



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

| | |
|-------|---|
| ADP | Annual Development Programme |
| B&R | Buildings and Roads |
| CCB | Citizen Community Board |
| CCTV | Close Circuit Television |
| CEO | Chief Executive Officer |
| CO | Chief Officer |
| C&W | Communication & Works |
| DAC | Departmental Accounts Committee |
| DDO | Drawing and Disbursing Officer |
| DGA | Director General Audit |
| DNIT | Draft Notice Inviting Tender |
| FD | Finance Department |
| GST | General Sales Tax |
| IP | Immovable Property |
| IPSAS | International Public Sector Accounting Standards |
| LED | Light-Emitting Diode |
| LG&CD | Local Government & Community Development |
| MFDAC | Memorandum for Departmental Accounts Committee |
| NAM | New Accounting Model |
| NSL | Natural Surface Level |
| PAC | Public Accounts Committee |
| PPRA | Punjab Procurement Regularity Authority |
| PAO | Principal Accounting Officer |
| PDG | Punjab District Government |
| PEEDA | Punjab Employees Efficiency, Discipline and Accountability |
| PLGO | Punjab Local Government Ordinance |
| POL | Petrol, Oil and Lubricants |
| PPRA | Punjab Procurement Regulatory Authority |
| PVC | Polyvinyl Chloride |
| RCC | Reinforcement of Cement Concrete |

| | |
|----------|--|
| 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) |
| TS | Technical Sanction |
| TTIP | Tax on Transfer of Immovable Properties |

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 and Auditor General of Pakistan's SRO (1)/2009 dated 02.03.2009 require the Auditor General of Pakistan to conduct audit of Receipts and Expenditures of the Local Fund and Public Accounts of District Governments, Town / Tehsil Municipal Administrations and Union Administrations.

The report is based on audit of the accounts of Tehsil Municipal Administrations of District Lodhran for the Financial Year 2015-16. The Directorate General of Audit, District Governments Punjab (South), Multan conducted audit during Audit Year 2016-17 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 Rs1 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 Report has been finalized in the light of written responses of the management concerned wherever conveyed.

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 for causing it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan, is mandated to carry out the audit of all District Governments in Punjab (South) including Town / Tehsil Municipal Administrations and Union Administrations. Regional Directorate of Audit (RDA), 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 Audit has a human resource of 21 officers and staff, constituting 5,271 mandays and the budget amounting to Rs 22.549 million was allocated in Audit Year 2016-17. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, RDA Multan carried out audit of the accounts of three TMAs of District Lodhran for the Financial Year 2015-16 and the findings are included in the Audit Report.

Each Tehsil Municipal Administration in District Lodhran is headed by a Tehsil Nazim / Administrator who 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 2015-16, was Rs 253.729 million and expenditure incurred of Rs 231.512 million, showing savings of Rs 22.217 million. The total Non-development Budget for Financial Year 2015-16 was Rs 381.943 million and expenditure of Rs 310.256 million, showing savings of Rs 71.687 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 and reconciliation were 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 2015-16 auditable expenditure under the jurisdiction of RDA, Multan was Rs 541.768million, covering three PAOs/formations. Out of this, Regional Director Audit (District Governments), Multan audited an expenditure of Rs 112.153 million which, in terms of percentage, is 21% of total auditable expenditure and irregularities amounting to Rs 578.178 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 2015-16, were Rs 449.119 million. RDA, Multan audited receipts of Rs 157.192 million which, in terms of percentage, is 40% of total receipts and irregularities amounting to Rs 777.366million were pointed out.

b. Recoveries at the Instance of Audit

Recoveries of Rs 318.406 million were pointed out by Audit (out of which Rs 259.117 million of paras over Rs 1 million are included in this Report) which was not in the notice of the management earlier. However, Rs 0.533 million was recovered which was verified by Audit.

c. Audit Methodology

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

d. Audit Impact

A number of improvements in record maintenance and procedures have been initiated by the departments concerned on pointation of Audit. However, audit impact in the shape of change in rules could not be materialized as the Public Accounts Committee has not discussed Audit Reports pertaining to Tehsil Municipal Administrations.

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. 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. Key Audit Findings of the Report

- i. Non production of record of Rs 12.065 million noted one case¹.
- ii. Irregularities and non-compliance of Rs 265.166 million noted in fourteen case².
- iii. Performance issues of Rs 194.777million were noted in five cases³.

¹ Para: 1.2.1.1

² Para: 1.2.2.1, 1.2.2.2, 1.3.1.1, 1.3.1.2, 1.3.1.3, 1.3.1.4, 1.4.1.1, 1.4.1.2, 1.4.1.3, 1.4.1.4, 1.4.1.5, 1.4.1.6, 1.4.1.7, 1.4.1.8

³Para: 1.2.3.1, 1.2.3.2, 1.3.2.1, 1.3.2.2, 1.4.2.1

- iv. Internal Control Weaknesses of Rs 268.287 million were noted in ten cases⁴

Audit Paras on the accounts for the Financial Year 2015-16 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. Hold investigations for wastage, fraud, misappropriation and losses, and disciplinary actions after fixing responsibilities.
- ii. Production of record to Audit for verification.
- iii. Compliance of relevant laws, rules, instructions and procedures, etc.
- iv. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- v. Realization and reconciliation of various receipts.
- vi. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management.
- vii. Strengthening of internal controls.
- viii. Holding of DAC meetings in time.
- ix. Compliance of DAC directives and decisions in letter and spirit.
- x. Implement internal as well as financial controls in letter and spirit to avoid unauthorized drawal/ utilization of funds.

⁴Para: 1.2.4.1, 1.2.4.2, 1.2.4.3, 1.2.4.4, 1.2.4.5, 1.3.3.1, 1.3.3.2, 1.3.3.3, 1.3.3.4,1.4.3.1

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

| Sr. No. | Description | No. | Expenditure | Receipts | Total |
|---------|---|-----|-------------|----------|---------|
| 1 | Total Entities (PAOs) in Audit Jurisdiction | 03 | 541.768 | 449.119 | 990.887 |
| 2 | Total formations in Audit Jurisdiction | 03 | 541.768 | 449.119 | 990.887 |
| 3 | Total Entities (PAOs) / DDOs Audited | 03 | 112.153 | 157.192 | 269.345 |
| 4 | Total Formations Audited | 03 | 112.153 | 157.192 | 269.345 |
| 5 | Audit & Inspection Reports | 03 | 112.153 | 157.192 | 269.345 |
| 6 | Special Audit Reports | - | - | - | - |
| 7 | Performance Audit Reports | - | - | - | - |
| 8 | Other Reports (Relating to TMA) | - | - | - | - |

Table 2: Audit observations regarding Financial Management

(Rupees in million)

| Sr. No. | Description | Amount Placed under Audit Observation |
|--------------|---|---------------------------------------|
| 1 | Unsound asset management | - |
| 2 | Weak financial management | 194.777 |
| 3 | Weak Internal controls relating to financial management | 268.287 |
| 4 | Others | 277.231 |
| Total | | 740.295 |

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 | 10.544 | 204.814 | 94.898 | 231.512 | 449.119 | 990.887 | 868.135 |
| 2 | Outlays Audited | 3.365 | 33.646 | 35.889 | 39.254 | 157.192 | 269.346* | 293.457 |
| 3 | Amount placed under audit observation / irregularities pointed out | - | - | 194.109 | 126.596 | 419.590 | 740.295 | 253.040 |
| 4 | Recoveries pointed out at the instance of Audit | - | - | - | 3.557 | 255.560 | 259.117 | 155.130 |
| 5 | Recoveries accepted / established at Audit instance | - | - | - | 3.557 | 255.560 | 259.117 | 155.130 |
| 6 | Recoveries realized at the instance of Audit | | | | | 0.533 | 0.533 | 0.020 |

*The amount mentioned against serial No.02 in column of "Total" is a sum of Expenditure and Receipts whereas the total expenditure was Rs112.153 million.

Table 4: Irregularities Pointed Out

(Rupees in million)

| Sr. No. | Description | Amount Placed under Audit Observation |
|----------------|---|--|
| 1 | Violation of Rules and regulations and violation of principle of propriety and probity in public operations. | 200.826 |
| 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 | Quantification of weaknesses of internal control systems | 268.287 |
| 5 | Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money. | 259.117 |
| 6 | Non production of record to Audit | 12.065 |
| 7 | Others, including cases of accidents, negligence etc. | - |
| Total | | 740.295 |

Table 5: Cost Benefit

(Rupees in million)

| Sr. No. | Description | Amount |
|----------------|--|---------------|
| 1 | Outlays Audit (Items 2 of Table 3) | 269.346 |
| 2 | Expenditure on Audit | 0.143 |
| 3 | Recoveries realized at the instance of Audit | 0.533 |
| 4 | Cost-Benefit Ratio | 3.727 |

*The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

CHAPTER-1

1.1 Tehsil Municipal Administrations, Lodhran

1.1.1 Introduction

According to 1998 population census, the population of District Lodhran is 1.172 million. District Lodhran comprises of three TMAs namely Lodhran, Duniyapur and Kehror Pacca. Business of each TMA is run by the Administrator and five Drawing & Disbursing Officers i.e. TMO, TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Punjab Local Government Ordinance, 2001.

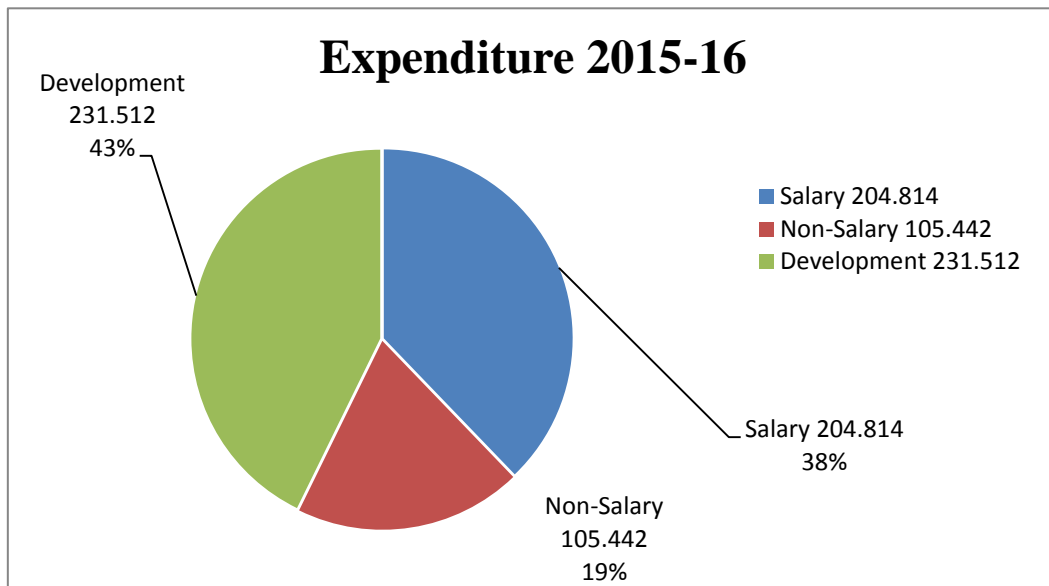
1.1.2 Comments on Budget and Accounts

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

(Rupees in million)

| 2015-16 | Budget | Actual | Excess (+) / Saving (-) | % (Saving) |
|------------------|----------------|----------------|----------------------------|-------------|
| Salary | 217.073 | 204.814 | (12.259) | -6% |
| Non-salary | 164.870 | 105.442 | (59.428) | -36% |
| Development | 253.729 | 231.512 | (22.217) | -9% |
| Sub Total | 635.672 | 541.768 | (93.904) | -15% |
| Revenue | 561.149 | 449.119 | -112.030 | -20% |

(Rupees in million)

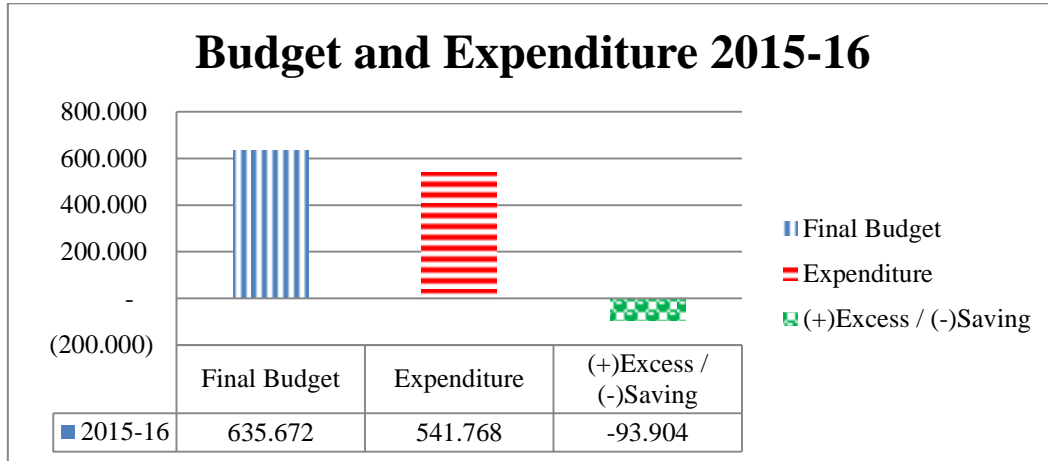


Details of budget allocations, expenditures and savings of each TMA in District Lodhran are at **Annex-B**.

As per the Budget Books for the Financial Year 2015-16 of TMAs in District Lodhran, the original and final budgets were Rs 635.672 million. Total expenditures incurred by these TMAs during Financial Year 2015-16 were Rs 541.768 million. A saving of Rs 112.967 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.

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 2015-16

Audit paras, reported in MFDAC(Annex-A) of last year audit report, which have not been attended in accordance with the directives of DAC, have been reported in Part-II of Annex-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 |
| 4 | 2014-15 | 07 | PAC not constituted |
| 5 | 2015-16 | 29 | PAC not constituted |

AUDIT PARAS

1.2 Tehsil Municipal Administration, Lodhran

1.2.1 Non Production of Record

1.2.1.1 Non production of record of development schemes-Rs 12.065 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".

TMA Lodhran, did not produce the record of development schemes executed during the Financial Year 2015-16 valuing Rs 12.065 million for audit scrutiny. Record was intentionally concealed because these schemes were irregularly revised and revalidated after lapse of five years. The detail is asunder:

(Rupees in million)

| Name of Scheme | Original Cost | Revised Cost |
|--|---------------|---------------|
| Rehabilitation and Improvement of Multan Bahawalpur Road East and West Side from Saddar Police station to Jalal Pur More | 4.750 | 5.455 |
| Improvement Tuff Tile Tool Wali , Sewerage Road Dar-ul-Aloom, Small Nehr , Hassan Wala Through Al-Falah Bank Lodhran Public School to Jalalpur Road to Melad Chowk | 3.060 | 6.610 |
| Total | | 12.065 |

Audit is of the view that due to weak administrative controls, auditable record pertaining to development expenditure was not produced.

