



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

AUDIT YEAR 2014-15

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
DNIT	Draft Notice Inviting Tender
PAC	Public Accounts Committee
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PDSSP	Punjab Devolved Social Sector Programme
TAC	Tehsil /Town 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)
DGA	Director General Audit

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 audit of Receipts and Expenditures of the Local Fund and Public Accounts of District Governments.

The report is based on audit of the accounts of Tehsil Municipal Administrations of District Lodhran for the financial year 2013-14. The Directorate General of Audit District Governments Punjab (South), Multan conducted audit during 2014-15 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. Relatively less significant issues are listed in the Annex-A of the Audit Report. The audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this report have been finalized in the light of written responses of the management concerned and DAC directives.

The Audit Report is submitted to the Governor of Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance 2001, for causing it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Rana Assad Amin)
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 Administration. 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 officers and other staff. Total mandays available were 6,589 and the budget amounted to Rs 14.007 million in audit year 2014-15. 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 year 2013-14 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. 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 three TMAs in the District Lodhran for the financial year 2013-14, was Rs 344.254 million and expenditure incurred of Rs 277.551 million, showing savings of Rs 66.703 million. The total Non-development Budget for financial year 2013-14 was Rs 301.541 million and expenditure of Rs 263.438 million, showing savings of Rs 38.101 million in the

year. The reasons for savings in Development and Non-development Budgets are required to be explained 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 and whether the procurement of assets and hiring of services were economical or not.

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

a. Scope of Audit

Out of the total expenditure of the TMAs of District Lodhran for the financial year 2013-14 auditable expenditure under the jurisdiction of RDA, Multan was Rs 540.989 million, covering three PAOs/formations. Out of this, Regional Director Audit (District Governments), Multan audited an expenditure of Rs 108.198 million which, in terms of percentage, is 20% of total auditable expenditure and irregularities amounting to Rs 2,050.930 million were pointed out. RDA planned and executed audit of three formations i.e. 100% achievement against the planned audit activities.

Total receipt of the TMAs of District Lodhran for the financial year 2013-14, were Rs 340.582 million. RDA, Multan audited receipts of Rs 135.902 million which, in terms of percentage, is 40% of total receipts and irregularities.

b. Recoveries at the Instance of Audit

Recoveries of Rs 63.292 million were pointed out by Audit which was not in the notice of the management before audit. No amount was recovered by the management and verified by Audit during year 2014-15, till the time of compilation of Report.

However, against the total recovery amount of Rs 62.814 million pertaining to paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs with respect to its functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity.

d. Audit Impact

A number of improvements in record maintenance and procedures have been initiated by departments concerned, however audit impact in shape of change in rules could not be materialized as the Provincial Accounts Committee has not discussed audit reports pertaining to Tehsil Municipal Administrations for the year 2014-15.

e. Comments on Internal Control and Internal Audit department

Internal control mechanism of TMAs of District Lodhran 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 Lodhran.

f. The Key Audit Findings

- i. Non Production of record of Rs 15.690 million noted in one case¹

¹ Para: 1.3.2.1

- ii. Irregularities and Non-compliance of Rs 63.810 million was noted in five cases²
- iii. Performance issues of Rs 53.997 million were noted in one case³.

Audit Paras on the accounts for the financial year 2013-14 involving procedural violations including internal controls weaknesses, and irregularities which were not considered worth reporting to Provincial PAC, have been included in Memorandum for Departmental Accounts Committee (MFDAC)(Annex-A).

g. 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. Compliance of DAC directives and decisions in letter and spirit
- iv. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management
- v. Compliance of relevant laws, rules, instructions and procedures, etc.
- vi. Proper maintenance of accounts and production of record to audit for verification
- vii. Appropriate actions against officers/officials responsible for violation of rules and losses
- viii. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- ix. Realization and reconciliation of various receipts
- x. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities for non production of record.

²Para: 1.2.2.1, 1.3.3.1, 1.3.3.2, 1.3.3.3, 1.4.2.1

³ Para:1.2.3.1

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr. No.	Description	No.	Expenditure	Receipts
1	Total Entities (PAOs) in Audit Jurisdiction	03	540.989	340.582
2	Total formations in Audit Jurisdiction	03	540.989	340.582
3	Total Entities (PAOs)/ DDOs Audited	03	108.198	135.902
4	Total Formations Audited	03	108.198	135.902
5	Audit & Inspection Reports	03	-	-
6	Special Audit Reports	-	-	-
7	Performance Audit Reports	-	-	-
8	Other Reports (Relating to TMA)	-	-	-

Table 2: Audit Observations Classified by Category

(Rupees in Million)

Sr. No.	Description	Amount placed under audit observation
1	Asset management	-
2	Financial management	29.319
3	Internal controls	75.683
4	Others	28.495
Total		133.497

Table 3: Outcome Statistics**(Rupees in Million)**

Sr. No.	Description	Expenditure On Physical Assets	Salary	Non Salary	Civil Works	Receipt	Total	Total Last Year
1	Total Financial Outlay	7.321	130.925	125.192	277.551	340.582	881.571*	698.288
2	Outlays Audited	3.721	24.019	22.172	58.286	135.902	244.1	213.999
3	Amount placed under audit observation / irregularities pointed out	-		13.437	59.146	60.914	133.497	410.591
4	Recoveries pointed out at the instance of Audit	-		2.370	6.616	53.828	62.814	76.330
5	Recoveries accepted / established at Audit instance	-		2.370	6.616	53.828	62.814	76.330
6	Recoveries realized at the instance of Audit	-			-	-	-	-

*The amount mentioned against serial No.02 in column of "Total" is a sum of Expenditure and Receipts whereas the total expenditure was Rs 108.198 million.

Table 4: 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.	51.942
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
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	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	62.814
5	Non production of record to Audit	15.690
6	Others, including cases of accidents, negligence etc.	3.051
Total		133.497

Table 5: Cost Benefit

		(Rupees in Million)
Sr. No.	Description	Amount
1	Outlays Audit (Items 2 of Table 3)	881.571
2	Expenditure on Audit	0.062
3	Recoveries realized at the instance of Audit	-
4	Cost-Benefit Ratio	-

CHAPTER-1

1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, DISTRICT LODHRAN

1.1.1 Introduction:

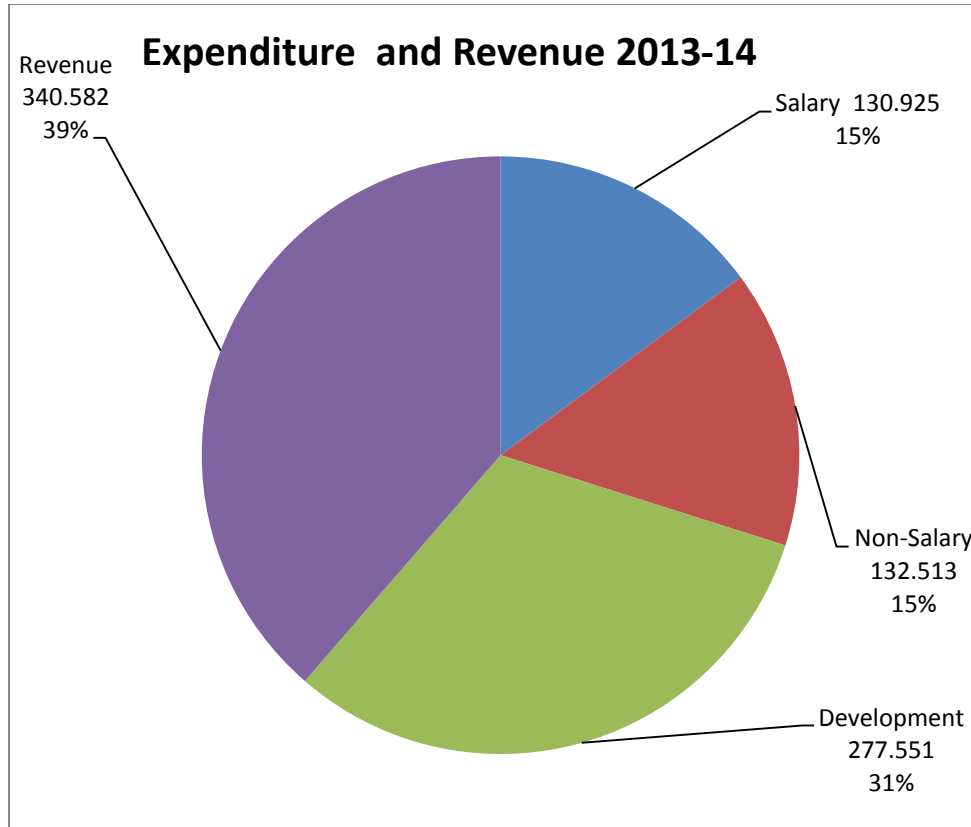
Town Municipal Administration (TMA) consists of Town Nazim, Town Naib Nazim and Town Municipal Officer (TMO). Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (Infrastructure and Services), TO (Regulation), TO (Planning and Coordination) and Tehsil Nazim and Tehsil Naib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

1.1.2 Comments on Budget and Accounts

The detail of budget and expenditure is given bellow in tabulated form.

