



**AUDIT REPORT
ON
THE ACCOUNTS OF
TOWN MUNICIPAL ADMINISTRATIONS
CITY DISTRICT MULTAN**

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

Table of Contents

ABBREVIATIONS AND ACRONYMS	i
PREFACE	iii
EXECUTIVE SUMMARY	iv
SUMMARY TABLES AND CHARTS	viii
Table 1: Audit Work Statistics	viii
Table 2: Audit observations regarding Financial Management.....	viii
Table 3: Outcome Statistics	ix
Table 4: Irregularities Pointed Out.....	x
Table 5: Cost–Benefit.....	x
CHAPTER-1	1
1.1 Town Municipal Administrations, City District Multan	1
1.1.1 Introduction	1
1.1.2 Comments on Budget and Accounts	1
1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2015-16.....	3
1.1.4 Brief Comments on the Status of Compliance with PAC Directives.....	3
AUDIT PARAS.....	4
1.2 Town Municipal Administration, Shah Rukn-e-Alam	5
1.3 Town Municipal Administration, Jalal Pur Pirwala.....	28
1.4 Town Municipal Administration, Bosan.....	36
1.5 Town Municipal Administration, Musa Pak	53
1.6 Town Municipal Administration, Sher Shah	75
1.7 Town Municipal Administration, Shujabad.....	93
Annex.....	107
Annex–A	108
Annex-B	124
Annex-C	126
Annex-D	128

Annex-E	130
Annex-F.....	131
Annex-G	134
Annex-H	136
Annex-I.....	137
Annex -J.....	138
Annex-K.....	139
Annex-L.....	140
Annex-M.....	141
Annex-N.....	143
Annex-O.....	144
Annex-P.....	146
Annex-Q.....	150
Annex-R.....	152
Annex-S.....	154
Annex-T.....	163
Annex-U.....	165
Annex-V.....	166
Annex-W.....	168
Annex-X.....	170
Annex-Y.....	172
Annex-Z.....	174
Annex-AA.....	177
Annex-AB.....	179
Annex-AC.....	181
Annex-AD.....	183

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
APR	Actual Payee's Receipt
BCR	Budget Control Register
CCB	Citizen Community Board
CCTV	Close Circuit Television
CNG	Compressed Natural Gas
CO	Chief Officer
CPWA	Central Public Works Account
DAC	Departmental Accounts Committee
DGA	Director General Audit
FD	Finance Department
FIR	First Information Report
IPSAS	International Public Sector Accounting Standards
IP	Immovable Property
IPT	Immovable Property Tax
LG&CD	Local Government& Community Development
MDA	Multan Development Authority
MEPCO	Multan Electric Power Company
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
NOC	No Objection Certificate
PAC	Public Accounts Committee
PCC	Portland Cement Concrete
PDG	Punjab District Government
PDSSP	Punjab Devolved Social Services Program
PFC	Provincial Finance Commission
P/F	Providing/Fixing
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil Lubricants
PPRA	Punjab Procurement Regulatory Authority
PSI	Per Square Inch
PST	Punjab Sales Tax

PTCL	Pakistan Telecommunication Company Limited
RB	Ramzan Bazar
S ft	Square feet
TA	Travelling Allowance
TAC	Town Accounts Committee
TMA	Town Municipal Administration
TMO	Town Municipal Officer
TO (F)	Town Officer (Finance)
TO (I&S)	Town Officer (Infrastructure & Services)
TO (P&C)	Town Officer (Planning & Coordination)
TO (R)	Town Officer (Regulations)
TS	Technical Sanction
TTIP	Tax on Transfer of Immovable Property
UA	Union Administration
UC	Union Council
UPS	Uninterruptible Power Supply
VVIP	Very Very Important Person

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 Town Municipal Administrations of City District Multan 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 the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The 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 has a human resource of 21 officers and other staff. Total mandays available were 5,271 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 six TMAs of City District Multan for the Financial Year 2015-16 and the findings included in the Audit Report.

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

The total Development Budget of six TMAs in City District Multan for the Financial Year 2015-16, was Rs 647.53 million and expenditure incurred was of Rs 326.494 million, showing savings of Rs 321.036 million. The total Non-Development Budget for Financial Year 2015-16 was Rs 833.254 million and expenditure was of Rs 671.646 million, showing savings of Rs 161.608 million.

The reasons for savings in Development and Non-development Budgets are required to be provided by TMO and PAO concerned.

Audit of TMAs of City District Multan was carried out with a view to ascertaining 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 total expenditure of TMAs City District Multan for the Financial Year 2015-16, auditable expenditure under the jurisdiction of Regional Director Audit, Multan was Rs 998.14 million covering six PAOs/ formations. Out of this, RDA Multan audited an expenditure of Rs 330.072 million which, in terms of percentage, is 33.068% of total auditable expenditure and irregularities amounting to Rs 3,602.673 million were pointed out. Regional Director Audit planned and executed audit of 06 formations i.e. 100% achievement against the planed audit activities.

Total receipts of TMAs of District Multan for the Financial Year 2015-16, were Rs 1,038.712 million. RDA Multan audited receipts of Rs 295.597 million which, in terms of percentage, is 28.46% of total receipts and irregularities amounting to Rs 275.97 million were pointed out.

b. Recoveries at the Instance of Audit

Recoveries of Rs 1821.693 million were pointed out by Audit (out of which Rs 1411.558 million of paras over Rs 1 million are included in this Report) which was not in the notice of the management earlier. No amount was recovered by the management till the time of compilation of the Report.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs with respect to its functions, control structure, prioritization of risk areas by determining

their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment and the audited entity before starting field audit activity.

d. Audit Impact

A number of improvements in record maintenance and procedures have been initiated by 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 Town Municipal Administrations.

e. Comments on Internal Control and Internal Audit department

Internal control mechanism of TMAs of City District Multan was not 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 the important reasons for Weak Internal Controls.

According to 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 Multan.

f. Key Audit Findings of the Report

- i. Misappropriation of Rs 247.758 million was noted in nine cases¹
- ii. Non-production of record of Rs 384.477 million was noted in two cases.²
- iii. Irregularities and non compliance of Rs 984.613 million were noted in thirty eight cases.³

¹ Para: 1.2.1.1, 1.4.1.1, 1.4.1.2, 1.4.1.3, 1.4.1.4, 1.4.1.5,

² Para: 1.2.2.1, 1.4.2.1

³ Para: 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6, 1.2.3.7, 1.2.3.8, 1.3.1.1, 1.4.3.1, 1.4.3.2, 1.4.3.3, 1.4.3.4, 1.5.1.1, 1.5.1.2, 1.5.1.3, 1.5.1.4, 1.5.1.5, 1.5.1.6, 1.5.1.7, 1.5.1.8, 1.5.1.9, 1.5.1.10, 1.5.1.11, 1.5.1.12, 1.6.1.1, 1.6.2.1, 1.6.2.2, 1.6.2.3, 1.6.2.4, 1.6.2.5, 1.6.2.6, 1.6.2.7, 1.7.1.1, 1.7.1.2, 1.7.1.3, 1.7.1.4, 1.7.1.5

- iv. Performance issues of Rs 1,447.497 million were noted in twenty three cases⁴.
- v. Internal Control Weaknesses of Rs 171.427 million were noted in fourteen cases⁵.

Audit Paras on the accounts for the Financial Year 2015-16 involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Provincial PAC have been included in Memorandum for Departmental Accounts Committee (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 DAC directives and decisions in letter and spirit.
- iv. Strengthening of financial and managerial controls.
- v. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management.
- vi. Compliance of relevant laws, rules, instructions and procedures, etc.
- vii. Proper maintenance of accounts and record.
- viii. Appropriate actions against officers/ officials responsible for violation of rules and losses.
- ix. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- 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, 1.2.4.6, 1.2.4.7, 1.2.4.8, 1.3.1.1, 1.3.3.2, 1.4.4.1, 1.4.4.2, 1.5.2.1, 1.5.2.2, 1.5.2.3, 1.6.3.1, 1.6.3.2, 1.6.3.3, 1.6.3.4, 1.6.3.5, 1.6.3.6, 1.7.2.1, 1.7.2.2

⁵Para: 1.2.5.1, 1.3.2.1, 1.3.2.2, 1.4.5.1, 1.4.5.2, 1.4.5.3, 1.5.3.1, 1.5.3.2, 1.6.4.1, 1.7.3.1, 1.7.3.2, 1.7.3.3, 1.7.3.4

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Expenditure	Receipt	Total
1	Total Entities (PAOs) in Audit Jurisdiction	06	998.140	1,038.712	2,036.852
2	Total formations in Audit Jurisdiction	06	998.140	1,038.712	2,036.852
3	Total Entities (PAOs) / DDOs Audited	06	330.072	295.597	625.669
4	Total Formations Audited	06	330.072	295.597	625.669
5	Audit & Inspection Reports	06	330.072	295.597	625.669
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	1,228.498
2	Weak financial management	1,099.756
3	Weak Internal controls relating to financial management	171.427
4	Others	736.091
Total		3,235.772

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

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non Salary	Civil Works	Receipt	Total Current Year	Total Last Year
1	Total Financial Outlays	21.18	369.07	281.40	326.49	1,038.71	2,036.854	1,962.846
2	Outlays audited	6.00	122.05	94.06	107.97	295.60	625.672*	616.067
3	Amount placed under audit observation / irregularities pointed out.	-	9.33	3058.95	81.45	86.04	3,235.772	546.157
4	Recoveries pointed out at the instance of Audit	-	2.40	1,787.37	1.08	84.08	1411.558	221.27
5	Recoverable Accepted / Established at the instance of Audit	-	2.40	1,787.37	1.08	84.08	1411.558	221.27
6	Recoveries realized at the instance of Audit	-	-	-	-	-	-	-

*The amount mentioned against Sr. No.2 in column of “Total Current Year” is the sum of expenditure and receipts, whereas the total expenditure was Rs 330.072 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.	485.496
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	247.758
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.	3.79
4	Quantification of weaknesses of internal control systems.	171.427
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	1411.558
6	Non-production of record to Audit	384.477
7	Others, including cases of accidents, negligence etc.	67.892
Total		3,235.772

Table 5: Cost–Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Item 2 Table 3)	625.672
2	Expenditure on Audit	0.100
3	Recoveries realized at the instance of Audit	-
4	Cost-Benefit Ratio	-

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

CHAPTER-1

1.1 Town Municipal Administrations, City District Multan

1.1.1 Introduction

According to 1998 population census, the population of District Multan is 3.117 million (1.315 million or 42.20% in urban area). District Multan comprises of six TMAs namely Shah Rukne Alam Town, Sher Shah Town, Bosan Town, Musa Pak Town, Shujabad Town and Jalalpur Pirwala Town. 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.

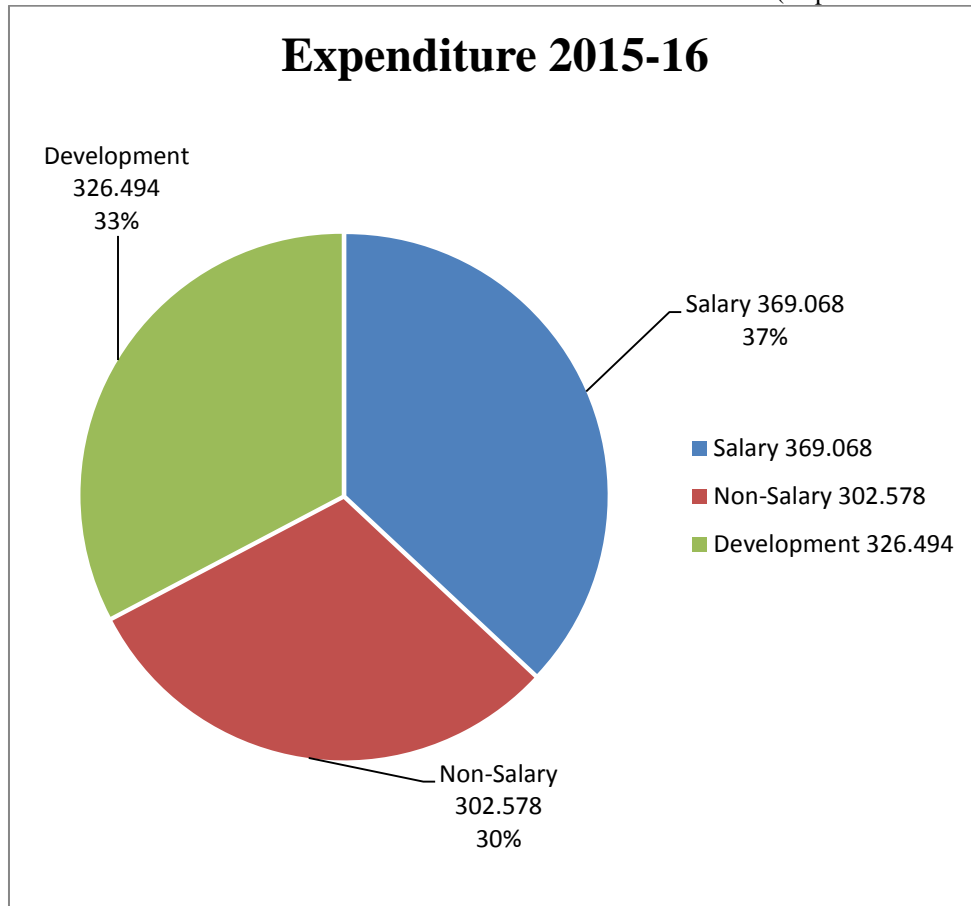
1.1.2 Comments on Budget and Accounts

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

(Rupees in million)

2015-16	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	417.773	369.068	-48.705	-12%
Non-salary	415.481	302.578	-112.903	-27%
Development	647.53	326.494	-321.036	-50%
Sub Total	1,480.784	998.14	-482.644	-33%
Revenue	1,184.927	1,038.712	-146.215	-12%

(Rupees in million)

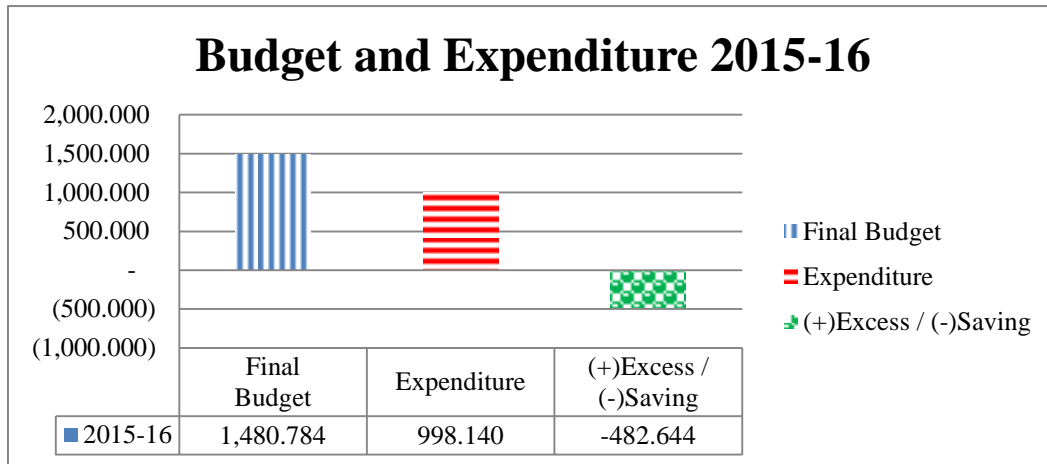


Details of budget allocations, expenditures and savings of each TMA in City District Multan are at Annex-B.

As per Budget Books for the Financial Year 2015-16 of TMAs in City District Multan, the original and final budgets were Rs 1,480.784 million. Total expenditures incurred by these TMAs during Financial Year 2015-16 were Rs 998.140 million. A saving of Rs 482.644 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.(Annex-B)

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 now 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

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2009-12	55	PAC not constituted
2	2012-13	12	PAC not constituted
3	2013-14	41	PAC not constituted
4	2014-15	60	PAC not constituted
5	2015-16	39	PAC not constituted

AUDIT PARAS

1.2 Town Municipal Administration, Shah Rukn-e-Alam

1.2.1 Fraud / Misappropriations

1.2.1.1 Misappropriation due to shortage of stock – Rs6.038 million

As per rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as a case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

TMA Shah Rukn-e-Alam Multan misappropriated the stock purchased for Ramzan Bazar and mobile phones amounting to Rs 6.038 million during Financial Year 2015-16. Physical verification of the store was carried out on 14.02.2017 and it was found that stock entered in the stock register of the store keeper was found short amounting to Rs 6.038 million. **Annex-C**

Audit is of the view that due to weak internal controls, stock purchased was not available in store and was misappropriated.

Misappropriation of stock resulted in loss of Rs 6.038 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 6.038 million, under intimation to Audit.

[AIR Para: 18, 24, 36]

1.2.2 Non Production of Record

1.2.2.1 Non-production of record -Rs 60.760 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 ShahRukn-e-Alam did not produce various records of the Financial Year 2015-16 amounting to Rs 60.760 million as mentioned below:

- i. TO (Infrastructure) concealed the record of different development schemes. While as per cash book payments were drawn against different schemes. Record of development schemes of Rs 56.779 million was not produced. **Annex-D**
- ii. Pay and allowances of Rs3.860 million were drawn but the service record of staff along with pay slips was not produced. **Annex-D-II**
- iii. TO (P&C) incurred expenditure of Rs 0.121 million on purchase of POL during Financial Year 2015-16 but log book was not produced.
- iv. Planning branch did not produce the building plans as detailed in **Annex-D-III**
- v. Dispatch registers of notices issued by the four building inspectors were not produced.
- vi. Administrator TMA Shah Rukn-e-Alam Town promoted various officials of different cadres by Order No. 191 dated 26.08.2016. The promotions were also made by changing the cadre irregularly. Service record and seniority list of officials promoted was not produced.

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

Non production of record of Rs 60.760 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 March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 production of record to Audit for verification.

[AIR Para: 14, 66, 86]

1.2.3 Irregularities and noncompliance

1.2.3.1 Unauthorized construction and non payment of rent - Rs 17.187 million

According to Sr. No.14 of Auction Conditions of Hussain Agahi properties, estimate of construction would be made / declared by the Municipal Engineer. Further, according to Condition No.02, Town Municipal Administration will provide the building plan and successful bidder will construct the building accordingly.

TMO, TMA Shah Rukn-e-Alam allowed unauthorized construction of second floor to the tenant M/S “KK Mart” in violation of approved building plan and conditions of auction. Rent amounting Rs17.187 million during the Financial Years 2008-16 (assessed by the Audit as per rent agreement of ground floor) was also not recovered. The alleged authorization letter for construction of second floor was not substantiated by any approved plan or any authorization by the Town assembly. In the absence of said authority the construction was without legal authority. The detail of rent is as under:

(Rupees in million)

Year	Monthly rent (Ground and 1 st floor)	Monthly rent of 2 nd floor	Recoverable Amount of Rent
2007-08	0.250	-	-
2008-09	0.250	0.125	0.75
2009-10	0.275	0.138	0.825
2010-11	0.303	0.151	1.815
2011-12	0.333	0.166	1.997
2012-13	0.366	0.183	2.196
2013-14	0.403	0.201	2.416
2014-15	0.443	0.221	2.657
2015-16	0.487	0.244	2.923
2016-17	0.536	0.268	1.608
Total			17.187

Audit is of the view that due to weak management, unauthorized construction of second floor was allowed.

Unauthorized construction of second floor resulted in loss of rent amounting to Rs 17.187 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 17.187 million, under intimation to Audit.

[AIR Para: 81]

1.2.3.2 Irregular payment of tuff tile works – Rs 7.147 million

According to Technical Sanction of Chief Engineer (HQ) Punjab Local Government Board Lahore letter No.CE (HQ) PLGB-TS/2005 issued in different works, the tuff tile was required to be used manufactured by the Government approved manufacturer having the crushing strength of 7000 Psi.

TMA Shah Rukn-e-Alam Multan made payment amounting to Rs 7.147 million during Financial Year 2015-16 on account of execution of tuff tile work in different development works. No evidence was available on record that tuff tile manufactured by the Government approved manufacturer had been used.

Annex-E

Audit is of the view that due to weak internal controls, tuff tile was not used manufactured by the Government approved manufacturer.

Violation of Government instructions resulted in irregular payment amounting to Rs 7.147 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 07]

1.2.3.3 Misprocurement and irregular payment of rent of tentage - Rs 7 million

According to Condition No.01 of work order No.75-TO (I & S) dated 20.12.2013, contractor shall be bound to execute an agreement deed with TMA on the duly stamped paper as required under the law for the time being in force within three days of the receipt of work order and complete the work within two days.

TMA Shah Rukn-e-Alam Multan made payment of Rs7 million in December, 2016 as rent of tent items hired during Financial Year 2013-14 without provision in budget estimates of 2015-16. The contract deed was executed on a stamp paper which had been purchased in 20.12.2014 for the work order issued on 20.12.2013. The payment had not been made on expiry of the contract in June 2014 due to inherent anomalies in the award of work/ claim of the contractor. The bids offered by the various contractors were tempered to facilitate the winning bidder and the provision of items as per award was not verified by any officer. Rather an enquiry committee had reduced the bill amount from Rs 9.563 million to Rs 7 million without any justification and allowed payment of energy savers / cable / generators which had been reported by the Land Officer to have not been provided by the contractor in Sahulat Bazar.

Audit is of the view that due to weak management, un-verified arrear bill was paid without provision of budget.

Payment of un-verified claim resulted in irregular payment of Rs 7million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 22]

1.2.3.4 Irregular appointment of contingent paid staff – Rs 6.650 million

According to Para 2 (vi) of the Government of Punjab, Finance Department Notification No. FD.SO (GOODS) 44-4/2011 dated 6th August 2015, no contingent paid staff shall be appointed without obtaining prior approval of Finance Department.

TMA Shah Rukn-e-Alam Town paid salaries of Rs 6.650 million during Financial Year 2015-16 to contingent paid staff without obtaining prior approval from Finance Department.

(Amount in rupees)

Period	Branch	Particulars	Total amount paid
2015-16	TO (I&S)	Contingent paid staff	6,650,191

Audit is of the view that due to weak financial management, irregular appointments of contingent paid staff was made.

Non-compliance of Government instruction resulted in irregular payment of salaries amounting to Rs 6.650 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 45]

1.2.3.5 Irregular award of administrative approval for development schemes – Rs 6 million

According to Rule 15 of the Punjab Town Municipal Administration (Works) Rules, 2003, the executive powers of Town Municipal Administration with regard to the grant of administrative approval of each work or scheme up to rupees five million included in the approved budget of a Town Municipal Administration shall vest in its Development Committee.

TMA Shah Rukn-e-Alam Town gave administrative approval for the development scheme of Rs 6 million during Financial Year 2014-15. The schemes were split to avoid the administrative approval of competent authority. The detail is as under:

(Rupees in million)		
Sr. No.	Name of scheme	Amount of administrative approval
1	Construction of first floor of general block left side office of TMA Shah Rukn-Alam Town near Gulshan Market	3
2	Construction of first floor of admin block right side office of TMA Shah Rukn-Alam Town near Gulshan Market	3
Total		6

Audit is of the view that due to poor financial management, irregular administrative approval was given by splitting the schemes.