Nonproduction of record of Rs 12.065 million created doubt regarding the legitimacy of the expenditure as well as violation of the Government instructions.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that record of both schemes was available. The reply was not tenable as record was not produced during audit.

DAC, in its meeting, held in May 2017, directed the DDO to produce record for scrutiny of Audit. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides production of record to Audit for verification.

[AIR Para: 33]

1.2.2 Irregularities and noncompliance

1.2.2.1 Uneconomical expenditure on civil works by splitting voucher - Rs 21.424 million

According to Rule 9 of the Punjab Procurement Rules, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website as well as on the website of the procuring agency in case the procuring agency has its own website. Further, according to Rule 9, of amended TMA works Rule 2012, for purposes of undertaking a work, Tehsil / Town Municipal Administration Engineer shall prepare the rough cost estimates or PC-I for the same after inspecting the site of the scheme, certify the feasibility of the scheme by incorporating images or photographs of the site in the rough cost estimates or PC-I and shall get it vetted from the Technical Sanctioning Authority.

TMA Lodhran, incurred expenditures of Rs 21.424 million on original civil works during Financial Year 2015-16 out of funds available under the object head "Emergency Works" by calling simple quotations without advertisement on PPRA's website by dividing the works in piecemeal. Self favoured contractors were obliged by awarding contracts at very nominal rates without healthy competition during the whole year. Huge amount was allocated / expensed under the head emergency without any need and demand in order to avoid open competition on the plea of emergency works. **Annex-C**

Audit is of the view that due to weak internal controls, doubtful and uneconomical expenditure on civil works were incurred by splitting and calling quotations.

Uneconomical / doubtful expenditure on civil works by splitting and calling quotations resulted in irregular expenditures amounting to Rs 21.424 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that all expenditure on civil works was made by adopting proper procedure. The reply was not tenable as schemes were split up.

DAC, in its meeting, held in May, 2017, directed the DDO to justify the splitting. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 04]

1.2.2.2 Unjustified payment of earth work without recording of cross section area - Rs 3.685 million

According to Rule 4.7 (3) of B&R Department Code, in all cases where payments of earth work are to be made from the longitudinal and cross section prepared before the work is started, the levels of such works should be recorded in a special level book. The level on which the sections are plotted should be entered in ink and the quantities should be calculated from the above mentioned levels.

TMA Lodhran, made payment of earth work amounting to Rs 3.685 million during the Financial Year 2015-16 without recording the natural surface level and cross section in the different development works. In absence of natural surface level and cross section the payment of earth work was quite unjustified.

Annex-D

Audit is of the view that due to weak internal controls, payments of earth work was made without recording of natural surface level and cross sections.

Unjustified payment of earth without recording of cross section area resulted in irregular expenditure of Rs 3.685 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that all the X-section, L-section were available in the files. The reply was not tenable as only few files were produced for verification in which Cross Section & L-Section recorded without Khewat and Khatoni. Complete record was not produced for verification of Audit.

DAC, in its meeting, held in May, 2017, directed the DDO to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 32]

1.2.3 Performance

1.2.3.1 Non recovery of rent of shops-Rs 59.411 million

According to Rule 76(1) 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.

TMA Lodhran, did not recover the rent of shops amounting to Rs 55.911 million during the year 2015-16 from the tenants of 505 shops. The arrears were continuously increasing due to poor recovery position as only 9% of total amount of rent due was recovered during the Financial Year 2015-16. Further, additional rent of double story amounting to Rs3.500 million was not charged from 153 shopkeepers. This resulted into non-collection of total rent of Rs 59.411 million during the Financial Years 2014-16. **Annex-E**

Audit is of the view that due to weak financial management, less recovery of rent of shops was made.

Less recovery of rent of shops resulted in loss to TMA amounting to Rs 59.411 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that out of total 505 shops, 105 shop keepers filed a writ petition in Honourable High Court for proprietary rights and refused to pay government dues which resulted in accumulation of arrear of shops. Some shop keepers of Railway Road refused to pay rent due to decline in business. The shops were sealed by TMA. The reply was not tenable as no record in support of reply was produced to Audit.

DAC, in its meeting, held in April, 2017, directed the DDO to get the record verified viz- a-viz with the decision of High Court. Further, rent of shops of Railway Road be recovered from defaulters through Land Revenue Act. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 59.411 million, under intimation to Audit.

[AIR Para: 11]

1.2.3.2 Less recovery of Government receipts - Rs 8.498 million

According to Rule 76(1) 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.

TMA Lodhran, made less recovery on account of advertisement fee and sale of sludge water amounting to Rs 8.498 million during Financial Years 2013-2016 through departmental collection. It was observed that the same source of income generated more revenue when the income heads were auctioned to contractors but there was downfall of revenue when the income was collected by the department. Further, the numbers of advertisement boards increased during the period 2013-16 than the previous years and consumption of water was also increased but there was no increase in income. TMA authorities did not take any action against the downfall in the recovery. The comparison of revenue through auction and departmental collection is as under:

(Rupees in million)

| Head of revenue | Period | Source Auctioned in 2011-12 & 2013-14 | Departmental Collection | Loss due to departmental collection |
|-------------------|---------|---------------------------------------|-------------------------|-------------------------------------|
| Advertisement fee | 2013-14 | 1.900 | 0.167 | 1.733 |
| | 2014-15 | | 0.144 | 1.756 |
| | 2015-16 | | 0.265 | 1.635 |
| Sludge water | 2014-15 | 2.674 | 1.415 | 1.259 |
| | 2015-16 | | 0.558 | 2.115 |
| Total | | | | 8.498 |

Audit is of the view that due to poor performance income was less realized as compared to the amount generated through auction.

Less recovery of government dues resulted in loss amounting to Rs 8.498 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that TMA took strict action against illegal boards and got them removed from site. As far as auction of sludge water is concerned, TMA tried to auction sludge water but no party participated. The reply was not tenable as no record in support of reply was produced to Audit.

DAC, in its meeting, held in May, 2017, directed the DDO to effect the recovery of Rs 5.124 million on account of advertisement fee and get the record of auction of sludge water verified by Audit. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 8.498 million, under intimation to Audit.

[AIR Para: 06,09]

1.2.4 Weak Internal Controls

1.2.4.1 Loss due to non-imposition of annual increase of rent of shops - Rs 205.998 million

According to Condition No.06 of Agreement of Rent, Lease agreement is for one year, maximum duration is five years and there would be annual increment of 10% every year.

TMA Lodhran, did not increase the rent of shops in the demand register @ 10% annually in violation of agreement. During last ten years rent collected/ deposited without annual increase amounting to Rs 195.008 million. The demand and collection registers of Financial Years 2010-2015 were concealed and not shown to Audit. The loss of last ten years was calculated on the basis of ten percent increase. Furthermore, arrears of rent of 105shops demolished during Year 2012 by the TMA authorities to give the space for Ghalla Mandi amounting to Rs 10.990 million were not recovered from tenants. The TMA authorities neither recovered the arrear of rent of shops nor were the efforts made for declaring the arrear of land revenue under Land Revenue Act. Moreover, the loss was not got write off from the competent authority. Detail of loss computed is as under:

(Rupees in million)

| Particulars | Amount of Outstanding rent |
|--|-----------------------------------|
| Non-recovery of annual 10% increase in rent of shops | 195.008 |
| Arrear of 105 number of shops demolished | 10.990 |
| Total | 205.998 |

Audit is of the view that due to weak internal control rent was not annually increased and arrear of demolished shops was not recovered.

Non recovery of rent of shops resulted in loss amounting to Rs 205.998 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that 10% annual increase was made in rent of shops. The case of Ghallah market was in the High Court Multan Bench, recovery would be made after judgment of case. The reply was not tenable as original Demand and Collection register was not produced to Audit. Further, no record relating to court case was provided.

DAC, in its meeting, held in May, 2017, directed the DDO to get the record verified within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 205.988 million and production of record to Audit for verification.

[AIR Para: 01,7]

1.2.4.2 Illegal construction of commercial buildings without payment of commercialization fee – Rs 10.378 million

According to Section 146-D of the Punjab Local Government Ordinance, 2001, 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. Further, according to Section 146-D (2) (a) of the Punjab Local Government Ordinance, 2001, 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.

TMA Lodhran, did not take any action during the Financial Year 2015-16 against the illegal construction of commercial buildings, constructed without submission and approval of building plans and payment of the Government fee of Rs 10.378 million. **Annex-F**

Audit is of the view that due to weak internal controls, no action was taken against the illegal constructions established without submission of building plan and payment of prescribed fee.

Illegal construction of buildings without paying commercialization and building fee resulted in loss amounting to Rs 10.378 million to the TMA funds.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that cases had been filed in the court of Special Magistrate Lodhran. The reply was not tenable as no record in support of reply was produced to Audit.

DAC, in its meeting, held in May, 2017 directed the DDO to effect recovery within thirty days and to take up matter with appellate court if the trial court is unable to decide the pending cases. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 10.378 million, under intimation to Audit.

[AIR Para: 12, 15, 19]

1.2.4.3 Award of work by tempering in tender rates – Rs 8.300 million

According to Para No.2.61 of B & R Department Code, in giving out works on contracts, tenders which should always be sealed, should invariably be invited in the most open and public manner possible, whereby advertisement in the Government Gazette or local newspapers after the estimate has been technically sanctioned and the contract documents have been approved by an authority not lower than that empowered to accept the tender. Further, according to Rule 2.33 of PFR Vol-I, every Government servant should realise fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

TMA Lodhran, awarded the works of Rs 8.300 million to contractors by tempering the rates in different schemes during the Financial Year 2015-16. On the tender form, space was filled later on as appeared from the difference of writing and colour of ink. The bids were accepted without mentioning the above and below rates which was later on added after opening the bid. Further, as per tender register, tender form was not issued against works but works were awarded to a particular contractor. The detail is as under:

(Rupees in million)

| Sr. No. | Name of Scheme | Contractor Name | Price of Tender | Remarks | Estimated Cost |
|--------------|---|-----------------|-----------------|---|----------------|
| 1 | Construction of metalled road from Jugu Wala Bachoo More Link Road to Basti Havily V/C Sher Pur | Malik Nawaz | 0.5% Below | On tender form fake rate was filled neither above nor below was mentioned | 5.000 |
| 2 | Construction of soling drains Pacca Khall Chan Colony Qureshi Wala | Malik Nawaz | 0.5% Below | Rate was filled later on, because there was difference of writing and ink of pen | 1.500 |
| 3 | Construction of Sludge Carrier Nawan Sher Mouza Malak Pur | Ch.Riasat Ali | 0.25% Below | Rate was mentioned 0.25 %, without mentioning above or below on the TS estimate | 0.800 |
| 4 | Construction of soling from Ambwala Mor to Basti Nijabat Wala Mouza Bohar Bogay | Malik Imtiaz | 0.25% Below | Rates were added later on and below rate was changed as above rate on TS estimate | 1.000 |
| Total | | | | | 8.300 |

Audit is of the view that due to weak internal controls, tenders were awarded by tempering the bid sheets.

Award of works by tempering in tender rates resulted in misappropriation of Rs 8.300 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that there was no over writing in the tender form as all tenders were opened in the presence of tender opening committee. All the members checked the tenders at the time of opening. The reply was not tenable as overwriting was made on tenders and rates were written with different pen.

DAC, in its meeting held in May, 2017, directed the Chief Officer to refer the case for inquiry to CEO District Council. No progress was intimated till finalization of this Report.

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

[AIR Para: 02]

1.2.4.4 Illegal establishment of residential colony without payment of Government fee - Rs 5.526 million

According to Rule 60 (c) of Punjab Land Use Rules 2009, the conversion fee for the conversion of peri-urban area or intercity service area to residential use shall be one percent of the value of the land as per valuation table or one percent of the average sale price of preceding twelve months of land in the vicinity. Further, according to Notification No.TMA / LD / P&C / 555 / 02 / 2011 dated 15.10.2011, map fee of land sub division was Rs 500 per Kanal.

TMA Lodhran, did not recover conversion and map fee of Rs 5.526 million from the owner of residential colony “Shadman Housing Scheme” during 2015-16. The file was submitted on 11.09.2015 without deposit of prescribed fee. The detail is as under:

(Rupees in million)

| Name | Building Application No. | Address | Total area of Land In Kanal | Av. Sale Rate of Land in 2016-17 | 1% commercial Fee | Map Fee @ Rs2 per Marla | Amount |
|------------------------|--------------------------|--|-----------------------------|----------------------------------|-------------------|-------------------------|--------|
| Shadman Housing Scheme | 16 dated 11/9/2015 | Multan BWP Road Near WAPDA Colony Mouza Thatha Theem | 251 | 0.100/ Marla | 5.020 | 0.506 | 5.526 |

Audit is of view that due to weak financial management, the prescribed fee was not recovered from the owner of housing scheme.

Illegal establishment of residential colony without paying of fee resulted in loss amounting to Rs 5.526 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that demand notice was issued to the owner of scheme. The reply was not tenable as no recovery was made.

DAC, in its meeting, held in May, 2017, directed the DDO to effect recovery within thirty days. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 5.526 million, under intimation to Audit.

[AIR Para: 03]

1.2.4.5 Unjustified splitting of building plan and loss of conversion fee - Rs 2.911 million

According to the Rule 60(1)(a) of the Notification No. SOR (LG)38-18/2009 dated 27th June, 2009, Punjab Land use (Classification, Reclassification and Redevelopment) Rules, 2009, and Notification No. SOR(LG) 38-18 /2009-P dated 6th June, 2012, the conversion fee for the conversion of a residential, industrial, peri-urban area or intercity service area to commercial use shall be 5% for land value less than one million according to scheduled rate, 10% for value from one million to ten million, and 20% for value exceeding ten million.

TMA Lodhran, obtained less conversion fee of Rs 2.911 million from the owners during Financial Year 2015-16 due to splitting of building plans of commercial plaza. Three building plans of commercial plaza of same site with same area of land were submitted in order to avoid the 20% conversion fee. The detail is as under:

(Rupees in million)

| Name | Building Application No. | Building Application Dated | Name Of Owner | Total area of Land Marla | Rate Of Land was Applied (Off Road) | Fee Paid & 10% | Fee To be Paid @ Rs.20% | Less Fee Paid | Remarks |
|------------------|--------------------------|----------------------------|------------------------------------|--------------------------|-------------------------------------|----------------|-------------------------|---------------|-----------------------------------|
| Commercial Plaza | 20 | 30.09.2015 | Muhammad Akram S/O Nazar Muhammad | 42 | 0.231 | 0.970 | 5.821 | 2.911 | Less fee was paid by splitting up |
| | 21 | 30.09.2015 | Haji Sadique S/O Nazar Muhammad | 42 | 0.231 | 0.970 | | | |
| | 22 | 30.09.2015 | Muhammad Asghar S/O Nazar Muhammad | 42 | 0.231 | 0.970 | | | |
| Total | | | | 126 | | 2.911 | 5.821 | 2.911 | |

Audit is of the view that due to weak internal controls, building plan was split up to avoid 20% conversion fee.