(Rupees in Million)

2013-14	Budget	Actual	Excess (+) / Saving (-)	% (Saving)
Salary	160.754	130.925	-29.828	-19%
Non-salary	140.787	132.513	-8.273	-6%
Development	344.254	277.551	-66.703	-19%
Sub Total	645.795	540.989	-104.804	-16%
Revenue	419.200	340.582	-78.618	-19%

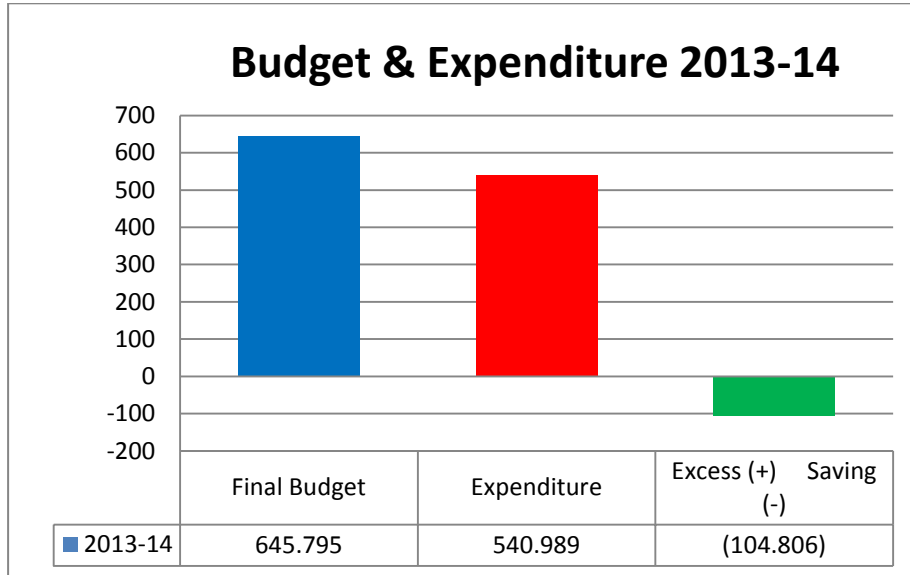


Details of budget allocations, expenditures and savings of each TMA in District Lodhran are at Annex-B.

As per the Budget Books for the financial year 2013-14 of TMAs in District Lodhran, the original and final budgets were of Rs 645.795 million. Total expenditures incurred by these TMAs during financial year 2013-14 were Rs 540.989 million. A saving of Rs 104.806 million came to the notice of audit which shows that the TMAs failed to provide essential municipal services as envisaged and planned at the time of preparation and approval of annual budget for the year. No plausible explanation was 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:

(Rupees in Million)



1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2013-14

Audit paras, reported in MFDAC(Annex-I) of last year audit report, which have not been attended in accordance with the directives of DAC, have been reported in Part-II of Annexure-A.

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab but have not been examined by the Public Accounts Committee.

Status of Previous Audit Reports

S. No.	Audit Report Year	No. of Paras	Status of PAC Meeting
1	2009-12	26	PAC not constituted
2	2012-13	17	PAC not constituted
3	2013-14	16	PAC not constituted
Total		59	

AUDIT PARAS

1.2 Tehsil Municipal Administration, Lodhran

1.2.2 Irregularities and Non-Compliance

1.2.2.1 Irregular award of work through quotations instead of tenders - Rs 14.700 million

As per Para 2.70 of B&R Code and instructions issued by the Finance Department, Government of the Punjab in June 1991, splitting of work into various work orders require the approval of Chief Engineer. According to Rule 12 & 13 of Punjab Procurement Regularity Authority Rules, 2014 the works over rupees one Lac to 20 Lac are required to be advertised on PPRA's website, with response time at least 15 days in between the date of advertisement and date of opening of tenders. Further, according to Rule 2 (1) (q) of PPRA Rule, 2014 emergency means natural calamity, disaster, accident, war and operational emergency which may give rise to abnormal situation requiring prompt and immediate action to limit or avoid damage to person, property or the environment.

Tehsil Municipal Administration Lodhran executed various development schemes valuing Rs 14.700 million during 2013-14 by calling short tender notice by splitting works in order to keep the amount under Rs one lac to avoid the advertisement on PPRA website. The budget was allocated under head of account emergency and development schemes were executed accordingly. Civil works of TMA do not come under emergency as defined in above mentioned rule. The execution of schemes through splitting and without tendering process was irregular and in violation of rules. Detail is given in "**Annex-C**"

Audit is of the view that due to weak financial controls, schemes were split to avoid tendering process.

Splitting of schemes resulted in loss to the Government amounting to Rs 14.700 million.

The matter was reported to TMO in February, 2015. The TMO replied that separate budget was kept for emergency. TMO's reply was not tenable as

development works did not come under the definition of emergency as mentioned in PPRA Rules. DAC, in its meeting held in April, 2015, directed the TMO to provide relevant record for further verification. No further progress was intimated till the finalization of Report.

Audit recommends regularization, besides fixing of responsibility against the person at fault, under intimation to Audit.

[AIR Para No. 04]

1.2.3 Performance

1.2.3.1 Non-recovery of rent of shops – Rs 53.997 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.

TO (Finance) did not recover outstanding dues on account of rent of shops amounting to Rs 53.997 million up to June, 2014 from various shopkeepers / vendors running their business under the jurisdiction of TMA, Lodhran. Necessary detail is as under:

(Rupees in million)

Total Shops	Opening Balance	Current Year Demand 2013-14	Total Demand	Amount Recovered	Balance Recoverable
513	45.969	12.711	58.680	4.683	53.997

Audit is of the view that due to weak internal control, less realization of revenue resulted in non-recovery of rent of shops.

Non-recovery of rent of shops resulted in loss of Rs 53.997 million to TMA fund.

The matter was reported to TMO in February, 2015. TMO replied that efforts would be made for recovery as matter is still in court. The reply was not acceptable as recovery was made but not as per demand. DAC, in its meeting held in April, 2015, kept the para pending till decision by court. No further progress was intimated till the finalization of Report.

Audit recommends recovery of Rs. 53.997 million, besides action against responsible, under intimation to Audit.

[AIR Para No. 03]

1.3 Tehsil Municipal Administrations, Dunyapur

1.3.2 Non-Production of Record

1.3.2.1 Non-production of record – Rs 15.690 million

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

TMO Dunyapur did not produce record of development schemes executed through CCBs. CCBs were responsible to open separate bank account for each scheme. The TMO failed to produce bank statements of CCBs project. Audit could not authenticate the CCBs' shares and releases issued by TMA without bank statements. The detail is in **Annex-D**.

Audit is of the view that due to weak internal controls, record was not produced to Audit.

Non-production of record of Rs 15.690 million created doubt about the legitimacy of the expenditure as well as violation of Government instructions.

The matter was reported to TMO in February, 2015. TMO replied that record had been obtained from the concerned CCBs and was available for audit scrutiny. The TMO reply was not acceptable as record was not produced during audit. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends that responsibility be fixed and strict disciplinary action taken against the officials concerned for non-production of record, under intimation to Audit, and to ensure that the record is produced to Audit for scrutiny.

[AIR Para No. 21]

1.3.3 Irregularities and Non-Compliance

1.3.3.1 Non-obtaining of additional performance securities – Rs 27.944 million

According to Government of the Punjab, Finance Department letter No. RC9(Tech) FD-1-2/83 (v) (p) dated 06-04-2005, if contractor quotes rate 5 % below the approved D.N.I.T., lowest bidder will have to deposit additional performance security from the schedule bank within 15 days or expiry of laid impeach whichever is earlier.

The TMO Dunyapur awarded works without obtaining additional performance securities of Rs 27.944 million during the period 2013-14 from the contractors who offered rates below than 5% from TS. The detail is given in **Annex-E**.

Audit is of the view that due to financial indiscipline/negligence of the department, additional performance securities were not obtained from the contractor.

Non-obtaining of additional performance securities amounting to Rs 27.944 million resulted in irregular award of contract.

The matter was reported to TMO in February, 2015. The TMO replied that compliance will be made in future. The reply was not acceptable as same observation was raised during audit 2012-13 and TMO promised to obtain additional performance securities in future but he failed to obtain the additional performance securities. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends action against concerned for non-obtaining of additional performance securities amounting to Rs 27.944 million, besides regularization thereof from the competent authority, under intimation to Audit.

[AIR Para No. 12]

1.3.3.2 Irregular award of work through quotations instead of tenders - Rs 18.304 million

As per Para 2.70 of B&R Code and instructions issued by the Finance Department Government of the Punjab in June 1991, splitting up of work into various work orders require the approval of Chief Engineer. Further, according to Rule 12 & 13 of Punjab Procurement Regularity Authority Rules, 2014 the works over rupees one Lac to 20 Lac are required to be advertised on PPRA's website, with response time of at least 15 days in between the date of advertisement and date of opening of tenders. Further, the tenders more than Rs 20 Lac were required to be advertised on PPRA website as well as at least two national daily newspapers, one in English and other in Urdu.

Tehsil Municipal Administration Dunyapur executed various development schemes valuing Rs 18.304 million by calling short tender notice and splitting works in order to keep the amount below Rs one lac to avoid the advertisement on PPRA web site. The execution of schemes through splitting was irregular. Detailed is given in “**Annex-F**”

Audit is of the view that due to weak financial controls, schemes were split to avoid tendering process.

Splitting of schemes resulted in violation of Government rules worth Rs 18.304 million.

The matter was reported to TMO in February, 2015. The TMO replied that works were executed as per public demand and were less than Rs One lac. The reply of TMO was not acceptable as works were executed by calling quotations instead of tenders. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends regularization, besides fixing of responsibility against the person at fault under intimation to Audit.

