



**AUDIT REPORT
ON
THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
KHANEWAL**

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 Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PDSSP	Punjab Devolved Social Sector Programme
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 (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 Local Fund and public account of Tehsil/Town Municipal Administrations is the responsibility of the Auditor General of Pakistan.

The Report is based on audit of Tehsil Municipal Administrations of District Khanewal 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 reporting significant findings to the relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more and also the non-compliant observations which were included in 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.

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 the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973, to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan is responsible to carry out the audit of all District Governments in Punjab (South) including Tehsil and Town Municipal Administrations. Its Regional Directorate of Audit Multan has audit jurisdiction of District Governments, TMAs and UAs of six Districts i.e. Multan, Lodhran, Vehari, Sahiwal, Pakpattan and Khanewal.

The Regional Directorate has a human resource of 30 including 20 officers and other staff. Total mandays available were 6,275 and the budget amounted to Rs13.800 million in Audit Year 2013-14. It has the mandate to conduct financial attest audit, regularity 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, R.D.A Multan carried out audit of the accounts of four TMAs of District Khanewal for the Financial Year 2012-13 and the findings are included in the Audit Report.

Each Tehsil Municipal Administration in District Khanewal 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 above mentioned TMAs in District Khanewal for the Financial Year 2012-13, was Rs671.961 million and expenditure incurred was of Rs418.019 million, showing savings of Rs253.941 million. The total Non Development Budget for Financial Year 2012-13 was Rs670.107 million and expenditure was of Rs497.985 million, showing savings

of Rs 172.122 million. 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 Khanewal 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 154.667 million was carried out, out of the total expenditure of Rs418.019million and Audit of non-development expenditure Rs129.476 million out of total expenditure of Rs497.985million for the Financial Year2012-13 was conducted, which are 37% & 26% of development and non-development expenditures, respectively. Total overall expenditure of TMAs of District Khanewal for the Financials Year 2012-13 was Rs916.004 million, out of which overall expenditure of Rs284.143million was audited, which is 31% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total overall receipt of TMAs of District Khanewal for the financial year 2012-13 was Rs190.105 million, out of which overall receipt of Rs.47.526 million was audited which, is 25% of total receipt.

b. Recoveries at The Instance of Audit

Recoveries of Rs66.075 million were pointed out through various audit paras no recovery was effected till the compilation of this Report. Out of the total recoveries Rs17.232Million was not in the notice of the Executive before audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs with respect to 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. Comments on Internal Control and Internal Audit department

Internal control mechanism of TMAs of District Khanewal was not found satisfactory during audit. Many instances of Weak Internal Controls have been

highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against ghost schemes. Negligence on the part of TMA authorities may be captioned as one of important reasons for Weak Internal Controls.

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

g. The Key Audit Findings of the Report

- i. Misappropriation involving Rs9.830 million was noted in two cases¹
- ii. Non production of record involving Rs737.135 million was noted in one case²
- iii. Non-compliance of Rules and Regulations involving Rs435.441million were noted in seven cases.³
- iv. Performance issues involving Rs52.318 million were noted in seven cases⁴.
- v. Internal control weaknesses involvingRs21.301 million was noted in three cases⁵.

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

h. Recommendations

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

¹ Para:1.2.1.1,1.2.1.2

² Para:1.2.2.1

³ Para: 1.2.3.1,1.2.3.2,1.2.3.3,1.4.1.1,1.5.1.1,1.5.1.2,1.5.1.3

⁴Para: 1.2.4.1,1.2.4.2,1.3.1.1,1.5.2.1,1.5.2.2,1.5.2.3,1.5.2.4

⁵ Para: 1.2.5.1,1.2.5.2,1.5.3.1

- i. Take disciplinary action against the concerned for non production of record
- ii. Take disciplinary action against the concerned for poor recovery
- iii. Take measures to stop illegal construction of buildings.
- iv. Take measures to stop illegal development of residential colonies.
- v. Take disciplinary action against the concerned DDO for poor budgeting.
- vi. Un-authorized expenditure should be get regularized
- vii. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management
- viii. Compliance of relevant laws, rules, instructions and procedures, etc and appropriate actions against officers/officials responsible for violation of rules
- ix. Realization and reconciliation of various receipts.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	04	1,532.173
2	Total formations in Audit Jurisdiction	04	1,532.173
3	Total Entities (PAOs)/ DDOs Audited	04	916.004
4	Total Formations Audited	04	916.004
5	Audit & Inspection Reports	Nil	916.004
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports (Relating to TMA)	Nil	Nil

Table 2: Audit Observations regarding Financial Management

(Rupees in million)

Sr. No.	Description	Amount placed under audit observation
1	Unsound Asset management	3.816
2	Weak Financial management	58.332
3	Weak Internal Controls relating to financial management	21.301
4	Others	1,172.576
Total		1256.025

Table 3: Outcome Statistics

(Rupees in million)

Sr. No.	Description	Expenditure on acquiring of Physical Assets (Procurement)	Civil Works	Receipt	Others	Total	Total Last Year
1	Outlays audited	20.282	418.019	190.105	477.703	1,106.109*	1844.220
2	Amount placed under audit observation / irregularities	16.759	70.702	48.372	1,120.192	1,256.025	265.952
3	Recoveries pointed out at the instance of Audit	-	8.291	48.372	8.941	65.604	54.232
4	Recoveries accepted / established at Audit instance	-	8.291	48.372	8.941	65.604	54.232
5	Recoveries realized at the instance of Audit	-	-	-	-	-	-

*The amount in serial No.1 column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs916.004 million.

Table 4: Table of Irregularities pointed out

(Rupees in million)

Sr. No.	Description	Amount Placed under Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	422.155
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	9.830
3	Accounting Errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	If possible quantify weaknesses of internal control systems.	21.301
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public money.	65.604
6	Non production of record to Audit	737.135
7	Others, including cases of accidents, negligence etc.	0
Total		1256.025

Table 5: Cost -Benefit

(Rupees in million)

Sr. No.	Description	Amount (2013-14)	Amount (2012-13)
1	Outlays Audited (Items 1 Table 3)	1,106.11	2135.318
2	Expenditure on Audit	0.128	0.085
3	Recoveries realized at the instance of Audit	0.653	2.183
4	Cost-Benefit Ratio	512%	3%

CHAPTER-1

1. TEHSIL MUNICIPAL ADMINISTRATION KHANEWAL

1.1 INTRODUCTION

Tehsil Municipal Administration (TMA) consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer (TMO). Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (Infrastructure and Services), TO (Regulation), TO (Planning and Coordination) and Tehsil Nazim and Tehsil Naib Nazim.

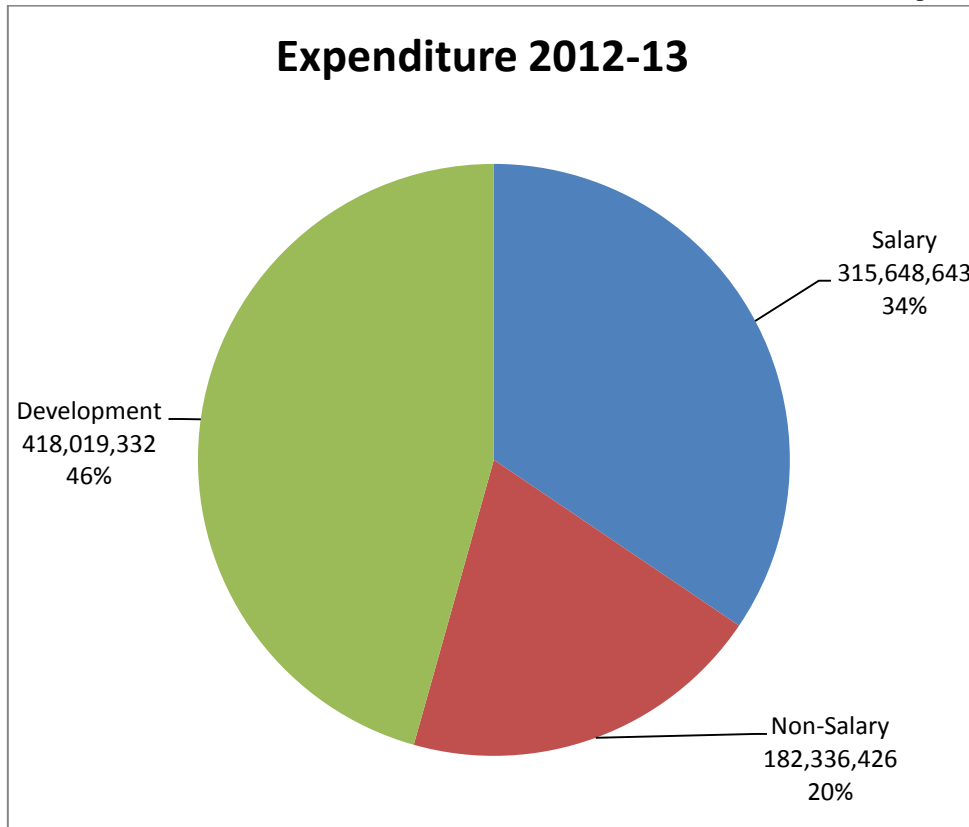
1.1.1 Comments on Budget and Accounts (Variance Analysis)

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

(Amount in Rupees)

2012-13	Budget	Expenditure	Excess (+) / Saving (-)	(%) Saving
Salary	418,167,777	315,648,643	-102,519,134	-25%
Non-salary	251,938,987	182,336,426	-69,602,561	-28%
Development	671,960,671	418,019,332	-253,941,339	-38%
Revenue	190,105,208	-	-	-
Total	1,532,172,643	916,004,401	-426,063,034	-32%

(Amount in rupees)

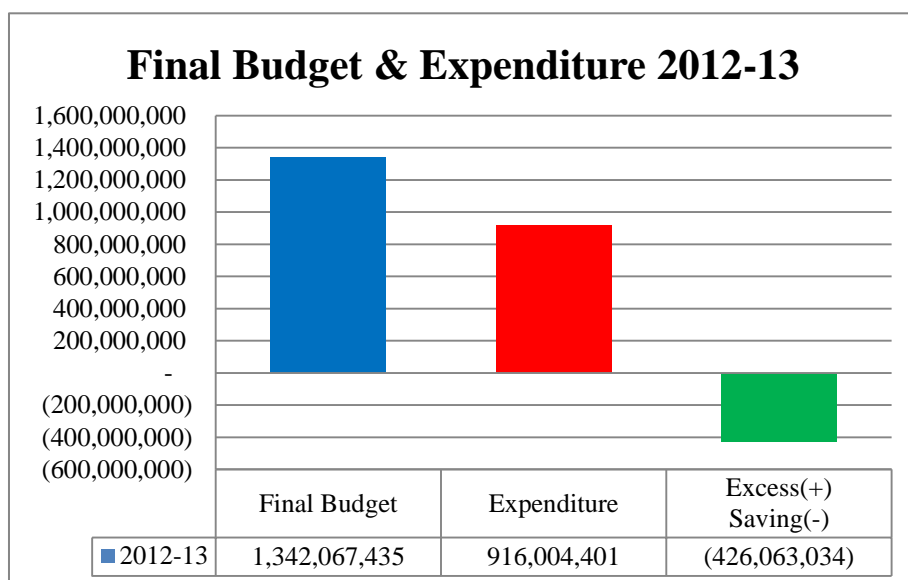


Details of budget allocations, expenditures and savings of each TMA in District Khanewal are at Annex-B.

As per Budget Books for the Financial Year 2012-13 of TMAs in District Khanewal, the original and final budgets were of Rs 1342.067 million. Total expenditures incurred by these TMAs during Financial Year 2012-13 were Rs 916.004 million. There was a saving of Rs 426.063 million for which reasons were not provided by the PAO, Tehsil Nazims and management of TMAs.

The comparative analysis of the budget and expenditure of current Financial Year is depicted as under:

(Amount in rupees)



1.1.2 Brief Comments on the Status of Paras of Audit Report of Remaining TMAs for the Audit Year 2012-13

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

1.1.3 Brief Comments on the Status of Compliance on Audit Paras of Annex-1 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 reported at the end of this Report.

1.1.4 Brief Comments on Status of Compliance with PAC/ZAC Directives

Sr. No.	Audit Year	No. of Paras	Status of PAC / ZAC Meetings
01	2009-12	20	Nil
02	2012-13	11	Nil
Total		31	Nil

As indicated in the above table, no PAC/ZAC meeting was convened to discuss the Audit Reports of TMAs.

Audit Paras

1.2 Tehsil Municipal Administration, Khanewal

1.2.1 Fraud/Misappropriation

1.2.1.1 Misappropriation of Funds by the CCBs without Execution of Works – Rs6.014 Million

According to PDG & TMA Budget Rules and CCB Rules, 2003, CCB shall implement the project within the allocated funds and within the allowed time frame.

Tehsil Municipal Administration Khanewal released funds of Rs6.014 million to different CCBs for their projects. The concerned CCBs after receiving 1st installment did not start/complete the work up to the date of audit despite lapse of six years. It was revealed that CCBs had not started the work at site and TMA authorities stopped the release of 2nd installment. The detail is given below:

(Amount in Rupees)

Name of CCB	Bank & A/C No	Name of Project	Estimated Cost	Date of Release of 1 st Installment	Funds Released
Sojhla CCB	Not available	Const. of soling and drain sewerage Chak No.76-A 15L, 75 L, 76-A 15L UC No.92	1,000,000	10.12.07	600,000
Noor Shah CCB	NBP Ghalla Mandi Khanewal A/C No.18347-7	Const. of soling and drain Nala, resoling UC. No.9	1,000,000	26.10.07	600,000
Sun win CCB	Not available	Const. of soling and drain Nala Chak 45/10-R UC No.21	1,500,000	10.11.07	900,000
Apna Deis CCB	Not available	Const. of soling streets Chak No.61/10-R UC No.22	1,750,000	21.11.07	1,050,000
Chandni		Const. of soling drain	1,500,000	07.11.07	900,000

CCB		resoling sewerage PCC flooring UC No.2			
Jinnah CCB	Not available	Const. of drain, resoling Chak No.3AH UC No.8	1,003,500	16.01.08	802,800
Youth CCB	HBL Chak 23/10-R Br A/C No.1024-95	Construction of resoling, drain, nala Chak No.33/10-R and 27/10-R	2,016,000	16.08.06	1,161,216
Total					6,014,016

Audit is of the view that due to weak internal controls, no action has been taken against the defaulter CCBs for the funds received without execution of work at site.

Misappropriation of funds by the CCBs resulted in loss to Government.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends action against the concerned for misappropriation of funds without work at site, besides recovery of Government loss.

(AIR Para No.08)

1.2.1.2 Loss to TMA Funds due to Shortage of Physical Assets – Rs3.816 Million

According to the Rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as a case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued a

written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

TMA Khanewal purchased 20 containers costing Rs3.816 million during F.Y 2012-13. Physical verification along with TMA officials revealed the following information:

(Amount in Rupees)

Description	Qty purchased	Qty Available	Qty Short	Rate	Amount of Containers Short	Amount of Total containers
Container	20	1	19	190,820	3,625,580	3,816,400

Audit is of the view that due weak administrative and internal controls, purchased assets were misappropriated.

Shortage of assets resulted in loss to Government.

The matter was reported to TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends inquiry of the matter along with strict disciplinary actions against the concerned, besides recovery of the loss.

(AIR Para No.17)

1.2.2 Non-production of Record

1.2.2.1 Non-Production of Record – Rs737.135 Million

According to Section 14(b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 read with Section 115(5)(d) of the PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expeditions.

Tehsil Municipal Officer Khanewal did not produce vouched accounts of Rs737.135 million on account of disbursement of pay and allowances, pension payments and recovery of receipt of Tax on Transfer of Immoveable Property (TTIP) during the F.Y. 2012-13. Necessary detail is as under:

(Amount in Rupees)		
Sr. No.	DDOs	Actual Income/Expenditure Incurred 2012-13
1	Tehsil Nazim and Staff	360,187
2	Tehsil Council	1,159,001
3	Tehsil Municipal Secr.	2,543,780
4	Tehsil Officer(Finance)	11,475,157
5	Tehsil Officer(Regulation)	2,162,258
6	Tehsil Officer(I&S)	11,590,440
7	Tehsil Officer(P&C)	2,053,336
8	Chief Officer(HQ) & Staff	57,625,920
9	Chief Officer Unit Non-HQ	9,453,215
10	Pension Payments	35,000,000
11	Expenditure on Development of City Park	3,800,000
12	Recovery of Tax on Transfer of Immoveable Property	599,911,291
	Total	737,134,585

Following record was also not produced to Audit:

- i. List of DDOs along with orders of the competent authority assigning DDO powers.

- ii. Appointment orders, Pay slips of staff.
- iii. Service books and personal files of respective staff.
- iv. Disbursement of pay & allowances vouchers and its further disbursement either in bank accounts or through acquaintance roll.
- v. Service record, personal files, pension/gratuity claims, PPO No. and retirement cases.
- vi. Record pertaining to Rent of Shops and residential buildings.
- vii. Record of Expenditures incurred under programme of SPBSP
- viii. Record of Auction timber and old vehicles
- ix. Record of promotion, seniority and induction from defunct Zila Council
- x. Record of GP fund, BP and Pension contribution of defunct Zila Council
- xi. Record of management/establishment of General Branch
- xii. Record of employees deputed on auction places
- xiii. Bank statements of all bank accounts
- xiv. Chart of duties along with places of duties

Audit is of the view that due to weak administrative controls, record of staff to verify the authenticity of expenditure was not produced to Audit.

Non-production of record resulted in violation of Government Rules.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends action against the concerned for non-production of record, besides production of the same for audit scrutiny without delay.

(AIR Para No.21, 30, 36)

1.2.3 Irregularity and Non-Compliances

1.2.3.1 Unauthorized Purchase of Machinery and Equipment – Rs10.335 Million

According to Rule 12 (2) & 13 (1) of the Punjab Procurement Rules, 2009, all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. The procuring agency may decide the response time for receipt of bids or proposals. However, under no circumstances the response time shall be less than fifteen days for national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice. Further, according to Sr. No.5 of Notification of Government of the Punjab Local Government & Community Development Department No.SOR (LG) 5-48/2002 dated 28.02.2013, the Governor of the Punjab is pleased to direct that in the Punjab Tehsil/Town Municipal Administration (Works) Rules, 2003 the following amendments shall be made:

All the tenders shall be opened at the time and place specified in the public notice, in the presence of such contractors as may be present, by the Committee comprising the following:

I	Tehsil/Town Municipal Officer	Convener
ii	Representative of District Coordination Officer	Member
iii	Assistant Engineer, LG&CD of the District	Member
iv	Tehsil/Town Officer (Finance)	Member
V	Tehsil/Town Officer (I&S)	Member/Secretary

Tehsil Municipal Officer and TO (I & S) Khanewal made uneconomical purchase of machinery and equipment through calling simple quotations instead of tendering process for Rs10.335 million. The purchases were made through purchase committee consisting of TMO, TO (I& S) and ATO (I & S) instead of prescribed committee. The expenditure was irregular as procurement was not

advertised on PPRA's website and in English daily newspapers. Further response time for receipt of bids was less than fifteen days as advertisement was given in newspaper on 27.12.12 and quotations were received up to 07.01.13 within 11 days. The detail of purchases is as under: -

(Amount in Rupees)

Voucher No.	Date	Name of Firm	Items	Amount
1134	9/2/2013	Asad and Co Govt, Contractor	Supply Tyres 920 (4 Tyre)	200,000
1135	9/2/2013	Business Group	8 No. Supply 12 W Batteries (17 PLATS), AGS for Sanitation Br.	122,400
1315	3/3/2013	New General Traders Bahawal Pur	Supply 10 Tyres with Tube size 820, carrier and Tractor Sanitation Branch	377,000
1316	3/3/2013	Rashid Naveed Traders	1 Hydraulic Trolley Sanitation Branch	499,500
1572	12/4/2013	Rashid Naveed Traders Vehari	1 Tractor Power Wheel 4WD,385 Massi Ferguson, 2 Tractor 240 Massi Ferguson	3,753,760
1611	29-04-13	Rashid Naveed Traders Vehari	Supply of 100 D Waharti, 20 Container	3,816,400
1877	5/6/2013	Rashid Naveed Traders Vehari	Hath Rahtiyani C.O Unit HQ TMA Khanewal	1,368,500
1955	24-06-13	Waheed ka Zari Allat Lahore More Khanewal	1 Front Blade Tractor No. 385 Sanitation Branch CO. Unit HQ Khanewal	197,650
Total				10,335,210

Audit is of the view that due to weak internal controls, uneconomical purchases of machinery and equipment were made through calling simple quotations.

Uneconomical purchases resulted in violation of Government Rules and loss to Government.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends action against the concerned for uneconomical purchases, besides regularization from the competent authority.

(AIR Para No.12)

1.2.3.2 Unauthorized and Costly Purchase of Tractors – Rs3.754 Million

According to Rule 10 of Punjab Procurement Rules 2009, specifications shall allow the widest possible competition and shall not favor any single contractor or supplier nor put others at a disadvantage. Specifications shall be generic and shall not include references to brand names, model numbers, catalogue numbers, or similar classifications. However, if the procuring agency is convinced that the use of or a reference to a brand name or a catalogue number is essential to complete or otherwise incomplete specification, such use or reference shall be qualified with the words “or equivalent”.

Tehsil Municipal Administrator Khanewal purchased three tractors of R3.754 million through calling simple quotations from contractor/supplier “Rasheed Naveed Traders Vehari” by allowing 10% contractor profit, and by mentioning the specification of brand name “Millat Brand” tractors and “specification as per Millat Tractor Limited” restricting the manufacturer and suppliers of equivalent machinery in violation of above rule. It revealed that certain firm was obliged through fake quotation process. The tractors were purchased on excess rate than actual invoices of tractor in which GST was already paid and TMA made excess payment of tractors amounting to Rs1.034 million. The detail is as under:

(Amount in Rupees)							
Vr. No./ Date	Item Purchased	Rate of Purchase inclusive GST	Qty	Amount Paid	Actual Rate including GST on Purchase Date	Actual Payable Amount	Excess Payment
1572/ 12.04.13	Massey Ferguson Agricultural	852,600	2	1,705,200	609,000	1,218,000	487,200

	Tractor MF 240 with standard tool kit						
	Massey Ferguson Agricultural Tractor MF 240 with standard tool kit	2,048,560	1	2,048,560	1,501,500	1,501,500	547,060
Total				3,753,760		2,719,500	103,426,0

Audit is of the view that due to weak internal controls, unauthorized purchase of tractors was made to favor the contractor and made excess payment.

Unauthorized purchase of tractor on excess rate from favorite contractor resulted in violation of Government instructions and loss to Government.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends action against the concerned for unauthorized purchase, besides recovery of excess paid amount and regularization from the competent authority, under intimation to Audit.

(AIR Para No.14)

1.2.3.3 Unauthorized Purchase of Sports Material – Rs2.670 Million

According to Rule 12 (2) & 13 (1) of the Punjab Procurement Rules, 2009, all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. The procuring agency may decide the response time for receipt of bids or proposals. However, under no circumstances the response time shall be less than fifteen days for

national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice.

Tehsil Municipal Administrator Khanewal drew Rs2,670,474 for arrangements and purchase of sports material for Punjab Sports Festival 2012, on quotations instead of tendering process. Further the expenditure was irregular as procurement was not advertised on PPRA's website and in English daily newspapers. Moreover, response time for receipt of bids was less than fifteen days as advertisement was given in newspaper on 30.08.12 and quotations were received up to 07.09.12. The detail of purchases is given in **Annex-C**.

Audit further observed that:

1. Claim of sound system for Government Model High School (Boys) Khanewal was included whereas the venue was not requisitioned by the Tehsil Sports Officer for any competition.
2. Sports material was received and entered in stock register. The stock was issued to Tehsil Officer (Regulation) Khanewal being Administrator of Union Administrations of Tehsil Khanewal and Tehsil Sports Officer Khanewal but further disbursement of sports material to players and officials was not available for audit scrutiny. Hence disbursement of sports material was doubtful.
3. List of players to whom uniforms were distributed was not maintained.
4. Schedule of matches was not available.
5. Administrator of TMA had given sanction but no rule provision under Delegation of Financial Rules 2006 was mentioned for such sanction. Hence sanction was doubtful.
6. Wrestling mat with cover size 24X24 was purchased for Rs275,000 but the same was neither issued nor available.
7. Status of permanent item like table tennis, nets, and weight lifting sets was unknown after completion of sports festival.

Audit is of the view that due to weak internal controls, unauthorized purchases were made on quotations without observing the codal formalities.

Unauthorized purchase of sports material resulted in violation of Government instructions.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends enquiry at appropriate level to fix the responsibility against the concerned for unauthorized purchases and to know whereabouts of permanent items, besides regularization of expenditure from the competent authority.

(AIR Para No.06)

1.2.4 Performance

1.2.4.1 Non-Recovery of Charges of Kachi Abadis – Rs7.862 Million

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

Tehsil Municipal Officer Khanewal did not recover various charges amounting to Rs7.862 million from 21 Kuchi Abadies during F.Y 2012-13.

Audit is of the view that due to inefficiency of management charges were not recovered.

Inefficiency in recovery of charges resulted in loss to Government.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends action against the concerned DDO for non-recovery of charges, besides recovery.

(AIR Para No.37)

1.2.4.2 Illegal Land Sub-Division and Non Recovery of TMA Dues – Rs1.792 Million

According to Rule 39 (a) of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, a Tehsil Municipal Administration shall allow sub-division of a plot in an approved scheme.

Tehsil Municipal Administrator Khanewal did not recover of Rs1.792 million from the developer of scheme “Tasawar City”. The said developer sold

different plots without approval and payment of prescribed map and conversion fee. The detail of recoverable fee is as under:

(Amount in Rupees)

Name of Developer	Area in Marla	Rate per Marla	Total Value of Land	Rate of Map Fee per Marla	Rate of Conversion Fee in %	Amount of Map Fee	Amount of Conversion Fee	Total Fee Recoverable
Syed Saqib Ali	1,120	100,000	112,000,000	600	1	672,000	1,120,000	1,792,000

Audit is of the view that due to weak internal controls, developer had sold the plots without approval and payment of TMA dues.

Non-recovery of Government fee resulted in loss to TMA fund.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends immediate recovery besides action against the concerned.

(AIR Para No.19)

1.2.5 Internal Control Weaknesses

1.2.5.1 Non-Obtaining of Additional Performance Securities – Rs 17.845 Million

According to Government of the Punjab, Finance Department Letter No.RD (Tech)FD-1-2/83/VI/(P) dated 24.01.2006, if contractor quotes his rates below 5% or more than estimated rates, additional performance security at the percentage equivalent to the percentage on which tender is accepted shall be obtained from the contractor. Further, as per clause 7 of the contract agreement, the contractor was required to deposit performance security @ 10% of tendered amount within 15 days of the receipt by him of the acceptance.

Tehsil Municipal Administrator Khanewal did not obtain additional performance securities of Rs17.845 million from the contractor who offered more than 5% below rates from TS. Notices addressed to concerned contractor were on the record for obtaining of performance securities but no evidence or record was available to verify the receipt and refund of performance securities in violation of above rules. Necessary detail is given in **Annex-D**.

Audit is of the view that due to weak financial controls, additional performance security was not obtained from the contractors.

Non-obtaining of additional performance securities resulted in irregular award of contract and unauthorized payment to contractor.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends action against the concerned for non-obtaining of additional performance securities, besides regularization from the competent authority.

(AIR Para No.05)

1.2.5.2 Short Recovery of Penalty from the Contractors – Rs2.277 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.

Tehsil Municipal Administration Khanewal granted the time extension with the penalty of smaller amounts to different contractors but did not multiply the amount with the number of days the work remained un-commenced or unfinished after the proper date as per clause of agreement. This resulted into short imposition of penalty and non-recovery of amount from the contractors amounting to Rs2.277 million. Necessary detail is given in **Annex-E**.

Audit is of the view that due to weak financial controls, short penalty was imposed.

Short recovery of penalty resulted in loss to TMA fund.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends recovery, besides fixing of responsibility against the concerned under intimation to Audit.

(AIR Para No.01)

1.3 Tehsil Municipal Administration, Kabirwala

1.3.1 Performance

1.3.1.1 Overpayment on Account of Social Security Benefit – Rs5.125 Million

According to Certificate on Sr.No.2 of Pay Bill Form No.294-A under Rule 29 of Sub-treasury Rules, the Drawing and Disbursing Officer will certify that no person has been absent either on deputation or suspension with or without leave. The said certificate will be submitted to Account Office for pre-audit and to draw pay of establishment.

TMO Kabirwala did not recover Rs5.125 million on account of Social Security Benefit from employees working on adhoc basis, later on regularized w.e.f. 13.10.2009. During the course of audit, it was observed that social security had not been recovered from the regularized officials. The over drawl of pay and allowances was in violation of rule. The detail is given in **Annex-F**.

Audit is of the view that due to weak internal controls, overpayment was made on account of social security benefit.

Overpayment on account of social security benefit resulted in loss to Government.

The matter was reported to the TMO in February 2014. The TMO stated that all the concerned DDOs had been directed to ensure recovery of SSB properly.

DAC, in its meeting held in March 2014, directed to ensure recovery of overdrawn Social Security Benefit from employees. No further progress was reported till the finalization of this Report.

Audit recommends recovery besides action against the concerned DDOs for non-recovery of dues, under intimation to Audit.

(AIR Para No.03)

1.4 Tehsil Municipal Administration, Mianchannu

1.4.1 Irregularity and Non-Compliance

1.4.1.1 Non-maintenance of Separate Books of Accounts by Each DDO – Rs263.659 Million

According to PDG & TMA (Budget) Rules, 2003 vide Para 65 (1)(2) Responsibility of relevant local Government Functionaries is that Heads of Offices shall be responsible for controlling and managing expenditure from the Grants placed at their disposal and Each Drawing and Disbursing Officer (DDO) shall be responsible for the expenditure actually incurred against the funds allotted to him. The expenditure shall be sanctioned in accordance with the delegation of Financial Power Rules. According to Rule 3(4) of the Punjab Local Government (Account) Rules 2001, all accounts shall be maintained up to date and every transaction shall be accounted for as soon as it is made in the cash book.

Town Municipal Officer and Tehsil Officers did not prepare cash books despite the fact that they were declared drawing and disbursing officers and separate budget was allotted to each drawing and disbursing officer. The cash book maintained by Tehsil Accounts Officer was provided to audit instead of DDOs cash book.