Unjustified splitting of building plan resulted in loss amounting to Rs 2.911 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that as per record of Revenue Department the property was in the name of different owners. The reply was not tenable as building applications showed that only one commercial plaza constructed. Hence, the fee @20% as per the valuation of property should have been recovered.

DAC, in its meeting, held in May, 2017 directed the DDO to get the record verified as to the site plan/ approved map of the three different buildings along with the survey report that three buildings were not inter-connected. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 2.911 million, under intimation to Audit.

[AIR Para: 08]

1.3 Tehsil Municipal Administrations, Dunyapur

1.3.1 Irregularities and non compliance

1.3.1.1 Non-maintenance of record of vouchers and separate books of accounts for expenditure - Rs 83.063 million

According to Rule 65 (1)(2) of PDG & TMA (Budget) Rules, 2003 responsibility of relevant local government functionaries is the heads of offices shall be responsible for controlling and managing expenditure from the grants placed at their disposal and each Drawing and Disbursing Officer (DDO) shall be responsible for the expenditure actually incurred against the funds allotted to him. The expenditure shall be sanctioned in accordance with the delegation of Financial Power Rules.

DDOs of TMA Dunyapur did not maintain books of accounts i.e. Cash Book, Contingent Register, and Budget Control Register, vouchers of pay, contingency or development expenditure etc. during the Financial Year 2015-16. Expenditure of Rs 83.063 million was incurred by the DDOs but neither proper books of accounts were maintained nor were reconciliations carried out with respective stakeholders. All the DDOs were allocated separate budget under specified head of accounts as prescribed under relevant rules.

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

Non-maintenance of separate books of accounts of expenditure amounting to Rs 83.063 million resulted in violation of the Government rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that Cash Book of each DDO was prepared separately. Budget Control Register was maintained in Tehsil Officer (Finance) branch. All DDO's powers were utilized by Tehsil Municipal Officer in the said period. The reply was not tenable as cash books of TMO, TO(F) and TO(P) branches for the month of December, 2015 were checked which was not tally with general Cash Book of TAO. Cash Book of TO(I&S) was not maintained properly and TO (R)

did not maintain cashbook. It is admitted that DDO powers were drawn by TMO and utilized himself.

DAC, in its meeting, held in April, 2017, directed the DDO to get the irregularity regularized from the competent authority. No progress was intimated till finalization of this report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides proper maintenance of books of accounts by each DDO, under intimation to Audit

[AIR Para: 01]

1.3.1.2 Unauthorized issuance of work order - Rs 28.277 million

According to Rule 46 of the Punjab Tehsil/Town Municipal Administration (Works) Rules, 2003, where a quotation of a contractor has been accepted for piece work, the Engineer- incharge shall issue a work order for the execution of the work in the form and in the manner prescribed under the West Pakistan Building and Road Works Code. Further, according Rule 2.72 (2) of the West Pakistan Buildings & Roads Department Code up-to-date amendments 1994, in the Buildings and Roads Department work orders are used for all works and repairs estimated to cost, not more than Rs 10,000 up to which limit the Divisional Officers are competent to issue work order. The Sub-Divisional Officer may issue work orders for works and repairs estimated to cost, not more than Rs4,000. Moreover, according to Sr.No.12 (i) (ii) of Special Powers delegated to officers of Communication and Works Department under the Delegation of Financial Power Rules 2006, Sub-Divisional Officers were competent to issue work orders for works & repair up to Rs 20,000 in each case.

TMA Dunyapur, issued work orders of Rs28.277 million during the Financial Year 2015-16 for execution of works through calling short tenders/quotations by splitting in 293 schemes. The officers of sub-division were competent to issue work orders for the works up to Rs 20,000 in each case

whereas the works were awarded through quotations beyond the prescribed limits to avoid open tenders in violation of above rules.

Audit is of the view that due to weak management, work orders were issued in excess of prescribed limits and against the prescribed procedure.

Unauthorized issuance of work order for the works executed through quotations amounting to Rs 28.277 million instead of open tenders resulted in violation of Government rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that development works upto Rs 100,000 was executed through quotations. The reply was not tenable as orders were issued in excess of prescribed limits and against the prescribed procedure.

DAC, in its meeting, held in April 2017, directed the DDO to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 04]

1.3.1.3 Irregular payment without test reports of bricks and tuff tiles – Rs 9.590 million

According to Chapter 7 (Brickwork) item 1 in remarks column of Market Rate System (MRS) issued by Finance Department it is clarified that the composite rate is to be reduced by 7% and 14%, if 2nd or 3rd class bricks are used. Further, according to Technical Sanction of Chief Engineer (HQ) Punjab Local Government Board, Lahore letter No. CE(HQ) PLGB-TS/2005 issued in different dates the tuff tile was required to be used having crushing strength not less than 7000 PSI.

TMA Dunyapur, made payment of Rs 9.590 million on account of execution of different development schemes of brick work / soling and laying of tuff tiles during the Financial Year 2015-16 without obtaining test reports of bricks and tuff tiles from laboratory.

Audit is of the view that due to weak management, work was executed without obtaining test reports.

Execution of works without obtaining test reports resulted in irregular payments of Rs 9.590 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that cost of these schemes was less than Rs 300,000 for which the test report was not necessary. The reply was not tenable as no evidence in support of reply was produced to Audit.

DAC, in its meeting, held in April, 2017, directed the DDO to produce the test reports of bricks and tuff tiles. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 28,29]

1.3.1.4 Unauthorized purchases on quotations – Rs 1.987 million

According to Rule 59 (b) of the Punjab Procurement Rules, 2014, a procuring agency may provide for petty purchases through at least three quotations where the cost of the procurement is more than fifty thousand rupees but less than one hundred thousand rupees and such procurement shall be exempted from the requirements of bidding procedures. Further according to definition “competitive bidding” means a procedure leading to the award of a

contract whereby all the interested persons, firms, companies or organizations may bid for the contract.

TMA Dunyapur, made purchases of different items of Rs 1.987 million during the Financial Year 2015-16 on simple quotations instead of competitive bidding in violation of above rules. In all the cases cost of procurement was more than on hundred thousand rupees and procurement was not exempt from the requirement of bidding procedure. **Annex-G**.

Audit is of the view that due to weak management, procurements were made on quotations instead of opening competitive bidding.

Unauthorized purchases amounting to Rs1.987 million resulted in violation of Punjab Procurement Rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that quotations were called as per Rule 59(a)(b) of the Punjab Procurement Rules 2014, after completing all codal formalities. The reply was not tenable as expenditure was incurred by splitting up to avoid the advertisement process. Further, no consumption record was available.

DAC, in its meeting held in April, 2017, directed the DDO to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 05]

1.3.2 Performance

1.3.2.1 Unauthorized construction of land subdivisions and approval of maps without transfer of land - Rs 104.619 million

According to Section 17 (e) of the Punjab Private Housing Schemes and Land Sub Division Rules 2010, a developer shall submit a transfer deed in accordance with Form B for free of cost transfer to a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority:

- i. The area reserved for roads, open space, park, solid waste management
- ii. One percent of the area under land sub-division for public buildings, excluding the area of mosque

TMA Dunyapur, did not get transferred the lands of various land subdivisions specified for roads and public places valuing Rs 104.619 million in the name TMA. The developers were allowed to develop and subdivisions and sale the plots without transfer of land in the name TMA. The detail is as under:

(Rupees in million)

| Sr. No. | Name of Scheme | Area of Public Building/Roads (In Marlas) | Valuation as per valuation table 2015-16 (Per Marla) | Value of the land not transferred in the name of TMA / Municipality Dunyapur |
|--------------|---------------------------------------|---|--|--|
| 1 | Hamad City Land Sub Division Dunyapur | 320 | 0.049 | 15.520 |
| 2 | Jawad park land Sub Division | 513.6 | 0.058 | 29.789 |
| 3 | Modern Land Sub Division | 631.4 | 0.049 | 30.623 |
| 4 | Joyia Land Sub Division | 494.6 | 0.058 | 28.687 |
| Total | | | | 104.619 |

Audit is of the view that due to weak internal controls, unauthorized land subdivisions were developed without transfer of specified land for roads and public places in the name of TMA.

Unauthorized development of land subdivisions without transfer of specified land for roads and public places in the name of TMA resulted in loss amounting to Rs 104.619 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that Letter was issued to the Revenue Department for stay order to stop the sale / purchase on which implementation by the Revenue Department had been made. Notice was also issued to the developer/owner of the Land Sub Division. Reply was not tenable as no record in support of reply was produced to Audit.

DAC, in its meeting, held in April, 2017, directed the DDO to provide a certificate for stoppage of sale/ purchase of said colonies by Assistant Commissioner Dunyapur. Progress of transfer of land in the name of TMA/MC should also be intimated as and when occurred. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault, under intimation to Audit

[AIR Para: 18]

1.3.2.2 Unauthorized construction of housing schemes / land subdivisions—Rs 6.300 million

According to Rule 76 (1) & (2) 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. The Head of the Offices shall supervise and take corrective measures in respect of the activities of the Collecting Officers.

TMA Dunyapur, advertised a public notice in daily Nawa-e-Waqt dated 19.11.2016 stating that various housing schemes / land subdivisions of Tehsil Dunyapur had not got approved their building plans from TMA and so the sale

the plots thereof was illegal. Further, the developers / owners of the housing schemes / land subdivisions were directed to contact the TMA authorities within 15 days. The matter was not pursued with the owners of the housing schemes / land subdivisions for recovery of Government fee of Rs6.300 million. **Annex-H**

Audit is of the view that due to weak management, unauthorized housing schemes / land subdivisions were constructed without submission of building plans and payment of prescribed fee.

Unauthorized construction of housing schemes / land subdivisions without submission of building plan and payment of prescribed fee resulted in loss amounting to Rs 6.300 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that fees of land sub division at Sr. No. 01 to 09 Rs 2.960 million had been recovered. Notice was issued to the developer. Revenue Department was requested to stop the sale / purchase which was implemented.

DAC, in its meeting, held in April 2017, directed the DDO to produce a certificate for stoppage of sale/ purchase of said colonies by Assistant Commissioner Dunyapur till approval of schemes. Outstanding dues from housing schemes/land subdivisions under the jurisdiction of TMA/MC be recovered. No progress was intimated till finalization of Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery, under intimation to Audit.

[AIR Para: 19]

1.3.3 Internal Control Weaknesses

1.3.3.1 Doubtful drawal of funds of POL - Rs 7.280 million

According to Schedule-I under Rule 3(2) of the Punjab Tehsil/Town Municipal Administration Rules of Business, 2002, different functions including sewage and sewage treatment and disposal, storm water drainage, sanitation and solid waste collection and sanitary disposal of solid, liquid, industrial and hospital wastes were allocated to Tehsil Officer Infrastructure and Services.

TMA Dunyapur, drew funds of Rs 7.280 million on accounts of POL for different machinery used for the purpose of sanitation, solid waste collection, disposal of water and supply of water etc. during the Financial Year 2015-16.

Annex-I

The following shortcomings were noticed during physical verification of sites:

- i. There were a lot of debris of garbage were found available in whole of the streets and roads of the city.
- ii. The disposal water was found flowing in most of the streets.
- iii. There were eleven turbines for supply of drinking water to the city out of which seven numbers of turbines were out of order whereas, the POL charges for generators were being drawn regularly. When the generators were physically inspected along with the deputed staff it was stated that the same were non-functional at the place of turbines and water works.

Audit is of the view that due to weak internal controls, funds were drawn for POL without proper functioning of sanitation, disposals of waste water and supply of drinking water.

Doubtful drawal of funds for POL amounting to Rs 7.280 million without proper functioning of sanitation, disposal of waste water and supply of drinking water resulted in loss to the TMA Fund.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that Log book for consumption of POL was prepared on actual basis for generator and sanitation machinery. The reply was not tenable as no approved schedule for utilization of heavy machinery on daily basis for cleaning roads was produced to Audit.

DAC, in its meeting, held in April, 2017, directed the DDO to provided log books duly signed by the TAO for verification of Audit. No progress was intimated till finalization of this Report.

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

[AIR Para: 06]

1.3.3.2 Unjustified payment of earth work without recording of levels and cross section area – Rs 4.242 million

According to Para No.4.7 (3) of B & R Department code, in all cases where payments of earth work are to be made from the longitudinal and cross section prepared before the work is started, the levels for such works should be recorded in a special level book. The levels on which the sections are plotted should be entered in ink and the quantities should be calculated from the above mentioned levels. Further, according to Technical Sanction of Chief Engineer (HQ) Punjab Local Government Board Lahore letter No. CE (HQ) PLGB-TS/2005 dated 04.09.2015, the exact quantity of earth work will be worked out after conducting leveling before executing of earth work in order to avoid possibility of any wrong payment besides preparation of lead chart of earth work showing borrowing areas specifying exact khasra and khatoni numbers.

TMA Dunyapur, made payment of earth work amounting to Rs 4.242 million without recording Cross Section (X-Section) and Natural Surface Levels (NSL). Further, lead charts showing borrowing areas specifying exact khasra and khatoni numbers were not available despite lead of earth was paid.

Audit is of the view that due to weak internal controls, unjustified payment of earth work was made to contractor.

Payment of earth work without cross section, NSL, and lead chart resulted in unauthorized payment amounting to Rs 4.242 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that earth work under soling or tuff pavers was given 6” to 9” cross section. The lead in the city area of Dunyapur was given one mile, outside the city lead was given ½ mile. The reply was not tenable as complete record was not produced in support of reply.

DAC, in its meeting, held in April, 2017, directed the DDO to provide complete record for verification of Audit. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 4.242 million, under intimation to Audit.

[AIR Para: 21]

1.3.3.3 Uneconomical/ unauthorized repair of machinery and equipment—Rs 1.819 million

According to Rule 4 (ii)(a)(b) and (c) of the Punjab Delegation of Financial Powers Rules 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 restrictions that in absence of Department’s own Workshop, quotations and open tenders may be invited in the following manner , small order up to Rs 10,000, Limited tender

enquiry, up to Rs 0.150 million and open tender enquiry, when the estimate of repair exceeds the limit of Rs 0.150 million.

TMA Dunyapur, incurred expenditure of Rs1.819 million on repair of different vehicles and machinery without quotation process or limited tender enquiry in violation of above rules. Neither history sheets maintained nor old replaced parts were accounted for. Further, transformers were got repaired privately and not from authorized mechanic of WAPDA as required under law.