[AIR Para No. 10,15]

1.3.3.3 Irregular collection of income of leases by contractors – Rs 1.791 million

As per Rule 23 (5) of Punjab Local Government (Auction of Collection Rights) Rules, 2003, “The contractor shall not be authorized to appoint his personal staff for collection of income. All collections shall be carried out by him through the staff of local Government concerned assigned to him for this purpose”. Further, according to Rule 18(2) of the Punjab Auction of Collection Rights, 2003, the contractor shall be responsible for deposit of salaries, pension contribution, premium of group insurance, leave salary, all allowances and other fringe benefits permissible to the employees of a local Government handed over to him for administration and collection of respective income.

Tehsil Municipal Administration Dunyapur auctioned cattle mandi fee for Rs 1.350 million during the period 2013-14. Contractor collected the cattle mandi fee through his own staff instead of TMA staff in violation of above mentioned rules. The contractor was bound to take staff of TMA for recovery and pay salaries, pension and other fringe benefits of the concerned staff. The TMA did not produce record of receipt of salary, pension and other fringe benefits.

Audit is of the view that due to weak internal controls, contractor collected cattle mandi fee through his own staff instead of TMA staff. The TMA authorities failed to hand over staff to contractor and to collect salary, pension and other fringe benefits.

Non collection of salary, pension and other benefits resulted in loss to Government exchequer amounting to Rs 1.791 million.

The matter was reported to TMO in February, 2015. TMO replied that salary of staff was collected from contractor of baker mandi. The reply was not acceptable as no recovery of salary was shown to Audit. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

Audit recommends regularization, besides recovery of salary, pension and

others fringe benefits of Rs 1.791 million, under intimation to Audit.

[AIR Para No. 03]

1.4 Tehsil Municipal Administration, Kehror Pacca

1.4.2 Irregularities and Non-Compliance

1.4.2.1 Unauthorized repair of machinery and vehicle – Rs 1.071 million

According to Rule 4 of Punjab Delegation of Financial power 2006, Powers to sanction and incur expenditure on addition to or repairs / replacement of parts and overhauling, etc. of the machinery, tools and plants and motor vehicles subject to the condition that:-

- i. repairs are carried in the Departmental Workshop;
- ii. in absence of Department's own Workshop, quotations and open tenders may be invited in the following manner:-
 - a. Small order up to Rs 10, 000;
 - b. Limited tender enquiry, up to Rs 0.150 million;
 - c. Open tender enquiry, when the estimate of repair exceeds the limit of Rs 0.150 million;
- iii. the expenditure is economical with reference to the service period of the tools, plants, machinery, vehicle

Tehsil Municipal Officer Kehror Pacca drew Rs 1.071 million on account of repair of machinery, tools, plants and motor vehicles. Neither the book value was assessed nor was history sheets maintained. Repair of machinery, tools, plants and motor vehicles without assessing book value was irregular. The detail is given in **Annex-G**.

Audit is of the view that due to weak financial management, Government vehicles were got repaired without observing Government instructions.

Repair of vehicle without observing Government rules resulted in violation amounting to Rs 1.071 million.

The matter was reported to TMO in February, 2015. The TMO replied that instruction had been noted for future compliance. The reply of TMO was not acceptable as repair work was carried out without following Government instruction. DAC, in its meeting held in April, 2015, decided to get the amount regularized from competent authority. No further progress was intimated till the finalization of Report.

Audit recommends recovery of Rs 1.071 million, besides regularization from Finance Department, under intimation to Audit.

[AIR Para No. 16]

ANNEX

Annex-A**Part-I****Memorandum for Departmental Accounts Committee Paras
Pertaining to Current Audit Year 2014-15****(Rupees in Million)**

Sr.No	Para No.	Subject	Amount
		TMA Lodhran	
1	1	Irregular expenditure of construction of Development Schemes without proper advertisement	140.111
2	2	Non-reconciliation of expenditures of TMA	132.573
3	6	Non maintenance of separate head of account of conversion & Betterment Fee	7.498
4	7	Non reconciliation of receipts and difference	5.589
5	8	Advance withdrawal without immediate Requirement	4.699
6	9	Doubtful Expenditure on development Scheme	3.119
7	10	Irregular Time Extension beyond financial Power	5.714
8	11	irregular expenditure on purchase of equipment's	2.033
9	12	Irregular pay on up gradation/promotion of posts	1.61
10	13	illegal grant of time extension on applications received after due time & non-recovery of penalty	1.463
11	14	Non-availability of stock entry and proof of consumption of Stores	1.159
12	15	Irregular Purchas of Safety Kits and Non Deduction of LD Charges and excess payment	0.058
13	16	loss to Government due to charging excess rate of earth	0.883
14	17	Unjustified/Doubtful Expenditure on Purchase of Water Filters	0.717
15	18	Illegal refund of security before expiry of mandatory Time	0.481
16	19	Less Collection of Conversion Fee for Commercial Unit	0.476
17	20	loss to Government due to charging excess quantity	0.471
18	21	Irregular pay on up gradation/promotion of Superintendent	0.448
19	22	Less Collection of Conversion Fee For Commercial Unit	0.326
20	23	non collection of lease amount	0.303
21	24	Unjustified Expenditure on Repair of Transformer	0.232
22	25	Embezzlement of Billboard for Measles Campaign	0.216

Sr.No	Para No.	Subject	Amount
23	26	Unjustified expenditure on Repair of Filtration Plant	0.199
24	27	excess payment to the contractor due to non-deduction of surplus earth	0.174
25	28	Irregular Expenditure by splitting up of Vouchers	0.166
26	29	Excess Payment to Contractor in 2 nd Running Bill	0.123
27	30	Non Deduction of HRA of Designated Residence	0.116
28	31	Illegal Payment of Sales Tax without collection Proof of sales Tax	0.114
29	32	less collection of cost of land of katchi abadis	0.083
30	33	Non production of Progress Reports of Legal Advisor and Payment	0.099
31	34	Unjustified/Doubtful Expenditure on Purchase for cable	0.058
32	35	illegal collection of land cost and allotment of katchi abadis	0
		TMA Dunya Pur	
1	1	Excess Payment to Contractor by Charging Excess Rate of Tuff Tile	0.586
2	2	short deduction of income tax	0.08
3	4	Irregular / Unjustified Heavy Repair of Motor Car	0.182
4	5	Non-collection of Advertisement Fee	0.487
5	6	Loss to the Government due to Non-collection of Advertisement Fee	0.142
6	7	excess payment due to excessive measurement	0.068
7	8	Non-preparation of Progress Reports of Works Involved Expenditures	58.546
8	9	Irregular Receipt of Conveyance Allowance	0.111
9	11	Non-recovery of Map and Conversion Fee from Commercial Building	0.684
10	13	Excess Payment to Contractor by Charging Excess Rate of Tuff Tile	0.207
11	14	Chances of Embezzlement of Immoveable Property Tax due to Non-identification of Location of Land. Recovery	0.123
12	16	Non Recovery of Arrear of Water Rate Connections	2.213
13	17	Non-verification of general sales tax deposit into Government treasury	0.167
14	18	Un-authorized Opening of Tenders through Irrelevant Tender Opening Committee-	75.823
15	19	Irregular Receipt of Conversion Fee from the Housing Colony	0.223

Sr.No	Para No.	Subject	Amount
		Planned to Launch on Government Owned Property	
16	20	Irregular Execution of CCB Project Resulted into Excess Payment to the CCB	0.435
		TMA Kehror Pacca	
1	1	Unauthorized execution of development schemes by CCB without advertisement on PPRA website	6
2	4	Unauthorized Auction of Collection Rights of Receipts	4.046
3	5	Unauthorized Acquiring of Taxable Services from Unregistered Persons Valuing and non-Deduction of Punjab Sales Tax	0.524
4	6	Unauthorized purchase of electric material	0.45
5	7	Doubtful Hiring of Tentage for Ramzan Bazar by Preparing Fictitious Record	0.48
6	9	: Unauthorized Repair of Machinery and Vehicle for Rs 881,946	0.882
7	10	Loss to Government due to less charging of conversion fee	0.333
8	11	Non-Collection of Deposit Proof of GST	0.09
9	12	Loss to Government due to Charging Two Rates of Conversion Fee	0.117
10	13	Loss to TMA due to Non Increase of Annual Rent of Shops	0.367
11	14	Execution of development schemes through pool	24.924
12	15	Unauthorized expenditure due to misclassification	0.886
13	17	Unauthorized enhancement of rate and payment of donkey allowance	0.429
14	18	Misappropriation of Baker Mandi Fee	0.5
15	19	Non-Collection of Advance Tax	0.405
16	20	Non imposition/ short Recovery of Penalty from the Contractors -	1.314
17	21	Loss to Government due to payment of excess rate on earth work	0.172
18	22	Unauthorized payment to contractors	2.471
19	23	Unauthorized Auction of Collection Rights without the Involvement of Media and Through Incomplete Auction Committee	4.046

Part-II**[Para-1.1.3]****Memorandum for Departmental Accounts Committee Paras not attended in Accordance with the Directives of DAC Pertaining to Audit Year 2013-14**