(Amount in Rupees)

Sr. No.	Name of DDO	Budget Allocation 2012-13	Contingent Expenditure	Salaries	Development	Actual Expenditure
1	Administrator	755,000	107,680	392,611	-	500,291
2	Tehsil Municipal Officer	27,205,000	9,490,681	4,025,880	-	13,516,561
4	Tehsil Officer Planning & Coordination	2,235,000	404,550	1,193,195	-	1,597,745
5	Tehsil Officer Regulation	3,055,000	508,709	1,881,718	-	2,390,427
6	Tehsil Officer Infrastructure & Services	10,240,000	544,642	8,923,785	142,044,803	151,513,230
7	Chief Officer Head Quarter	82,245,000	14,913,016	61,345,733	-	76,258,749

8	Chief Officer Non Head Quarter	18,972,500	2,144,705	14,992,317	-	17,137,022
9	Tehsil Council Officer	780,000	46,782	698,330	-	745,112
Total		145,487,500	28,160,765	93,453,569	142,044,803	263,659,137

Audit is of the view that due to weak internal controls, cash books were not being maintained.

The non-maintenance of cash book resulted in violation of Government rules.

Non maintenance of cash book was due to weak internal control which might be biggers irregularities.

DAC, in its meeting held in March 2014, directed for maintenance of proper books of accounts separate from the TAOs record. No further progress was intimated till the finalization of this Report.

Audit recommends proper maintenance of cash books and their verification, besides action against the responsible.

(AIR Para No.25)

1.5 Tehsil Municipal Administration, Jahanian

1.5.1 Irregularity and Non-Compliances

1.5.1.1 Non-Maintenance of Separate Books of Accounts by Each DDO – Rs110.457 Million

According to PDG & TMA (Budget) Rules, 2003 vide Para 65 (1)(2) Responsibility of relevant Local Government Functionaries is that Heads of Offices shall be responsible for controlling and managing expenditure from the Grants placed at their disposal and Each Drawing and Disbursing Officer (DDO) shall be responsible for the expenditure actually incurred against the funds allotted to him. The expenditure shall be sanctioned in accordance with the delegation of Financial Power Rules. According to Rule 3(4) of the Punjab Local Government (Account) Rules 2001, all accounts shall be maintained up to date and every transaction shall be accounted for as soon as it is made in the cash book.

DDOs of TMA Jahanian did not maintain separate books of accounts i.e. Cash Book, Contingent Register, and Budget Control Register, retaining of office copies of each and every claim voucher relating to pay, contingency or development expenditure during the Financial Year 2012-13. The cash book maintained by Tehsil Accounts Officer was provided to audit instead of DDOs cash book. The detail of expenditure incurred by DDOs is as under:

Particulars	(Amount in Rupees)	
	2012-13	
Opening Balance		45,979,373
Own Sources		44,365,379
From Govt.		46,513,112
Total (Income)		90,878,491
TOTAL		136,857,864
Non-Development		66,968,753
Development (Works)		43,487,851
TOTAL (Expenditure)		110,456,604

Audit is of the view that due to weak financial management, separate books of accounts were not maintained.

Non maintenance of separate books of accounts resulted in non-observance of relevant rules.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends proper maintenance of books of accounts by each DDO, besides ensuring reconciliation with all stakeholders, under intimation to Audit.

(AIR Para No.10)

1.5.1.2 Unauthorized Opening of Tender by Incomplete Tender Committee for Works – Rs34.700 Million

According to Notification No.SOR(LG)5-48/2002 dated 28 February, 2012 of Punjab Tehsil/Town Municipal Administration (Works) Rule, 2003, (5) all the tenders shall be opened at the time and place specified in the public notice, in the presence of such contractors as may be present, by the committee comprising the following:

- | | | |
|----|---|--------------------|
| a. | Tehsil / Town Municipal Officer | Convener |
| b. | Representative of District Coordination Officer | Member |
| c. | Assistant Engineer, (LG & CD) of the District | -do- |
| d. | Tehsil / Town Officer (Finance) | -do- |
| e. | Tehsil / Town Officer (I&S) | Member / Secretary |

Further, the members of Committee shall affix their initials and date on every tender so opened and also on the comparative statement. The rate quoted by the contractors shall be written in figure as well as in words.

Tehsil Municipal Administrator Jahanian issued, received and opened the tenders without the presence of Representative of District Coordination Officer and Assistant Engineer, (LG&CD) of the District who were the member of the tender committee for the development schemes of Rs34.700 million. The detail is in **Annex-G**.

Due to non-participation of members of the tender committee as notified by the Punjab Tehsil/Town Municipal Administration (Works) Rule, 2003, the opening of tenders was unauthorized.

Unauthorized issuance, receiving and opening of tenders in absence of member of tender committee resulted in violation of Government instructions.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends action against the concerned for unauthorized opening of tenders, besides regularization from the competent authority, under intimation to Audit.

(AIR Para No.29)

1.5.1.3 Unauthorized use of Savings without Administrative Approval – Rs9.866 Million

According to Rule 2.86 of West Pakistan B & R Code, the authority granted by a sanction to an estimate must on all occasions be looked upon as

strictly limited by the precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual saving on a sanctioned estimate for a definite project should not, without special authority be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

TMA Jahanian used the savings of Rs9.866 million available from different development works without revised administrative approval of the competent authority in violation of above rule. The TS estimates were revised which were 25% to 35% increased than original TS of the estimate. The detail is in **Annex-H**.

Audit is of the view that due to weak internal controls, savings of work were used without obtaining of revised administrative approval.

Usage of saving without obtaining of revised administrative approval resulted in violation of Government rules.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends strict action against the concerned TO (I&S) and sub engineer for using of savings without obtaining of administrative approval, besides regularization from the competent authority.

(AIR Para No.20)

1.5.2 Performance

1.5.2.1 Non-Recovery of Rent of Shops – Rs21.758 Million

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

TMO did not recover outstanding dues of Rs21.758 million on account of rent of shops from various shopkeepers/vendors during F.Y 2012-13. Neither authorities imposed fine on them nor the efforts were made to recover the Government revenue timely. Necessary detail is in Table-I and Table-II as given in **Annex-I**.

(Amount in Rupees)

Particulars	Arrear upto 2011-12	Rent per shop 2012-13	Demand 2012-13	Total (Demand + Arrear)	Recovered 2012-13	Balance upto 2012-13
Table-I of Rent of Shops	2,073,972	140,280	1,683,360	3,757,332	0	3,757,332
Table-II of Rent of Shops	15,438,647	1,064,424	12,784,848	28,223,495	10,221,942	18,001,553
Total of Table-I & Table-II	17,512,619	1,204,704	14,468,208	31,980,827	10,221,942	21,758,885

Audit is of the view that due to financial indiscipline of the department, Government dues remained unrealized.

This non-realization of the rent of shops resulted in loss to TMA funds.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends action against the responsible, besides recovery.

(AIR Para No. 05,07)

1.5.2.2 Less Recovery of Rent of Urban Property – Rs10.776 Million

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

TMO Jahanian did not recover outstanding dues amounting to Rs10.776 million on account of rent of urban land from the defaulters during F.Y 2012-13. Necessary detail is as under:

(Amount in rupees)

Description	Total Recoverable (Arrear + Current) FY 2012-12	Recovery	Balance
Rent of Urban Land (2012-13)	11,367,265	590,987	10,776,278

Audit is of the view that due to financial indiscipline of the department, Government dues remained unrealized.

This non-realization of Government receipts resulted in loss to TMA funds.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends appropriate action against the responsible, besides recovery from the concerned, under intimation to Audit.

(AIR Para No.08)

1.5.2.3 Non-Recovery of Water Rate – Rs3.207 Million

According to Rule 12(2) PLG (Taxation) Rules 2001 for recover as arrears of land revenue a statement of account certified by the TO (F) shall be forwarded to the Collector of the District to recover the sum demanded as arrears of land revenue from the defaulters.

Tehsil Municipal Officer Jahanian did not recover the water rate amounting to Rs3.207 million for the period 2012-13. No efforts were made to recoup the Government revenue by the authorities. The detail is as under:

(Amount in Rupees)	
Recovery of Water Rates for 2012-13	Amount in Rupees
Amount Recoverable (Arrear + Demand) 2012-13	3,254,669
Amount Recovered	47,070
Balance	3,207,599

Audit is of the view that due to weak internal controls, huge amount of water rates remained un-recovered.

Due to non-recovery of water rates TMA sustained loss.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends appropriate action against the concerned, besides recovery.

(AIR Para No.02)

1.5.2.4 Non-Recovery of Conversion Fee and Commercial Map Fee from Housing Schemes – Rs1.798 Million

According to Rule 60(1)(a) the of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, and Punjab weekly gazette june 06,2012 of Government of Punjab Local Govt & Community Development, a City District Government or a Tehsil Municipal Administration shall levy conversion fee for the conversion of the residential, industrial peri-urban area or intercity service area to commercial use as under:

Value of land as per valuation table	Conversion fee
Less than one million rupees	5%
From one million rupees to ten million rupees	10%
More than ten million rupees	20%

Provided that in case of non-availability of table, the value of the land shall be as per average sale price of the preceding twelve months of the land in the vicinity.

TO (P&C) did not recover TMA dues of Rs.1.798 million from owners of various housing schemes running in illegal manner during F.Y 2012-13. In this regard, no notices were served and no real efforts were made to recover the dues. Moreover, the plots were being sold without any approval of TMA. Detail is in **Annex-J**.

Audit is of the view that due to financial mismanagement, no actions was taken to recover the TMA dues from the private housing schemes.

Non-recovery of TMA dues from private housing schemes resulted in loss to Government.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends strict actions against the concerned for such negligence and recovery of the Government and TMA dues.

(AIR Para No.37)

1.5.3 Internal Control Weaknesses

1.5.3.1 Non-Recovery of Temporary Advances – Rs1.179 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 of like nature and guard against encroachment or wrongful occupation of property. Further, Rule 76 of PDG and TMA (Budget) Rules, 2003 require the Collecting Officers to ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

DDOs of TMA Jahanian did not recover of Rs1.179 million on account of temporary advances to the employees of TMA since long. Necessary detail is given below:

(Amount in Rupees)

Sr. No	Page No	Description	Date	Amount
1	67	Deputy Suptt Medical Store Lahore		261
2	//	DRC	1957-58	621
3	//	Sheikh Iqbal Bux Advocate for Indical Stamp	Oct-56	336
4	68	Madina Trading Company	1974-75	440
5	67	Controller Stationary Lahore	6/11/1983	4
6	//	Abdul jabbar Niazi Sub Engineer	Dec-96	3,560
7	//	Zila council Rajun Pur	09/97 to 08/99	5,276
8	//	Zila council Rajun Pur	12/98 to 09/2000	30,724
9	//	Zila council Sahiwal	9/2000 to 6/02	42,371
10	//	Muhammad Farooq TO(I&S)	Jul-02	14,592
11	//	Zila Council Khanewal	2001-02	988,267
12	//	Pervez Nazir Bhutta TO(I&S)	Dec-03	10,000
13	68	Muhammad Abdullah PA	May-07	1,950
14	//	Sheikh Abdul Ghaffar Contractor	Nov-09	300

15	//	Asad Abbas TO(F) for Local Body Form	6/1/2009	25,000
16	//	Chairman Town Committee Jahanian For Electricity Bills	28-05-2010	54,804
TOTAL				1,178,507

Weak financial management resulted in non-realization of outstanding dues from defaulters.

Non-realization of revenue resulted in loss to TMA fund.

The matter was reported to the TMO in February 2014. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends action against the responsible, besides appropriate efforts to fetch possible revenue.

(AIR Para No.11)

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

1.6 Tehsil Municipal Administration, Mian Chunnu

1.6.1 Non-Production of Record

1.6.1.1 Non-Production of Record – Rs 10.000 Million

According to Section 14(b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, read with Section 115(6) of the PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expedition.

TMA Mianchannu did not provide the following auditable record despite various repeated requests during Audit:

Sr. No.	Description
1	Consolidated bank statements of all bank accounts being maintained by that office for period July, 2011 to June 2012 as the same are urgently required.
2	All stock registers of durables, consumables and dead stock registers, if any
3	All registers which are required to be maintained under Property Rule 5(2) of Local Government Property Rules 2007.
4	Diary and Dispatch registers of TMO office as well as all the DDOs of the period.
5	The Property register of immovable and movable properties and permanent stock register.
6	Statement regarding list of CCBs schemes and expenditure incurred scheme wise if executed by the concerned branches.
7	Detail of illegal constructions and efforts taken up by the department to legalize them.
8	Personal File, Appointment Order and academic certificates of Mr. Muhammad Iqbal Electrician.
9	Record of KachiAbadies
10	Record of License Fee
11	Register of Pending Arrears
12	Allotment orders of Government residences

Audit is of the view that due to poor management or intentional concealment of the record, the same was not produced for Audit scrutiny.

The non-production of record constitutes violation of Government Rules and legal provisions and attempt to cause hindrance in the auditorial functions of the Auditor General of Pakistan.

The matter was reported to the TMO in March 2013. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned DDO for non-production of record, under intimation to Audit.

[AIR Para No. 37]

1.6.2 Fraud / Misappropriation

1.6.2.1 Suspected Embezzlement due to Carrying Over / Less Arrears from Tenants– Rs 1.297 Million

According to Rule 76 of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund. According to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Tehsil Municipal Officer Mianchannu did not bring forward arrears of Rs.1.297 million on account of various tenants to the succeeding years in D&C (Demand and Collection) Register of rent of shops. It is apprehended that amount collected from tenants was misappropriated and their accounts were cleared illegally. The detail of less carried over balance from 2009-10 to 2011-12 is enclosed as **Annex-K**.

Audit is of the view that due to weak financial management, Government receipts were misappropriated.

Misappropriation resulted in loss to Government.

The matter was reported to the TMO in March 2013. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends recovery besides action against the concerned DDO, under intimation to Audit.

[AIR Para No. 19]

1.6.3 Irregularity and Non-compliance

1.6.3.1 Non-Observance of Auction Rules in Auction of Collection Rights of BakarMandi – Rs9.598 Million

According to Rule 13(1) of Punjab Local Government (Auctioning of Collection Rights) Rules, 2003, as soon as the confirmation from the Council about the acceptance of bid or offer is received, the local Government administration shall communicate the acceptance of bid to the contractor immediately by a letter through special messenger at his address provided by him at the time of participation in auction and direct him to enter into written agreement and fulfill his obligations in accordance with the terms and conditions of the contract.

Tehsil Municipal Officer auctioned the collection rights of BakarMandi of Rs9.598 million on 19.05.2011 in violation of auction Rules for the period 2011-12. The highest bidder was M/S Muhammad Ashraf with the amount of Rs. 10,000,000. The following discrepancies were noticed:

- The contractor was to be informed about his success after the approval of bid from administrator. The TO (F) issued award letter without the approval of administrator on the day of auction vide letter No. 913/TMA/MCH dated 19.05.2011 with the condition to deposit a sum of Rs 1,200,000.
- The administrator approved the bid on 21.05.2011 after which the contractor was to be informed. But without waiting for response from the contractor only two days after the approval of administrator, a note was submitted for re-auction of BakarMandi.
- Re-auction was made on 14.06.2011 on far lesser rate i.e. Rs. 787,000 putting the Government in a loss of Rs. 9,213,000.
- Not only was the auction made on a lower rate, but the contractor was also illegally favored and no salaries of TMA's staff were

recovered. If the salary of only one post had been recovered the Government would have saved a sum of Rs 385,294.

- Neither were the receipt books provided to contractor nor the accounts' record obtained according to the conditions of the auction.

Audit is of the view that due to weak internal controls, irregular contracts were awarded.

Irregular expenditure resulted in violation of Government rules.

The matter was reported to the TMO in March 2013. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends appropriate action against the responsible besides recovery, under intimation to Audit.

[AIR Para No. 23]

1.6.3.2 Expenditure on Construction of metalled roads, Not under the Jurisdiction of TMA –Rs 4.145 Million

According to Sr. No.5 of Functions and Powers of Tehsil Municipal Administration, TMA will construct metalled roads and streets, other than roads falling under the jurisdiction of, and maintained by the District Government, and streets maintained by the Union Administration or Village Council.

Tehsil Municipal Officer Mianchannu constructed the metalled roads falling under the jurisdiction of District Government Khanewal as detailed below:

(Amount in rupees)

Sr. No.	Name of Project	Estimated Cost	Expenditure
1	Construction of Metalled road, NooriSuhag	600,000	542,385

2	Construction of soiling metaled road fazal shah graveyard to Abdul RazaqBharwanaAbadiRiazHameed, Tulamba City	1,215,000	1,017,817
3	Const. Of metal road disposal works No. 2 to MohallaDograan, MohallaKot Islam through Gulshan e Noor town Tulamba City	1,148,000	530,311
4	Const. Of office UC-100 GhousPurQuraishain	500,000	407,403
5	Const. Of metalled road remaining portion MouzaAzeemHiraj near BastiAzeem Panda	532,000	397,886
6	Const. Of metalled road remaining part Darbar to Jatala Town	1,250,000	1,249,625
Total		5,245,000	4,145,427

Audit is of the view that due to weak internal controls, unauthorized expenditure was made.

Unauthorized expenditure resulted in violation of Government rules.

The matter was reported to the TMO in March 2013. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends initiation of disciplinary proceedings against the responsible.

[AIR Para No. 20]

1.6.4 Performance

1.6.4.1 Non-Approval of Maps and Non-Verification of Construction – Rs 15.589 Million

According to Rules 9 and 6 (2) of Commercialization Rules, 2004, commercialization fee and map fee is to be recovered on commercial constructions.

Tehsil Municipal Officer did not collect revenue of Rs. 15.589 million on account of Map fee and conversion fee. Moreover, neither were the maps of these 379 cases approved, nor was construction of buildings in accordance with map verified by the building inspector.

(Amount in Rupees)

Description	Target Amount	Amount recovered
Naqsha Fee	3,500,000	4,113,711
Conversion Fee	7,500,000	8,827,038
Housing Scheme Fee	2,000,000	2,647,975
Total	13,000,000	15,588,724

Audit is of the view that due to inefficiency of management, Government receipts were not realized.

Inefficiency in collection of receipts resulted in loss to Government.

The matter was reported to the TMO in March 2013. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends recovery, under intimation to Audit.

[AIR Para No. 36]

1.6.4.2 Poor Recovery of Thara Tax, Tehbazari Fee and Rent of Urban Land – Rs 10.581 Million

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

Tehsil Municipal Officer did not recover outstanding dues amounting to Rs 10,581,490 on account of Thara Tax, Tehbazari fee and rent of urban land from the defaulters during 2011-12 as detailed below:

(Amount in Rupees)

Description	Total Recoverable (Arrear + Current) FY 2011-12	Recovery	Balance
Areas Thara Tax on 30-06-2011	324,139	299,217	24,922
Areas Tehbazari fee on 30-09-2008	3,113,835	245,521	2,868,314
Rent of Urban Land (2011-12)	12,500,000	4,811,746	7,688,254
Total	20,016,068	5,356,484	10,581,490

Audit is of the view that due to inefficiency of management, Government receipts were not realized.

Inefficiency in collection of receipts resulted in loss to Government.

The matter was reported to the TMO in March 2013. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends recovery, under intimation to Audit.

[AIR Para No. 24]

1.6.4.3 Poor Recovery on account of Recovery of Rent of Shops – Rs5.126 Million

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

Tehsil Municipal Officer did not recover outstanding dues worth Rs5.126 million on account of rent of shops from various shopkeepers/vendors running their businesses under the jurisdiction of TMA Mianchannu. Neither was fine imposed by the authorities, nor were efforts made to recoup the Government revenue timely.

Audit is of the view that due to inefficiency of management, Government receipts were not realized.

Inefficiency in collection of receipts resulted in loss to Government.

The matter was reported to the TMO in March 2013. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends recovery, under intimation to Audit.

[AIR Para No. 21]

1.6.4.4 Non-Recovery of Water Rate – Rs 3.675 Million

According to Rule 12(2) PLG (Taxation) Rules 2001 for recovery of arrears of land revenue a statement of account certified by the TO (F) shall be forwarded to the Collector of the District to recover the sum demanded as arrears of land revenue from the defaulters.

Tehsil Municipal Administration Mianchannu failed to recover the water rate of Rs.3.675 million for the period 2011-12. The detail of total water connections and amount recoverable is as under:

(Amount in Rupees)

Recovery of Water Rates for 2011-12	
Total Connections at the beginning of the year	2,208
Connections Cancelled	77
Remaining Connection	2,131
Rate per year	1,800
Amount Recoverable	3,835,800
Amount Recovered	160,726
Balance Recoverable	3,675,074

Audit is of the view that due to inefficiency of management, Government receipts were not realized.

Inefficiency in collection of receipts resulted in loss to Government.

Matter was reported to the Tehsil Municipal Officer in March, 2013. TMO did not submit annotated replies. The matter was reported to TMO for convening DAC meeting but no DAC meeting was convened till the finalization of this Report.

Audit recommends recovery.

[AIR Para No. 02]

1.6.4.5 Loss to TMA due to Payments without Consumption of Electricity – Rs1.045 Million

According to Rule 2.33 of PFR Vol., 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 to have contributed to the loss by his own action or negligence.

Tehsil Municipal Officer, Mianchannu paid electricity bills to MEPCO without electricity usage for the period 2011-12. In most of the cases no electricity was consumed but amount was paid to MEPCO. It was crystal clear that over billing was made by MEPCO which was never checked and amount was blindly paid. The detail is given in **Annex-M**.

Audit is of the view that due to weak internal controls and inefficiency of management, payment was made without usage of electricity.

Payment of electricity bills without actual usage resulted in loss to TMA fund.

The matter was reported to the TMO in March 2013. The TMO noted the observation but did not submit any reply.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends action against concerned DDO, under intimation to Audit.

[AIR Para No. 09]

**Non Complaint Paras of Annexure-I
of Audit Reports for the Audit Year
2012-13**

1.7 TehsilMunicipal Administration,Khanewal

1.7.1 Unknown whereabouts of sports material worth Rs343,880

According to Rule 15.5 of PFR Vol-1, when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person, examine it carefully with reference to any orders or rules for the issuance of store.

Tehsil Municipal Administration Khanewal purchased sports material on 01.02.2012 & 01.03.2012 but in stock register all entries were dated 01.02.2012. It was shown issued to Tehsil Sports Officer Khanewal without any written demand or any order. The purchases from TMA Funds can be issued for its departmental use only. The durable material like weight machine, Naiza, gola etc. were to be retained by TMA after use but the same were missing. All material issued was without order it may be obtained back or recovered from responsible. The detail is given in **Annex-N**.

Audit is of the view that due to weak internal controls fake and unauthorized distribution was made.

This resulted unauthorized distribution of TMA assets out of department.

The matter was reported to the TMO in December 2012 and it was replied that the relevant DDO will be asked to explain the position.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends recovery of sports material distributed out of department besides action against responsible.

[AIR Para No.12]

1.7.2 Purchase of Sports Material Beyond Financial Competence- Rs343,880

According to Sr. No. 2 (b) xxv of Delegation of Financial Power Rules 2006, an officer of Category-II & III can make purchase of recurring items up to Rs.1, 00,000 in each case. Further according to Rule 15.2 (c) of PFR Vol-1 the purchases should not be splitted to avoid the sanction of higher authority.

Tehsil Municipal Administration Khanewal purchased Sports Material of Rs3,43,880 was purchased from M/S Sumra Sports Khanewal during F.Y 2012-13.

Following irregularities were noticed.

1. All noting was without date which indicates only paper completion and no procedure was followed.
2. Purchase was made beyond the delegated financial powers.
3. Claims were splitted to avoid the sanction of higher authority. The serial number of the bills of supplier shows that entire purchase was made on 01-02-2012 & 01-03-2012.
4. No fair competition was made as demand being over Rs.1, 00,000 was neither floated on website of PPRA nor was it advertised in leading newspaper. The detail of purchase is enclosed as Annex-O.
5. The letter addressed for quotations were not addressed to any firm.
6. Stock entry was not shown.
7. The purchased material was the property of TMA and used material was to be retained.
8. Either the cost of material be recovered from responsible or sanction to write off loss may be obtained from competent authority.

Audit is of the view that due to weak internal controls purchase of sports material was made beyond financial competency and without proper competition.

This resulted in irregular and uneconomic purchase of sports material.

The matter was reported to the TMO in December 2012 and it was replied that the expenditure will be regularized with the sanction of competent authority. The reply of DDO was not tenable. No further progress was shown till the finalization of this Report.

Audit recommends regularization of expenditure besides action against responsible and recovery of cost of material in case the sanction to write off loss is not obtained.

[AIR Para No.4]

1.7.3 Non-Recovery of Water Rate & Sewerage Tax– Rs354,880

According to Rule 76 of PDG & TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund. Further according to Rule 12(2) PLG (Taxation) Rules, 2001 for recover as arrears of land revenue, a statement of account certified by the TO (F) shall be forwarded to the Collector of the District to recover the sum demanded as arrears of land revenue from the defaulters.

Tehsil Municipal Administration Khanewal did not recover Water Rate for the period 2011-12 from water users for Rs354, 880 till the end of 30th June 2012. The detail is enclosed in **Annex-P**.

Audit is of the view that due to weak financial management water rates were less recovered.

Less recovery of water rate resulted in loss to Government

The matter was reported to the TMO in December 2012 and it was replied that the expenditure will be regularized with the sanction of competent authority. The reply of DDO was not tenable. No further progress was shown till the finalization of this Report.

Audit recommends investigation for recovery besides fixation of responsibility, under intimation to Audit.

[AIR Para No.5]

1.7.4 Non-Recovery Against Defaulter Contractor of Advertisement Fee Rs789,226

According to Rule 76 of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund. According to Rule 25 (2) of the Punjab Local Government (Auctioning of Collection Rights) Rules, 2003, the Local Government shall be entitled to recover all dues from the sureties and guarantor in case of default on the part of contractor due to any reason whatsoever. All costs and consequential costs of legal proceedings shall also be recoverable from them under Rule 118(2) as arrears of land revenue Punjab Local Government Ordinance 2001.

Tehsil Municipal Administration Khanewal did not recover advertisement fee for the year 2011-12 amounting to Rs789,226 as detailed below:

(Amount in rupees)

Sr. No.	Description	Amount
1.	Partial amount for the Month of April,2012	244,091
2.	Amount of Installment for May, 2012	364,091
3.	Income Tax	92,044
4.	Forfeitable security	89,000
Total		789,226

Audit is of the view that due to weak financial management advertisement fee were not recovered.

Non recovery of fee resulted in loss to Government.

The matter was reported to the TMO in December 2012 and it was replied that the matter has been taken up with revenue department for recovery as land

revenue. The reply of DDO was not tenable. No further progress was shown till the finalization of this Report.

Audit recommends investigation for recovery besides fixation of responsibility.

[AIR Para No.11]

1.7.5 Undue Purchase of Motorcycle with Trollies –Rs600,000

According to para 16.10 (xiii) (b) of the Punjab Budget Manual, purchase largely in excess of requirements is a financial irregularity.

Tehsil Municipal Officer Khanewal purchased 4 no. Motor cycles of Rs600,000 during F.Y 2011-12. Following irregularities were observed.

1. A complete system for the disposal of solidwaste was available and functioning satisfactorily there was no need for this purchase.
2. There were no skilled /licence holding drivers to drive these bikes.
3. A bike is high speed vehicle and collection of solidwaste from streets can not be carried out with high speed.
4. Purchase procedure was not transparent as the advertisement for the purchase of bikes was made on 13.12.2011 and call deposit receipt of supplying firm was dated 09.12.2012 for Rs.14,000
5. No POL has been drawn from any DDO budget for these bikes but bikes have gone out of order.
6. No bike has registered with Excise & Taxation Department.
7. No logbook has been maintained.
8. No rout of these bike has been framed.
9. One bike has been accidented only after running 4 kilometer.
10. The supplying firm offered rate for trolley only as Rs.77,500 and as per estimate rate of motorcycle was Rs.58,000 the total cost comes to

Rs.135,500 but purchase was made for Rs.150,000 and Rs.60,000 were overpaid.

Audit is of the view that due to financial mismanagement bike were purchased without requirement and on high rates.

The matter was reported to the TMO in December 2012 and it was replied that the TO I&S will be asked to explain the position. The reply of DDO was not tenable. No further progress was shown till the finalization of this Report.

Audit recommends that the purchase may be got regularized from Finance Department through Local Government & Community Development Department beside appropriate action against responsible.

[AIR Para No.26]

1.7.6 Purchase of Iron Drums at Higher Rates –Rs154,000

According to Rule 15.2 (d) of PFR Vol-1, 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.

Tehsil Municipal Administration Khanewal it was observed that 40 no. iron drums were purchased from M/S Saif Construction Company Khanewal @ Rs12,850 each for Rs514,000 vide Bill No.66/1/12. Following discrepancies were noticed.

1. The demand was not advertised on PPRA website
2. The date of advertisement in newspaper was published on 18.11.2012 and call deposits of supplier was dated 14.11.2011
3. Technical Estimate was not sanctioned, which was pointed out in pre-audit and it was replied that there is no need for Technical sanction. But after this TS was obtained after completion of whole process as TS was not dated.

4. Site Plan of fixing of these drum was not available.
5. Iron Drum of 36" size was purchased including fixing charges for Rs.8200 vide Bill No.53/1/2012 but these 40 drums of 30" size were purchased @ Rs.11750. the loss sustained is as under:

(Amount in Rupees)

Purchase of Drums			
Iron Drum 30" size	40	11,750	470,000
Iron Drum 30" size	1	7,800	7,800
Difference of Price	1	3,950	3,950
Loss for 40 drums	40	3,850	154,000

Audit is of the view that due to weak internal controls uneconomic purchase was made.

This resulted in loss to Government for Rs154,000

The matter was reported to the TMO in December 2012 and it was replied that the TO (I&S) will be asked to justify the expenditure. The reply of DDO was not tenable. No further progress was shown till the finalization of this Report.

Audit recommended recovery of loss besides action against responsible.

[AIR Para No.28]

1.7.7 Un-Authorized Withdrawal of Remuneration as Administrator – Rs105,748

According to Government of Punjab LG & CD Department letter No. SOR (LG) Misc.2/2010-P dated 01.09.2012 Administrators appointed under Section 179-A cannot claim 20% additional charge allowance as well as part time allowance.