Annex-J

Audit is of the view that due to weak internal control, irregular and uneconomical expenditure on repair work was incurred without competition.

Uneconomical expenditure of Rs1.819 million resulted in violation of Government rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that expenditure was made as per the Punjab Procurement Rules. The reply was not tenable as Punjab Procurement Rules covers only procurement of goods not repair. Further, history sheets of machinery and vouchers were not produced to Audit.

DAC, in its meeting held in April, 2017, directed the DDO to get the expenditure regularized from the competent authority. No progress was intimated till finalization of Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 9]

1.3.3.4 Doubtful consumption of POL- Rs 1.465 million

According to Government of the Punjab LG & RD letter No. SO.IV(LG)10-2/96 and No. SO.Admn-II (LG) 4-16/2003 dated 25.05.2005, Fire Brigade vehicles and related staff should not be used for purposes other than firefighting.

TMA Dunyapur, incurred an expenditure of Rs1.465 million on account of POL during the Financial Year 2015-16. **Annex-K**

The entire expenditure was doubtful on the following grounds:

- i. The Fire brigade was used for sprinkling of water and drainage during the whole year.
- ii. All sucker machines & sewer jetting machines were used for addressing the complaints of different sites regarding blockage of sewer lines.
- iii. No complaint register was maintained on record neither produced to audit in conformity of each visit of sucker nor jetting as recorded in the log books. In absence of complaint register, running of vehicles was unjustified and movement of the vehicles was doubtful.
- iv. Reports of sewer man, sub engineer and acknowledgements of complainants were also not available.

Audit is of the view that due to weak management, the expenditure on account of POL charges held doubtful.

Unjustified maintenance of log books of vehicles resulted in excess drawal of POL amounting to Rs1.465 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that expenditure incurred on sucker machine, fire brigade and office generator was actual. Log books were available for verification. The reply was not tenable as POL for generator was drawn from Fire bridge head. Further, Log books shown which had mostly entries for sprinkling water.

DAC, in its meeting, held in April, 2017, directed the DDO to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

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

[AIR Para:10]

1.4 Tehsil Municipal Administration, Kehror Pacca

1.4.1 Irregularities and noncompliance

1.4.1.1 Non maintenance of record of vouchers and separate books of accounts by each DDO - Rs 93.345million

According to Rule 65 (1)(2) of the PDG & TMA (Budget) Rules, 2003 responsibility of relevant local government functionaries is the heads of offices shall be responsible for controlling and managing expenditure from the grants placed at their disposal and each Drawing and Disbursing Officer (DDO) shall be responsible for the expenditure actually incurred against the funds allotted to him. The expenditure shall be sanctioned in accordance with the delegation of Financial Power Rules.

DDOs of TMA Kehror Pacca, did not maintain books of accounts i.e. Cash Book, Contingent Register, and Budget Control Register, vouchers of pay, contingency or development expenditure etc. during the Financial Year 2015-16. Expenditure of Rs 93.345 million was incurred by the DDOs but neither proper books of accounts were maintained nor were reconciliations carried out with respective stakeholders. All the DDOs were allocated separate budget under specified head of accounts as prescribed under relevant rules. The detail of allocated budget and actual expenditures incurred. The detail is as under:

| (Amount in Million) | | | |
|----------------------|---------------|-----------------|-------------------|
| Name of Branch | Establishment | Non-Development | Total Expenditure |
| Administrated Branch | 1.220 | 0.100 | 1.320 |
| TMO | 5.100 | 1.285 | 6.385 |
| TOF | 6.230 | 0.785 | 7.015 |
| TO I&S | 7.050 | 3.150 | 1.020 |
| TO R | 0.411 | 1.550 | 4.125 |
| TO P&C | 0.343 | 0.130 | 2.280 |
| CO (Headquarter) | 8.166 | 16.960 | 60.460 |
| CO (Non Headquarter) | 1.172 | 2.020 | 9.020 |
| Total | 31.391 | 26.000 | 93.345 |

Audit is of the view that due to weak internal controls, separate books of accounts of expenditure were not maintained.

Non-maintenance of separate books of accounts of expenditure amounting to Rs 93.345 million resulted in violation of the Government Rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that there was only one DDO of TMA for the year 2015-16 due to which only one cash book was maintained. However, separate budget of all branches was allocated and their books of accounts were separately maintained branch/head wise. The reply was not tenable as only one cash book for all DDOs was maintained. Further, branch wise accounts were also not produced to Audit. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides proper maintenance of books of accounts by each DDO, under intimation to Audit.

[AIR Para: 13]

1.4.1.2 Non obtaining of additional performance securities-Rs9.334 million

According to Finance Department letter No.RO (Tech) FD 1-2/83 (VI) (P) dated 06.04.2005, in case the total tendered amount is less than 5 % of approved estimate (DNIT) amount the lowest bidder will have to deposit additional performance security from the scheduled bank within 15 days of issuance of notice or within expiry period of bid whenever is earlier.

TMA Kehror Pacca, awarded works during the Financial Year 2015-16 without obtaining of additional performance securities of Rs9.334 million from the contractors, who offered rates less than 5% from the TS estimates.

Audit is of the view that due to weak internal controls, additional performance securities were not obtained

Non-obtaining of additional performance securities amounting to Rs 9.334 resulted in violation of the Government instructions.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that 5% Call Deposit Receipt and 10% additional performance security was obtained from contractors. The reply was not tenable as performance security up to below percentage of award of work, i.e. up to 30% of estimates rates quoted by contractors was not received. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 03]

1.4.1.3 Unjustified payment of earth work without recording of levels and cross section area – Rs4.339 million

According to Para No.4.7 (3) of B & R Department Code, in all cases where payments of earth work are to be made from the longitudinal and cross section prepared before the work is started, the levels for such works should be recorded in a special level book. The levels on which the sections are plotted should be entered in ink and the quantities should be calculated from the above mentioned levels. Further according to Technical Sanction of Chief Engineer (HQ) Punjab Local Government Board Lahore letter No. CE (HQ) PLGB-TS/2005 dated 04.09.2015; the exact quantity of earth work will be worked out after conducting leveling before executing of earth work in order to avoid possibility of any wrong payment besides preparation of lead chart of earth work showing borrowing areas specifying exact khasra and khatoni numbers.

TMA Kehror Pacca, made payment of earth work amounting to Rs4.339 million during the Financial Year 2015-16 without recording Cross Section (X-Section) and Natural Surface Levels (NSL). It was further observed that lead charts showing borrowing areas specifying exact khasra and khatoni numbers were not available despite lead of earth was paid.

Audit is of the view that due to weak internal controls, irregular payment of earth work was made.

Non compliance of rules resulted in irregular payment of Rs 4.339 million to the contractors.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that TMA executed the works that include the lead. Cross section (x-section) and natural surface level (NSL) were prepared at the time of preparing estimates. The reply was not tenable as no record in support of reply was produced to Audit. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 01]

1.4.1.4 Non imposition of penalty due to non completion of works within time limit - Rs3.557 million

According to Clause 39 (a) of Standard Contract Agreement, the contractor shall pay as compensation an amount up to 10 % of the estimated cost of work if the work is not completed within stipulated period of time. Moreover, Government of the Punjab, C&W Departments letter dated 20.04.2009 stipulates that a copy of the extension order shall be endorsed to the Superintending Engineer, Chief Engineer and Special Secretary C&W, for their information and record.

TMA Kehror Pacca, did not observe the time limits granted to the contractors. Contractors neither completed the work within time limit nor applied for time extension before the expiry period of works. Penalty @ 10% amounting

to Rs3.557 million was not imposed due to non-completion of work within time limit during the Financial Year 2015-16.

Audit is of the view that due to weak internal controls, penalty for non-completion of works within time limit was not imposed.

Non-imposition of penalty for non-completion of works within time limit resulted in loss to the Government amounting to Rs 3.557 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that as per the Works Rules, Administrator, Tehsil Municipal Officer and Tehsil Officer (I&S) were competent to extend the duration for completion of execution works. Moreover, in some cases, penalties were also imposed. The reply was not tenable as contractors did not apply for time extension within agreement period. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 3.557 million, under intimation to Audit.

[AIR Para: 02]

1.4.1.5 Irregular expenditure on purchase of durable goods – Rs 2.024 million

According to Rule 12(2) of Punjab Procurement Rules, 2014, all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

TMA Kehror Pacca, incurred expenditure of Rs2.024 million during 2015-16 on account of purchase of electric material, water filters, spare parts of machinery & equipment, and various durable goods without advertisement on

PPRA's website for open competition. Purchases were also not advertised in any newspaper. Purchases were split to avoid tender for open competition. **Annex-L**

Audit is of the view that due to weak internal control, uneconomical purchases were made.

Non compliance of rules resulted in uneconomical purchases amounting to Rs 2.024 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that purchases were made as per Rule 55 to 59 of the Punjab Procurement Rules. The reply was not tenable as demand for whole year was not consolidated and purchases were made through quotations. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 16]

1.4.1.6 Unauthorized repair of machinery and equipment-Rs1.891 million

According to Rule 4 (ii)(a)(b) and (c) and (iii) of the Punjab Delegation of Financial Powers Rules 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 restrictions that in absence of Department's own Workshop, quotations and open tenders may be invited in the following manner , small order up to Rs 10,000, Limited tender enquiry, up to Rs 0.150 million and open tender enquiry, when the estimate of repair exceeds the limit of Rs 0.150 million and the expenditure is economical with reference to the service period of the tools, plants, machinery, vehicle.

TMA Kehror Pacca, incurred expenditure of Rs1.891 million during the Financial Year 2015-16 on repair of different vehicles and machinery without quotation process or limited tender enquiry in violation of above rules. Neither history sheets maintained nor old replaced parts were accounted for. Further, no auction of sale of replaced parts was on the record. Furthermore, transformers were got repaired privately and not from authorized mechanic of WAPDA as required under law. **Annex-M**

Audit is of the view that due to weak internal controls, unauthorized expenditure on repair of machinery and equipment was incurred.

Non compliance of Government Rules resulted in unauthorized expenditure of Rs1.891 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that replaced materials were entered in repair / dead stock register. All codal formalities were fulfilled while processing the job. The reply was not tenable as no record in support of reply was produced to Audit. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 06]

1.4.1.7 Irregular payment without test reports of tufftiles-Rs1.415 million

According to Secretary Communication and Works (C&W) Department letter NO.B-II (C&W)2-2/2001/77 dated 01.02.2004, all tests for sub grade and base must be carried out/ got verified from laboratory. Gradation of crush for all levels must also be got carried out. Further, as per conditions of award contract, tests regarding sub-grade, sub base, base course and bitumen are mandatory

during execution. No next item can be executed until the production of satisfactory standard test report of last item.

TMA Kehror Pacca, made payment amounting to Rs1.415 million on account of execution of different development schemes of tuff tiles during the Financial Year 2015-16 without obtaining 7000 PSI test reports from laboratory.

Audit is of the view that due to weak internal controls, execution of works was made without obtaining test reports from laboratory.

Non-obtaining of test reports of 7000 PSI from laboratory resulted in irregular payments of Rs1.415 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that all the test reports of development works were got during the execution works. The reply was not tenable as tests reports of tuff tiles were received in April, 2017 after payment to contractors. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 20]

1.4.1.8 Unauthorized / irregular expenditure on Ramzan Bazar— Rs1.235 million

According to Rule 12(2) of the Punjab Procurement Rules, 2014, all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. Further, according to Government of the Punjab LG & CD Department clarification vide letter No. SO Estate (LG) 2-2/2011 (P) dated 20th October 2015 installation of

CCTVs does not fall under the purview of the municipal services, and therefore not a valid charge on the funds of TMA.

TMA Kehror Pacca, incurred expenditure of Rs1.235 million during the Financial Year 2015-16 on account of arrangements for Ramzan Bazar which includes installation of CCTV Cameras through calling simple quotations instead of tendering process. The advertisement was not made on PPRA's website as required under Punjab Procurement Rules. Moreover, items purchased i.e. green jal, green net and mirror was not available in the stock/store. **Annex-N**

Audit is of the view that due to weak internal controls, expenditure was incurred without observing the Punjab Procurement Rules.

Non compliance of procurement rules resulted in irregular expenditures of Rs1.235 million

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that as per letter No. 933-AC/ dated 20.05.2016, installation of CCTV cameras were made necessary at Ramdan Bazar. TMA Purchased CCTV cameras under Rule 55 of the Punjab Procurement Rules, by calling quotations. The reply was not tenable as purchases were made without adopting tender process. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 05]

1.4.2 Performance

1.4.2.1 Non-recovery of prescribed rate of conversion fee and map fee – Rs15.949 million

According to the Rule 60(1)(a)(b)(c)(d)(e) of the Notification No. SOR (LG)38-18/2009 dated 27th June, 2009, Punjab Land use (Classification, Reclassification and Redevelopment) Rules, 2009, and Notification No. SOR(LG) 38-18 /2009-P dated 6th June, 2012, the conversion fee for the conversion of a residential, industrial, peri-urban area or intercity service area to commercial use shall be 5% for land value less than one million according to scheduled rate, 10% for value from one million to ten million, and 20% for value exceeding ten million.

TMA Kehror Pacca, did not charge the prescribed rate of conversion fee and map fee amounting to Rs15.949 million during the Financial Year 2015-16 from the owners of housing colonies within the jurisdiction of the TMA Kehror Pacca. **Annex-O**

Audit is of view that due to weak internal controls, the prescribed rate of conversion fee and map fee was not charged.

Non-recovery of fee resulted in loss amounting to Rs 15.949 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that notices for recovery of fee were served to Haider Land Sub Division. A case was also in process in court of Magistrate (Class-I). FIR was also lodged. All outstanding dues of other cases had been recovered. The reply was not tenable as only Rs 0.200 million was recovered. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 15.949 million, under intimation to Audit.

[AIR Para: 19]

1.4.3 Internal Control Weaknesses

1.4.3.1 Irregular award of work through quotations - Rs 20.368 million

According to Rule 46 of the Punjab Tehsil/Town Municipal Administration (Works) Rules, 2003, where a quotation of a contractor has been accepted for piece work, the Engineer incharge shall issue a work order for the execution of the work in the form and in the manner prescribed under the West Pakistan Building and Road Works Code. Further, according Rule 2.72 (2) of the West Pakistan Buildings & Roads Department Code up-to-date amendments 1994, in the Buildings and Roads Department work orders are used for all works and repairs estimated to cost, not more than Rs 10,000 up to which limit the Divisional Officers are competent to issue work order. The Sub-Divisional Officer may issue work orders for works and repairs estimated to cost, not more than Rs 4,000. Moreover, according to Sr.No.12 (i) (ii) of Special Powers delegated to officers of Communication and Works Department under the Delegation of Financial Power Rules 2006, Sub-Divisional Officers were competent to issue work orders for works & repair up to Rs 20,000 in each case.