Splitting of schemes resulted in irregular payment of Rs 6 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 46]

1.2.3.6 Irregular purchase of Ramzan Bazar tentage– Rs 4.536 million

According to Rule 9 of Punjab Procurement Rule 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. Further, according to Rule 12 (1) of PPR, 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

TMA Shah Rukn-e-Alam incurred expenditure on purchase of tent items for Ramzan bazar amounting to Rs4.536 million during Financial Year 2015-16 by splitting the expenditure in order to avoid the tender and advertisement.

Annex-F

Audit is of the view that due to weak internal controls, uneconomical expenditures were incurred by splitting the indent.

Splitting of expenditure resulted in irregular expenditure of Rs 4.536 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 27]

1.2.3.7 Misprocurement in hiring for Muharrum arrangements – Rs 2.670 million

According to Rule 9 of Punjab Procurement Rule 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. Further, according to Rule 4, of Punjab Procurement Rule 2014, procuring agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is efficient and economical.

TMA Shah Rukn-e-Alam made payment of Rs 2.670 million during Financial Year 2015-16 on account of hiring charges of different articles for Muharrum arrangements. No advertisement for hiring of articles was made and rates was paid in uneconomical manner without competitive process which resulted in excess payment of Rs 1.045 million as compared to rates notified by tent association / market. The detail is given below:

(Rupees in million)

Vr. No.	Date	Particulars	Name of firm	Invoice date	Qty	Rate paid (Rs.)	Actual market rate (Rs.)	Difference (Rs.)	Excess payment
125	02.12.15	Beam Lights on Muharrum	Mujahid Builders	-	1,129	600	400	200	0.225
126	02.12.15	Generators 5 KV	Mujahid Builders	-	55	4,000	1,800	2,200	0.121
159	19.05.16	Generator 4 @ Rs4000 Chin Chee Raksahw 2 @ Rs8065	M. Aslam Qureshi	21.04.16	4	4,000	1,800	2,200	0.009
161	19.05.16	Beam Lights	M. Aslam Qureshi	21.04.16	140	600	400	200	0.028
1	03.11.15	Beam Lights	Mian Farooq Ahmad	26.09.15	1,462	696	400	296	0.433
1	03.11.15	Generator KV	Mian Farooq Ahmad	26.09.15	-	4,640	400	4,240	0.229
Total									1.045

Audit is of the view that due to weak internal controls, hiring of tent items was made in violation of PPRA Rules.

Violation of PPRA Rules resulted in purchase at higher rates amounting to Rs 1.045 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 and recovery of Rs 1.045 million, under intimation to Audit.

[AIR Para: 16]

1.2.3.8 Irregular purchase of store items – Rs 2.355 million

According to Finance Department letter No. RO (TECH) FD.18-23/2004 dated 21.09.2004, all the store items are required to be purchased as per rules laid in purchase manual and no contractor profit and overhead charges is allowed to the contractor.

TMA Shah Rukn-e-AlamTown Multan purchased the electric items of Rs2.355 million from the contractor during Financial Year 2015-16 by allowing contractor profit / overhead charges as detailed below:

(Rupees in million)

Vr. No.	Date	Particulars	Contractor Name	Invoice Date	Amount	Income Tax	Sales Tax	Total
38	22.12.2015	Supply of electric material	Tamoor & Sons Constriction Co.	1.11.2015	1.933	0.0999	0.322	2.355
Total								2.355

Audit is of the view that due to weak internal controls, irregular purchases of store items were made from the contractors.

Irregular expenditure of Rs 2.355 million on purchase of store items resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 13]

1.2.4 Performance

1.2.4.1 Unauthorized construction of commercial buildings without levy of fees –Rs 71.943million

According to Rule 60(1) (a) (b) (c) (d) (e) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 a City District Government or a Town Municipal Administration shall levy following fee for conversion of land use as per Punjab Gazette June 06, 2012:

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

TMA Shah Rukn-e-Alam Town allowed construction of commercial buildings without realization of map fee / conversion fee / fine amounting Rs 71.943 million during the Financial Year 2015-16. **Annex-G**

Audit is of the view that due to weak internal controls, un-authorized constructions of buildings were allowed without payment of dues.

Unauthorized construction of building resulting in loss of revenue amounting to Rs 71.943 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 71.943 million, under intimation to Audit.

[AIR Para: 53, 54, 70, 71, 72]

1.2.4.2 Unjustified repeated purchases of durable items - Rs 27.924 million

According to Rule 15.4 (a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured, and weighed, as a case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

TMA Shah Rukn-e-Alam Town made repeat purchase orders of Ramzan Bazar items of Rs 27.924 million during Financial Years 2014-16. Such durable items e.g. shamiana, canopy, daris, ropes, tables, fans, water coolers etc. were purchased regularly every year without evidence to the fate of previous purchases as detailed below:

(Rupees in million)

Branch	Particular	Financial Year 2016-17	Financial Year 2015-16	Financial Year 2014-15	Total
TO (I&S)	Ramzan Bazar / Temporary Cattle Mandi, Sahulat Bazar	15.888	-	-	15.888
TO (R)	Ramzan Bazar / Temporary Cattle Mandi, Sahulat Bazar	-	5.85	6.189	12.036
Total					27.924

Audit is of the view that due to weak internal controls, unjustified expenditure was incurred every year on durable goods.

Repeat purchases resulted in doubtful / surplus procurement of stock amounting to Rs 27.924 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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, under intimation to Audit.

[AIR Para: 39]

1.2.4.3 Doubtful purchase and consumption of stores items – Rs 8.232 million

According to Rule 15.4 (a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured, and weighed, as a case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

TMA Shah Rukn-e-Alam incurred expenditure of Rs 8.232 million on account of purchase of electric items during Financial Year 2015-16 without maintaining consumption record of material purchased. Requisitions for installation / repair of street lights and approval of applications for allowing the installing were not maintained / available. In the absence of consumption record whole expenditure was doubtful as detailed below:

(Rupees in million)

Name of Scheme	Expenditure
Supply of energy saver light 24/W for UC No.46	0.500
Supply of energy saver light 24/W for UC No.11, 12	0.750
Supply of energy saver light 24/W for PP-195	0.500
Supply of sewer light complete 24/W UC Nos.15 16 & 17	1.250
Supply of tools of electricity street light energy saver 45/W, 24,W with estimated cost Rs0.500 million	0.500
Supply of electric material	2.356
Supply of electric material	2.376
Total	8.232

Audit is of the view that due to weak internal controls, expenditure was incurred without maintenance of consumption record.

Doubtful expenditure without consumption record resulted in loss amounting to Rs 8.232 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 production of consumption record to Audit for verification.

[AIR Para: 49]

1.2.4.4 Illegal construction of commercial plaza without levy of fee—Rs6.400 million

According to Notification No.539 dated 30.06.2011 of City District Government of Multan and also Notice of MDA dated 24.06.2010, under Rules 65(2) of Punjab Land Use (Classification, Re-Classification & Re-Development) Rules 2009, District Coordination Officer Multan notified the roads falling within the jurisdiction of City District Government Multan and banned for future commercial use on the recommendation of District Planning & Design Committee, Multan.

TMA Shah Rukn-e-Alam Town allowed construction of commercial plazas on the roads banned for commercial activity. Not only said plazas were allowed to be constructed in violation of ban but conversion fee / fine amounting to Rs 6.400 million was also not recovered. List of commercial plazas is given below:

(Rupees in million)

Sr. No.	Description	Address	Area in Marlas	Sale Price	Conversion Fee
1	Khabar Bara Market 50 Shops	Link Road in front of Bilal motors Khanewal Road	20	0.400	0.800
2	Khan Baba Silk Market 30 shops	Link Road in front of Bilal motors Khanewal Road	20	0.400	0.800
3	Al-Noor Bara Shopping Mall Double Storey 100 shops	Link Road in front of Bilal motors Khanewal Road	40	0.400	3.200
4	Ajmeer Bara Market 50 Shops	Link Road in front of Bilal motors Khanewal Road	20	0.400	0.800

Sr. No.	Description	Address	Area in Marlas	Sale Price	Conversion Fee
5	Ahmad Shopping Mall 1 Kanal Show Room	Link Road in front of Bilal motors Khanewal Road	20	0.400	0.800
Total					6.400

Audit is of the view that due to poor performance, illegal construction of commercial plazas was allowed.

Illegal construction of commercial buildings resulted in violation of Government instructions and loss of conversion fee amounting to Rs 6.400 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 6.400 million, under intimation to Audit.

[AIR Para: 67]

1.2.4.5 Loss due to less assessment of rent - Rs 3.042 million

According to Rule 4 of the Punjab Local Government (Property) Rules 2003, manger of the property is responsible to manage the TMA property in such a way that property fetches maximum rent, prevent the impairment of the value and utility of the rented property and prevent the property against nuisance, damages or misuse. Further, according to Rule 76 (1) of PDG and TMA Budget Rules, 2003 primary obligation of the collection officers shall be to ensure that all revenue due is claimed, realized and credited immediately in to the local government fund under the proper receipt head.

TMA Shah Rukn-e-Alam Town allowed construction of additional storeys of shops by the tenants without realization of additional rent for thus constructed additional storeys amounting Rs 3.042 million at market named “Zer-e- Dewar Misali Darsgah”. **Annex-H**

Audit is of view that due to poor performance, rent was not assessed on the basis of total constructed storeys of shops.

Less assessment of rent resulted in loss amounting to Rs 3.042 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 re-assessment of rent and recovery of Rs 3.042 million, under intimation to Audit.

[AIR Para: 80]

1.2.4.6 Illegal running of marriage clubs against approved plan

According to Rule 3.8.3 of Bye Laws, concert hall, marriage hall, clubs, exhibition halls uses shall be permitted at a minimum plot size of 4 Kanals with a building line of 40ft and each of the rear and side spaces of 15 ft. Further, according to Section 146-D of Local Government Ordinance 2003, inspector can suspend any work, seize the goods, seal the premises, demolish or remove work and issue directions for taking corrective measures in the time specified by him.

TMA Shah Rukn-e-Alam Town allowed operations of marriage hall at the site approved for restaurant during 2015-16. The said sites did not fulfill the prerequisites of bye-laws of marriage hall resulting in unauthorized use of said premises as detailed below:

Name	Address	Remarks
786 Marriage Club	Bawa Safra Road Shah Shams	Approved as restaurant and less set back was left than 40 feet
Royal Marriage Club	Bawa Safra Road Shah Shams, Less Set Back was left, area was also less than Two Kanal	Approved as restaurant and less set back was left than 40 feet, Area was less than 4 kanals
Shah Shams Banquet Hall	In front of Shah Shams Park , Less Set Back was left approved as restaurant	Approved as Bar B Q restaurant and less set back was left than 40 feet, Area was less than 4 kanals

Name	Address	Remarks
Al-Bilal Restaurant / Marriage Hall	Ganda Nala road Multan	Approved as restaurant and less set back was left than 40 feet
The Couple Marriage Club	Masoom Shah Road	Set Back is less than 40 feet.

Audit is of the view that due to poor performance, land utilization was allowed in violation of approved plans.

Unauthorized utilization of plans resulted in illegal commercial activity in violation of bye-laws.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 sealing of buildings and recovery of unauthorized utilization of buildings , under intimation to Audit.

[AIR Para: 56]

1.2.4.7 Illegal establishment of petrol

According to letter of Government of Punjab LG&CD Department dated 23.09.2010, the size of plot for petrol pump /CNG station and service station shall be upto a maximum of eight kanals and a minimum of two kanals in a rural area and a maximum of two kanals and a minimum of one kanal in urban areas.

TMA Shah Rukn-e-Alam Town allowed running of “Haq Bahoo Filling Station” having an area of five marlas in violation of above rules during the Financial Year 2015-16.

Audit is of view that due to weak management, petrol pump was allowed to be operated without approved building plan.

Illegal construction and running of petrol pump resulted in violation of rules.

The matter was reported to the Chief Officer /PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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, under intimation to Audit.

[AIR Para: 58]

1.2.5 Internal Control Weaknesses

1.2.5.1 Payments of unverified claims - Rs 2.553million

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

TMA Shah Rukn-e-Alam Town incurred expenditure for Muharrum arrangement without verification / inspection of actual supplies of Rs 2.553 million during Financial Year 2015-16 on hiring charges of beam lights, generators and Rickshaws for Muharrum arrangements. Quantities were claimed without verification of management of Imam Bargah. Detail of expenditure is given below:

(Rupees in million)

Vr. No.	Date	Particulars	Quantity	Total
125	02.12.2015	Rent of beam lights on Muharrum	1,129	0.677
126	02.12.2015	Rent of generators 5 KV	-	0.220
116	08.02.2016	Bill rent of supply beam lights for Chehlam Hazrat Imam Hussain	-	0.093
159	19.05.2016	Generator 4 @ Rs4,000	-	0.032
161	19.05.2016	Ching Chee Ricksahw 2 @ Rs8,065	-	0.092
		Beam lights	1,40	0.092
1	03.11.2015	Beam lights 1400 watts	1,462	1.438
Total				2.553

Audit is of the view that due to weak internal controls, unverified quantities were paid.

Payment of unverified claim resulted in loss amounting to Rs 2.553 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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]

1.3 Town Municipal Administration, Jalal Pur Pirwala

1.3.1 Irregularities and non compliance

1.3.1.1 Irregular purchases through splitting – Rs 1.170 million

According 9 of the Punjab Procurement Rules 2014, a procuring agency shall, 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. Further, according to Rule 12(1) of PPRA Rules 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority.

TMA Jalal Pur Pirwala purchased different items amounting to Rs 1.170 million without procurement planning during the Financial Year 2015-16. All the items were purchased through splitting the demands in pieces through simple quotations from local market instead of tender inquiry. Moreover, stock entries and history sheet of these items were not available. **Annex-I**

Audit is of the view that due to weak internal controls, the purchases were made on quotations through splitting without procurement planning.

Irregular purchases through splitting amounting to Rs 1.170 million resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that purchases were made in different dates in view of urgency under PPRA Rules. The reply was not tenable as the urgency if any was not authorized by the competent forum and purchase amounts were split to avoid tenders. Despite repeated 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]

1.3.2 Internal Control Weaknesses

1.3.2.1 Non maintenance of separate books of accounts by each DDO for expenditure – Rs83.420million

According to PDG & TMA (Budget) Rules, 2003 vide Para 65 (1)(2), heads of offices shall be responsible for controlling and managing expenditure from the grants placed at their disposal and each Drawing and Disbursing Officer (DDO) shall be responsible for the expenditure actually incurred against the funds allotted to him. The expenditure shall be sanctioned in accordance with the delegation of Financial Power Rules. According to Para (iv) of the Government of Punjab Finance Department letter No. FD (FR) II-5/82(P) dated 30.06.2009; the TAO shall be responsible for the safe custody of the paid bills / vouchers. However, the DDO shall retain the duplicate copy of the paid voucher and supporting documents for annual audit and record.

TMA Jalal Pur Pirwala did not maintain separate books of accounts i.e. Cash Book, Contingent Register, Budget Control Register and duplicate copies of paid vouchers for the Financial Year 2015-16. Expenditures of Rs 83.420million were incurred by the DDOs but neither proper books of accounts were maintained nor were proper reconciliations being carried out. All DDOs were allocated separate budget under specified head of accounts as detailed below:

(Rupees in million)

Sr. No.	Branch	Contingency	Works	Total
1	Town Nazim	0.110	-	0.110
2	Naib Nazim	0.065	-	0.065
3	TMO	8.535	-	8.535
4	TO (F)	0.955	-	0.955
5	TO (R)	0.315	-	0.315
6	TO (P&C)	0.040	-	0.040
7	TO(I&S)	30.420	42.980	73.400
Total		40.440	42.980	83.420

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

Non maintenance of separate books of accounts by each DDO for the expenditure of Rs 83.420 million resulted in violation of rules.

The matter was reported to the Chief Officer /PAO in March, 2017. The Chief Officer replied that all record was maintained during the period. The reply was not tenable as separate books of accounts were not maintained by each DDO. Despite repeated 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 production of record to Audit for verification

[AIR Para No. 7]

1.3.2.2 Non recovery of prescribed rate of conversion and map fee—Rs 3.108million

According to Rule 60(1) (a) (b) (c) (d) (e) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 a City District Government or a Tehsil Municipal Administration shall levy following fee for conversion of land use.

Conversion From	Conversion to	Rate of Conversion Fee
Residential, industrial, peri-urban area or intercity service area	Commercial use	20% of the value of the commercial land as per valuation table or average sale price of preceding twelve months
Industrial area	Residential use	5% of the value of the commercial land as per valuation table or average sale price of commercial land in vicinity of preceding twelve months
Peri-urban area or intercity service area	Residential use	1% of the value of the commercial land as per valuation table or average sale price of commercial land in vicinity of preceding twelve months
Peri-urban area or intercity service area	Industrial use	5% of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available
Any type of land use area	Educational or healthcare institutional use	10% of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available

TMA Jalal Pur Pirwala did not recover / less charged the prescribed rate of conversion and map fee amounting to Rs 3.108 million from the owners of the

properties/buildings constructed in the jurisdiction of the TMA during the Financial Year 2015-16. **Annex-J**

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

Non recovery of chargeable conversion and map fee resulted in loss amounting to Rs 3.108 million.

The matter was reported to the Chief Officer /PAO in March, 2017. The Chief Officer replied that collection of conversion fee is not the function of TMA and some cases are newly constructed and do not come under the preview of Municipal Committee. The reply was not tenable as the building control is legitimate function of TMA and unauthorized construction of commercial buildings were allowed. Despite repeated 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 recovery of Rs 3.108 million, under intimation to Audit.

[AIR Para No.8]

1.3.2.3 Non receipts of security deposits of TMA shops – Rs1.460 million

According to Rule 76 (1) of PDG & TMA (Budget) Rules, 2003 , the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head. The Head of the Offices shall supervise and take corrective measures in respect of the activities of the Collecting Officers.

TMA Jalal Pur Pirwala did not obtain the amount of security deposits of Rs 1.460 million from the tenants of 73 shops as detailed below:

(Rupees in million)

Sr. No.	Name of market	No. of shops	Security deposit	Amount of security deposit
1	Chowk Bazar	11	0.020	0.220

Sr. No.	Name of market	No. of shops	Security deposit	Amount of security deposit
2	Gharbi Bazar	22	0.020	0.440
3	Chowk Abbas	2	0.020	0.040
4	Shopping Center Jalal Pur Pirwala Road	14	0.020	0.280
5	General Bus Stand	4	0.020	0.080
6	Mohallah Khokhran	1	0.020	0.020
7	Mohallah Hyderiya	2	0.020	0.040
8	Shumali Bazar	17	0.020	0.340
Total				1.460

Audit is of the view that due to weak internal controls, security deposits against rented shops were not obtained from the tenants.

Non receipts of security deposits amounting to Rs 1.460 million resulted in violation of rules.

The matter was reported to the Chief Officer /PAO in March, 2017. The Chief Officer replied that amount of security deposit of Rs 2000 per shops was obtained at the time of auction and record may be verified. Reply was not tenable as no record in support was produced. Despite repeated 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 obtaining of security deposits of Rs 1.460 million, under intimation to Audit

[AIR Para No. 3]

1.3.3 Performance

1.3.3.1 Non recovery of water rates - Rs 12.406million

According Rule 76 (1) of PDG & TMA (Budget) Rules, 2003 , the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head. The Head of the Offices shall supervise and take corrective measures in respect of the activities of the Collecting Officers.

TMA Jalal Pur Pirwala did not recover water charges amounting to Rs 12.406 million on account of arrears, current demand and unauthorized water connections of various areas during the Financial Year 2015-16. **Annex-K**

Audit is of the view that due to weak financial controls, targets for recovery of arrears of water charges were not achieved.

Non recovery of water rates resulted in loss amounting to Rs 12.406 million.

The matter was reported to the Chief Officer /PAO in March, 2017. The Chief Officer replied that notice had been served to commercials and domestic defaulters. Reply was not tenable as no follow up made to recover the outstanding dues. Despite repeated 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 recovery of Rs 12.406 million, under intimation to Audit.

[AIR Para: 5]

1.3.3.2 Non recovery of rent of shops– Rs6.117 million

According to Rule 76 (1) of PDG & TMA (Budget) Rules, 2003 , the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund

under the proper receipt head. The Head of the Offices shall supervise and take corrective measures in respect of the activities of the Collecting Officers.

TMA Jalal Pur Pirwala did not recover rent of shops amounting to Rs 6.117 million from the tenants of 73 shops. Further, cash book and monthly account showed difference of Rs 1.050 million which points to possible misappropriation. Moreover, cash book entries did not tally with the accounts statement including a difference of Rs 0.158 million and Rs 0.891 million during Financial Year 2014-15. The detail of arrear is given below:

(Rupees in million)

Description	No. of shops	Amount	Recovery	Balance
Arrear on 30.06.2015	41	3.458	1.342	2.116
Current Demand	73	4.300	0.299	4.001
Total	114	7.758	1.641	6.117

Audit is of the view that due to weak financial management, less recovery of rent had been made and figures of monthly accounts and cash book were doubtful.

Non recovery of rent of shops resulted in loss amounting to Rs 6.117 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer replied that the matter is in court hence recovery could not be made. Reply was not tenable as no court order against recovery was produced to Audit. Despite repeated 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 justification about difference of figures of cash book and monthly accounts and recovery of 6.117 million, under intimation to Audit

[AIR Para:2]

1.4 Town Municipal Administration, Bosan

1.4.1 Fraud / Misappropriations

1.4.1.1 Misappropriation of funds by the DDOs – Rs 218.474 million

According to Para (iv) of the Government of Punjab Finance Department letter No. FD (FR) II-5/82(P) dated 30.06.2009; the TAO shall be responsible for the safe custody of the paid bills / vouchers. However, the DDO shall retain the duplicate copy of the paid voucher and supporting documents for annual audit and record. Further, according to Rule 2.31 (a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

TMA Bosan Town drew funds amounting to Rs 218.474 million on account of expenditure under various heads of accounts during 2015-16 without maintenance of cash book and vouched account. **Annex-L**

Audit is of the view that due to weak internal controls, vouched accounts of entire drawal of funds was not maintained by the DDOs.

Non maintenance of vouched accounts resulted in loss to TMA funds amounting to Rs 218.474 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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, under intimation to Audit

[AIR Para: 05]

1.4.1.2 Misappropriation on account of income tax – Rs 17.492 million

According to Section 153 (1) (b) (ii) and (2) (ii) (b) of Income Tax Ordinance, 2001, the rate of collection of tax will be 4.5% of the gross amount payable in case of sale of goods from other taxpayers and in the case of rendering

of or providing of services tax will be 10% of the gross amount payable in case of other taxpayers.