Tehsil Municipal Administration Khanewal Administrators withdrew remuneration amounting to Rs105,748 in violation of Government instructions as under:

(Amount in Rupees)

Sr. No.	Name of Administrator	Period	Rate	Amount
1	Muhammad Ayyoub Khan	07/2010 to 10/2010	5,000	20,000
		10/2010 to 07/2011	5,186	46,674
2	Asif Ali Farrukh	08/2011 to 08/2011	1,174	1,174
		9/2011 to 12/2011	2,600	10,400
		01/2012 to 10/2012	2,750	27,500
Total				105,748

Audit is of the view that due to weak internal controls undue amounts were drawn.

This resulted in unauthorized withdrawal of Rs105,748

The matter was reported to the TMO in December 2012 and it was replied that the para will be conveyed to the concerned officers. The reply of DDO was not tenable. No further progress was shown till the finalization of this Report.

Audit recommends recovery of amount.

[AIR Para No.16]

1.8 Tehsil Municipal Administration, Kabirwala

1.8.1 Less Realization of Commercialization Fee from Bakhtawar Hotel – Rs688,500

According to rule 60 (a) of Chapter –VIII of Punjab weekly gazette 2009, conversion fee for the conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be twenty percent of the value of the commercial land as per valuation table, or twenty percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available.

TMO Kabirwal realized less commercialization fee amounting to Rs688,500 from Bukhtawar Hotel than the actual fee as detailed below:

(Amount in Rupees)

Nature of Business	Name	Address	Total Area	Av. Price	Commercialization Fee paid	Commercialization fee Due	Less Fee Paid
Hotel	Bukhtawar Hotel	Jhang Road Kabirwala	29 M	470,000	2,037,500	2,726,000	688,500

Audit is of the view due to poor performance less commercialization fee was realized.

Less recovery of commercialization fee resulted into loss to the TMA.

The matter was reported to the TMO in December 2012 and TMO noted the observation without any reply. No DAC meeting was convened.

Audit recommends recovery of amount besides fixation of responsibility against person at fault.

[AIR Para No.03]

1.8.2 Recovery of Rs 250,077 on account of non-recovery of 15 % surcharge on payable income tax

According to section 4-A, section code 89, Federal Board of Revenue imposed 15 % surcharge on payable income tax from 15/03/2011 to 30/06/2011. Copy of section is enclosed.

TMO Kabirwala did not recover 15 % surcharge on income tax during the period mentioned above. Needs justification or recovery from responsible as detailed in **Annex-Q**

Audit is of the view due to weak internal control 15% surcharge was not recovered from the contractors.

Non-recovery of surcharge resulted into loss to the Government.

The matter was reported to the TMO in December 2012 and TMO noted the observation without any reply. No DAC meeting was convened.

Audit recommends recovery of amount besides fixation of responsibility against person at fault.

[AIR Para No.2]

1.8.3 Non Recovery of Income Tax From the Contractor of – Rs195,920

According to Rule 76 of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund. According to Rule 3 (k) of PLG (Property) Rules, 2003 the manager shall be vigilant about and to check encroachments or wrongful occupations on Property and in case there is any encroachment or wrongful occupation take necessary steps for the removal thereof.

TMO Kabirwala did not recovered income tax from the different contractors amounting to Rs 195,920 as detailed below:-

(Amount in Rupees)

Head Of Income	Period	Auction Amount	Income Tax
Bakar Mandi Kabirwala+ Chopar Hatta	2011-12	2,801,000	140,050
Bakar Mandi Abdul Hakeem	2011-12	55,000	2,750
Adv. Fee	2011-12	987,000	49,350
Tube Well Abdul Hakeem	2011-12	62,000	3,100
Disposal Works Kukar Hatta	2011-12	3,400	170
Disposal Works Saria Sidhu	2011-12	10,000	500
Total			195,920

Audit is of the view due to weak internal control 15% surcharge income tax was not recovered from the contractors.

Non-recovery of income tax resulted into loss to the Government.

The matter was reported to the TMO in December 2012 and TMO noted the observation without any reply. No further progress was shown till the finalization of this Report.

Audit recommends recovery of amount besides fixation of responsibility against person at fault.

[AIR Para No.12]

1.8.4 Excess Payment to Contractor by Defective Rate Analysis of Tuff Tiles – Rs145,781

As per Para No.32 (a) of chapter iv of Local Government Ordinance 2001, same vigilance shall be exercised in respect of expenditure from local fund as a person of ordinary prudence would exercise in respect of his own money.

TO (I&S) TMA Kabirwala made excess payment to contractor amounting to Rs145,781 by claiming excess rates of transportation charges, while making the rate analysis of tuff tile as detailed in **Annex-R**.

Audit is of the view due to weak internal excess rate of transportation charges were included at the time of preparation of rate analysis of tuff tile.

Payment of excess rates resulted into loss to the Government.

The matter was reported to the TMO in December 2012 and TMO noted the observation without any reply. No further progress was shown till the finalization of this Report.

Audit recommends recovery of amount besides fixation of responsibility against person at fault.

[AIR Para No.22]

1.8.5 Excess Payment to Contractor by Charging High Transportation Charges for Sub Base, Base and TST-Rs112,846

As per Para No.32 (a) of chapter iv of Local Government Ordinance 2001, same vigilance shall be exercised in respect of expenditure from local fund as a person of ordinary prudence would exercise in respect of his own money.

TO (I&S) TMA Kabirwala made excess payment amounting to Rs112,846 by charging excess transportation charges for sub base, base & TST for the different locations of the TMA as detailed in **Annex-S**

Audit is of the view due to weak internal excess rate of transportation charges which resulted into excess payment to the contractor.

Payment of excess rates resulted into loss to the Government.

The matter was reported to the TMO in December 2012 and TMO noted the observation without any reply. No further progress was shown till the finalization of this Report.

Audit recommends recovery of amount besides fixation of responsibility against person at fault.

[AIR Para No.23]

1.9 Tehsil Municipal Administration, Jahanian

1.9.1 Embezzlement in Recovery of Rent of Shops – Rs850,661

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

Tehsil Officer (Finance), TMA Jahania did not ensure the properly deposit of rent of shops recovered by the tax inspectors deputed for the purpose. Due to the negligence and involvement of TO (Finance) revenue of Rs1,387,708 was recovered on below mentioned receipt books but the same was not deposited in the TMA Fund. Later on new TO (Finance) pointed out this embezzlement but only Rs 537,047 was deposited in TMA fund resulting into non-deposit of Rs 850,661 as detailed below:

(Amount in Rupees)

Recoveries not deposited in TMA Fund		
Sr. No.	No. of A.V Books	Amount Calculated
1	0992601-50	138,851
2	0506001-50	102,744
3	0506251-300	157,693
4	097851-900	119,295
5	0975951-000	117,653
6	0975051-100	122,475
7	0992651-700	94,847
8	0972701-50	100,816
9	0972651-700	119,232
10	0972501-50	85,268
11	475	131,787
12	504	97,047
Total		1,387,708
Deposited up till 02.11.12		537,047
Balance still outstanding		850,661

Due to the negligence and involvement of TO (Finance) revenue of Rs. 1,387,708 was recovered but not credited to TMA fund.

Non-depositing of TMA revenue resulted in loss to TMA fund by embezzlement.

The matter was reported to the TMO in December 2012 and TMO noted the observation without any reply. No further progress was shown till the finalization of this Report.

Audit recommends strict disciplinary action against culprits besides recovery of all TMA dues during the entire period of devolution.

[AIR Para No.3]

1.9.2 Overpayment to Contractor without Execution of Work at Site – Rs558,921

According to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. According to Rule 32 of the PLGO, 2001, read with 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 expenditure of his own money.

Tehsil Officer (I&S) of TMA Jahania made overpayment of Rs558,921 to the contractors in different works without actual work at sites, noted by audit during physical verification of sites as detailed below:

(Amount in Rupees)		
AIR Para No.	Name of Development Schemes	Amount of work not executed at site
27	Construction of shed and special repair of TMA office	119,146
28	Construction of soling and drainschak No. 141/10R Jahanian	140,180
29	Construction of brick pavement and drainage at chak No. 146/10R”	141,698
30	construction of metalled road Jinnah Abadi Rahimshah Road AND sewer at street Latif Irfan Wali City Jahanian	105,828
31	Construction of sullage carrier at chak No 150/10R Jahanian	20,674
31	Construction of metalled road atChah Bohir Wala Chak No. 150/10R Jahanian	31,395
Grand Total		558,921

Audit is of the view that due to weak financial management and negligence of the field staff excess payment was made to the contractors without actual work at site.

Allowing excess payment resulted in loss to TMA fund and defective execution of work at site.

The matter was reported to the TMO in December 2012 and TMO noted the observation without any reply. No further progress was shown till the finalization of this Report.

Audit recommends prompt recovery from the responsible engineer in-charge and action against him for such negligence.

[AIR Para No.27,28,29,30,31]

1.9.3 Bogus Drawl of POL Due to Fake Entries in the Log Book– Rs523,781

According to Rule 32 of the PLGO, 2001, read with 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 expenditure of his own money. Further, there shall be maintained, in respect of every Government vehicle, a logbook in Form ‘A’ wherein shall be entered in the journeys performed by a Government vehicle. The logbook maintained under sub-rule (1) shall remain in the custody of the driver in-charge of the vehicle and shall be examined and signed by the Officer in charge everyday at the time the driver is relieved from duty, according to Rule 9 (1) and (20) of the West Pakistan Government Staff Vehicles (Use and Maintenance) Rules, 1969.

TMO Jahanian incurred an expenditure of Rs523,781 on account of POL for office vehicle KWC-555 during the period 2010-12. The entire expenditure was doubtful on the following grounds:

- i. It was astonishing to note that no meter reading was mentioned in the log book in absence of same the utilization of vehicle cannot be authenticated.
- ii. Speedo-meter of the vehicle was shown as out of order since long in-fact meter is not retained as operative to conceal the facts from audit and to oblige political persons at the cost of TMA and to misappropriate the POL funds.
- iii. Daily travelling of more than 250-300 KMs of a vehicle of TMO is quite contrary to the official business of the TMO. Daily processing of files and office matters, approval of files and usage of telephone revealed that TMO is available in the office. Daily usage of 250-300 KMs of a vehicle along with smooth running of official business is quite impossible.
- iv. No time of departure from and arrival in TMA office was recorded in the log book despite the availability of columns in the log book.
- v. Neither vehicle was physically available in TMA office or shown to audit party in the entire 20 days of audit activity.
- vi. Actual meter reading of the vehicle was concealed from audit to cover up the misappropriated POL slips.
- vii. No tentative and actual tour programs of TMO duly approved by competent authority were neither available nor produced for the period July-10 to June-12.
- viii. Bogus maintenance of log book needs enquiry of TMO at appropriate level. Detail is as under:

(Amount in Rupees)

Period	POL Drawn (Ltr)	POL Consumed (Ltr)	KMs Travelled	Total
2010-11	1,560.27	1,530.24	19,850.00	137,721.60
2011-12	4,031.71	3,860.60	38,603.00	386,060.00
Total	5,591.98	5,390.84	58,453.00	523,781.60

Audit is of the view that due to weak financial management resulted in misappropriation of POL.

Misappropriation of POL and misuse of vehicle resulted in loss to TMA fund.

The matter was reported to the TMO in December 2012 and TMO noted the observation without any reply. No further progress was shown till the finalization of this Report.

Audit recommends enquiry of the matter at appropriate level for non-repairing the Speedo-meters of almost all vehicles.

[AIR Para No.13]

1.9.4 Un-Authorized Repair of Tractor by Splitting up the Sanctions – Rs432,350

According to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. According to Rule 32 of the PLGO, 2001, read with 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 expenditure of his own money.

TMO Jahania incurred an expenditure of Rs432,350 on repair of tractor KWE 6271 during the period 2010-12. The entire expenditure was made on quotation basis. Only advertisement was given in press just for formality to tenders issued /detail of work were given to a single bidder. Intentionally bidders were shown as NIL to facilitate the self favored one on quotation basis. All the repair claims were drawn except one under the limit of Rs. 25,000 to avoid the procedure of even quotations. Bills were sanctioned by splitting up the sanction powers. No old parts were shown to audit. No MVE certificates were produced before and after the repair. No history sheet was produced to audit even it was replied that there is no such practice of maintenance of history sheets of vehicles. No separate sanction orders were available with the bill.

(Amount in Rupees)

Particulars	Name of Supplier	Bill No. & Date	Sanction No. & Date	Total Amount
Repair of Tractor KWE 6271	Adeel Builders	Nil - 11.03.11	NIL	24,000

Repair of Tractor KWE 6271	Ustad Bhola Tractor Workshop	Nil - 11.03.11	NIL	24,000
Repair of Tractor KWE 6271	Iqbal Autos	Nil -25.05.12	NIL	24,950
Repair of Tractor KWE 6271	Anwar Autos Store	Nil - 07.04.12	NIL	24,000
Repair of Tractor KWE 6271	Khaki Bros	Nil	NIL	335,400
Total				432,350

Weak internal controls may cause doubtful repair of vehicle.

Doubtful claims and payment thereof resulted in loss to TMA fund.

The matter was reported to the TMO in December 2012 and TMO noted the observation without any reply. No further progress was shown till the finalization of this Report.

Audit recommends action against responsible besides appropriate efforts to regularize the irregularity, under intimation to Audit.

[AIR Para No.25]

Annex

Annex –I

(Rupees in Million)

Name of TMA	Sr. No.	Para No.	Subject	Amount	Nature Of Audit Observation
TMA Khanewal	1	7	Unauthorized Purchase of Accessories for Sucker Machine and Dewatering Set	0.184	Irregularity
	2	10	Fraudulent Withdrawal of CCB Share before Start of Work through Contractor	0.200	Misappropriation
	3	16	Unauthorized Purchases of Container for Solid Waste against the Specification and Recovery of Liquidated Damages	3.816	Irregularity
	4	25	Excess Payments of Rates than OGRA	0.071	Weak Internal Control
	5	43	Less Collection of Conversion Fee	0.080	Performance
TMA Kabirwala	6	1	Non-Recovery of Rent of Shops	0.207	Performance
	7	14	Wasteful expenditure on youth festival	0.459	Irregularity
	8	20	Illegal occupation of tma building by police department and recovery of utility bills of	0.133	Performance
	9	23	Less imposition of fine to contractors on late completion of development schemes	0.770	Weak Internal Control
TMA Jahania	10	12	Non-recovery of House Rent Allowance and Conveyance Allowance	0.101	Performance
	11	14	Unauthorized Purchase of Accessories for Sucker Machine and Dewatering Set	0.184	Irregularity
	12	22	Unauthorized undertaking of work without approval of Technical Sanction of Estimate	0.500	Irregularity
	13	26	Non- Imposition of Penalty due to Late Completion of Works	0.982	Weak Internal Control

	14	35	Less-recovery of prescribed rate of conversion fee and irregular approval of commercial map from commercial markets	0.148	Performance
TMA Mian Channu	15	7	Poor Recovery Position of Water Rates and Blockage of Revenue	0.264	Performance
	16	8	Short collection of Government dues	0.109	Performance
	17	10	Short recovery of immoveable property tax	0.489	Performance
	18	11	Non-collection of Government dues	0.109	Performance
	19	21	Illegal additional construction of building work without approval and payment of tma	0.114	Performance

MFDAC

(Rupees in Million)

Formation Name	Sr. No	A.P No.	Subject	Amount
TMA Khanewal	1	2	Excess Payment to Contractors by Approving Excess Rate	1.224
	2	3	Excess Payment to Contractors by Charging Excess Rate	0.062
	3	4	Doubtful Issuance of Work Order	1.7
	4	9	Unauthorized Release of Fund to CCBs without Opening of Bank Account	5.414
	5	11	Unauthorized Appointment of Work Charged Employees and Payment	8.442
	6	13	Unauthorized Repair of Machinery and Equipments	1.257
	7	15	Doubtful Expenditure through Unauthorized Purchases	1.135
	8	18	Unauthorized and Wasteful Expenditure on Purchase of Plants without Regular Maintenance	0.171
	9	20	Unrealistic budgeting and Non-Utilization of Budget Allocation	79.225
	10	22	Poor Performance due to Short Fall of Income than Targets	1.575
	11	23	Unauthorized Auction of Collection Rights without the Involvement of Media and through Incomplete Auction Committee	13
	12	24	Unauthorized Award of Auction of Collection Rights of Wagon Stand through Negotiation with Single Contractor	2.086
	13	26	Doubtful Expenditure on Account of Ramzan Bazaar	0.618
	14	27	Doubtful Disbursement of Hand Carts and Recovery of Liquidated Damages	1.369
	15	28	Unauthorized Repair of Vehicle	1.012
	16	29	Loss to Government due to Misappropriation and Less Collection of Water Rate than the Pay and allowances of staff	2.696
	17	31	Loss to Government due to Less Recovery of License Fee and Non-Maintenance of	0.417

			Demand and Collection Register	
	18	32	Unauthorized Revision of Annual Budget before Prescribed Period and Second Revision of Estimates	353.751
	19	33	Unauthorized Purchase of Street Light Material	1.04
	20	34	Loss to Government due to Unauthorized Payment of Electricity Charges for the Auctioned Property for Collection Rights	0.404
	21	35	Doubtful Expenditure on POL Charges Without Current Average Consumption Certificate	6.528
	22	38	Doubtful Expenditure on Account of Payment of Cash Awards	0.593
	23	39	Non-Collection of Proof of Sales Tax from Firms	1.429
	24	40	Non-Deposit of Income Tax Deducted at Source into Treasury	0.712
	25	41	Unauthorized Use of DDO Powers of TO (I&S) by TMO	76.449
	26	42	Non- Imposition of Penalty due to Late Completion of Works	0.23
Total TMA Khanewal				562.539
TMA Kabirwala	27	4	NON-COLLECTION OF CONVERSION FEE, MAP FEE AND NOC FEE FROM OWNERS OF ILLEGAL CONSTRUCTION	0.15
	28	5	LOSS TO GOVERNMENT DUE TO LESS-RECOVERY OF TMA RECEIPTS	8.455
	29	18	NON-LEVYING OF LICENSE FEE	0.25
	30	19	DETERIORATION OF GOVERNMENT VEHICLES	0.6
	31	21	MIS-CLASSIFICATION OF EXPENDITURE	0.297
	32	25	NON-CONDUCTING OF POST COMPLETION EVALUATION OF ADP SCHEMES COSTING	124.447
Total of TMA Kabirwala				
TMA	33	1	Un-authorized lump sum provision of funds	18

Jahania	34	3	Loss to TMA Funds due to poor recovery position of Sewerage and Sanitation Fee	0.167
	35	4	Loss to Government due to non-achievement of targets	16.816
	36	6	Loss to Government Due to Subletting of Shops and Non-Cancellation	0
	37	9	Loss to Govt. due to Non-Conducting Survey of New Shops regarding "License Permit Fee"Head	0
	38	13	Doubtful use of POL in Jetting & Sucker Machines needs third party enquiry	1.18
	39	15	Unjustified Delay in Approval of Maps and Processing of Applications	0
	40	16	Loss to TMA fund by Non-auctioning of Shops to Actualize Recovery of Rent at Competitive Rates	0
	41	17	Loss to Government Due to Non Auction of Sullage water	0
	42	18	Non-Obtaining of Additional Performance Securities	9.866
	43	19	Fraudulent advance payment and doubtful Technical Sanction of Estimate	1.443
	44	21	Excess payment to contractor through approval of excess rate of Earth	1.575
	45	23	Unauthorized Payment of value of Tuff Tile without the Approval of Rate Analysis by The Competent Authority	0.331
	46	24	Doubtful payment of Tuff Tile without Rate Analysis	1.49
	47	27	Loss to Government due to Excess payment on account of Non-Deduction of Shrinkage from Earthwork	0.85
	48	28	Doubtful excess payment to contractor	0.041
	49	29	Non-Recovery of Professional Tax	0.04
	50	30	Doubtful payment to Contractor without Approval of Revised TS estimate	0.499
51	31	Doubtful expenditure without Stock Entries	0.273	
52	32	Irregular purchase of Plants without observing PPRA Rules	0.471	
53	33	Unauthorized running of Private Schools without paying TMA Dues	0.745	

	54	34	Loss to Government due to non-recovery of different fees from private Housing Schemes	0.204
	55	36	Non-recovery of prescribed rate of conversion fee and commercial map fee from illegal constructed commercial markets	4.55
	56	38	Irregular repair of vehicles and turbine	0.552
	57	39	Non-recovery of prescribed rate of conversion fee and irregular approval of commercial map from Commercial Hall	0.049
	58	40	Misappropriation of Funds by showing Fictitious "Repair of Transformers"	0.046
	59	41	Non Production of Record	0
	60	42	Un-authorized occupation of office building by Police Department and non-recovery of rent	0.67
Total of TMA Jahanian				
TMA Mian channu	61	1	NON-COLLECTION OF ADVANCE TAX	0.429
	62	6	ILLEGAL CONSTRUCTION / USAGE OF MARRIAGE HALL WITHOUT APPROVAL	1.098
	63	9	ILLEGAL CONSTRUCTION OF CNG STATIONS WITHOUT THE APPROVAL OF MAPS	3.577
	64	16	NON RECOVERY OF ARREAR OF RENT OF COMMERCIAL URBAN LAND	10.208
	65	20	IRREGULAR / UNJUSTIFIED EXPENDITURE FOR YOUTH FESTIVAL 2012-13	2.09
	66	24	EXCESS PAYMENT TO THE CONTRACTOR AMOUNTING TO RS 105132	0.105
Total of TMA Mian Channu				
TMA Mian channu 2nd Phase 2012-13	67	1	Non-maintenance of cash book	147.633
	68	3	Non submission of monthly progress report by TO (I&S) regarding development schemes	50.314
	69	4	Irregular Block Allocation of funds in the annual budget	86.25
	70	5	Loss to Public Exchequer Due To Award of Same Nature of Works on Different Rates	2.29

71	6	Gross violations of contract conditions by contractors and release of amounts without deduction of compensation	0.328
72	7	Bogus enlistment of laymen as contractors and award of works	56.588
73	8	Execution of work Beyond Technically Sanctioned Estimates	2.5
74	10	Wrong / excess payments to MEPCO	0.46
75	11	Loss to Government due to non-achievement of targets. Loss of revenue	155.296
76	12	Non-preparation of Statement of Excess & Surrenders resulting in non-utilization of funds	6.995
77	13	Non allocation of prescribed ratio of funds to sports activities	7.574
78	14	Unauthorized appointment of Contingent Paid Staff	0.672
79	15	Loss to Govt. due to Deterioration of Government Properties	11.6
80	16	Less recovery of fine on late completion of work besides undue payment of earth filling	0.123
81	17	Un-authorized withdrawal of remuneration as administrator	0.08
82	18	Excessive Expenditure on Electricity	2.371
83	22	Loss to TMA Funds due to poor recovery position of License Permit Fee	0.425
84	25	Doubtful consumption of Manhole cover	1.339
85	26	Execution of CCB Projects directly and non-inclusion in Annual Development Programme	10.878
86	27	Misclassification of expenditure	0.438
87	28	Non-conducting of verification and stock taking of properties	30.613
88	29	Irregular purchase of insecticides	0.3
89	30	Non recording of contracts in contract register	5.823
90	31	Auctioning Of Collection Rights With In Sufficient Media Coverage	5.823
91	32	Non-obtaining of accounts record from contractors during 2011-12	5.823

	92	33	Less realization of Map fee & Commercial fee from Rafiq Cold Store	0.268
	93	34	Non-verification of GST deposit into Government treasury	0.3
	94	35	Loss to TMA due to non-recovery of Dues	0.334
	95	38	Loss to Government Due To Charging Excess Rates than Prescribed Input Rates For Material	0.155
	96	39	Overpayment to MEPCO due to excess billing	0.639
Total of TMA Mian Channu 2nd Phase 2012-13				594.232
Grand Total of All TMAs				1368.335

Annex-B

TMA of Khanewal District

Budget and Expenditure Statement for Financial Year 2012-13

TMA, District Khanewal

TMA Jahanian		(Amount in Rupees)		
2012-13	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	54,584,600	45,557,143	(9,027,457)	-16.54
Non Salary	30,966,040	21,411,610	(9,554,430)	-30.85
development	60,123,000	43,487,851	(16,635,149)	-27.67
Revenue	90,878,490			
Total	236,552,130	110,456,604	(35,217,036)	-14.89

TMA Khanewal				
2012-13	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	112,147,800	98,423,292	(13,724,508)	-12.24
Non Salary	100,980,500	88,466,462	(12,514,038)	-12.39
development	138,144,100	85,127,350	(53,016,750)	-38.38
Revenue	99,226,718			
Total	450,499,118	272,017,104	(79,255,296)	-17.59

TMA Mianchannu				
2012-13	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	138,158,120	105,121,308	(33,036,812)	-23.91
Non Salary	69,647,000	43,937,407	(25,709,593)	-36.91
development	217,770,880	142,044,803	(75,726,077)	-34.77
Total	425,576,000	291,103,518	-134,472,482	-31.60

TMA Kabirwala				
2012-13	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	113,277,257	66,546,900	(46,730,357)	-41.25
Non Salary	50,345,447	28,520,947	(21,824,500)	-43.35
development	255,922,691	147,359,328	(108,563,363)	-42.42
Total	419,545,395	242,427,175	(177,118,220)	-42.22

Annex-C

[Para No. 1.2.3.3]

Unauthorized Purchase of Sports Material – Rs 2.670 Million

Vr. No.	Date	Name of Firm	Name of Item	Unit	Qty	Rate	Amount
736	15.12.12	Saleem Sound Service Khanewal	Rent of sound system	per day	14	2,100	29,400
737	15.12.12	Yameen Paint Store Khanewal	Purchase of lime powder	per Mound	103	540	55,620
738	15.12.12	Kousar & Brothers Khanewal	Wessel	each	6	70	420
			Ball Table Tennis	each	18	25	450
			Stop Watch	each	4	400	1,600
739	15.12.12	Kousar & Brothers Khanewal	Shuttle cock	Dozen	20	375	7,500
			Tennis Ball CA	each	72	80	5,760
			Solution Tape Nitto	each	100	30	3,000
			Volley Ball	each	6	600	3,600
			Net Volley Ball	each	4	2,300	9,200
			Billiard Game (on rent)	each	27	25	675
			Foot Ball (Double Star)	each	12	600	7,200
			Net Foot Ball Pool	each	5	3,500	17,500
			Body Building Set	each	2	1,800	3,600
			Weight Lifting set	each	2	3,000	6,000
			Table tennis with net	each	1	12,000	12,000
			Uniform (Knickers, Shirt)	each	1497	600	898,200
			Uniform (Trousers, Shirt)	each	504	775	390,600
			Sox (Imported)	each	2001	150	300,150
			T-Shirts fun race with print	each	500	340	170,000
			Uniform Hard ball	each	16	900	14,400
			Kit (Trousers, Shirt)	each	24	775	18,600
			Uniform (Knickers, Shirt)	each	113	600	67,800
			Sox (Imported)	each	153	150	22,950
			Chess game crystal color	each	5	850	4,250
			Basket Ball	each	5	1,300	6,500
			Net Basket Ball	each	3	525	1,575
			Hockey ball	each	20	750	15,000
			Hockey pool net	each	4	3,500	14,000
			Wrestling mat with cover 24X24	each	1	275,000	275,000
			Hard ball Match	each	72	400	28,800
			Wickets set with wills hard	each	4	650	2,600
740	15.12.12	Al-Fareed Tent Service Khanewal	Rent charges of tent				184,574

428	22.10.12	Marvel Publicity Khanewal	Supply and fitting of Panaflex 20X10	each	5	8,000	40,000
			Supply and fitting of Panaflex 2X3	each	50	395	19,750
			Supply and fitting of Panaflex 12X3	each	6	2,700	16,200
			Supply and fitting of banners	each	16	1,000	16,000
			Total				2,670,474

Annex-D**[Para No. 1.2.5.1]****Non-Obtaining of Additional Performance Securities – Rs 17.845 million**

Name/ Location of Scheme	Name of Contractor	Estimate Cost	Rate of Tender	Amount of Performance Security
Const.of soling, drainage sewerage Metal road behind Shabnam Cinema to Ghafoor Khan road Khanewal.	Rana Muhammad Afzal	1,000,000	22.79%	227,860
Special repair Metal Road from Lal Masjid Chowk to stadium road via Pir Siraj Chowk Khanewal.	Rana Muhammad Afzal	550,000	17.79%	97,823
Special Repair of Metal road Katchery Bazar towards Madina Masjid Chowk to Old Sabzi Mandi with repair/patch wor/soling/resoling Tariqabad road Khanewal.	Ahrar-Ul-Haq	800,000	21.00%	168,000
Repair of Machinery of Disposal Works & Water Work CO Unit Headquarter Khanewal.	Ahrar-Ul-Haq	300,000	17.09%	51,270
Laying of Tuff Tile & Sewerage Street # 2 Shuaib Niazi Basti Khokhar Abad, Khanewal	Shoukat Ali Rehmani	300,000	19.75%	59,250
Construction P.C.C. Flooring and Sewer Line Near House Ashraf Rehman Colony	Rana Zahid & Co	200,000	26.25%	52,500
Laying and Repair Tuff Tile Street No. 4 and Chowk Block No. 5	Khalid Sharif Gujjar	1,000,000	15.60%	156,000
Laying Tuff Tile and Drainage Near House Mouj Din Basti Old Karkhana Khanewal	Ch. Nasar Ullah Gujjar	800,000	15%	120,000
Construction Soling Chak No. 2/9-R, Ratt Wala	Rana Muhammad Afzal	700,000	17.79%	124,502
Const: of Soling and Drainage Chak No.91/10-R	Ch. Muhammad Boota	400,000	15.25%	61,000
Cleaning Ponds Chak No. 19/9-R	Syed Shaheen Raza Wasti	200,000	10.50%	21,000
Construction Soling and Drainage Chak No. 88/10-R & Azafi Abadi	Shoaib Khan	500,000	18%	90,000
Const: of Soling and Drainage Chak No.88-A/10-R,	Shoaib Khan	300,000	18%	54,000
Const: of Matelled Road from House Muhammad Aslam to House Rao Zulfiqar Jaswant Nagar & Sewer Connection Jaswant Nagar Chowk	Crescent Construction Company	700,000	9%	63,000
Const: of Soling and Drainage Street Aray Wali Colony No. 3, Khanewal	Ch. Munir Ahmad	300,000	11.66%	34,980
Const: of Soling and Drainage Chak No. 15/V, Khanewal	Shahbaz Enter Prises	500,000	15%	75,000
Cosnt: of Soling of Drainage Basti Jalil Abad Daha Wali Deenay Wali UC No. 1	Ashraf Nadeem	500,000	19%	95,000
Const: Sullage Carrier Chak No. 91-A/10-R	Rana Muhammad Afzal	500,000	21.79%	108,930
Const: of Soling Jinnah Abadi, 7-Marla Scheme Chak No.168/10-R	Sangeen Khan Const. Co.	300,000	22.22%	66,660
Laying Tuff Tile Street from Jamia Masjid Wali Towards House Rao Yasin Muhammad Rafiq to Saifullah Old Khanewal	Rana Sohail Akhtar	400,000	12.25%	49,000
Const: of Soling, Laying Tuff Tile and Drainage Near	Shahbaz	500,000	12%	60,000