TMA Lodhran			
Sr. No.	Para No.	Subject	Amount
1	6	Non recovery of license / permit fee & Development Charges of Kachi Abadies	2.064
2	8	Unauthorized Repair of Disposal Works Machinery Inquiry Therof	0.841
3	9	Overpayment of Earthwork due to Non-deduction of Road Camber & Shirinkage Recovery Thereof	0.337
4	10	Overpayment of Earthwork as Compare to Actual Work done at Site	0.321
5	11	Short Imposition of Penalty from the Contractors	1.006
6	12	Overpayment of Earthwork as Compare to Actual Work done at Site	0.163
7	13	Irregular Allocation of Funds without Administrative Approval & Technical Sanction	238.765
8	14	Irregular Award of Tenders Inquiry Thereof	74.943
9	16	Overpayment of Earthwork as Compare to Actual Work done at Site	0.204
10	17	Non-recovery of prescribed rate of conversion fee and irregular approval of commercial map	
11	21	Un-authorized Purchase of Physical Assets	0.454
12	18	Mal-administration in Infrastructure and Services Branch Investigation Thereof	0
13	19	Non-maintenance of separate books of accounts by each DDO for expenditure	122.139
14	22	Bogus Withdrawal of Funds on Account of Purchase of Plants, Purchase of Bricks and Purchase of Stychhnine HCL Recovery Thereof	0.142
15	23	Un-authorized Deduction of Securities beyond the Provisions of Law of Works Costing	74.943
16	24	Non-Reconciliation of PFC Award and Non-Recovery of Unjustified Deductions	0.167
17	25	Irregular Approval of M ²³ of Umar Garden due to Less Mortgage of Land in the Name of TMA Lodhran land value	0

18	26	Doubtful drawl of funds on account of repair of machinery and Equipment	0.874
19	27	Excess Payment to Supplier due to Payment of Excess Days in Jashan –e-Baharaan Recovery Thereof	0.333
20	28	Irregular Auction of Collection Right without Live Coverage by Media	17.263
21	29	Unauthorized Purchase without obtaining Sales Tax Invoices Non-obtaining of Deposit Proof of GST	0.396
22	30	Poor Performance of CO Unit and I&S Branch of TMA Lodhran	0
23	31	Excess Payment to Supplier due to Payment of Excess Quantities in Dengue Seminar Bill Recovery Thereof	0.058
24	32	Excess Payment to Supplier due to Payment of Excess Quantities in Jashan –e-Baharaan Recovery Thereof	0.362
25	33	Excess Payment to Supplier due to Payment of Excess Rates in Jashan –e-Baharaan Recovery Thereof	0.285
TMA Dunya Pur			
1	3	Loss to Government due to Less Receipts then Previous Year Receipts	2.124
2	4	Loss to Government Due to Unrealistic Estimate of Receipts	0.886
3	6	Irregular Expenditures by Misclassification and Withdrawal of Funds out of Irrelevant Head of Account	0.347
4	11	Loss to Government due to Non Recovery of Professional Tax	0.042
5	13	Overpayment due to Less Deduction of Shrinkage in the Earth Work for Bank Measurements	0.499
6	14	Excess Payment to Contractor Due to Payment of Excess Rates of Tuff Tiles	0.383
7	17	Excess payment of Earth Excavation due to Excess Rate Charged than Schedule of Rates	0.034
8	18	Loss to Government due to Non deduction of Income Tax @ 6%	1.244
9	21	Irregular Acceptance of Delivery of 100 KVA Instead of 50 KVA Generator against Specification and Approval	6.554
10	28	Unauthorized Award of Auctions of Collection Rights	5.23
11	29	Loss to Government due to Misappropriation of Fine for Encroachments and Unjustified pay and allowance of Encroachment Staff	1.42
12	30	Poor Recovery Position Of Water Rates which resulted Into Blockage of Revenue	4.407
TMA Kehror Pacca			
1	1	Loss to TMA funds due to Realization Map Fee of less Covered Area	0.333

2	2	Loss to TMA fund by Non-auctioning of Shops to Actualize Recovery of Rent at Competitive Rates	0
3	3	Non-maintenance of Separate Books of Accounts by Each DDO for Expenditure	72.976
4	4	Un-authorized Auction of Collection Rights	3.746
5	5	Unauthorized Expenditures on Purchase of Durable Goods without Prior Approval of Austerity Committee	5.076
6	7	Loss to Government Due to Subletting of Shops and Non-Cancellation	3
7	10	Loss to TMA Funds due to Poor Recovery Position on Account of Various Receipts Heads	2.08
8	12	Theft of Transformer at Disposal Works at Lodhran Road	0
9	13	Loss to Govt. due to Non-Conducting Survey of New Shops regarding "License Permit Fee"Head	0.354
10	14	Deterioration of Government Properties	4
11	15	Loss to Government due to Non-Establishment of Cattle Mandi	2
12	16	Unjustified Expenditure on Account of Sports Activities	0.673
13	18	Loss to TMA due to Non Realization of NOC Fees	0.06
14	19	Non-recovery of Penal Rent due to Unauthorized Occupation of Government Residence	1.216
15	21	Unjustified Payment of Earth without Recording of Cross Section Areas	2.275
16	22	Non-Forfeiture of Earnest Money and Re-Auctioning of Development Works	0.743
17	25	Non-conducting of Post Completion Evaluation of ADP Schemes	32.424
18	26	Loss to Government due to charging of excess rate of earth filling	0.896
19	27	Loss to TMA due to Shortage of Assets in Physical	0.3
20	28	Non-Collection of Proof of Sales Tax from Firms	0.755
21	30	Non-Preparations of Reconciled Expenditure Statements and Receipt Statements	0
22	31	Loss to TMA Funds due to Deterioration and Non-Auctioning of old Assets and Various Materials	0
23	32	Doubtful Expenditure on Installation of Lights without Consumption Record	0.57
24	33	Non-Production/Maintenance of Various Records of TMA	0

Annex-B**TMA wise summary of budget and expenditure financial year 2013-14**

(Rupees in Million)

Description	Budget	Actual	Excess (+) Saving (-)	% Excess (+) Saving (-)
TMA Lodhran				
Salary	55.252	55.252	0	0%
Non-Salary	77.321	77.321	0	0%
Development	206.496	151.514	-54.982	-27%
Revenue	252.496	181.979	-70.517	-28%
Total	591.565	466.066	-125.499	-21%
TMA Dunyapur				
Salary	40.400	24.039	-16.361	-40%
Non-Salary	28.143	27.303	-0.84	-3%
Development	80.351	71.752	-8.599	-11%
Revenue	114.428	105.044	-9.384	-8%
Total	263.321	228.138	-35.184	-13%
TMA Kehrora				
Salary	65.102	51.634	-13.468	-21%
Non-Salary	35.323	27.889	-7.434	-21%
Development	57.407	54.285	-3.122	-5%
Revenue	52.276	53.559	1.283	2%
Total	210.108	187.368	-22.741	-11%

Annex-C
[Para No.1.2.2.1]

**Irregular award of work through quotations instead of tenders –
Rs 14.700 million**

(Amount in Rupees)

Name of Scheme	Estimated cost	Rate	Remarks
Improvement Sewerage Soling Soil filling Street Ghulam Muhammad Wali	100,000	0.25% Bellow	Street of Madina Colony
Improvement Sewerage Soling Soil filling Street Allah Diwaya Wali	100,000	0.25% Bellow	Street of Madina Colony
Improvement Sewerage Soling Soil filling Street Nazeer Ahmad Wali	100,000	0.41% Bellow	Street of Madina Colony
Improvement Flooring Boundary Wall Residence of TMO Lodhran	100,000	0.5% Bellow	Same Contractor (Riaz-Ur-Rehman), Same quarter same place / Building was repair
Improvement Water Supply , Water Tank TMO Residence	100,000	0.5% Bellow	Same Contractor (Riaz-Ur-Rehman), Same quarter same place / Building was repair
Total	500,000		

(Amount in Rupees)

Emergency Work		
Dated Of Quotations	No. Of Schemes	Estimated Amount
28-02-2014	9	900,000
22-03-2014	14	1,400,000
20-03-2014	61	6,100,000
16-04-2014	8	800,000
13-06-2014	55	5,500,000
Total	147	14,700,000

Annex-D
[Para No.1.3.2.1]

Non-Production of Record – Rs 15.690 million

(Amount in Rupees)

Sr.No	Name Of Scheme	Name of CCB	Estimated Cost	CCB Share 20%	TMA Share 80%
1	Construction of Soling,Water Supply,Shed for Passenger Makhdoom Ali Tehsil Dunyapur.	Raja CCB Chak No.353/W B	1,100,000	220,000	880,000
2	Construction of Soling,Water Supply,Sewarage Line Chak No 358/WB & 351/WB Tehsil Dunyapur.	Roshni CCB Chak No 360/WB	1,000,000	2,000,000	800,000
3	Laying of Water Supply pipe Line Chak No.1-4/MPR	Roshni CCB Chak No 360/WB	500,000	100,000	400,000
4	Laying of Water Supply pipe Line and fixing of Pump Moza Maqbool Wah Dunyapur	Naya Sawera CCB Qutab Pur	1,200,000	240,000	960,000
5	Construction Of Soling Chak No.289/WB,23/M,17/M,18/M,10/M,251/WB Moza Jamala, Moza Bohar Langa, Bohbaht Pur.	Sarla CCB Moza Sarla	2,640,000	528,000	2,112,000
6	Construction of Boundry Wall Graveyard Chak No.353/WB	Raja CCB Chak No.353/W B	1,300,000	260,000	1,040,000
7	Construction Of Soling Chak No.338/WB Moza Jodha Ram UC 355/WB.	Sewa CCB UC No.50 Dunyapur	500,000	100,000	400,000
8	Constuction Of Tuff Tile street Rao Umar Javid wali Near Masjid Darkhana Wali Dunyapur	Jatt CCB Qutab Pur	500,000	100,000	400,000
9	Constuction Of Tuff Tile street RaoAbid wali UC No.50 City Dunyapur.	Raja CCB Chak No.353/W B	900,000	180,000	720,000
10	Construction Of soling/Re Soilng UC No.29 Jallah Arain	Sarla CCB Moza Sarla	200,000	40,000	160,000