TMA Bosan Town did not withhold income tax amounting to Rs 17.492 million during the Financial Year 2015-16 nor any proof of deposit of the same with FBR was available on record. An amount of Rs 10.773 million was required to be deducted at source on account of income tax during 2015-16. Amount of income tax on salaries and sales tax could not be calculated due to non-availability of details of expenditure. Further, an amount of Rs 6.719 million was pointed out in the Audit Report for Audit Year 2015-16 on account of income tax, but no compliance was shown. In absence of such detail, it was suspected that an amount of Rs 17.492 million had been misappropriated on account of income tax. **Annex-M**

Audit is of the view that due to weak internal controls, detail of deductions and deposit of income tax was not available and the same was suspected to be misappropriated.

Misappropriation of income tax resulted in loss amounting to Rs 17.492 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 17.492 million, under intimation to Audit.

[AIR Para: 18]

1.4.1.3 Misappropriation of funds on account of POL charges – Rs 2.481 million

According to Rule 9 (1) and (20) of the West Pakistan Government Staff Vehicles (Use and Maintenance) Rules, 1969, log book shall be maintained, in respect of every Government vehicle, a logbook in Form 'A' wherein shall be

entered in the journeys performed by a Government vehicle. The logbook maintain

TMA Bosan Town drew funds amounting to Rs 2.481 million on account of POL charges during 2015-16. Neither log books of vehicles were maintained nor shown to Audit despite repeated requests. In absence of log books and proper justification of expenditure, it was suspected that funds were misappropriated. The detail is as under.

(Rupees in million)		
Name of DDO / Branch	Major / Minor Detailed Function	Total expenditure for year 2015-16
Town Municipal Officer	A-03807 POL Charges	0.559
TO (Regulation)	A-03807 POL Charges	0.388
TO(I&S)	A-03807 POL Charges	0.529
TO(P&C)	A-03807 POL Charges	0.284
CO Unit	A-03807 POL Charges	0.721
Total		2.481

Audit is of the view that due to weak internal controls, suspected misappropriation of funds was committed through bogus expenditure without maintenance of log books.

Misappropriation of funds resulted in loss amounting to Rs 2.481 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 2.481 million, under intimation to Audit.

[AIR Para: 17]

1.4.1.4 Misappropriation of confiscated items – Rs 2 million

According to Rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured, weighed and recorded them in appropriate stock registers.

TMA Bosan Town Multan did not maintain proper inventory register for recording the inventory of items / articles forfeited during operations against encroachments in the town costing approximately Rs 2 million during Financial Years 2014-16.

Audit is of the view that due to weak internal controls, the inventory register was not being maintained.

Misappropriation due to non maintenance of inventory register resulted in loss amounting to Rs 2 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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, under intimation to Audit.

[AIR Para: 34]

1.4.1.5 Misappropriation of funds kept under self control – Rs 1.273 million

According to Rule 2.31 (a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

TMA Bosan Town drew funds amounting to Rs 1.273 million on account of unforeseen expenditure during the year 2015-16 as observed from the Budget Control Register (BCR). The payment was made on account of purchase of different assets / items and other expenditure but neither record of such expenditure was kept in the office nor shown to Audit. No stock entry and issuance record was available. Further, the same items were missing from the list of assets submitted to District Transition Team.

Annex-N

Audit is of the view that due to weak internal controls, funds were misappropriated by booking bogus expenditure.

Misappropriation of funds resulted in loss amounting to Rs 1.273 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 1.273 million, under intimation to Audit.

[AIR Para: 16]

1.4.2 Non Production of Record

1.4.2.1 Non production of record – Rs 323.717 million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, read with 18th Constitutional Amendment, “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 Bosan Town did not produce the record amounting to Rs 323.717 million for the Financial Year 2015-16 as detailed below: **Annex-O**

(Rupees in million)

Sr. No.	Description of Record	Amount
01	Non development expenditure	218.474
02	Receipts	91.552
03	Development expenditure viz. Measurement books and vouchers	13.691
Total		323.717

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

Nonproduction of record of Rs 323.717million created doubt about the legitimacy of expenditure / record.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 production of record to Audit for verification.

[AIR Para: 01, 36]

1.4.3 Irregularities and non compliance

1.4.3.1 Non reconciliation of accounts of receipts and expenditure - Rs 526.917 million

According to Para (v) of Government of the Punjab Finance Department letter No.FD (FR)II-5/82(P) dated 30.06.2009, Tehsil / Town Accounts Officer in each TMA shall maintain the books of accounts both for receipts and expenditure; undertake periodical reconciliation of accounts with the TO (Finance) on month to month and annual basis.

TMA Bosan Town did not reconcile the accounts of receipts and expenditure of Rs 526.917 million during Financial Year 2015-16 with the Town Accounts Officer. It was also observed that expenditure under several account heads was different in the budget control register, when compared with the annual accounts. **Annex-P**

Audit is of the view that due to weak internal controls, monthly and annual accounts were not reconciled with the TO (F).

Non reconciliation of accounts amounting to Rs 526.917 million resulted in violation of rules

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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, under intimation to Audit.

[AIR Para: 23]

1.4.3.2 Irregular payment of tuff tile works – Rs 11.624 million

According to Technical Sanction of Chief Engineer (HQ) Punjab Local Government Board Lahore letter No. CE (HQ) PLGB-TS/2005 issued in different dates for different works, the tuff tile was required to be used having crushing

strength not less than 7,000 pounds per square inch manufactured by the Government approved manufacturer.

TMA Bosan Town Multan made payment amounting to Rs 11.624 million on account of execution of tuff tile work in the different development works during 2015-16. The payment was unjustified as the name of the manufacturer was not mentioned in the record entries and on the test reports. Further, no evidence was available on record that tuff tile manufactured by the Government approved manufacturer had been used. **Annex-Q**

Audit is of the view that due to weak internal controls, payment has been made without ensuring the use of tuff tile manufactured by the Government approved manufacturer.

Irregular payment of Rs 11.624 million resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 14]

1.4.3.3 Unauthorized retention and refund of performance securities - Rs 9.926 million

According to Section (107)(3)(b) of PLGO 2001, all refundable deposits received by a Local Government shall be credited to Public Account of the respective Local Government, in State Bank, Government Treasury, a Post Office or a bank as specified by the Government from time to time. Further, according to the Government of the Punjab, Finance Department Notification No.RO (Tech) FD 1-2/2010 dated 04.09.2012, the performance security deposit/additional performance security deposit lodged by a contractor (in cash or

/other form) shall be refunded to him after the expiry of three months after the issue of the certificate of completion of work under Clause 40 hereof by the Engineer-in-charge, or along with the final bill if it is prospered after that period on account of some unavoidable circumstances.

TMA Bosan Town obtained performance securities amounting to Rs 9.926 million from different contractors due to acceptance of more than 5% below rate on technically sanctioned estimate. The performance securities were received in shape of CDRs from the contractors and were kept in hand instead of depositing them into Government Treasury / Bank Account. It was further observed that such securities were refunded to the contractor during execution of works before prescribed period of three months after completion of work.

Audit is of the view that due to weak internal controls, security deposits were kept in hand and refunded prior to prescribe period.

Unauthorized retention and refund of securities amounting to Rs 6.288 million resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 08]

1.4.3.4 Misclassification of expenditure – Rs 1.009 million

According to Para 9 (1) of PDG and TMA (Budget) Rules 2003, the budget shall be prepared in accordance with Chart of Classification of accounts issued by the Auditor General of Pakistan. Further, according to Para 12(1) (5) of the Local Government Accounts Manual 2003, the expenditure shall be classified into an account head relating to nature of item.

TMA Bosan Town incurred an expenditure of Rs 1.009 million out of irrelevant account heads / object codes during Financial Year 2015-16. **Annex-R**

Audit is of the view that due to weak internal controls expenditure was incurred out of irrelevant account heads / object codes.

Misclassification of expenditure amounting to Rs 1.009 million resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 24]

1.2.4 Performance

1.4.4.1 Illegal construction of commercial buildings without payment of the Government dues – Rs 848.051million

According to Rule 60(1) (a) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, the conversion fee for the conversion of a residential, industrial, peri-urban area or intercity service area to commercial use shall be as under:

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

Further, according to Rule 60(1) (e) of ibid the conversion fee for the conversion of land use to educational or healthcare institutional use shall be ten percent (10%) of the value of land as per valuation table or ten percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available. Further, according to approved schedule of TMA Bosan Town, map fee at the rate of Rs12 per Sft will be charged at the covered area of the building of commercial market / commercial shops if the building did not exist prior to 2001. In case of existing building / constructed building rate will be two times and fine of 25% will also be charged for approval of map.

TMA Bosan Town allowed construction and running of businesses in commercial buildings in the jurisdiction of Bosan Town during Financial Year 2015-16 without the recovery of map fee, fine and without ensuring NOC of conversion fee received from City District Government Multan amounting to Rs 848.051 million. **Annex-S**

Audit is of the view that due to weak monitoring controls, irregular commercial buildings were constructed without approval and payment of dues.

Irregular construction of buildings without payment of Government fee resulted in loss amounting to Rs 848.051 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 848.051 million, under intimation to Audit.

[AIR Para:6, 20, 21, 22, 27, 28,29,30, 31, 38, 39, 40]

1.4.4.2 Non recovery of sewer tax – Rs 2.761 million

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

TMA Bosan Town did not recover dues of Rs 2.761 million on account of sewer tax during Financial Year 2015-16 as detailed below:

(Rupees in million)

Nature of connection	No. of connections	Monthly rate	Opening arrears	Current demand	Total demand	Recovery during 2015-16	Closing arrears 30.06.16
Domestic	1,014	30	2.456	0.365	2.821	0.147	2.674
Direct to manhole	8	60	0.002	0.006	0.008	0.004	0.003
Hotel	7	150	0.010	0.013	0.022	0.009	0.013
Barber bath room	5	150	0.039	0.009	0.048	0.004	0.044
Hospital	9	150	0.035	0.016	0.051	0.025	0.027
Ice factory	2	3,000	-	-	-	-	-
Total	1,045		2.541	0.409	2.950	0.189	2.761

Audit is of the view that due to weak internal controls, sewer tax was not recovered.

Non recovery of sewer tax resulted in loss of TMA funds amounting to Rs 2.761 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 2.761 million, under intimation to Audit.

[AIR Para: 25]

1.4.5 Internal Control Weaknesses

1.4.5.1 Non imposition of penalty for non completion of works within stipulated period – Rs 5.079 million

According to Clause 2 of Condition of Contract, the time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor. Contractor shall pay as compensation an amount equal to one percent of the amount of contract subject to maximum of 10% or such smaller amount as the engineer in-charge (whose decision in writing shall be final) may decide, on the amount of the estimated cost stated in item (b) of the memorandum of work annexed hereto for every day the work remains un-commenced or unfinished after the proper date.

TMA Bosan Town did not observe the time limits granted to the contractors during 2015-16. Contractors neither completed the works within time limit nor applied for time extension before the expiry of stipulated period. Penalty @ 10% amounting to Rs 5.079 million was required to be imposed due to non-completion of works despite lapse of several months after the completion date. It was, further, observed that security deposits of such contractors were also not forfeited.

Audit is of the view that due to weak internal controls, penalty for non completion of works was neither imposed nor security deposits were forfeited.

Non imposition of penalty for non completion of works within time limit resulted in loss amounting to Rs 5.079 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 5.079 million, under intimation to Audit.

[AIR Para: 10]

1.4.5.2 Non forfeiture of security deposits despite non execution of works – Rs 3.086 million

According to Clause No. 3(a) of the condition of contract, the Municipal Engineer shall have power to rescind the contract of which rescission notice in writing to the contractor under the hand of the Municipal Engineer shall be conclusive evidence, and in which case the security deposit of the contractor shall stand forfeited.

TMA Bosan Town did not forfeit the security deposits of the contractors who did not commence works at site despite issuance of work orders amounting to Rs 3.086 million during Financial Year 2015-16. Only notices were served to the concerned contractors, but no action was taken by the TMA. **Annex-T**

Audit is of the view that due to weak internal controls, neither works were started nor security deposits were forfeited.

Non forfeiture of security deposit despite non execution of works resulted in loss amounting to Rs 3.086 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 3.086 million, under intimation to Audit.

[AIR Para: 19]

1.4.5.3 Non forfeiture of earnest money despite non submission of performance securities within time limit - Rs 2.753 million

According to Condition No. 6 of tender notice given in the newspaper, a performance guarantee equal to 10% of estimated cost (Balance amount, adjusting 2% of earnest money) should be deposited by the bidder whose rates are approved by the competent authority within 7 days. If he does not deposit the required amount, his 2% CDR deposited will be forfeited by TMA and his tender

rate will be rejected and process of re-tendering will be initiated or other suitable legal option will be exercised without any further intimation to him and this action cannot be challenged.

TMA Bosan Town did not forfeit the earnest money amounting to Rs 2.753 million despite the contractors did not deposit the performance securities within 7 days. No action was taken against the concerned contractors and work orders were issued to such defaulter contractors even after the lapse of 165 days.

Audit is of the view that due to weak internal controls, CDRs were not forfeited despite the contractors did not submit the performance securities within time limit.

Non forfeiture of earnest money resulted in loss amounting to Rs 2.753 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 37]

1.5 Town Municipal Administration, Musa Pak

1.5.1 Irregularities and non compliance

1.5.1.1 Illegal construction of commercial buildings without payment of conversion and map fee - Rs 273.525 million

According to Rule 60 (1) (a) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, the conversion fee for the conversion of a residential, industrial, peri-urban area or intercity service area to commercial use shall be as under:

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

Further, according to Rule 60 (1) (e) of ibid the conversion fee for the conversion of land use to educational or healthcare institutional use shall be ten percent (10%) of the value of land as per valuation table or ten percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available. According to Notification bearing No.788-TC-R-CN-TMA/T (A) dated 04.07.2002, fee at the rate of Rs 50 per CFT will be recovered as extra height charges if the height will be increased from the government approved height of 48 feet. Further fee at the rate of Rs 10 per square meter will be recovered.

TMA Musa Pak Town did not take any action against the buildings and factories illegally constructed within the jurisdiction of TMA without approval of maps and payment of the Government dues amounting to Rs 273.525 million during 2015-16 as detailed below:

(Rupees in million)		
Sr.No.	Nature	Amount
1	Illegal construction of commercial building without payment of conversion and map fee	78.408
2	Unauthorized construction without approval of map and conversion fee.	31.978
3	Loss to Government due to approval of Map without	15.419

Sr.No.	Nature	Amount
	payment of conversion fee and without prescribed set back.	
4	Illegal construction of building on negative area and without payment of conversion fee and approval of Maps	147.720
Total		273.525

Audit is of the view that due to weak internal controls, commercial buildings were illegally constructed without approval of maps and payment of the Government dues.

Illegal construction of commercial buildings without payment of conversion and map fee resulted in loss amounting to Rs 273.525 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 273.525 million, under intimation to Audit.

[AIR Para: 20, 24, 26, 34]

1.5.1.2 Illegal extension of buildings without payment of conversion fee- Rs 6.149 million

According to Notification No.E&A (LG) 5(1)/2005 dated 30.06.2005, Town Officer (P&C) Musa Pak Town Multan is responsible for checking of violations of the prohibitions provided in the master plan the sanctioned site development scheme under the PLGO, cities act, or any other law for the time being in force including the plans and schemes sanctioned under the repealed enactment within their jurisdiction

TMA Musa Pak Town did not take any action despite construction of illegal new building by Green Land Marriage Club without approval of map. Owner claimed that the maps were approved by MDA but did not submit the approved building plan. The building was situated beyond the jurisdiction of MDA and approval, if any, was irregular. The map and conversion fee of

new building was calculated amounting to Rs 6.149 million as detailed below:

(Rupees in million)

Name of Building	Approximate area	Rate	Value of land	Conversion and map Fee
Commercial marriage Halls, Godowns for cooking of foods etc. and office	8,000 sft	Rs 3,812 Sr. No. 479 of valuation table	30.496	6.149

Audit is of the view that due to weak internal controls, no action was taken by the TMA despite illegal constructions had been made without approval and payment of prescribed fee.

Illegal construction of new building resulted in loss amounting to Rs 6.149 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 6.149 million, under intimation to Audit.

[AIR Para: 35]

1.5.1.3 Uneconomical expenditure on quotation instead of open tender- Rs 5.159 million

According to Rules 12(1) (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 Chapter II, Rule 9 of 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 splitting or regrouping of procurements so planned.

TMA Musa Pak Town incurred expenditure of Rs 5.159 million during 2015-16 for arrangement of Ramzan Bazar on simple quotations without open tenders as PPRA. The same durable items were procured for Rs 0.97 million during the previous financial year for below the procurement during the current Financial Year 2015-16. No stock register were produced to ascertain the fate of items previously purchased. Purchases were made on quotations instead of tendering process. In some cases advertisement was given without specifications of the items to be purchased. Further procurement was made at far higher rates as detailed below:

(Rupees in million)

Name of Item	Rate charged at TMA Musa Pak(Rs)	Rate Charged in TMA SRA (Rs)	Difference (Rs)	Quantity	Excess Amount
Canopy size 36x36	118 per sft	32.58 per sft	85.42	10,368 sft	0.886
Pig (Killa) Iron	650	390	260	107 Nos.	0.028
Rope 20 feet long	1,700 per rope	560	1140	100 Nos.	0.114
Dari 12x14	3,600 per dari	660	2940	100 Nos.	0.293
Red Carpet	65 per sft	35 per sft	30	4,168 sft	0.125
Total					1.446

Audit is of the view that due to weak internal controls, irregular expenditure was incurred through quotations.

Uneconomical expenditure amounting to Rs 5.159 million resulted in loss of Rs 1.446 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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:04,7,8,35]

1.5.1.4 Unauthorized payment without laboratory tests reports - Rs 3.224 million

According to Technical Sanction of Chief Engineer (HQ) Punjab Local Government Board Lahore letter No. CE (HQ) PLGB - TS / 2005 issued in different dates for different works, the tuff tile was required to be used manufactured by the Government approved manufacturer having the crushing strength of 7000 Psi.

TMA Musa Pak Town made the payment of tuff tiles 7000 PSI amounting to Rs 3.224 million during the Financial Year 2015-2016 without the test reports of tuff tile to check the strength as required under the clause of contract agreement. **Annex-U**

Audit is of the view that due to weak internal controls, test reports were not obtained from the laboratory and substandard tuff tiles fixed at sites by paying the excess rates.

Unauthorized payment of Rs 3.224 million without test reports resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 30]

1.5.1.5 Unauthorized approval of land sub-division and short collection of conversion fee - Rs 1.616 million

According to Rule 42 (e) of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, A Town Municipal Administration after verification of owner ship documents entertain an application of subdivision of

land, which is less than one hundred kanal subject to a developer does not own additional land in continuation of the land proposed for sub-division. A developer shall transfer area under road through transfer deed to a Town Municipal Administration. According to Rule 44(h) of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, no objection certificate from the Environment Protection Department for land of forty kanal and above.

TMA Musa Pak Town approved the land subdivision “Gulshan Tahir” on 21.5.2016 submitted vide building plan No.31 dated 29.8.2015 having area of 58.95 kanal. Site plan was approved without the deposit of transfer deed for area reserved for roads and open space and submission of no objection certificate from EPD. The site was visited along with the building inspector and it was noted that the owner owned the area on the main road Bahawalpur Multan, which was shown in the map situated at site for future commercialization. District Officer Spatial Planning assessed the value of off road land and did not take into account of additional land owned by owner. The map was approved with the approach road of 40 feet instead of 60 feet as required under law. The owner did not take into account front area of land of 331.4 Marlas to save conversion fee amounting to Rs 1.616 million.

Audit is of the view that due to weak internal controls, conversion fee was assessed less than the actual at site.

Irregular approval of land sub-division resulted in loss amounting to Rs 1.616 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 provision of transfer deed and recovery of Rs 1.616 million, under intimation to Audit

[AIR Para: 21]

1.5.1.6 Approval of illegal established land sub-divisions - Rs 1.573 million

According to Rule 40 to 46 of Punjab Private Housing Schemes and Land Sub-divisions Rules 2010, The Town Municipal Administration shall allow the land sub-divisions after observing the criteria given in above mentioned rules.

TMA Musa Pak Town approved land sub-division “Awais” having area of 51 kanal and “Masooma Syam Garden” having area of 99.50 kanal during 2015-16. Audit visited the site along with representative of (P&C) branch. It was noted that the land sub-division had started construction. The approach road of land sub-division “Awais” was only 20 feet contrary to 60 feet as reported by Building Inspector. Further contrary to report of building inspector and draftman “Sayam land sub-division” did not have independent approach road and internal roads were only 25 feet wide instead of required 30 feet. Further during scrutiny of files of above land sub-divisions, it was noted that Rs 1.573 million were less recovered as detailed below:

(Rupees in million)

Name of land Sub-division	Covered Area	Fee collected	Fee due with fine	Conversion Fee	Amount
Awais Villas Dera Muhammadi	276230 sft	0.137	0.171	0.497	0.531
Masooma Syam Garden Land Sub-division	99.50 Kanal	0.234	0.301	0.975	1.042
Short fee collected					1.573

Audit is of the view that due to weak internal controls, irregular approval of land sub-divisions was allowed.

Irregular approval of land sub-division resulted in loss amounting to Rs 1.573 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 1.573 million, under intimation to Audit

[AIR Para: 39]

1.5.1.7 Noncompletion of work on risk and cost basis - Rs 1.500 million

According to Clause 60 and 61 of contract agreement, read with Law and Parliamentary Affairs Department's letter No.OP-15(119)/2001/400/392/C dated 25.10.2001, in case the contractor fails to fulfill his obligation as per contract, either the contract would be rescinded and his security deposit be forfeited to Government or balance left over work would be executed at the risk and cost of defaulting contractors by another contractor.

TMA Musa Pak Town awarded the works of Rs 1.500 million to M/S Muhammad Adnan against the quoted rate of 36.780% below than TS estimate to be completed within 60 days. The contractor was asked to deposit additional performance security of Rs 0.552 million within ten days of award of work. The contractor did not deposit the performance security during 2015-16 but was allowed to start the work and payment of two running bills had been made. Neither the work was completed nor applied for time extension up to the date of Audit. TMA did not rescind the contract. The security deposit was also not forfeited and the balance work was not executed at the risk and cost of defaulting contractors through another contractor.

Audit is of the view that due to weak internal controls, neither additional performance security was obtained nor work got completed on risk and cost of defaulting contractor.

Non completion of work amounting to Rs 1.500 million on risk and cost basis resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 forfeiture of security deposit and execution of works on risk and cost basis, under intimation to Audit

[AIR Para:09]

1.5.1.8 Unauthorized execution of development work out of non-development budget - Rs 1.495 million

According to the Rule 4 (3) (iv) of the PDG & TMA (Budget) Rules, 2003 the head of offices is responsible for ensuring that the total expenditure is kept within the limits of authorized appropriation.

TMA Musa Pak Town allocated the budget amounting to Rs 1.495 million under the object head A13602-Emergency work (Flood etc.) under the DDO ship of Town Officer (I&S) during the Financial Year 2015-16. The funds were utilized by preparing simple quotations keeping the amount less than one lac to avoid open tendering and spent on the execution of original works without invoking the emergency clauses. **Annex-V**

Audit is of the view that due to weak internal controls, non-development budget was utilized for development works.