House Hanif Khalil, Rana Dilbar Basti Nizam Abad	Enterprises			
Const: of Soling and Drainage 168/10-R, Khanewal	Sangeen Khan Const. Co.	500,000	22.22%	111,100
Providing and Fixing Tube well and Repair Overhead Water Tanki (OHR) Water Works T-Chowk Khanewal	Rana Sohail Akhtar	1,500,000	14.78%	221,700
Laying Sewerage Line Jahanian Bypass to Kot Ala Singh	Rao Zahid Traders	1,850,000	22.51%	416,435
Providing & Fitting Fire hydrants with Hodies City Khanewal.	Ameer Khan Khattak	150,000	12%	18,000
Const. of Sewerage line Officer Colony Makhdoom pur.	Rana Zahid & Co	150,000	17.25%	25,875
Const: of Soling and Drainage Chak No.23/10-R	Syed Shaheen Raza Wasti	400,000	18.05%	72,200
Const: of Soling and Drainage Chak No.28/10-R	Ch. Muhammad Boota	400,000	18.75%	75,000
Const: of Soling and Drainage Chak No.34/10-R	Shaheen Raza Wasti	500,000	18.10%	90,500
Const: of Soling and Drainage Chak No.29/10-R	Ch. Munir Ahmad	200,000	11.67%	23,340
Const: of Soling and Drainage Chak No.38/10-R	Muhammad Saleem Khan	300,000	7.79%	23,358
Const: of Soling and Drainage Chak No.40/10-R	Shoab Khan	400,000	15%	60,000
Const: of Soling and Drainage Chak No. 70/10-R	Shoab Khan	400,000	15%	60,000
Const: of Soling and Drainage Chak No.74/10-R	Khalil Ahmad Rehmani	300,000	10%	29,250
Const: of Soling and Drainage Chak No.58/10-R	Sangeen Khan Const. Co.	300,000	24.70%	74,100
Const: of Soling and Drainage Chak No.169/10-R	Ch. Nasar Ullah Gujjar	200,000	12%	24,000
Const: of Soling and Drainage Chak No.166/10-R	Sangeen Khan Const. Co.	200,000	24.24%	48,480
Const: of Soling and Drainage Chak No.42/10-R	Shoab Khan	300,000	15%	45,000
Const: of Soling and Drainage Chak No.76-B/15-L	Javaid Iqbal Qureshi	300,000	12.60%	37,800
Const: of Soling and Drainage Chak No.74/15-L,	Saeed Ahmad	400,000	13.02%	52,080
Const: of Soling and Drainage Chak No.79/15-L	Ch. Mohammad Boota	500,000	16.35%	81,750
Const: of Soling and Drainage Chak No.71/10-R	Shoab Khan	300,000	15%	45,000
Renovation of Fazal Park Khanewal	Rao Zahid Traders	2,000,000	15.60%	312,000
Const. of Soling street No. 2. Kacha Khuh Khanewal	Nasir Iqbal Niazi	1,000,000	13.50%	135,000
Const. of Soling from Ch. Khizar Hayyat Sahu Tube Well to Dera Hafiz Mohd. Yaqub Sahoo Chak No. 15/9-R Tehsil Khanewal	Naeem Akhtar	300,000	12.50%	37,500
Const. of Soling Dera Sufi Zamurd Sahoo Chak No. 15/9-R Tehsil Khanewal	Naeem Akhtar	200,000	11.75%	23,500
Const. of Drainage and soling from Primary School to house Zafar Ali Bati Chak No. 14/9-R Tehsil Khanewal	Naeem Akhtar	450,000	13.50%	60,750
Const. of soling Chak No. 14/9-R to Dera Mehr Zulfiqar Bati Chak No. 14/9-R Tehsil Khanewal	Qutab-u-din	800,000	17.85%	142,800
Const. / Repair of metalled road street Exen Mahmood Khan wali X block Peoples Colony Tehsil Khanewal	Ameer Khan Khattak	850,000	18%	153,000
Const. of soling street Mohd. Afzal S/O Allah Bakksh Marth Chak No. 2/9-R Tehsil Khanewal	Rana Muhammad Afzal	200,000	1.40%	2,800
Const. of drain, Soling Khal chak No. 19/9-R Gharbi Mohallah Marzi Pura Tehsil Khanewal	Qatab-ud-Din Rehmani	700,000	18.05%	126,350
Const. of soling from Makhdoom Pur road to Kot Haq Nawaz	Data Builders	500,000	17%	85,000
Const/repair ponds and drainage Chak No. 16/9-R	Rana Muhammad	900,000	20.79%	187,074

	Afzal			
Const. of drainage Scheme Chak No. 18/9-R Tehsil Khanewal	Rana Muhammad Afzal	600,000	18.79%	112,716
Special repair / raising of Metalled road (remaining portion) Makki Masjid to Jahanian Bye Pass Colony No. 3 Khanewal	Saif Construction Company	2,000,000	22.55%	451,000
Const. of soling from house Mazhar Hussain Sargana to Organzaib S/O Ramzan Susrana & Masjid Haji Ahmad Bakhsh to Qabrestan Chak No. 9/9-R Tehsil Khanewal	Rana Muhammad Afzal	700,000	16.79%	117,502
Const. of Tuff Tiles, Drains & Sewer Street No. 1, Street No. 3 & Street No. 7 Colony No. 3 Khanewal & Street Anwar Qasab wali & Street Dr. Hamid Wali Tehsil Khanewal	Faisal Nadeem Construction Company	1,300,000	20.00%	259,987
Const. of Drainage soling street Punjab Public School wali Green Town Phase-II Tehsil Khanewal	Zubair Rafique Construction Company	600,000	19.79%	118,716
Laying Tuff tile street No. 1 Block No. 14 Tehsil Khanewal	Data Builders	800,000	18%	144,000
Laying Tuff tile street No. 6 along with school No. 2 Block No. 2 Tehsil Khanewal	Future Construction Company	500,000	15.85%	79,250
Const. of soling Mehr. Muhammad Afzal Basti Dera to M. Aslam Sahu Chak No. 14/9-R Tehsil Khanewal	Rana Muhammad Afzal	800,000	16.79%	134,288
Const. of soling Sahu, M. Yar S/O Tareed, M. Sharif S/O M. Qasim Chak No. 15/9-R Tehsil Khanewal	Bhatti Builders	400,000	15%	60,000
Const. of Sewer Connection Jaswant Nagar Pond to Bye Pass Jahanian Tehsil Khanewal	Rao Zahid Traders	1,800,000	24.65%	443,700
Const. of soling Chak No. 2/9-R Rafique Sial Tehsil Khanewal	Faisal Nadeem Construction Company	1,400,000	19.79%	277,004
Const. of Drain & Soling Chak No. 16-V, Tehsil Khanewal	Rana Usman Khan	200,000	12.03%	24,050
Construction of Drain / Sewer & Soling Chak No. 168/10-R Kot Allah Sing Tehsil Khanewal	Adeel Builders	1,000,000	25.25%	252,500
Construction of Drain & Soling Himayat abad Tehsil Khanewal	Farhan Construction Company	1,000,000	20.79%	207,860
Construction of Soling Basti Jafar abad Tehsil Khanewal	Sangain Khan Construction Company	2,500,000	24.50%	612,500
Construction of Drain & Soling Nanak Pur Tehsil Khanewal	Muhammad Akhtar	400,000	18%	72,000
Construction of Drains / Soling Sham Kot Station Tehsil Khanewal	Abdul Qadeer	600,000	19.50%	117,000
Construction of Sewer & Tuff Tile Rehman Colony Tehsil Khanewal.	Hassan Abbas	270,000	20%	54,000
Construction of Drain & Soling Zahoor abad Tehsil Khanewal	Fazal Rehman	1,000,000	18.50%	185,000
Construction of Soling Berian Wala Qabrestan & Street Tuff Tile Colony No. 3 Tehsil Khanewal	Muhammad Asghar Ali	500,000	18.05%	90,250
Construction of Pacca Sullage Carrier Chak No. 86-75/10-R Tehsil Khanewal	Zubair Rafique Const. Co.	550,000	21.00%	115,499
Construction of Soling & Tuff Tile Colony No. 2 (Street Aslam wali) Tehsil Khanewal	Farhan Construction Company	250,000	10.05%	25,125

Construction of Soling Chak No. 167/10-R Tehsil Khanewal	Sangain Khan Const. Co.	1,000,000	22.22%	222,200
Sewer line / repair man hole Purana Khanewal Fazal Town	Rana Usman Khan	1,315,000	14.50%	190,675
Const. of Soling Street No. 1 Karman Colony Khan Tyre House Khanewal	Khalil Ahmad	500,000	13.65%	68,250
Const. of Drain Street No. 2 Colony No. 1 Tehsil Khanewal	Farhan Const. Co.	500,000	18.50%	92,500
Const. of Tuff Tile Street Mirza Zahid Baig wali Colony No. 3 Tehsil Khanewal	Zubair Rafique Construction Company	1,000,000	17.79%	177,860
Laying of sewer line, PCC street Aamir Shah wali Civil line Khanewal	Farhan Const. Co.	200,000	17.79%	35,572
Construction of Khal Chak No. 7/V Tehsil Khanewal	Rana Abdul Ghaffar	1,000,000	21.79%	217,860
Construction of Drain & Soling Chak No. 7/V	ASHRAF NADEEM	1,000,000	16.55%	165,500
Construction of Drain & Soling Chak No. 1/AH	Ashraf Nadeem	1,000,000	16.60%	166,000
Construction of Soling Basti Ch. Shoukat Wali Chak No. 1/AH	Rana Abdul Ghaffar	1,000,000	19.79%	197,860
Construction of Drains & Soling Chak No. 15/9-R (5 Marla Scheme)	Ch. Munir Ahmad	1,000,000	18.93%	189,300
Construction of Khal Drains & Soling Chak No. 15/9-R (5 Marla Scheme)	Rana Muhammad Afzal	600,000	17.79%	106,716
Const. of Soling Chak No. 11/8-R Basti Mohabbat Khan Wali	Muhammad Farooq Joyia	700,000	12%	84,000
Construction of Drain & Soling Chak No.11/8-R	Rana Zahid & Co.	800,000	15.00%	119,992
Construction of Drain Chak No. 11/8-BR	Rana Muhammad Afzal	500,000	18.79%	93,930
Construction of Soling Chak No. 11/8-BR	Allah Bukhsh Nonari	1,000,000	14%	140,000
Construction of Khal Chak No. 11/8-BR	Rana Muhammad Afzal	500,000	20.79%	103,930
Const. of Drain & Soling Chak No. 4/9-R (Ashraf Dhawana)	Rana Muhammad Afzal	1,000,000	18.79%	187,860
Construction of Drain & Soling Chak No.8/8-R	Rana Muhammad Afzal	800,000	18.79%	150,288
Construction of Soling Chak No. 14/9-R Basti Khizar Hayat Sahu	Rana Muhammad Afzal	400,000	17.79%	71,144
Construction of Drain & Soling Chak No. 11/AH	Rana Usman Khan	500,000	15.50%	77,500
Construction of Drain & Soling Chak No. 10/AH	Data Builders	1,000,000	16%	160,000
Construction of Drain & Soling Chak No. 5/AH	Rana Zahid & Co.	800,000	15.22%	121,792
Construction of Drain & Soling Chak No. 12/AH	Rana Usman Khan	800,000	16%	128,000
Construction of Drain & Soling Chak No.16/9-R (Azafi Abadi)	Rana Muhammad Afzal	1,000,000	20.79%	207,860
Construction of Drain & Soling Chak No. 2/AH	Rao Abdul Hameed	500,000	10.25%	51,250
Construction of Drain & Soling Kot Abdullah	Muhammad Saleem Khan	300,000	13.56%	40,665
Construction of Drain & Soling (PCC Flooring) Makhdoom Pur Dehat	Muhammad Saleem Khan	900,000	14.79%	133,074
Construction of Soling / Nali, Jinnah Colony Chak No. 42/10-R Tehsil Khanewal	Ch. Shafique Construction Company	400,000	16.55%	66,200
Const. of Soling / Nali, Siyal Colony Chak No. 42-A/10-	Bin Brothers	400,000	16.75%	67,000

R Tehsil Khanewal				
Construction of Soling / Nali, Chak No.44/10-R Tehsil Khanewal	Awais Khan	600,000	15.00%	90,000
Construction of Soling / Nali, Chak No. 170/10-R Tehsil Khanewal	Muhammad Abid	200,000	14.65%	29,300
Construction of Soling / Nali, Chak No. 164/10-R Tehsil Khanewal	Muhammad Abid	400,000	18.05%	72,200
Construction of Soling / Nali, Jali Mohsin, Chak No. 166/10-R Tehsil Khanewal	Khalid Sharif Gujjar	1,000,000	26.40%	264,000
Construction of Soling / Nali, Sultan Abad Tehsil Khanewal	Ashraf Nadeem	200,000	12.10%	24,200
Construction of Soling / Nali, Nonari Colony Tehsil Khanewal	Ashraf Nadeem	200,000	12.33%	24,660
Const. of Soling / Nali, Chak No. 26/10-R Tehsil Khanewal	Nasir Iqbal Niazi	400,000	14.50%	58,000
Const. of Soling / Nali, Chak No. 27/10-R Tehsil Khanewal	Nasir Iqbal Niazi	200,000	16%	32,000
Const. of Soling / Nali, Chak No. 29/10-R Tehsil Khanewal	Nasir Iqbal Niazi	200,000	16.10%	32,200
Const. of Soling / Nali, Chak No. 34/10-R Tehsil Khanewal	Ch. Munir Ahmad	500,000	22.05%	110,250
Const. of Soling / Nali, Chak No. 33/10-R Tehsil Khanewal	Ch. Munir Ahmad	500,000	21.05%	105,250
Construction of Soling / Nali, Abdullah Chak No. 81/15-L Tehsil Khanewal	Saeed Ahmad	500000	18.55%	92,750
Construction of Soling / Nali, Chak No.80/15-L Tehsil Khanewal	Saeed Ahmad	500,000	19.56%	97,775
Construction of Soling / Nali, Chak No.65/15-L Tehsil Khanewal	Saeed Ahmad	600,000	20.35%	122,100
Construction of Soling / Nali, Chak No.78/15-L Tehsil Khanewal	Nasir Iqbal Niazi	200,000	10.50%	21,000
Construction of Soling / Nali, Chak No.68/10-R Tehsil Khanewal	Rao Nimat Ullah	300000	12.50%	37,500
Construction of Soling / Nali, Chak No.77/10-R Tehsil Khanewal	Nasir Iqbal Niazi	400,000	13.50%	54,000
Construction of Soling / Nali, Chak No.78/10-R Tehsil Khanewal	Muhammad Javed Jani	200,000	7.26%	14,520
Construction of Soling / Nali, Chak No.81/10-R Tehsil Khanewal	Bhatti Builders	400000	14%	56,000
Construction of Soling / Nali, Chak No.24/10-R Tehsil Khanewal	Adeel Builders	500,000	19.05%	95,250
Construction of Soling / Nali, Chak No.25-A/10-R Tehsil Khanewal	Bhatti Builders	400,000	16%	64,000
Construction of Soling / Nali, Chak No.23/10-R Tehsil Khanewal	Syed Shaheen Raza	300,000	15%	45,000
Const. of Soling / Nali, Chak No. 22/10-R Tehsil Khanewal	Nasir Iqbal Niazi	500,000	14.01%	70,050
Const. of Soling / Nali, Chak No. 25/10-R Tehsil Khanewal	Nasir Iqbal Niazi	200,000	15.50%	31,000
Construction of Soling / Nali, Chak No.46/10-R Tehsil Khanewal	Sangeen Khan Const. Co.	500,000	20.60%	103,000
Construction of Soling / Nali, Chak No.47/10-R Tehsil Khanewal	Sangeen Khan Const. Co.	200,000	14.50%	29,000
Const. of Soling / Nali, Chak No. 65/10-R Tehsil Khanewal	Sangeen Khan Const. Co.	400,000	15.07%	60,280

Const. of Soling / Nali, Chak No. 75-A/15-L, Kassi Baluchan Tehsil Khanewal	Ahsan Saleem Builder	500,000	22%	110,000
Construction of Soling / Nali, Chak No.74-A/15-L, Abadi Jaam Tehsil Khanewal	Saad Construction Company	300,000	15.76%	47,280
Construction of Soling / Nali, Chak No.75-B/15-L Tehsil Khanewal	Ahsan Saleem Builder	300,000	21.50%	64,500
Construction of Soling / Nali, Chak No.76-A/15-L Tehsil Khanewal	Ahsan Saleem Builder	400,000	22%	88,000
Construction of Soling / Nali, Chak No.75-A/15-L Tehsil Khanewal	Aftab Ahmad Qureshi	300,000	11.64%	34,920
Construction of Soling / Nali, Chak No.70/15-L Tehsil Khanewal	Muhammad Bukhsh	500,000	18.15%	90,750
Construction of Soling / Nali, Chak No.73/15-L Tehsil Khanewal	Sangeen Khan Const. Co.	500,000	18.50%	92,500
Construction of Soling / Nali, Chak No.72/15-L Tehsil Khanewal	Ch. Shafique Const. Co.	500,000	16.55%	82,750
Installation of water filtration Plant Jaswant Nagar, Khanewal	Syed Shahzad Hussain	1,000,000	20%	200,000
Installation of water filtration Plant Khanewal Klohna	Syed Shahzad Hussain	1,000,000	21%	210,000
Installation of water filtration plant water works Makhdoompur	Syed Shahzad Hussain	1,000,000	19.40%	194,000
Const.of sludge carrier, sewerage drain with remaining portyion of Metal Road, Gharib Nawaz road, Mohalla Qureshian wala Marzipura and RCC Slab Mahange wali Pulli Khanewal.	Syed Shahzad Hussain	1,200,000	21%	252,000
Special repair Metal Road from Chowk Farooq-e-Azam towards Bilali Masjid to Jehanian Bye Pass Khanewal.	Faisal Nadeem Const. Co.	1,700,000	23.13%	393,210
Const.of soling, drainage Bilal Colony Hebat Kot Khanewal.	Rana Muhammad Afzal	500,000	18.10%	90,500
Costruction / Repair of sevrage Line Raza Colony	Shoaib Khan	300,000	20%	60,000
Laying of Tuff tile Rana Ikram Chowk Khanewal.	Syed Shahzad Hussain	1,500,000	21%	315,000
Laying Tuff Tile Street # 4, Tailor Master Wali Block No. 4 Khanewal	Syed Shahzad Hussain	400,000	14%	56,000
Const: of Soling Chak No. 6/9-R, Chah Riaz Wala	Rana Muhammad Afzal	600,000	17.79%	106,716
Const: of Soling from Culvert 32 Wali to Chak No. 67/10-R	Shokat Ali Rahmani	700,000	22.75%	159,250
Const: of Soling and Drainage Pull Beron & Azafi Abadi Chak No. 16/9-R	Rana Muhammad Afzal	600,000	19.79%	118,716
Soling, Resoling Drain and Earth Filling Street Rao Tariq Wali, Makki Masjid Chowk, Colony No. 3, Khanewal	Saif Construction Company	300,000	12.79%	38,358
Const: of Soling and Drainage along with Canal Basti Zahoor abad	Ch. Munir Ahmad	300,000	9.17%	27,510
Laying Tuff Tile Street Al-Hamza Art Press Wali Block No. 4	Syed Shahzad Hussain	300,000	14%	42,000
Const: of Soling and Drainage Basti Zahoor Abad	Rana Usman Khan	450,000	11%	49,500
Const: of Soling and Drainage Chak No.68/10-R	Rao Namat Ullah	300,000	12.51%	37,530
Const: of Soling and Drainage Chak No.47/10-R	Sangeen Khan Const. Co.	500,000	24.24%	121,200
Const: of Soling and Drainage Chak No.161/10-R	Sangeen Khan Const. Co.	400,000	25.26%	101,040
Const: of Soling and Drainage Chak No.45/10-R	Javid Iqbal Qurashi	300,000	8.00%	23,997

Const: of Soling and Drainage Chak No.78/15-L, Maharawala	Javid Iqbal Qurashi	500,000	13.40%	67,000
Const: of Soling and Drainage Chak No.77/15-L,	Muhammad Bukesh	600,000	17.25%	103,500
Const: of Soling and Drainage Chak No.78/15-L,	Abdul Aziz	300,000	14.26%	42,780
Const: of Soling and Drainage Chak No. 27/10-R	Bhatti Builders	400,000	16.10%	64,400
Total Amount				1,7845,434

Annex-E**[Para No. 1.2.5.2]****Short Recovery of Penalty from the Contractors – Rs 2.277 Million**

Sr. No.	Name of work	Amount of work	Target Date as per Work Order	Actual date of Completion	Days	Penalty Imposed	Penalty Should be imposed	Short imposition of penalty
1	Laying of Tuff Tile Darzion wali gali Block No.4 Gali No.4 Khanewal	400,000	08.08.12	08.04.13	244	1,000	40,000	39,000
2	Const. of Drain & Soling Chak No. 4/9-R (Ashraf Dhawana)	1,000,000	28.02.13	10.01.13	105	3,000	100,000	97,000
3	Special repair/raising of Metalled road (remaining portion) Makki Masjid to Jahanian Bye Pass Colony No.3 Khanewal	2,000,000	17.09.12	20.03.13	185	3,000	200,000	197,000
4	Const: of Soling and Drainage Chak No. 15/V, Khanewal	500,000	10.08.12	05.10.12	56	1,000	50,000	49,000
5	Construction of Soling Chak No. 11/8-BR	1,000,000	27.09.12	29.10.12	32	0	100,000	100,000
6	Construction repair of pond and drainage Chak No.16/9-R Khanewal	900,000	27.09.12	08.05.13	223	1,000	90,000	89,000
7	Construction of soling Makhdoom Pur road to Kot Haq Nawaz	500,000	27.09.12	07.01.13	102	3,000	50,000	47,000
8	Special repair of M/R Katchery bazar towards Madina Masjid chowk old Sabzi Mandi, patch work, Tariq Abad road Khanewal	800,000	13.06.12	26.04.13	317	1,000	80,000	79,000
9	Installation of tube well/repair water tanki water works T-Chowk Khanewal	1,500,000	10.09.12	07.07.13	300	5,000	150,000	145,000
10	Const. of soling Gali No.2 Kacha Khu Khanewal	1,000,000	27.08.12	30.07.13	337	3,000	100,000	97,000
11	Laying/repair of tuff tile Gali No.04 Block No.5 Khanewal	1,000,000	10.09.12	31.07.13	324	1,000	100,000	99,000
12	Sewer line/repair main hole Purana Khanewal Fazal Town	1,315,000	27.10.12	30.10.13	338	1,000	131,500	130,500
13	Laying of tuff tile Basti Purana Karkhana Khanewal	800,000	10.08.12	21.11.12	71	1,000	71,000	70,000
14	Const. of soling Chak	700,000	10.09.12	30.12.12	111	3,000	70,000	67,000

	No.2/9-R Rath wala Khanewal							
15	Installation of water filtration plant water works Makhdoompur	1,000,000	08.04.12	09.04.13	366	1,000	100,000	99,000
16	S/R M/R from Chowk Farooq-e-Azam towards Bilali Masjid to Jahanian by pass Khanewal	1,700,000	13.06.12	17.08.12	65	500	32,500	32,000
17	Const. of soling Basti Jaffarabad Khanewal	2,500,000	27.10.12	28.02.13	124	2,000	248,000	246,000
18	Const. of soling nali Basti Zahoor Abad	1,000,000	27.10.12	24.11.12	29	1,000	29,000	28,000
19	Const/laying of tuff tile Gali Mirza Zahid Hussain Baig Colony No.3 Khanewal	1,000,000	27.10.12	31.04.13	185	5,000	100,000	95,000
20	Repair/improvement of road X Block Peoples Colony Khanewal	850,000	27.09.12	10.08.13	351	1,000	85,000	84,000
21	Const. of Khal Chak No.7/V Khanewal	1,000,000	27.08.12	17.11.12	82	1,000	82,000	81,000
22	Const. of soling, tuff tile, drainage house Hanif Mughal Nizamabad Khanewal	500,000	10.08.12	28.02.13	202	5,000	50,000	45,000
23	Const. of soling Chak No.14/9-R	800,000	19.09.12	05.03.13	167	5,000	80,000	75,000
24	Laying of tuff tile Gali No.6 School No.2 Khanewal	500,000	27.08.12	28.02.13	185	2,000	50,000	48,000
25	Construction of soling Nali Chak No.47/10-R Khanewal	200,000	27.07.12	27.03.13	243	500	20,000	19,500
26	Laying of tuff tile street from Jamia Masjid Wali towards house Rao Yasin Muhammad Rafiq to Safullah old Khanewal	400,000	10.08.12	25.03.13	227	500	40,000	39,500
27	Laying of tuff tile Block No.4 Khanewal	300,000	10.08.12	31.03.13	233	1,000	30,000	29,000
28	Construction of Soling and tuff tiles colony No.2 street Aalam wali Khanewal	250,000	27.08.12	30.06.13	307	500	25,000	24,500
29	Construction of sewerage & Tuff tile Rehman Colony Khanewal	270,000	27.08.12	30.04.13	246	1,000	27,000	26,000
	Total Short Recovery							2,277,000

Annex-F**[Para No. 1.3.1.1]****Overpayment on Account of Social Security Benefit – Rs 5.125 Million**

Sr No	Name of officials	Designation	BPS	Recovery
1	Abdul Malik	Draftsman	11	127,747
2	Zahid Abbas	Draftsman	11	127,747
3	Zahid Irfan	Sub Engineer	11	127,747
4	Sikandar Zaib	Sub Engineer	11	127,747
5	Qamar Zaman	Sub Engineer	11	127,747
6	Muhammad Ijaz	Sub Engineer	11	127,747
7	Asgher Abbas Malik	Computer operator	11	127,747
8	Khuram Shehzad	Computer operator	11	127,747
9	Tariq Manzoor	Head Fire man	08	94,819
10	Tanzil-ur-rehman	Head Fire man	08	94,819
11	Hafiz Zubair	Imam masjid	08	94,819
12	Riaz Hussain	Driver	07	89,580
13	Muhammad Yousuf	surveyer	07	89,580
14	Asif Sabir	Junior Clerk	07	89,580
15	Nasir Shah	Fireman	05	80,214
16	Muhammad Hamid	Fireman	05	80,214
17	Rao Asif Raza	Fireman	05	80,214
18	Muhammad Raza	Fireman	05	80,214
19	Muhammad iqbal	Fireman	05	80,214
20	Sardar Ahmad	Fireman	05	80,214
21	Muhammad Nadeem	Electrition	05	80,214
22	Rao Nadeem Iqbal	Electrition	05	80,214
23	Skindar Hayat	patwari	05	80,214
24	Nasir Manzoor	Driver	05	80,214
25	Azhar Hussain	Driver	05	80,214
26	Qaisar Abbas	Driver	05	80,214
27	Amjad Ali	Driver	05	80,214
28	Muhammad Akram	Driver disposal	05	80,214
29	Allah Bakhsh	Naib Qasid	02	77,045
30	Qaisar Abbas	Naib Qasid	02	77,045
31	Qaswar Abbas	Naib Qasid	02	77,045
32	Muhammad Riaz	Naib Qasid	02	77,045
33	Sadaqat Ali	Naib Qasid	02	77,045
34	Muhammad abaid	Naib Qasid	02	77,045
35	Muhammad Akmal	Naib Qasid	02	77,045
36	Sikandar Hayat	Naib Qasid	02	77,045

37	Nazakat Hussain	Naib Qasid	01	62,187
38	Muhammad Ameer	Naib Qasid	01	62,187
39	Anwar Ahmad	Naib Qasid	01	62,187
40	Muhammad Nasir	Naib Qasid	01	62,187
41	Muhammad Qasim	Naib Qasid	01	62,187
42	Muhammad Nadeem	Naib Qasid	01	62,187
43	Muhammad Usman	Naib Qasid	01	62,187
44	Shehzad Ahmad	Office chowkidar	02	77,045
45	Abdul Rauf	Office chowkidar	02	77,045
46	Muhammad Iqbal	Office chowkidar	02	77,045
47	Muhammad Atif	Massan	02	77,045
48	Altaf Hussain	Tube well operator	02	77,045
49	Muhammad Asghar	Tube well operator	02	77,045
50	George maseih	Office sweeper	02	77,045
51	Allah Ditta maseih	Office sweeper	02	77,045
52	Aamir Maseih	Office sweeper	02	77,045
53	Ravi maseeh	Sewer man	02	77,045
54	Akhtar Maseih	Sewer man	02	77,045
55	Muhammad iqbal	Sewer man	02	77,045
56	Tariq Maseih	Sewer man	02	77,045
57	Muhammad shfique	Helper	01	62,187
58	Majid Ali	Helper	01	62,187
59	Muhammad Imran Shahid	Baildar	01	62,187
60	Ahsan-ul haq	Baildar	01	62,187
61	Abdul Majid	Baildar	01	62,187
62	Jamis Maseih	Sanitary worker	01	62,187
Total amount of SSB				5,124,545

Annex-G**[Para No. 1.5.1.2]****Unauthorized Opening of Tender by Incomplete Tender Committee
for Works – Rs 34.700 Million**