TMA Kehror Pacca, issued work orders of Rs 20.368 million during the Financial Year 2015-16 for execution of works through calling the short tenders/quotations. The officers of sub-division were competent to issued work orders for the works up to Rs 20,000 in each case but works of above the prescribed limits were awarded through quotations.

Audit is of the view that due to weak internal controls, work orders were issued in excess of prescribed limits and against the prescribed procedure.

Unauthorized issuance of work orders of Rs20.368 million for the works executed through quotations instead of open tenders resulted in violation of Government rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that quotations were called at different time period round

the year purely on public demand and in case of emergency situations. The reply was not tenable as the Punjab Procurement Rules were violated. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 15]

Annex

Annex-A**Part-I****Memorandum for Departmental Accounts Committee Paras
Pertaining to Audit Year 2016-17**

(Rupees in million)

| Sr. No | AIR Para No. | Subject | Amount |
|---------------|-------------------------|--|---------------|
| | | TMA Lodhran | |
| 1 | 5 | Loss to Government due to less calculation of covered area and applying wrong rate of off road instead of on road rate | 0.809 |
| 2 | 10 | Non payment of income tax on housing colonies | 2.117 |
| 3 | 13 | Non recovery of Miscellaneous arrear resulted into blockage of revenue | 1.863 |
| 4 | 16 | Less recovery of sewerage fee due to unrealistic survey & non serious attitude of finance branch | 0 |
| 5 | 17 | Less recovery of license fee without survey which resulted into expected loss | 0.320 |
| 6 | 18 | Poor recovery position of water rates which resulted into blockage of revenue | 0.429 |
| 7 | 21 | Non reconciliation of receipts figures of annual income account & bank statement receipt figures, difference | 52.800 |
| 8 | 22 | Down fall in the various receipts head | 0.296 |
| 9 | 23 | Non reconciliation of payment figures of annual expenditure account & bank statement payment figures, difference | 182.650 |
| 10 | 24 | Loss to government due to less recovery of enlistment fee & less deposit of fee in bank than actual realized amount | 0.275 |
| 11 | 25 | Fraudulent payments without execution of work at site against the work of paint on foot paths | 0.083 |
| 12 | 26 | Fraudulent payments without execution of work at site against the work of repair of children park Lodhran | 0.056 |
| 13 | 27 | Unjustified payment to contractors against substandard work | 0.551 |
| 14 | 28 | Excess payment to contractors by charging high rates of | 0.095 |

| Sr. No | AIR Para No. | Subject | Amount |
|---------------------|---------------------|---|---------------|
| | | 7sub base & base course material | |
| 15 | 29 | Excess payment to contractors by charging high quantities | 0.080 |
| 16 | 30 | Non imposition of penalty despite late completion of works | 1.562 |
| 17 | 31 | Excess payment to contractor due to non deduction of 5 K.M in lead for carriage of crush for Sub Base, Base and TST | 0.334 |
| 18 | 34 | Loss to the government due to purchase of electric items on higher rates than the schedule rates | 0.164 |
| 19 | 35 | Unjustified bogus consumption of POL of mechanical sweeper | 0.217 |
| 20 | 36 | Unjustified repeated expenditure on repair of sewer jetting machine | 0.577 |
| 21 | 37 | Unjustified repeated purchase of same items for Ramzan Bazar as previous years | 0.398 |
| 22 | 38 | Unjustified heavy expenditure on costly purchase of water filter | 0.307 |
| 23 | 39 | Unauthorized repair of transformer | 0.258 |
| 24 | 40 | Unjustified payment of CCTV cameras | 0.094 |
| 25 | 41 | Unjustified purchase of electric items in the absence of consumption record | 0.426 |
| 26 | 42 | Unjustified expensive repair of computer & AC of TMO office | 0.057 |
| 27 | 43 | Unjustified heavy expenditure of purchase of plants for children park | 0.505 |
| 28 | 44 | Unjustified expensive on lifting of heap of wastage recovery thereof | 0.099 |
| TMA Dunyapur | | | |
| 29 | 02 | Non reconciliation of mutation and registration fee with Revenue Department and short recovery | 5.705 |
| 30 | 8 | Non-obtaining of additional performance securities | 0.689 |
| 31 | 13 | Non-availability of record of receipt books | 0.841 |
| 32 | 14 | Loss to Government due to negligence and non-recovery of water rates | 7.150 |
| 33 | 17 | Unauthorized construction of buildings without submission and approval of maps and fee | 0.660 |

| Sr. No | AIR Para No. | Subject | Amount |
|-------------------------|---------------------|--|---------------|
| 34 | 20 | Loss to Government due to non-deposit of professional tax | 0.177 |
| 35 | 22 | Unjustified delay in approval of maps and processing of applications | 0.290 |
| 36 | 23 | Improper pursuance the case of rent of shops in the court of law and blockade of revenue | 0.789 |
| 37 | 24 | Non-obtaining of security deposits of TMA shops | 1.150 |
| 38 | 25 | Deterioration of Government property due to non auctioning | 1.304 |
| 39 | 26 | Improper maintenance / non-maintenance of realistic survey of license / permit fee and misappropriation of revenue | 0.193 |
| TMA Kehror Pacca | | | |
| 40 | 4 | Unauthorized auctions of collection rights in absence of important external members of auction committee | 4.738 |
| 41 | 7 | Unauthorized hiring charges of CCTV cameras walk through gate – Rs 0.347 million | 0.347 |
| 42 | 8 | Non-production of deposit proof of sales tax | 0.675 |
| 43 | 9 | Doubtful use of POL in fire brigade, jetting and sucker machines | 0.697 |
| 44 | 10 | Doubtful direct drawal of funds for POL without verification of relevant Tehsil Officer | 1.952 |
| 45 | 11 | Shortfall in income during the year 2015-16 | 3.339 |
| 46 | 12 | Misappropriation of Government receipts | 2.259 |
| 47 | 14 | Poor performance of recovery staff due to non-recovery of water charges | 0.761 |
| 48 | 17 | Doubtful expenditure | 0.306 |
| 49 | 18 | Deterioration of Government property due to non auction | 0.270 |
| 50 | 21 | Irregular payment due non availability of test reports / substandard use of bricks | 0.463 |
| 51 | 22 | Difference in maintenance of account | 0 |
| 52 | 23 | Less / Non realization of sanitation charges amounting to Rs 0.156 million | 0.156 |

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 2015-16**

(Rupees in million)

| Sr. No | AIR Para No. | Subject | Amount |
|---------------|---------------------|--|---------------|
| | | TMA Lodhran | |
| 1 | 3 | Loss to the TMA due to charging the excess rates of POL | 0.396 |
| 2 | 9 | Loss to the Government due to short assessment of value of land | 0.218 |
| 3 | 13 | Non collection of advance tax | 0.208 |
| 4 | 14 | Excess drawl due to charging of excess rates and showing purchase excess than requirement | 0.443 |
| 5 | 15 | Non recovery of auction amount, income tax and refund of guarantee amount | 0.416 |
| 6 | 16 | Repair of transformer after it was stolen | 0.159 |
| 7 | 17 | Short self collection of sale of waste water | 0.188 |
| 8 | 19 | Short deposit of collected fee | 0.241 |
| 9 | 20 | Heavy expenditures on account of POL consumed in the vehicle, recovery due doubtful entries during inactiveness period of dengue | 0.763 |
| 10 | 21 | Excess drawl of cost of control panel without installation and quantity of PVC pipe, copper conductor cable at site | 0.081 |
| 11 | 22 | Non recovery of electricity charges from private canteen | 0.305 |
| 12 | 23 | Loss to the Government due to excess payment to the contractor | 0.22 |
| 13 | 27 | Tempering in the TS estimate to increase the quantities of Tuff tiles due to the reduction of rates by Chief Engineer resulted into embezzlement | 0.706 |
| 14 | 28 | Non deposit of license fee | 0.102 |
| 15 | 29 | Unjustified heavy expenditures on Ramzan bazar | 0.421 |
| 16 | 30 | Unjustified heavy on the name of purchase of cables | 0.281 |
| 17 | 31 | Doubtful expenditures on repair water supply lines | 0.459 |
| 18 | 32 | Irregular and doubtful heavy expenditures on the repair of two vehicle | 0.474 |

| Sr. No | AIR Para No. | Subject | Amount |
|--------|--------------|---|--------|
| 19 | 33 | Irregular expenditures without sanction | 59.972 |
| 20 | 34 | Irregular payment of development project out of security account | 8.249 |
| 21 | 36 | Excess payment of earth due to defective earth calculation and short work | 0.242 |
| 22 | 37 | Illegal utilization land for commercial purpose without approval of map and payment of conversion fee | 0.311 |
| 23 | 38 | Unjustified purchase of 1,254 bamboos having length 40 feet each | 0.479 |
| 24 | 41 | Loss to the TMA due to poor performance in achievements of planned income | 91.519 |
| | | TMA Dunyapur | |
| 25 | 1 | Non conducting of post completion evaluation of ADP schemes | 43.480 |
| 26 | 3 | Irregular payment to contractors | 9.296 |
| 27 | 6 | Excess payment to contractors by approving excess rate | 0.218 |
| 28 | 7 | Overpayment to contractor due to excess rate on earth work | 0.191 |
| 29 | 8 | Excess payment due to excessive measurement | 0.162 |
| 30 | 9 | Non deduction of income tax from the installments of CCB | 0.078 |
| 31 | 11 | Unauthorized repair of machinery and equipment's | 0.679 |
| 32 | 13 | Less collection of conversion fee from the owner of commercial buildings | 0.623 |
| 33 | 14 | Loss to Government due to illegal construction of buildings without payment of map and conversion fee | 0.358 |
| 34 | 15 | Illegal establishment of unapproved housing colony without payment of dues | 0.18 |
| 35 | 18 | Irregular collection of revenue through use of A-V receipt books due to Government ban | 3.832 |
| 36 | 19 | Unauthorized auction of collection rights without the involvement of media and through incomplete auction committee | 1.011 |
| 37 | 20 | Poor performance due to short fall of income than targets | 3.467 |
| 38 | 21 | Loss to the Government due to reduction in income from general bus stand | 0.879 |
| 39 | 22 | Loss to the Government due to non preparation of | 0.45 |

| Sr. No | AIR Para No. | Subject | Amount |
|---------------|---------------------|--|---------------|
| | | survey registers for license fee | |
| 40 | 23 | Irregular auction of collection rights of advertisement fee and loss to the Government | 0.25 |
| | | TMA Kehror Pacca | |
| 41 | 1 | Non conducting of post completion evaluation of development projects | 14.033 |
| 42 | 11 | Non production of deposit proof of sales tax | 0.602 |
| 43 | 13 | Unauthorized construction of buildings without submission and approval of maps and fee | 0.442 |
| 44 | 14 | Less recovery of buildings fee | 0.234 |
| 45 | 16 | Loss to the Government due to non-deposit of professional tax | 0.129 |
| 46 | 17 | Less charging of conversion fee due to less valuation of land | 0.082 |
| 47 | 18 | Unauthorized approval of map of petrol pumps without scrutiny and less recovery of fee | 0.041 |
| 48 | 19 | Less obtaining of enlistment and renewal | 0.033 |

Annex-B

TMA wise summary of budget and expenditure Financial Year 2015-16

(Rupees in million)

| Description | Budget | Actual | Excess (+) Saving (-) | % Excess (+) Saving (-) |
|--|----------------|----------------|----------------------------------|------------------------------------|
| TMA Lodhran | | | | |
| Salary | 84.618 | 69.158 | -15.46 | -18% |
| Non-Salary | 99.745 | 58.045 | -41.7 | -42% |
| Development | 127.352 | 141.438 | 14.086 | 11% |
| Sub Total | 311.715 | 268.641 | -43.074 | -14% |
| Revenue | 269.476 | 205.31 | -64.166 | -24% |
| TMA Dunyapur | | | | |
| Salary | 48.23 | 46.741 | -1.489 | -3% |
| Non-Salary | 29.16 | 25.173 | -3.987 | -14% |
| Development | 37.032 | 27.678 | -9.354 | -25% |
| Sub Total | 114.422 | 99.592 | -14.83 | -13% |
| Revenue | 107.834 | 94.738 | -13.096 | -12% |
| TMA Kehror pacca | | | | |
| Salary | 84.225 | 88.915 | 4.69 | 6% |
| Non-Salary | 35.965 | 22.224 | -13.741 | -38% |
| Development | 89.345 | 62.396 | -26.949 | -30% |
| Sub Total | 209.535 | 173.535 | -36 | -17% |
| Revenue | 183.839 | 149.071 | -34.768 | -19% |
| Consolidated Position of Budget and Expenditure | | | | |
| Salary | 217.073 | 204.814 | -12.259 | -6% |
| Non-salary | 164.870 | 105.442 | -59.428 | -36% |
| Development | 253.729 | 231.512 | -22.217 | -9% |
| Sub Total | 635.672 | 541.768 | -93.904 | -15% |
| Receipts | 561.149 | 449.119 | -112.030 | -20% |

Annex-C

[Para No. 1.2.2.1]