Unauthorized execution of development works amounting to Rs 1.495 million out of allocation for non-development expenditure resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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:14]

1.5.1.9 Irregular expenditures -Rs 1.488 million

According to Rule 15.2 (c) of PFR, Vol-I stipulates that purchase order should not be split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Town Officer (I&S) Musa Pak Town drew Rs 1.488 million during the Financial Year 2015-16 by preparing doubtful requisitions / quotations. The stock was issued without valid point registers maintained by the electricians as detailed below:

- i. Contractor quoted rates with GST but the same was separately paid to the contractor from TMA funds amounting to Rs 0.105 million.
- ii. Funds amounting to Rs 0.163 million were drawn on the fake reports prepared by the contractor through bogus signature of electrician.
- iii. Funds amounting to Rs 0.421 million were drawn on account of purchase of electric material without reports of electrician. Signatures of applicants were not available on applications.
- iv. As per stock register of electrician, material costing Rs 0.219 million were issued to sub-engineer without justification. This revealed that bogus bills were prepared with the reports of sub-engineers without actual purchase of material.

Audit is of the view that due to weak internal controls, funds were utilized through doubtful procurement procedure.

Unauthorized drawal on bogus signatures or without reports of electricians resulted in loss amounting to Rs 1.488 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 1.488 million, under intimation to Audit.

[AIR Para:15]

1.5.1.10 Non availability of electric material purchased out of development budget - Rs 1.300 million

According to Rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as a case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued a written acknowledgement should be obtained from the Person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

TMA Musa Pak Town accorded the technical sanction of development scheme amounting to Rs 1.300 million for supply of electric material for repair of street lights of different union councils. The material was received on 20.07.2016 and shown entered on stock register page No 47, by the store keeper. The received material was neither available in store nor shown issued. No record entries were made in the measurement book.

Audit is of the view that due to weak internal controls, the expenditure on purchase of electric material was unjustified in absence of material and consumption record.

Non availability of electric material / consumption record resulted in loss amounting to Rs 1.300 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 1.300 million, under intimation to Audit.

[AIR Para: 22]

1.5.1.11 Unauthorized change of cadre and overpayment of pay and allowances - Rs 1.204 million

According to the Rule 2.31 (a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

TMA Musa Pak Town changed the cadre of following officials without the orders of the competent authority i.e. Chief Minister of Punjab. Hence, posting / promotions / payment of pay and allowances amounting to Rs 1.204 million were held irregular as detailed below:

(Rupees in million)

Name of Employee	Appointment in cadre	Change in cadre	Amount overpaid Approximate
Rana Hashim Ali	Peon BS-1	Driver in BS.5	0.100
Mubbashir Ahmed Ghouri	Baildar BPS-2	Road Roller Driver BPS-5	0.100
Ishfaq Hussain	Court Conductor BPS-7	Building Inspector BS-11 Than BS-14 after that BS-16	0.891
Javaid Iqbal	Assistant Draft Man BS-11	Sub-Engineer BS-11 to BS-16	0.013
Abdul Sattar s/o M.Hanif	Baildar BPS-1	Naib Qasid BS-1	0.100
Total			1.204

Audit is of the view that due to weak internal controls, cadre of the employees was changed without approval of the competent authority and promotions and pay and allowances were irregular.

Unauthorized change of cadre and payment of pay and allowances amounting to Rs 1.204 million resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 1.204 million, under intimation to Audit.

[AIR Para: 23]

1.5.1.12 Irregular promotions from Tube Well Operator to Superintendent -Rs 1.200 million

According to the Rule 17 (Part-III) of the Punjab Civil Servants (Appointment and Conditions of Service) Rule 1974, initial appointment to all posts in grades 1 and above except those filled under rule 16, shall be made on the basis of the examination or test to be held by the appropriate committee or the board as the case may be, after advertisement of the vacancies in the newspaper or in the manner to be determined by the Government.

TMA Musa Pak Town allowed the pay and allowances amounting to Rs 1.200 million through unauthorized regularization of services of Mr. Dost Muhammad as detailed below:-

- i. He was appointed as Tub Well Operator on temporary basis vide order No.747/9 dated 18.11.1981 on the approval of service selection board in BS-4. His qualification was matric.
- ii. Vide Order No.1188/CCO dated 13.10.1982 he was directed to assist the clerk water works. Meanwhile, he confirmed himself in service book as Assistant Clerk without any authority.
- iii. He was again confirmed as Supervisor Roads vide order No.167/84 dated 23.04.1984 in BS-4.
- iv. He was posted as Store Munshi and his post was upgraded from BS-4 to BS-5 on 26.02.1989.

- v. He was promoted as Store Keeper in BS-5 vide order No.218 dated 24.12.1991.
- vi. He was transferred and posted as Cashier vide, office order No.380/G dated 29.4.1992.
- vii. Post of Cashier was upgraded from BS-7 to BS-11 and he upgraded himself in BS-11 vide order dated 4.12.1993 without any authority and get arrear of pay Rs 2,798.
- viii. He was awarded selection grade from BPS-11 to BPS-15 vide office order No.231/G dated 06.11.1995
- ix. He was again promoted as Superintendent in BS-16 vide office order No.176/G dated 23.4.2005.
- x. He was granted BS-17 w.e.f 10.9.2014 in the light of Government Letter No. FD-PC-14-19/2014 dated 04.03.2015 and get the arrear of Rs 0.0840 million.
- xi. His all service book was verified by Resident Audit Officer, Chief Account Officer and Town Officer (Finance).

Audit is of the view that due to weak internal controls, Tube Well Operator BS-4 was promoted as Superintendent BS-17.

Irregular promotion and payment of pay and allowances amounting to Rs 1.200million resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 production of authority for promotion or otherwise reversion into his original post to Audit for verification.

[AIR Para:28]

1.5.2 Performance

1.5.2.1 Non approval of maps and recovery of Government fees - Rs 71.648 million

According to Rule 78 of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules 2009, A City District Government or a Tehsil Municipal Administration shall deem a building, plot or land in a notified land use reclassification scheme as converted to the land use as per the notified scheme. Subject to any legal restrictions imposed under any law for the time being in force, an occupant of a building, plot or land may use the building, plot or land for a purpose permitted under the notified land use reclassification scheme on payment of the conversion fee. Further, according to Table "A" Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 industrial units can be established on prescribed width of roads.

Plot Size	Road Width
5 Acre and Above	80 feet to 200 feet
1 Acre to less than 5 acres	60 feet to 140 feet
4 kanal to less than one acre	50 feet to 120 feet
Less than four kanal	Upto 80 feet

TMA Musa Pak Town did not take any action against the factories illegally constructed on 20 to 30 feet width of road without approval of maps and payment of conversion fee amounting to Rs 71.648 million as noted by audit during physical verification of sites situated at Dera Muhammadi. Two files were submitted by owner on 29.8.2015 and 29.6.2015 but no action was taken by the Town Officer (P&C) branch after submission of files. **Annex-W**

Audit is of the view that due weak internal controls, illegal construction of factory buildings had been made without approval and payment of fee.

Illegal construction of buildings without approval and non recovery of fee resulted in loss amounting to Rs 71.648 million,

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 71.648 million, under intimation to Audit.

[AIR Para: 31, 32]

1.5.2.2 Non recovery of rent of shops / additional storeys - Rs 9.869 million

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

TMA Musa Pak Town did not recover rent of shops amounting to Rs 7.874 million during the Financial Year 2015-16. TMA did not recover the additional rent of shops of double storeys constructed by the lessee of the shops without approval of TMA. Audit visited the shops and counted minimum 147 shops had double storeys but no additional rent of 50% of original rent of shops amounting to Rs 1.995 million were recovered from the lessee of the shops since long.

Audit is of the view that due weak internal controls, rent of shops and double storeys were not recovered.

Non recovery of rent of shops and double storeys resulted in loss amounting to Rs 9.869 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 9.869 million, under intimation to Audit.

[AIR Para:19]

1.5.2.3 Excess payment and non obtaining of performance security- Rs 2.293million

According to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be responsible for any loss sustained by Government through fraud or negligence on his part. Further, according to Government of the Punjab, Finance Department letter No. RC9Tech) FD-1-2/83 (v) (p) dated 06-04-2005, if contractor quote rate 5 % below the approved D.N.I.T. lowest bidder will have to deposit additional performance security from the schedule bank within 15 days or expiry of laid impeach over is earlier.

TMA Musa Pak Town had got the approval of TS estimate of six numbers development schemes for supply of electric material for repair of street light for UC No.21, 22, 25, 26, 28 and 29 from the Chief Engineer (HQ) Lahore. TS estimates were approved on the basis of rate analysis of five items which includes four schedule rates and one non-schedule rates without any quotations. All the schedule rates given in MRS were inclusive of all type of taxes but the TO(I&S) added 17% GST in the rate analysis irregularly. The rate was charged Rs 3,800 instead of Rs 3,250.10. Hence total excess payment amounting to Rs 0.949 million had been made. Further the work was awarded on 32.08% below on TS estimate but performance security amounting to Rs 1.344 million was not obtained from the contractor.

Audit is of the view that due to weak internal controls and pre-audit checks, excess rates were paid to the contractor and performance security had not been obtained.

Excess payment and non obtaining of performance security amounting to Rs 2.293 million resulted in loss TMA funds.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 and recovery of Rs 0.949 million, under intimation to Audit

[AIR Para: 25]

1.5.3 Internal Control Weaknesses

1.5.3.1 Unauthorized retention of files of commercial buildings involved commercialization fee-Rs 42.559 million

According to Rule 10.4.1 Model Building by Laws, Sanction of Plan “Within 45 days of the receipt of a notice along with required plans and documents as under Section 10.2 and 10.3 and payment of scrutiny fee for permission to carry out building works, the TMA shall pass orders granting or refusing permission to carry out such building works and in case of refusal specify the provisions of the building bye laws violated. Require further details of the plans, documents, plan scrutiny fee, specifications and any other particulars to be submitted to it. If TMA does not inform about objections or does not pass orders granting or refusing permission specifying the provision of the Building bye laws violated within 45 days or if any additional particulars required by the TMA have not been submitted for within the required 45 days from the receipt of notice / application. The applicant shall give in writing through registered post to the TMA pointing out the negligence of the TMA. If such negligence continues for further fifteen 15 days from the date of such written communication, the plans shall be deemed to have been sanctioned to the extent to which it does not contravene the provisions of these bye laws and any other provisions specified by the TMA.

Town Officer (P&C), Musa Pak Town received 69 commercial maps during the Financial Year 2015-16 out of which only 10 maps were approved during the whole Financial Year. Notice files were demanded which revealed that only 20 notices were shown issued by the building inspector during the whole year and all the persons whom notices were issued submit the maps. Scrutiny of some maps submitted by the owners revealed that TMA authorities only received the receipt and did not report on files by even building inspector after site inspection. No case was forwarded for commercialization to DO (Spatial Planning) for assessment of conversion fee and approval from HLDC. Due to non-submission of maps for processing, illegal commercial buildings were constructed without payment of conversion fee amounting to Rs 42.559 million.

Audit is of the view that due to weak internal controls, building owner were benefited by non submission of report for collection of conversion fee.

Unauthorized retention of files of illegal constructed buildings without obtaining of conversion fee resulted in loss amounting to Rs 42.559 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 42.559 million, under intimation to Audit.

[AIR Para:33]

1.5.3.2 Irregular refund of performance security-Rs 12.832 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. According to Government of the Punjab Notification No.RO (Tech) FD 1-2/2010 dated 04.09.2012, the performance security deposit/additional performance security deposit lodged by a contractor (in cash or /other form) shall be refunded to him after the expiry of three months after the issue of the certificate of completion of work under Clause 40 hereof by the Engineer-in-charge, or along with the final bill if it is prospered after that period on account of some unavoidable circumstances.

TMA Musa Pak Town allowed the execution of works to the contractor who quoted rates more than 5% below on the tender value after obtaining the performance security amounting to Rs 12.832 million during the Financial Years 2014-16. Performance security amount neither entered in security register nor proof of deposit of same into TMA bank accounts was available. The absence of relevant record the performance security have been either misappropriated or refunded to the contractor without finalization of work at sites.

Audit is of the view that due to weak internal controls, relevant record of performance securities was not available.

Non availability of record of performance securities amounting to Rs 12.832 million resulted in misappropriation / irregular refund to contractor.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 10]

1.6 Town Municipal Administration, Sher Shah

1.6.1 Non Production of Record

1.6.1.1 Non production of record – Rs 2.550 million

According to Clause 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, read with 18th Constitutional Amendment "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 Sher Shah Town did not produce record of unforeseen expenditure, service books, cash books, stock registers, encroachment record and contingent vouchers amounting to Rs 2.550 million for the Financial Year 2015-16.
Annex-X

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

Nonproduction of record of Rs 2.550 million created doubt regarding the legitimacy of expenditure / record.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 production of record to Audit for verification.

[AIR Para: 24, 25]

1.6.2 Irregularities and non compliance

1.6.2.1 Irregular expenditure on Ramzan Bazar – Rs 8.478 million

According to Rule 9 of 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.

TMA Sher Shah Town incurred expenditure of Rs 8.478 million during the Financial Year 2015-16 on account of arrangements for Ramzan Bazar through calling simple quotations instead of tendering process and advertisement on PPRA's website as required under PPRA Rules.

Audit is of the view that due to weak internal controls, expenditure was incurred without observing PPRA rules.

Irregular expenditure amounting to Rs 8.478 million on Ramzan Bazar resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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]

1.6.2.2 Irregular payment of earth work - Rs 6.045 million

According to Condition No. 03 of Technical Sanction of Superintending Engineer of LG&CD, Punjab Lahore vide letter No.SE / LG & CD / 5 (25) / 2015-16 dated 24.07.15, the exact quantity of earth work will be worked out after conducting leveling before execution 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 Sher Shah Town got executed different development works through different contractors and made payment of earth work amounting to Rs 6.045 million during the Financial Year 2015-16 without recording cross section (X-Section and L-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 as lead of earth was paid from one (01) mile up to five (05) miles. It was further observed that in many cases lead up to one (01) to two (02) mile was allowed while the schemes were in the rural / agricultural areas and lead of 100 feet to ½ mile should have been allowed. The excess payment may be calculated by department and recovered accordingly.

Audit is of the view that due to weak internal controls, payments for earth work had been made without recording the levels, specifying the borrowing areas and allowed excess lead.

Irregular payment of earth work amounting to Rs 6.045 million resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 28]

1.6.2.3 Irregular purchases and doubtful expenditure in absence of stock entry and consumption proof– Rs 4.496 million

According to rule 12 (1) of PPR, 12 Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

According to Rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken and they should be entered in proper stock register.

TMA Sher Shah Town incurred expenditure of Rs 4.496 million during the Financial Year 2015-16 on account of different events e.g. Ramzan Bazar, Independence Day, mobile phones, panaflex, purchase of filters, Royalty of earth filling for Graveyard without advertisement on PPRA's website and in two national dailies. The entire expenditure was incurred through quotations in violation of above mentioned rules. Further, it was observed that neither stock entry in stock register was available nor any proof of consumption was shown. The detail is as under:

(Rupees in million)

Sr. No.	Description of Expenditure	Amount
1	Ramzan Bazar	1.769
2	Independence Day	0.200
3	Mobile phones	0.176
4	Panaflex	1.801
5	Filters	0.355
6	Royalty of earth filling	0.195
Total		4.496

Audit is of the view that due to weak internal controls, purchases were made without advertisement and expenditure was incurred without stock entry and consumption record.

Irregular purchases and doubtful expenditure in absence of stock entry and consumption proof resulted in loss amounting to Rs 4.496 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 2, 6, 7, 23]

1.6.2.4 Erection of water filtration plants against specifications - Rs 4.350 million

According to Rule 10 (1) of the Punjab Procurement Rules 2014, a procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favour any single contractor nor put others at a disadvantage.

TMA Sher Shah Town had made payment amounting to Rs 4.350 million on account of provision and fixing of five (05) water filtration plants during 2015-16. Audit observed following discrepancies:

- i. The unsigned quotation along with technical details / specification of the Rotek Company was attached with the documents. Audit physically inspected the site along with sub-engineers and observed that the equipment was not manufactured by the Rotek Company but different substandard parts of the different companies were purchased from the market arbitrarily and were erected at site.
- ii. The equipment pertaining to filtration plants was not as per technical detail mentioned in the quotation and various items were short. The plant consisted of ten (10) items but only four (04) items were fixed at site.

Further, as per quotations most of the parts were imported and were of different origin. But import / shipment documents were not produced.

- iii. No tests of the filtered water were conducted to ensure compliance to the parameters mentioned in the quotation.

Audit is of the view that due to weak internal controls, water filtration plants against the specification were fixed at site and full payment had been made.

Erection of substandard water filtration plants against specifications resulted in loss amounting to Rs 4.350 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 33]

1.6.2.5 Irregular payment of hiring charges of CCTV cameras and walk through gates– Rs 2.033 million

According to clarification of the Government of Punjab LD &CD Department letter No.SO.Estate (LG)2.2/2011(P) dated 26th October 2014, installation of CCTVs at Imam Bargahs, routes of jaloos does not fall under the preview of Municipal services and thereof, not a valid charge on the funds of TMA. Further, according to section 54 and 54-A of PLGO, 2001, TMAs are responsible for the provision of municipal services including water supply, sanitation, solid waste management, street light etc.

TMA Sher Shah Town drew Rs 2.033 million for payment of hiring charges during the Financial Year 2015-16 on events of Ramzan Bazar and Muharram

Route. All the expenditure was irregular being not a valid charge on TMA fund. More over following short falls were also observed:

- i. Expenditure of Rs 1.733 million was incurred on hiring of walk through gates in Ramzan Bazars for general public safety. In the absence of one organized entry supported by walk through gate, the payment of rent was unjustified and seemed bogus in absence of videos / photographs which can show the daily functioning of walk through gates at sites.
- ii. Expenditure of Rs 0.300 million was incurred on CCTV cameras on the direction of DCO as a measure for the enforcement of Law and Order despite the same was not the function of TMA. Moreover, no quotations were received from PTCL or other firms for installations of CCTV cameras and payment was made to PTCL without issuing supply order. No recorded videos were available to justify the expenditure incurred as detailed below:

(Rupees in million)

Sr. No.	Description	Name of Firm	Invoice Date	Token No.	Amount
1	Hiring of walk through gate (11 days Moharram)	Imran Hamid & Co.	05.11.14	-	1.333
2	Hiring of walk through gate (10 days Ramzan Bazar)	Imran Hamid & Co.	-	103/7-15	0.100
3	Hiring of walk through gate (10 days Ramzan Bazar)	Imran Hamid & Co.	-	104/7-15	0.100
4	Hiring of walk through gate (10 days Ramzan Bazar)	Imran Hamid & Co.	-	105/7-15	0.100
5	Hiring of walk through gate (10 days Ramzan Bazar)	Imran Hamid & Co.	-	106/7-15	0.100
6	CCTV Cameras	PTCL	-	-	0.300
Total					2.033

Audit is of the view that due to weak financial controls, irregular expenditure was incurred.

Irregular expenditure amounting to Rs 2.033 million resulted in violation of the Government instructions.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 5]

1.6.2.6 Splitting of expenditure to avoid tendering process – Rs 1.721 million

According to Rules 12(1) and (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. Further, according to Chapter II, Rule 9 of 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 splitting or regrouping of procurements so planned.

TMA Sher Shah Town made payments of Rs 1.721 million on account of purchase of street lights and electric items during the Financial Year 2015-16 by splitting to avoid the tendering process. The detail is given below:

(Rupees in million)

Sr. No.	Description of Expenditure	Amount
1	Street light	1.575
2	Mercury Bulb, choke and electric items	0.146
Total		1.721

Audit is of the view that due to weak financial controls, irregular expenditure was incurred.

Irregular expenditure of Rs 1.721 million incurred by splitting resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 9]

1.6.2.7 Doubtful expenditure on purchase of panaflex and hiring of tent and electric items – Rs 1.223 million

According to Rule 9 of the PPRA 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.

TMA Sher Shah Town incurred expenditure of Rs 1.223 million on account of purchase of banners and panaflex and hiring of tent and electric items for Bakar Mandi, on the eve of Christmas and for flood activities during Financial Year 2015-16 without advertisement on PPRA's website. The entire expenditure was incurred through quotations in violation of above mentioned rules. Further, it was observed that neither stock entry in stock register was available nor any proof of consumption was shown. The detail is as under:

(Rupees in million)

Sr. No.	Description of Expenditure	Amount
1	Banners & Panaflex for Bakar Mandi	0.760
2	Banners & Panaflex for Christmas	0.334
3	Banners & Panaflex for Flood	0.129
Total		1.223

Audit is of the view that due to weak internal controls, irregular and doubtful expenditure was incurred in absence of stock entry and consumption record.

Irregular and doubtful expenditure in absence of stock entries and consumption record resulted in loss amounting to Rs 1.223 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 8]

1.6.3 Performance

1.6.3.1 Illegal construction of commercial buildings – Rs 351.774 million

According to Rule 60(1)(a)(b)(c)(d)(e) of the Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, Tehsil Municipal Administration shall levy prescribed fee for conversion of land use as per Punjab Gazette June 06, 2012:

TMA Sher Shah Town allowed illegal construction and running of businesses in commercial buildings in its jurisdiction during the Financial Year 2015-16 without obtaining of dues i.e. map fee, fine and conversion fee amounting to Rs 351.774 million.

Audit is of the view that due to weak internal controls, unauthorized construction of commercial buildings was allowed without recovery of dues.

Illegal construction of commercial buildings without recovery of dues resulted in loss amounting to Rs 351.774 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 351.774 million, under intimation to Audit.

[AIR Para: 42]

1.6.3.2 Non recovery of auctioned amount of Slaughter House- Rs 3.081million

According to Chapter –IV Rule 4.7(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account,

are correctly and promptly assessed, realized and credited to Government account.

TMA Sher Shah Town auctioned the Slaughter House amounting to Rs 7.201 million during the Financial Year 2015-16. The contractor defaulted in September, 2016 after payment of installments amounting to Rs 2.352 million. The self recovery was started by TMA employees and deposited the amount of Rs 7.163 million. But fail to recover the outstanding dues from contractor amounting to Rs 3.081 million.

(Rupees in million)

Name of Contractor	Auction	Date of Auction	Description	Amount
Tehreem Khan Babar	Slaughter House	06.06.15	Contract Amount	7.201
			10% income tax	0.720
			Salary (01.07.15 to 30.06.16)	4.103
			Electricity (01.07.15 to 30.06.16)	0.572
			Total Demand (A)	12.596
			Installment received from contractor	2.352
			Self-recovery (10.10.15 to 30.06.16)	7.163
			Total Recovered (B)	9.515
			Balance recoverable from Contractor (A-B)	3.081

Audit is of the view that due to weak financial controls, the Government dues remained unrealized.

Non recovery of dues resulted in loss amounting to Rs 3.081 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 3.081 million, under intimation to Audit.