Sr. No.	Name of Scheme	Contractor Name	Estimated Cost
1	Construction of Soling Dera Kareem Baksh Sandha 124/10R	Mr. Khalid Sharif	1,000,000
2	Construction of Soling & Drain 110/10R	Mr. Qutab Din	1,000,000
3	Construction of Metalled Road Number Dar wali in 135/10R	Mr. Qutab Din	1,000,000
4	Construction of Metalled Road in khooh 135/10R	Mr. Qutab Din	1,000,000
5	Construction of Soling & Drain 157/10R	Mr. Akhtar Khan	1,500,000
6	Construction of Metalled Road & Soling & Drain 53/10R	Mr. Qutab Din	700,000
7	Construction of Soling & Drain in 98/10R	Mr. Khalid Sharif	350,000
8	Construction of Soling & Drain in 57/10R	Mr. Akhtar Khan	1,000,000
9	Construction of matel Road in 104/10rR New	Khaki Brothers	800,000
10	Construction of Soling & Drain in 105/10R	Mr. Akhtar Khan	800,000
11	Construction of Soling & Drain in 107/10R	Mr. Khalid Sharif	150,000
12	Construction of Soling & Drain in 132/10R Murtaza wali gali		300,000
13	Construction of Soling & Drain in 135/10R	Mr. Hukam Din	350,000
14	Reapir of Road & Sewerage Haji Naveed zaffar Randawa jahanian	Mr. Qutab Din	1,000,000
15	Construction of Soling & Sewerage & Tuffe tile in Jalalabad	Bilal Construction	1,000,000
16	Construction of Metalled Road Street Athar shah wali	Mr. Khalid Sharif	500,000
17	Construction of Metalled Road & sewerage Near darbar shaper wala	Khaki Brothers	500,000
18	Construction of Tuffe Tile In Street Baba Sarajh to Abdul Aziz Thekedar New colony	Saad Construction Company	500,000
19	Construction of Tuffe Tile In Street Waris Bajwa wali New colony	Maitla Construction Company	500,000

20	Improvement or Metalled Road Boording Chowk to water tank#2 & sewerage street Azam chohan wali	Mr. Qutab Din	1,000,000
21	Construction of Drain in 142/10R	Mr. Akhtar Khan	250,000
22	Construction of Tuffe Tile In Street Latif Nasir wali Ghreebabad Jahanian	Mr. Hukam Din	500,000
23	Construction of Soling & sewerage & Tuffe Tile in Jinnah colony A & C	Mr. Qutab Din	1,000,000
24	Construction of Soling & Drain in 155/10R	Mr. Khalid Sharif	500,000
25	Construction of Soling & Drain in 98/10R Imtaiz Wahla	Saad Construction Company	700,000
26	Construction of Soling & Drain in 132/10R	Mr. Qutab Din	800,000
27	Construction of Metalled & Tuffe Tile in Street Amin tailor wali Jahanian	Bilal Construction	500,000
28	Construction of Soling & sewerage Jinnah Colony # 1 gali back side of Bus stand	Bilal Construction	500,000
29	Construction of Metalled Road & Soling & Drain in 117/10R	Mr. Qutab Din	1,400,000
30	Construction of Soling Ali sher Wahan gali Alyas araen	Mr. Akhtar Khan	1,900,000
31	Construction of Soling & Drain in 122/10R	Mr. Akhtar Khan	1,000,000
32	Construction of Soling & Drain in 121/10R in street Arshad Cheena wali	Mr. Qutab Din	1,000,000
33	Construction of Metalled Road & Soling & Drain in Thatha	Mr. Qutab Din	1,500,000
34	Construction of Metalled Road & Soling & Drain in 137/10R	Mr. Qutab Din	1,400,000
35	Construction of Soling & Drain in 124/10R	Mr. Khalid Sharif	1,000,000
36	Construction of Metalled Road in basti Raheem shah	Mr. Qutab Din	1,900,000
37	Construction of Tuffe Tile in Street Masjid Noor wali & Sheikh Ishfaq Jamal	Mr. Qutab Din	700,000
38	Construction of Sewerage street Exchange wali Jahanian	Khaki Brothers	700,000
39	Construction of Entry Gate	Mr. M. Rafiq	1,500,000
40	Supply and fixing of RCC Manhole Covers	Mr. Qutab Din	1,000,000
Total			34,700,000

Annex-H**[Para No. 1.5.1.3]****Unauthorized use of Savings without Administrative Approval – Rs
9.866 Million**

Sr. No.	Name of Scheme	Original Estimated Cost	Rate of Tender %	Savings Used	Actual Expenditure
1	Construction of Soling Dera Kareem Baksh Sandha 124/10R	1,000,000	32.30	323,000	1,000,000
2	Construction of Soling & Drain 110/10R	1,000,000	31.78	317,800	835,514
3	Construction of Metalled Road Number Dar wali in 135/10R	1,000,000	30.56	305,600	1,000,000
4	Construction of Metalled Road in khooh 135/10R	1,000,000	30.76	307,600	994,865
5	Construction of Soling & Drain 157/10R	1,500,000	35	525,000	1,488,102
6	Construction of Metalled Road & Soling & Drain 53/10R	700,000	31.56	220,920	700,000
7	Construction of Soling & Drain in 98/10R	350,000	32.33	113,155	349,444
8	Construction of Soling & Drain in 57/10R	1,000,000	35	350,000	947,389
9	Construction of matel Road in 104/10rR New	800,000	24	192,000	800,000
10	Construction of Soling & Drain in 105/10R	800,000	35	280,000	789,017
11	Construction of Soling & Drain in 107/10R	150,000	33.02	49,530	148,860
12	Construction of Soling & Drain in 132/10R Murtaza wali gali	300,000	29.76	89,280	303,990
13	Construction of Soling & Drain in 135/10R	350,000	27.76	97,160	346,695
14	Reapir of Road & Sewerage Haji Naveed zaffar Randawa jahanian	1,000,000	30.55	305,500	1,000,000
15	Construction of Soling & Sewerage & Tuffe tile in	1,000,000	28.79	287,900	1,000,000

	Jalalabad				
16	Construction of Metalled Road Street Athar shah wali	500,000	18.70	93,500	499,503
17	Construction of Metalled Road & sewerage Near darbar shaper wala	500,000	23	134,114	500,000
18	Construction of Tuffe Tile In Street Baba Sarajh to Abdul Aziz Thekedar New colony	500,000	24.28	121,400	500,000
19	Construction of Tuffe Tile In Street Waris Bajwa wali New colony	500,000	25.88	129,400	363,536
20	Improvement or Metalled Road Boarding Chowk to water tank#2 & sewerage street Azam chohan wali	1,000,000	29.85	298,500	999,558
21	Construction of Drain in 142/10R	250,000	35	87,500	250,000
22	Construction of Tuffe Tile In Street Latif Nasir wali Ghreebabad Jahanian	500,000	26.65	133,250	496,876
23	Construction of Soling & sewerage & Tuffe Tile in Jinnah colony A & C	1,000,000	30.55	305,500	994,159
24	Construction of Soling & Drain in 155/10R	500,000	31.62	158,100	500,000
25	Construction of Soling & Drain in 98/10R Imtaiz Wahla	700,000	32.34	226,380	700,000
26	Construction of Soling & Drain in 132/10R	800,000	29.56	236,480	778,499
27	Construction of Metalled & Tuffe Tile in Street Amin tailor wali Jahanian	500,000	28.89	144,450	500,000
28	Construction of Soling & sewerage Jinnah Colony # 1 gali back side of Bus stand	500,000	29.91	149,550	494,795
29	Construction of Metalled Road & Soling & Drain in 117/10R	1,400,000	30.26	423,640	1,395,304
30	Construction of Soling Ali sher Wahan gali Alyas araen	1,900,000	35	665,000	1,827,038

31	Construction of Soling & Drain in 122/10R	1,000,000	35	350,000	990,962
32	Construction of Soling & Drain in 121/10R in street Arshad Cheena wali	1,000,000	30.56	305,600	1,000,000
33	Construction of Metalled Road & Soling & Drain in Thatha	1,500,000	27.65	414,750	1,495,291
34	Construction of Metalled Road & Soling & Drain in 137/10R	1,400,000	31.26	437,640	1,400,000
35	Construction of Soling & Drain in 124/10R	1,000,000	32.35	323,500	992,754
36	Construction of Metalled Road in basti Raheem shah	1,900,000	29.65	563,350	1,900,000
37	Construction of Tuffe Tile in Street Masjid Noor wali & Sheikh Ishfaq Jamal	700,000	28.56	199,920	699,545
38	Construction of Sewerage street Exchange wali Jahanian	700,000	26	199,658	683,382
Total		32,200,000	1,141	9,865,627	31,665,078

Non-recovery of Rent of Shops – Rs 21.758 million

Table-I

Shop No	Name of Shop Keeper	Name of Market	Arrear upto 2011-12	Rent per shop 2012-13	Demand 2012-13	Total (Demand + Arrear)	Recovered 2012-13	Balance upto 2012-13
2	Asgher Ali S/O Mohammad Bota	Meat Market Chicken	33,320	644	7,728	41,048	-	41,048
3	Mohammad Ishaq S/O Mohammad Latif		44,656	1,420	17,040	61,696	-	61,696
1	Asgher Ali S/O Mohammad Bota	Meat Market Mutton	69,037	2,735	32,820	101,857	-	101,857
3	Mohammad Latif S/O Mohammad Sharif		61,029	770	9,240	70,269	-	70,269
9	Ashger Ali S/O Mohammad Bota		49,746	2,077	24,924	74,670	-	74,670
23	Ashger Ali S/O Mohammad Jameel	General Bus Stand	39,962	1,128	13,536	53,498	-	53,498
29	Khalid Naeem S/O Mohammad Ali		44,658	1,984	23,808	68,466	-	68,466
30	Shamshad Ahmed S/O Nazir Mohammad		53,444	2,315	27,780	81,224	-	81,224
36	Abdul Khaliq S/O Abdul Karim		39,591	950	11,400	50,991	-	50,991
50	Mohammad Kashif		72,118	2,341	28,092	100,210	-	100,210

	S/O Abdul Sattar							
72	Mohammad Younas S/O Ali Mohammad		46,114	2,502	30,024	76,138	-	76,138
37	Asif Ali S/O saeed Ahmed	Allama Iqbal Shopping Centre	145,174	5,404	64,848	210,022	-	210,022
71	Mohammad Khali S/O Ashiq Ali		28,406	761	9,132	37,538	-	37,538
72	Mohammad Akram S/O Bashir Ahmed		25,836	761	9,132	34,968	-	34,968
73	Mohammad Rafiq S/O Allah Rakha		25,976	761	9,132	35,108	-	35,108
78	Nazeer Ahmed S/O Farzand Ali		39,897	956	11,472	51,369	-	51,369
90	Abdul Majeed S/O Bashir Ahmed		15,924	397	4,764	20,688	-	20,688
91	Abdul Majeed S/O Bashir Ahmed		15,890	322	3,864	19,754	-	19,754
92	Mohammad Saleem S/O Noor Mohammad		17,944	617	7,404	25,348	-	25,348
93	Mohammad Sarwar S/O Mohammad Nazeer		15,280	405	4,860	20,140	-	20,140
94	Mohammad Sarwar S/O Mohammad Nazeer		16,229	445	5,340	21,569	-	21,569
97	Daud Ahmed S/O	29,004	1,128	13,536	42,540	-	42,540	

	Majeed Ahmed							
100	Shahbaz Ahmed S/O Mohammad Siddique	26,662	1,063	12,756	39,418	-	39,418	
101	Daud Ahmed S/O Majeed Ahmed	20,443	1,063	12,756	33,199	-	33,199	
112	Nadeem Zaffar S/O Mohammad Zaffar	28,527	766	9,192	37,719	-	37,719	
113	Mohammad Sajjad S/O Ghulam Rasool	9,252	339	4,068	13,320	-	13,320	
134	Qaiser Nadeem S/O Mohammad Sharif	6,852	400	4,800	11,652	-	11,652	
135	Qaiser Nadeem S/O Mohammad Sharif	6,400	374	4,488	10,888	-	10,888	
140	Abdur Rehman S/O Fiaz Bakish	12,272	616	7,392	19,664	-	19,664	
157	Rizwan Nazeer S/O Nazeer Ahmed	11,712	419	5,028	16,740	-	16,740	
158	Rizwan Nazeer S/O Nazeer Ahmed	9,768	354	4,248	14,016	-	14,016	
160	Mohammad Sharif S/O Khushi Mohammad	10,464	421	5,052	15,516	-	15,516	

161	Mohammad Sharif S/O Khushi Mohammad	9,732	386	4,632	14,364	-	14,364
171	Abdul sattar	29,878	1,450	17,400	47,278	-	47,278
172	Abdul sattar	44,184	1,386	16,632	60,816	-	60,816
173	Ghulam Shabir S/O Shabir Ahmed	36,333	1,047	12,564	48,897	-	48,897
174	Abdul sattar	33,111	1,063	12,756	45,867	-	45,867
186	Nasarullah S/O Attaullah	11,952	405	4,860	16,812	-	16,812
187	Nasarullah S/O Attaullah	10,104	348	4,176	14,280	-	14,280
198	Khalid Mehmood S/O Mohammad Sharif	10,542	680	8,160	18,702	-	18,702
201	Daud Ahmed S/O Majeed Ahmed	17,376	448	5,376	22,752	-	22,752
202	Ghulam Musraf S/O Faiz Bakish	121,320	3,916	46,992	168,312	-	168,312
206	Mohammad Anwar S/O Mohammad Shakeel	58,900	2,304	27,648	86,548	-	86,548
214	Mohammad Hanif S/O Khushi Mohammad	85,247	2,396	28,752	113,999	-	113,999
215	Ghulam Mustafa S/O Faiz Bakish	145,126	2,268	27,216	172,342	-	172,342
225	Sadaqat Ali S/O Jan	10,764	512	6,144	16,908	-	16,908

	Mohammad							
226	Mubisher Karim S/O Shakar Ali	7,968	469	5,628	13,596	-	13,596	
228	Ghulam Mustafa S/O Ghulam Mohammad	9,036	455	5,460	14,496	-	14,496	
229	Ghulam Mustafa S/O Ghulam Mohammad	8,844	448	5,376	14,220	-	14,220	
230	Muhammad farooq S/O Amanullah	8,520	781	9,372	17,892	-	17,892	
231	Muhammad farooq S/O Amanullah	1,800	660	7,920	9,720	-	9,720	
233	Abdul Jabbar S/O Abdul Ghaffar	3,200	704	8,448	11,648	-	11,648	
234	Abdul Jabbar S/O Abdul Ghaffar	3,300	726	8,712	12,012	-	12,012	
241	Mohammad Abdulah S/O Shafaqat Rasool	13,080	346	4,152	17,232	-	17,232	
251	Qutab Din S/O nabi Bux	8,400	770	9,240	17,640	-	17,640	
252	Qutab Din S/O nabi Bux	8,640	792	9,504	18,144	-	18,144	
261	Babar Ali Mumtaz Hussain	5,408	373	4,476	9,884	-	9,884	
262	Babar Ali Mumtaz	5,601	386	4,632	10,233	-	10,233	

	Hussain							
274	Zahid Mehmood S/O yaseen (Half)		22,200	2,035	24,420	46,620	-	46,620
275	Muhamma d Ramzan S/O Muhamma d Rafiq		28,440	2,607	31,284	59,724	-	59,724
276	Muhamma d Asfaq S/O Nazik Hussain		42,000	3,850	46,200	88,200	-	88,200
277	Khalid Shraef S/O Muhamma d Sharief		42,000	3,850	46,200	88,200	-	88,200
278	Muhamma d Razmazn S/O Muhamma d Rafiq		20,400	1,870	22,440	42,840	-	42,840
279	Istiaq Ahmad S/O Sardar		18,000	1,650	19,800	37,800	-	37,800
281	Muhamma d Qasim S/O Wali Muhamma d		13,200	1,320	15,840	29,040	-	29,040
282	Muhamma d Sharief S/O Kushi Muhamma d		27,000	2,475	29,700	56,700	-	56,700
283	Muhamma d Qasim S/O Wali Muhamad		13,200	1,320	15,840	29,040	-	29,040
284	Muhamma d Qasimn S/O Wali Muhamma d		10,000	1,100	13,200	23,200	-	23,200
303	Musrat S/O Muhamma d Husain		7,920	726	8,712	16,632	-	16,632

329	Muhammad Ramzan S/O Alamgeer		2,800	770	9,240	12,040	-	12,040
336	Moin Syalivi S/O Muhamma d Younis		-	3,000	36,000	36,000	-	36,000
337	Roa Muhamma d Younis S/O Muhamma d Ayuob		-	2,700	32,400	32,400	-	32,400
338	Muhamma d Zahid S/O Allah Din		-	2,500	30,000	30,000	-	30,000
339	Muhamma d Zahid S/O Allah Din		-	2,500	30,000	30,000	-	30,000
340	Muhamma d Daood Shrief S/O Anwar		-	1,700	20,400	20,400	-	20,400
341	Muhammad Iftikhar S/O Muammad Ali		-	2,600	31,200	31,200	-	31,200
342	Muhammad Iftikhar S/O Muammad Ali		-	2,100	25,200	25,200	-	25,200
343	Ghulam Rasool S/O Muhamma d Ibrheem		-	2,100	25,200	25,200	-	25,200
344	Ghulam Rasool S/O Muhamma d Ibrheem		-	2,000	24,000	24,000	-	24,000
345	Muhamma d Aslam S/O Abdul Majeed		-	1,800	21,600	21,600	-	21,600
347	Allah Ditta S/O Muhamma d Saleem		-	2,100	25,200	25,200	-	25,200

348	Muhamma d Rasid S/O Muhamma d Aslam	-	2,000	24,000	24,000	-	24,000
349	Usman Bashir S/O Bashier Ahamad	-	1,700	20,400	20,400	-	20,400
351	Muhamma d Asif S/O Rehmat Ali	-	2,500	30,000	30,000	-	30,000
352	Muhamma d Waryam S/O Almgeer	-	3,300	39,600	39,600	-	39,600
353	Muhamma d Fayaz S/O Ghulam Haidir	-	3,300	39,600	39,600	-	39,600
354	Muhamma d Fayaz S/O Ghulam Haidir	-	2,300	27,600	27,600	-	27,600
357	Usman Bashir S/O Bashir Muhamma d	-	1,700	20,400	20,400	-	20,400
358	Usman Bashir S/O Bashir Muhamma d	-	1,700	20,400	20,400	-	20,400
359	Muhamma d Ashrif S/O Abdul Aziz	-	1,700	20,400	20,400	-	20,400
360	Muhamma d Mushtaq	-	1,800	21,600	21,600	-	21,600
361	Muhamma d Waseem S/O Masood Sadiq	-	1,800	21,600	21,600	-	21,600
362	Muhamma d Waseem S/O Masood	-	1,800	21,600	21,600	-	21,600

	Sadiq							
363	Muhammad Waseem S/O Masood Sadiq		2,200	26,400	26,400	-	26,400	
18	Haif-ur-Rehman S/O Abdul Rehman	Abdullah Chowk	46,859	1,650	19,800	66,659	-	66,659
Total			2,073,972	140,280	1,683,360	3,757,332	-	3,757,332

Table-II

Shop No	Name of Shop Keeper	Arrear upto 2011-12	Rent per shop 2012-13	Demand 2012-13	Total (Arrear + Demand) 2012-13	Recovered 2012-13	Balance upto 2012-13
Near Primary School No.3							
1	Abdul Majeed S/O Abdul Rasheed	958	1,650	19,800	20,758	19,800	958
2	Nawab Din S/O Muhammad Ramzan	1,916	1,650	19,800	21,716	19,800	1,916
3	Khalid Iqbal S/O Feroz Din	4,616	1,650	19,800	24,416	19,800	4,616
4	Muqbool Elahi S/O Ali Bakish	4,616	1,650	19,800	24,416	19,800	4,616
5	Abdul aziz S/O Azeem Ullah	13,638	1,651	19,812	33,450	14,859	18,591
6	Abdul Latif S/O Mohammad Bota	11,313	1,650	19,800	31,113	19,800	11,313
7	Abdul Latif S/O Mohammad Bota	13,055	1,650	19,800	32,855	19,800	13,055
8	Haji M. fayyaz S/O Nawab Ali	12,532	1,651	19,812	32,344	19,808	12,536
9	BADul Ghaffor S/O Ferooz Din Shop No	9,571	1,650	19,800	29,371	14,850	14,521

10	Mohammad Yousaf S/O Ali Mohammad	5,487	1,650	19,800	25,287	19,800	5,487
11	Mohammad Rafiq S/O Phol Mohammad	9,842	1,650	19,800	29,642	19,800	9,842
12	Mohammad Daud S/O Mohammad Shafi	2,613	1,650	19,800	22,413	19,800	2,613
13	Mohammad Farooq S/O M. Dawood	2,700	1,650	19,800	22,500	19,800	2,700
14	Abdul Shakoor S/O Barkat ullah Shop No	10,287	1,650	19,800	30,087	13,200	16,887
15	Haji Saeed Ullah S/O Shahbdin Shop No	11,206	1,650	19,800	31,006	8,250	22,756
16	Mohammad Younas S/O Ali Mohammad	11,516	1,650	19,800	31,316	19,800	11,516
17	Shahid Iqbal S/O Wali Mohammad	5,574	1,650	19,800	25,374	16,500	8,874
18	Abdul Ghaffar S/O Gulzar Ahmed Shop No	3,332	1,650	19,800	23,132	19,800	3,332
19	Dolat Ali S/O Hussain Bux	9,532	1,651	19,812	29,344	18,161	11,183
20	Abdul Sattar S/O BAshir Ahmed Shop No	20,158	1,650	19,800	39,958	19,800	20,158
21	Mohammad Arshed S/O Ferzand Ali	24,454	1,650	19,800	44,254	19,800	24,454
22	Mehmood Ali S/O Ferzand Ali	24,454	1,650	19,800	44,254	19,800	24,454
23	Haji Chotto S/O Mughali	7,320	1,650	19,800	27,120	19,800	7,320
24	Nazir Ahmed S/O Mohammad Shafi	7,320	1,650	19,800	27,120	19,800	7,320

25	Nazir Ahmed S/O Ali Mohammad	4,829	1,650	19,800	24,629	16,500	8,129
26	Mohammad Rafiq S/O Khan Mohammad	1,829	1,650	19,800	21,629	19,800	1,829
27	M. Abdullah S/O Mohammad Ismail	2,700	1,650	19,800	22,500	19,800	2,700
28	Mohammad Mossa S/O Jan Mohammad	8,919	1,650	19,800	28,719	14,850	13,869
29	Obaid-ur- Rehman S/O Abdul Rehman	7,858	1,650	19,800	27,658	19,800	7,858
30	Javeed Akhtar S/O Noor Mohammad	9,861	1,650	19,800	29,661	14,850	14,811
31	Mohammad Sadiq S/O Jan Mohammad	17,064	1,650	19,800	36,864	14,850	22,014
32	Mohammad Sadiq Sajid S/O Basir Ahemd	10,190	1,650	19,800	29,990	19,800	10,190
33	Sadiq Sajid S/O Bashir Ahmed	10,190	1,650	19,800	29,990	19,800	10,190
34	Ali Mohammad S/O Fazal Din	6,795	1,650	19,800	26,595	19,800	6,795
35	Mohammad Sajid S/O Allah Bakish	4,529	1,650	19,800	24,329	19,800	4,529
36	Abdul Rasheed S/O Ahmed Bakish	8,730	1,650	19,800	28,530	19,800	8,730
37	Mohammad Shakkar S/O Ashiq Hussain	3,110	564	6,768	9,878	6,768	3,110
38	Mohammad Shakkar S/O Ashiq Hussain	1,364	644	7,728	9,092	7,728	1,364
39	Abdul Latf S/O Mohammad Bota	29,774	1,331	15,972	45,746	15,972	29,774
40	Abdul Majeed S/O Bashir Ahmed	14,241	1,782	21,384	35,625	21,384	14,241

41	Abdul Majeed S/O Din Mohammad	19,361	2,031	24,372	43,733	24,372	19,361
42	Abdul Majeed S/O Bashir Ahmed	29,068	1,782	21,384	50,452	21,384	29,068
43	Zahid Iqbal S/O Noor Mohammad	33,730	2,277	27,324	61,054	20,493	40,561
44	Mohammad Ismail S/O Wali Mohammad	22,011	1,782	21,384	43,395	16,038	27,357
45	Mohammad Shairf S/O Ghulam Qadir	18,812	1,782	21,384	40,196	16,038	24,158
46	Mohammad Shakkar S/O Ashiq Hussain	5,174	1,803	21,636	26,810	21,636	5,174
47	Mushtaq Hussain S/O M. Ramzan	12,613	1,782	21,384	33,997	16,038	17,959
48	Mohammad Shafi S/O Nawab Din	34,345	1,782	21,384	55,729	16,038	39,691
49	Abdul Jabbar S/O Mohammad Sadique	21,438	1,520	18,240	39,678	13,680	25,998
50	Asim Mehmood S/O Taj Mohammad	23,810	1,782	21,384	45,194	19,602	25,592
51	Abbas Ali S/O Altaf Hussain	20,841	2,284	27,408	48,249	27,408	20,841
52	Abdul Qayyum S/O Mohammad Nazir	8,263	2,284	27,408	35,671	27,408	8,263
Sub Total		619,459	86,615	1,039,380	1,658,839	953,665	705,174
Sabzi Mandi							
1	Mohammad Sadique S/O Ghulam Rasool	10,074	1,650	19,800	29,874	19,800	10,074
2	Mohammad S/O Ghulam Rasool	6,358	1,650	19,800	26,158	19,800	6,358
3	Abdul Qadir	8,765	1,651	19,812	28,577	18,161	10,416

4	Muqbool Ahmed S/O Khushi Mohammad	6,052	1,650	19,800	25,852	18,150	7,702
5	Haji Mohammad Pannah S/O Ghulam Mohammad	3,906	1,650	19,800	23,706	19,800	3,906
6	Muhammad Nawaz	9,164	1,650	19,800	28,964	16,500	12,464
7	Mohammad Safyan S/O Mohammad Din	18,832	1,650	19,800	38,632	19,800	18,832
8	Ashger Ali S/O Siraj Din	15,023	1,650	19,800	34,823	22,800	12,023
9	Mohammad Sadique S/O Noor Mohammad	958	1,650	19,800	20,758	19,800	958
10	Shahid Latif S/O Ghulam Murtaza	24,548	1,650	19,800	44,348	19,800	24,548
11	Faiz Bakish S/O Peer Bakish	8,013	1,650	19,800	27,813	19,800	8,013
12	Ashfaq Ahmed S/O Lal Mohammad	9,000	1,650	19,800	28,800	18,150	10,650
13	Aijaz Ahmed S/O Lal Mohammad	9,000	1,650	19,800	28,800	4,950	23,850
14	Mohammad Hanif S/O Mohammad Shafi	23,235	4,897	58,764	81,999	34,173	47,826
15	Nasir Ali S/O Mohammad Shafi	11,954	1,650	19,800	31,754	14,850	16,904
Sub Total		164,882	27,998	335,976	500,858	286,334	214,524
Wahla Road							
1	Allah Ditta S/O Mohammad Ramzan	9,929	1,650	19,800	29,729	19,800	9,929
2	Mohammad Hussain S/O Mohammad	10,016	1,650	19,800	29,816	19,800	10,016

	Sadiq						
3	Mohammad Sharif S/O Rehmat Ali	3,562	1,650	19,800	23,362	19,800	3,562
4	Mumtaz Alil S/O Allah Din	6,029	1,650	19,800	25,829	19,800	6,029
5	Shahbaz Ali S/O Allah Din	10,819	1,650	19,800	30,619	18,150	12,469
6	Mohammad Tahir S/O Mohammad Hussain	4,287	1,650	19,800	24,087	18,150	5,937
7	Abdul Majeed S/O Ghulam Haider	13,713	1,650	19,800	33,513	14,850	18,663
8	Iqbal Akhtar S/O Anayat Ullah	10,713	1,650	19,800	30,513	14,850	15,663
Sub Total		69,068	13,200	158,400	227,468	145,200	82,268
Allah Dad Bazar							
1	Abdur Rehman S/O Ghulam Mohammad	8,971	1,650	19,800	28,771	19,800	8,971
2	Abdul Sattar Mukthiar Ahmed	15,958	1,650	19,800	35,758	14,850	20,908
3	Mansoor Ahmad	6,203	1,651	19,812	26,015	16,510	9,505
4	Nazir Ahmed S/O Barkat Ali	7,490	1,650	19,800	27,290	19,800	7,490
5	Pathne Khan S/O Ghulam Sarwar	4,287	1,650	19,800	24,087	19,800	4,287
6	Mohammad Younas S/O Mohammad Bakish	8,990	1,650	19,800	28,790	18,150	10,640
7	Mansor Ahmed S/O Naseer-ul-Haq	5,487	1,650	19,800	25,287	19,800	5,487
8	Sanallah S/O Rehmat Ali	20,980	1,650	19,800	40,780	16,500	24,280
9	Taj Mohammad S/O Mohammad	4,374	1,650	19,800	24,174	16,500	7,674

	Ibrahim						
10	Mohammad Jameel S/O Khushi Mohammad	12,258	1,650	19,800	32,058	19,800	12,258
11	Muslim Khan S/O Abbas Khan	7,161	1,650	19,800	26,961	19,800	7,161
12	Nazam Din S/O Noor Mohammad	3,745	1,650	19,800	23,545	19,800	3,745
13	Mohammad Sharif S/O Mohammad Bakish	7,913	1,650	19,800	27,713	18,150	9,563
14	Mohammad Abdullah S/O Abdul Ghaffar	8,042	1,650	19,800	27,842	18,150	9,692
15	Mohammad Yasin S/O Wali Mohammad	11,471	1,650	19,800	31,271	19,800	11,471
16	Faryad Hussain S/O Allah Diya	8,167	1,650	19,800	27,967	19,800	8,167
17	Haji Allah Dia S/O Rehmat Ali	9,125	1,650	19,800	28,925	19,800	9,125
18	Mohammad Iqbal S/O Haji Allah Diya	48,124	1,650	19,800	67,924	19,800	48,124
Sub Total		198,746	29,701	356,412	555,158	336,610	218,548
Near Town Hall							
1	Khalid Sharif S/O Mohammad Sharif	59,815	3,508	42,096	101,911	42,096	59,815
2	Riaz Husain S/O Ghulam Mohammad	12,299	1,650	19,800	32,099	19,800	12,299
3	Talib Hussain S/O Ghulam Mohammad	17,042	1,650	19,800	36,842	14,850	21,992
4	Tahir Nadeem S/O Mohammad Bashir	12,716	1,650	19,800	32,516	19,800	12,716
5	Sharafat Ullah	12,058	1,650	19,800	31,858	14,850	17,008