Uneconomical expenditure on civil works by splitting voucher - Rs 21.424 million

(Rupees in million)

| Sr. No. | Name Scheme | Below bid | Amount |
|---------|--|-----------|--------|
| 1 | Repair Color and painting Children Park TMA Lodhran | 0.19% | 0.100 |
| 2 | Special Repair Children Park TMA Lodhran | 0.05% | 0.100 |
| 3 | Improvement Special repair road divider Thana Saddar morr to Thadda mionr | 0.65% | 0.100 |
| 4 | Improvement Special repair road divider Thana Saddar Morr to General Bus stand | 0.65% | 0.100 |
| 5 | Improvement Special repair road divider from general bus stand to old hospital | 0.65% | 0.100 |
| 6 | Improvement Special repair road divider from old hospital to jalalpur morr | 0.65% | 0.100 |
| 7 | Improvement Special repair road divider from jalalpur morr to meelad chowk road | 0.65% | 0.100 |
| 8 | Improvement Special repair foot path / green belt Divider north side | 0.60% | 0.100 |
| 9 | Improvement Special repair foot path / green belt LPS School and nursing school complete | 0.69% | 0.100 |
| 10 | Improvement Special repair foot path / green belt / divider old hospital south side shell pump to entry gate | 0.60% | 0.100 |
| 11 | Construction of main hole muhabbat wala Lodhran city | At par | 0.160 |
| 12 | Special repair soling resoling 94/M | 0.15% | 0.100 |
| 13 | Improvement / special repair soling resoling street disposal wali | 0.09% | 0.100 |
| 14 | Improvement / pavement masjid sherwala Gogran | At per | 0.100 |
| 15 | Improvement / sewerage near Muhabbatwala Lodhran | 0.10% | 0.500 |
| 16 | Improvement / construction of Tuff Tiles from Meelad chowk to Dhamraya House | At par | 0.100 |
| 17 | Improvement of sewerage street Zulafqar wali | 0.25% | 0.360 |
| 18 | Improvement RCC Slab Hozian west side LPS Lodhran | At par | 0.880 |
| 19 | Improvement of sewerage street Al-Farooq Public School Lodhran Thakker wala | At par | 0.100 |
| 20 | Improvement of soling etc.Chak No. 100/M near Railway line | 0.20% | 0.100 |
| 21 | Improvement of soling BastiDhoray union council Sagwan | 0.13% | 0.100 |
| 22 | Special repair manhole covers, main holes, supply, fixing etc. Lodhran | At par | 0.990 |
| 23 | Improvement flooring street PCC to House Ijaz Shah MuhallaUsman Abad | 0.25% | 0.100 |
| 24 | Improvement JanazaGah / EidGahAbadiBastiMehram Lodhran | At par | 0.750 |
| 25 | Improvement Taff Tile from Jalal PurMorr to Sukhera House | At par | 0.750 |
| 26 | Improvement of flooring street Haji Luqmanwali Gangywala | At par | 0.500 |
| 27 | Improvement of sewerage line front east side LPS Lodhran | 0.05% | 0.880 |
| 28 | Special repair soling, resoling 96/M | 0.12% | 0.100 |
| 29 | Improvement soling / pavement street Allah Ditta Bjawah 100/M | | 0.100 |
| 30 | Improvement of sewerage street Akram Saeedi Gulab Pura | 0.10% | 0.990 |
| 31 | Improvement flooring near Noor surgical center Lodhran | At par | 0.600 |
| 32 | Special repair soling, resoling Chak No. 100/M | At par | 0.480 |
| 33 | Improvement soling, resoling street saddique Gangy wala | At par | 0.100 |
| 34 | Improvement of flooring Street Jameelwali Muhalla Jeewnaywala | 0.05% | 0.790 |

| Sr. No. | Name Scheme | Below bid | Amount |
|--------------|---|-----------|---------------|
| 35 | Improvement metal, flooring near Lari Adda Lodhran | 0.25% | 0.810 |
| 36 | Improvement pavement, drain etc. street near Thalla Imam Bargah Street Zafar Phuluwali | 0.25% | 0.990 |
| 37 | Improvement drains, pavement, street near house Mujeeb-u-Rehman, Muharram route Adam wahin | 0.25% | 0.100 |
| 38 | Improvement pavement from super highway road to Pul high school and repair streets Adam wahin | At par | 0.100 |
| 39 | Improvement drain, cross pipe, pavement etc Muuhharam route Gogran | 0.29% | 0.990 |
| 40 | Improvement metal road near street Muhammadia Faridia perlal Multan road | At par | 0.880 |
| 41 | Improvement sewer street Khalid warraichwali younuswala Lodhran | 0.10% | 0.100 |
| 42 | Improvement salujj carrier Abadi Shoukat ali TMA Lodhran | 0.10% | 0.100 |
| 43 | Improvement of sewer line Street Mejorwali Muhala Sufi nazar | 0.15% | 0.100 |
| 44 | Improvement of sewer hozian, curb stone, green belt near Jamia Masjid Mehbbob Subhani Lodhran | At par | 0.010 |
| 45 | Supply, fixing, main hole covers Lodhran city | 0.10% | 0.100 |
| 46 | Improvement / constriction of main hole sewer line adjoining street Dr. Ameerwali | 0.15% | 0.470 |
| 47 | Improvement sewer line street SadiqZaferwaligangaywala | 0.26% | 0.100 |
| 48 | Improvement sewer line Street widow Ghulam sakina UC Gulabpura | 0.35% | 0.100 |
| 49 | Improvement of sewer line street langahwali U Gulab Pura | 0.29% | 0.100 |
| 50 | Improvement of sewer line street Shah Geehotalwali | 0.27% | 0.100 |
| 51 | Construction main hole street hafiz Altaf Nabbinawali Basti Thakkerwala | 0.02% | 0.380 |
| 52 | Supply / fixing main hole covers , repair of main hole Lodhran city | At par | 0.100 |
| 53 | Supply / fixing main hole covers , repair of main hole Lodhran city | 0.03% | 0.100 |
| 54 | Improvement soling sewerage street Munirwali Chak 100/M east | 0.10% | 0.100 |
| 55 | Improvement sewerage street Haji Per Bakshwali and shafeewali | 0.05% | 0.100 |
| 56 | Repair / fixing main hole covers, Lodhran city | At par | 0.010 |
| 57 | Improvement special repair color and paint boundary wall near children Park north side | At par | 0.100 |
| 58 | Special repair color and painting boundary wall north side model street LPS UsmanAbad | At par | 0.100 |
| 59 | improvement special repair boundary wall children park south side | At par | 0.100 |
| 60 | Special repair color and paint boundary wall south side LPS | At par | 0.100 |
| 61 | Improvement sewer street from house Mirza Muhammad Aslam to AbdulAziz Muhalla Mughal wala | at par | 0.100 |
| 62 | Improvement flooring pavement street Malik AftabWali | 15% | 0.100 |
| 63 | Improvement pavement from house LiaqatAli to Mubarak Ali near Super Chowk | 0.10% | 0.100 |
| 64 | Improvement sludge carrier Basti sham lot | At par | 0.310 |
| 65 | Special repair, improvement slaughter house | 0.15% | 0.300 |
| 66 | Repair main hole, ring cover etc. urban area Lodhran | 0.30% | 0.997 |
| 67 | Improvement of sewer line street Tareenwali near house Ghulam Husain | 0.28% | 0.100 |
| 68 | Improvement flooring sewer line from house Habib-ur-Rehman Muhammad Iqbal etc. | 0.25% | 0.100 |
| 69 | Improvement soling resoling street masjid wali 99/M | 0.10% | 0.999 |
| 70 | Improvement soling, resoling near raily crossing Muhabbatwala | At par | 0.100 |
| 71 | Improvement soling from house Muhammad Shakir to Muhammad Fiaz new abadi thadda thaheem | 0.10% | 0.998 |
| 72 | Improvement of drain slab earth filling etc. near Derbar Adam wahin | 0.05% | 0.050 |
| 73 | Improvement of soling sewer street Munirwali Lodhran city | At par | 0.100 |
| Total | | | 21.424 |

Annex-D**[Para No. 1.2.2.2]****Unjustified payment of earth without recording of cross section area - Rs 3.685 million**

(Rupees in million)

| Sr. No. | Name of Scheme | Estimated Cost | Qty Cft | Rates | Amount |
|--------------|--|----------------|---------|------------|--------------|
| 1 | Construction of mettled Road and pavement Street Fuel Mart | 2 | 33,630 | 5,847.9% | 0.196 |
| 2 | Construction of mettled Road Khror Road to Basti Qasaiwala with sludge carrier slab etc. Mouza Mujaldiwala | 2.500 | 37,200 | 5,394.75 | 0.201 |
| 3 | Construction of mettled Road from Sahib Zada Road to BastiJalat Khan U C Bhutteji | 2 | 112,792 | 3,564.25% | 0.402 |
| 4 | Construction of Soling Basti Duerhatta | 0.200 | 9,437 | 5,986 % | 0.056 |
| 5 | Construction of Soling Basti LoharWala | 0.300 | 16,119 | 4,336% | 0.070 |
| 6 | Construction of Soling BastiJat Wala | 0.200 | 9,762 | 4,457.90% | 0.044 |
| 7 | Construction of Soling Road Arat Wala Basti Wahin | 1 | 113,159 | 3,416.30 % | 0.381 |
| 8 | Construction of Soling from Jalal Pur Road Basti Mahar Manzoor UC Bhutteji | 0.100 | 5,057 | 5,058 % | 0.026 |
| 9 | Construction of Sludge Carries Drains Pavement Basti Julyar Wala Mouza Sandhi Wala | 2 | 56,865 | 5,695 % | 0.323 |
| 10 | Construction of Pavement Sewerage Basti Konki 95/M Abadi Muhammad Sajid | 1.400 | 97,968 | 3,416.30% | 0.335 |
| 11 | Construction of Pavement Basti Gagan Hatta Mouza Gagan Hatta UC Bhutteji | 0.250 | 10,193 | 5,058% | 0.052 |
| 12 | Construction of Soling Basti Rang Pur Basti Faiz Bakhsh Chak 99/M | 1.800 | 187,677 | 3,416.30% | 0.641 |
| 13 | Construction of Soling Basti Faqeran Mouza Havely Naseer Khan | 0.500 | 35,603 | 4,336% | 0.154 |
| 14 | Construction of Soling Havely Naser Khan to Basti Pehlwan Shah Wala | 1.500 | 41,985 | 5,058% C | 0.212 |
| 15 | Construction of Pavement Drains Basti Murshid Wali Mouza Depay Wala | 2 | 40,573 | 43,360% | 0.176 |
| 16 | Construction of Soling Sewerage treet Sardar Khan Walai Muhallah Kamran Wala | 0.200 | 5,927 | 5,695% | 0.034 |
| 17 | Construction of Pavement Drains Basti Faiz Colony 100/M | 1.500 | 72,974 | 3,416.30 % | 0.249 |
| 18 | Construction of Soling from Metalled Road to Basti Kalanch Wala | 0.600 | 26,273 | 5,058% | 0.133 |
| Total | | | | | 3.685 |

Annex-E

[Para No. 1.2.3.1]

Non recovery of rent of shops- Rs 59.411 million

Table – A

(Rupees in million)

| Name of Shopping Center | Number Of Shops | Total Arrear of Previous Years | New Current Demand | Total Demand of 2015-16 | Recovery During The Year | Balance | Recovery Percentage |
|-----------------------------|-----------------|--------------------------------|--------------------|-------------------------|--------------------------|---------------|---------------------|
| Quid-e-Azam Road | 25 | 4.624 | 1.879 | 6.502 | 0.689 | 5.814 | 11 |
| Link Road | 12 | 1.711 | 0.855 | 2.566 | 0.244 | 2.322 | 9 |
| Railway Road | 23 | 5.701 | 1.481 | 7.182 | 0.994 | 6.188 | 14 |
| Railway Road North | 25 | 2.638 | 0.694 | 3.332 | 0.152 | 3.180 | 5 |
| Adjacent to Mandi Movashian | 39 | 2.125 | 0.762 | 2.887 | 0.019 | 2.867 | 1 |
| Opposite to Hospital | 16 | 3.980 | 0.664 | 4.644 | 0.000 | 4.644 | 0 |
| Library Market | 22 | 2.877 | 1.115 | 3.993 | 0.165 | 3.828 | 4 |
| Old Jalal Pur Road | 25 | 1.637 | 0.449 | 2.085 | 0.347 | 1.738 | 17 |
| Railway Road Link | 35 | 2.847 | 0.641 | 3.487 | 0.471 | 3.017 | 13 |
| Inside TMA | 19 | 3.158 | 1.057 | 4.215 | 0.591 | 3.623 | 14 |
| BWP Road | 79 | 4.541 | 1.123 | 5.664 | 0.804 | 4.861 | 14 |
| Main Bazar | 54 | 1.901 | 0.425 | 2.325 | 0.297 | 2.028 | 13 |
| Opposite Lorry Adda | 35 | 2.305 | 0.504 | 2.809 | 0.227 | 2.582 | 8 |
| Behind Railway Road | 18 | 2.228 | 0.357 | 2.587 | 0.059 | 2.528 | 2 |
| Old Sabzi Mundi | 35 | 2.483 | 0.468 | 2.951 | 0.263 | 2.688 | 9 |
| Lorry Adda | 43 | 3.374 | 0.913 | 4.288 | 0.285 | 4.003 | 7 |
| Grand Total | 505 | 48.130 | 13.387 | 61.517 | 5.607 | 55.911 | 9 |

Table – B

(Rupees in million)

| Number of Shops / Plots | Number of Shops | Shops with double stories | Extra per month Rate | Amount |
|-----------------------------|-----------------|---------------------------|----------------------|--------|
| Quid-e-Azam Road | 25 | 4 | 0.003 | 0.137 |
| Link Road | 12 | 4 | 0.003 | 0.129 |
| Railway Road | 23 | 4 | 0.002 | 0.117 |
| Railway Road North | 25 | 2 | 0.001 | 0.025 |
| Adjacent to Mandi Movashian | 39 | 25 | 0.001 | 0.222 |
| Opposite to Hospital | 16 | 16 | 0.002 | 0.302 |
| Library Market | 22 | 3 | 0.002 | 0.069 |

| Number of Shops / Plots | Number of Shops | Shops with double stories | Extra per month Rate | Amount |
|---|------------------------|----------------------------------|-----------------------------|---------------|
| Old Jalal Pur Road | 25 | 4 | 0.001 | 0.033 |
| Railway Road Link | 35 | 12 | 0.001 | 0.100 |
| Inside TMA | 19 | 10 | 0.002 | 0.253 |
| BWP Road | 79 | 26 | 0.001 | 0.168 |
| Main Bazar | 54 | 32 | 0.000 | 0.114 |
| Opposite Lari Adda | 35 | 5 | 0.001 | 0.033 |
| Behind Railway Road | 18 | 4 | 0.001 | 0.036 |
| Old Sabzi Mundi | 35 | 2 | 0.001 | 0.012 |
| Grand Total | | | | 1.750 |
| Grand Total of Two Years 2014-16 | | | | 3.500 |

Annex-F

[Para No. 1.2.4.2]

Illegal construction of commercial buildings without payment of commercialization fee – Rs 10.378 million

Table-A Hotel buildings

(Rupees in million)

| Business | Name | Address | Area In Marlas | Av. Sale Rate | Total Value of Land | Conversion fee | Building Fee | FBR Income Tax | Total |
|------------------------|-----------------------|---|----------------|---------------|---------------------|----------------|--------------|----------------|--------------|
| Hotel | Yummy Fresco Hotel | Lodhran Multan Road | 60 | 0.300 | 18.000 | 1.800 | 0.037 | 0.171 | 2.008 |
| Balochistan Camp Hotel | Shakeel Ahmad Tarbela | Near Milat Hospital BWP Road Chak No.100 | 15 | 0.120 | 1.800 | 0.180 | 0.020 | 0.043 | 0.243 |
| Hotel | Bell & Tell | Multan BWP Road Near Goremay Bakers Lodhran | 10 | 0.225 | 2.250 | 0.225 | 0.020 | 0.029 | 0.274 |
| Total | | | | | | | | | 2.525 |

