanal	Total Marlas	Value	C.fee @ 1 %			
	if conversion fee levied @ 40000 per marla App. Then total Rs	1521	12,168	486,720,000	4,867,200			
	Total Amount				7,989,200			
	Received Amount				1,710,109			
	Balance				6,279,091			

Annex – AK
[Para 1.8.5.2]

Non Imposing of Penalty – Rs 2.995 Million

(Amount in Rupees)

Sr. No	Name of Scheme	Contractor	T.S Value	Agreement Value	W.Order Date	Time allowed	Due date of Completion	Delay in completion	Present Status	Amount of Penalty
1	P/L Tuff Tile Flooring, Drain Mohalla Rahim Abad UC 72	M/S Jam M. Ramzan	2,971,132	1,772,679	11.02.11	4 Months	10.06.11	6 Months	Completed 16.12.11	177,268
2	Construction of M.R from Faiz Abad to Basti Haji M. Sadiq.	M/S Ch. Nadeem Akram	3,076,000	2,564,900	11.02.11	4 Months	10.06.11	5 Months	Completed 19.11.11	256,490
3	Construction of Funnerial Place (Jnaz Gah) By Pass Road U.C 74/E	M/S Ch. M. Arif	4,000,000	3,996,000	11.02.11	5 Months	10.07.11	20 Months	W.I.P	399,600
4	Construction of Remaining Work, Additional Rooms Public Library	M/S Ghulam Abbas	1,370,000	1,368,767	02.05.11	4 Months and 15 days	16.09.11	2 Months 10 Days	Completed on 25.11.11	136,877
5	Construction of Mattel road from Sam Nala chak No 42/P to Chak No 44/P	Al-Makka Construction Comapany	2,700,000	2,698,920	11.02.11	4 Months	10.06.11	2 Months 1Days	Completed on 10.08.11	269,892
6	Contruction of road Basti Ch. Balbal Arshad to Basti Akbar Misan UC Neel Ghar	Ch. Azhar & Co	4,665,000	4,665,000	11.02.11	4 Months	10.06.11	2 Months	Completed on 10.08.11	466,500
7	P/L Tuff Tile Flooring, Malik Colony UC 72/C City Khanpru	Abdul Hadi Hashmi	1,261,000	1,261,000	11.02.11	4 Months	10.06.11	1 Months 10 Days	Completed on 20.07.11	126,100
9	Beautification / Renovation City Park UC 74/E	M. Jameel Khan	995,208	1,010,000	17.02.11	5 Months	16.07.11	1 Months 6 Days	Completed on 22.08.11	101,000
10	Contruction of road Sahja Kot Samaba Main Road to Basti Mad Kaloo UC Latki	Mushtaq Ahmad	6,418,000	6,414,791	02.05.11	5 Months	01.10.11	3 Months 20 days	Completed on 11.02.12	641,479
11	Contruction Nali Sewerage Scheme Zahir Pir Khanpur	Al-Babeel Contruction Comapany	2,000,000	2,000,000	09.11.07	4 Months	08.03.08	3Year 11Month	Completed on 19.02.12	200,000
12	Providing Tuff Tile Farsh Bandi Sewerage Gali Allah Bux , Mehmood Master, M. Saleem Mahallah Naseema Abad UC 71/B	Mushtaq Ahmad	1,043,000	1,043,000	11.02.11	3 Months	10.05.11	1 Months 28ays	Completed on 08.07.11	104,300
13	Constuction of Boundary Wall and Walk Way Bhutto Park UC 70/A Khanpur	NoBahar Anjum	1,160,000	1,160,000	17.02.11	5 Months	16.07.11	1 Months 05Days	Completed on 11.08.11	116,000
										2,995,506

Annex – AL
[Para 1.9.1.1]

Irregular Expenditure during Flood – Rs 726,983

(Amount in Rupees)