6	Mohammad Ashrif S/O Sohane Khan	2,874	1,650	19,800	22,674	18,150	4,524
7	Ameer Ahmed S/O Khan Mohammad	4,790	1,650	19,800	24,590	14,850	9,740
8	Mubisher Karim S/O Abdul Karim	4,616	1,650	19,800	24,416	19,800	4,616
9	Mohammad Aslam S/O Anayat Ali	6,532	1,650	19,800	26,332	19,800	6,532
10	Mohammad Aslam S/O Muhammad Ismail	7,314	1,650	19,800	27,114	16,500	10,614
11	Haif Mohammad Ashrif S/O Niaz Mohammad	48,660	1,650	19,800	68,460	14,850	53,610
12	Mohammad Ramzan S/O Khuda Bakish	6,358	1,650	19,800	26,158	19,800	6,358
13	Mohammad Ayub S/O Ghulam Mohammad	9,532	1,650	19,800	29,332	19,800	9,532
14	Saifullah S/O Abdul Raheem	6,532	1,650	19,800	26,332	19,800	6,532
15	Jan Mohammad S/O Qamar Din	11,758	1,650	19,800	31,558	19,800	11,758
16	Jehangir Biag S/O Shrafat Ullah	8,884	1,650	19,800	28,684	19,800	8,884
17	Abdur Rasheed S/O Mohammad Yaqoob	6,445	1,650	19,800	26,245	19,800	6,445
18	Mohammad Qadeer S/O Habibullah	9,610	1,650	19,800	29,410	19,800	9,610
19	Mohammad Sabir S/O Shahab Din	10,680	1,650	19,800	30,480	19,800	10,680
20	Abdul Majeed S/O Wali Mohammad	43,684	1,650	19,800	63,484	4,950	58,534

21	Mohammad Aslam S/O Shahab Din	1,916	1,650	19,800	21,716	19,800	1,916
22	Mohammad Asif S/O Abdul Karim	7,403	1,650	19,800	27,203	19,800	7,403
23	Mohammad Anwar S/O Shair Mohammad	4,529	1,650	19,800	24,329	19,800	4,529
24	Mohammad Yousaf S/O Mohammad Yaqoob	11,845	1,650	19,800	31,645	19,800	11,845
25	Mohammad Sharif S/O Imam Shah	7,200	1,650	19,800	27,000	19,800	7,200
26	Mohammad Hanif S/O Nizam Din	8,487	1,650	19,800	28,287	16,500	11,787
27	Allah Rakha S/O Mohammad Din	10,035	1,650	19,800	29,835	18,150	11,685
28	Mohammad Aslam S/O Habib Ullah	-	1,650	19,800	19,800	19,800	-
29	Abdul Jabbar S/O Noor Mohammad	10,487	1,650	19,800	30,287	19,800	10,487
30	Shoukat Ali S/O Mishidi	28,147	1,650	19,800	47,947	18,150	29,797
31	Abdul Jabbar S/O Noor Mohammad	13,448	1,846	22,152	35,600	22,152	13,448
32	Abdul Jabbar S/O Noor Mohammad	6,432	1,650	19,800	26,232	19,800	6,432
33	Umer Din S/O Abdur Raheem	12,716	1,650	19,800	32,516	19,800	12,716
34	Talib Hussain S/O Shahab Din	17,216	1,650	19,800	37,016	19,800	17,216
35	Mehmood Ali S/o Muhammad Ali	20,090	1,650	19,800	39,890	13,200	26,690
36	Mehmood Ali S/o Muhammad Ali	17,090	1,650	19,800	36,890	13,200	23,690

37	Mohammad Tahir S/O Mohammad Usman	5,574	1,650	19,800	25,374	19,800	5,574
38	Mohammad Munawar S/O Mohammad Rafiq	14,496	1,650	19,800	34,296	18,150	16,146
39	Ghulam Rasool S/O Charig Din	5,674	1,650	19,800	25,474	16,500	8,974
40	Mohammad Hanif S/O Khushi Mohammad	21,948	1,650	19,800	41,748	18,150	23,598
Sub Total		526,932	68,054	816,648	1,343,580	750,648	592,932
Meat Market Chicken							
1	Asgher Ali S/O Mohammad Bota	298,257	7,867	94,404	392,661	23,601	369,060
Sub Total		298,257	7,867	94,404	392,661	23,601	369,060
Meat Market Mutton							
2	Muhammad Mansha	37,380	650	7,800	45,180	6,200	38,980
4	Mohammad Nawaz S/O Mohammad Mansha	4,951	532	6,384	11,335	3,192	8,143
5	Sajjad Ahmed S/O Mohammad Mansha	60,696	1,620	19,440	80,136	6,480	73,656
6	Akhbar Ali S/O Mohammad Bota	64,276	1,918	23,016	87,292	3,836	83,456
7	Atta Mohammad S/O Mohammad Ismail	77,554	2,178	26,136	103,690	8,712	94,978
8	Abdul Rasheed S/O Mohammad Rafiq	31,032	1,597	19,164	50,196	9,582	40,614
10	Muhammad Majid S/o Muhammad	42,425	1,375	16,500	58,925	11,000	47,925

	Latif						
11	Zafar Iqbal S/O Mohammad Sharif	35,627	1,630	19,560	55,187	8,150	47,037
12	Mohammad Afzal S/O Mohammad Yousaf	7,744	532	6,384	14,128	3,192	10,936
13	Mohammad Arshed S/O Mohammad Yousaf	96,604	2,237	26,844	123,448	13,422	110,026
14	Mohammad Saleem S/O Mohammad Yo usaf	17,160	2,305	27,660	44,820	27,660	17,160
15	Mohammad Akram S/O Mohammad Aslam,	51,354	1,348	16,176	67,530	2,696	64,834
16	Mohammad Ayyub S/O Mohammad Ahmed	3,663	477	5,724	9,387	5,724	3,663
Sub Total		530,466	17,749	220,788	751,254	109,846	641,408
Civil Hospital Market							
1	Abdul Jabbar S/O Abdul Haq	65,740	6,752	81,024	146,764	74,272	72,492
2	Imran B Ashir S/O Bashir Ahmed	101,438	6,766	81,192	182,630	60,894	121,736
3	Abdul Majeed S/O Abdul Subhan	15,720	5,253	63,036	78,756	63,036	15,720
4	Ghulam Mustafa S/O Abdur Rehman	12,273	4,728	56,736	69,009	56,736	12,273
5	Javeed Abdullah S/O M. Abdullah	73,692	4,469	53,628	127,320	53,628	73,692
6	Shahnawaz S/O Bashir Ahmed	64,380	4,388	52,656	117,036	52,656	64,380
7	M. Sharif S/O Khushi Mohammad	53,138	4,388	52,656	105,794	52,656	53,138

8	Mohammad Younas S/O Ali Mohammad	160,150	4,388	52,656	212,806	26,328	186,478
9	Abdul Kahliq S/O Abdul Rehman	54,123	3,603	43,236	97,359	39,633	57,726
10	Irshad Hussain S/O Noor Mohammad	56,905	3,365	40,380	97,285	40,380	56,905
11	Sardar Ali S/O Shah Mohammad	105,911	3,314	39,768	145,679	33,140	112,539
12	Khalid Javeed S/O Mohammad Abdullah	108,218	3,168	38,016	146,234	22,176	124,058
13	Lal Din S/O Din Mohammad	112,410	3,115	37,380	149,790	28,035	121,755
14	Mohammad Aslam S/O Mansab Ali	88,408	3,208	38,496	126,904	38,496	88,408
15	Mohammad Aslam S/O Mansab Ali	95,721	3,213	38,556	134,277	22,491	111,786
16	Ashiq Hussain S/O Mohammad Sharif	38,468	3,369	40,428	78,896	20,214	58,682
17	Mohammad Younas S/O Abdul Majeed	112,510	3,150	37,800	150,310	28,350	121,960
18	Mumtaz Ahmed S/O Din Mohammad	62,291	3,150	37,800	100,091	25,200	74,891
19	Mohammad Hanif S/O Karam Hussian	150,893	3,150	37,800	188,693	22,050	166,643
20	Hamad Raza S/O Ahmed Yar	154,575	3,041	36,492	191,067	15,205	175,862
21	Sartaj Ahmed S/O Mohammad Yasin	50,951	3,119	37,428	88,379	37,428	50,951
22	Bashir Ahmed S/O Mohammad	75,511	2,844	34,128	109,639	8,532	101,107

	Bota						
23	Mohammad Ramzan S/O Nattho Khan	108,344	3,203	38,436	146,780	3,203	143,577
24	Abdul Ghafar S/O Noor Mohammad	83,871	3,203	38,436	122,307	22,421	99,886
25	Nazir Ahmed S/O Barkat Ullah	132,322	3,203	38,436	170,758	22,421	148,337
26	Mohammad Shafiq S/O Punno	97,613	2,037	24,444	122,057	14,259	107,798
27	Asif Sadddique S/O Mohammad Saddique	116,147	3,113	37,356	153,503	28,017	125,486
28	Abdul Latif S/O Ali Mohammad	96,491	1,998	23,976	120,467	17,982	102,485
29	Mohammad Nasir S/O Abdur Rasheed	42,690	2,371	28,452	71,142	18,968	52,174
30	Mushtaq Ahmed S/O Sher Mohammad	285,590	3,509	42,108	327,698	24,563	303,135
Sub Total		2,776,494	108,578	1,302,936	4,079,430	973,370	3,106,060
Qazi Zahorullah Market							
1	Khalid Sharif S/O Mohammad Sharif	34,876	2,505	30,060	64,936	17,535	47,401
2	Ali Nawaz S/O Islam-ud-Din	53,696	2,053	24,636	78,332	10,265	68,067
3	Mohammad Akhtar S/O Karim-ud-din	21,679	1,889	22,668	44,347	11,334	33,013
4	Mohammad Saleem S/O Mohammad Ismail	23,832	2,037	24,444	48,276	18,333	29,943
5	Shoukat Ali S/O Ghulam Rasool	25,740	2,197	26,364	52,104	19,773	32,331

6	Allah Bakish S/O Noor Mohammad	54,578	2,197	26,364	80,942	26,364	54,578
7	Mohammad Mansoor S/O Naseer-ul-Haq	27,922	2,409	28,908	56,830	28,908	27,922
8	Mohammad Ramzan S/O Mohammad Rafiq	25,704	2,495	29,940	55,644	29,940	25,704
9	Mohammad Rasheed S/O Jan Mohammad	31,053	2,362	28,344	59,397	28,344	31,053
10	Mohammad Rasheed S/O Jan Mohammad	34,268	2,362	28,344	62,612	14,172	48,440
11	Sajjad Hussain S/O Faiz 2Bakish	25,637	2,502	30,024	55,661	25,020	30,641
12	Mohammad Akhtar S/O Mohammad Karam-ud-Din	39,412	2,502	30,024	69,436	25,020	44,416
Sub Total		398,397	27,510	330,120	728,517	255,008	473,509
General Bus Stand							
1	Ghulam Mohammad Shair Azam	32,003	9,187	110,244	142,247	110,244	32,003
2	Abdul Kahliq S/O Abdul Karim	159,028	6,440	77,280	236,308	57,960	178,348
3	Abdul Ghaffor S/O Naik Mohammad	19,628	3,287	39,444	59,072	29,583	29,489
4	Mohammad Saddique S/O Ghulam Rasool	64,446	3,287	39,444	103,890	29,583	74,307
5	Shafaqat Ali S/O Bashir Ahmed	52,186	1,793	21,516	73,702	16,137	57,565
6	Bashir Ahmed S/O Ghulam Rasool	19,825	3,586	43,032	62,857	43,032	19,825
7	Mohammad Anwar S/O Nazeer Ahmed	34,405	3,003	36,036	70,441	36,036	34,405
8	Mohammad Zubiar S/O	13,801	2,660	31,920	45,721	31,920	13,801

	Ghulam Mohammad						
9	Riaza D/O Abdul Aziz	45,494	2,544	30,528	76,022	30,528	45,494
10	Abdul Sattar S/O Mohammad Saddique	21,645	3,143	37,716	59,361	3,143	56,218
11	Irshad Ahmed S/O Noor Mohammad	1,859	880	10,560	12,419	8,800	3,619
12	Mohammad Shafi S/O Charigh Din	20,379	600	7,200	27,579	7,200	20,379
13	Nadeem Zafar S/O Zafar Iqbal	38,996	820	9,840	48,836	9,840	38,996
14	Muhammad Imran	36,980	968	11,616	48,596	11,616	36,980
15	Abdul Jabbar S/O Mohammad Saddique	47,965	1,450	17,400	65,365	17,400	47,965
16	Manzoor Ahmed S/O Mohammad Younas	44,559	1,305	15,660	60,219	15,660	44,559
17	Manzoor Ahmed S/O Mohammad Yo unas	26,992	1,561	18,732	45,724	18,732	26,992
18	Mohammad Shafiq S/O Mohammad Rafiq	7,139	1,395	16,740	23,879	16,740	7,139
19	Mohammad Naeem S/O Mohammad Rafiq	1,484	1,087	13,044	14,528	13,044	1,484
20	Mohammad Kashif S/O Abdul Sattar	41,743	1,560	18,720	60,463	14,040	46,423
21	Ikramullah S/O Qasim Ali	8,554	1,278	15,336	23,890	14,058	9,832
22	Ikramullah S/O Qasim Ali	5,974	858	10,296	16,270	9,438	6,832
24	Mohammad Shafiq S/O Lal Din	3,999	1,475	17,700	21,699	13,275	8,424

25	Mohammad Arif S/O Abdul Hameed	14,313	2,184	26,208	40,521	17,472	23,049
26	Abdul Jabbar S/O Abdul Sattar	19,163	1,128	13,536	32,699	10,152	22,547
27	Abdul Jabbar S/O Abdul Sattar	22,780	1,054	12,648	35,428	9,486	25,942
28	Rasheed Ahmed S/O Roshan Din	56,368	1,283	15,396	71,764	14,113	57,651
31	Abdul Ghaffar S/O Karim Bakish	34,386	935	11,220	45,606	11,220	34,386
32	Mohammad Arshed S/O Abdul Sattar	3,291	720	8,640	11,931	8,640	3,291
33	Abdul Khaliq S/O Abdul Karim	5,398	760	9,120	14,518	9,120	5,398
34	Mohammad Younas S/O Ali Mohammad	11,324	645	7,740	19,064	5,805	13,259
35	Mohammad Younas S/O Ali Mohammad	11,324	645	7,740	19,064	5,805	13,259
37	Touqir Ahmed S/O Nazeer Ahmed	2,375	985	11,820	14,195	10,835	3,360
38	Mohammad Younas S/O Ali Mohammad	4,361	3,273	39,276	43,637	36,003	7,634
39	Abdul Ghafor S/O Naik Mohammad	168,052	8,652	103,824	271,876	95,172	176,704
40	Iftikhar Ahmed S/O Abdul ghafoor	76,207	7,775	93,300	169,507	93,300	76,207
41	Mohammad Shahbaz S/O Haji Mohammad Siddiq	81,001	2,037	24,444	105,445	24,444	81,001
42	Mohammad Imran S/O Abdul Ghani	158,645	3,625	43,500	202,145	32,625	169,520
43	Mohammad Asgher S/O	101,847	4,680	56,160	158,007	56,160	101,847

	Shadi Mohammad						
44	Shah Nawaz S/O Mohammad Sadiq	102,716	1,287	15,444	118,160	11,583	106,577
45	Abdul Rasheed S/O Rehmat Ali	143,687	3,315	39,780	183,467	13,260	170,207
46	Ghulam Fareed S/O Abdul Hameed	91,558	3,224	38,688	130,246	35,464	94,782
47	Abdul Shakoor S/O Abdul Ghafoor	76,649	3,876	46,512	123,161	31,008	92,153
48	Mohammad Kashif S/O Abdul Sattar	25,069	2,390	28,680	53,749	23,900	29,849
49	Abdul Sattar S/O Jumma Khan	20,784	2,633	31,596	52,380	31,596	20,784
51	Muhammad Imran	173,818	1,331	15,972	189,790	15,972	173,818
52	Mohammad Saquib S/O Abdul Sattar	5,975	1,463	17,556	23,531	17,556	5,975
53	Ihsan ullah S/O Fazal Karim	16,503	3,768	45,216	61,719	37,680	24,039
54	Nazeer Ahmed S/O Khushi Mohammad	28,096	1,888	22,656	50,752	15,104	35,648
55	Nazeer Ahmed S/O Ali Mohammad	12,170	3,215	38,580	50,750	38,580	12,170
56	Rab Nawaz S/O Wahad Bakish	6,644	2,316	27,792	34,436	27,792	6,644
57	Mohammad Saquib S/O Abdul Sattar	99,032	1,771	21,252	120,284	21,252	99,032
58	Ikramullah S/O Qasim Ali	12,438	1,626	19,512	31,950	17,886	14,064
59	Ikramullah S/O Qasim Ali	8,489	1,268	15,216	23,705	13,948	9,757
60	Shahid Latif S/O Ghulam Murtaza	3,271	430	5,160	8,431	4,300	4,131

61	Talib Hussian S/I Ali Hassan	24,767	2,733	32,796	57,563	30,063	27,500
62	Tariq Mehmood S/O Abdul Hameed	9,105	2,564	30,768	39,873	20,512	19,361
63	Mohammad Ali S/O Haji Suliman	7,422	2,588	31,056	38,478	31,056	7,422
64	Khazar Hayyat S/O Rabnawaz	26,237	1,804	21,648	47,885	3,608	44,277
65	Munir Ahmed S/O Ali Shair	13,697	2,682	32,184	45,881	32,184	13,697
66	Adnan Aslam S/O Mohammad Aslam	11,683	2,185	26,220	37,903	26,220	11,683
67	Abdul Ghaffar S/O Karim Bakish	10,117	2,170	26,040	36,157	26,040	10,117
68	Khalid Mehmood S/O Mohammad Ismail	4,831	2,170	26,040	30,871	26,040	4,831
69	Irshad Ahmed S/O Mohammad Sadiq	9,916	2,396	28,752	38,668	28,752	9,916
70	Irshad Ahmed S/O ammad Sadiq	9,044	2,724	32,688	41,732	32,688	9,044
71	Abdur Rehman S/O Faiz Bakish	43,106	2,456	29,472	72,578	14,736	57,842
73	Bashir Ahmed S/O Chohar Khan	15,715	2,517	30,204	45,919	27,687	18,232
74	Abdul Jabbar S/O Abdul Sattar	23,721	2,561	30,732	54,453	7,683	46,770
75	Mohammad Younas Ali Mohammad	7,341	1,436	17,232	24,573	15,796	8,777
Sub Total		2,563,520	163,335	1,960,020	4,523,540	1,678,307	2,845,233
Restaurants							
1	Kafe Teriya	311,496	20,373	244,476	555,972	142,611	413,361

2	GBS Hotel	16,986	2,794	33,528	50,514	33,528	16,986
Sub Total		328,482	23,167	278,004	606,486	176,139	430,347
General Bus Stand Workshops							
1	Mohammad Shafi S/O Mal Khan	17,310	1,674	20,088	37,398	15,066	22,332
2	Mohammad Hussain S/O Lal Din	3,474	1,100	13,200	16,674	13,200	3,474
3	Mohammad Sajid S/O Mohammad Ashraf	31,791	988	11,856	43,647	11,856	31,791
4	Mohammad Sadique S/O Ghulam Rasool	135,466	2,770	33,240	168,706	33,240	135,466
5	Mohammad Aslam S/O Sultan	29,479	990	11,880	41,359	11,880	29,479
6	Muqsoda Akhtar D/O Wali Mohammad	16,042	878	10,536	26,578	5,268	21,310
7	Mohammad Usman S/O Ghulam Rasool	17,159	2,539	30,468	47,627	20,312	27,315
8	Mohammad Saddique S/O Ghulam Rasool	27,597	1,385	16,620	44,217	12,465	31,752
9	Malik Mohammad Akhtar S/O Mohammad Murad	57,941	844	10,128	68,069	10,128	57,941
10	Haji Mohammad Sharif S/O Sultan	7,912	847	10,164	18,076	10,164	7,912
11	Mohammad Ishfaq S/O Mohammad Ali	17,497	1,039	12,468	29,965	9,351	20,614
12	Mohammad Younas Abdul Majeed	8,562	1,153	13,836	22,398	9,224	13,174
13	Abid Karim S/O Karim Bakish	3,050	605	7,260	10,310	7,260	3,050

14	Abid Karim S/O Karim Bakish	3,050	611	7,332	10,382	6,721	3,661
15	Khalid Sharif S/O Mohammad Sharif	9,050	611	7,332	16,382	611	15,771
Sub Total		385,380	18,034	216,408	601,788	176,746	425,042
Allama Iqbal Shopping Centre							
1	Mohammad Abbas S/O Mohammad Idress	43,684	6,806	81,672	125,356	81,672	43,684
1B	Riasat Ali S/O Jan Mohammad	36,348	5,320	63,840	100,188	63,840	36,348
2	Riasat Ali S/O Jan Mohammad	44,017	5,320	63,840	107,857	63,840	44,017
3	Mohammad Iqbal S/O Mohammad Din	41,661	5,177	62,124	103,785	41,416	62,369
4	Siraj Din S/O Khuda Bakish	44,795	4,566	54,792	99,587	45,660	53,927
5	Mohammad Khalid S/O Mohammad Sharif	66,400	4,126	49,512	115,912	37,134	78,778
6	Mohammad Rafiq S/O Mohammad Shafi	72,494	4,142	49,704	122,198	33,136	89,062
7	Mohammad Ibrahim S/O Mohammad Saddiq	73,632	4,143	49,716	123,348	49,716	73,632
8	Mohammad Zahid S/O Mohammad Iqbal	236,650	4,565	54,780	291,430	54,780	236,650
9	Allah Rakha S/O Siraj Din	16,184	4,186	50,232	66,416	46,046	20,370
10	Abdul Sattar S/O Mohammad Saddique	81,463	4,565	54,780	136,243	45,650	90,593

11	Khursheed Ahmed S/O Mohammad Tufial	79,206	4,853	58,236	137,442	58,236	79,206
12	Mohammad Majeed S/O Wali Mohammad	62,350	6,226	74,712	137,062	62,260	74,802
12B	Mohammad Zafar Nawaz S/O Mohammad Nawaz	20,578	3,459	41,508	62,086	41,508	20,578
13	Rao Sartaj Ahmed S/O Mohammad Yasin	48,747	4,566	54,792	103,539	54,792	48,747
14	Kashif Ali S/O Jaan Muhammad	49,207	6,300	75,600	124,807	56,700	68,107
15	Allah Rakha S/O Atta Mohammad	62,221	4,566	54,792	117,013	41,094	75,919
16	Khazar Hayyat S/O Zahoor-ul- Haq	117,349	4,566	54,792	172,141	36,528	135,613
17	Mohammad Khalid S/O Mohammad Sharif	29,466	4,567	54,804	84,270	54,804	29,466
18	Sakawat Ali S/O Hadiat Ali	99,272	4,938	59,256	158,528	49,380	109,148
19	Allah Rakha S/O Siraj Din	117,844	4,938	59,256	177,100	19,752	157,348
20	Khubab Ahmed S/O Saeed Ullah	16,511	3,233	38,796	55,307	38,796	16,511
21	Abdul Khaliq S/O Abdul Karim	49,719	4,055	48,660	98,379	48,660	49,719
22	Mohammad Asif S/O Mohammad Yousaf	67,101	7,597	91,164	158,265	91,164	67,101
23	Mohammad Hammad S/O Mohammad Abdullah	142,893	6,849	82,188	225,081	27,396	197,685

23B	Mohammad Asif S/O Rehmat Ali	30,666	3,231	38,772	69,438	38,772	30,666
24	Mohammad Iqbal S/O Abdul Jabbar	145,567	5,856	70,272	215,839	46,848	168,991
25	Nadeem Jaffar S/O Mohammad Jaffar	234,439	5,798	69,576	304,015	46,384	257,631
26	Mohammad Khalid S/O Ashiq Ali	113,555	5,790	69,480	183,035	40,530	142,505
27	Mohammad Khalid S/O Ashiq Ali	110,144	6,076	72,912	183,056	12,152	170,904
28	Jafar Ali S/O Mohammad Shafi	28,361	5,698	68,376	96,737	68,376	28,361
29	Mohammad Kashif S/O Mohammad Saeed	139,915	6,058	72,696	212,611	36,348	176,263
30	Mohammad Kashif S/O Mohammad Saeed	89,011	6,849	82,188	171,199	82,188	89,011
31	Mohammad Kashif S/O Mohammad Saeed	78,117	6,464	77,568	155,685	77,568	78,117
32	Mohammad Ibrahim S/O Mohammad Saddiq	15,700	4,150	49,800	65,500	49,800	15,700
33	Abdul Raheem S/O Mohammad Saddique	52,306	4,566	54,792	107,098	54,792	52,306
34	Nazeer Ahmed S/O Farzand Ali	159,213	5,359	64,308	223,521	37,513	186,008
34B	Mohammad Arshed S/O Abdul Sattar	133,103	6,904	82,848	215,951	13,808	202,143
35	Mohammad Nawaz S/O Sham Din	212,094	6,904	82,848	294,942	48,328	246,614

36	Zafar Iqbal S/O Ghulam Rasool	92,224	7,174	86,088	178,312	43,044	135,268
38	Mohammad Saeed S/O Mohammad Sharif	66,050	2,848	34,176	100,226	28,480	71,746
39	Mohammad Kashif S/O Khadim Hussain	167,353	4,881	58,572	225,925	9,762	216,163
40	Mohammad Iqbal S/O Mohammad Hussain	122,171	2,941	35,292	157,463	23,528	133,935
41	Mohammad Abbas S/O Mohammad Ramzan	125,796	3,302	39,624	165,420	19,812	145,608
42	Obaidullah S/O Mohammad Suliman	59,132	3,607	43,284	102,416	32,463	69,953
43	Shafqat Ali S/O Bashir Ahmed	155,755	6,983	83,796	239,551	41,898	197,653
44	Abdul Waheed S/O dul Latif	64,292	8,837	106,044	170,336	97,207	73,129
45	Shakeel Ahmed S/O Mukeem- ud-din	6,449	1,157	13,884	20,333	13,884	6,449
45B	Muhammad Shahid S/O Abdul Raheem	5,412	835	10,020	15,432	10,020	5,412
46	Riasat Ali S/O Jan Mohammad	7,360	1,052	12,624	19,984	9,468	10,516
47	Mohammad Iqbal S/O Mohammad Din	18,317	835	10,020	28,337	10,020	18,317
48	Malang Ali S/O Sohara	2,120	586	7,032	9,152	7,032	2,120
49	Mohammad Pathan S/O Karim Bakish	6,552	761	9,132	15,684	9,132	6,552
50	Mohammad Rafiq S/O Mohammad Shafi	12,528	761	9,132	21,660	2,283	19,377

51	Mohammad Afzal S/O Mohammad Aslam	16,504	761	9,132	25,636	9,132	16,504
52	Shahid Iqbal S/O Mohammad Iqbal	44,502	761	9,132	53,634	9,132	44,502
53	Allah Rakha S/O Siraj Din	5,983	761	9,132	15,115	9,132	5,983
54	Abdul Sattar S/O Mohammad Siddique	22,159	761	9,132	31,291	6,849	24,442
55	Abdul Sattar S/O Mohammad Siddique	20,676	1,331	15,972	36,648	15,972	20,676
56	Mohammad Majeed S/O Wali Mohammad	20,939	1,331	15,972	36,911	13,310	23,601
56B	Mohammad Hanif S/O kale Khan	23,950	761	9,132	33,082	9,132	23,950
57	Sartaj Ahmed S/O Mohammad Yasin	20,976	761	9,132	30,108	9,132	20,976
58	Tariq Mehmood S/O Hadiat Ullah	10,574	761	9,132	19,706	9,132	10,574
59	Mohammad Rafiq S/O Nawab Din	21,565	761	9,132	30,697	9,132	21,565
60	Mohammad Waqas S/O Nazeer Ahmed	45,949	1,533	18,396	64,345	15,330	49,015
61	Mohammad Waqas S/O Nazeer Ahmed	19,317	1,314	15,768	35,085	13,140	21,945
62	Abdul Razzaq S/O Umer Din	26,346	761	9,132	35,478	7,610	27,868
63	Abdul Razzaq S/O Umer Din	17,514	761	9,132	26,646	3,044	23,602
64	Khubab Ahmed S/O Saeed Ullah	7,078	1,231	14,772	21,850	13,541	8,309

65	Abdul Sattar S/O Mohammas Siddique	7,359	1,088	13,056	20,415	13,056	7,359
66	Mohammad Sddique S/O Mukeem-ud- Din	15,273	1,516	18,192	33,465	18,192	15,273
67	Mohammad Hammad S/O Mohammad Abdullah	18,194	1,522	18,264	36,458	4,566	31,892
67B	Mohammad Iqbal S/O Abdul Jabbar	9,772	761	9,132	18,904	6,088	12,816
68	Mohammad Iqbal S/O Abdul Jabbar	11,426	843	10,116	21,542	2,529	19,013
69	Rab Nawaz S/O Wahid Bakish	5,177	956	11,472	16,649	11,472	5,177
70	Mohammad Khalid S/O Ashiq Ali	28,368	761	9,132	37,500	5,327	32,173
74	Mohammad Anwar S/O Allah Bakish	9,200	761	9,132	18,332	9,132	9,200
75	Mohammad Qadeer S/O Noor Mohammad	12,165	958	11,496	23,661	11,496	12,165
76	Mohammad Saleem S/O Mohammad Siddique	4,536	761	9,132	13,668	9,132	4,536
77	Mohammad Ashraf S/O Mohammad Aslam	2,944	572	6,864	9,808	6,864	2,944
78B	Mohammad Din S/O Elam Din	15,720	788	9,456	25,176	7,880	17,296
79	Mohammad Nawaz S/O Shan Din	16,114	555	6,660	22,774	4,440	18,334
80	Mohammad Binyamin S/O Taj Din	5,430	665	7,980	13,410	7,980	5,430