[AIR Para: 19]

1.6.3.3 Excess payment on account of water filtration plants - Rs 1.350 million

According to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained to Government through fraud or negligence on his part. Further, according to Rule 2.31(a) of PFR Vol-I, a drawer of bill of pay, allowances, contingent and other expenses will be held responsible for any over charges.

TMA Sher Shah Town made excess payment on account of provision and fixing of five (05) water filtration plants amounting to Rs 1.350 million during 2015-16 as compared to TMA Arifwala. TMA Sher Shah made payment of Rs 0.870 million for provision and fixing of each water filtration plant whereas, TMA Arifwala made payment of Rs 0.600 million for each water filtration plant. It resulted in excess payment of Rs 0.270 million for each filtration plant. The cumulative excess payment of five (05) filtration plants was amounting to Rs 1.350 million.

Audit is of the view that due to weak internal controls, rate of provision and fixing of water filtration plant was excess charged than the rate charged by the TMA Arifwala.

Excess payment resulted in loss amounting to Rs 1.350 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 1.350 million, under intimation to Audit.

[AIR Para: 32]

1.6.3.4 Illegal Land Sub-divisions without payment and less realization of Government dues– Rs 1.308 million

According to Rule 76 (1) of PDG and TMA (Budget) Rules, 2003 primary obligation of the collection officers shall be to ensure that all revenue due is claimed, realized and credited immediately in to the local government fund under the proper receipt head.

TMA Sher Shah Town did not take any action against the owners of illegal land subdivisions and less realization of Government dues on account of map fee of the agricultural industries as were approved in the agricultural area in the jurisdiction of TMA Sher Shah during 2015-16. Audit conducted physical inspection in the presence of field staff and observed that land sub-divisions were illegally constructed without payment of conversion fee, map fee and other dues etc. TMA authorities neither sealed the premises of colonies nor did they take any action. **Annex-Y**

Audit is of the view that due to weak internal controls, illegal land-subdivisions were established without recovery of conversion, map fee and other dues.

Non recovery of dues resulted in loss amounting to Rs 1.308 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 1.308 million, under intimation to Audit.

[AIR Para: 43, 44]

1.6.3.5 Excess payment to the contractor due to payment of excess rate of carpeting – Rs 1.079 million

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

TMA Sher Shah Town made excess payment of carpeting by approving excess rates in different works amounting to Rs 1.079 million during 2015-16. Scrutiny of estimates revealed that the rate of plant pre-mixed carpeting was paid to the contractor by using 4.5% or 4% bitumen. Carpeting work was executed in different small streets where pre-mixed plant cannot work. Manual plant was used without approval of rate analysis by the competent authority while the MRS rate paid was inclusive of overhead charges and the rent of the asphalt plant, and other equipment used in carpeting. Audit calculated the excess payment @ 15% due to execution of work with manual plant. **Annex-Z**

Audit is of the view that due to weak internal controls, work was executed by the manual plant but payment had been made on MRS based on the execution of work by Asphalt Plant without approved rate analysis of competent authority as non-schedule item.

Excess payment resulted in loss amounting to Rs 1.079 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 1.079 million, under intimation to Audit.

[AIR Para: 35]

1.6.3.6 Non-deduction of Punjab Sales Tax and less deduction of Income Tax - Rs 1.019 million

According to Punjab Sales Tax on Services (Withholding) Rules 2012, All the Government departments were instructed to strictly to follow the principle of purchasing/ buying/ acquiring taxable services only from such persons/ businesses which are registered with Punjab Revenue Authority. Sales Tax on 46 categories of services was levies including, Hotels, Motels, Guest Houses Marriages Hall, Shamyana services, Courier Services, foods, prepared or ready to eat food provided by hotels, CCTV camera, Laundries and dry cleaners,

rent a car etc @ 16%.

TMA Sher Shah Town incurred expenditure of Rs 5.505 million on acquiring of services of Shamyana Services etc. during the Financial Year 2015-16 without deduction of Punjab Sales Tax of Rs 0.881 million on the acquired services. Further, income tax was also less deducted amounting to Rs 0.138 million. Hence, total non deduction of taxes was observed amounting to Rs 1.019 million.

Audit is of the view that due to weak internal controls, Provincial Sales Tax was not deducted and Income Tax was less deducted.

Non deduction of taxes resulted in loss amounting to Rs 1.019 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 1.019 million, under intimation to Audit.

[AIR Para: 10]

1.6.4 Internal Control Weaknesses

1.6.4.1 Unauthorized ex-post facto sanction for payment of hiring charges– Rs 3.399 million

According to the Government of the Punjab Finance Department Notification No.FD (M-I)III-2/87(P-V) dated 29th June, 2009 regarding ex-post facto sanction that the cases involving post facto sanction beyond Rs 100,000 were required to be referred to Finance Department.

TMA Sher Shah Town accorded ex-post facto sanction for payment of hiring charges of tent etc. for Ramzan Bazar held in 2013-14 amounting to Rs 3.399 million during the Financial Year 2015-16 without any approval from the Finance Department. **Annex-AA**

Audit is of the view that due to weak internal controls, expenditure was incurred without approval from Finance Department.

Unauthorized Ex-post facto sanction for the expenditure of Rs 3.399 million resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 16]

1.7 Town Municipal Administration, Shujabad

1.7.1 Irregularities and non compliance

1.7.1.1 Non recovery of prescribed rate of conversion and map fee – Rs 39.412 million

According to Rule 60(1)(a)(b)(c)(d)(e) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 a City District Government or a Tehsil Municipal Administration shall levy following fee for conversion of land use.

Conversion From	Conversion to	Rate of Conversion Fee
Residential, industrial, peri-urban area or intercity service area	Commercial use	20% of the value of the commercial land as per valuation table or average sale price of preceding twelve months
Industrial area	Residential use	5% of the value of the commercial land as per valuation table or average sale price of commercial land in vicinity of preceding twelve months
Peri-urban area or intercity service area	Residential use	1% of the value of the commercial land as per valuation table or average sale price of commercial land in vicinity of preceding twelve months
Peri-urban area or intercity service area	Industrial use	5% of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available
Any type of land use area	Educational or healthcare institutional use	10% of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available

TMA Shujabad did not charge the prescribed rate of conversion and map fee amounting to Rs 39.412 million during 2015-16 from the owners of the properties who converted their agriculture or residential land into commercial land.

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

Non recovery of fee resulted in loss amounting to Rs 39.412 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 39.412 million, under intimation to Audit.

[AIR Para: 21, 22, 23]

1.7.1.2 Less obtaining of additional performance securities – Rs 3.548 million

According to Finance Department letter No.RO (Tech) FD 1-2/83 (VI) (P) dated 06.05.2005, para No. 01, in case the total tendered amount is less than 5 % of the approved estimated (DNIT) amount, the lowest bidder will have to deposit additional performance security from the scheduled bank ranging from 5 % to 10 % within 15 days from the issuance of notice. An amendment was issued in this rule vide F.D letter No.RO(Tech) FD 1-2/83 VI (P) dated 24.01.2006, that performance security is to be obtained according to rate below offered by the contractor. For an example if contractor offered 11 % below rate from the rate of T.S estimate, he had to deposit 11 % of T.S estimate as performance security.

TMA Shahabad awarded works to various contractors by obtaining less additional performance securities to the extent of Rs3.548 million during 2015-16 who offered more than 5% below rates from TS. Further it was observed that the performance securities were not being deposited in the bank account.

Annex-AB

Audit is of the view that due to weak internal controls, performance securities were less obtained from the contractors.

Less obtaining of additional performance securities amounting to Rs3.548 million resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 19]

1.7.1.3 Irregular procurements without adopting tender process – Rs 2.276 million

According to Rule 8 and 9 of the Punjab Procurement Rules 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. 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.

TMA Shujabad incurred expenditure amounting to Rs 2.276 million during 2015-16 on account of purchase of various items from the local market without calling tender inquiry or advertisement on the PPRA's website.

Annex-AC

Audit is of the view that due to weak internal controls, irregular purchases has been made through splitting by ignoring the tender inquiry.

Irregular purchases amounting to Rs 2.276 million resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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]

1.7.1.4 Uneconomical expenditure on repair without quotations or limited tender enquiry - Rs 1.422 million

According to Rule 4 (ii) 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:-

- a. Small order up to Rs 10,000
- b. Limited tender enquiry, up to Rs 0.150 million.

TMA Shujabad incurred expenditure of Rs 1.422 million on repair of disposals without quotation process or limited tender enquiry. Moreover, the proof of deposit of PST amounting to Rs 0.227 million was not available. Detail is given below:

(Rupees in million)

Description	Date	Amount	Amount PST @ 16%
Repair of tractor No.03	11.01.2016	0.095	0.015
Repair of sucker machine	11.01.2016	0.099	0.016
Repair of tractor No.05	11.01.2016	0.086	0.014
Repair of tractor No.02	11.01.2016	0.099	0.016
Repair of jetting machine	11.01.2016	0.080	0.013
Repair purification plant	07.11.2015	0.094	0.015
Repair purification plant	07.11.2015	0.095	0.015
Repair of filter plant	28.01.2016	0.096	0.015
Repair of filter plant	28.01.2016	0.098	0.016
Repair of filter plant	28.01.2016	0.096	0.015
Repair of peter engine	03.02.2016	0.087	0.013
Repair of tractor No. 6	02.03.2016	0.098	0.016
Repair of tractor No. 6	02.03.2016	0.099	0.016
Repair of disposal housing colony	29.08.2016	0.100	0.016
Repair of disposal housing colony	29.08.2016	0.100	0.016
Total		1.422	0.227

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

Uneconomical expenditure amounting to Rs 1.422 million resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 16]

1.7.1.5 Uneconomical expenditure without consumption record - Rs 1.058 million

According to Rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted when delivery is taken and they should be entered in appropriate stock registers. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched. Further, according to Rule 12 of the Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

TMA Shujabad split expenditure amounting to Rs 1.058 million to avoid the tendering process and sanction of the competent authority on account of purchase of manhole covers during the Financial Year 2015-16. The stock entries and consumption record of the same was not available. The requisitions and demands were not initiated by the user end. The rates were also higher and excess payment of Rs 0.582 million had been made. Detail is given below:

(Rupees in million)

Sr. No.	Name of store	Name of Contractor	Date	Qty	Rate (Rs)	Amount	Lowest Rate (Rs)	Difference of Rate as compared with the rates at Sr. No.03 (Rs)	Excess Payment	Remarks
1	Man hole covers	RanaSabir Ali	31.08.2015	300	4,253.45	0.763	2,468.65	1,785	0.535	Stock entry not available and physical inspection report not available in the record.
Total					0.763					
2		Tehsin Ali	18.03.2016	38	2,570	0.098	2,468.65	101	0.004	Stock entry and consumption record not made, during physically checking mostly main holes are found without covers. It seems that bogus consumption made to misappropriate the fund of Rs1.058 million
3			28.05.2016	40	2,468.65	0.099	2,468.65	0	0.000	
4		Sheikh Muhammad Ilyas	28.05.2016	23	4,315.05		2,468.65	1,846		
Total						0.099			0.043	
Total						0.295			0.582	
Grand Total						1.058				

Audit is of the view that due to weak internal controls, uneconomical expenditure on purchase of manhole covers was incurred in absence of stock entries and consumption record.

Excess payment and uneconomical expenditure resulted in loss amounting to Rs 1.058 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 and recovery of Rs 0.582 million, under intimation to Audit

[AIR Para: 14]

1.7.2 Performance

1.7.2.1 Loss due to less recovery of rent of shops – Rs 10.709 million

According to Rule 76 (1) of PDG & TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head. The Head of the Offices shall supervise and take corrective measures in respect of the activities of the Collecting Officers.

TMA Shujabad did not recover rent of shops amounting to Rs10.709 million from the tenants of 250 shops which were owned by the TMA, during the Financial Year of 2015-16. Authorities neither imposed fine on tenants nor efforts were made to recover the principal amount of rent. The detail is as under:

(Rupees in million)

Particulars	Demand of arrears for 2015-16	Current demand 2015-16	Total demand 2015-16	Recovery effected	Total outstanding recovery
Rent of Shops	9.786	8.921	18.707	7.998	10.709

Audit is of the view that due to weak internal controls, less recovery of rent had been made.

Less recovery of rent of shops resulted in loss amounting to Rs10.709 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 10.709 million, under intimation to Audit.

[AIR Para: 03]

1.7.2.2 Non obtaining of security deposits of TMA shops – Rs 5.480 million

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

TMA Shujabad did not obtain and retain the security deposits amounting to Rs 5.480 million (274 shops x Rs 0.020) of 274 shops rented out which was required to be received from the tenants and was to be retained till the cancellation of rent agreement or refunded on vacation of shop. No such record was produced for verification as well.

Audit is of the view that due to weak internal controls, security deposit of the shops was neither obtained nor retained from the tenants.

Non obtaining of security deposit resulted in loss amounting to Rs 5.480 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 5.480 million, under intimation to Audit.

[AIR Para: 04]

1.7.3 Internal Control Weaknesses

1.7.3.1 Unjustified payment of earth work without recording of cross section area - Rs 4.467 million

According to Para No.4.7 (3) of B & R 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.

TMA Shujabad made payment of earth work amounting to Rs 4.467 million during 2015-16 without recording the natural surface level (NSL), formation levels, lead chart and cross section in different development works. Moreover, no compaction tests were got done for such earth work. In absence of natural surface level, cross section, lead chart and without compaction tests the payment of earth work amounting to Rs 4.467 million was quite unjustified.

Annex-AD

Audit is of the view that due to weak internal controls, payment of earth had been made without cross section, NSL, compaction test and lead chart.

Payment of earth work in absence of cross section, NSL, compaction test and lead chart resulted in loss amounting to Rs 4.467 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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: 20]

1.7.3.2 Loss due to non completion of shops within stipulated period - Rs 4.104 million

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

TMA Shujabad did not get completed 36 shops situated at surroundings of Shujabad Chowk Multan road taxi stand. The contract for the construction of 36 shops was awarded as on 02.04.2013 amounting to Rs 3.404 million to be completed within 8 months. Since, a considerable period has been lapsed and the contractor neither completed the shops nor handed over the same to the TMA authorities. Hence, TMA sustained a loss to the extent of Rs 4.104 million as detailed below.

(Rupees in million)

Total Nos. of Shops	Name of Market	Name of Contractor	Work Order No. and Date	Period of Completion (in months)	Period of non-auction of shops due to non-completion of shops	Period in months	Monthly rent (Approx.)	Total Recovery
36	New shops near Shujabadchowk Multan Road taxi stand	Muhammad Hassan Imran	271, dated 02.04.2013	8	03.12.2013 to 31.01.2017	38	3,000	4.104

Audit is of the view that due to weak internal controls, timely completion of shops was not ensured to increase the monthly revenue of rent of shops.

Non completion of shops within time limit resulted in loss amounting to Rs 4.104 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 4.104 million, under intimation to Audit

[AIR Para: 24]

1.7.3.3 Doubtful use of POL in machinery – Rs 1.461 million

According to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. Further, according to Rule 32 of the PLGO, 2001, read with Rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

TMA Shujabad incurred an expenditure of Rs1.461 million on account of POL charges during the period 2015-16. The entire expenditure was doubtful on the following grounds:

- i. All sucker machines and Sewer Jetting Machines were used for addressing the complaints of different sites regarding blockade of sewer lines. However, 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.
- ii. Similarly, reports of sewer man, sub engineer and acknowledgements of complainants were also not available. For every visit of jetting machine, there should be a report of sewer man duly verified by sub engineer than the use of jetting machine could be ascertained as genuine but in this TMA no concept of complaint recording and tracking system was being adopted.

It was revealed from above facts that bogus log books had been maintained for drawal of funds as detailed below:

(Rupees in million)

Sr. No.	Name of Vehicle	Period	Amount
1	Sucker Machine	2015-16	0.200
2	Sucker Peter Engine		0.58
3	Jetting Machine		0.16
4	Jetting Peter Engine		0.521
Total			1.461

Audit is of the view that due to weak internal controls, proper record in justification of movement of machinery had not been maintained and funds were drawn by bogus maintenance of log books.

Doubtful use of POL in the machinery resulted in loss amounting to Rs 1.461 million.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 recovery of Rs 1.461 million, under intimation to Audit.

[AIR Para: 17]

1.7.3.4 Loss due to non auctioning of shops at competitive monthly rent - Rs 1.146million

According to Rule 16 (1) (a) read with (b) of Punjab Local Government (Property) Rules, 2003, the immovable property may be leased out in a manner prescribed i.e. the immovable property shall be given on lease through competitive bidding. The period of such lease shall be up to five years at a time. Further, as per Local Government notification No. S-III/2-11/80 dated 07.07.1982, after the expiry of five years the terms and conditions of extension of lease may be resettled between the lessees and local council concerned by negotiation keeping in view the prevalent rent of such shops. If the conditions of negotiation is not acceptable to the lessees or parties concerned fail to arrive at

any agreeable decision. The shops should be re-auctioned according to prescribed procedure. According to Section No.09 (G) of PLG(Property) Rules 2003, District Price Committee Assessment should assess the rent of Government Property.

TMA Shujabad did not re-auction 271 shops despite lapse of more than 25 years and the expiry of valid period of lease agreement. All the tenants were running their businesses on the old rates which were fewer as compare to current market rates of respective area up to the Audit Year 2016-17. TO (R) neither make concrete efforts to re-auction these properties nor cancelled the expired agreements and get vacated the property from the tenants. Hence, rent of property was less recovered Rs 1.146 million annually. Nominal rent was being realized without assessment of rent from the District Assessment Committee whereas market rent was much higher than the existing rates.

Audit is of the view that due to weak internal controls, shops were not re-auctioned to actualize recovery.

Non auction of shops resulted in loss amounting to Rs 1.146 million annually.

The matter was reported to the Chief Officer / PAO in March, 2017. The Chief Officer did not submit any reply. Despite repeated 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 concrete efforts be made to re-auction these properties after cancellation of the expired agreements and get vacated the property from the tenants, under intimation to Audit.

[AIR Para: 02]

Annex

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

(Rupees in million)

Formation Name	Para No.	Air Para No.	Subject	Amount
TMA Shah Rukn-E-Alam	1	1	Fraudulent payment of fake quantities without work	0.160
	2	2	Fraudulent payment of fake quantities of sub base course payment against substandard / fake work of road repair	0.254
	3	3	Fraudulent payment of fake quantities without work	0.178
	4	4	Excess payment to contractor against 2 Inch Carpeting While At Site availability of carpeting	0.173
	5	5	Loss to Government due to payment of excess quantity of carpeting	0.056
	6	6	Excess payment to the contractor due to charging excess rate of carpeting amounting	0.693
	7	8	Irregular & unjustified payment of lifting of unserviceable earth	0.143
	8	9	Loss to Government due to less recovery of enlistment fee & less deposit of fee in bank than actual realized	0.040
	9	10	Loss to Government due excess rates charged of energy saver light 24/W	0.765
	10	11	Loss to Government due excess rates charged of electric items	0.084
	11	12	Loss to the Government due to purchase of electric items on higher rates than the schedule rates & market available rates	0.881
	12	17	Unjustified heavy expenditures on account of repair of vehicles beyond the competency	0.321
	13	19	Misappropriation due Unjustified Purchase of Rocks Khaka (earth) during Moharrum	0.062
	14	20	Loss to Government due to unjustified earth filling on higher rates in Ramzan Bazar & in Grave Yards	0.654
	15	21	Misappropriation of funds against the billing of fake report and expensive purchase of Lal water pump	0.034
	16	23	Unjustified expensive purchase of swings , racks, toilets etc. for Ramzan Bazar	3.730
	17	25	Unjustified charging of higher rates by tempering in purchased items of Ramzan Bazar	0.368

Formation Name	Para No.	Air Para No.	Subject	Amount
	18	26	Loss to the Government due to purchase of Ramzan Bazar items on higher rates	0.726
	19	28	Bogus bill of rent of fans of Ramzan Bazar instead of availability of fans in stock	0.099
	20	29	Bogus bill of repeated purchase of carpet for Ramzan Bazar in 2015-16	0.137
	21	30	Misappropriation of computer, cameras, UPS purchased for Ramzan Bazar during 2014-15	0.670
	22	31	Non supply of stock by the contractor of Ramzan Bazar	0.613
	23	32	Bogus bill of repeated purchase of chairs for Ramzan Bazar in 2015-16	0.160
	24	33	Irregular Payment high rent of CCTV cameras above than the original cost of CCTV cameras For Ramzan Bazars	0.300
	25	34	Irregular uneconomical purchase of plants for Ramzan Bazar & non availability of plant leads to misappropriation of funds	0.788
	26	35	Misappropriation of electric items UPS, batteries wires etc. items purchased for Ramzan Bazar, Sahulat Bazar , Bakar Mandi	0.755
	27	37	Shortage / theft of twenty six chairs of Ramzan Bazar	0.104
	28	38	Unjustified expenditure on Ramzan Bazar in the absence of video recording of CCTV Cameras	4.530
		40	Unjustified purchase of UPS without stock entries – Rs1.011 million	0.733
	29	41	Unjustified doubtful heavy expenditure on purchase of assets due to non availability of stock entry & transfer entry of assets to municipal corporation	3.610
	30	42	Unjustified heavy expenditure on POL by fake consumption without meter reading of lighting branch vehicle	0.355
	31	43	Loss to the Government due to purchase of panaflex on Higher Rates	0.288
	32	44	Unjustified payment on high rates on rent of tenting items of Bakar Mandi without advertisement	0.436
	33	47	Non- deduction of sales tax	0.367
	34	48	Wasteful expenditure on installation of water purification plant	0.875
	35	50	Unjustified heavy expenditure on POL by fake consumption without meter reading of vehicle No. MNG-1017	0.346

Formation Name	Para No.	Air Para No.	Subject	Amount
	36	51	Unjustified drawl of conveyance allowance, instead of using official vehicle	0.185
	37	52	Unjustified drawl of SSB allowance after regularization and after fixing the revised pay with the collaboration of Town Accounts Office & Town Finance Officer	0.253
	38	55	Illegal construction of imperial marriage hall against the approved plan of restaurant and occupied excess area than the actual approved area , conversion fee out standing	0.416
	39	57	Unauthorized approval of building plans without paying FBR tax	2.240
	40	59	Illegal approval of map of shops for Sabzi Mandi for saving the conversion fee	0.810
	41	60	Illegal approval of map of new constructed commercial building of four stories without sending HLDC & taking extra height charges	0.490
	42	61	Illegally construction of commercial buildings at the place of cinemas of Shalimar & Khayam Cinemas	-
	43	62	Illegal running of Couple Marriage Club leaving the less set back of 40 feet & occupied excess area than building plan approved area.	-
	44	63	Illegal construction of building of commercial plaza beside the building of Clock Plaza	1.150
	45	64	Irregular approval of building plan of Petrol Pump without paying conversion fee and approval from HLDC	10.200
	46	65	Irregular approval of building plan of petrol pump & shops of excess area than approved commercialized area	0.329
	47	68	Illegal establishment of factories other than industrial state & without approved building plan and non payment of conversion fee	2.800
	48	69	Unjustified less receive of building fees	0.024
	49	70	Illegally establishment of commercial buildings without paying conversion fee	6.066
	50	73	Doubtful expenditure On purchase of UPS batteries & locks due to non availability of stock entries & consumption record and also availability of actual purchased items	0.080
	51	74	Non-collection of map fee	1.478
	52	75	Non-collection of conversion fee	16.309
	53	76	Unjustified drawl of SSB allowance after regularization and after fixing the revised pay with	0.434

