



**AUDIT REPORT  
ON THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATION  
DISTRICT LODHRAN**

**AUDIT YEAR 2012-2013**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

|          |  |
|----------|--|
| ADP      | Annual Development Programme                     |
| CCB      | Citizen Community Board                          |
| DAC      | Departmental Accounts Committee                  |
| FD       | Finance Department                               |
| IPSAS    | International Public Sector Accounting Standards |
| LG&CD    | Local Government & Community Development         |
| MFDAC    | Memorandum for Department Accounts Committee     |
| NAM      | New Accounting Model                             |
| PAC      | Public Accounts Committee                        |
| PDG      | Punjab District Government                       |
| PLGO     | Punjab Local Government Ordinance                |
| PDSSP    | Punjab Devolved Social Sector Programme          |
| TAC      | Town/Tehsil Accounts Committee                   |
| TMA      | Town /Tehsil Municipal Administration            |
| TMO      | Town/Tehsil Municipal Officer                    |
| TO (F)   | Town /Tehsil Officer (Finance)                   |
| TO (I&S) | Town /Tehsil Officer (Infrastructure & Services) |
| TO (P&C) | Town /Tehsil Officer (Planning & Coordination)   |
| TO (R)   | Town /Tehsil Officer (Regulations)               |
| W.H.O    | World Health Organization                        |

## **Preface**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 and Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct the audit of the receipts and expenditure of the Local Fund and Public Accounts of Tehsil / Town Municipal Administrations of the Districts.

The Report is based on audit of Tehsil Municipal Administration of District Lodhran for the years 2010-12. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2012-13 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs.1 million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The Audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

Most of the observations included in this Report have been finalized in the light of written responses and discussion with the management.

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, read with Section 115 of the Punjab Local Government Ordinance 2001, for causing it to be laid before the Provincial PAC.

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 32 including 25 officers, constituting 7,575 man days and the budget of about Rs 11.029 million for financial year 2011-12. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the Performance Audit of entities, projects and programs. Accordingly, R.D.A Multan carried out audit of the accounts of three TMAs of District Lodhran for the financial years 2010-2012 and the findings are included in this Audit Report.

Each Tehsil Municipal Administration in District Lodhran is headed by a Tehsil Nazim / Administrator. He/she carries out operations as per Punjab Local Government Ordinance, 2001. Town Municipal Officer is the Principal Accounting Officer (PAO) and acts as coordinating and administrative officer, responsible for controlling, its division and development and to enforce all laws including Municipal Laws, Rules and By-laws. The PLGO, 2001, requires the establishment of Town Local Fund and Public Account for which Annual Budget Statement is authorized by the Town Nazim / Town Council / Administrator in the form of Budgetary Grants.

The total Development Budget of three above mentioned TMAs in District Lodhran for the financial years 2010-12, was Rs 318.973 million and expenditure incurred was of Rs 285.254 million, showing savings of Rs 33.719 million. The total Non-development Budget for financial year 2011-12 was Rs 238.253 million and expenditure was of Rs 221.217 million, showing savings of Rs 17.736 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 Lodhran was carried out with the view to ascertain 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. 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.

**b. Audit of Expenditure and Receipts**

Audit of development expenditure of Rs. 99.839million was carried out, out of the total expenditure of Rs285.254million and Audit of non-development expenditure Rs.121.669million out of total expenditure of Rs221.217million for the financial years 2010-12 was conducted, which are 35% & 55% of development and non-development expenditures, respectively. Total overall expenditure of TMAs of District Lodhran for the financial years 2010-12 was Rs506.471million, out of which overall expenditure of Rs232.977million was audited, which is 46% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

**c. Recoveries at The Instance of Audit**

Recoveries of Rs71.230 million were pointed out through various audit paras no recovery was effected till the compilation of this Report. Out of the total recoveries Rs6.929 million was not in the notice of the Executive before audit.

#### **d. The Key Audit Findings of the Report**

- i. Non production of record of Rs.83.220 million noted in two cases<sup>1</sup>.
- ii. Irregularities and non-compliance amounting to Rs.65.847million noted in five cases<sup>2</sup>.
- iii. Performance issues involving Rs.71.230million noted in ten cases<sup>3</sup>.

Audit Paras on the accounts for 2010-12 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), (Annexure-A).

#### **e. Recommendations**

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

- i. Strengthening of internal controls
- ii. Holding of DAC meetings in time
- iii. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management
- iv. Compliance of relevant laws, rules, instructions and procedures, etc.
- v. Proper maintenance of accounts and production of record to audit for verification
- vi. Rationality in budgeting
- vii. Appropriate actions against officers/officials responsible for violation of rules and losses
- viii. Realization and reconciliation of various receipts
- ix. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities for non production of record.

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<sup>1</sup> Para 1.3.1.1 to 1.4.1.1

<sup>2</sup> Para 1.2.1.1 to 1.2.1.2, 1.3.2.1 to 1.3.2.2, 1.4.2.1

<sup>3</sup> Para 1.2.2.1 to 1.2.2.4, 1.3.3.1 to 1.3.3.4, 1.4.3.1 to 1.4.3.2

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rupees in million)

| Sr. No. | Description                                 | No. | Budget   |
|---------|---|-----|----------|
| 1       | Total Entities (PAOs) in Audit Jurisdiction | 03  | 574.178  |
| 2       | Total formations in Audit Jurisdiction      | 03  | 574.178  |
| 3       | Total Entities (PAOs)/ DDOs Audited         | 03  | 506.471* |
| 4       | Audit & Inspection Reports                  | 03  | -        |
| 5       | Special Audit Reports                       | Nil | Nil      |
| 6       | Performance Audit Reports                   | Nil | Nil      |
| 7       | Other Reports (Relating to TMA)             | Nil | Nil      |

\*Accounts of TMAs of Dunyapur and Kehrorpacca were audited for two years.

**Table 2: Audit Observations**

(Rupees in million)

| Sr. No.      | Description          | Amount under audit observation |
|--------------|----------------------|--------------------------------|
| 1            | Asset management     | 1.102                          |
| 2            | Financial management | 75.170                         |
| 3            | Internal controls    | 97.789                         |
| 4            | Violation of rules   | 46.236                         |
| 5            | Others               | 0                              |
| <b>Total</b> |                      | <b>220.297</b>                 |



**Table 3: Outcome Statistics****Expenditure Outlay Audited**

(Rupees in million)

| Sr. No. | Description  | Physical Assets | Civil Works | Receipt | Others  | Total    |
|---------|--|-----------------|-------------|---------|---------|----------|
| 1       | Outlays audited  | 1.999           | 249.375     | 350.124 | 218.113 | 819.611* |
| 2       | Amount placed under audit observation / irregularities | 1.102           | -           | 71.230  | 147.965 | 220.297  |
| 3       | Recoveries pointed out at the instance of Audit        | -               | 6.929       | 64.301  | -       | 71.230   |
| 4       | Recoveries accepted / established at Audit instance    | -               | 6.929       | 64.301  | -       | 71.230   |
| 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 Rs506.471 million.

**Table 4: Irregularities pointed out**

(Rupees in million)

| Sr. No.      | Description   | Amount under Audit observation |
|--------------|---|--------------------------------|
| 1            | Violation of rules and regulations and principle of propriety and probity.                  | 65.847                         |
| 2            | Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds. | -                              |
| 3            | Quantification of weaknesses of internal controls system.                                   | -                              |
| 4            | Recoveries, overpayments, or unauthorized payments of public money.                         | 71.230                         |
| 5            | Non-production of record to Audit   | 83.220                         |
| 6            | Others, including cases of accidents, negligence etc.                                       | -                              |
| <b>Total</b> |   | <b>220.297</b>                 |

# **CHAPTER-1**

## **1. TEHSIL MUNICIPAL ADMINISTRATIONS, LODHRAN**

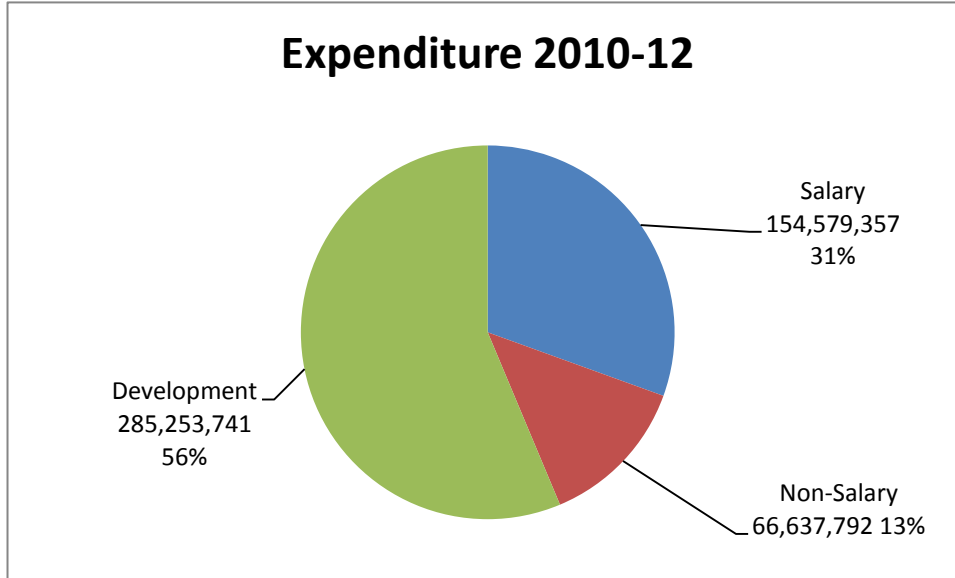
### **1.1 INTRODUCTION**

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. The main functions of TMAs are as follows:-

- i. Enforce all municipal laws, rules and bye-laws governing TMA's functioning;
- ii. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils;
- iii. Propose taxes, cesses, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same;
- iv. Collect approved taxes, cesses, user fees, rates, rents, tolls, charges, fines and penalties;
- v. Manage properties, assets and funds vested in the Town Municipal Administration;
- vi. Develop and manage schemes, including site development in collaboration with District Government and Union Administration;
- vii. Issue notice for committing any municipal offence by any person and initiate legal proceedings for commission of such offence or failure to comply with the directions contained in such notice;
- viii. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction;
- ix. Maintain municipal records and archives.