Sr.No	Name Of Scheme	Name of CCB	Estimated Cost	CCB Share 20%	TMA Share 80%
11	Construction Of soling/Water Supply pipe Line UC No.36-38 Dunyapur	Sewa CCB UC No.50 Dunyapur	1,100,000	220,000	880,000
12	Laying of Water Supply pipe Line/Soling Makhdoom Ali UC 386/WB,363/WB,367/WB and 388/WB	Hashmi CCB Makhdoom Ali	1,300,000	260,000	1,040,000
13	Construction of Soling,Water Supply,Sewarage Line,Tuff Tile Culverts Ward No 4-7 Dunyapur.	Sewa CCB UC No.50 Dunyapur	2,200,000	440,000	1,760,000
14	Construction of Soling,Tuff Tile UC No.35,38,42,49,50 Dunyapur.	Sewa CCB UC No.50 Dunyapur	1,250,000	250,000	1,000,000
Total			15,690,000	4,938,000	12,552,000

Annex-E

[Para No.1.3.3.1]

Non-obtaining of additional performance securities – Rs 27.944 million
(Amount in Rupees)

List of ADP Scheme for the year 2013-14				
Sr. No.	Name of Scheme	Estimated Cost in Lacs	Lowest Rate	Additional Performance Security
1	Construction of street pavement & Drain Chak No 33/M	23.50	46.10%	10.8335
2	Construction of mettaled Road Chak No 39/M	49.00	38.01%	18.6249
3	P/L Water Supply pipe line Galli Tahir Noor Khan Joyia U/C 50	0.50	30.03%	0.15015
4	P/L Water Supply Pipe line Basti Ghareeb Abad	7.00	34.60%	2.422
5	Const. of Tuff tile Galli Masjid Galli Khana wali	8.00	26.31%	2.1048
6	Const. of Tuff tile Galli Tahir Noor Khan Joyia Dunyapur city	2.50	35.00%	0.875
7	Const.of Sewerage House Tahir Khan to Masjid Kahan wali	9.00	40.10%	3.609
8	Const.of Tuff tile Majis Noorani wali galli Basti Noor Peer	8.00	28.85%	2.308
9	Construction of Tuff tile House Khadim,Sadique Chowk Khumharan wala city Dunyapur.	9.00	33.00%	2.97
10	Repair Shops Jinnah Shopping Center Dunyapur	2.00	30.30%	0.606
11	Const. of Tuff tile Galli Dr. Akhtar Shahzad & Khawja Khalil Dunyapur city	2.00	25.00%	0.5
12	Const. of Soling Chak 319/WB	3.00	50.01%	1.5003
13	Laying of Tuff tile Galli Rao Abid wali	4.00	26.00%	1.04
14	Const. of Soling Girls School to Masjid Makhdoom Aali	2.00	37.75%	0.755
15	Const. of Soling Chak 363/WB	4.00	45.86%	1.8344
16	Const. of Soling Chak 388/WB	2.00	43.00%	0.86
17	Const. of Soling Chak 366/WB	2.00	41.00%	0.82
18	Const. of Soling Chak 390/WB	2.00	43.00%	0.86
19	Const. of Soling Chak 367/WB	2.00	42.00%	0.84
20	Const. of Soling Chak 389/WB WEST	3.00	42.00%	1.26
21	Const. of Soling Chak 364/WB	3.00	43.00%	1.29

22	Const. of Soling Chak 386/WB	2.00	39.00%	0.78
23	Const. of Soling Chak 373/WB	2.00	37.75%	0.755
24	Const. of Soling Chak 374/WB EAST, WEST	5.00	46.00%	2.3
25	Const. of Soling Chak 372/WB	2.00	39.01%	0.7802
26	Const. of Soling Chak 387/WB	3.00	37.01%	1.1103
27	Const. of Shade Passanger /Soling Chak 362/WB	5.00	32.55%	1.6275
28	Const. of Soling, Water Supply Chak 1-4/MPR	4.00	46.10%	1.844
29	Const. of Soling, Water Supply Kotli Wajbah	4.00	46.10%	1.844
30	Const. of Soling, Water Supply 9-10/MPR	4.00	37.56%	1.5024
31	Const. of Soling, Water Supply Share Wala	3.00	36.50%	1.095
32	Const. of Soling Chak 305/WB	1.50	45.10%	0.6765
33	Const. of Soling Chak 307/WB	3.00	45.10%	1.353
34	Const. of Soling Chak 313/WB Aslam Naseem wali	3.00	45.25%	1.3575
35	Const. of Soling Chak 313/WB Nazeer Jatt wali	3.00	45.25%	1.3575
36	Const. of Soling Chak 315/WB	6.00	46.10%	2.766
37	Const. of Soling Chak 39/M	5.00	47.00%	2.35
38	Const. of Soling Chak 45/M	3.00	46.26%	1.3878
39	Const. of Soling Chak 44/M	3.00	45.50%	1.365
40	Const. of Soling Chak 43/M	2.00	42.30%	0.846
41	Const. of Soling Chak 34/M	2.00	45.35%	0.907
42	Const. of Soling Mian Pur Qutab Pur	3.00	47.00%	1.41
43	Const. of Soling Chak 347/WB	4.00	47.00%	1.88
44	Const. of Soling Mouza Balail	1.00	39.39%	0.3939
45	Const. of Soling Chak 383/WB	1.50	35.70%	0.5355
46	Const. of Soling Chak 387/WB	1.50	34.70%	0.5205
47	Const. of Soling Chak 381/WB	2.50	34.25%	0.85625
48	Const. of Soling Chak 381/WB	2.00	33.70%	0.674
49	Const. of Soling Chak 384/WB	5.00	36.36%	1.818
50	Const. of Soling Chak 380/WB	2.00	34.00%	0.68
51	Const. of Soling Chak 377/WB	1.50	34.00%	0.51
52	Const. of Soling Chak 383/WB Merla Scheme	2.00	34.00%	0.68
53	Const. of Soling Chak 378/WB	2.00	34.00%	0.68
54	Const. of Soling Chak Sardar Khan	2.00	36.00%	0.72
55	Const. of Soling Chak 16/M	2.00	47.26%	0.9452
56	Const. of Soling Chak 24/M	2.00	47.86%	0.9572
57	Const. of Soling/Drain Mouza Bohar Mailsi	5.00	46.86%	2.343
58	Const. of Soling/Drain Fateh Pur Sadat	5.00	46.10%	2.305
59	Const. of Soling Chak 346/WB	5.00	47.00%	2.35
60	Const. of Soling Chak 368/WB	3.00	46.10%	1.383

61	Const. of Soling Chak 368/WB Nazeer Vains	3.00	46.10%	1.383
62	Const. of Soling Chak 370/WB	3.00	46.10%	1.383
63	Const. of Soling Chak 371/WB	3.00	46.10%	1.383
64	Const. of Soling Chak 369/WB	2.00	46.10%	0.922
65	Const. of Drain, Sewerage and manholes, Room and Purchase Pitter Engine Disposal Chak 358/WB	6.00	45.10%	2.706
66	Const. of Soling Chak 359/WB	5.00	46.10%	2.305
67	Const. of Soling/Drain Chak 360/WB	4.00	46.10%	1.844
68	Const. of Soling/Water Supply Mouza Tahir Bhutta	5.00	46.10%	2.305
69	Const. of Soling Chak 361/WB	4.00	47.10%	1.884
70	Const. of Soling/Drain Chak 355/WB	1.50	47.10%	0.7065
71	Const. of Soling Chak 355/WB	4.50	47.10%	2.1195
72	Const. of Soling Chak Dolah Arrain	4.00	47.10%	1.884
73	Const. of Soling/Drain Chak 338/WB	1.00	40.40%	0.404
74	Const. of Soling/Drain Chak 348/WB	2.00	46.00%	0.92
75	Const. of Soling Chak 351/WB	2.00	47.00%	0.94
76	Const. of Soling Chak 350/WB	2.00	47.10%	0.942
77	P/L Water Supply and Soling Chak 327/WB Jafar Wala	6.00	46.10%	2.766
78	Const. of Soling/Water Supply Chak 327/WB	1.50	46.10%	0.6915
79	Const. of Soling/Water Supply Chak 340/WB	2.00	46.10%	0.922
80	Const. of Soling Chak 321/WB	2.00	47.10%	0.942
81	Const. of Soling Chak 325/WB	2.00	48.10%	0.962
82	Const. of Soling/Water Supply Jafar Wala	3.00	46.10%	1.383
83	Const. of Soling Mouza Balail	2.00	48.10%	0.962
84	Const. of Soling Chak 349/WB	1.00	47.10%	0.471
85	Const. of Soling Chak 337/WB Dera Dogran	2.00	48.10%	0.962
86	Construction of Soling Rukn Deen	3.00	47.20%	1.416
87	Construction of Soling Chak No. 25/M,28/M,27/M,26/M,31/M	6.00	46.20%	2.772
88	Construction of Soling Cha Gopal city Dunyapur Rana Hashmat Ali Advicate	2.00	42.10%	0.842
89	Construction of Soling Chak No 364/WB	2.00	46.10%	0.922
90	Construction of Soling Chak No 387/WB	2.00	35.35%	0.707
91	Construction of Soling Chak No 279/WB	2.00	46.10%	0.922
92	Const. of Soling/Drain/Water Supply Chak 237/WB	5.00	45.75%	2.2875
93	Const. of Soling from basti Ghulam Dastageer to 235/WB	2.00	45.35%	0.907
94	Const. of Soling Chak 297/WB	3.00	47.00%	1.41
95	Const. of Soling/Minor 12/L to Basti Ch. Anwar Jutt Chak 295/WB	2.00	45.75%	0.915