Formation Name	Para No.	Air Para No.	Subject	Amount
			the collaboration of Town Accounts office & Town Finance Officer	
	54	77	Irregular drawl of arrear bill pay & allowances & counting of service	0.637
	55	78	Illegally residing above category residences without allotment & drawl of conveyance allowance, instead of using official vehicle ,	0.289
	56	79	Misappropriation of rent of shops due to non increase in 10% annual increase in rent,	0.596
	57	82	Doubtful award of honorarium without recommendation of monitoring committee & non deduction of income tax on honoraria	0.059
	58	83	Unjustified drawl of conveyance instead of having designated vehicle	0.045
	59	84	Unjustified doubtful consumption of POL & repair of out of order standing vehicle No. MNT-827	0.339
	60	85	Bogus bill of purchase of scanner	0.022
	61	87	Doubtful bogus expenditure on purchase of UPS & batteries	0.459
	62	88	Illegal promotion of Shoukat Sindhu and irregular drawl of pay & allowances of BS-16	-
	63	89	Unjustified doubtful consumption of pol of two tractors in the absence of meter reading	1.080
	64	90	Unjustified heavy expenditure on POL by fake consumption without meter reading of encroachment truck	0.413
	TMA Jalal Pur Pir Wala	65	1	Non-deduction of conveyance allowance.
66		4	Loss to Government due to negligence and non-recovery of trade license fee.	0.541
67		6	Shortfall of income in various receipt heads -	22.660
68		9	Doubtful repair of machinery and equipment.	0.555
69		10	Bogus expenditure on account of repair of Vehicles.	0.465
70		11	Defective maintenance/reconciliation of cash book	-
71		12	Un authorize withdrawal/investments	0.800
72		13	Unauthorized hiring charges of CCTV Cameras on Ramzan.	0.150
73		14	Excess payment to the contractor.	0.132
74		16	Fraudulent drawl on account of purchase of joint wall water supply.	0.230
75		17	Non-recovery of professional tax.	0.034
76		18	Non- deposit of sales tax.	0.234

Formation Name	Para No.	Air Para No.	Subject	Amount
	77	19	Doubtful tendering process due to non obtaining of performance securities.	0.982
	78	20	Misappropriation of TMA receipt	1.336
	79	21	Recovery on account of non- imposition of penalty for non-completion of work within stipulated period.	0.515
	80	22	Overpayment due to less/non-deduction of shrinkage.	0.193
TMA Bosan Town	81	2	Misappropriation of funds on account of purchase of physical assets	0.680
	82	3	Excess payment on installation of water purification plants	0.258
	83	4	Unauthorized award of work other than the lowest bidder	0.500
	84	7	Non-forfeiture of security deposit despite short supply of street light material	0.040
	85	9	Loss to the Government due to less-levy of stamp duty on contracts	0.056
	86	11	Loss to the Government due to non-recovery of penalty imposed by the authority	0.110
	87	12	Unjustified payment of ramming of earth despite deduction of shrinkage	0.239
	88	13	Loss to the Government due to less deduction of shrinkage of earth work	0.350
	89	15	Misappropriation of assets	0.00
	90	26	Excess charging of rate of water filtration plants	0.293
	91	32	Doubtful collection of map fee directly from the owner of building without submission and approval of building plan	0.176
	92	33	Non-recovery of license fee of professions	0.119
	93	35	Non-persuasion of cases for punishment and recovery of encroachment fine	0.073
TMA Musa Pak	94	1	Irregular expenditure on repair of vehicles	0.248
	95	2	Non-reconciliation of receipts of TMA	0.374
	96	3	Unrealistic targets of license fee without conducting survey and D&C record resulted in expected loss- Rs 2.00 million	2.00
	97	5	Unauthorized expenditures through irregular re-appropriation.	8.539
	98	6	Embezzlement of amount of GST	0.309
	99	11	Non-imposition of penalty due to late completion of works	0.634
	100	12	Purchase of generator at higher rates , loss to the governments due to charging of excess	0.062

Formation Name	Para No.	Air Para No.	Subject	Amount
	101	13	Unauthorized purchase by Town Officer (I&S) out of his budget to oblige the Town Account Officer	0.078
	102	16	Un-authorized purchase& repair of boat carrier for Emergency Service 1122	0.115
	103	17	Bogus drawl on the name of repair of filtration plants	0.439
	104	18	Loss to the Government due to short due to short deduction of income tax and double payment of GST	0.107
	105	27	Loss to the Government due to non-levy of stamp duty on contracts	0.0415
	106	29	Non-recovery of sewer and drainage rate	0.379
	107	36	Misclassification of expenditure	0.475
	108	37	Un-authorized payment of cost of compaction of earth on loose earth	0.359
	109	38	Non-recovery of arrear of entertainment fee from the "DAWN	0.52
	110	40	Illegal approval of maps and time extensions of industries situated at negative area.	0
TMA Sher Shah	111	1	Non recovery of arrear of TTIP	10.514
	112	3	Non-recovery of License Permit Fee	0.119
	113	4	Non-recovery of rent of shops	0.533
	114	11	Unauthorized repair of machinery and equipment	0.916
	115	12	Doubtful expenditure on POL with fake load shedding hours	0.275
	116	13	Doubtful / Unjustified drawl on account of POL	0.259
	117	14	Doubtful / Unjustified drawl on account of POL	0.353
	118	17	Non-recovery of rent of plots	4.747
	119	18	Non-recovery of rent of quarters	0
	120	20	Non collection of rent of three (03) shops at Chungi No. 22 Ghalla Godown	0
	121	21	Non reconciliation of expenditure statement	17.071
	122	22	Non-deposit of income tax and sales tax deducted at source into treasury	1.588
	123	26	Doubtful expenditure on account of sweets	0.05
	124	27	Non-deduction of Sales Tax	0.162
	125	29	Excess payment on account of low capacity water tanks in violations of specifications	0.12
	126	30	Sub-standard execution of sub-base and excess payment to the contractor recovery thereof	0.1

Formation Name	Para No.	Air Para No.	Subject	Amount
	127	31	Excess payment on account of boring for deep well pumps against specifications and non-fixing of booster pump	0.127
	128	34	Unjustified payment on account of contractor profit and overhead charges on fixing of water filtration plants and recovery thereof	0.725
	129	36	Non-obtaining of additional performance securities	4.531
	130	37	Unauthorized change of scope of the schemes - Rs 6.455 million	6.455
	131	38	Fraudulent excess payment to the contractor recovery thereof	0.546
	132	39	Fraudulent payment without execution of work recovery thereof	0.267
	133	40	Doubtful consumption of street lights	9.117
	134	41	Irregular payment of civil works and suspected misappropriation of GST.	93.766
TMA Shujabad	135	1	Improper pursuance of case of shops in the court of law and blockade of revenue - Rs 3.242 million	3.242
	136	5	Improper pursuance of the case in the court of law of shop No. 3 Shuja shopping center	0.6
	137	6	Loss to Government due to negligence and non-recovery of trade license fee	0.269
	138	7	Loss to Government due to negligence and non-recovery of water rates	0.387
	139	8	Shortfall in income	23.354
	140	9	Unjustified delay in approval of maps and processing of applications	0.73
	141	10	Misappropriation of Government receipt	2.687
	142	11	Loss to Government due to purchase on excessive rate	0.108
	143	12	Misappropriation of electrical store installed at children park and street lights	0.621
	144	13	Misappropriation of UPS, ceiling fan and banners of Juma Bazar	0.09
	145	18	Non-recovery of professional tax	0.0185
	146	25	Unauthorized hiring charges of CCTV cameras on Ramzan	0.15
	147	26	Un-authorized purchase of ban items of physical assets	0.689
148	27	Non reconciliation of mutation and registration fee with revenue department	105.506	
149	28	Overpayment due to less/non-deduction of shrinkage	0.446	

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)

Formation Name	Para No.	AIR Para No.	Description	Amount	Nature
TMA Jalalpur	1	1	Non-deduction of conveyance allowance	0.183	Weak internal control
	2	4	Deterioration of government property due to non-auction thereof	2.908	Performance
	3	10	Non-production of record of receipts and expenditures	0.000	Non production
	4	11	Non- deposit of sales tax	0.480	Non compliance
	5	12	Non-deposit of income tax	0.142	Non compliance
	6	14	Unjustified delay in approval of maps and processing of applications	1.380	Performance
	7	16	Non-recovery of professional tax	0.028	Non compliance
	8	18	Excess payment due to charging excess lead than the occasion	0.068	Performance
	9	19	Non-recovery of prescribed rate of conversion fee	0.305	Performance
TMA Sher Shah	10	2	Less recovery of conversion fee & plenty fee	0.125	Performance
	11	6	Non recovery of extra height charges from Dubai Plaza	0.986	Performance
	12	7	Unauthorized submitting of file of housing colony (Azwar Town) without taking map fee and conversion fee	0.301	Performance
	13	8	Poor performance of building branch due to which blockage of revenue	25.410	Performance
	14	9	Unjustified drawl of pay & allowances during absent period & drawl of conveyance allowance, during leave period	0.058	Weak internal control
	15	12	Loss to government due to less recovery of enlistment fee	0.099	Performance

Formation Name	Para No.	AIR Para No.	Description	Amount	Nature
	16	17	Recovery of license fee without survey which resulted into expected loss	0.345	Performance
	17	26	Non deduction of cost of dismantled material	0.098	Weak internal control
	18	29	Unauthorized execution of work of sewerage	0.348	Non compliance
	19	33	Loss to the government due to purchase of electric items on higher rates than the schedule rates	0.134	Performance
	20	34	Unjustified payment of higher price of POL for Ramzan Bazar & Bakar mandi	0.084	Performance
	21	36	Irregular purchases of generators at higher rates and shortage of one generator	0.100	Non Compliance
	22	37	Excess payment to contractor due to non deduction of income tax at source	0.031	Non Compliance
	23	9	Loss to TMA fund by payment of excess rates in sports gala and Ramzan Bazars recovery thereof	0.486	Performance
	24	10	Unjustified expenditure on the event of Independence Day	1.925	Non Compliance
	25	13	Fake maintenance / non-maintenance of realistic survey of license/ permit fee and misappropriation of possible revenue of	1.000	Misappropriation
	26	17	Misappropriation of Laptop	0.085	Misappropriation
	27	18	Misappropriation of encroachment material due to non-maintenance of inventory register and non-auction of encroached items since long	1.000	Misappropriation
	28	22	Overpayment to contractor due to payment of excess rates	0.835	Performance
	29	23	Doubtful withdrawal of POL, payment of rent for generators despite having TMA's own Generators without maintenance of log book of generators	0.648	Performance
	30	24	Bogus withdrawal of pol without usage and maintenance of log books	0.384	Non compliance

Formation Name	Para No.	AIR Para No.	Description	Amount	Nature
			of generators.		
	31	25	Irregular and costly repair of single vehicle inquiry thereof	0.749	Non Compliance
	32	26	Substandard execution of work, inquiry thereof besides recovery	0.581	Misappropriation
	33	27	Loss to TMA fund due to payment of high rates recovery thereof	0.103	Performance
	34	28	Doubtful execution of works at site due to concealment of works from site inspection	7.063	Misappropriation
	35	29	Loss to TMA fund by excess measurement and payment of earthwork	0.104	Performance
	36	30	Short recovery of tax on transfer of immoveable property recovery thereof	0.123	Performance
	37	31	Doubtful payment of steel in execution of works	1.336	Performance
	38	32	Whereabouts of the visits shown on log books for encroachments could not be verified from encroachment fees resulted into expenditure of POL	0.539	Non Compliance
	39	33	Overpayment to contractor due to excess measurement – Rs 1.005 million	1.005	Weak internal Control
	40	34	Doubtful approval and payment of non-scheduled items due to non-availability of rate analysis	0.582	Weak internal control
	41	35	Doubtful execution of work prior to administrative approval and technical sanction	1.719	Non Compliance
	42	36	Loss to govt. by misappropriation of parking fee collected by encroachers and not deposited in TMA fund and non-action against permanent encroachers	8.590	Non compliance
	43	37	Loss to govt. due to defective rate analysis of earthwork by allowing excess lead in works of soling and tuff tiles recovery thereof	0.444	Performance
	44	38	Loss to govt. due to defective rate analysis of earthwork in works of	0.238	Performance

Formation Name	Para No.	AIR Para No.	Description	Amount	Nature
			soling and tuff tiles recovery		
	45	39	Bogus claim of rent of rickshaw recovery	0.100	Non Compliance
	46	40	Excess payment due to payment of excess carriage of sub-base and base course	0.130	Non Compliance
	47	42	Non-imposition of penalty on contractors due to late completion of works	2.049	Performance
	48	43	Non-recovery on account of use of substandard bricks	1.321	Non Compliance
	49	44	Doubtful repair of air conditioners of Bosan Hall	0.377	Weak internal control
	50	45	Early refund of securities inquiry thereof	0.692	Non Compliance
	51	46	Doubtful withdrawal of salaries without performance of duties by daily wagers deputed at water filtration plants inquiry	4.536	Weak internal control
	52	48	Doubtful use of POL in tractors and bogus maintenance of log books recovery	0.278	Performance
	53	49	Non-deduction of liquidity damages and overpayment to supplier of aerial platform 42ft height on Hino Dutro	0.094	Performance
	54	50	Doubtful purchase of substandard and inferior quality aerial platform on Hino Dutro truck	4.700	Non compliance
	55	51	Overpayment due to payment at higher rates recovery	0.018	Non Compliance
	56	54	Doubtful withdrawal of salaries with performance of duties in concerned post by Mr. Muhammad Anwar	0.336	Non compliance
	57	55	Doubtful withdrawal of funds for purchase of cable recovery	0.036	Performance
	58	56	Unauthorized appointment of sub-engineer without any authority by Tehsil Nazim inquiry thereof	2.500	Performance
	59	4	Improper pursuance the case of rent of shops in the court of law and blockade of revenue	5.834	Non Compliance

Formation Name	Para No.	AIR Para No.	Description	Amount	Nature
	60	7	Irregularly incurring of expenditure from irrelevant head of account by means of misclassification	3.138	Non Compliance
	61	8	Loss to TMA fund by non-auctioning of shops to actualize recovery of rent at competitive rates	2.765	Performance
	62	11	Non-collection of proof of deposit of sales tax	1.579	Non compliance
	63	13	Less allocation of prescribed ratio of funds to sports activities	1.337	Performance
	64	15	Unjustified payment of electricity bills without installation of electricity meters	47.112	Performance
	65	16	Non-reconciliation of mutation and registration fee with revenue department	56.636	Non Compliance
	66	17	Improper pursuance of the case in the court of law of 10 marla land valuing titled Toya Kani Wala	50.000	Non Compliance
	67	18	Non-realization of entertainment fee	0.625	Performance
	68	19	Unauthorized hiring charges of CCTV cameras and walk through gates on Ramzan Bazar and Moharram route	0.625	Non Compliance
	69	20	Non collection of house rent and 5% maintenance charges	0.543	Weak internal control
	70	21	Loss to TMA funds due to shortage of assets in physical	0.492	Misappropriation
	71	22	Loss to TMA fund due to claim of excess rates of panaflex	0.480	Weak internal control
	72	23	Loss to TMA on account of over payment to the contractor	0.423	Performance
	73	24	Loss to the government due to execution of the contract of installation of water filtration plants through the contractor	1.028	Performance
	74	25	Unjustified expenditure on accounts of rent and POL of generator without maintaining log book	0.392	Non compliance
	75	26	Overpayment due to less/non-deduction of shrinkage	0.210	Non Compliance
	76	27	Loss to Government due to negligence and non-recovery of	0.262	Non compliance

Formation Name	Para No.	AIR Para No.	Description	Amount	Nature
			trade license fee		
	77	28	Poor recovery position of water rates which resulted into blockage of revenue	0.192	Performance
	78	29	Excess payment to contractor on account of excess rate charged than schedule of rates	0.168	Performance
	79	30	Loss to government due to misappropriation of fine for encroachments and unjustified pay and allowance of encroachment staff	2.142	Performance
TMA Shah Rukn-E-Alam	80	4	Irregular exercising DDO Powers and sanctioning of expenditure	2.848	Performance
	81	5	Irregular expenditure without proper advertisement - and excess payment	0.388	Performance
	82	9	Irregular/ Non-transparent tendering process for development schemes	1.523	Non compliance
	83	12	Award of work through Fake tendering process	1.403	Non compliance
	84	13	Non-obtaining of additional performance guarantee	1.300	Performance
	85	15	Misclassification of expenditures due to payment of contingent expenditure from pay & allowances	1.050	Performance
	86	18	Wasteful expenditure on installation of water purification plant	0.920	Non Compliance
	87	19	Fake tendering process	0.900	Non compliance
	88	20	Less collection of rent of shops	0.864	Performance
	89	21	Non imposition of penalty due to late completion of scheme	0.864	Performance
	90	23	Doubtful expenditure on repair of truck	0.796	Non Compliance
	91	24	Loss to government due to non-auction of shops	0.700	Non Compliance
	92	27	Irregular delay in finalization of schemes without submission of final bill valuing	0.664	Performance
	93	28	Unjustified expenditure on hiring of lights	0.663	Non Compliance
	94	29	Irregular/ unjustified expenditures on lighting	0.493	Non Compliance

Formation Name	Para No.	AIR Para No.	Description	Amount	Nature
	95	30	Unjustified excess payment of quantities and rate	0.487	Non Compliance
	96	32	Irregular/unjustified purchase of carpet and excess payment	0.159	Performance
	97	33	Loss to government due to charging excess rates	0.272	Performance
	98	34	Non- deduction of sales tax	0.367	Performance
	99	35	Non- deduction of sales tax	0.196	Non compliance
	100	36	Irregular unjustified purchase of fan and excess payment	0.342	Non Compliance
	101	37	Fake consumption of POL	0.435	Misappropriation
	102	38	Unjustified expenditure on account of hiring of generator	0.327	Performance
	103	39	Irregular purchases of generators at higher rates and excess payment	0.180	Performance
	104	44	Doubtful payment of daily wages staff	0.281	Performance
	105	45	Illegal construction of building without approval of map	0.176	Performance
	106	46	Unjustified expenditure on account of repair of machinery & equipment	0.258	Performance
	107	47	Unjustified payment of double duty payments	0.224	Non compliance
	108	48	Unjustified expenditure on purchase of electricity material	0.219	Performance
	109	49	Non Imposition of penalty due to late completion of scheme	0.218	Performance
	110	50	Irregular Unjustified purchase of trollies excess payment	0.210	Non Compliance
	111	51	Unjustified expenditure on earth filling	0.214	Non Compliance
	112	53	Irregular expenditures by split-up vouchers	0.197	Non compliance
	113	54	Irregular/ Unjustified expenditure on Repair of Vehicle	0.193	Performance
	114	56	Unjustified payment of double duty payments	0.155	Non compliance
	115	57	Doubtful expenditure on repair of Building	0.140	Performance
	116	58	Illegal sales of plots in unapproved housing schemes	0.140	Performance

Formation Name	Para No.	AIR Para No.	Description	Amount	Nature
	117	59	Doubtful purchase of UPS and excess payment	0.137	Non Compliance
	118	60	Overpayment due to non-deduction of shrinkage in the earth work for bank measurements	0.121	Non Compliance
	119	61	Irregular unjustified expenditure on installation of water pump and excess payment	0.114	Performance
	120	62	Irregular/ doubtful expenditure on repair of vehicle	0.110	Non Compliance
	121	63	Unjustified payment of fixed TA	0.096	Non Compliance
	122	64	Non- stock entry / issuance of uniform	0.099	Non Compliance
	123	66	Unjustified expenditure on account of national songs on vehicle	0.098	Performance
	124	67	Unjustified expenditures on purchase of water tanks & ice	0.094	Performance
	125	68	Irregular Unjustified purchase of Fans excess payment	0.09	Performance
	126	69	Misappropriation of funds for purchase of mist fan	0.072	Non compliance
	127	70	Misappropriation of fund by Fake withdrawal of POL-	0.054	Non Compliance
	128	71	Non-production of record	0.000	Non production
	TMA Shujabad	129	11	Irregular variation in street lights electricity bills	6.949
					Performance
130		14	Irregular enhancement of cost of schemes instead of preparing new schemes	4.140	Performance
131		16	Illegal sales of plots in unapproved housing schemes	1.481	Performance
132		17	Non collection of record from the contractor	1.143	Non compliance
133		18	Doubtful TS of development Schemes	1.000	Performance
134		19	Unjustified execution of repair work by splitting up	0.956	Non compliance
135		20	Loss to government due to charging excess quantity	0.818	Performance

Formation Name	Para No.	AIR Para No.	Description	Amount	Nature
	136	21	Misappropriation of funds on account of purchase	0.796	Performance
	137	22	Irregular expenditure on purchase of equipment	0.667	Non Compliance
	138	23	Non-production of record	0.621	Non Compliance
	139	25	Illegal Construction of building without approval of map	0.479	Performance
	140	26	Doubtful expenditure on repair of machinery and equipment	0.467	Non Compliance
	141	27	Unjustified / irregular expenditure on CCTV cameras	0.400	Non Compliance
	142	28	Non-recovery of water rates	0.306	Performance
	143	29	Unjustified expenditure on repair of building-	0.296	Non compliance
	144	30	Doubtful expenditures on construction of sewerage	0.280	Non compliance
	145	31	Unjustified expenditure on hiring of generator	0.232	Performance
	146	32	Misclassification of expenditures	0.227	Performance
	147	33	Irregular expenditure by the splitting-up voucher without approval	0.198	Non Compliance
	148	34	Purchase of fan at higher rate and excessive payment	0.140	Non Compliance
	149	35	Irregular/ Unjustified expenditure on Repair of Vehicle	0.121	Performance
	150	36	Irregular expenditure on purchase of daris without Advertisement	0.107	Non Compliance
	151	37	Doubtful expenditure on purchase of barrier	0.099	Non Compliance
	152	38	Fake execution of repair work	0.085	Misappropriation
	153	39	Non imposition of penalty for late renewal	0.019	Performance

TMAs of District Multan

Budget and Expenditure Statement for Financial Year 2015-16

TMAs, District Multan

(Rupees in million)

TMA Bosan Town				
Description	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	60.448	50.636	-9.812	-16%
Non-salary	96.342	63.441	-32.901	-34%
Development	317.5	104.397	-213.103	-67%
Revenue	345.79	308.443	-37.347	-11%
Total	820.08	526.917	-293.163	-36%