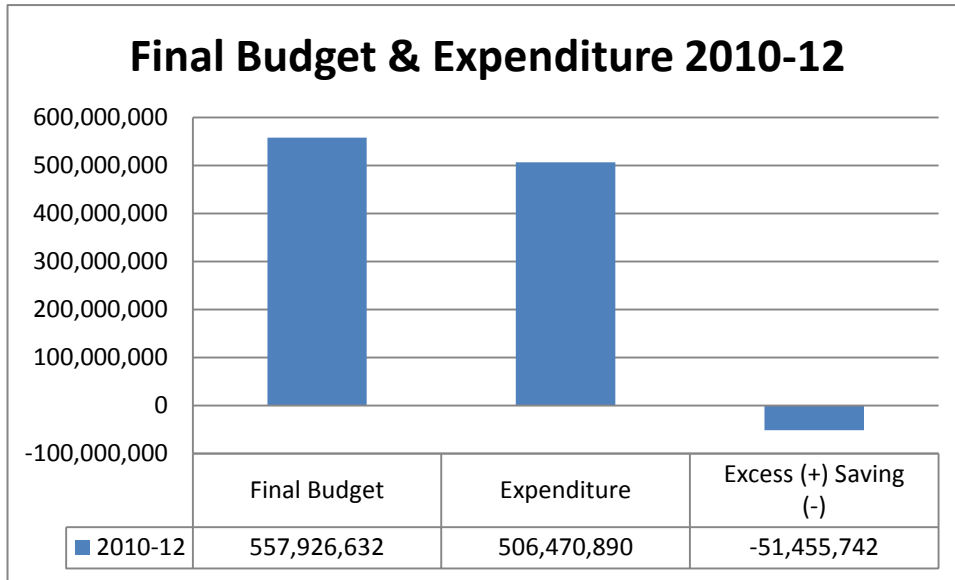
### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

| 2010-12      | Budget             | Expenditure        | Excess (+) /        | %          |
|--------------|--------------------|--------------------|---------------------|------------|
|              |                    |                    | Saving (-)          | (Saving)   |
| Salary       | 141,031,432        | 154,579,357        | 13,547,925          | -10%       |
| Non-salary   | 97,922,000         | 66,637,792         | -31,284,208         | 32%        |
| Development  | 318,973,200        | 285,253,741        | -33,719,459         | 11%        |
| Revenue      | 350,123,760        | -                  | -350,123,760        | 100%       |
| <b>Total</b> | <b>908,050,392</b> | <b>506,470,890</b> | <b>-401,579,502</b> | <b>44%</b> |



Details of budget allocations, expenditures and savings of each TMA in District Lodhran for three financial years are at Annexure-B.

As per Budget Books for the financial years 2010-12 of TMAs in District Lodhran, the original and final budgets were of Rs908.050 million. Total expenditures incurred by these TMAs during financial year 2010-2012 were Rs 506.471 million. There was a saving of Rs401.579 million the reasons for which should be provided by the PAO, Tehsil Nazims and management of TMAs.



#### 1.1.3 Brief Comments on Status of Compliance with PAC/ZAC Directives

| S. No.       | Audit Report Year | No. of Paras | Status of PAC/ZAC Meeting |
|--------------|-------------------|--------------|---------------------------|
| 1            | 2009-12           | 26           | Nil                       |
| <b>Total</b> |                   | <b>26</b>    | Nil                       |

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

## **1.2 Tehsil Municipal Administration Lodhran**

## **Audit Report**

### **1.2.1 Irregularities & Non-Compliance**

#### **1.2.1.1 Unauthorized Approval of CCB Projects without Receipt of Draft of CCB Share - Rs 23.276 Million**

According to Rule 13 (1) (iii) of Punjab Local Government (Citizen Community Boards) Rules 2003, the CCB official shall confirm that CCB draft in the amount equal to the twenty percent share in a project is attached before submitting the project proposal to the concerned Development and Planning Officer.

Tehsil Municipal Officer Lodhran approved CCB projects of Rs 23.276million during F.Y 2011-12 without receipt of draft equal to twenty percent CCB share. The detail is in **Annexure-C**.

Audit is of the view that due to weak internal controls, CCB official submitted the project proposal without confirmation of draft equal to 20% CCB share and TMO approved the projects which was unauthorized.

Unauthorized approval of CCB projects resulted in violation of government instructions.

The matter was reported to TMO in November, 2012. The TMO signed the audit observation but did not submit detailed reply. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends action against concerned DDO for unauthorized approval of CCB projects besides regularization from the competent authority under intimation to Audit.

[AIR Para No. 01]

### **1.2.1.2 Unauthorized Purchase through Fictitious Quotations and from Favorite Contractor - Rs 1.102 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 an otherwise incomplete specification, such use or reference shall be qualified with the words “or equivalent”.

Tehsil Municipal Officer Lodhran purchased two hydraulic trolleys for Rs 1.102 million by mentioning the specification of items along with name of the manufacturer and brand name restricting the suppliers of equivalent machinery in violation of above rule. Further specification was consisting of size only instead of complete specification of hydraulic system. It revealed that certain firm was obliged through fake quotation process.

Audit observed the following short comings during the course of audit:

1. Quotations were received instead of open tender ignoring the prescribed financial limit for request for quotations under PPRA Rules 2009 clause (b) of rule 42.
2. Addresses were written on sealed envelopes of quotations in same hand writing, whereas one quotation was received from Omega Worldwide Traders Lahore and other was received from National Traders Lodhran which is evidence of fake quotation process.
3. The quotations were called from Sales Tax Registered firms, but successful bidder has not submitted the sales tax invoice. The amount of GST Rs 152,000 was deducted from the payment of supplier instead of 1/5<sup>th</sup> of the total sales tax in violation of existing rules.
4. Quotations and supplier bill was prepared on letter pad of concerned instead of using proper form.

Audit is of the view that due to weak internal controls, unauthorized purchase was made through fictitious quotations ignoring the widest possible competition and to give favor to single contractor.

Unauthorized purchase through fictitious quotations and from favorite contractor resulted in violation of government instructions.

The matter was reported to TMO in November, 2012. The TMO signed the audit observation but did not submit detailed reply. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends action against concerned DDO for unauthorized purchase besides regularization from the competent authority under intimation to Audit.

[AIR Para No. 02]



## 1.2.2 Performance

### 1.2.2.1 Non Recovery of Rent of Shops – Rs 39.488 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 Lodhran did not recover outstanding dues on account of rent of shops worth Rs 39.488 million up to 30<sup>th</sup> June 2012 from various shopkeepers/vendors running their businesses under the jurisdiction of TMA, Lodhran. The outstanding balance is being increased due to less recovery than demand of the year. Necessary detail is as under:

(Amount in Rupees)

| Total Shop          | Financial Year | Opening Balance | Demand for the Year | Total Demand | Recovery during Year | Non-recovery      |
|---------------------|----------------|-----------------|---------------------|--------------|----------------------|-------------------|
| 618                 | 2011-12        | 35,268,777      | 10,690,281          | 45,959,058   | 6,470,672            | 39,488,386        |
| <b>Total Amount</b> |                |                 |                     |              |                      | <b>39,488,386</b> |

Audit is of the view that due to inefficiency of management, rent of shops was recovered less than current demand and balance of arrears was increasing each year.

Inefficiency in recovery of rent of shops resulted in loss to TMA fund.

The matter was reported to TMO in November, 2012. The TMO signed the audit observation but did not submit detailed reply. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends that immediate recovery be made, under intimation to Audit.

[AIR Para No. 03]

### **1.2.2.2 Less Recovery of Conversion Fee for Commercial use of Land - Rs 10.298 million**

According to Rule 60 (a) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules 2009, the 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.

Tehsil Municipal Officer Lodhran less recovered 20% conversion fee amounting to Rs 10.298 million for commercial use of land in violation of above rules. The detail is in **Annexure-D**.

Audit is of the view that due to inefficiency of management, 20% conversion fee was less recovered from the owners of business for commercial use of land.

Inefficiency in recovery of conversion fee resulted in loss to government.