96	Const. of Soling Street Chak 295/WB	2.00	45.75%	0.915
97	Const. of Soling/Drain Chak 281-83/WB	4.00	45.86%	1.8344
98	Const. of Soling/Drain Chak 293/WB	2.00	46.15%	0.923
99	Const. of Soling/Drain Chak291/WB	3.00	45.85%	1.3755
100	Const. of Soling/Drain Chak 309/WB	3.00	45.75%	1.3725
101	Const. of Soling/Drain Chak 301/WB	3.00	45.65%	1.3695
102	Const. of Soling/Drain Chak 303/WB	3.00	46.50%	1.395
103	Const. of Soling/Drain Chak 253/WB	3.00	44.95%	1.3485
104	Const. of Soling Chak 255/WB	3.00	46.21%	1.3863
105	Const. of Soling Chak 249/WB Moucha Pura	3.00	40.55%	1.2165
106	Const. of Soling Chak 251/WB	3.00	46.10%	1.383
107	Const. of Soling Chak 233/WB	4.00	46.01%	1.8404
108	Const. of Soling/Drain Adda Zakhira	4.00	45.70%	1.828
109	Const. of Soling Chak 231/WB	3.00	46.86%	1.4058
110	Const. of Tuff tile basti Baba Taj Chak 233/WB	3.00	30.00%	0.9
111	Const. of Soling Chak 227/WB	2.00	46.13%	0.9226
112	Const. of Soling/Drain Chak 225/WB	2.00	46.15%	0.923
113	Const. of Soling Chak 221/WB	2.00	46.10%	0.922
114	Const. of Soling Chak 219/WB	3.00	46.10%	1.383
115	Const. of Soling Mouza Sarla Bhana	3.00	46.01%	1.3803
116	Const. of Soling/Drain Mouza Gulzar Pur	5.00	47.01%	2.3505
117	Const. of Soling Chak 243/WB	3.00	46.01%	1.3803
118	Const. of Soling Basti khushi Muhammad Jutt Chak 247/WB	1.00	44.10%	0.441
119	Const. of Soling Chak 241/WB	3.00	46.10%	1.383
120	Const. of Soling/Drain Manjha Kotla	4.00	46.86%	1.8744
121	Const. of Soling Mouza Bhaper	3.00	46.01%	1.3803
122	Const. of Soling Chak 3/M	3.00	45.01%	1.3503
123	Const. of Soling Chak 267/WB	3.00	46.10%	1.383
124	Const. of Soling Chak 269/WB	2.00	46.10%	0.922
125	Const. of Soling/Culverts Chak 13/M	3.00	48.10%	1.443
126	Const. of Soling/Culverts Chak12/M	4.00	48.01%	1.9204
127	Const. of Soling/Culverts Chak 14/M	3.00	48.01%	1.4403
128	Const. of Soling/Culverts Chak 4/M	3.00	48.01%	1.4403
129	Const. of Soling/Culverts Chak 7/M	3.00	48.01%	1.4403
130	Const. of Soling Mouza Maqbool Wah	3.00	48.10%	1.443
131	Const. of Boundary Wall & Gate Office TMA Complex Dunyapur	12.00	52.90%	6.348
132	P/L Sewerage line & Tuff tile Mano Market Dunyapur	10.00	20.00%	2
133	Const. of Soling Chak 13/M Dunyapur	5.00	49.99%	2.4995
134	Const. of Soling Chak 359/WB Galli Saeed	6.00	49.49%	2.9694

	Gujar wali			
135	Const. of Soling Chak 223/WB	3.00	50.00%	1.5
136	Const. of Soling Chak 17/M	3.00	50.00%	1.5
137	Const. of Soling Chak 18/M	3.00	48.05%	1.4415
138	Const. of Soling Chak 23/M	3.00	50.00%	1.5
139	Const. of Soling Chak 311/WB	3.00	49.25%	1.4775
140	Const. of Soling Chak 219/WB	3.00	49.99%	1.4997
141	Const. of Soling Chak 237/WB	3.00	47.55%	1.4265
142	Const. of Soling Chak 269/WB	3.00	49.49%	1.4847
143	Const. of Soling Mouza Noor Ghar	3.00	50.10%	1.503
144	Const. of Soling & Culverts Chak 289/WB	3.00	48.99%	1.4697
145	Const. of Soling & Drain Chak 281-83/WB	3.00	49.76%	1.4928
146	Const. of Boundary Wall Graveyard Mouza Tahir Bhutta	8.00	10.37%	0.8296
147	Const. of manholes & Tuff tile Galli Javaid Bhutti Advocate wali	2.50	30.33%	0.75825
148	P/L Sewerage line Mohalla Qaziyan wala Dunyapur	2.30	39.00%	0.897
149	Const. of Soling Darbar Sultan Ayoub Qatal Galli Abdullah Shah	2.00	48.15%	0.963
150	Const. of Soling Chak 380-381/WB Master M. Shafi	6.00	47.35%	2.841
151	Const. of Soling Chak 43/M Dr. Sharif	2.00	46.03%	0.9206
152	Const. of Soling Chak 45/M Malik Akhtar	1.50	46.03%	0.69045
153	Const. of Soling Chak 371/WB Pir Mazhar Shah	2.00	48.00%	0.96
154	Const. of Soling Chak 12/M	5.00	49.99%	2.4995
155	P/L Sewerage line & Tuff tile Soling Galli Dr. Iqbal Shah wali Makhdoomaali	8.00	37.00%	2.96
156	Const. of Soling Chak 387/WB	2.00	34.88%	0.6976
157	Const. of Soling Chak 388/WB	2.00	34.49%	0.6898
158	Const. of Soling Chak 372/WB Master Haq Nawaz	2.00	45.00%	0.9
159	Const. of Soling Chak 388/WB Mochi Aamir etc	2.00	42.00%	0.84
160	Const. of Soling Mouza Dasi Shabir Khan Dasi	2.00	46.46%	0.9292
161	Const. of Soling Chak 373/WB Abdul Sattar Jutt	2.00	45.01%	0.9002
162	Const. of Soling Chak 379/WB Malik Shoukat	2.00	46.05%	0.921
163	Const. of Soling Chak 384/WB Malik Iqbal Awan	2.00	41.05%	0.821
164	Const. of Soling Chak 364/WB Jameel Raza Police Mulazim	2.00	44.50%	0.89
165	Const. of Tuff tile Masjid Darkhana wali	3.00	34.96%	1.0488

	Dunyapur			
Total:		597.80		253.588
PPRA Tenders 2013-14				
	Particular	Amount	Rate	Addit. P. Security
1	Construction of tuff tiles/soling khuh gulam hussain jalla arain Chak No.359/W.B ,	15.00	15.00%	2.25
2	Construction of tuff tiles TMA office dunyapur ,	5.00	10.00%	0.5
3	Construction of Bridge Makhdoom Ali saif-din ,	4.40	30.00%	1.32
4	Construction of Bridge Makhdoom Ali chak No.363/W.B ,	4.40	15.00%	0.66
5	Construction of sewer Line Gali iqbal arain wali ,	11.00	20.00%	2.2
6	Construction of sewerage Line Gali makki masjid ward No.16 ,	1.36	50.00%	0.68
7	Construction of soling chak No.17/M Dunyapur ,	13.00	20.00%	2.6
8	Construction of bridge qutabpur canal chak No.347/W.B	15.00	20.00%	3
9	Construction of Bridge Makhdoom Ali ch Hanif ,	4.40	15.00%	0.66
10	Construction of soling mian pur basti nasir abbad .	8.27	25.00%	2.0675
11	Construction of soling bhawalpur Road to basti Tanveer ,	7.00	20.00%	1.4
12	Construction of sewerage Line Maqbool wah ,	6.00	30.00%	1.8
13	Construction of Bridge chak No.309/W.B ,	3.50	18.00%	0.63
14	Construction of Bridge chak No.307/W.B ,	2.00	27.00%	0.54
15	Construction of Soling Manjha Kotla Bhubhat Pur.	4.00	25.00%	1
16	Construction of Bridge Manssor Minor Chak No.9/M .	2.95	10.00%	0.295
17	Construction of sullage carrier chak No.233/W.B .	1.50	20.00%	0.3
18	Construction of soling chak No.361/W.B East/Wast	9.00	30.00%	2.7
19	Construction of soling chak No.365/W.B Malik Shid ,	4.00	15.00%	0.6
20	Construction of soling chak No.360/W.B Dunyapur ,	6.50	10.00%	0.65
	Total:	128.28		25.8525
Non obtaining of additional Performance Security				27.94405

Annex-F
[Para No.1.3.3.2]

**Irregular award of work through quotations instead of tenders –
Rs 18.304 million**

(Amount in Rupees)

Sr. No.	Name of Scheme	Estimated Cost
1	Construction of tuff tiles at Gali Kumharan wali Manjha Kotla Dunyapur ,	94,000
2	Construction of Soling Muhammad Amin wali Basti Tahli wala Manjha Kotla ,	75,000
3	Construction of Soling Gali Khadim wali Muhammad Suleman wali Chak No.8/M	98,552
4	Construction of tuff tiles at Gali tanki wali ward No. 8 Dunyapur city ,	97,000
5	Construction of sewerage line at gali Usman Sh:iqbal ward No. 8 Dunyapur city ,	99,400
6	Construction of soling at gali Kashif wali Dunyapur ,	99,400
7	Construction of soling gali Ismail Shah wali ward No.1 Dunyapur City ,	99,400
8	Laying water supply line basti Zafa Khan wali chak No.340/W.B Dunyapur ,	99,400
9	Construction of sewerage line Mohlla Joiyan wala Dunyapur city ,	96,000
10	Construction of soling at gali Akram wali basti Tahlli wala Manjha Kotla ,	98,200
11	Laying water supply Line Gali basti Capper Qutab Pur Dunyapur ,	92,000
12	Construction of soling at Gali masjid wali Makhdoom wali Dunyapur ,	97,400
13	Construction of Tuff tiles at gali Mahaz khan joyia wali Dunyapur City ,	98,000
14	Construction of soling chak No.307/W.B Dunyapur ,	99,500
15	Construction of soling Basti Maharan wali Jalla Arrian Dunyapur ,	96,800
16	Construction of Tuff tiles at Gali abdul sattar Ranion wala Dunyapur City ,	98,500
17	Construction of tuff tiles at House basher to Allah Diwaya Dunyapur city ,	98,400