Table-B Hospital buildings

(Rupees in million)

| Business | Name | Address | Area In Marlas | Av. Sale Rate | Total Value of Land | Conversion fee | Building Fee | FBR Income Tax | Total | Remarks |
|--------------------|----------------------------|--|----------------|---------------|---------------------|----------------|--------------|----------------|--------------|----------------------------|
| Hospital | Dr. Samina Matloob | Near DHQ Hospital Jewen Wala | 20 | 0.220 | 4.400 | 0.440 | 0.007 | 0.057 | 0.504 | Extension in Hospital area |
| Hospital | Dr. Shams-un-Nisa Hospital | Near Sports Complex Masood Abad Mouza Sandi Wala | 10 | 0.215 | 2.150 | 0.215 | 0.004 | 0.029 | 0.248 | - |
| Hospital | Apna Hospital | Ghalla Mandi Road Lodhran | 15 | 0.300 | 4.500 | 0.450 | 0.007 | 0.043 | 0.499 | - |
| Total | | | | | | | | | 1.251 | |
| Business | Name | Address | Area In Marlas | Av. Sale Rate | Total Value of Land | Conversion fee | Building Fee | FBR Income Tax | Total | Remarks |
| School | Allied School | Al-Noor Colony Milad Chowk | 26 | 0.220 | 5.720 | 0.572 | 0.008 | 0.074 | 0.654 | - |
| School | Fatima Girls High School | Farooq Town Near Telephone Exchange | 30 | 0.210 | 6.300 | 0.630 | 0.011 | 0.086 | 0.727 | - |
| School | Zavia School | Opposite of DCO Office Lodhran | 25 | 0.225 | 5.625 | 0.563 | 0.022 | 0.071 | 0.656 | - |
| College | Elizium Girls College | Khanewal Road Near Jewene Wala Chowk Lodhran | 15 | 0.225 | 3.375 | 0.338 | 0.007 | 0.043 | 0.387 | - |
| Total | | | | | | | | | 2.424 | |
| Grand Total | | | | | | | | | 3.674 | |

Table-C Commercial buildings

(Rupees in million)

| Business | Name | Address | Area In Marlas | Av. Sale Rate | Total Value of Land | Conversion fee | Building Fee | FBR Income Tax | Total |
|--------------------|--------------|------------------------------------|----------------|---------------|---------------------|----------------|--------------|----------------|--------------|
| Show Room | Umer Traders | Chak 100m Multan BWP Road | 10 | 0.120 | 1.200 | 0.120 | 0.008 | 0.029 | 0.157 |
| Godown | PEPSI Godown | Super Chowk, Khanewal Road Lodhran | 40 | 0.225 | 9.000 | 0.900 | 0.008 | 0.114 | 1.022 |
| Grand Total | | | | | | | | | 1.179 |

Annex-G

[Para No.1.3.1.4]

Unauthorized purchases on quotations – Rs 1.987 million

(Rupees in million)

| Name of Branch | Head of Account | Description of Head of Account | Date of Expenditure | Description | Amount |
|------------------------------|-----------------|--|---------------------|--|--------|
| Tehsil Nazim / Administrator | | | 28.07.2015 | | 0.052 |
| | | | 17.12.2015 | | 0.099 |
| TMO | A03940 | Others / Unforeseen expenditure etc. | 13.07.2015 | Expenditure Incurred in Connection With Ramazan Bazar / Sasta Bazar etc. | 0.084 |
| | | | 13.07.2015 | | 0.096 |
| | | | 28.08.2015 | | 0.009 |
| | | | 29.10.2015 | | 0.076 |
| | | | 29.12.2015 | | 0.050 |
| | | | 27.01.2016 | | 0.013 |
| | | | 27.02.2016 | | 0.012 |
| | | | 09.03.2016 | | 0.013 |
| | | | 08.04.2016 | | 0.031 |
| | | | 30.04.2016 | | 0.099 |
| | | | 14.06.2016 | | 0.090 |
| | | | 14.06.2016 | | 0.100 |
| | | | 28.06.2016 | | 0.050 |
| | | | TO (I&S) | | A03940 |
| 23.11.2015 | 0.030 | | | | |
| 20.01.2016 | 0.046 | | | | |
| 09.03.2016 | 0.049 | | | | |
| 10.03.2016 | 0.025 | | | | |
| 28.03.2016 | 0.023 | | | | |
| 09.04.2016 | 0.023 | | | | |
| TO (P&C) | A03918 | City beautification, plants, flowers, etc. Jashn-e-Baharan / Jashn-e-Azadi | 18.08.2015 | Expenditure Incurred in Connection with City Beautification, Plants, Flowers, etc. Jashn-e-Baharan / Jashn-e-Azadi | 0.020 |
| | | | 18.08.2015 | | 0.098 |
| | | | 21.03.2016 | | 0.098 |
| | | | 08.04.2016 | | 0.047 |
| TO (I&S) | A13199 | Others | 30.04.2016 | Expenditure Incurred in Connection with Filtration Plant | 0.098 |
| TO (I&S) | A03922 | Insecticides | 05.02.2016 | Expenditure Incurred in Connection with Purchase | 0.100 |

| Name of Branch | Head of Account | Description of Head of Account | Date of Expenditure | Description | Amount |
|----------------|-----------------|--------------------------------|---------------------|-----------------|--------------|
| | | | | of Insecticides | |
| TMO | A09470 | Others | 19.01.2016 | | 0.016 |
| | | | 30.04.2016 | | 0.028 |
| TO (I&S) | A09470 | | 05.08.2015 | | 0.035 |
| | | | 05.08.2015 | | 0.100 |
| | | | 08.01.2016 | | 0.100 |
| | | | 16.06.2016 | | 0.039 |
| | | | 07.10.2015 | | 0.021 |
| | | | 07.05.2016 | | 0.018 |
| Total | | | | | 1.987 |

Annex-H

[Para No.1.3.2.2]

Unauthorized construction of housing schemes/land subdivisions – Rs 6.300 million

(Rupees in million)

| Sr. No . | Name of Housing scheme / landsubdivision | Name of Owner / Developer / Sponsor | Location / Address | Minimum Approximate Government Fee |
|--------------|---|---|--|------------------------------------|
| 1 | Gulshan Mehdi Phase-I | Ch. Ali Hassan etc. | Mailsi Road Dunyapur | 0.500 |
| 2 | Gulshan Mehdi Phase-II | Ch. Ali Hassan etc. | Super Highway Khanewal Road Dunyapur | 0.500 |
| 3 | Jawad Housing Scheme | Muhammad Ramzan Khan S/o Noor Muhammad Etc. | Super Highway Khanewal Road Dunyapur | 0.500 |
| 4 | Alkaram City Land Subdivision | Muhammad Asifetc. | Dokota Road Dunyapur | 0.400 |
| 5 | Rehman City Land Subdivision | Muhammad Riaz S/o Hassan Deenetc. | Adda Zakhira Chak No.231/WB Dunyapur | 0.400 |
| 6 | Joiya Land Subdivision Dunyapur | Falak Sher S/o Dillawar Khan Etc. | Kehror Pacca Road Super Chowk Dunyapur | 0.400 |
| 7 | Hamad Land Subdivision Dunyapur | Muhammad Shafique, Muhammad Tariq etc. | By Pass Multan Road Dunyapur | 0.400 |
| 8 | Jawad Park Land Subdivision Dunyapur | Muhammad Khalil, Muhammad Wakeel S/o Muhammad Jamiletc. | Bahawalpur Road Dunyapur | 0.400 |
| 9 | Modern Land Subdivision Dunyapur | Javaid Iqbal, Ghulam Shabbir | Bodla Road Dunyapur | 0.400 |
| 10 | Peoples Land Subdivision Dunyapur | Muhammad Shaukat Jutt | Bastti Akbar Abad | 0.400 |
| 11 | Alshamas Land Subdivision Dunyapur | Muhammad Ansar Khan s/o Hafiz Muhammad Hashim Khan | Near Adda Zakhira Dunyapur | 0.400 |
| 12 | Muhammadia Land Subdivision Dunyapur | Muhammad Sajid S/o Haji Muhammad | Jallah Arian Tehsil Dunyapur | 0.400 |
| 13 | Mubarak Land Subdivision Dunyapur | Muhammad Mubarak | Jallah Arian Tehsil Dunyapur | 0.400 |
| 14 | Almadina Defence City Land Subdivision Dunyapur | RaoKashif | Basti Malook Dunyapur | 0.400 |
| 15 | Gulshan Aysha Land Subdivision Dunyapur | Sohail Ahmad Qamar | Maoza Dasy Wala Dunyapur | 0.400 |
| Total | | | | 6.300 |

Annex-I

[Para No.1.3.3.1]

Doubtful drawal of funds of POL - Rs 7.280 million

(Rupees in million)

| Sr. No | Name of Branch | Head of Account | Description of Head of Account | Date of Expenditure | Amount |
|--------------------|----------------|-----------------|---|---------------------|--------------|
| 1 | TO (I&S) | A03807 | POL Charges Sanitation Branch Tractor etc. | 14.07.2015 | 0.440 |
| 2 | | | | 04.08.2015 | 0.496 |
| 3 | | | | 03.09.2015 | 0.269 |
| 4 | | | | 10.09.2015 | 0.500 |
| 5 | | | | 01.10.2015 | 0.509 |
| 6 | | | | 02.11.2015 | 0.500 |
| 7 | | | | 10.11.2015 | 0.117 |
| 8 | | | | 23.11.2015 | 0.538 |
| 9 | | | | 10.12.2015 | 0.610 |
| 10 | | | | 12.01.2016 | 0.632 |
| 11 | | | | 12.01.2016 | 0.429 |
| 12 | | | | 02.02.2016 | 0.341 |
| 13 | | | | 02.02.2016 | 0.748 |
| 14 | | | | 14.03.2016 | 0.151 |
| 15 | | | | 21.03.2016 | 0.126 |
| 16 | | | | 16.04.2016 | 0.188 |
| 17 | | | | 20.04.2016 | 0.021 |
| 18 | | | | 13.05.2016 | 0.279 |
| 19 | | | | 13.06.2016 | 0.367 |
| Total | | | | | 6.819 |
| 1 | TO (I&S) | A03807 | POL for Generator Water Supply | 13.07.2015 | 0.017 |
| 2 | | | | 10.08.2015 | 0.042 |
| 3 | | | | 03.09.2015 | 0.055 |
| 4 | | | | 16.10.2015 | 0.102 |
| 5 | | | | 02.12.2015 | 0.054 |
| 6 | | | | 30.12.2015 | 0.043 |
| 7 | | | | 02.02.2016 | 0.028 |
| 8 | | | | 16.02.2016 | 0.030 |
| 9 | | | | 16.03.2016 | 0.020 |
| 10 | | | | 08.04.2016 | 0.023 |
| 11 | | | | 16.05.2016 | 0.019 |
| 12 | | | | 13.06.2016 | 0.029 |
| Total | | | | | 0.461 |
| Grand Total | | | | | 7.280 |

Annex-J

[Para No.1.3.3.3]

Uneconomical/ unauthorized repair of machinery and equipment–Rs 1.819 million

(Rupees in million)

| Sr. No. | Name of Branch | Head of Account | Description of Head of Account | Date of Expenditure | Description | Amount |
|---------|----------------|-----------------|--------------------------------|---------------------|--|---|
| 1 | TO (I&S) | A13101 | Repair of M & E | 13.07.2015 | Expenditure incurred for the repair of tractor | 0.016 |
| 2 | | A13101 | | 19.01.2016 | | 0.017 |
| 3 | | A13101 | | 19.01.2016 | | 0.025 |
| 4 | | A13101 | | 19.01.2016 | | 0.100 |
| 5 | | A13101 | | 09.05.2016 | | 0.049 |
| 6 | | A13101 | | 09.05.2016 | | 0.022 |
| 7 | | A13101 | | 13.07.2015 | Expenditure incurred for the repair of machinery & equipment | 0.063 |
| 8 | | A13101 | | 27.07.2015 | | 0.037 |
| 9 | | A13101 | | 05.08.2015 | | 0.048 |
| 10 | | A13101 | | 26.08.2015 | | 0.066 |
| 11 | | A13101 | | 01.09.2015 | | 0.015 |
| 12 | | A13101 | | 03.09.2015 | | 0.052 |
| 13 | | A13101 | | 07.10.2015 | | 0.018 |
| 14 | | A13101 | | 22.06.2016 | | 0.099 |
| 15 | | A13101 | | 22.06.2016 | | 0.048 |
| 16 | | A13101 | | 06.10.2015 | | expenditure incurred for the repair for generator |
| 17 | | A03970 | Others | 27.05.2016 | expenditure incurred for the repair for generator | 0.048 |
| 18 | | A13199 | Others | 30.04.2016 | Expenditure incurred for repair of filtration Plant | 0.098 |
| 19 | | A13103 | Repair of Disposal etc. | 10.11.2015 | Expenditure incurred for the repair of disposal etc. | 0.078 |
| 20 | | A13103 | | 03.12.2015 | | 0.016 |
| 21 | | A13103 | | 03.12.2015 | | 0.039 |
| 22 | | A13103 | | 03.12.2015 | | 0.039 |

| Sr. No. | Name of Branch | Head of Account | Description of Head of Account | Date of Expenditure | Description | Amount |
|--------------|-------------------|-----------------|--------------------------------|---------------------|---|--------------|
| 23 | | A13103 | | 06.06.2016 | | 0.099 |
| 24 | | A13103 | | 06.06.2016 | | 0.091 |
| 25 | | A13103 | | 06.06.2016 | | 0.049 |
| 26 | | A13803 | Repair of water supply | 27.07.2015 | expenditure incurred for the repair PVC Pipe, GL Pipe of water supply | 0.085 |
| 27 | | A13803 | | 27.08.2015 | | 0.085 |
| 28 | | A13803 | | 02.12.2015 | | 0.020 |
| 29 | | A13803 | | 04.04.2016 | | 0.098 |
| 30 | TMO | A 13001 | Repair of Transport | 22.10.2015 | Expenditure incurred for the repair of transport | 0.007 |
| 31 | | A 13001 | | 04.02.2016 | | 0.076 |
| 32 | | A 13001 | | 12.05.2016 | | 0.033 |
| 33 | Tehsil Nazim | A09501 | | 20.01.2016 | | 0.012 |
| 34 | TO (P&C) | A03970 | | 03.02.2016 | | 0.004 |
| 35 | | A03970 | | 06.04.2016 | | 0.009 |
| 36 | | A03970 | | 20.04.2016 | | 0.007 |
| 37 | TO (Regu) | A13001 | | 02.12.2015 | | 0.011 |
| 38 | | A 13001 | | 05.04.2016 | | 0.003 |
| 39 | TO (I&S) | A13001 | | 28.08.2015 | | 0.010 |
| 40 | | A 13001 | | 07.01.2016 | | 0.010 |
| 41 | | A 13001 | | 07.01.2016 | | 0.009 |
| 42 | TMO | A 13703 | | IT Equipment | | 31.12.2015 |
| 43 | TO (P&C) | A09203 | | 10.12.2015 | 0.010 | |
| 44 | TO (F) | A 13703 | | 27.07.2015 | 0.006 | |
| 45 | | A 13703 | | 12.12.2015 | 0.018 | |
| 46 | Tehsil Nazim | A13701 | Hardware | 15.10.2015 | 0.009 | |
| 47 | Tehsil Naib Nazim | A13701 | | 11.04.2016 | 0.008 | |
| Total | | | | | | 1.819 |