The matter was reported to TMO in November, 2012. The TMO signed the audit observation but did not submit detailed reply. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends that immediate recovery be made, under intimation to Audit.

[AIR Para No. 11]

### **1.2.2.3 Non Recovery of Cost of Land and Development Charges of Kuchi Abadies - Rs 1.317 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 Lodhran did not recover cost of land and development charges amounting to Rs 1.317 million of Kuchi Abadies. The detail is as under:

(Amount in Rupees)

| Name of Kachi Abadi   | Total Units of 5 Marla | Development Charges @ Rs 500/P/M | Cost of Land @ Rs 172/P/M | Total Demand | Recovery | Balance          |
|-----------------------|------------------------|----------------------------------|---------------------------|--------------|----------|------------------|
| Chak No.100/M         | 40                     | 100,000                          | 34,400                    | 134,400      | 3,360    | 131,040          |
| Chak No.97/M          | 370                    | 925,000                          | 318,200                   | 1,243,200    | 57,166   | 1,186,034        |
| <b>Total Recovery</b> |                        |                                  |                           |              |          | <b>1,317,074</b> |

Audit is of the view that due to inefficiency of management cost of land and development charges were not recovered.

Inefficiency in recovery of development charges and cost of land resulted in loss to government.

The matter was reported to TMO in November, 2012. The TMO signed the audit observation but did not submit detailed 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 development charges and cost of land besides recovery under intimation to Audit.

[AIR Para No. 07]

#### **1.2.2.4 Loss to Government due to Auction of Collection Rights at less than Reserve Price - Rs 1.085 Million**

According to Rule 9 of Punjab Local Government (Auctioning of Collection Rights) Rules 2003, the reserve price for an income shall be the average of last preceding three years' income of the respective local government. Provided that in case of an income introduced by a local government for the first

time, the assessed and expected income as provided in the budget from that source shall be the reserve price for that income.

Tehsil Municipal Officer Lodhran auctioned the collection rights of bakkar mandi for Rs 6,515,000 for the period of 8 months from 01.11.11 to 30.06.12 which was less than actual reserve price of 8 months Rs 7,600,000. The reserve price was wrongly fixed at Rs 6,300,000 without assessment and auction of collection rights were awarded at Rs 6,515,000. The detail is as under:

(Amount in rupees)

| Name of Auction     | Amount of Auction | Income 2008-09 | Income 2009-10 | Income 2010-11 | Total Income for three years | Average Price one year | Average Price for 8 Months (Rounded in thousand) | Auction less than Reserve Price |
|---------------------|-------------------|----------------|----------------|----------------|------------------------------|------------------------|--|---------------------------------|
| Baqar Mandi Lodhran | 6515000           | 12600000       | 13017000       | 8585000        | 34202000                     | 11400667               | 7600000  | 1085000                         |

Audit is of the view that due to weak internal controls, auction of collection rights was awarded on less than the reserve price.

Auction of collection rights at less than reserve price resulted in loss to government.

The matter was reported to TMO in November, 2012. The TMO signed the audit observation but did not submit detailed reply. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends action against concerned DDO for auction of collection rights at less than reserve price besides recovery of government loss under intimation to Audit.

[AIR Para No. 14]

## **1.3 Tehsil Municipal Administration, Dunyapur**

### **1.3.1 Non-Production of Record**

#### **1.3.1.1 Non Production of Vouched Account of Citizen Community Boards – Rs 47.341 Million**

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further according to Section 99 (6) of PLGO, 2001, CCBs are required to submit their annual accounts to the registration authority.

Tehsil Municipal Officer Dunyapur released funds worth Rs 47.341 Million to various CCBs during F.Y 2010-12. But the copies of annual statements of accounts of these CCBs were not available with the TMO for audit scrutiny. Despite the requisition, the same were not provided to Audit.

The following vouched accounts were not produced:

1. Cash Book
2. Cheque Books
3. Bank statement duly verified by the concerned bank management was not produced.
4. Tender Registers
5. Vouchers against the expenses were not produced.
6. Stock register in which material purchased was recorded and issued was not rendered.
7. Assessment of the projects of CCB duly verified from the monitoring and evaluation committee was not produced.

Audit is of the view that due to non-maintenance of proper record or concealment, the same was not produced.

The non-production of record constitutes violation of government rules and legal provisions and attempt to cause hindrances in the auditorial function of the AGP.

The matter was reported to TMO in November, 2012. The TMO signed the audit observation but did not submit detailed reply. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends production of record besides taking appropriate action against the concerned DDO under intimation to Audit.

[AIR Para No.14]

## **1.3.2 Irregularities & Non-Compliance**

### **1.3.2.1 Unjustified Payment to Contingent Paid Staff -Rs 3.940 Million**

According to section (VI) of letter no: FD SO (Goods) 44-4/2010, dated 9-08-2010 of the Finance Department, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department. Further, according to the Rule 17 (Part-III) of the Punjab Civil Servants (Appointment and Conditions of Service) Rule 1974, initial appointment to all posts in grades 1 and above except those filled under rule 16, shall be made on the basis of the examination or test to be held by the appropriate committee or the board as the case may be, after advertisement of the vacancies in the newspapers or in the manner to be determined by the Government.

Tehsil Municipal Officer Dunyapur appointed the employees on daily wages during 2010-12 without approval of Finance Department, advertisement and without fulfilling the codal formalities and made the payment of Rs 3.940 million. The detail is given in **Annexure-E**.

Audit is of the view that due to weak financial management contingent paid staff was irregularly appointed without prior approval of Finance Department.

Irregular appointment of contingent paid staff without prior approval of Finance Department resulted in violation of Government instructions.

The matter was reported to TMO in November, 2012. The TMO signed the audit observation but did not submit detailed reply. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends disciplinary action against the concerned DDO besides regularization under intimation to Audit.

[AIR Para No. 28]



### 1.3.2.2 Doubtful Expenditure on account of POL – Rs 1.650 Million

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

Tehsil Municipal Officer Dunyapur incurred Rs 1.650 million on the fuel charges of 4 tractors, during F.Y 2010-11. Vehicle used 17344 liters POL without proper maintenance of required record. The detail is given below:

(Amount in rupees)

| Tractor No.                   | F.Y 2010-12 |              |
|-------------------------------|-------------|--------------|
|                               | Hour Worked | POL Used     |
| Vehicle No. 4519, RP FIAT 480 | 1306        | 5326         |
| Vehicle No. 5973, Massy- 360  | 1548        | 6204         |
| Vehicle No. 1001, FIAT 480    | 900         | 5394         |
| Vehicle No, FIAT 640          | 70          | 420          |
| <b>Total</b>                  | <b>3824</b> | <b>17344</b> |

Following irregularities were found during the course of audit:

- i. Meters of the vehicles were out of order.
- ii. POL expenditure was doubtful because tractors were running without meter reading.
- iii. On log book, no meter reading was mentioned.
- iv. Fake consumption of POL was recorded without meter reading.
- v. No daily/ weekly approved plans were available for watering to the different roads.
- vi. No order of any authority was available for directing to give the water shower to certain road.
- vii. Work on same site was made repeatedly every month e.g tractor # LDA-1001 , worked every month in TMA Office, Faizan-E-Madina & Railway road etc on same site which was quite unjustified. Same type of log book was written every month.
- viii. No MPG of the vehicle was got from the motor vehicle examiner.

- ix. The meters were out of order and how the hours of work done were calculated is not clear. It shows that whole expenditure of POL was doubtful and POL was continuously misappropriated.

Audit is of the view that due to weak financial management irregular expenditure on POL was incurred without maintenance of relevant record.

Irregular withdrawal of POL resulted in violation of rules.

The matter was reported to TMO in November, 2012. The TMO signed the audit observation but did not submit detailed 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 expenditure without maintenance of relevant record besides recovery or regularization from the competent authority under intimation to Audit.

[AIR Para No. 19]

### 1.3.3 Performance

#### 1.3.3.1 Poor Recovery Position of Water Rates which resulted Into Blockage of Revenue– Rs5.280 Million

According to Chapter –IV Rule 4.5(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see all revenue or other debts due to Government, which have to be brought to account, are correctly and properly assessed, realized and credited to Government account.

Tehsil Municipal Officer Dunyapur made less recovery on account of water rates of Rs 5.280 million during 2011-12. Only 31% of sanctioned demand was recovered by the TMA which showed poor performance of TMA Administration. No legal proceedings were made for making the recovery from the defaulters. Not a single challan was made against the defaulter, no case was sent to magistrate. No efforts were made to recover the revenue. The detail is given below:

(Amount in Rupees)

| Total Connections | Description     | Demand         | Received       | Non Recovery   |
|-------------------|-----------------|----------------|----------------|----------------|
| 3825              | Arrear          | 4637200        | 1401250        | 3235950        |
|                   | Current 2011-12 | 3117100        | 1064640        | 2052460        |
| <b>Total</b>      |                 | <b>7754300</b> | <b>2465890</b> | <b>5288410</b> |

Audit is of the view that due to inefficiency of management, less recovery of water rates was made.

Inefficiency in recovery of water rates resulted in loss to Government.

The matter was reported to TMO in November, 2012. The TMO signed the audit observation but did not submit detailed reply. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends that immediate recovery be made under intimation to Audit.