Sr. No.	Name of Scheme	Estimated Cost
18	Construction of Drain/Tuff Tiles Gali Rao Aslam wali Dunyapur City ,	99,500
19	Laying water supply line at old tehsil mohlla Dunyapur City ,	42,100
20	Construction of Tuff Tiles at Gali Zubair Khan wali Dunyapur City ,	99,200
21	Laying/Repair water supply line ward No.8 Gali Shafique wali Dunyapur City ,	40,600
22	Construction of soling Chak No.315/W.B , 389/W.B Dunyapur ,	77,450
23	Construction of Soling Basti Mahran wali Jalla Arain Dunyapur ,	96,800
24	Construction of soling bhawalpur road to basti mahran wali Jalla Arain Dunyapur,	96,800
25	Construction of soling Dera Malik allah yar chak No.41/M Dunyapur ,	99,800
26	Laying water supply line Basti Kappar Qutabpur Dunyapur ,	94,800
27	Construction of Tuff Tiles House Tahir Khan Joyia to house Sajjad Khan Joyia Dunyapur,	99,200
28	Construction of repair/Man holes , soling gali Rao Imran wali Dunyapur City ,	70,000
29	Construction of sewerage Line gali warish to house Rao Iqbal Dunyapur City ,	96,100
30	Construction of Soling Gali masjid wali Manjha Kotla Dunyapur ,	97,600
31	Construction of sewerage line gali Zafar wali ward No.18 Dunyapur City ,	75,323
32	Construction of Soling Chak No.269/W.B Dunyapur ,	98,500
33	Construction of Tuff Tiles Gali Abdul Gani wali Dunyapur City ,	98,200
34	Laying / Fixing Door electric acceries office Tma Dunyapur ,	34,309
35	Construction of Tuff Tiles/sewerage at Imran petroleum Dunyapur City ,	97,800
36	Construction of Soling Gali Malkan wali Makhdoom Aali Dunyapur ,	98,900
37	Construction of Tuff Tiles Gali Usman wali ward No.8 Dunyapur city ,	99,200
38	Laying Water Supply Line Gali Khawaja Tariq wali Dunyapur City ,	24,000

Sr. No.	Name of Scheme	Estimated Cost
39	Construction of sewerage Line chowk nor Shah old tehsil mohlla Dunyapur ,	99,200
40	Construction of sewerage line gali Haji Naeem wali bastti nor peer wali Dunyapurcity,	99,200
41	Laying water supply line chah Khagga Dunyapur ,	98,100
42	Construction of sewerage line gali Saeed wali ward No.18 Dunyapur city ,	68,160
43	Construction of Soling gali Iqbal Kumhar wali bastti Tahli wali Dunyapur city ,	98,800
44	Repair M/Holes Fazal colony Dunyapur City ,	90,200
45	Construction of Tuff Tiles gali Arif wali chak No.319/W.B Dunyapur ,	98,500
46	Construction of Soling khoo Ghulam Hussain Numberdar Qutabpur Dunyapur ,	87,500
47	Construction of Tuff Tiles Gali Sajjad Khan Joyia wali Dunyapur city ,	97,200
48	Construction of Soling Gali Saifullah to Hafiz Basher Manjha Kotla Dunyapur ,	94,800
49	Construction of soling at new abjadi Hassan pur Manjha Kotla Dunyapur ,	97,500
50	Construction of soling Siddique Blouch wali Dunyapur City ,	99,600
51	Construction of sewerage line gali Rana Tariq wali Dunyapur city ,	93,400
52	Construction of soling at new abjadi Hassan pur Manjha Kotla Dunyapur,	97,000
53	Construction of Tuff Tiles gali warish wali Dunyapur city ,	75,300
54	Construction of sewerage line gali Shahed wali Nasir Pasha Dunyapur city ,	99,100
55	Construction of soling gali Majid wali mouza Hassan pur Manjha Kotla Dunyapur ,	54,500
56	Construction of soling at gali Siddique wali Dunyapur city ,	98,900
57	Construction of sewerage line gali Shahbaz wali Dunyapur city ,	89,200
58	Construction of soling gali Rao Waheed wali Dunyapur city ,	99,100
59	Construction of sewerage line at mohlla Qurashian wali Qutabpur ,	96,000

Sr. No.	Name of Scheme	Estimated Cost
60	Construction of tuff tiles gali mohlla Joyion wala Dunyapur city ,	92,000
61	Construction of soling gali Rao Nasir / Sarfraz wali Qutabpur Dunyapur ,	99,500
62	Laying water supply line at gali Akram Sanda Qutabpur Dunyapur ,	95,000
63	Construction of soling at dokota road to house Fazal Bodla Dunyapur ,	98,000
64	Construction of sewerage line gali Zulfiqar wali ward No.18 Dunyapur ,	76,500
65	Construction of soling batta shoes to basti Gareeb abbad Dunyapur ,	98,000
66	Construction of tuff tiles gali Tariq to house Muhammad Sadiq Dunyapur City ,	95,000
67	Construction of soling /Tuff Tiles Gali Imran petroleum Dunyapur City ,	98,000
68	Laying water supply line bahshti wala to chah Khagga wala Dunyapur ,	97,900
69	Construction of tuff tiles gali Qadar Khan wali Dunyapur city ,	87,400
70	Construction of tuff tiles Gali Rao Munwar wali Dunyapur City ,	45,000
71	Construction of soling chak No.307/W.B Muhammad Ali Anjum Dunyapur ,	95,000
72	Construction of tuff tiles at gali Muhammad Afzal wali Dunyapur city ,	99,400
73	Construction of tuff tiles shop Allha Ditta to Azam Bhatti Dunyapur city ,	98,400
74	Construction of soling gali Siddique wali basti Akbar abbad Dunyapur city ,	97,400
75	Construction of sewerage line gali Nawab Khan Kanju wali Dunyapur city ,	99,000
76	Construction of sewerage line/soling chah Khagga wala Dunyapur ,	99,400
77	Construction of soling Ghulam Hussain chak No.17/M Dunyapur ,	98,900
78	Construction of water supply line/soling waiting side Tehsil committee Dunyapur city,	78,000
79	Construction of water supply gali Akhtar Khan Joyia wali Dunyapur city ,	63,500
80	Laying water supply line Pir Bhudhan Shah wali Dunyapur City ,	34,400

Sr. No.	Name of Scheme	Estimated Cost
81	Construction of soling Sarfraz Tehsil Qutabpur Dunyapur ,	99,822
82	Construction of M/Holes Near Allied School basti Akbar abbad dunaypur ,	94,350
83	Construction of sewerage line near masjid Alqadoos Tehsil committee Dunyapur city ,	99,900
84	Construction of soling /Re-soling Gali Soofi Nazeer qutabpur Dunyapur ,	91,400
85	Construction of sewerage line Gali Shahid Khan wali Dunyapur City ,	96,600
86	Construction of soling/culverts new abbadi Manjha Kotla Dunyapur ,	98,200
87	Construction of Tuff Tiles Gali Shahian wali Dunyapur City ,	99,100
88	Construction of soling kotla Hassan Dunyapur ,	90,000
89	Construction of soling peer Amin Shah Qutabpur Dunyapur ,	99,000
90	Construction of Drain gali Aslam ward No.6/10 Dunyapur City ,	34,000
91	Construction of tuff tiles Allah Ditta Thaheem Fazal Colony Dunyapur city ,	98,700
92	Construction of sewerage line Gali Rasheed Shah wali ward No.18 Dunyapur city ,	97,800
93	Construction of soling gali Liaquat wali ward No.18 Dunyapur city ,	90,200
94	Construction of soling new abbadi Manjha Kotla tehsil Dunyapur ,	98,000
95	Construction of soling Ghulam Qader Khumhar wali chak No. 6/M Dunyapur ,	98,000
96	Construction of soling Allad Diwaya bloch chak No.6/M Dunyapur ,	97,800
97	Construction of soling Dolla Arain Dunyapur ,	99,900
98	Construction of soling/water supply Chah Iqbal wala Dunyapur city ,	99,800
99	Construction of tuff tiles gali Amjad Ali wali mohlla Joyian wala Dunyapur city ,	99,900
100	Construction of soling Basher Sakandr Bloch chak No.6/M Dunyapur ,	99,100
101	Construction of sewerage line galli Rao Shakir wali Dunyapur city ,	98,100