81	Mohammad Ramzan S/O Abdul Ghani	6,305	725	8,700	15,005	6,525	8,480
82	Mohammad Younas S/O Mohammad Umer	24,948	725	8,700	33,648	7,250	26,398
83	Shamshad Ahmed S/O Nazeer Ahmed	7,590	583	6,996	14,586	6,413	8,173
84	Abdul Rouf S/O Saeed Ullah	16,262	1,404	16,848	33,110	11,232	21,878
85	Rab NAWaz S/O Wahid Bakish	5,429	436	5,232	10,661	5,232	5,429
86	Amir Mukhtiar S/O Mukhtiar Ahmed	5,842	533	6,396	12,238	5,863	6,375
87	Abdul Sattar S/O Mohammad Siddique	4,881	923	11,076	15,957	10,153	5,804
88	Fida Hussain S/O Fiaz Bakish	18,008	3,117	37,404	55,412	34,287	21,125
89	Attaullah S/O Abdul raheem	2,841	509	6,108	8,949	6,108	2,841
95	Irfan Altaf S/O Altaf Hussain	2,216	405	4,860	7,076	3,645	3,431
96	Irfan Hussain S/O Altaf Hussian	16,508	405	4,860	21,368	3,645	17,723
98	Shahbaz Ahmed S/O Mohammad Sidduee	12,662	1,063	12,756	25,418	12,756	12,662
99	Shahbaz Ahmed S/O Mohammad Sidduee	21,572	1,063	12,756	34,328	9,567	24,761
102	Mohammad Saquib S/O Abdul Sattar	4,617	402	4,824	9,441	4,422	5,019
103	Mohammad Saeed S/O Abdul Ghani	4,768	445	5,340	10,108	4,450	5,658

104	Mohammad Saquib S/O Abdul Sattar	8,394	843	10,116	18,510	10,116	8,394
105	Mohammad Ilyas S/O Mohammad Idress	4,401	500	6,000	10,401	6,000	4,401
106	Mohammad Ramzan S/O Mohammad Rafiq	5,634	378	4,536	10,170	4,158	6,012
107	Mohammad Ramzan S/O Mohammad Rafiq	5,720	339	4,068	9,788	3,729	6,059
108	Mohammad Ramzan S/O Mohammad Rafiq	6,010	533	6,396	12,406	3,731	8,675
109	Manzoor Ahmed S/O Abdul Abdul Ghaffor	5,628	603	7,236	12,864	4,221	8,643
110	Mushtaq Ahmed S/O Nazeer Ahmed	4,968	557	6,684	11,652	3,899	7,753
111	Mushtaq Ahmed S/O Nazeer Ahmed	4,454	493	5,916	10,370	3,451	6,919
114	Muhammad Hussain S/O Jamal Din	3,500	963	11,556	15,056	3,852	11,204
115	Mohammad Sharif S/O Khushi Mohammad	2,560	347	4,164	6,724	3,123	3,601
116	Mohammad Sharif S/O Khushi Mohammad	2,522	334	4,008	6,530	3,006	3,524
117	Mashooq Ali S/O Abdul Sattar	130	347	4,164	4,294	3,123	1,171
118	Mashooq Ali S/O Abdul Sattar	175	3,391	40,692	40,867	30,519	10,348
119	Mohammad Fayaz S/O Mohammad	-	334	4,008	4,008	3,006	1,002

	Sharif						
120	Mohammad Fayaz S/O Mohammad Sharif	-	334	4,008	4,008	3,006	1,002
121	Mohammad Ilyas S/O Mohammad Idress	3,399	446	5,352	8,751	5,352	3,399
122	Asgher Ali S/O Bashir Ahmed	6,568	351	4,212	10,780	4,212	6,568
123	Sajjad Hussain S/O Mohammad Irshad	3,139	374	4,488	7,627	4,488	3,139
124	Mohammad Mushtaq S/O Nazeer Ahmed	4,860	440	5,280	10,140	3,520	6,620
125	Mohammad Mushtaq S/O Nazeer Ahmed	4,601	428	5,136	9,737	2,996	6,741
126	Mohammad Akmal S/O Ghawas Khan	3,953	368	4,416	8,369	2,576	5,793
127	Mohammad Akmal S/O Ghawas Khan	4,225	413	4,956	9,181	2,891	6,290
128	Mohammad Akmal S/O Ghawas Khan	4,125	413	4,956	9,081	2,891	6,190
129	Mohammad Naeem S/O Mohammad Ashraf	2,730	385	4,620	7,350	2,310	5,040
130	Mohammad Naeem S/O Mohammad Ashraf	2,724	385	4,620	7,344	2,310	5,034
131	Mohammad Naeem S/O Mohammad Ashraf	2,546	363	4,356	6,902	2,178	4,724
132	Mohammad Imran S/O Alamgir	7,333	334	4,008	11,341	3,006	8,335
133	Qaiser Nadeem S/O	6,620	385	4,620	11,240	1,400	9,840

	Mohammad Sharif						
136	Yasin S/O ghulam Shabir	4,200	374	4,488	8,688	4,488	4,200
137	Mohammad Saeed S/O Ghulam Qadir	2,742	319	3,828	6,570	1,276	5,294
138	Kamran S/O Mohammad Hussain	2,446	308	3,696	6,142	1,232	4,910
139	Kamran S/O Mohammad Hussian	4,541	308	3,696	8,237	3,696	4,541
141	Khubab Ahmed S/O Saeed Ullaj	1,856	176	2,112	3,968	1,936	2,032
142	Nasar Ullah S/O Atta Ullah	13,592	441	5,292	18,884	14,148	4,736
143	Zaffar Ali S/O Peer Bakish	38	322	3,864	3,902	3,864	38
144	Manzoor Ahmed S/O Imam Bakish	2,096	211	2,532	4,628	2,532	2,096
145	Mohammad Zaffar S/O Qadir Bakish	2,254	211	2,532	4,786	2,532	2,254
146	Sana Ullah S/O Attaullah	2,838	176	2,112	4,950	2,112	2,838
147	SanaUllah S/O Attaullah	10,855	184	2,208	13,063	2,208	10,855
148	Mohammad Yousaf S/O Atta Mohammad	5,818	176	2,112	7,930	2,112	5,818
149	Abdul Ghafoor S/O Mohammad Yousaf	1,056	194	2,328	3,384	1,552	1,832
150	Mohammad Sajid S/O Mohammad Aslam	1,128	207	2,484	3,612	1,656	1,956
151	Ghulam Mustafa S/O Faiz Bakish	3,029	362	4,344	7,373	4,344	3,029
152	Fida Hussian S/O Abdul Ghafoor	3,782	957	11,484	15,266	9,570	5,696

153	Munir Ahmed S/O Nazeer Ahmed	4,296	605	7,260	11,556	6,050	5,506
154	Yaseer Sardar S/O Mohammad Sardar	10,284	346	4,152	14,436	2,768	11,668
155	Abdul Khaliq S/O Abdul Karim	6,772	158	1,896	8,668	1,422	7,246
156	Abdul Khaliq S/O Abdul Karim	14,499	158	1,896	16,395	1,422	14,973
159	Abdul Islam S/O Aija-ul- Haq	3,675	420	5,040	8,715	2,750	5,965
162	Abdul Khaliq S/O Allah Ditta	4,326	400	4,800	9,126	4,800	4,326
163	Abdul Khaliq S/O Allah Ditta	4,470	413	4,956	9,426	4,956	4,470
164	Mohammad Ahmed Saeed Ahmed	11,076	300	3,600	14,676	600	14,076
165	Irfan Altaf S/O Altaf Hussian	6,276	165	1,980	8,256	330	7,926
166		1,452	-	-	1,452	-	1,452
167	Irfan Altaf S/O Altaf Hussian	6,230	165	1,980	8,210	330	7,880
168	Abdul Waheed S/O Abdul Latif	2,100	174	2,088	4,188	2,088	2,100
169	Abdul Waheed S/O Abdul Latif	4,040	167	2,004	6,044	2,004	4,040
170	ShahNawaz S/O Mohammad Saddiq	4,451	460	5,520	9,971	5,060	4,911
175	Mohammad Arshed S/O Abdul Majeed	14,152	757	9,084	23,236	6,056	17,180
176	Mohammad Arshed S/O Abdul Majeed	10,136	480	5,760	15,896	3,840	12,056
177	Abdul Rasheed S/O	9,237	403	4,836	14,073	3,224	10,849

	Mohammad Yaqoob						
178	Abdul Rasheed S/O Mohammad Yaqoob	12,410	460	5,520	17,930	3,680	14,250
179	Abdul Rasheed S/O Mohammad Yaqoob	13,129	644	7,728	20,857	5,152	15,705
180	Imanullah S/O Dost Mohammad	1,032	308	3,696	4,728	3,080	1,648
181	Imanullah S/O Mohammad	1,158	308	3,696	4,854	3,080	1,774
182	Riasat Ali S/O Khushi Mohammad	2,786	280	3,360	6,146	3,360	2,786
183	Mohammad Abbas S/O Hassan Mohammad	2,080	330	3,960	6,040	3,960	2,080
184	Daud Ahmed S/O Majeed Ahmed	1,764	308	3,696	5,460	3,696	1,764
185	Daud Ahmed S/O Majeed Ahmed	2,520	440	5,280	7,800	5,280	2,520
188	Nadeem Zafar S/O Zafar Iqbal	1,851	347	4,164	6,015	2,776	3,239
189	Nadeem Zafar S/O Zafar Iqbal	1,685	314	3,768	5,453	2,512	2,941
190	Mohammad Alam S/O Haq Nawaz	992	386	4,632	5,624	3,088	2,536
191	Mohammad Alam S/O Haq Nawaz	1,282	386	4,632	5,914	3,088	2,826
192	Mohammad Fayyaz S/O Mohammad Sharif	1,466	361	4,332	5,798	3,249	2,549
193	Mohammad Fayyaz S/O Mohammad Sharif	2,358	373	4,476	6,834	3,357	3,477

194	Ali Raza S/O Munawar Hussain	4,495	373	4,476	8,971	2,611	6,360
195	Ali Raza S/O Munawar Hussain	4,600	373	4,476	9,076	2,611	6,465
196	Mohammad Rehman S/O Abdul Majeed	12,576	636	7,632	20,208	5,000	15,208
197	Fida Hussain S/O Abdul Ghafoor	3,100	575	6,900	10,000	5,750	4,250
199	Mohammad Amin S/O Mohammad Younas	3,956	559	6,708	10,664	4,472	6,192
200	Mohammad Nadeem S/O Zafar Iqbal	3,486	493	5,916	9,402	3,944	5,458
203	Mohammad Tahir S/O Abdul Rehman	28,334	3,217	38,604	66,938	38,604	28,334
204	Abdul Sattar S/O Mohammad Siddique	5,649	2,669	32,028	37,677	32,028	5,649
205	Amanat Ali S/O Mohammad Iqbal	14,135	2,356	28,272	42,407	28,272	14,135
207	Abdul Ghaffar S/O Ghulam Sarwar	67,326	2,197	26,364	93,690	26,364	67,326
208	Mohammad Mnawar S/O Khursheed Ahmed	9,309	2,093	25,116	34,425	23,023	11,402
209	Mohammad Fayyaz S/O Rehmat Ullah	35,765	2,053	24,636	60,401	22,583	37,818
210	Abdul Ghaffar S/O Ghulam Sarwar	27,489	2,790	33,480	60,969	25,110	35,859
211	Farukh Bashir S/O Bashir Ahmed	51,903	2,330	27,960	79,863	4,660	75,203
212	Mohammad Bashir S/O Bahadur Khan	53,220	3,000	36,000	89,220	6,000	83,220

213	Mohammad Ramzan S/O Mohammad Rafiq	18,251	1,659	19,908	38,159	1,659	36,500
216	Mohammad Yousaf S/O Bashif Ahmed	107,371	1,700	20,400	127,771	30,000	97,771
217	Mohammad Akram S/O Noor Mohammad	25,389	2,027	24,324	49,713	24,324	25,389
218	Mohammad Saquib S/O Abdul Sattar	11,742	1,128	13,536	25,278	13,536	11,742
219	Mohammad Saquib S/O Abdul Sattar	11,862	405	4,860	16,722	4,860	11,862
220	Mohammad Javeed S/O Mohammad Sharif	10,463	334	4,008	14,471	4,008	10,463
221	Mohammad Javeed S/O Mohammad Sharif	10,863	334	4,008	14,871	4,008	10,863
222	Dr. Mazhar S/O Mohammad Ameer	12,558	343	4,116	16,674	3,087	13,587
223	Dr. MAzhar S/O Mohammad Ameer	12,120	330	3,960	16,080	2,970	13,110
224	Sadaqat Ali S/O Jan Mohammad	5,670	512	6,144	11,814	5,120	6,694
227	Muhammad Tanveer S/O Muhammad Ramzan	10,160	323	3,876	14,036	323	13,713
232	Khalid Shareef S/O Muhammad Shareef	630	693	8,316	8,946	8,316	630
235	Ahsan Saeed S/O Mohammad Saeed	5,078	360	4,320	9,398	4,320	5,078
236	Ahsan Saeed S/O	4,776	346	4,152	8,928	4,152	4,776

	Mohammad Saeed						
237	Allah Ditta S/O Mohammad Saleem	2,463	400	4,800	7,263	4,800	2,463
238	Haroon Raza S/O Abdul Khaliq	2,381	386	4,632	7,013	4,632	2,381
239	Haron Raza S/O Abdul Khaliq	2,300	374	4,488	6,788	4,488	2,300
240	Abdul Khaliq S/O Allah Ditta	6,606	361	4,332	10,938	4,332	6,606
242	Mohammad Ashfaq S/O Mohammad Yousaf	13,658	355	4,260	17,918	3,195	14,723
243	Abdul Jabbar S/O Lal Din	1,872	416	4,992	6,864	4,992	1,872
244	Abdul Jabbar S/O Mohammad Siddique	3,588	796	9,552	13,140	9,552	3,588
245	Daud Ahmed S/O Majeed Ahmed	39,648	1,047	12,564	52,212	9,423	42,789
246	Daud Ahmed S/O Majeed Ahmed	14,912	395	4,740	19,652	3,555	16,097
247	Sarfraz Ali S/O Mansab Ali	14,912	395	4,740	19,652	3,555	16,097
248	Sarfraz Ali S/O Mansab Ali	21,408	391	4,692	26,100	3,519	22,581
249	Mohammad Nasir S/O Mohammad Yaqoob	13,636	427	5,124	18,760	3,843	14,917
250	Mohammad Nasir S/O Mohammad Yaqoob	5,313	452	5,424	10,737	4,068	6,669
253	Muhammad Saleem S/O Abdul Majeed	7,800	715	8,580	16,380	6,435	9,945
254	Muhammad Saleem S/O Abdul Majeed	6,300	578	6,936	13,236	5,202	8,034

255	Shoukat Ali S/O Ghulam Qadir	1,050	400	4,800	5,850	3,600	2,250
256	Mohammad Aslam S/O Sadar Din	9,032	339	4,068	13,100	1,017	12,083
257	Muhammad Ashfaq S/O Muhammad Yusuf	1,200	440	5,280	6,480	3,960	2,520
258	Mohammad Fayyaz S/O Mohammad Sharif	2,949	339	4,068	7,017	4,068	2,949
259	Mohammad Fayyaz Mohammad Sharif	2,343	331	3,972	6,315	3,972	2,343
260	Muhammad Akram S/O Muhammad Siddiq	1,290	473	5,676	6,966	4,730	2,236
263	Mohammad Imran S/O Alam Din	7,940	315	3,780	11,720	945	10,775
264	Mohammad Sarwar S/O Nazeer Ahmed	2,718	355	4,260	6,978	2,130	4,848
265	Mohammad Akram S/O Muhammad Siddiq	3,825	322	3,864	7,689	3,864	3,825
266	Mohammad Ashfaq S/O Muhammad Yousaf	9,324	339	4,068	13,392	3,051	10,341
267	Mohammad Abdullah S/O Shafaqat Rasool	15,984	339	4,068	20,052	678	19,374
268	Adil Hussain S/O Khadim Hussain	13,609	322	3,864	17,473	3,864	13,609
269	Kazam Hussain S/O Khadim Hussain	13,806	330	3,960	17,766	3,960	13,806
270	Javed Iqbal S/O Abdul Khaliq	14,595	954	11,448	26,043	1,908	24,135
271	Abdul Khaliq	16,669	1,888	22,656	39,325	18,880	20,445

	S/O Ilm Din						
272	Manzoor Hussain S/O Abdul Ghfoor	18,000	1,650	19,800	37,800	1,650	36,150
273	Manzoor Hussain S/O Abdul Ghfoor (Half)	12,600	1,155	13,860	26,460	1,155	25,305
280	Muhammad Afzal Qasir S/O Abdul Rasheed	13,200	1,210	14,520	27,720	10,890	16,830
285	Abdul Jbar S/O Abdul Haq	5,250	1,155	13,860	19,110	11,550	7,560
286	Abdul Jbar S/O Abdul Haq	7,250	1,595	19,140	26,390	15,950	10,440
287	Muhammad Saleem S/O Noor Muhammad	11,800	2,420	29,040	40,840	16,060	24,780
288	Moien Siyalvi S/O Muhammad Younis	10,800	990	11,880	22,680	22,680	-
289	Moien Siyalvi S/O Muhammad Younis	9,600	880	10,560	20,160	20,160	-
290	Muhammad Naveed S/O Abdul Hameed	9,840	902	10,824	20,664	5,412	15,252
291	Kashif Ali S/O Jaan Muhammad	-		-	-	-	-
292	Kashif Ali S/O Jaan Muhammad	-		-	-	-	-
293	Muhammad Kashif S/O Muhammad Shrief	6,000	550	6,600	12,600	4,950	7,650
294	Muhammad Abbas S/O Muhammad Shakir	700	770	9,240	9,940	3,850	6,090
295	Muhammad Kahif S/O Muhammad	6,000	550	6,600	12,600	4,950	7,650

	Shrief						
296	Nayaiz Muhammad S/O Muhammad Ramzan	7,200	660	7,920	15,120	6,600	8,520
297	Muhammad Rashid S/O Sardar Muhammad	7,320	670	8,040	15,360	4,690	10,670
298	Muhammad Rashid S/O Sardar Muhammad	8,400	770	9,240	17,640	5,390	12,250
299	Muhammad Rashid S/O Sardar Muhammad	7,560	693	8,316	15,876	4,851	11,025
300	Muhammad Nayiz S/O Muhammad Ramzan	7,560	693	8,316	15,876	6,930	8,946
301	Malik Bahadr S/O Ghna Khan	2,680	737	8,844	11,524	8,844	2,680
302	Muhammad Yaseen S/O Ghulam Shabir	1,860	682	8,184	10,044	6,820	3,224
304	Muhammad Shabaz S/O Muhammad Sadiqe	6,720	616	7,392	14,112	7,392	6,720
305	Muhammad Shabaz S/O Muhammad Sadiqe	6,120	560	6,720	12,840	12,840	-
306	Muhammad Shabaz S/O Muhammad Sadiqe	6,120	560	6,720	12,840	6,720	6,120
307	Muhammad Shabaz S/O Muhammad Sadiqe	6,120	560	6,720	12,840	6,720	6,120
308	Muhammad Shabaz S/O Muhammad Sadiqe	8,520	780	9,360	17,880	9,360	8,520

309	Muhammad Haroon S/O Abdul Khaliq	4,760	748	8,976	13,736	8,976	4,760
310	Muhammad Haroon S/O Abdul Khaliq	3,700	813	9,756	13,456	9,756	3,700
311	Allah Ditta S/O Muhammad Saleem	3,300	726	8,712	12,012	7,260	4,752
312	Muhammad Haroon S/O Abdul Khaliq	3,550	781	9,372	12,922	9,372	3,550
313	Allah Ditta S/O Muhammad Saleem	3,800	836	10,032	13,832	9,196	4,636
314	Muhamamd Arshid S/O Rukan Din	7,800	715	8,580	16,380	6,435	9,945
315	Arsid Rukin Din S/O Rukin Din	7,920	726	8,712	16,632	6,534	10,098
316	Muhammad Abbas S/O Muhammad Shakir	620	682	8,184	8,804	3,410	5,394
317	Muhammad Abbas S/O Muhammad Shakir	650	715	8,580	9,230	3,575	5,655
318	Muhammad Nadeem S/O Aurangzaib	-	2,200	26,400	26,400	26,400	-
319	Muhammad Yaseen S/O Gulam Shabir	-	924	11,088	11,088	10,164	924
320	Muhammad Asif S/O Rehmat Alli	36,120	3,311	39,732	75,852	26,488	49,364
321	Muhammad Asif S/O Rehmat Alli	7,810	781	9,372	17,182	6,248	10,934
322	Muhammad Asif S/O Rehmat Alli	8,030	803	9,636	17,666	4,818	12,848
323	Muhammad Asif S/O Rehmat Alli	8,580	858	10,296	18,876	5,148	13,728
324	Abdul Raof S/O Saeedullah	3,960	660	7,920	11,880	8,580	3,300

325	Muhammad Imran S/O Almgeer	2,275	358	4,296	6,571	2,148	4,423
326	Muhammad Imran S/O Almgeer	5,530	869	10,428	15,958	5,214	10,744
327	Abdul Raof S/O Saeedullah	4,950	825	9,900	14,850	9,075	5,775
328	Abdul Raof S/O Saeedullah	4,680	783	9,396	14,076	8,613	5,463
330	Muhammad Ijaz S/O Shakir	610	671	8,052	8,662	3,355	5,307
331	Muhammad Hanief S/O Abdul Hanief	6,720	616	7,392	14,112	3,696	10,416
332	Muhammad Hanief S/O Abdul Hanief	7,440	682	8,184	15,624	4,092	11,532
333	Muhammad Hanief S/O Abdul Hanief	7,320	671	8,052	15,372	-	15,372
334	Kashif Naveed S/O Muhammad Aslam	7,200	660	7,920	15,120	-	15,120
335	Muhammad Ijaz S/O Muhammad Shakir	620	682	8,184	8,804	3,410	5,394
346	Allah Ditta S/O Muhammad Saleem	-	2,100	25,200	25,200	21,000	4,200
350	Muhammad Sohaib S/O Muhammad Anwar	-	2,400	28,800	28,800	4,800	24,000
355	Usman Bashir S/O Bashir Muhammad	-	2,100	25,200	25,200	18,900	6,300
356	Usman Bashir S/O Bashir Muhammad	-	1,700	20,400	20,400	15,300	5,100
364	Muhammad Imran S/O M. Sarwar			-	-		-
365	Muhammad Imran S/O M. Sarwar			-	-		-

366	Allah Ditta S/O Muhammad Saleem				-	-	-	-
367	Allah Ditta S/O Muhammad Saleem				-	-	-	-
368	Fayyaz Ahmad S/O Ghulam Haidar				-	-	-	-
369	Fayyaz Ahmad S/O Ghulam Haidar				-	-	-	-
370	Muhammad Shamshad S/O Ghulam Rasool				-	-	-	-
371	Muhammad Iftikhar S/O Fayyaz Ahmad				-	-	-	-
372	M. Shahbaz S/O M. Siddique				-	-	-	-
373	M. Shahbaz S/O M. Siddique				-	-	-	-
374	Ch Irshad Hussain S/O Noor Muhammad				-	-	-	-
375	Asif Ali S/O Rehmat Ali				-	-	-	-
376	Muhammad Sahbaz S/O Muhammad Siddique				-	-	-	-
377	Ghulam Mustafa S/O Faiz Bakish				-	-	-	-
378	Allah Ditta Muhammad Saleem				-	-	-	-
379	Muhammad Hussain S/O Khushi Muhammad				-	-	-	-
380	Khalil Ahmad S/O Muhammad Yousaf				-	-	-	-

381	Allah Ditta S/O Muhammad Saleem				-	-	-	-
382	Muhammad Shobam Khalid S/O Khalid Mahmmood				-	-	-	-
383	Khalid Shareef S/O Muhammad Shareef				-	-	-	-
384	Muhammad Tahir S/O Abdul Rehman	-	1,150	13,800	13,800	13,800	13,800	-
385	Muhammad Tahir S/O Abdul Rehman		1,300	15,600	15,600	15,600	15,600	-
386	Muhammad Tahir S/O Abdul Rehman		1,700	20,400	20,400	20,400	20,400	-
387	Mukhatir Ahmad S/O Khushi Muhammad				-	-	-	-
388	Khalid Shareef S/O Muhammad Shareef				-	-	-	-
389	Manzoor Ahmad S/O Muhammad Zubair		1,400	16,800	16,800	16,800	16,800	-
390	Asif Ali S/O Rehmat Ali				-	-	-	-
391	Amjad Ali S/O Nazeer Ahmad				-	-	-	-
392	Allah Ditta S/O Muhammad Saleem				-	-	-	-
393	Muhammad Sohban S/O Khalid Mahmmood				-	-	-	-
394	Muhammad Sohban S/O Khalid Mahmmood				-	-	-	-

395	Asif Ali S/O Rehmat Ali				-	-	-	-
396	Amjad Iqbal S/O Abdul Khaliq				-	-	-	-
397	Zahid Iqbal S/O Muhammad Abdul Khaliq				-	-	-	-
398	Zahid Iqbal S/O Muhammad Abdul Khaliq				-	-	-	-
399	Zahid Iqbal S/O Abdul Khaliq	-	4,450	53,400	53,400	4,450	48,950	
Sub Total		6,331,400	434,666	5,219,952	11,551,352	3,950,568	7,600,784	
Abdullah Chowk								
1	Nisar Ahmed S/O Abdul Rasheed	16,516	1,650	19,800	36,316	16,500	19,816	
2	Athar Abbas S/O Manzoor Naki	36,630	1,650	19,800	56,430	18,150	38,280	
3	Mohammad Ilyas S/O Mohammad Adress	12,674	1,650	19,800	32,474	14,850	17,624	
4	Naik Muhammad	10,537	1,650	19,800	30,337	14,850	15,487	
5	Muhammad Muqem	5,621	1,650	19,800	25,421	16,500	8,921	
6	Karam Elahi	10,953	1,650	19,800	30,753	19,800	10,953	
7	Mohammad Ashraf S/O Mohammad Sadique	10,953	1,650	19,800	30,753	16,500	14,253	
8	Umer Din S/O Imam Din	4,159	1,650	19,800	23,959	19,800	4,159	
9	Mohammad Rafiq S/O Shoukat Ali	9,832	1,650	19,800	29,632	18,150	11,482	
10	MohammadSha fi S/O Mohammad Sadique	4,790	1,650	19,800	24,590	19,800	4,790	
11	Roshan Din	6,242	1,650	19,800	26,042	19,800	6,242	

	S/O Bagh Ali						
12	Naseer Ahmed S/O Roshan Din	1,742	1,650	19,800	21,542	19,800	1,742
13	Sbqat Ullah S/O Sham Din	8,032	1,650	19,800	27,832	16,500	11,332
14	Shabir Ahmed S/O Rohsan Din	12,242	1,650	19,800	32,042	13,200	18,842
15	Islam –ud- Din S/O Jumma khan	4,529	1,650	19,800	24,329	19,800	4,529
16	Islam-ud-Din S/O Jumma Khan	2,700	1,650	19,800	22,500	19,800	2,700
17	Ghulam Murtaza S/O Naik Mohammad	10,558	1,650	19,800	30,358	19,800	10,558
19	Mohammad Sadique S/O Mohammad Ramzan	21,193	1,650	19,800	40,993	14,850	26,143
20	Mohammad Sadique S/O Mohammad Ramzan	13,271	1,650	19,800	33,071	19,800	13,271
21	Amanat Ali S/O Mohammad Sharif	17,891	1,650	19,800	37,691	9,900	27,791
22	Dr. Mohammad Iqbal S/O Shakar Ali	7,403	1,650	19,800	27,203	19,800	7,403
23	Dr. Mohammad Iqbal S/O Shakar Ali	4,790	1,650	19,800	24,590	19,800	4,790
24	Khalid Mehmood S/O Mohammad Sharif	13,906	1,650	19,800	33,706	18,150	15,556
Sub Total		247,164	37,950	455,400	702,564	405,900	296,664
GRAND TOTAL		15,438,647	1,064,424	12,784,848	28,223,495	10,221,942	18,001,553

Annex-J**[Para No. 1.5.2.4]****Non-Recovery of Conversion Fee and Commercial Map Fee from
Housing Schemes – Rs 1.798 Million**

Sr.No	Name of Scheme	Location	Total Area	Conversion	Map fee	Noc fee	total
			(Marla)	Fee			
				1% of agri/res land			
1	Fazal town	Chak 111/10-R	16	36,800	30,000	50,000	116,800
2	Sindu park phs 3	Chak 110/10-R	40	80,500	30,000	50,000	160,500
3	Al- janat block	Chak 110/10-R	52	104,650	30,000	50,000	184,650
4	Gulshan-e aysha	Chak 110/10-R	48	96,600	30,000	50,000	176,600
5	Ghulam town	Chak 113/10R	28	52,500	30,000	50,000	132,500
6	Dawood scheme	Chak 115 10R	92	172,500	30,000	50,000	252,500
7	Iqbal town	Chak 142-10R	28	35,000	30,000	50,000	115,000
8	Umar garden	Chak 142-10R	34	42,500	30,000	50,000	122,500
9	Ibrahem town	Near housing society	64	80,000	30,000	50,000	160,000
10	Model town	Rahem shah rd	40	75,000	30,000	50,000	155,000
11	Baba farid	Pull 114/10R	76	142,500	30,000	50,000	222,500
Total				918,550	330,000	550,000	1,798,550

Annex-K**[Para 1.6.2.1]****Suspected Embezzlement due to Carrying Over / Less Arrears from
Tenants– Rs 1.297 million**