[AIR Para No. 17]

### **1.3.3.2 Illegal construction of Commercial Buildings without paying Commercialization Fee & Map Fee - Rs4.085 Million**

According to Rule 60 (a) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules 2009, the 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. Further, according to Section 146-D of Local Government Ordinance 2003, inspector can suspend any work, seize the goods, seal the premises, demolish or remove work and issue directions for taking corrective measures in the time specified by him. Furthermore, according to Section 146-D (2) (a) of Local Government Ordinance 2003, inspector can issue notices in writing on behalf of respective local Government served, either personally or through registered post with acknowledgement due or by any official of the local Government, in order to restrain violations or commission of any offence forthwith.

Tehsil Municipal Officer Dunyapur did not collect the commercialization fee of Rs.4.085 million from the owners of illegal construction during the F.Y 2010-12 which were running without approval of maps and payment of commercialization fee. Only a single notice was served by the building inspectors to the owners for submitting plans and depositing the commercialization fee. Being the law enforcement agency, planning department should take all legal measures against the owners of building in order to persuade them for depositing the commercialization fee. But the planning department was passive and did not take any steps. The detail is given in **Annexure-F**.

Audit is of the view that due to inefficiency of management, commercialization fee was less recovered.

Inefficiency in recovery of commercialization fee resulted in loss to Government.

The matter was reported to TMO in November, 2012. The TMO signed the audit observation but did not submit detailed reply. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends that immediate recovery be made under intimation to Audit.

[AIR Para No. 13]

### **1.3.3.3 Illegal Establishments of Anmol Hotel & Petrol pump without paying Conversion Fee & Map Fee –Rs4.065 Million**

According to rule 60 (a) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules 2009, the 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. Further, according to section 146-D of Local Government Ordinance 2003, inspector can suspend any work, seize the goods, seal the premises, demolish or remove work and issue directions for taking corrective measures in the time specified by him. Furthermore, according to Section 146-D (2) (a) of Local Government Ordinance 2003, inspector can issue notices in writing on behalf of respective local Government served, either personally or through registered post with acknowledgement due or by any official of the local Government, in order to restrain violations or commission of any offence forthwith.

Tehsil Municipal Officer Dunyapur did not collect the conversion fee of Rs.13.165 million from the owners of Anmol Hotel and Petrol pumps which were running without approval of maps and payment of commercialization fees. Only a single notice was served by the building inspectors to the owners of Hotel & Petrol Pumps for submitting plans and depositing the conversion fee. Being the law enforcement agency, planning department should take all legal measures against the owners of building in order to persuade them for depositing the commercialization fee. But the planning department was passive and did not take any steps.

(Amount in rupees)

| <b>Illegal Commercial Constructions</b>        |                                  |                      |                       |            |                                    |
|--|----------------------------------|----------------------|-----------------------|------------|------------------------------------|
| <b>Name of Property</b>                        | <b>Location</b>                  | <b>Area in Marla</b> | <b>Rate Per Marla</b> | <b>Map</b> | <b>Total commercialization Fee</b> |
|  |                                  |                      |                       | <b>Fee</b> |                                    |
| Anmol Hotel & Petrol Pump                      | Super By Road Near Du Kota Chowk | 100                  | 200,000               | 65,000     | 4,065,000                          |
| Petrol pump                                    | Railway road                     | 65                   | 700,000               | -          | 9,100,000                          |
| <b>Total recovery of commercialization fee</b> |                                  |                      |                       |            | <b>13,165,000</b>                  |

Audit is of the view that due to inefficiency of management, conversion and map fee were not recovered from the owners.

Inefficiency in recovery of conversion and map fee resulted in loss to Government.

The matter was reported to TMO in November, 2012. The TMO signed the audit observation but did not submit detailed reply. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends that immediate recovery be made under intimation to Audit.

[AIR Para No. 11& 12]

### 1.3.3.4 Excess Payment to Batool CCBs due to executing the work Against Estimate – Rs1.378 million

According to 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.

Tehsil Municipal Officer Dunyapur allowed initiating the work of Batool CCB project of water supply pipe lines chak No. 342/WB, Chak No. 237/WB, Movati More City Dunyapur with estimated cost of Rs.2.6 million. As per estimate of the scheme 8325rft 6” i/d PVC pipe was to be laid down @ of Rs.283.90 per rft. According to 3<sup>rd</sup> physical assessment report of the sectoral office, only 900 rft, 6” i/d PVC pipe was laid down and remaining 3” i/d PVC pipe was laid down. Neither the scheme was revised nor the sectoral office took any action and released all installments, which resulted into excess payment of Rs.1.378 million.

There was no tradition to make the quantitative assessment (evaluation) before the release of each installments to the CCBs, only final assessment used to be made by the sectoral office according to estimate on the MB when the project was completed. In rare cases, assessment of the sectoral offices was also used to be found before releasing installments. The detail is given bellow:

| Description  | Rate             |
|--|------------------|
| Providing and laying cutting joining testing and disinfecting PVC pipe line of BSS class B Working pressure etc complete 8325 rft @ 283.90 rft | 283.90 P.rft     |
| 3" dia pipe was used @ rate  | 98.25 P.rft      |
| Excess Rate  | 185.65 p.rft     |
| Qty on which excess rate was paid<br>8325rft -900rft   | 7425 Rft         |
| <b>Excess Payment<br/>(7425 rft @ Rs.185.65 P.rft)</b>   | <b>1,378,451</b> |

Audit is of the view that due to weak financial management, excess payment to Batool CCB scheme was made.

Excess payment to Batool CCB scheme resulted in loss to Government.

The matter was reported to TMO in November, 2012. The TMO signed the audit observation but did not submit detailed reply. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

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

[AIR Para No. 04]



## **1.4 Tehsil Municipal Administration, Kehrorpacca**

## **1.4.1 Non-Production of Record**

### **1.4.1.1 Non-production of Annual Accounts by the CCBs –Rs35.879 Million**

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, according to Section 99 (6) of PLGO, 2001, CCBs are required to submit their annual accounts to the registration authority.

Tehsil Municipal Officer Kehrorpacca did not collect the vouched accounts of CCBs schemes valuing Rs 35.879 million during F.Y 2010-12. The copies of annual statements of accounts were asked for but not produced to Audit in violation of above rule. The matter needs justification and production of annual accounts of the CCBs to whom a share of development budget of the TMA was transferred. The detail is given in **Annexure-G**.

Audit is of the view that due to weak internal controls or in an attempt to conceal the record, the annual accounts of CCBs projects were not produced.

Non-production of vouched accounts of CCBs schemes constitutes violation of government rules and legal provision and attempt to cause hindrance in the auditorial function of the AGP.

The matter was reported to TMO in November, 2012. The TMO signed the audit observation and replied that the chairmen and secretaries of CCBs would be asked to provide complete accounts of projects. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends the production of accounts of entire CCBs besides necessary action against the DDO concerned for non-production of vouched account under intimation to Audit.

[AIR Para No. 06]

## **1.4.2 Irregularities & Non Compliance**

### **1.4.2.1 Irregular Execution of CCB Projects directly and non-inclusion in Annual Development Programme - Rs35.879 million**

As per Rule 14 (5) of Punjab Local Government CCB Rules 2003, the Development and Planning Officer shall submit the CCB Projects to the Finance and Budget Officer for inclusion in the Annual Development Programme.

Tehsil Municipal Officer Kehrorpacca allowed executing the CCBs schemes of Rs.35.879 million during the F.Y 2010-12. Audit observed that CCB projects submitted by various Citizen Community Boards were directly entertained instead of submission to Tehsil Officer Planning and Coordination who would have submitted those projects to Finance and Budget Officer for further inclusion in the Annual Development Projects. The Annual Development Programme of TMA for the years 2010-12 bore no CCB projects whereas the projects were executed directly. The detail is given in **Annexure-H**.

Audit is of the view that due to weak financial controls CCB projects were executed without including in the Annual Development Programme.

Executed of CCBs schemes without including in the Annual Development Programme resulted in irregular expenditure.

The matter was reported to TMO in November, 2012. The TMO signed the audit observation but did not submit detailed reply. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

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

[AIR Para No. 04]

### **1.4.3 Performance**

#### **1.4.3.1 Non-deduction of Withholding Tax on the Amount Released for CCB works – Rs2.153 million**

According to Section 153 of the Income Tax Ordinance, 2001, withholding tax was to be deducted from the amounts released for various works to chairmen and secretaries of CCBs.

Tehsil Municipal Officer Kehrorpacca did not deduct the withholding tax on the releases of CCB schemes valuing Rs.35.879 million during the F.Y 2010-12. The detail is given in **Annexure-I**.

Audit is of the view that due to weak internal controls and inefficiency amounts of withholding tax were not deducted.

Non-recovery of withholding tax resulted in loss to government.

The matter was reported to Tehsil Municipal Officer in November , 2012. The TMO signed the audit observation but did not submit detailed reply. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends that immediate recovery be made under intimation to Audit.

[AIR Para No. 09]

#### **1.4.3.2 Non- Recovery of Outstanding dues from Various Contractors/ Individuals –Rs2. 081million**

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. Further, 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) of Punjab Local Government Ordinance, 2001 as arrears of land revenue.