Annex-K**[Para No.1.3.3.4]****Doubtful consumption of POL - Rs 1.465 million****Table-A**

(Rupees in million)

| POL Charger for Sucker & Jetting Machine | | | | |
|---|-------------------------------|--------------------|------------------------------|---------------|
| Sr. No. | Financial Year 2015-16 | K M / Hours | POL Drawn (In Liters) | Amount |
| 1 | July | 23 | | |
| | | 96 | 600 | 0.057 |
| 2 | August | 28 | | 0.000 |
| | | 98 | 620 | 0.058 |
| 3 | September | 28 | | 0.000 |
| | | 98 | 620 | 0.061 |
| 4 | October | 29 | | 0.000 |
| | | 108 | 680 | 0.056 |
| 5 | November | 28 | | 0.000 |
| | | 112 | 700 | 0.060 |
| 6 | December | 29 | | 0.000 |
| | | 112 | 700 | 0.070 |
| 7 | January | 29 | | 0.000 |
| | | 117 | 750 | 0.064 |
| 8 | February | 27 | | 0.000 |
| | | 93 | 560 | 0.058 |
| 9 | March | 27 | | 0.000 |
| | | 92 | 600 | 0.049 |
| 10 | April | 26 | | 0.000 |
| | | 96 | 600 | 0.045 |
| 11 | May | 28 | | 0.000 |
| | | 116 | 700 | 0.068 |
| 12 | June | 30 | | 0.000 |
| | | 120 | 720 | 0.070 |
| Total | | | 7850 | 0.718 |

Table-B

(Rupees in million)

| Sr. No. | Name of Branch | Head of Account | Description of Head of Account | Date of Expenditure | Amount |
|--------------------|----------------|-----------------|--------------------------------|---------------------|--------------|
| 1 | TO (I&S) | A03807 | POL Charges for Fire Brigade | 13.07.2015 | 0.045 |
| 2 | | | | 24.07.2015 | 0.018 |
| 3 | | | | 10.08.2015 | 0.039 |
| 4 | | | | 25.08.2015 | 0.041 |
| 5 | | | | 03.09.2015 | 0.034 |
| 6 | | | | 07.09.2015 | 0.018 |
| 7 | | | | 07.10.2015 | 0.025 |
| 8 | | | | 16.10.2015 | 0.049 |
| 9 | | | | 12.11.2015 | 0.034 |
| 10 | | | | 02.12.2015 | 0.029 |
| 11 | | | | 30.12.2015 | 0.036 |
| 12 | | | | 01.01.2016 | 0.073 |
| 13 | | | | 02.02.2016 | 0.026 |
| 14 | | | | 16.02.2016 | 0.034 |
| 15 | | | | 16.02.2016 | 0.030 |
| 16 | | | | 16.02.2016 | 0.025 |
| 17 | | | | 16.03.2016 | 0.016 |
| 18 | | | | 16.03.2016 | 0.024 |
| 19 | | | | 08.04.2016 | 0.013 |
| 20 | | | | 12.04.2016 | 0.022 |
| 21 | | | | 09.05.2016 | 0.062 |
| 22 | | | | 13.05.2016 | 0.016 |
| 23 | | | | 13.05.2016 | 0.036 |
| Total | | | | | 0.746 |
| Grand Total | | | | | 1.464 |

Annex-L**[Para No.1.4.1.5]****Uneconomical expenditure in violation of Punjab Procurement Rules – Rs 2.024 million**

(Rupees in million)

| Date | Vr No. | Cheque No. | Description | Expenditure |
|--------------|---------------|-------------------|--|--------------------|
| 21.09.2015 | 150 | 802330794 | purchase of tar 7/64 | 0.021 |
| 16.10.2015 | 56 | 802330800 | purchase of material for peter engine | 0.036 |
| 17.10.2015 | 61 | 802798403 | payment for general overhauling for filtration plant | 0.045 |
| 02.12.2015 | 50 | 802798420 | purchase of battery for jetting machine | 0.029 |
| 08.12.2015 | 65 | 802798422 | Purchase of miscellaneous Material for sewer man | 0.355 |
| 07.01.2016 | 55 | 802798429 | Farm for dewatering set | 0.023 |
| 11.01.2016 | 57 | 802798430 | purchase of tar 7/64 | 0.127 |
| 11.01.2016 | 61 | 802798430 | Purchase of miscellaneous Material for CO unit Dhanote | 0.021 |
| 25.01.2016 | 96 | 802798434 | purchase of crockery | 0.032 |
| 23.02.2016 | 79 | 802798440 | Purchase of spare parts for sucker machine | 0.133 |
| 26.03.2016 | 93 | 802798462 | Purchase of sludge Pump KSB 5"*6" | 0.260 |
| 17.11.2015 | 71 | 802798413 | Payment for fitting pump for abshar Qasim park | 0.046 |
| 06.04.2016 | 46 | 802798474 | purchase of tyre tube for trolley | 0.088 |
| 06.04.2016 | 50 | 802798474 | Purchase of material for street lights | 0.323 |
| 14.04.2016 | 56 | 802798475 | purchase of tyre tube for Cultus LDA-5555 | 0.024 |
| 19.05.2016 | 75 | 802798496 | purchase of tar 7/64 | 0.021 |
| 22.08.2015 | 93 | 802330785 | Purchase of CD 70 motor cycle two No | 0.127 |
| 23.06.2016 | 136 | 804712024 | Purchase of color wire | 0.076 |
| 23.06.2016 | 137 | 804712024 | Purchase of tyre tube for water carrier | 0.046 |
| 03.09.2015 | 70 | 802330790 | purchase of ups | 0.044 |
| 03.09.2015 | 74 | 802330790 | purchase of ups | 0.032 |
| 14.04.2016 | 55 | 802798475 | Purchase of UPS with battery | 0.031 |
| 29.04.2016 | 94 | 802798476 | Purchase of UPS with battery | 0.014 |
| 14.06.2016 | 93 | 804712013 | Purchase of UPS with battery | 0.032 |
| 21.06.2016 | 115 | 804712019 | Purchase of UPS with battery | 0.037 |
| Total | | | | 2.024 |

Annex-M**[Para No.1.4.1.6]****Unauthorized repair of machinery and equipment - Rs 1.891 million**

(Rupees in million)

| Date | Vr.No | Cheque No | Description | Expenditure |
|-------------|--------------|------------------|--|--------------------|
| 11.07.2015 | 51 | 802330775 | Rewinding transformer disposal | 0.024 |
| 11.07.2015 | 52 | 802330775 | Repair Turbine social school | 0.045 |
| 22.08.2015 | 95 | 802330785 | Payment for gate wall and Nalka fitting | 0.068 |
| 03.09.2015 | 50 | 802330788 | Repair of disposal works | 0.040 |
| 03.09.2015 | 71 | 802330790 | Repair of disposal works | 0.046 |
| 03.09.2015 | 80 | 802330790 | repair of tractor 6371 | 0.038 |
| 03.09.2015 | 81 | 802330790 | Repair of disposal works | 0.024 |
| 15.09.2015 | 109 | 802330792 | Rewinding of motor water works | 0.023 |
| 21.09.2015 | 148 | 802330794 | Repair of ups | 0.007 |
| 21.09.2015 | 149 | 802330794 | Rewinding of motor | 0.004 |
| 22.09.2015 | 159 | 802330795 | Repair of printer+computer | 0.032 |
| 22.09.2015 | 160 | 802330795 | Repair of AC TMO office | 0.014 |
| 16.10.2015 | 54 | 802330800 | Repair of tractor 6372 | 0.031 |
| 16.10.2015 | 55 | 802330800 | Repair of tractor 1005 | 0.024 |
| 17.10.2015 | 61 | 802798403 | Payment for general overhauling for filtration plant | 0.045 |
| 17.10.2015 | 62 | 802798410 | Repair of Hino fire brigade | 0.923 |
| 02.12.2015 | 49 | 802798420 | Repair of tractor 1005 | 0.012 |
| 02.12.2015 | 51 | 802798420 | Repair of Cultus LDA 5555 | 0.007 |
| 02.12.2015 | 52 | 802798420 | purchase of table & chair | 0.008 |
| 08.12.2015 | 60 | 802798422 | Rewinding of transformer | 0.033 |
| 07.01.2016 | 55 | 802798429 | Frame for dewatering set | 0.023 |
| 11.01.2016 | 65 | 802798430 | Repair of turbine of Qasim Bag | 0.028 |
| 19.01.2016 | 75 | 802798432 | Repair of Cultus LDA 5555 | 0.006 |
| 25.01.2016 | 97 | 802798434 | Repair of disposal works | 0.022 |
| 10.02.2016 | 51 | 802798437 | Repair of Tractor No.6371 | 0.019 |

| Date | Vr.No | Cheque No | Description | Expenditure |
|--------------|--------------|------------------|--------------------------------|--------------------|
| 10.02.2016 | 52 | 802798437 | Repair of Water carrier | 0.042 |
| 17.02.2016 | 60 | 802798438 | Repair of cultus LDA 5555 | 0.069 |
| 17.02.2016 | 61 | 802798438 | Repair of jetting machine | 0.023 |
| 06.04.2016 | 47 | 802798474 | Repair of disposal works | 0.017 |
| 14.04.2016 | 59 | 802798475 | Repair of turbine water supply | 0.065 |
| 19.05.2016 | 71 | 802798496 | Repair of cultus LDA 5555 | 0.011 |
| 19.05.2016 | 76 | 802798496 | Repair of Dewatering set | 0.035 |
| 02.06.2016 | 30 | 802798500 | Repair of Water carrier | 0.021 |
| 14.06.2016 | 95 | 804712013 | Repair of hand cart | 0.010 |
| 14.06.2016 | 97 | 804712013 | Repair of Air condition | 0.020 |
| 21.06.2016 | 117 | 804712019 | Rewinding motor disposal | 0.016 |
| 30.06.2016 | 287 | 804712059 | Repair of cultus LDA 5555 | 0.017 |
| Total | | | | 1.891 |

Annex-N**[Para No.1.4.1.8]****Unauthorized / irregular expenditure on Ramzan Bazar - Rs 1.235 million**

(Rupees in million)

| Date | Vr No. | Cheque No | Description | Expenditure |
|--------------|---------------|------------------|--|--------------------|
| 11.07.2015 | 54 | 802330775 | Purchase of mirror and plastic shaper Ramzan bazar | 0.046 |
| 11.07.2015 | 55 | 802330775 | Purchase of mirror and plastic shaper Ramzan bazar | 0.046 |
| 11.07.2015 | 56 | 802330775 | Purchase of green jal for Ramzan bazar | 0.073 |
| 11.07.2015 | 57 | 802330775 | Purchase of green jal for Ramzan bazar | 0.066 |
| 11.07.2015 | 58 | 802330775 | Purchase of green jal for Ramzan bazar | 0.012 |
| 16.07.2015 | 68 | 802330777 | Purchase of shaper for sugar for stall Ramzan bazar | 0.035 |
| 16.07.2015 | 69 | 802330777 | Purchase of shaper for sugar for stall Ramzan bazar | 0.035 |
| 03.09.2015 | 52 | 802330788 | Payment for generator Ramzan bazar | 0.059 |
| 02.06.2016 | 29 | 802798500 | Purchase of chona for Ramzan bazar | 0.018 |
| 17.06.2016 | 114 | 804712015 | Purchase of misc. items for Ramzan Bazar | 0.666 |
| 21.06.2016 | 116 | 804712019 | Purchase of DVR for Ramzan bazar | 0.016 |
| 30.06.2016 | 288 | 804712059 | Purchase of Green net for Ramzan bazar | 0.063 |
| 30.06.2016 | 289 | 804712059 | Purchase of LED Lights for Ramzan Bazar | 0.057 |
| 30.06.2016 | 297 | 804712059 | Rent of walk through gate | 0.045 |
| Total | | | | 1.235 |

Annex-O**[Para No.1.4.2.1]****Non-recovery of prescribed rate of conversion fee and map fee – Rs15.949 million****Table-A**

(Rupees in million)

| Name of land sub division | Area | Area in marlas | Rate | Value of Land | Conv. @ 1% | NOC 4000 Per acre | map fee 300 per marla | Total dues |
|---|----------|----------------|-------|---------------|------------|-------------------|-----------------------|---------------|
| Haider land subdivision Mailsi Road Kehror Pacca | 46 K 6 M | 926 | 0.225 | 208.350 | 2.084 | 0.023 | 0.278 | 2.385 |
| Bakhtawar land subdivision Dunyapur road Kehror Pacca | 70 K | 1400 | 0.225 | 315.000 | 3.150 | 0.023 | 0.420 | 3.593 |
| Canal view Dunyapur road Kehror Pacca | 90K | 1800 | 0.225 | 405.000 | 4.050 | 0.023 | 0.540 | 4.613 |
| Defense garden land sub division Bahawalpur Road Kehror Pacca | 64 k | 1280 | 0.125 | 160.000 | 1.600 | 0.640 | 0.384 | 2.624 |
| Total | | | | | | 0.710 | 1.622 | 13.215 |

Table-B

| Description | Location | Area in marlas | Rate per marla | Value of Land | Conversion fee | Map Fee 300 Per marla | Total |
|--|---------------------------------|----------------|----------------|---------------|----------------|-----------------------|---------------|
| Askar Petrol Pump | Kehrorpacca Dunyapur Raod | 320 | 0.050 | 16.000 | 1.600 | 0.096 | 1.696 |
| Floor Mill | Kehrorpacca Dunyapur Raod | 160 | 0.050 | 8.000 | 0.800 | 0.048 | 0.848 |
| Commercial shops | Chokimasti kehror Dunyapur Road | 20 | 0.050 | 1.000 | 0.100 | 0.006 | 0.106 |
| Commercial shops (Liaqat Hussain Khan) | Chokimasti kehror Dunyapur Road | 5 | 0.050 | 0.250 | 0.013 | 0.002 | 0.014 |
| Commercial shops | Chokimasti kehror Dunyapur Road | 5 | 0.050 | 0.250 | 0.013 | 0.002 | 0.014 |
| Commercial shops | Chokimasti kehror Dunyapur Road | 20 | 0.050 | 1.000 | 0.050 | 0.006 | 0.056 |
| Total | | | | | | | 2.734 |
| Grand Total | | | | | | | 15.949 |