TMA Sher Shah				
Description	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	85.00	71.95	-13.046	-15%
Non-salary	86.70	61.56	-25.136	-29%
Development	94.00	65.80	-28.2	-30%
Revenue	186.83	179.55	-7.28	-4%
Total	452.52	378.86	-73.66	-16%

TMA Jalal Pur				
Description	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	54.97	50.002	-4.968	-10%
Non-salary	40.44	27.867	-12.573	-45%
Development	42.98	29.441	-13.539	-46%
Revenue	134.065	98.112	-35.953	-37%
Total	235.8038	205.422	-30.382	-13%

TMA Musa Pak				
Description	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	61.632	48.668	-12.964	-21%
Non-salary	77.362	70.422	-6.94	-9%
Development	48.062	22.596	-25.466	-53%
Revenue	176.895	166.67	-10.225	-6%
Total	363.951	308.356	-55.595	-15%

TMA Shah Rukn-e-Alam				
Description	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	88.05	81.879	-6.171	-7%
Non-salary	59.682	37.195	-22.487	-38%
Development	92	60.161	-31.839	-35%
Revenue	220.525	180.435	-40.09	-18%
Total	460.257	359.67	-100.587	-22%

TMA Shujabad				
Description	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	67.673	65.929	-1.744	-3%
Non-salary	54.958	42.092	-12.866	-23%
Development	52.986	44.099	-8.887	-17%
Revenue	120.827	105.506	-15.321	-13%
Total	296.444	257.626	-38.818	-13%

Annex-C

[Para No. 1.2.1.1]

Misappropriation of stock of Ramzan Bazar and mobile phones due to shortage of stock – Rs 6.038 million

(Rupees in million)

stock Register Page No.		Qty Purchased / Available on Previous Register of Dated 02-06-2014	Qty Purchased This Time 5-06-2016	Total	Physically verified	Article short	Rate	Amount
2	Steamer Iron Board Size 6 x 4 168 sft	0	10	10	6	4	45600	0.182
3	Steamer with iron board 5 x 2 = 100sft	0	10	10	3	7	19000	0.133
8,61,64,65	Dari	400	177	577	129	448	660	0.296
11,13,14	Pedistal Fan	57	38	95	59	36	7030	0.253
12	Battery	0	2	2	0	2	22950	0.046
18	Reshmi Cloth	0	600m	600 M	0	1200 M	45	0.0second
19,60	Sunbal	0	4	4	0	4	595	0.002
19,60	Ghanti	0	6	6	0	6	550	0.003
19,60	Hammers	0	5	5	0	5	1224	0.006
60	Hath Gari	0	2	2	0	2	9000	0.018
19	Scissors	0	1	1	0	1	680	0.001
20	Bamboos	250	150	400	237	163	300	0.049
20, 21	Rasa	300	300	600	0	600	250	0.150
20, 21	Table Folding	560	300	860	221	639	1610	1.029
20, 21, 27,34	Plastic Sheet	400	844	1244	0	1244	390	0.485
20, 21	Wood Kiley	0	300	300	0	300	90	0.027
20,21	Shamiana	100	80	180	48	132	7800	1.030
20,21	Shamiana Jhalar	400	320	720	0	720	1000	0.720
35,57, 59,68	Qanate for Kanopis	80	78	158	26	132	5780	0.763
37,51,second	Foam Chairs	40	65	105	86	19	4000	0.076
41,66	Decoration Cloth	0	697 gaz	697 gaz	0	697 gaz	135	0.094
63	Dust Bin	0	15	15	4	11	3200	0.035

stock Register Page No.		Qty Purchased / Available on Previous Register of Dated 02-06-2014	Qty Purchased This Time 5-06-2016	Total	Physically verified	Article short	Rate	Amount
67	Chool Kanopi	0	3	3	0	3	16000	0.048
4,6	Fiber Toilet Supper Tuff Water Tank 200 Galon With GI Pipe bib Cock		4	4	2	2	125000	0.25
119/6-11-2015	Bill Purchase Mobile Sets 3 No's for Dengue Programme (Huawi) 4C	0	3	3	0	3	29,500	0.0885
122/6-11-2015	Bill Purchase Mobile Sets 8 No's for Dengue Programme (Huawi 5 x)	0	8	8	0	8	12,500	0.10
125/6-11-2015	Bill Purchase Mobile Sets 3 No's for Dengue Programme One Huawei P 8, One Sam Sung S6	0	2	2	0	2	64800 17400	0.0996
Total								6.038

Annex-D**[Para No. 1.2.2.1]****Non-production of record - Rs 60.760 million**

(Rupees in million)

Vr. No.	Date	Amount
191	Waqas Construction Co. Construction of Office Building of General & Admn Block 1st Floor of SRAT	0.369
156	Muhahid Builders of office Admn block 1st Floor	0.537
179	Muhahid Builders of office Admn block 1st Floor	0.148
347	1st Floor Admn Block refund of Security	0.135
	Payment to Karamat Thekedar for supply of saman Madni Park Multan	0.673
2	Bill pf Supply of Boat Carrier	0.081
Total		1.944
Total of Development Schemes Non Production of Record		54.835
Grand Total		56.779

Annex-B-II of Pay of Non Production**Annex-D-II**

Detail of Service Record Not Produced				
Name	Designation	Monthly Pay	Month	Total Pay
Rana Muhammad Ismail	ATO / Sub Engineer	0.047	18	0.853
Khizar Khan	Sub Engineer	0.027	18	0.488
Fraid-U-Din	Sub Engineer	0.027	18	0.488
Muhammad Yousaf	Sub Engineer	0.028	18	0.499
Muhammad Nasir	Tracer	0.0359	18	0.647
Sayed Ghulam Raza	Drafts Man	0.049	18	0.885
Total				3.860

Detail of Building Plans Not Produced			
Buiding Register No.	Dated	Address	Nature
15	12/8/2015	Miss Sharf Elahi W/O Abbass Mahallah Kotla Toley Khan	Shops
47	7/9/2015	Israr-Ul-Haq S/O Ubaid-Ur- Rehman	Commercial
82	4/11/2015	Muhamad Javed S/O Abdul Kareem Hazoor Bag Road	Shops
122	15-12-2015	Shakeel Ahmad S/O Nazeer Ahmad Bawa Safra Road Multan UC No.7	Restaurant
236	21-03-2016	Muhammad Ramzan S/O Abdul Rehman Mouza Juma Khalsa	Marriage Hall
29	2/8/2016	Muhammad Khalid S/O Muhammad Sadique Juma Khalsa, Bilal Resturant	Restaurant
110	14-10-2016	Shoukat Hussain S/O Abdul Razaq Jumma Khalsa Masoom Shah Road	
		Ahmad Arcade Budhla Road Chongi No. 11	
		Al-Noor Arcate Makhdoom Rasheed	
		Makkah Plaza Chongi No. 14	
		Al-Mudir Center at Place of Shalimar Cinema	
		Al-Arfat Marriage Club At place Khayamm Cinema	
		Anmol Palace Bawa Safra Road Marriage Club	
		Mghle-Azam Bawasafra Road	
		Royal Marriage Club Bawa Safra Road	
		Shah Shams Banquet Hall	
		Bismillah Marriage Hall Masoom Shah Road.	
		Gulistan Marriage Club Masoom Shah Road	
		Couple Marriage Club Masoom Shah Road	
		File of Clock Plaza	

Annex-E**[Para No.1.2.3.2]****Irregular payment of tuff tile works – Rs 7.147 million**

(Rupees in million)

ADP No.	Name of Scheme	Estimated Cost	Qty	Rate	Amount
23	Const. of soling, tuff tiles, Mohallah Mughal Pura Hassan Town Basti ameenabad UC-58, Mouza Piran Ghaib	1000000	6,599	70.12	0.463
25	Const. of tuff tiles street Khal Mill Wali Mohallah Khawaja Gharib Nawaz, UC.No.23	750000	7,393	70.12	0.518
26	Const. of tuff tiles carpeting street Papu Changar Wali, UC.No.23.	1000000	10,000	70.12	0.701
28	Const. tuff tiles, drain & soling, UC.No.23	1000000	9,718	70.12	0.681
18	Const. of tuff tiles street Hushiyar Puri Wali, street Master Mumtaz Wali, Dr. Farooq Wali, UC.No.9.	500000	4,670	72.36	0.338
31	Const. of tuff tiles & repair of matted road, drain soling, different streets UC.No.17	1000000	9,464	84.12	0.796
34	Const. of soling, drain, matted road, tuff tiles etc. different streets UC.No.06	500000	2,900	72.36	0.210
18	Const. of tuff tiles, soling, Pir Bukhari Colony, Peoples Colony UC No.23	24,00,000	21,021	72.36	1.521
23	Const. / repair of tuff tiles, matted road, flooring, soling etc. UC-09	10,00,000	8,810	72.36	0.637
24	Const. / repair of tuff tiles, matted road, flooring, soling etc UC-10	10,00,000	8,945	72.36	0.647
17	Const. of tuff tiles, nala, drains for drainage Gali Rana Muhammad Arshad, Gulshan Multan Colony, Chah Choni Wala, street Altaf Budh Wali, Mohallah Hassnain Town street Sabir Wali Mohallah Ashraf Abad.	10,00,000	8,769	72.36	0.635
Total					7.147

Annex-F

[Para No. 1.2.3.7]

Irregular purchase of Ramzan Bazar tentage – Rs 4.536 million

(Rupees in million)

Vr. No.	Date	Particulars	Co. Name	Invoice Date	Total
137	06.06.16	Bill Supply Material Ramzan Bazar Shahmasabad	ADHAM International	24-05-2016	0.949
166	15.06.16	Bill Supply Tentage and Electric Material Ramzan Bazar Madni Chowk			0.949
387	30.06.16	Electric	ADHAM International	25-05-2015	0.033
387	30-06-2016	Male Female Swithc	City Electic & Colling Center	10/6/2016	0.019
387	30-06-2016	Bans	City Electic & Colling Center	10/6/2016	-
91	3/8/2016	Air Cooler Madni Chowk	Rashid Saeed Khan	5/6/2016	0.094
92	3/8/2016	Air Cooler Shamsabad	Pakistan Minit Goods	7/6/2016	0.094
89	3/8/2016	Pedestal Fan Shamsabad	Ghulam Akbar Khan	3/6/2016	0.098
90	3/8/2016	Jhola Meri Gound	Ghulam Akbar Khan	6/6/2016	0.092
87	3/8/2016	Qatar GI Pipe 3x 20655	Ghulam Akbar Khan	7/6/2016	0.062
62	2/8/2016	Pedestal Fan Mandni Bazar	Riaz Husssain	6/6/2016	0.070
29	1/8/2016	GI Pipe 20 fit Coluring	Ghulam Akbar	6/6/2016	0.078
29	1/8/2016	Reshmi Cloth	Ghulam Akbar		-
28	1/8/2016	Pedestal Fan Madni Chowk	Ghulam Akbar Khan	5/6/2016	0.098
26	1/8/2016	Air Cooler	Rashid Saeed Khan	7/6/2016	0.090
26	1/8/2016	Battery	Rashid Saeed Khan	7/6/2016	-
26	1/8/2016	CC Jhola	Rashid Saeed Khan	7/6/2016	

Vr.	Date	Particulars	Co. Name	Invoice	Total
					-
27	1/8/2016	Dari Madni Chowk	Rashid Saeed Khan	7/6/2016	0.096
27	1/8/2016	Qanat Madni Chowk	Rashid Saeed Khan	7/6/2016	-
27	1/8/2016	Basket Plastic	Rashid Saeed Khan	7/6/2016	-
63	2/8/2016	Swing Sofa	Riaz Hussain Govt. Contractor	15-06-2016	-
63	2/8/2016	See Saw Swing Height 10 feet	Riaz Hussain Govt. Contractor	15-06-2016	-
		Dari Shamsabad	Karamat & Co.		-
188	22-09-2016	Pipe 3/4 Shamsabad Ramzan Bazar	Javed Iqbal Qureshi	29-06-2016	0.011
187	22-09-2016	Darian Shamsabad	Javed Iqbal Qureshi	26-08-2016	0.096
192	22-09-2016	Kanopi second x second	Javed Iqbal Qureshi	5/6/2016	0.095
191	22-10-2016	P- Cap Madni Chowk	Javed Iqbal Qureshi	29-06-20116	0.088
190	22-09-2016	Plants With Vasse Phonex Size 18"	Javed Iqbal Qureshi	29-06-2016	0.100
189	22-09-2016	plants with vasses 10" size	Javed Iqbal Qureshi	28-06-2016	0.098
189	22-09-2016	plants with vasses , Phickes 18" size	Javed Iqbal Qureshi	28-06-2016	-
195	23-09-2016	Plants with Vasses Phickes 18"	Adham International	29-06-2016	0.099
195	23-09-2016	Plants with Vasses Quickes 18"	Adham International	29-06-2016	-
196	23-09-2016	Foam Chairs Shamsa bad	Adham International	29-06-2016	0.084
197	23-09-2016	Foam Chairs Shamsa bad	Adham International	29-06-2016	0.076
198	23-09-2016	Kanopi second x second Shamsa Bad	Adham International	26-06-2016	0.095
199	23-09-2016	Kanopi second x second Shamsa Bad	Adham International	28-06-2016	0.095
200	23-09-2016	Qanat Shamsa bad	Adham International	29-06-2016	0.090
201	23-09-2016	Qanat Shamsa bad	Adham International	19-06-2016	0.084
202	23-09-2016	Dust Bin Shamsa bad	Adham International	29-06-2016	0.048

Vr.	Date	Particulars	Co. Name	Invoice	Total
203	23-09-2016	Iron Rack for Vegetable Red	Adham International	29-06-2016	0.075
204	23-10-2016	Iron Rack For Fruit Yellow	Adham International	28-06-2016	0.075
205	23-09-2016	Qanat Shamsa bad for Kanopi	Karamat & Co	28-06-2016	0.082
206	23-09-2016	Regzine Shamsa bad	Karamat & Co	29-06-2016	0.094
209	23-09-2016	Cloth for decoration Shamsabad	Karamat & Co	28-06-2016	0.032
211	23-09-2016	Iron Rack Madni Chowk For Vegetable Red	Karamat & Co	29-06-2016	0.075
2012	23-09-2016	Cool Kanopi Shamsabad	Karamat & Co	20-06-2016	0.048
210	23-09-2016	Cloth for Decoration Ramazan Bazar Shamsabad	Karamat & Co	12/6/2016	0.076
Total					4.536

Annex-G**[Para No. 1.2.4.1]****Unauthorized construction of commercial buildings – Rs 71.943 million**

(Rupees in million)

Name	Area	Av. Sale Price	Conversion Fee
Ali Gohar & Co. 903/D Mehmoodabad colony KWI road Mulan	40 M	0.400	3.200
Birt International School Network From Play Gorup To Matric and O Level , Mehmoodabad Colony Behind Ali Hospital KWL Road Multan	3 K	0.400	4.800
Global Pharmaceutical Pvt Ltd 892-93 Mehmoodabad Colony Illama Iqbal Street No.04 KWL Road Multaan	2 K	0.400	3.200
Eden High School Mehmoodabad KWL Road Multan	2 K	0.400	3.200
Masood & Co. Unilever Officer Behind Tasty plus Hotel Mehmoodabad Colony KWL Road Multan	3 K	0.400	4.800
Jamal Arcade Phase -II behind Multan Trade Center Double Storey	10 M	0.400	0.400
Ware House of Dawlance Behind office of Multan Waster Management Co.	1 K	0.400	0.800
Ware House of Waves Behind office of Multan Waster Management Co.	2 K	0.400	3.200
Shoe factory in Street of Munirabad Main Road Opposite Reveals Banquet Hall	1 K	0.400	0.800
British National School Near Disposal Z Block Bodhla Town	1 K	0.400	0.800
Hotel Dove International Beside Office of District Environment	1 K	0.400	0.800
Ware House of Lu Biscuits In street of DO Environment	1 K	0.400	0.800
Hotel Laxen in the Street of DO Environment	1 K	0.400	0.800
Ware House of Haire Branch Office of DO Environment	2 K	0.400	3.200
Al-Noor Hotel / Hafee Banquet Hall, 6 storeys 2 kanal Besides Dewoo Work shop	2 K	0.400	3.200
Shahab Skin Care / Nijat Center Wali Gali Kumharawala	2 K	0.400	3.200
Muhammad medical Complex Gyne and Children Hospital Multi storey Shamsabad Colony	15 M	0.400	0.600
Construction of 7 shop besides Maqsood book center area 20 Marlas Ganda Nala Road	20	0.400	0.800
Rana Sajjad Property Builders street of Bright way school ganda Nala 7 No. of shops , area 8 Marlas	8	0.400	0.320

Name	Area	Av. Sale Price	Conversion Fee
Jatoi Rent & property service / MG Furniture Show Room, Ganda Nala Road , 10 Marlas	10	0.400	0.400
Makki Traders Double Storey with Basement Ganda Nala road , 10 M	10	0.400	0.400
Sayyam Traders Multi Storey Ganda Nala Road 1 Kanal	20	0.400	0.800
Hameeda Sharif Clininc 4 stories Ganda Nala Road 1 Kanal	20	0.400	0.800
Bloom Land Public School Ganda Nala Road Two Kanals	40	0.400	1.600
Sadique Public School Ganda Nala Road 1 Kanal	20	0.400	0.800
Abdullah Medi Care Clinic Double Storey , Shah Badr Road	10 M	0.400	0.400
Mian Wali Motors / Mian Wali Plaza Double Storey Shah Badar Road	10 M	0.400	0.400
Naseer Hospital Naqshbad Colony	20 M	0.400	0.800
Concept School Shibra Capus Naqshbad Colony	40 M	0.400	3.200
Heaven Science School Naqshbad Colony	20 M	0.400	0.800
Multan City School Naqshbad Colony	40 M	0.400	3.200
Mona Grammer School Naqshbad Colony	40 M	0.400	3.200
Forty Shops Behind Molvi Irfan Haider Auto Exchange Water Works Road	10 M	0.400	0.400
Homage Sales Service Show Room Double Storey Water Works Road	15 M	0.400	0.600
Avira Motor Show Rooms Water Works Road	15 M	0.400	0.600
Shamas Marriage Hall Baba Safra Road	126.6 M	300,000	7.596
Muhammad Asif S/O Abdul Khaliq Chanan Peer Chowk Multan (Shops)	1.5 M	450,000	0.034
Shehzan Anwar, Ejaz Anwar S/O Anwar Hussain Mouza Juma Khalsa (Shops)	4 M	450,000	0.090
Ghulam Muhammad S/O Hassan Bux (Cold Storage)	124 M	75,000	0.930
Fazal Ahmad S/O Faiz Muhammad Pera Ghaib Usman-E-Ghani Road (Shops)	10 M	300,000	0.150
Miss , Fareena Khan (Prickle Factory)	118 M	75,000	0.885
Muhammad Yousaf S/O Muhammad Maqbool, NU Bahar Canal (Factory)	52.5 M	100,000	0.263
Mazhar Hussain S/O Muhammad Nawaz, Vehari Road Adda 6 Tarpai	494 M	100,000	2.470
Fasee-U-Din Masoom Shah Road	15.5M	300,000	0.465
Memoona Badar Mouza Taraf Juma Khalsa	26 M	300,000	0.780
Bright way high school	24 M	400,000	0.960
Total			71.943

Annex-H

[Para No. 1.2.4.5]

Loss due to less assessment of rent - Rs 3.042 million

(Rupees in million)

ZERE-DEWAR MISALI DARSQHA				Size Of Shops	No. of Stories/ Shops	Total Monthly Rent of Shops	Less Rent of one Shop	Total Rent of Shops
Shop No.	Name of Tenant	Monthly Rent	Date of Auction					
1,2	Wahid Ahmad Qureshi S/O Manzoor Ahmad Qureshi	7,369	21.06.2013	9 x 21	4 Stories	29,476	22,107	0.265
3	Wahid Ahmad Qureshi S/O Manzoor Ahmad Qureshi	10,316	-do-	9 x 21	3 stories	30,948	20,632	0.248
4	M.Javid S/O Shah Mohammad	2,957	07.06.2012	8 x 21	3 stories	8,871	5,914	0.071
5	Nazar Abbas S/O M.Yousaf	7,405	28.06.2009	8 x 21	3 stories	22,215	14,810	0.178
6	M.Khalid S/O Suleman	8,474	07.06.2012	8.5 x 21	3 stories	25,422	16,948	0.203
7	M.Khalid S/O Suleman	3,984	-do-	8.5 x 21	3 stories	11,952	7,968	0.096
8	M.Khalid S/O Suleman	3,984	-do-	8.5 x 21	2 Stories	7,968	3,984	0.048
9	Arshad Ali S/O Hafiz Noor Mohammad	5,845	-do-	7 x 21	2 Stories	11,690	5,845	0.070
10.11.12	Saeed Ahmad S/O M.Suleman	16,625	-do-	8.5 x 21	2 Stories	33,250	16,625	0.200
13	M.Khalid S/O Suleman	3,028	-do-	8.5 x 21	2 Stories	6,056	3,028	0.036
14	Shahid Ahmad Qureshi S/O Manzoor Ahmad	8,842	21.06.2013	9 x 21	2 Stories	17,684	8,842	0.106
15	Shahid Ahmad Qureshi S/O Manzoor Ahmad	5,894	-do-	9 x 21	3 stories	17,682	11,788	0.141
16	Shahid Ahmad Qureshi S/O Manzoor Ahmad	4,421	-do-	9 x 21	3 stories	13,263	8,842	0.106
17	Saqib Mehboob S/O Mehboob Elahi	5,359	04.07.13	6 x 21	3 stories	16,077	10,718	0.129
18	Syed Fayaz Gillani S/O Syed Khadim Hussain Gillani	6,992	-do-	8.5 x 21	3 stories	20,976	13,984	0.168
19	Syed Parvaiz S/O Syed Fayaz Ahmad	5,845	2016	8.5 x 21	3 stories	17,535	11,690	0.140
20	M. Shahid S/O M.Yasin	5,068	2016	4.5 x 18	3 stories	15,204	10,136	0.122
21	Hafiz Zeeshan S/O Liqat Ali	5,191	20.02.2014	8.5 x 27	3 stories	15,573	10,382	0.125
22	Liaquat Ali S/O Noor Mohammad	4,778	28.12.2013	8 x 27	3 stories	14,334	9,556	0.115
22-A	Liaquat Ali S/O Noor Mohammad	10,261	-do-	8 x 27	3 stories	30,783	20,522	0.246
1-A	Muzzamil Yasin S/O M. Hussain	4,126	07.06.2012	8.5 x 14	3 stories	12,378	8,252	0.099
28	M.Suleman S/O Abdul Aziz	5,495	04.07.2013	7 x 27	3 stories	16,485	10,990	0.132
Total								3.043

Annex-I**[Para No. 1.3.1.1]****Irregular purchases through splitting – Rs 1.170 million**

(Rupees in million)