Tehsil Municipal Officer Kehrorpacca did not collect the outstanding dues i.e. taxes, rent of shops and auction of collection rights from defaulters of Rs.2.081 million from contractors/individuals during the F.Y 2010-12. The outstanding dues were still not recovered despite lapse of several years.

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

Inefficiency in recovery of outstanding dues resulted in loss to government.

The matter was reported to TMO in November, 2012. The TMO signed the audit observation but did not submit detailed reply. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends that immediate recovery be made under intimation to Audit.

[AIR Para No. 08]

# **Annexures**

**Annexure-I**  
**(Rupees in Million)**

| <b>Sr. No.</b> | <b>AIR Para No.</b> | <b>Description</b>   | <b>Amount</b> |
|----------------|---------------------|--|---------------|
|                | <b>1</b>            | <b>TMA Lodhran</b>   |               |
| 1              | 6                   | Loss to TMA Due to Non-Deduction of Liquidated Damages and Undue Withdrawal of General Sales Tax | 0.649         |
| 2              | 10                  | Non-recovery of Income Tax from CCBS   | 0.512         |
| 3              | 18                  | Non-recovery of Conversion Fee for Commercial use of Land  | 0.274         |
| 4              | 17                  | Non-Recovery of Water Rate Charges   | 0.064         |
| 5              | 12                  | Excess payment due to charging Excess Rate than MRS  | 0.057         |
|                | <b>2</b>            | <b>TMA Duniapur</b>  |               |
| 6              | 29                  | Doubtful expenditure on Repair of Main Holes Without Consumption Record                          | 0.950         |
| 7              | 21                  | Doubtful Purchase of Water Purification Tablets & Epidemic Controlling Material                  | 0.500         |
| 8              | 9                   | Non Recovery of Income Tax & Salaries from the Contractor  | 0.465         |
| 9              | 6                   | Loss to Government Due To Non Deduction of Road Crust & Allowing Excess Quantities               | 0.311         |
| 10             | 10                  | Less Deposit of Commercialization Fee  | 0.161         |
|                | <b>3</b>            | <b>TMA Kahrorpacca</b>   |               |
| 11             | 14                  | Non-Recovery of Water Rate   | 0.847         |
| 12             | 15                  | Recovery due to less work done than Technically Sanctioned Estimate                              | 0.735         |
| 13             | 17                  | Non recovery of commercialization, Map, and Form Fee   | 0.311         |
| 14             | 22                  | Recovery of 15 % Surcharge on Payable Income Tax   | 0.127         |
| 15             | 24                  | Non recovery of NOC, Map, Form and Sanitation Fee  | 0.109         |
| 16             | 19                  | Theft of Water Pump of filtration plant and machinery of disposal works                          | 0.228         |
| <b>Total</b>   |                     |  | <b>6.300</b>  |



**Annexure-A**

**List of MFDAC Paras of TMAs of District Lodhran  
(Rupees in Million)**

| <b>Sr. No</b> | <b>Name of formation</b> | <b>AIR Para</b> | <b>Description</b>  | <b>Amount</b> |
|---------------|--------------------------|-----------------|---|---------------|
| 1             | TMA<br>Lodhran           | 4               | Un-Authorized Lump Sum Provision of Development Grant   | 74.768        |
| 2             |                          | 5               | Excess Payment to contractor  | 0.062         |
| 3             |                          | 9               | Irregular Purchase of Insecticide and Chemicals   | 0.400         |
| 4             |                          | 13              | Loss to Government Due to Non-Recovery of License Fee of Professionals                        | 0.077         |
| 5             |                          | 14              | Loss to Government due to Auction of Collection Rights at less than Reserve Price             | 1.085         |
| 6             |                          | 15              | Misclassification of expenditure  | 0.278         |
| 7             |                          | 16              | Shortage in Collection of IP Tax on Immoveable Properties                                     | 36.627        |
| 8             |                          | 19              | Unauthorized Purchase of Dewatering Set through Quotations                                    | 0.592         |
| 9             |                          | 20              | Non Recovery of Cost of Old Material  | 0.110         |
| 10            |                          | 21              | Non Production of Record of Conversion Fee Less Recovered                                     | 0.942         |
| 11            |                          | 22              | Doubtful Expenditure on Cricket Tournament  | 0.122         |
| 12            |                          | 23              | Irregular auction of collection rights without the involvement of Media                       | 12.954        |
| 13            | TMA<br>Dunyapur          | 1               | Excess payment to contractor by approving wrong totaling estimate & defective rate analysis   | 0.165         |
| 14            |                          | 2               | Excess payment to contractor By Charging Higher Rates & Contractor Profit                     | 0.086         |
| 15            |                          | 3               | Excess Payment Without Actual Work  | 0.111         |
| 16            |                          | 5               | Excess Payment To Seva CCBs By No Executing the work According to Estimate                    | 0.322         |
| 17            |                          | 7               | Loss To Govt. Due to Purchase of Fogging Machine & water Purification Tablets on Higher price | 0.131         |
| 18            |                          | 8               | Unjustified Payment of Sales Tax & Non Deduction of Sales Tax                                 | 0.123         |

|    |    |                        |   |   |        |
|----|----|------------------------|---|---|--------|
| 19 |    | 14                     | Non Production of Vouched Account by the Citizen Community Boards.  | 47.341  |        |
| 20 |    | 15                     | Non Deposit of Tender Fee   | 0.060   |        |
| 21 |    | 16                     | Irregular release of fund to ccbs in the same bank accounts   | 33.762  |        |
| 22 |    | 20                     | Irregular Auction of Bakkar Mandi   | 1.105   |        |
| 23 |    | 21                     | Doubtful Purchase Of Water Purification Tablets & Epidemic Controlling Material   | 0.500   |        |
| 24 |    | 22                     | Continuous Down Fall In The Income Of Adda Fee.   | 0   |        |
| 25 |    | 23                     | Down Fall In The Income Of Cattle Mandi Dunyapur  | 0.325   |        |
| 26 |    | 24                     | Down Fall In The Income Of Advertisement Fee  | 0.202   |        |
| 27 |    | 25                     | Embezzlement Due To Less Departmental Receipts of Slaughter House   | 0.039   |        |
| 28 |    | 26                     | Down Fall In The Income Of IP Tax   | 0.264   |        |
| 29 |    | 27                     | Incessant Dwindling Of Receipts Which Resulted Into the Decrease In The Revenue   | 0.754   |        |
| 30 |    | 30                     | Irregular/Doubtful expenditure on purchase of Street Lights without Consumption Record.   | 0   |        |
| 30 |    | TMA<br>Kehror<br>Pacca | 1   | Non submission of monthly progress report by TO (I&S) regarding development & CCB schemes | 97.152 |
| 31 |    |                        | 2   | Non-advertising the tenders of various works on PPRA website                              | 61.273 |
| 32 | 3  |                        | Irregular execution of CCB Projects without obtaining the Bank Draft equal to 20% of projects                                     | 35.879  |        |
| 33 | 5  |                        | Incomplete documentation in CCB project proposals without time period of project and time schedule of installments Rs. 35,879,000 | 35.879  |        |
| 34 | 7  |                        | Payment to contractor using substandard material and without his written assurance not to use substandard material                | 4.248   |        |
| 35 | 10 |                        | Making full payment against 80% work done without Technical Sanction of Estimates of Sludge carrier                               | 1.600   |        |

|              |  |    |   |                |
|--------------|--|----|---|----------------|
| 36           |  | 11 | Non-imposition of penalty due to non-completion of work within due time   | 1.300          |
| 37           |  | 12 | Wastage of Government Amount Due To Non Operation of Sewerage Scheme  | 1.200          |
| 38           |  | 13 | Preparation of TS Estimates above the standard of C&W Department for Boundary Walls resulting overpayments                    | 0.918          |
| 39           |  | 17 | Non recovery of commercialization, Map, and Form Fee  | 0.311          |
| 40           |  | 18 | Execution of Schemes not included in Annual Development programme   | 0.310          |
| 41           |  | 20 | Non-transparent competition and pool tendering against the cannons of financial propriety resulting in losses                 | 0.229          |
| 42           |  | 21 | Destruction of intercom system and auction of motorbike only after two year of purchase                                       | 0.168          |
| 43           |  | 23 | Non-completion of work on due time, unjustified time extension and submission of false affidavit by TO (I&S) and Sub-Engineer | 0.120          |
| 44           |  | 25 | Misappropriation of government money by using bogus receipt book  | 0.043          |
| <b>Total</b> |  |    |   | <b>416.953</b> |