Bill No	Date	Supplier	Amount	Item	Rate	Qty.	Observations
	27.9.10	Mashallah Saintery Works LQP	23,500	Hand Pump	5875	4	in the area need was of food, medicines , the effectee were shifted in the area where all these facilities were available, some sciallist were involved, government institutuions provide service only.
Nil	3.8.10	Tahir Traders	24,000	Food			No. of Packet in corton not mentioned, these itmes were given by the ANGEos and local natives
	28.9.10	Amanulah	21,000				hiring of Dala not justified.
859	6.8.10	M. Akram Beldose	21,000				Hiring of Tractors not justified, tractor no was not mentioned.
	23.4.10	saghar Light house	21,600				sound system not justified.
	23.9.10	Ashia Paint store	20,400				
	3.9.10	Asia	13,000				water pump very astonshing
Nil	06.08.10	Waris Crokery Store	7,500				astonshing
Nil	06.08.10	asia	20,400	Water Tanki 125 G	6800	3	
		asia	20,400	Water Tanki 125 G	6800	3	
Nil	19.08.10	Mughal RCC Pipe	21,000	RCC Pipe	600	35	RCC Pipe not justified
Nil		Mashallah Saintery Works LQP	23,500	Hand Pump	5875	4	
Nil	Nil	Al-Habib Traders	23,400	Ice Block	600	39	
Nil	Nil	Al-Habib Traders	24,000	Ice Block	600	40	
Nil	Nil	Al-Habib Traders	24,000	Ice Block	600	40	
Nil	Nil	Abdul Wahab Traders	18,750	Ice Block	625	30	
Nil	Nil	Rehmani ICE Factory	18,000	Ice Block	625	30	
Nil	Nil	Al-Habib Traders	24,600	Ice Block	600	41	
Nil	Nil	Abdul Wahab Traders	18,000	Ice Block	600	30	in another bill rate was charged Rs. 625 by the same supplier
Nil	12.08.10	Al-Habib Traders	18,000	Ice Block	600	30	
	17.9.10	Mashauallah sanitary store	23,500				
	28.9.10	Al- Habib Traders Thul Hamza	24,600				
666	4.8.10	Rehmani Iese Fectroy	18,000				
658	6.8.10	Abdul Wahab Iece Fectroy	18,750				
633	20.9.10	Al- Habib Traders Thul Hamza	24,000				

	20.9.10	Al- Habib Traders Thul Hamza	24,000				
	20.8.10	Al- Habib Traders Thul Hamza	23,400				
409	10.8.10	Abdul Wahab Iece Fectory	18,000				
	14.8.10	Al- Habib Traders Thul Hamza	18,000	Ice Block	600	30	Ice was supplied on 17.08.10 and 18.08.10 but bill dated 14.08.10 which clearly indicate that only billing was made
	8.8.10	Al- Habib Traders Thul Hamza	18,000	Ice Block	600	30	
Nil	06.08.10	Malik Tariq Shehzad	24,075	Water Tanki 150 G	7800	3	Payment of Cork was made extra
Nil	07.08.10	Malik Tariq Shehzad	24,800	Water Tanki 125 G	6000	4	Payment of Cork was made extra
nil	07.08.10	Tariq shazad	24,800				
570	31.08.10	Liaquat Pur Filling Station	37,008	Hiring of Tractor (Roosi) was astonshing, TMA has its own Machinery, Local Native were also involved during this time.			
Total			726,983				

Annex – AM
[Para 1.9.1.2]

Irregular Expenditure without Obtaining Performance Security – Rs
609,843

(Amount in Rupees)

Sr. No.	Name of Scheme	Estimated Cost	Percentage below T.S	Amount of PS
1	Construction of Water Course Basti Babran LQP	690,000	1.25	8,625
2	Laying of Tuff Tile Basti Babran Amin Abad LQP	300,000	15.50	46,500
3	Construction & Repair of Office TMA LQP	1,150,000	3.00	34,500
4	Repair of Shed & Tuff Tile Office TMA	800,975	0.50	4,005
5	Construction of Gate and Laying of Tuff Tile TMA Office	1,000,000	6.30	63,000
6	Maintenance & Repair of Metal Road Muzmal Shaheed Road Rasheeda Abad	1,725,000	1.50	25,875
7	Special Repair Remaining Portion of Metal Road Muzammal Shaheid Rasheeda Abad LQP	1,500,000	8.00	120,000
8	Repair and Construction of Metal Road Chowk Ghanta Ghar to Rehmani Chowk	1,955,000	1.10	21,505
9	Rehabilitation of Metal Road From Jalandar Hotel Chowk to Wapda Office LQP	1,955,000	1.25	24,438
10	Repair of Disposal works Kachi Mandi	800,000	12.55	100,400
11	Construction of sewer line Mujhajer Colony /Foji Colony Rasheed Abad "& Ghousia Colony Disposal Works Hakeem abad	11,500,000	0.50	57,500
12	Construction & Repair of Metal Road from Exchange to Akbar Hospital	919,960	11.25	103,496
Total				609,843