Sr. No.	Name of Scheme	Estimated Cost
102	Laying water supply line at bastti Gareb abbad Dunyapur city ,	99,800
103	Construction of soling gali Shahed wali chaki qutabpur ,	99,800
104	Construction of soling gali Akbar Bhatti wali Dunyapur city ,	97,000
105	Construction of soling Ghulam Detager wali basti Islam Pura Dunyapur city ,	99,900
106	Construction of tuff tiles/sewerage line at house Ilhai Bux Dunyapur City ,	97,900
107	Construction of soling Kotla Hassan Dunyapur ,	90,000
108	Construction of soling Khoo Dhala wala Dhola Arraign tehsil Dunyapur ,	90,500
109	Construction of Tuff Tiles Gali Norani masjid wali Dunyapur city ,	89,000
110	Construction of soling bastti mahran wali Jalla Arraign Dunyapur ,	96,800
111	Construction of soling abbadi Arraign Qutabpur Tehsil Dunyapur ,	91,500
112	Construction of tuff tiles gali Shahed Rasool Dunyapur City ,	94,900
113	Construction of Tuff Tiles Muhammad Ali Dunyapur City ,	98,800
114	Construction of Tuff Tiles Muhammad Afzal wali Dunyapur City ,	95,400
115	Construction of tuff tiles gali Shahbaz wali Dunyapur City ,	94,200
116	Construction of soling Gareeb abbad chak no. 13/M Dunyapur ,	99,600
117	Construction of sewerage line gali Rana Iqbal wali Dunyapur city ,	90,500
118	Construction of sewerage line gali Afzal wali Dunyapur City ,	88,700
119	Construction of tuff tiles gali Imran petroleum Dunyapur city ,	98,000
120	Laying water supply line Muhammad Yar Sanda Qutabpur Dunyapur ,	97,000
121	Construction of tuff tiles gali Tahir Khan Joyia wali Dunyapur City	97,100
122	Construction of soling gali Mumtaz Shah wali Dunyapur City ,	98,400

Sr. No.	Name of Scheme	Estimated Cost
123	Construction of soling kotla Hassan Manjha Kotla Dunyapur ,	96,700
124	Construction of soling gali Allah Ditta wali ward No.18 Dunyapur ,	97,900
125	Construction of tuff tiles at TMA office Dunyapur ,	94,200
126	Construction of tuff tiles at gate masjid TMA Dunyapur ,	93,800
127	Laying Tuff tiles gali Waseem wali Dokota road Dunyapur city ,	98,800
128	Laying Tuff tiles mohlla Dakian wala ward No.19 Dunyapur city ,	99,100
129	Laying water supply line Mevati Mor Dunyapur city ,	45,000
130	Construction of soling khoo Shamian wala Qutabpur Dunyapur ,	99,200
131	Construction of soling at Gareebabbad chak no.13/M Dunyapur ,	99,600
132	Construction of soling at chak No.13/M Manzoor Hussain wali ,	99,600
133	Construction of tuff tiles house Rao Farman to house Rao Luqman Dunyapur city ,	98,100
134	Construction of tuff tiles house Noor Shah to house Ijaz Dunyapur city ,	96,900
135	Construction of tuff tiles house Ijaz to house Rao farman Dunyapur city ,	98,200
136	Supply M/Holes covers Dunyapur ,	99,308
137	Construction of soling Abdul Rehman chak No.13/M Dunyapur ,	99,600
138	Construction of sewerage line shop Basher Bhutta to Tariq autos Dunyapur City ,	96,200
139	Construction of Soling Manoo wala Khoo qutabpur Tehsil Dunyapur ,	97,950
140	Construction of soling New abbadi Manjha Kotla Dunyapur ,	98,500
141	Construction of Tuff Tiles gali Khalil wali railway road Dunyapur ,	98,900
142	Laying water supply Line Gali Shrif Khan wali Dunyapur city ,	97,800
143	Construction of sewerage line gali Sharif Khan wali chak No.340/W.B	99,700

Sr. No.	Name of Scheme	Estimated Cost
144	Construction of sewerage Line Muhammad Ali wali Dunyapur City ,	87,500
145	Construction of sewerage line gali Ayoub wali ward No.18 Dunyapur City ,	70,700
146	Construction of sewerage line gali Fyyaz wali Dunyapur city ,	93,000
147	Construction of tuff tiles Gali Tahir wali chak No.319/W.B Dunyapur ,	98,100
148	Construction of sewerage line gali basti Noor peer Dunyapur city ,	98,000
149	Construction of Tuff Tiles Gali qazi Umer wali Dunyapur city ,	99,000
150	Construction of soling Basti Malook road to factory Ch.Asim Majeed chak No.358/W.B ,	94,600
151	Construction of soling Gali Aslam Bhatti to Kareem Bakhsh Dunyapur ,	98,400
152	Construction of soling railway road to basti Gareeb abbad Dunyapur ,	97,000
153	Construction of soling Rana Muhammad Hassan Qutabpur ,	98,400
154	Construction of soling gali Kamran Raza wali ward No.1 Dunyapur City ,	99,800
155	Construction of soling chak No.13/M Dunyapur ,	97,700
156	Construction of tuff tiles gali Abdul Rehman wali near Punjab bank Dunyapur city ,	91,400
157	Construction of soling gali Rao Hasmat wali Dunyapur City ,	95,500
158	Construction of soling at Madras Mehmodia Adda Zakhira Dunyapur ,	94,300
159	Construction of soling Adda Zakhira Dunyapur ,	97,400
160	Construction of soling Chak No.233/W.B Dunyapur ,	98,300
161	Construction of soling Chak No.251/W.B Dunyapur ,	99,300
162	Construction of soling Chak No.301/W.B Dunyapur ,	98,000
163	Construction of soling Muhammad Baksh , Allah Diwaya Khuda Bakhsh Qutabpur ,	99,700
164	Construction of soling qader khan Nasir Mouchi Mouza Naich Dunyapur ,	

Sr. No.	Name of Scheme	Estimated Cost
		98,500
165	Construction of soling Ghulam Hussain Zafar , Zulfqar Dunyapur ,	98,700
166	Construction of soling Sadiqe / Ghulam Serwar Bloch chak No.307/W.B Dunyapur ,	97,800
167	Construction of soling at Masjid Bilal Dunyapur city ,	92,200
168	Construction of soling Abdul Aziz Bhatti wali Dunyapur city ,	99,800
169	Repair M/Holes main city Dunyapur city ,	98,300
170	Construction of M/H chamber Main Line Disposel No.2 Dunyapur city ,	99,500
171	Repair M/Holes ,Slab , Manholes and culverts ward No.6/8 Dunyapur ,	96,600
172	Construction of soling Gali Haji Abdul Sattar ward No.18 Dunyapur City ,	97,000
173	Construction of soling gali Basher wali ward No.18 Dunyapur City ,	99,900
174	Construction of sewerage Line Gali Wakeel wali Dunyapur City ,	24,235
175	Construction of soling basti Laker wali Dolla Arrain Dunyapur ,	98,800
176	Laying water supply line near Trbain chak No.339/W.B Dunyapur ,	99,800
177	Construction of sewerage Line Ghulam Rasool Dunyapur ,	99,700
178	Construction of sewerage Line Ghulam Rasool Chak No.327/W.B Dunyapur ,	96,000
179	Construction of Tuff Tiles Gali Amjad Ali wali Dunyapur City ,	99,900
180	Construction of soling at basti Sher Muhammad Mouza Bilal Dunyapur ,	98,200
181	Construction of soling abbadi Waheed Doggar Dunyapur ,	98,700
182	Construction of soling Tahir wali Ramzan odh chak No.307/W.B Dunyapur ,	98,800
183	Construction of soling Waheed/Rafiq Doggar chak No.307/W.B Dunyapur ,	98,300
184	Construction of soling Gali Nawaz wali Qasim Doggar Chak No.307/W.B Dunyapur ,	98,400

Sr. No.	Name of Scheme	Estimated Cost
185	Construction of soling Mouza Azhar Doggar Mouza Bilal Dunyapur ,	99,900
186	Construction of soling Sajid Waraich chak No.343/W.B Dunyapur ,	98,500
187	Construction of soling Gali Rehmat wali ward No. 18 Dunyapur City ,	98,700
188	Construction of Tuff Tiles At Gali Muhammad Farooq Wali Dunyapur City ,	98,600
189	Construction of Tuff Tiles At Gali Muhammad Akbar Bhatti Wali Dunyapur City ,	97,800
190	Construction of Tuff Tiles At Gali Muhammad Riaz Wali Dunyapur City ,	98,400
191	Construction of Tuff Tiles At Gali Muhammad Taji Wali Dunyapur City ,	86,301
192	Construction of Tuff Tiles At Gali Muhammad Sadiq wali Dunyapur City ,	99,800
193	Construction of Sewerage Line At Gali Qazian Wali Dunyapur City ,	98,300
194	Construction of Tuff Tiles At Gali Muhammad Afzal wali Dunyapur City ,	97,300
195	Construction of Soling behni Shakir Wali Chak No.337/W.B Dunyapur ,	99,100
196	Construction of Tuff Tiles At Gali Muhammad Ramzan wali Dunyapur City ,	98,000
197	Construction of Soling Batha Colony Chak No.337/W.B Dunyapur ,	98,300
Total		18,303,860

Annex-G
[Para No.1.4.2.1]

Unauthorized repair of machinery and vehicle – Rs 1.071 million

(Amount in Rupees)

Voucher No	Name of Company	Detail of Expenditure	Net Payment	Income Tax	Sales Tax	Gross Payment
79	MalikEnterprises Lodhran	repair of turbineqasim park	208,236	8,303	5,897	222,436
98	Umar and Asgar Enterprizez	Repair of Lorry Sprinkle	314,214	15,607	9,955	339,776
97	Friend Star Traders Lodhran	rpair of sucker machine	176,517	9,627	3,536	189,680
107	Friend Star Traders Lodhran	overhauling of engine tractor 6371	303,072	13,833	8,679	319,734
TOTAL						1,071,626