## Annexure-B

### TMAs of Lodhran District

| <b>Budget and Expenditure Statement for Financial Year 2011-12</b>                   |                    |                    |                    |            |          |
|--|--------------------|--------------------|--------------------|------------|----------|
| <b>TMA Lodhran Budget and Expenditure details for the FY 2011-12 (Rs in Million)</b> |                    |                    |                    |            |          |
| Head   | Budget             | Expenditure        | Excess / Savings   | %age       | Comments |
| Salary   | 41,767,132         | 34,326,323         | 7,440,809          | 18%        |          |
| Non Salary   | 45,467,000         | 22,328,600         | 23,138,400         | 51%        |          |
| Development  | 146,563,800        | 92,514,196         | 54,049,604         | 37%        |          |
| Revenue  | 192,205,060        | 0                  | 192,205,060        | 100%       |          |
| <b>Total</b>   | <b>426,002,992</b> | <b>149,169,119</b> | <b>276,833,873</b> | <b>65%</b> |          |

| <b>Budget and Expenditure Statement for Financial Year 2011-12</b>                     |                    |                    |                   |            |          |
|--|--------------------|--------------------|-------------------|------------|----------|
| <b>TMA Dunya pur Budget and Expenditure details for the FY 2011-12 (Rs in Million)</b> |                    |                    |                   |            |          |
| Head   | Budget             | Expenditure        | Excess / Savings  | %age       | Comments |
| Salary   | 45,819,100         | 30,352,732         | 15,466,368        | 34%        |          |
| Non Salary   | 36,275,000         | 19,798,239         | 16,476,761        | 45%        |          |
| Development  | 76,835,600         | 68,157,999         | 8,677,601         | 11%        |          |
| Revenue  | 42,084,700         | 0                  | 42,084,700        | 100%       |          |
| <b>Total</b>   | <b>201,014,400</b> | <b>118,308,970</b> | <b>82,705,430</b> | <b>41%</b> |          |

| <b>Budget and Expenditure Statement for Financial Year 2011-12</b>                        |                    |                    |                   |            |          |
|---|--------------------|--------------------|-------------------|------------|----------|
| <b>TMA Kehror Pacca Budget and Expenditure details for the FY 2011-12 (Rs in Million)</b> |                    |                    |                   |            |          |
| Head  | Budget             | Expenditure        | Excess / Savings  | %age       | Comments |
| Salary  | 53,445,200         | 89,900,302         | -36,455,102       | -68%       |          |
| Non Salary  | 16,180,000         | 24,510,953         | -8,330,953        | -51%       |          |
| Development   | 95,573,800         | 124,581,546        | -29,007,746       | -30%       |          |
| Revenue   | 115,834,000        | 0                  | 115,834,000       | 100%       |          |
| <b>Total</b>  | <b>281,033,000</b> | <b>238,992,801</b> | <b>42,040,199</b> | <b>15%</b> |          |

**Annexure-C**  
**[Para 1.2.1.1]**

**Unauthorized Approval of CCB Projects without Receipt of Draft of CCB  
Share - Rs 23.276 Million**

| <b>Name of CCB</b>   | <b>Name of Project</b>   | <b>Date of approval</b> | <b>Date of Deposit 20%</b> | <b>TMA Share</b> | <b>CCB Share</b> | <b>Amount of Project</b> |
|----------------------|--|-------------------------|----------------------------|------------------|------------------|--------------------------|
| Bohar Bogay Shah CCB | Construction of soling Gogran minor to Naseerabad Gogran   | 08.03.11                | 14.04.11                   | 400000           | 100000           | 500000                   |
| Bohar Bogay Shah CCB | Construction of soling Basti Mutrain Road to Basti Faiz Abad Mouza Kondi                                       | 08.03.11                | 14.04.11                   | 560000           | 140000           | 700000                   |
| Bohar Bogay Shah CCB | Construction of soling & drain Chak Himta  | 08.03.11                | 14.04.11                   | 240000           | 60000            | 300000                   |
| Bismillah CCB        | Construction of Sewerage tuff tile manhole covers house Raheem Bux near Girls High School etc. UC- Gungay Wala | 25.06.10                | 17.08.10                   | 640000           | 160000           | 800000                   |
| Bismillah CCB        | Construction of Soling drain Lodhran Canal to House of Mukhtiar and etc.                                       | 14.06.10                | 23.06.10                   | 880000           | 220000           | 1100000                  |
| Al-Fareed CCB        | Construction of bridge & Soling canal Shahnal near Chak Hamta  | 02.12.11                | 20.02.11                   | 1200000          | 300000           | 1500000                  |
| Al-Fareed CCB        | Construction of soling basti Rang Pur Nafees Abad Kotla Ali Dasti  | 02.12.11                | 31.01.12                   | 800000           | 200000           | 1000000                  |
| Bohar Bogay Shah CCB | Construction of soling Basti Ghulama to Hajji Ramzan Khera Toki Sikandar                                       | 02.12.11                | 27.02.12                   | 2080000          | 520000           | 2600000                  |
| Bohar Bogay Shah     | Construction of brick pavement & drain basti Kot pir Sadat   | 02.12.11                | 20.04.12                   | 800000           | 200000           | 1000000                  |

|  |   |          |          |         |        |                   |
|--|---|----------|----------|---------|--------|-------------------|
| CCB  |   |          |          |         |        |                   |
| Al-Fareed CCB                                | Construction of soling & bridge Khnoo Minor near basti Dilawar wala Muhammad Pur            | 02.12.11 | 03.01.12 | 800000  | 200000 | 1000000           |
| Al-Fareed CCB                                | Construction of soling basti Khushi wala to Aaheer minor and bridge near basti Allah Bukhsh | 02.12.11 | 03.01.12 | 800000  | 200000 | 1000000           |
| Hassan CCB                                   | Construction of soling pavement & drain Basti Malik Abad Rasool Pur                         | 02.12.11 | 07.03.12 | 800000  | 200000 | 1000000           |
| Bohar Bogay Shah CCB                         | Construction of pavement & drain Basti Jal wala   | 02.12.11 | 12.06.12 | 800000  | 200000 | 1000000           |
| Hassan CCB                                   | Construction of soling Basti Ameer Bux Saharan wali to Pul 75 thousand on Mahmood canal     | 02.12.11 | 27.01.12 | 800000  | 200000 | 1000000           |
| Hassan CCB                                   | Construction of soling culverts Basti Dhana Matam wali Piare wali                           | 02.12.11 | 16.04.12 | 800000  | 200000 | 1000000           |
| Hassan CCB                                   | Construction of soling Pul Mian dad kot to basti Asif Jhandeer                              | 02.12.11 | 30.01.12 | 800000  | 200000 | 1000000           |
| Hassan CCB                                   | Construction of soling culverts sullage carrier Kikar wala                                  | 02.12.11 | 30.12.11 | 800000  | 200000 | 1000000           |
| Bismillah CCB                                | Construction of soling mettaled road to colony 98/M   | 02.12.11 | 16.04.12 | 560000  | 140000 | 700000            |
| Bohar Bogay Shah CCB                         | Construction of soling Jalalpur canal to Abadi Usman abad 95/M with bridge                  | 14.06.10 | 23.06.10 | 2460800 | 615200 | 3076000           |
| Bohar Bogay Shah CCB                         | Const of soling drains Abadi Qari Zahoor Ahmed Lal Kamal                                    | 02.12.11 | 24.02.12 | 1600000 | 400000 | 2000000           |
| <b>Total Amount of Approved CCB Projects</b> |   |          |          |         |        | <b>23,276,000</b> |

**Annexure-D****[Para 1.2.2.2]****Less Recovery of Conversion Fee for Commercial use of Land Rs  
10.298 million**

| Case No  | Date     | Name of Owner/Business  | Location   | Area in Marla | Rate per Marla | Total Value of Land | Conversion fee due 20% on Total Value | Fee Received | Fee less Received |
|--|----------|---|--|---------------|----------------|---------------------|---------------------------------------|--------------|-------------------|
| 56   | 13.12.11 | Syed Imran<br>Khalid Iqbal  | Shujabad<br>road Gailey<br>wala                  | 40            | 60000          | 2400000             | 480000                                | 96000        | 384000            |
| 57   | 19.12.11 | Fiaz Ahmed<br>Muhammad<br>Ishfaq                                  | Ward<br>No.03<br>Street Dr.<br>Bilal Walli       | 7.11          | 423600         | 3011796             | 602359                                | 21600        | 580759            |
| 65   | 03.01.12 | Ahmed Bux S/O<br>Nazir Ahmed                                      | Multan<br>Bahawalpur<br>Road                     | 2             | 187200         | 374400              | 74880                                 | 35000        | 39880             |
| 74   | 31.01.12 | Muhammad<br>Tayyab Warrich<br>etc Al-Noor<br>Commercial<br>Center | Near DCO<br>House<br>Opposite<br>DHQ<br>Hospital | 160           | 338400         | 54144000            | 10828800                              | 1535040      | 9293760           |
| <b>Amount of less recovered conversion fee</b> |          |   |  |               |                |                     |                                       |              | <b>10,298,399</b> |