Sr. No.	Veneue	Shop No.	Owner	Year	Amount not carried over
1	Bus Stand C	18	IrshadurRehman	2009-10	21,680
2	MohalaEidGah	24	Fiaz Ahmed	2009-10	14,484
3	MohalaEidGah	25	NaeemAkhtar	2009-10	20,256
4	MohalaEidGah	28	Muhammad Saleem	2009-10	13,572
5	MohalaEidGah	29	Iftikhar Ahmed	2009-10	16,705
6	Jinnah Market	8	Muhammad Qasim	2009-10	38,012
7	Jinnah Market	13	Muhammad Arif	2009-10	31,729
8	Jinnah Market	14	Nisar Ahmed	2009-10	35,883
9	Jinnah Market	16	Muhammad Saleem	2009-10	33,407
10	Jinnah Market	18	Gulzar Ahmed	2009-10	33,407
11	Jinnah Market	29	KhadimHussain	2009-10	35,013
12	Jinnah Market	2	Sheikh Muhammad Naeem	2010-11	79,832
13	Jinnah Market	3	Sheikh Muhammad Ajmal	2010-11	68,897
14	Jinnah Market	4	WajidHafeez	2010-11	35,480
15	Jinnah Market	5	WajidHafeez	2010-11	20,316
16	Jinnah Market	6	Imtiaz Ahmed	2010-11	44,892
17	Jinnah Market	7	Muhammad Qasim	2010-11	47,792
18	Jinnah Market	9	MirajDeen	2010-11	51,248
19	Jinnah Market	10	Atta Ullah	2010-11	28,100
20	Jinnah Market	11	Sajjad Ali	2010-11	23,214
21	Jinnah Market	12	Muhammad Jamshed	2010-11	32,716
22	Jinnah Market	15	Muhammad Ashraf	2010-11	37,070
23	Jinnah Market	17	Sheikh Riaz	2010-11	48,203
24	Jinnah Market	19	Muhammad Rafiq	2010-11	43,834
25	Jinnah Market	20	Muhammad Afzal	2010-11	32,532

26	Jinnah Market	21	Muhammad Afzal	2010-11	33,396
27	Jinnah Market	22	Arif Shah	2010-11	33,329
28	Jinnah Market	23	Sheikh wasim	2010-11	30,332
29	Jinnah Market	24	Abdul Waheed	2010-11	31,670
30	Jinnah Market	25	Muhammad Ali	2010-11	36,516
31	Jinnah Market	26	Muhammad Ali	2010-11	38,632
32	Jinnah Market	27	KhadimHussain	2010-11	25,572
33	Jinnah Market	28	KhadimHussain	2010-11	25,344
34	Jinnah Market	30	KhadimHussain	2010-11	44,712
35	Jinnah Market	31	Ray Khalil Ahmed	2010-11	45,147
36	Jinnah Market	32	Aftab Ahmed	2010-11	21,708
37	Jinnah Market	33	Muhammad Munir	2010-11	42,512
Total					1,297,144

Annex-L

[Para 1.6.4.3]

Poor Recovery on account of Recovery of Rent of Shops – Rs 5.126 million

Sr. No.	Name Market	Quantity Of Shops	Total Recoverable (Arrear + Current) 2011-12	Recovered	Balance not Recovered
1	Pull Bazar	41	414,204	99,894	314,310
2	Circular Road	52	634,516	287,819	346,697
3	IllamaIqbal Market	50	936,002	403,644	532,358
4	BastiSauda Abad	38	321,498	78,670	242,828
5	Liyaqat Road	37	628,535	135,353	493,182
6	Shami Road (Hospital) Said	44	537,596	223,725	313,871
7	Shami Road (Park) Said	28	353,270	164,526	188,744
8	MuhallaEidGaah	36	284,572	67,416	217,156
9	Chungi No. 1 Tulmbah Road	1	19,356	19,356	-
10	Takoni Market	33	1,352,470	831,039	521,431
11	Rail Bazar	12	1,005,705	688,481	317,224
12	T Chowk	25	664,538	519,998	144,540
13	Mughal Bazar	12	296,740	132,521	164,219
14	PuraniSabazMandi	21	877,015	256,459	620,556
15	Faisal Market	17	1,070,007	498,119	571,888
16	Chungiayat ETC.	3	132,944	36,576	96,368
Detail Rent of Shops, Tulamaba					
	Gosht Market	9	93,076	52,557	40,519
Total		450	9,622,044	4,496,153	5,125,891

Annex-M**[Para 1.6.4.5]****Loss to TMA due to payments without consumption of electricity – Rs1.045 million**

Meter No.	Place of Instalation	Month	Unit Consumed in 2010-11	Amount of bill
21515102522007	Water Works No. 1 Dhobi Ghaat	September, 2010	-	2,781
21515102522007	Water Works No. 1 Dhobi Ghaat	December, 2010	-	6,762
21515102522007	Water Works No. 1 Dhobi Ghaat	January, 2011	-	66,077
21515105145203	Filtration Plant BastiMassan	January, 2011	-	88
21515105145203	Filtration Plant BastiMassan	April, 2011	-	165
21515105496100	Water Works No. 2	August, 2010	-	13,924
21515105496100	Water Works No. 2	September, 2010	-	14,204
21515105496100	Water Works No. 2	December, 2010	-	48,336
21515105496100	Water Works No. 2	January, 2011	-	22,169
21515105565008	Tube Well Stadium	September, 2010	-	28,519
21515105565008	Tube Well Stadium	December, 2010	-	6,927
21515105565008	Tube Well Stadium	January, 2011	-	26,950
21515105565008	Tube Well Stadium	April, 2011	-	42,723
21515106942108	Tube well BastiSauda Abad	January, 2011	-	17,317
21515106942108	Tube well BastiSauda Abad	February, 2011	-	13,118
21515106942108	Tube well BastiSauda Abad	March, 2011	-	13,714
21515106942108	Tube well BastiSauda Abad	April, 2011	-	21,544
21515106942108	Tube well BastiSauda Abad	May, 2011	-	11,769
21515106942108	Tube well BastiSauda Abad	June, 2011	-	15,087
21515107844203	Tube Well MulviHidyat U Allah Road	July, 2010	-	203
21515107844203	Tube Well MulviHidyat U Allah Road	August, 2010	-	204
21515201171001	Tube Well Railway Under Pass	July, 2010	-	37
21515203153009	Tube Well Abbak Road	April, 2011	-	21,586
21515104023007	General Bus Stand	August, 2010	-	8,734
21515104023007	General Bus Stand	September, 2010	-	546
21515104023007	General Bus Stand	November, 2010	-	98

21515104023007	General Bus Stand	December, 2010	-	594
21515104023007	General Bus Stand	January, 2011	-	4,189
21515104023007	General Bus Stand	June, 2011	-	1,788
21515104686700	Library Jadeed Park	August, 2010	-	1,778
21515104686700	Library Jadeed Park	September, 2010	-	1,275
21515104686700	Library Jadeed Park	November, 2010	-	677
21515104686700	Library Jadeed Park	December, 2010	-	2,125
21515104686700	Library Jadeed Park	January, 2011	-	1,232
21515105565106	Flood Light Stadium	August, 2010	-	1,924
21515105565106	Flood Light Stadium	September, 2010	-	3,438
21515105565106	Flood Light Stadium	November, 2010	-	26,071
21515105565106	Flood Light Stadium	December, 2010	-	5,037
21515105565106	Flood Light Stadium	January, 2011	-	7,974
21515105565106	Flood Light Stadium	February, 2011	-	13,671
21515106127007	Masjid JanazGhah	August, 2010	-	494
21515106127007	Masjid JanazGhah	September, 2010	-	687
21515106127007	Masjid JanazGhah	November, 2010	-	237
21515106127007	Masjid JanazGhah	December, 2010	-	94
21515106127007	Masjid JanazGhah	January, 2011	-	90
21515107251101	Goshat Market And Filtration Plant	August, 2010	-	5,927
21515107251101	Goshat Market And Filtration Plant	September, 2010	-	6,591
21515107251101	Goshat Market And Filtration Plant	November, 2010	-	4,906
21515107251101	Goshat Market And Filtration Plant	December, 2010	-	4,763
21515107251101	Goshat Market And Filtration Plant	January, 2011	-	3,635
21515101114101	Park Faisal Town	July, 2010	-	812
21515101114101	Park Faisal Town	August, 2010	-	409
21515101114101	Park Faisal Town	September, 2010	-	410
21515101114101	Park Faisal Town	October, 2010	-	410
21515101114101	Park Faisal Town	November, 2010	-	410
21515101114101	Park Faisal Town	December, 2010	-	487
21515101114101	Park Faisal Town	January, 2011	-	410
21515101114101	Park Faisal Town	February, 2011	-	410
21515101114101	Park Faisal Town	March, 2011	-	410

21515101114101	Park Faisal Town	April, 2011	-	526
21515101114101	Park Faisal Town	May, 2011	-	417
21515101114101	Park Faisal Town	June, 2011	-	493
21515105495003	Tube Well Jadeed Park	August, 2010	-	2,732
21515105495003	Tube Well Jadeed Park	September, 2010	-	3,350
21515105495003	Tube Well Jadeed Park	November, 2010	-	2,149
21515105495003	Tube Well Jadeed Park	December, 2010	-	1,745
21515105495003	Tube Well Jadeed Park	January, 2011	-	1,730
21515105496002	Tube Well Jadeed Park	August, 2010	-	7,717
21515105496002	Tube Well Jadeed Park	September, 2010	-	7,760
21515105496002	Tube Well Jadeed Park	November, 2010	-	7,108
21515105496002	Tube Well Jadeed Park	December, 2010	-	12,196
21515105496002	Tube Well Jadeed Park	January, 2011	-	11,235
21515102520009	Water Works No 1 Dhobi Ghat	August, 2010	-	1,815
21515102520009	Water Works No 1 Dhobi Ghat	September, 2010	-	3,344
21515102520009	Water Works No 1 Dhobi Ghat	November, 2010	-	8,685
21515102520009	Water Works No 1 Dhobi Ghat	December, 2010	-	10,207
21515102520009	Water Works No 1 Dhobi Ghat	January, 2011	-	8,896
4515400049018	Disposal Works Laiber Colony	January, 2011	-	44,604
4515400049018	Disposal Works Laiber Colony	March, 2011	-	57,954
3515203326009	Disposal Works MuhallahShamasPura	January, 2011	-	9,201
3515203326009	Disposal Works MuhallahShamasPura	March, 2011	-	20,735
3515203641009	Disposal Works MuhallahRehmania	September, 2010	-	69,724
3515203641009	Disposal Works MuhallahRehmania	November, 2010	-	41,828
3515203641009	Disposal Works MuhallahRehmania	December, 2010	-	51,374
3515203641009	Disposal Works MuhallahRehmania	January, 2011	-	41,558
27515101950203	Street Light Abdullah Town	October, 2010	-	1,179
27515101950203	Street Light Abdullah Town	March, 2011	-	1,179
27515123471001	Street Light Faisal Town Gool Park	July, 2010	-	2,660
27515115587204	Street Light Bismillah Town	July, 2010	-	1,087
27515123473009	Street Light Thana Chowk	July, 2010	-	2,341
27515123473009	Street Light Thana Chowk	October, 2010	-	2,518
27515123473009	Street Light Thana Chowk	November, 2010	-	2,518

27515123473009	Street Light Thana Chowk	December, 2010	-	2,327
27515123473009	Street Light Thana Chowk	January, 2011	-	2,518
27515123473009	Street Light Thana Chowk	February, 2011	-	2,518
27515123473009	Street Light Thana Chowk	March, 2011	-	2,518
27515123474008	Street Light Hassnaina Abad	July, 2010	-	4,329
27515123480000	Street Light Near Wapda House	July, 2010	-	2,784
27515123503003	Street Light Shami Road Street No. 11	July, 2010	-	3,103
27515104848105	Street Light Near PTCL Office Tulamba Road	September, 2010	-	1,257
27515104848105	Street Light Near PTCL Office Tulamba Road	October, 2010	-	1,149
27515104848105	Street Light Near PTCL Office Tulamba Road	November, 2010	-	1,205
27515104848105	Street Light Near PTCL Office Tulamba Road	December, 2010	-	1,113
27515104848105	Street Light Near PTCL Office Tulamba Road	January, 2011	-	1,205
27515104848105	Street Light Near PTCL Office Tulamba Road	February, 2011	-	1,134
27515104848105	Street Light Near PTCL Office Tulamba Road	March, 2011	-	1,205
27515104848105	Street Light Near PTCL Office Tulamba Road	April, 2011	-	1,258
27515104848105	Street Light Near PTCL Office Tulamba Road	May, 2011	-	1,205
27515104848105	Street Light Near PTCL Office Tulamba Road	June, 2011	-	1,205
27515107737102	AllamaIqbal Road	July, 2010	-	1,928
27515200060004	Street Light MohallaRehmania St# 04	July, 2010	-	7,201
27515200060004	Street Light MohallaRehmania St# 04	January, 2011	-	12,475
27515200060004	Street Light MohallaRehmania St# 04	March, 2011	-	17,110
27515200061003	Street Light MohallaRehmania St# 09	July, 2010	-	9,152
27515100061029	Street Light Bura Road Near Railway Station	July, 2010	-	9,333
27515200064037	MuhallaRehmania Street No. 0	July, 2010	-	2,470
27515200064023	Filtration Plant KothiNandh Singh	January, 2011	-	1,245
27515104464101	Filtration Plant Tulama Road Chungi No. 1	August, 2010	-	604
27515104464101	Filtration Plant Tulama Road Chungi No. 1	September, 2010	-	418

27515104464101	Filtration Plant Tulama Road Chungi No. 1	December, 2010	-	447
27515104464101	Filtration Plant Tulama Road Chungi No. 1	January, 2011	-	146
4515401771016	Filtration Plant 14/8-R	July, 2010	-	1,213
Total				1,045,287

Annex-N**[Para No. 1.7.1.1]****Unknown whereabouts of sports material worth Rs.343,880**

Sr. No.	Bill No.	Date	Amount	Items	Bill No.	Date	Rate	Quantity	Cost
1	208	Jun-12	22,050	Athlete Track Suit	634	01/02/12	1,050	16	16,800
2	208	Jun-12	-	Badminton Tracksuit	634	01/02/12	1,050	5	5,250
3	206	Jun-12	18,900	Hockey Track Suit	635	01/02/12	1,050	18	18,900
4	207	Jun-12	14,700	Volleyball Suit	636	01/02/12	1,050	14	14,700
5	209	Jun-12	18,900	Football Track Suit	637	01/02/12	1,050	18	18,900
6	203	Jun-12	19,950	Track Suit Cricket	638	01/02/12	1,050	19	19,950
7	205	Jun-12	19,950	Track Suit Cricket	639	01/02/12	1,050	19	19,950
8	204	Jun-12	16,800	Kabuddi Suit	640	01/02/12	1,050	16	16,800
9	205	Jun-12	21,660	Football Uniform	641	01/02/12	750	16	12,000
10	211	Jun-12	-	Kabuddi Uniform	641	01/02/12	690	14	9,660
11	210	Jun-12	20,280	Uniform for Hockey	642	01/02/12	750	16	12,000
12	210	Jun-12	-	Volleyball Uniform	642	01/02/12	690	12	8,280
13	211	Jun-12	20,720	Cricket Suit	643	01/02/12	950	16	15,200
14	212	Jun-12	-	Kit for Athletes	643	01/02/12	690	8	5,520
15	213	Jun-12	20,870	Kit for Tap Ball	644	01/02/12	800	16	12,800
16	214	Jun-12	-	Badminton Kit	644	01/02/12	690	3	2,070
17	214	Jun-12	-	Karate Kit	644	01/02/12	1,000	6	6,000
18	215	Jun-12	24,000	Hard ball	1118	Nil	600	40	24,000
19	216	Jun-12	15,100	Football	1159	01/02/12	800	10	8,000
20	220	Jun-12	-	Volleyball	1159	01/02/12	650	6	3,900
21	220	Jun-12	-	Whistle Steel	1159	01/02/12	400	8	3,200
22	216	Jun-12	24,800	Mitts Gloves Karate	1160	01/03/12	400	6	2,400

23	216	Jun-12	-	Chest Guard Thermopol	1160	01/03/12	1,000	6	6,000
24	216	Jun-12	-	Head Guard Leather	1160	01/03/12	1,200	6	7,200
25	216	Jun-12	-	Gum Sheet	1160	01/03/12	100	8	800
26	216	Jun-12	-	Shin Pad	1160	01/03/12	400	6	2,400
27	216	Jun-12	-	Weight Machine	1160	01/03/12	1,000	1	1,000
28	216	Jun-12	-	Kick Pad	1160	01/03/12	650	4	2,600
29	216	Jun-12	-	Coacher Leather	1160	01/03/12	800	3	2,400
30	217	Jun-12	18,000	Football	1167	Nil	4,500	4	18,000
31	207	Jun-12	8,400	Karate Suit	1176	Nil	1,050	8	8,400
32	208	Jun-12	28,300	Hockey Ball	1700	Nil	750	6	4,500
33	218	Jun-12	-	Hockey Net & Pol	1701	Nil	3,500	1	3,500
34	217	Jun-12	17,000	Tennis Balls	1702	Nil	120	100	12,000
35	217	Jun-12	-	Role Insulation Tape	1702	Nil	250	20	5,000
36	218	Jun-12	-	Naiza	1702	Nil	1,300	1	1,300
37	218	Jun-12	-	Shot Put Gola	1703	Nil	2,000	1	2,000
38	218	Jun-12	-	Wicket Hard Ball with Wills	1704	Nil	125	24	3,000
39	218	Jun-12	-	Shuttle Cock	1705	Nil	500	15	7,500
Total									343,880

Annex-O**[Para No. 1.7.1.2]****Purchase of sports material beyond financial competence, without advertisement and showing fake competition Rs. 343,880**

Bill No.	Date	Amount	Bill No.	Date	Items	Rate	Quantity	Cost
208	Jun-12	22,050	634	01/02/12	Athlete Track Suit	1,050	16	16,800
208	Jun-12	-	634	01/02/12	Badminton Tracksuit	1,050	5	5,250
206	Jun-12	18,900	635	01/02/12	Hockey Track Suit	1,050	18	18,900
207	Jun-12	14,700	636	01/02/12	Volleyball Suit	1,050	14	14,700
209	Jun-12	18,900	637	01/02/12	Football Track Suit	1,050	18	18,900
203	Jun-12	19,950	638	01/02/12	Track Suit Cricket	1,050	19	19,950
205	Jun-12	19,950	639	01/02/12	Track Suit Cricket	1,050	19	19,950
204	Jun-12	16,800	640	01/02/12	Kabuddi Suit	1,050	16	16,800
205	Jun-12	21,660	641	01/02/12	Football Uniform	750	16	12,000
211	Jun-12	-	641	01/02/12	Kabuddi Uniform	690	14	9,660
210	Jun-12	20,280	642	01/02/12	Uniform for Hockey	750	16	12,000
210	Jun-12	-	642	01/02/12	Volleyball Uniform	690	12	8,280
211	Jun-12	20,720	643	01/02/12	Cricket Suit	950	16	15,200
212	Jun-12	-	643	01/02/12	Kit for Athletes	690	8	5,520
213	Jun-12	20,870	644	01/02/12	Kit for Tap Ball	800	16	12,800
214	Jun-12	-	644	01/02/12	Badminton Kit	690	3	2,070

214	Jun-12	-	644	01/02/12	Karate Kit	1,000	6	6,000
215	Jun-12	24,000	1118	Nil	Hard ball	600	40	24,000
216	Jun-12	15,100	1159	01/02/12	Football	800	10	8,000
220	Jun-12	-	1159	01/02/12	Volleyball	650	6	3,900
220	Jun-12	-	1159	01/02/12	Whistle Steel	400	8	3,200
216	Jun-12	24,800	1160	01/03/12	Mitts Gloves Karate	400	6	2,400
216	Jun-12	-	1160	01/03/12	Chest Guard Thermopol	1,000	6	6,000
216	Jun-12	-	1160	01/03/12	Head Guard Leather	1,200	6	7,200
216	Jun-12	-	1160	01/03/12	Gum Sheet	100	8	800
216	Jun-12	-	1160	01/03/12	Shin Pad	400	6	2,400
216	Jun-12	-	1160	01/03/12	Weight Machine	1,000	1	1,000
216	Jun-12	-	1160	01/03/12	Kick Pad	650	4	2,600
216	Jun-12	-	1160	01/03/12	Coacher Leather	800	3	2,400
217	Jun-12	18,000	1167	Nil	Football	4,500	4	18,000
207	Jun-12	8,400	1176	Nil	Karate Suit	1,050	8	8,400
208	Jun-12	28,300	1700	Nil	Hockey Ball	750	6	4,500
218	Jun-12	-	1701	Nil	Hockey Net & Poll	3,500	1	3,500
217	Jun-12	17,000	1702	Nil	Tennis Balls	120	100	12,000
217	Jun-12	-	1702	Nil	Role Insulation Tape	250	20	5,000
218	Jun-12	-	1702	Nil	Naiza	1,300	1	1,300
218	Jun-12	-	1703	Nil	Shot Put Gola	2,000	1	2,000
218	Jun-12	-	1704	Nil	Wicket Hard Ball with Wills	125	24	3,000
218	Jun-12	-	1705	Nil	Shuttle Cock	500	15	7,500
Total								343,880

Annex-P**[Para No. 1.7.1.3]****Non-Recovery of Water Rate & Sewerage Tax– Rs 354, 880**

Area	Total Connections	Function al	Non Function al	Dues Outstandin g
Block No.01	72	13	59	2,880
Block No.02	144	48	96	20,640
Block No.03	125	53	72	16,640
Block No.04	78	7	71	3,360
Block No.05	67	23	44	8,640
Block No.06	118	35	83	11,760
Block No.07	110	41	69	4,560
Block No.08	75	10	65	3,840
Block No.09	110	63	47	3,840
Block No.10	89	47	42	7,680
Block No.11	43	16	27	960
Block No.12	62	1	61	-
Block No.13	42	42	0	6,720
Block No.14	52	25	27	2,880
Block No.15	53	49	4	17,280
Block No.16	21	8	13	3,840
Colony No.01	862	429	433	24,880
Ghareeb abad	111	23	88	3,840
Colony No.02	200	27	173	7,200
Colony No.03	317	26	291	9,600
Basti Chan Shah	456	329	127	107,000
Galah Mandi	8	0	8	-
Qully Bazaar & Old Sabzi Mandi	231	0	231	-
Ayyoub Road	10	0	10	-
Railway Road + Cinema Road	84	49	35	17,880
Changar Mohallah + Tariq bad	96	0	96	-
Hakeem Nagar	26	0	26	-
Peoples Colony	360	246	114	3,440
Christian Colony + Civil Line	129	120	9	52,560
Kot Berbal + Kot Muhammad Hussain	47	6	41	1,920

Jaswant Nagar	219	21	198	9,600
Kot Haq Nawaz + Shiraz Town	78	78	0	480
Purana Karkhana + Lahore More	118	118	0	-
Bilal Colony + Hebit Kot+ Chah Niazi Wala	97	97	0	-
Khanewal Kohna+ Haji Irfan road	67	67	0	960
Total	4777	2117	2660	354,880

Annex-Q**[Para No. 1.7.2.2]****Recovery of Rs. 250,077/- on account of non-recovery of 15 % surcharge on payable income tax.**

Voucher No.	Dated	Amount	Income Tax	Surcharge of Income Tax
83	15-03-2011	2370	142	21.3
86	19-03-2011	581619	34897	5234.55
87	19-03-2011	357694	21461	3219.15
88	19-03-2011	476502	28596	4289.4
89	19-03-2011	441874	26512	3976.8
90	19-03-2011	328701	19722	2958.3
91	19-03-2011	578513	19551	2932.65
92	19-03-2011	497142	15039	2255.85
93	19-03-2011	286100	17166	2574.9
94	19-03-2011	480244	28955	4343.25
95	19-03-2011	564161	33850	5077.5
96	19-03-2011	397961	23877	3581.55
97	19-03-2011	469176	28150	4222.5
98	19-03-2011	496419	15647	2347.05
99	19-03-2011	367676	22060	3309
100	19-03-2011	446917	26815	4022.25
101	19-03-2011	649528	18984	2847.6
102	19-03-2011	434064	15575	2336.25
103	19-03-2011	1061341	63680	9552
104	19-03-2011	499597	2388	358.2
105	19-03-2011	434667	15262	2289.3
106	19-03-2011	633325	38599	5789.85
107	19-03-2011	516163	1400	210
109	19-03-2011	12453	747	112.05
111	19-03-2011	700	42	6.3
115	22-03-2011	1950	117	17.55
119	24-03-2011	1720	103	15.45
120	24-03-2011	700	42	6.3
121	24-03-2011	2500	150	22.5

133	29-03-2011	2280	79	11.85
43	1/4/2011	312643	18759	2813.85
44	1/4/2011	339788	20387	3058.05
45	1/4/2011	732883	15382	2307.3
46	1/4/2011	492985	14762	2214.3
47	1/4/2011	814660	48880	7332
48	1/4/2011	521377	31283	4692.45
49	1/4/2011	799327	11942	1791.3
50	1/4/2011	672946	13864	2079.6
51	1/4/2011	2833374	75383	11307.45
52	1/4/2011	473382	4525	678.75
53	1/4/2011	282202	9716	1457.4
54	1/4/2011	483247	1275	191.25
65	13-04-2011	447378	26843	4026.45
66	13-04-2011	229729	16783	2517.45
67	13-04-2011	189933	11396	1709.4
68	13-04-2011	189756	11385	1707.75
69	13-04-2011	330585	19835	2975.25
70	13-04-2011	591517	11712	1756.8
71	13-04-2011	992084	59525	8928.75
72	13-04-2011	255797	15347	2302.05
73	13-04-2011	541276	10416	1562.4
74	13-04-2011	478877	28733	4309.95
75	13-04-2011	226999	13620	2043
76	13-04-2011	352620	21157	3173.55
77	13-04-2011	404731	24284	3642.6
78	13-04-2011	490364	29421	4413.15
79	13-04-2011	793248	13745	2061.75
80	13-04-2011	535625	10675	1601.25
81	13-04-2011	224835	13490	2023.5
82	13-04-2011	334227	20054	3008.1
83	13-04-2011	428277	25696	3854.4
84	13-04-2011	492567	29554	4433.1
85	13-04-2011	344935	20696	3104.4
86	13-04-2011	378889	22733	3409.95
87	13-04-2011	165859	6973	1045.95
92	18-04-2011	1610	370	55.5
93	18-04-2011	11000	135	20.25

95	18-04-2011	2400	84	12.6
97	18-04-2011	2100	73	10.95
100	18-04-2011	13693	821	123.15
101	18-04-2011	14582	875	131.25
106	18-04-2011	600	36	5.4
117	21-04-2011	2450	86	12.9
118	21-04-2011	2120	74	11.1
121	21-04-2011	2450	68	10.2
123	21-04-2011	25000	1500	225
143	29-04-2011	67772	4066	609.9
144	29-04-2011	437371	10894	1634.1
145	29-04-2011	862970	31390	4708.5
146	29-04-2011	451928	27111	4066.65
147	29-04-2011	671411	40284	6042.6
148	29-04-2011	629464	3057	458.55
149	29-04-2011	299133	17947	2692.05
150	29-04-2011	165304	9918	1487.7
151	29-04-2011	817230	20883	3132.45
152	29-04-2011	155839	9350	1402.5
153	29-04-2011	432362	25942	3891.3
154	29-04-2011	353296	9812	1471.8
155	29-04-2011	798339	7524	1128.6
156	29-04-2011	358572	21514	3227.1
157	29-04-2011	789319	16897	2534.55
158	29-04-2011	495061	2888	433.2
159	29-04-2011	308438	18506	2775.9
160	29-04-2011	512866	30732	4609.8
161	29-04-2011	1047300	18711	2806.65
162	29-04-2011	1097150	2985	447.75
163	29-04-2011	439007	59940	8991
164	29-04-2011	24300	1458	218.7
165	29-04-2011	24900	1496	224.4
47	3/5/2011	267679	16061	2409.15
48	3/5/2011	19988	1198	179.7
49	3/5/2011	2450	86	12.9
55	3/5/2011	24200	847	127.05
57	7/5/2011	1000	60	9
58	7/5/2011	1500	90	13.5

60	7/5/2011	2310	139	20.85
61	7/5/2011	2000	120	18
62	7/5/2011	1900	95	14.25
63	7/5/2011	24660	863	129.45
64	7/5/2011	2480	149	22.35
65	7/5/2011	2400	144	21.6
66	7/5/2011	990	60	9
Total				250076.7

Annex-R**[Para No. 1.7.2.4]****Excess payment to contractor by defective rate analysis of Tuff Tiles
– Rs145,781**

Description	Distance	Rate Charged	Rate To Be Charged
Multan To Kot Islam	75 Km	525	525
Multan To Saraye Sidhu	65 Km	1260	450
Multan To Abdul Hakeem	78 Km	735	525
Multan to Kabirwala	45 Km	735	400

Description	Qty.	Rate Paid	Actual Rate To Be	Difference	Excess
Const of Tuff tile Tubewell Rao Jameel Eid Gah Road Kabirwala	1058sft	59	54.957	4.043	4277.494
Const of Tuff tile DSP office Wali , Rana Street Khanewal Road Kabirwala	6422 Sft	59	54.957	4.043	25964.15
Const of Tuff tile , Sewer Line Purani Sabz Mandi Saraye Sidhu	450 Sft	59	55.557	3.443	1549.35
Const of Tuff tile Mahallah Islamabad Saraye Sidhu	6474 Sft	65.27 7	55.557	9.72	62927.28
Tuff Tile Meat Bazar Abdul Hakeem	1254 Sft	59	56.457	2.543	3188.922
Cont. of PCC , Tuff Tile Mahallah Islam Abad UC No. 38/1 Kabirwala	1365 Sft	59	54.957	4.043	5518.695
Cosnt. Of Sewer Tuff Tile Madrasia ghosia Makhdoom Pur road Kabirwala	2770 Sft	65.28	54.957	10.323	28594.71
Const. Swerage Solling Resolling Excise & Taxation Office Kabirwala	1333 Sft	65.28	54.957	10.323	13760.56
Total					145781.2

Annex-S**[Para No. 1.7.2.5]****Excess payment to contractor by charging high transportation rates of
Rs. 112,846**

Description	Mile	Km	
Saki Sarwar To Kabirwal	114	183.54	
Nishtra Bad To Kabirwala	128	206.08	
Name of Scheme	Distance Claimed	Actual Distance	Excess Payment
const of metal road from chah Ram Kami Mari Sahu	205 Km	193 Km	41823.11
const of metal road from N-5 to Kho Malik Zafar Ran UC Mad gah nawad Estimated cost Rs.100000	168 Km	156 Km	11712.88
const of metal road Chah Gull Wala Mouza Binda Sargana UC Mamdal Estimated cost Rs.900000	193 Km	156 Km	21112.8
const of metal road Fazil shah Chocki Harraj Road to Qabrastan Per Sarwar Shah Estimated cost Rs.1000000	193 Km	158 Km	29260.06
const of metal road Police Station Road to Graveyard Saraye Sidhu Estimated cost Rs.800000	206 Km	176 Km	8937.34
Total			112846.2