**Annexure-E****[Para 1.3.2.1]****Unjustified payment to Contingent Paid Staff Rs. 3.940 million**

| <b>Period</b> | <b>No. Of Employees</b> | <b>Amount Drawn</b> | <b>Period</b> | <b>No. Of Employees</b> | <b>Amount Drawn</b> |
|---------------|-------------------------|---------------------|---------------|-------------------------|---------------------|
| Jul-10        | 28                      | 97691               | Jul-11        | 28                      | 141910              |
| Aug-10        | 28                      | 195254              | Aug-11        | 28                      | 216200              |
| Sep-10        | 28                      | 110848              | Sep-11        | 28                      | 125810              |
| Oct-10        | 28                      | 114260              | Oct-11        | 28                      | 161920              |
| Nov-10        | 28                      | 120983              | Nov-11        | 28                      | 207350              |
| Dec-10        | 28                      | 228850              | Dec-11        | 28                      | 307980              |
| Jan-11        | 28                      | 95340               | Jan-12        | 28                      | 112520              |
| Feb-11        | 28                      | 167370              | Feb-12        | 28                      | 210540              |
| Mar-11        | 28                      | 151340              | Mar-12        | 28                      | 203000              |
| Apr-11        | 28                      | 132710              | Apr-12        | 28                      | 209960              |
| May-11        | 28                      | 82110               | May-12        | 28                      | 190530              |
| Jun-11        | 28                      | 147200              | Jun-12        | 28                      | 209380              |
| <b>Total</b>  |                         | <b>1643956</b>      | <b>Total</b>  |                         | <b>2297100</b>      |
| <b>Total</b>  |                         |                     |               | <b>3,941,056</b>        |                     |



**Annexure-F**

[Para 1.3.3.2]

**Illegal construction of Commercial Buildings without paying Commercialization Fee & Map Fee Rs.4.085 Million**

| <b>Illegal Commercial Constructions</b> |                                       |             |                       |                  |                              |
|---|---------------------------------------|-------------|-----------------------|------------------|------------------------------|
| <b>Name of Property</b>                 | <b>Location</b>                       | <b>Area</b> | <b>Rate Per Marla</b> | <b>Map Fee</b>   | <b>commercialization Fee</b> |
| Malik Muhammad Azhar Khawja             | Railway Road Dunyapur                 | 1 Marla     | 700,000               | 6,500            | 140000                       |
| Kamran Langrial                         | Fezan-E-Madina Road Dunyapur          | 1 Marla     | 200,000               | 6,500            | 40000                        |
| Abubakar Usman                          | Railway Road                          | 0.5 Marla   | 700000                | 3,500            | 70000                        |
| Haji Qasim S/O Haji Aashiq              | Railway Road                          | 0.75 Marla  | 700000                | 4,500            | 105000                       |
| Akram Jutt                              | Super Road                            | 1 Marla     | 100000                | 6,500            | 20000                        |
| Riaz Bhatti                             | Near Kazmi chowk Faizan-E-Madina Road | 2 Marla     | 200000                | 13000            | 80000                        |
| Sajjid S/O Rasheed Ahmad                | Near Kazmi chowk Faizan-E-Madina Road | 1 Marla     | 200000                | 6500             | 40000                        |
| Khalid Warriach                         | Near Zawar Warch Petrol Pump          | 3 M         | 700000                | 19500            | 420000                       |
| Khuja Asad                              | Kushali Bank                          | 3 M         | 700000                | 19500            | 420000                       |
| Hafiz Ramzan                            | Dukota Road                           | 2 M         | 600000                | 13000            | 240000                       |
| Munir Warraich                          | Dukota Road                           | 4 M         | 600000                | 26000            | 480000                       |
| Nadeem S/O yaseen                       | Dukota Road                           | 1 M         | 600000                | 6500             | 120000                       |
| Ishaq Shah                              | Dukota Road                           | 1 M         | 600000                | 6500             | 120000                       |
| Sagheer Ahmad S/O Quadrat-Ullah         | Sadar Bazar                           | 8 M         | 1000000               | 52000            | 1600000                      |
| <b>Total</b>                            |                                       |             |                       | 190,000          | 3895000                      |
| <b>Grand Total</b>                      |                                       |             |                       | <b>4,085,000</b> |                              |

**Annexure-G****[Para 1.4.1.1]****Non-production of Annual Accounts by the CCBs – Rs 35.879  
Million**

| <b>Sr. No</b> | <b>Name of Project</b>   | <b>Name &amp; Location of Scheme</b>   | <b>Project Cost</b> |
|---------------|--|--|---------------------|
| 1             | Construction of Nala Slab PCC Blocks Soling Puli etc.                                      | Chah Farooq-e-Azam Mouza Kehror p U/C Fareed Abad  | 1,900,000           |
| 2             | Construction of Boundary Wall Graveyard Basti Pacca .PCC Blocks Nala Slab nail Soling etc. | U/C Bahawal Garh   | 1,500,000           |
| 3             | Construction of Nala Slab Sewer Soling etc.  | Street Masjid Allah Fazal Wali Near Railway Crossing Street Shah etc. U/C Patwarian Wala | 1,827,000           |
| 4             | Construction of Soling , Nalian Tuff Tile Sewerage Ganda Nala etc.                         | Basti Karam Shah Basti Allah Waraya Wala Basti Shera U/C Dhkna Gharoo.                   | 2,000,000           |
| 5             | Construction of Boundary wall Farsh Bandi Graveyard  | Near Qasim Park Kehror Pacca   | 1,000,000           |
| 6             | Construction of Tuff Tile Soling Nali  | Basti Khaway Nathay Wala Burhan Pur Kehror Pacca Ujala CCB                               | 1,000,000           |
| 7             | Construction of Boundary wall Graveyard  | City Chowk Khangah Hafiz Akram Kehror Pacca.   | 3,000,000           |
| 8             | Construction of Ganda Nala , Soling , Nalian , Sewerage                                    | Shelter CCB. Burhan Pur.   | 1,000,000           |
| 9             | Construction of Ganda Nala , Soling , Nalian , Sewerage                                    | Shelter CCB Qadir Pur Chimna   | 500,000             |
| 10            | Construction of Ganda Nala , Soling , Nalian , Sewerage                                    | Chalay Wahin   | 500,000             |
| 11            | Construction of Soling , Pulliyat  | Pasban CCB U.c Zafar Abad  | 500,000             |
| 12            | Construction of Soling Tuff Tile Ganda Nala  | Mooen-d-Din CCB Amir Pur Sadaat  | 1,000,000           |
| 13            | Construction of Soling Tuff Tile Ganda Nala  | Mooen-d-Din CCB Amir Pur Basti Peer Jeeven   | 600,000             |
| 14            | Construction of Pulliyat , soling Sewerage Remaining Portion                               | Basti Chowki Masti Khan , Basti Chowki Rangoo Khan etc.                                  | 3,000,000           |
| 15            | Construction of Tuff Tiles Soling , Drainage , Sewerage Ganda Nala                         | U/C Dhanote. Moeen-u din CCB   | 1,500,000           |
| 16            | Construction of Soling Nalian, Tuff Tile , PCC Blocks                                      | U/C Diyanat Pur Moeen-ud-Din CCB   | 1,000,000           |

| <b>Sr. No</b> | <b>Name of Project</b>  | <b>Name &amp; Location of Scheme</b>  | <b>Project Cost</b> |
|---------------|---|---------------------------------------|---------------------|
| 17            | Construction of Soling Nalian, Tuff Tile , PCC Blocks                   | Rana Akhtar Dhanote Moeen –ud-Din CCB | 700,000             |
| 18            | Construction of Tuff Tile , sewer lien PCC Block                        | Al-Muzamil CCB Chak Bakhtoo Wala      | 2,000,000           |
| 19            | Construction of Boundary Wall of Grave yard at Hamid Pur.               | Hamid Pur CCB A/C No.6681-5           | 3,086,000           |
| 20            | Construction of Soling & Pulliyat at khan da Khoo.                      | Jhalren CCB A/C No.6676-5             | 1,583,000           |
| 21            | Supply and fixing of water supply line androon city Kehror Pacca        | Three Star CCB A/C No.6719            | 1,700,000           |
| 22            | Construction of soling and sewerage line UC Bakhshi Wala                | Shelter CCB A/C No.5790-8             | 500,000             |
| 23            | Construction of Main Wholes & Sewer Lines Multani Wala                  | Al Muzamil CCB A/C No.6636-7          | 3,000,000           |
| 24            | Installation Of PVC pipe from Turbine Zafarabad to Hifzul Quran Madarsa | Three Star CCB A/C No.6808-1          | 483,000             |
| 25            | Construction of Boundary wall of janaz Gah / Qabrustan Basti Aarib      | Pasban CCB A/C No.5715-3              | 1,000,000           |
| <b>Total</b>  |   |                                       | <b>35,879,000</b>   |

**Annexure-H****[Para 1.4.2.1]****1.4.2.1 Irregular Execution of CCB Projects directly and non-inclusion  
in Annual Development Programme - Rs35.879 million**

| <b>Sr. No.</b> | <b>Project #</b>   | <b>Name &amp; Location of Scheme</b>  | <b>Project Cost</b> |
|----------------|--|---|---------------------|
| 1              | Construction of Nala Slab PCC Blocks Soling Puli etc.                                      | Chah Farooq-e-Azam Mouza Kehror p U/C Fareed Abad   | 1,900,000           |
| 2              | Construction of Boundary Wall Graveyard Basti Pacca .PCC Blocks Nala Slab nail Soling etc. | U/C Bahawal Garh  | 1,500,000           |
| 3              | Construction of Nala Slab Sewer Soling etc.  | Street Masjid Allah Fazal Wali Near Railway Crossing Street Shah Nawaz Wali near Usman Kanta U/C Patwarian Wala | 1,827,000           |
| 4              | Construction of Soling , Nalian Tuff Tile Sewerage Ganda Nala etc.                         | Basti Karam Shah Basti Allah Waraya Wala Basti Shera U/C Dhkna Gharoo.  | 2,000,000           |
| 5              | Construction of Boundary wall Farsh Bandi Graveyard  | Near Qasim Park Kehror Pacca  | 1,000,000           |
| 6              | Construction of Tuff Tile Soling Nali  | Basti Khaway Nathay Wala Burhan Pur Kehror Pacca Ujala CCB  | 1,000,000           |
| 7              | Construction of Boundary wall Graveyard  | City Chowk Khangah Hafiz Akram Kehror Pacca.  | 3,000,000           |
| 8              | Construction of Ganda Nala , Soling , Nalian , Sewerage                                    | Shelter CCB. Burhan Pur.  | 1,000,000           |
| 9              | Construction of Ganda Nala , Soling , Nalian , Sewerage                                    | Shelter CCB Qadir Pur Chimna  | 500,000             |
| 10             | Construction of Ganda Nala , Soling , Nalian , Sewerage                                    | Chalay Wahin  | 500,000             |
| 11             | Construction of Soling , Pulliyat  | Pasban CCB U.c Zafar Abad   | 500,000             |
| 12             | Construction of Soling Tuff Tile Ganda Nala  | Mooen-d-Din CCB Amir Pur Sadaat   | 1,000,000           |
| 13             | Construction of Soling Tuff Tile Ganda Nala  | Mooen-d-Din CCB Amir Pur Basti Peer Jeeven  | 600,000             |
| 14             | Construction of Pulliyat , soling Sewerage Remaining Portion                               | Basti Chowki Masti Khan , Basti Chowki Rangoo Khan Basti Mooen-ud-Din Basti Hasoo Shah                          | 3,000,000           |

| <b>Sr. No.</b> | <b>Project #</b>  | <b>Name &amp; Location of Scheme</b>   | <b>Project Cost</b> |
|----------------|---|--|---------------------|
|                |   | Basti Khan Pur Riaz Abad , Atta Muhammad Wala , Wahid Buksh Wala , Nageeb Abad |                     |
| 15             | Construction of Tuff Tiles Soling , Drainage , Sewerage Ganda Nala      | U/C Dhanote. Moeen-u din CCB   | 1,500,000           |
| 16             | Construction of Soling Nalian, Tuff Tile , PCC Blocks                   | U/C Diyanat Pur Moeen-ud-Din CCB   | 1,000,000           |
| 17             | Construction of Soling Nalian, Tuff Tile , PCC Blocks                   | Rana Akhtar Dhanote Moeen –ud-Din CCB  | 700,000             |
| 18             | Construction of Tuff Tile , sewer lien PCC Block                        | Al-Muzamil CCB Chak Bakhtoo Wala   | 2,000,000           |
| 19             | Construction of Boundary Wall of Grave yard at Hamid Pur.               | Hamid Pur CCB A/C No.6681-5  | 3,086,000           |
| 20             | Construction of Soling & Pulliyat at khan da Khoo.                      | Jhalren CCB A/C No.6676-5  | 1,583,000           |
| 21             | Supply and fixing of water supply line androon city Kehror Pacca        | Three Star CCB A/C No.6719   | 1,700,000           |
| 22             | Construction of soling and sewerage line UC Bakhshi Wala                | Shelter CCB A/C No.5790-8  | 500,000             |
| 23             | Construction of Main Wholes & Sewer Lines Multani Wala                  | Al Muzamil CCB A/C No.6636-7   | 3,000,000           |
| 24             | Installation Of PVC pipe from Turbine Zafarabad to Hifzul Quran Madarsa | Three Star CCB A/C No.6808-1   | 483,000             |
| 25             | Construction of Boundary wall of janaz Gah / Qabrustan Basti Aarib      | Pasban CCB A/C No.5715-3   | 1,000,000           |
| <b>Total</b>   |   |  | <b>35,879,000</b>   |

**Annexure-I****[Para 1.4.3.1]****Non-deduction of Withholding Tax on the Amount Released for CCB works – Rs  
2.153 million**

| <b>Sr. No.</b> | <b>Name of Project</b>   | <b>Name &amp; Location of Scheme</b>  | <b>Project Cost</b> | <b>Income Tax @6%</b> |
|----------------|--|---|---------------------|-----------------------|
| 1              | Construction of Nala Slab PCC Blocks Soling Puli etc.                                      | Chah Farooq-e-Azam Mouza Kehror p U/C Fareed Abad   | 1,900,000           | 114,000               |
| 2              | Construction of Boundary Wall Graveyard Basti Pacca .PCC Blocks Nala Slab nail Soling etc. | U/C Bahawal Garh  | 1,500,000           | 90,000                |
| 3              | Construction of Nala Slab Sewer Soling etc.  | Street Masjid Allah Fazal Wali Near Railway Crossing Street Shah Nawaz Wali near Usman Kanta U/C Patwarian Wala | 1,827,000           | 109,620               |
| 4              | Construction of Soling , Nalian Tuff Tile Sewerage Ganda Nala etc.                         | Basti Karam Shah Basti Allah Waraya Wala Basti Shera U/C Dhkna Gharoo.  | 2,000,000           | 120,000               |
| 5              | Construction of Boundary wall Farsh Bandi Graveyard  | Near Qasim Park Kehror Pacca  | 1,000,000           | 60,000                |
| 6              | Construction of Tuff Tile Soling Nali  | Basti Khaway Nathay Wala Burhan Pur Kehror Pacca Ujala CCB  | 1,000,000           | 60,000                |
| 7              | Construction of Boundary wall Graveyard  | City Chowk Khangah Hafiz Akram Kehror Pacca.  | 3,000,000           | 180,000               |
| 8              | Construction of Ganda Nala , Soling , Nalian , Sewerage                                    | Shelter CCB. Burhan Pur.  | 1,000,000           | 60,000                |
| 9              | Construction of Ganda Nala , Soling , Nalian , Sewerage                                    | Shelter CCB Qadir Pur Chimna  | 500,000             | 30,000                |
| 10             | Construction of Ganda Nala , Soling , Nalian , Sewerage                                    | Chalay Wahin  | 500,000             | 30,000                |
| 11             | Construction of Soling , Pulliyat  | Pasban CCB U.c Zafar Abad   | 500,000             | 30,000                |
| 12             | Construction of Soling Tuff Tile Ganda Nala  | Mooen-d-Din CCB Amir Pur Sadaat   | 1,000,000           | 60,000                |
| 13             | Construction of Soling Tuff Tile Ganda Nala  | Mooen-d-Din CCB Amir Pur Basti Peer Jeeven  | 600,000             | 36,000                |

| <b>Sr. No.</b> | <b>Name of Project</b>  | <b>Name &amp; Location of Scheme</b>                          | <b>Project Cost</b> | <b>Income Tax @6%</b> |
|----------------|---|---|---------------------|-----------------------|
| 14             | Construction of Pulliyat , soling Sewerage Remaining Portion            | Basti Chowki Masti Khan , Basti Chowki Rangoo Khan Basti etc. | 3,000,000           | 180,000               |
| 15             | Construction of Tuff Tiles Soling , Drainage , Sewerage Ganda Nala      | U/C Dhanote. Moeen-u din CCB                                  | 1,500,000           | 90,000                |
| 16             | Construction of Soling Nalian, Tuff Tile , PCC Blocks                   | U/C Diyanat Pur Moeen-ud-Din CCB                              | 1,000,000           | 60,000                |
| 17             | Construction of Soling Nalian, Tuff Tile , PCC Blocks                   | Rana Akhtar Dhanote Moeen –ud-Din CCB                         | 700,000             | 42,000                |
| 18             | Construction of Tuff Tile , sewer lien PCC Block                        | Al-Muzamil CCB Chak Bakhtoo Wala                              | 2,000,000           | 120,000               |
| 19             | Construction of Boundary Wall of Grave yard at Hamid Pur.               | Hamid Pur CCB A/C No.6681-5                                   | 3,086,000           | 185,160               |
| 20             | Construction of Soling & Pulliyat at khan da Khoo.                      | Jhalren CCB A/C No.6676-5                                     | 1,583,000           | 94,980                |
| 21             | Supply and fixing of water supply line androon city Kehror Pacca        | Three Star CCB A/C No.6719                                    | 1,700,000           | 102,000               |
| 22             | Construction of soling and sewerage line UC Bakhshi Wala                | Shelter CCB A/C No.5790-8                                     | 500,000             | 30,000                |
| 23             | Construction of Main Wholes & Sewer Lines Multani Wala                  | Al Muzamil CCB A/C No.6636-7                                  | 3,000,000           | 180,000               |
| 24             | Installation Of PVC pipe from Turbine Zafarabad to Hifzul Quran Madarsa | Three Star CCB A/C No.6808-1                                  | 483,000             | 28,980                |
| 25             | Construction of Boundary wall of janaz Gah / Qabrustan Basti Aarib      | Pasban CCB A/C No.5715-3                                      | 1,000,000           | 60,000                |
| <b>Total</b>   |   |   | <b>35,879,000</b>   | <b>2,152,740</b>      |