Date	Name contractor	Cheque No	Description of purchases	Amount
05.08.2015	Malik Safder Lang	803123745	Purchase of tyre FB 2020	0.100
05.08.2015	Malik Safder Lang	803123745	Purchase of fitting items for road ruler	0.096
05.08.2015	Malik Safder Lang	803123745	Purchase of fitting items for fire brigade	0.082
05.08.2015	Malik Safder Lang	803123745	Purchase of blade tractor	0.100
05.08.2015	Malik Safder Lang	803123745	Purchase of front blade	0.100
25.08.2015	Haider Constructions	803123750	Purchase of one boat carrier for flood	0.100
25.05.2016	Muhammad Arshad	804307142	Purchase of battery two for FB 2020	0.025
25.05.2016	Muhammad Arshad	804307142	Purchase of one battery for generator disposal	0.025
25.05.2016	Muhammad Arshad	804307142	Purchase of one battery for tractor loader	0.019
25.05.2016	Muhammad Arshad	804307142	Purchase of pipe for sucker machine	0.025
25.05.2016	Muhammad Arshad	804307142	Purchase battery Osaka for sucker machine	0.013
10.06.2016	Haider Constructions	D143087	Purchase UPS 2000/V with two battery	0.082
10.06.2016	Haider Constructions	D143087	Purchase of electric slide for Ramzan Bazar	0.085
10.06.2016	Haider Constructions	D143087	Purchase of electric wire 7/64 with energy saver for Ramzan Bazar	0.084
17.06.2016	Fahad Associate	804307150	purchase of 50 filters	0.083
28.06.2016	Zahid Constructions	804307157	purchase of air cooler TOR branch	0.015
28.06.2016	Zafer Iqbal	804307157	Purchase of rasa and kasi	0.016
29.07.2015	Naveed Akhtar Awan	803123738	purchase of four water cooler TMA	0.060
31.12.2016	Abdar Razaq	803123787	Purchase of iron Almirah	0.015
13.01.2016	Muhammad Arshad	803123791	Purchase of 629 feet pipe Para shoot	0.049
Total				1.170

Annex - J

[Para No. 1.3.2.2]

**Non recovery of prescribed rate of conversion and map fee –
Rs 3.108 million**

(Rupees in million)

Type	Address	Area in marlas	Rate	Value of land	Conversion Due	Map Fee	Conversion fee Deposit	Total due recoverable
Commercial Plaza Newly Constructed	Near Al-Honda Center Jalal Pur Pirwala Road	20	0.171	3.416	0.342	0.027	-	0.369
Commercial Plaza Newly Constructed	Near Khan moters & Madina Moter workshop Jalal Pur Pirwala Road	15	0.171	2.562	0.256	0.020	-	0.277
Commercial shops	Near Micro finace Bank LTD, Jalal Pur Pirwala road	5	0.171	0.854	0.043	0.007	-	0.050
Commercial shops	Jalal Pur Pirwala (Shebazhonda service & Workshop, Super star motorcycle)	5	0.171	0.854	0.043	0.007	-	0.050
Commercial shops	Jalal Pur Pirwala (Lang Brothers Drink corner)	10	0.171	1.708	0.171	0.014	-	0.184
Commercial shops	Jalal Pur Pirwala road (Opposite New AlmumtazAutoZxmco Bam More)	20	0.050	1.000	0.100	0.027	-	0.127
Commercial shops	Jalal Pur Pirwala (Near Mian auto spare parts Bam More)	3	0.050	0.150	0.015	0.004	-	0.019
Commercial shops	Jalal Pur Pirwala (KasanDharti Bam More)	15	0.050	0.750	0.038	0.020	-	0.058
Commercial shops	Jalal Pur Pirwala Bam More) AshfaqRefrigeration ETC	30	0.050	1.500	0.150	0.041	-	0.191
Show Room Tractor & Cars	Jalal Pur Pirwala road Jalal Pur Peer Wala Bam More)	10	0.050	0.500	0.025	0.014	-	0.039
Commercial shops	Jalal Pur Pirwala road Jalal Pur Peer Wala Bam More)	10	0.050	0.500	0.025	0.014	-	0.039
MAWA City	Jalal Pur Pirwala road	1700	0.050	85.000	0.850	-	-	0.850
Askar Petrol Pamp	Jalal Pur Pirwala road	320	0.050	16.000	-	0.025	-	0.025
Commercial	Shujat Pur Road	14.5	0.077	1.110	0.111	-	0.049	0.062
Commercial	Obara Janubi NHA	160	0.077	12.246	0.612	-	0.499	0.113
Shop	Shujat Pur Road	2.5	0.071	0.176	0.009	-	-	0.009
Shops	Inayat Pur Road	3	0.077	0.230	0.011	-	-	0.011
Commercial	Permit Road	11	0.128	1.408	0.141	-	-	0.141
Shops	Jalal Pur Pirwala Road	5	0.171	0.854	0.085	-	-	0.085
Commercial	Shujat Pur Road	16.4	0.071	1.157	0.116	-	-	0.116
Shop	Permit Road	1.7	0.142	0.242	0.012	-	-	0.012
Commercial	chowk fawara	8.4	0.248	2.080	0.208	-	-	0.208
Shops	Shujat Pur Road	4.5	0.071	0.318	0.032	-	-	0.032
Commercial	Jalal Pur Pirwala Road	5	0.171	0.854	0.043	-	-	0.043
Total								3.108

Annex-K**[Para No. 1.3.3.1]****Non recovery of water rates - Rs 12.406 million**

(Rupees in million)

Description	No. of connections	Amount	Recovery made	Outstanding recovery
Arrear on 30-06-2015		4.958	0.702	4.256
Current demand for domestic connections for 2015-16 (Ferul size 1/4)	5722	4.532	1.240	4.796
Current demand for domestic connections for 2015-16 (Ferul size 1/2)	140	0.151		
Current demand for commercial connections for 2015-16	65	1.353		
Total	5927	6.036	1.240	9.052
Outstanding Recovery of Water Rates				
Connection #	Name of Account	Amount		
320/C	Hafiz ur Rehman ice factory	0.626		
671/C	Taj Deen ice factory	0.637		
1033/C	Khawja ice factory	0.637		
2460/C	THQ Hospital	0.644		
3442/C	Jalal pur Public school	0.810		
Total				3.354
Grand total				12.406

Annex-L**[Para No. 1.4.1.1]****Misappropriation of funds by the DDOs – Rs 218.474 million**

(Rupees in million)

Name of DDO / Branch	Total budget for year 2015-16	Total expenditure for year 2015-16
Administrator	3.478	2.044
Naib Nazim	2.757	0.512
Town Municipal Officer	18.106	11.493
TO(F)	14.630	12.631
TO (Regulation)	8.627	5.863
TO (I&S)	405.345	165.828
TO (P&C)	6.927	6.329
CO Unit	14.900	13.773
Grand Total	474.770	218.474

Annex-M

[Para No. 1.4.1.2]

Misappropriation on account of income tax – Rs 17.492 million

(Rupees in million)

Source document	Branch	Object Head	Object Description	Expenditure 2015-16	I. Tax Rate %	Income Tax
BCR	Administrator	A03270	Others	0.010	4.50	0.0005
BCR	Administrator	A03901	Stationery	0.020	4.50	0.0009
BCR	Administrator	A13201	Repair Furniture	0.020	10.00	0.0020
BCR	Administrator	A137	Repair Computer	0.046	4.50	0.0021
BCR	Administrator	A097	Purchase of Furniture	0.065	4.50	0.0029
BCR	TMO	A03270	Others	0.010	4.50	0.0004
BCR	TMO	A03901	Stationery	0.099	4.50	0.0045
BCR	TMO	A03940	Unforeseen Expenditure	1.187	4.50	0.0534
BCR	TMO	A03942	Cost of other store	0.035	4.50	0.0016
BCR	TMO	A03970	Others	0.089	4.50	0.0040
BCR	TMO	A13001	Repair Transport	0.411	10.00	0.0411
BCR	TMO	A13201	Repair Furniture	0.021	10.00	0.0021
BCR	TMO	A13305	Water Supply & Electrification	0.050	10.00	0.0050
BCR	TMO	A137	Repair Computer	0.053	10.00	0.0053
BCR	TMO	A09802	Purchase Generator / UPS	0.296	4.50	0.0133
BCR	TO (Finance)	A03901	Stationery	0.022	4.50	0.0010
BCR	TO (Finance)	A03970	Others	0.036	4.50	0.0016
BCR	TO (Regulation)	A03901	Stationery	0.016	4.50	0.0007
BCR	TO (Regulation)	A03970	Others	0.038	7.50	0.0028
BCR	TO (Regulation)	A13001	Repair Transport	0.033	10.00	0.0033
BCR	TO (Regulation)	A13201	Repair Furniture	0.010	10.00	0.0010
BCR	TO (I&S)	A03206	Photograph Charges	0.098	4.50	0.0044
BCR	TO (I&S)	A03410	Security arrangement	0.343	10.00	0.0343
BCR			Unknown / illegible	0.050	4.50	0.0022
BCR	TO (I&S)	A03901	Stationery	0.030	4.50	0.0013
BCR	TO (I&S)	A03918	National Day	0.049	4.50	0.0022
BCR	TO (I&S)	A03918	Jashn-e-Baharan	0.115	10.00	0.0115
BCR	TO (I&S)	A13001	Repair Transport	0.141	10.00	0.0141
BCR	TO (I&S)	A13101	Repair Machinery	0.127	10.00	0.0127

Source document	Branch	Object Head	Object Description	Expenditure 2015-16	I. Tax Rate %	Income Tax
BCR	TO (I&S)	A133	Repair Buildings	0.021	7.50	0.0016
Annual Account	TO (I&S)	A03470	Ramzan Bazar	0.396	10.00	0.0396
Annual Account	TO (I&S)	A03940	Unforseen Expenditure	0.579	4.50	0.0260
Annual Account	TO (I&S)	A098	Purchase of Other Assets	0.759	4.50	0.0341
Annual Account	TO (I&S)	A13199	R & M	25.648	10.00	2.5648
BCR	TO (P&C)	A03942	Cost of other store	0.033	4.50	0.0015
BCR	TO (P&C)	A03970	Others	0.021	4.50	0.0009
BCR	TO (P&C)	A13001	Repair Transport	0.045	10.00	0.0045
BCR	CO Unit	A03901	Stationery	0.006	4.50	0.0003
BCR	CO Unit	A09802	Purchase	0.007	4.50	0.0003
BCR	CO Unit	A13001	Repair Transport	0.092	10.00	0.0092
BCR	CO Unit	A13101	Repair Machinery	0.278	10.00	0.0278
BCR	CO Unit	A13305	Water Supply & Electrification	0.006	4.50	0.0003
Annual Account	Development		Liabilities	27.584	7.50	2.0688
Annual Account	Development		ADP 2015-16	69.028	7.50	5.1771
Annual Account	Development		Muharram Routs	7.786	7.50	0.584
Total 2015-16						10.773
Total 2014-15						6.720
Grand Total						17.492

Annex-N**[Para No. 1.4.1.5]****Misappropriation of funds kept under self control – Rs 1.273 million**

(Rupees in million)

Date	Particulars of expenditure	Amount
01.08.15	Purchase of charpai for flood relief 2014	0.095
01.08.15	Purchase of Killa Jat	0.099
01.08.15	Purchase of mineral water for flood relief Qasim Bella	0.085
03.09.15	Errection of camps for flood relief camp	0.090
03.09.15	Purchase of water tank flood relief camp	0.094
03.09.15	Purchase of charpai for flood relief camp	0.095
03.09.15	Purchase of charpai for flood relief camp	0.095
03.09.15	Purchase of charpai for flood relief camp	0.095
29.09.15	Washing of carpets, cover of chairs	0.046
30.09.15	Cleaning of manholes Basti Raan Qadir Pur	0.100
20.10.15	Purchase of electric material	0.093
02.02.16	Purchase of peter pipe plastic	0.013
02.02.16	Purchase of 7 mobile set	0.142
02.04.16	Pay latereen Gardeezi Market	0.007
02.04.16	Pay latereen Gardeezi Market	0.015
10.05.16	Pay latereen Gardeezi Market	0.014
17.05.16	Purchase of mobile	0.045
20.06.16	Pay latereen Gardeezi Market	0.006
20.06.16	Purchase of tissue and air freshner office TMO	0.001
28.06.16	Pay Municipal Service June	0.043
	Total	1.273

Annex-O

[Para No. 1.4.2.1]

Non production of record – Rs 323.717 million

(Rupees in million)

Name of work	Name of lowest bidder	MB No.	Page	Amount of expenditure
Const. of soling drain street Madina Masjid wali Ramzan Wali Khurram Ghar Talib Jhabeel Malik Manzoor UC-52	Azhar Hussain	1332	1 to 15	0.704
Const. of soling and drain, road Chah Amb Wala Bosan Hithar	Doctor Khan	1625	1 to 8	0.680
Const. of soling nali Tahir Pur	Doctor Khan	1625	87-96	0.625
Const. of soling drain Tibba Haider wala Jhook Wains	Doctor Khan	1625	163-167	0.301
Const. of soling drain streets Basti Ghous wala	Doctor Khan	1625	117-120	0.727
Const. of soling drain Basi Bosan Uttar	Doctor Khan	1625	16 to 17	0.532
Const. of tuff tile street Ali Park Stree No.1 Munir bhutta wali Rafiq Bhane wala Hassan abad Qasim Bela	Abdul Latif Ansari	1342	1 to 10	1.058
Const. of M/R street Habib bank wali Neel Kot	M. Iqbal Chohan	1335	14-17	1.214
Const. of sullage carrier Mouza Sujri wan Ashiq Malhi wala	Ch. Muhammad Tahir	1332	35-39	0.357
Const. of soling drain Chah Nawaz wala Mouza Raan Lab Darya	Doctor Khan	1625	16-19	0.311
Const. of soling drain Chah Lal wala Mouza Raan Lab Darya	Doctor Khan	1625	33-39	0.625
Const. of soling and drain street Malik Sharif Shah Mousa wala Mouza Raan Lab Darya	Doctor Khan	1625	9 to 15	0.571
Const. of soling nali streets Basti Riaz abad Mouza Raan Lab Darya	Doctor Khan	1625	59-62	0.287
Const. of soling and drain streets Chah Sahu wala Basti Waryam wala	Doctor Khan	1625	110-112	0.307
Const. of soling nali Chah Ghulam Rasool Wala Mouza Raan Lab Darya	Doctor Khan	1625	20 to 25	0.153
Const. of soling nali sadak Nawab Pur	Doctor Khan	1625	158-162	0.707
Const. of soling nali Malik Ejaz Shafi, Malik Allah Ditta	Doctor Khan	1625	45-49	0.359
Const. of soling drain Mouza Hamid Pur Marakh	Doctor Khan	1625	67-71	0.220
Const. of soling drain culverts Mehar Bashir Hiraj	Doctor Khan	1625	72-80	0.297
Const. of soling Chah Bhagsar wala Farooqabad Basti Bosan Uttar	Doctor Khan	1625	54-58	0.307
Const. of soling and drain Basti Chowki wala Mouza Sadar pur	Doctor Khan	1625	152-154	0.295
Const. of soling and drains Bhupi wala Anayat pur Mahota	Doctor Khan	1625	125-137	0.310
Const. of soling drain Chah Samandri Sadat	Doctor Khan	1625	64-66	0.167
Const. of soling from Bhaini Siyal wali to Bhaini Allah Ditta Wains	Doctor Khan	1625	128-135	0.329
Const. of soling balance work Jhook Wains	Doctor Khan	1625	105-109	0.787
Const. of soling drian Khichi wala Ameer Shah Mouza Sale	Haji Sher Din	1625	121-	0.933

Name of work	Name of lowest bidder	MB No.	Page	Amount of expenditure
Meh			124	
Const. of soling nali Chah Tibbi wala Malik Akram Raan, Haji Afzal Raan Mouza Jungle Karlian wala	Doctor Khan	1625	172- 178	0.529
Total Development Expenditure				13.691
Receipts				91.552
Development expenditure viz. Measurement Books and vouchers				13.691
Grand Total				323.717

Annex-P

[Para No. 1.4.3.1]

**Non reconciliation of accounts of receipts and expenditure -
Rs 526.917 million**

Table-A Expenditure for the year 2015-16

Name of DDO / Branch	Major / Minor Detailed Function	Amount
Administrator	A011 Pay A012 Allowance	1.816
Administrator	A-03202 Telephone &Trunk Call	0.051
Administrator	A-03203 Telex, Tele Printer, Fax	0.007
Administrator	A-03270 Others (Communication)	0.010
Administrator	A-03901 Stationery	0.020
Administrator	A-03905 N.Paper Periodicals & Books	0.013
Administrator	A-13201 Furniture & Fixture	0.020
Administrator	A-137 Computer Equipment (Repair)(Hard ware)	0.046
Administrator	A-097 Purchase of Furniture & Fixture	0.062
Naib Nazim	A011 Pay A012 Allowance	0.509
Naib Nazim	A-03202 Telephone &Trunk Call	0.003
Naib Nazim	A-13201 Furniture & Repair	0.001
TMO	A011 Pay A012 Allowance	4.317
TMO	A-03202 Telephone &Trunk Call	0.119
TMO	A-03203 Photo copy	0.097
TMO	A-03270 Others (Communication)	0.010
TMO	A-03302 Water (Sewer)	0.012
TMO	A-03303 Electricity	0.431
TMO	A-03805 Traveling Allowances	0.044
TMO	A-03807 POL Charges	0.559
TMO	A-03901 Stationery	0.099
TMO	A-03905 N.Paper Periodicals & Books	0.009
TMO	A-03907 Advertising & Publicity	1.894
TMO	A-03940 Unforeseen Charges	1.548
TMO	A-03942 cost of other stores	0.032
TMO	A-03970 Others	0.083
TMO	A-05216 Financial Assistance Families civil Servants expire during service	1.400
TMO	A-13001 Transport Repair	0.464
TMO	A-13201 Furniture & Fixture Repair	0.021
TMO	A-13305 Water Supply & Electrification	0.050

Name of DDO / Branch	Major / Minor Detailed Function	Amount
TMO	A-137 Computer (Repair)	0.050
TMO	A-09802 Others & Purchase of Generator	0.256
TO(F)	A011 Pay A012 Allowance	9.866
TO(F)	A-03202 Telephone &Trunk Call	0.009
TO(F)	A-03203 Photo Copy	0.029
TO(F)	A-03805 Traveling Allowances	0.103
TO(F)	A-03901 Stationery	0.022
TO(F)	A-03902 Printing & Publication	0.043
TO(F)	A-03905 N.Paper Periodicals & Books	0.004
TO(F)	A-03915 Cont. & Subscription	2.474
TO(F)	A-03970 Others	0.035
TO(F)	A-03959 Stipends Incentive & Awards	0.043
TO (R)	A011 Pay A012 Allowance	5.131
TO (R)	A-03202 Telephone &Trunk Call	0.017
TO (R)	A-03203 Photo copy	0.034
TO (R)	A-03805 Travelling Allowances	0.011
TO (R)	A-03807 POL Charges	0.388
TO (R)	A-03901 Stationery	0.016
TO (R)	A-03917 Law Charges	0.130
TO (R)	A-03970 Others	0.038
TO (R)	A-13001 Transport repair	0.033
TO (R)	A-13201 Furniture & Fixture	0.010
TO (R)	Law enforcement	0.055
TO(I&S)	A011 Pay A012 Allowance	11.638
TO(I&S)	A-03202 Telephone &Trunk Call	0.026
TO(I&S)	A-03203 Photostate	0.125
TO(I&S)	A-03206 photographer charges	0.098
TO(I&S)	A-03303 Electricity	19.308
TO(I&S)	A-03410 Security	0.393
TO(I&S)	A-03470 Ramzan Bazars	0.396
TO(I&S)	A-03805 Travelling Allowances	0.043
TO(I&S)	A-03807 POL Charges	0.529
TO(I&S)	A-03901 Stationery	0.027
TO(I&S)	A-03902 Printing & Publication	0.030
TO(I&S)	A-03905 N.Paper Periodicals & Books	0.004
TO(I&S)	A-03907 Advertising & Publicity	1.198
TO(I&S)	A-03915 Sports youth festival	0.172
TO(I&S)	A-03918 National Day	0.104

Name of DDO / Branch	Major / Minor Detailed Function	Amount
TO(I&S)	A-03919 Payment of Service Rendered	0.043
TO(I&S)	A-03940 Unforeseen Expense	0.579
TO(I&S)	A-098 (Purchase of other assets Generator)	0.759
TO(I&S)	A-03970 Others	0.004
TO(I&S)	A-13001 Transport repair	0.180
TO(I&S)	A-13101 Mchy: Equipment	0.118
TO(I&S)	A-13199 R&M	25.648
TO(I&S)	A-13201 Furniture repair	0.002
TO(I&S)	A-13301 office repair	0.003
TO(I&S)	A-13305 Water Supply & Electrification	0.001
TO(I&S)	A-13701 Computer Equipment (Repair)	0.002
Development	A-16302 Liability (Previous Year)	27.584
Development	A-12 Development Expenditure (ADP) 2015-16	69.028
Development	Muharram Routs works	7.786
TO(P&C)	A011 Pay A012 Allowance	5.795
TO(P&C)	A-03203 Photostate	0.032
TO(P&C)	A-03805 Travelling Allowances	0.118
TO(P&C)	A-03807 POL Charges	0.284
TO(P&C)	A-03905 Newspaper Periodicals & Books	0.002
TO(P&C)	A-03942 Cost of Other Stores	0.033
TO(P&C)	A-03970 Others (General)(Nadra share)	0.021
TO(P&C)	A-13001 Transport Repair	0.045
CO Unit	A011 Pay A012 Allowance	11.563
CO Unit	A-03203 Photostate	0.015
CO Unit	A-03303 Electricity	1.061
CO Unit	A-03807 POL Charges	0.722
CO Unit	A-03901 Stationery	0.006
CO Unit	A-03970 Others	0.066
CO Unit	A-09802 Others (Purchase of other assets Generator)	0.007
CO Unit	A-13001 Transport	0.092
CO Unit	A-13101 Machinery & Equipment	0.236
CO Unit	A-13305 Water Supply & Electrification	0.006
Total (A)		218.474

Table- B Receipts for the year 2015-16

Mojo function head	Minor function head	Detailed function	Amount
B-01	B-013	B-01313 Tax on Transfer of Immoveable property	203.257

Mojo function head	Minor function head	Detailed function	Amount
B-01	B-013	B-01302 UIP Tax	46.588
C-03	C-038	C-0388001 License Fee (Article of Food & Drink)	0.598
C-03	C-038	C-0388085 Other Rent	0.032
C-03	C-038	C-0388027 Fee for Approval of building /Construction Plans	12.393
C-03	C-038	C-0388034 Fine Encroachment	0.235
C-03	C-038	C-01803 Interest Realized on Cash Revenue	2.437
C-03	C-038	C-0388091 Other & Misc. Suspense Account	0.728
C-01	C-018	C-038871-72 Enlistment, Renewal of Contractor	0.120
C-03	C-038	C-0388042 Income of Slaughter House	0.101
C-03	C-038	C-0388054 Sewerage Fee/ Charges /Nali Tax (Arrear)	0.107
C-03	C-038	C-0388054 Sewerage Fee/ Charges /Nali Tax (Current)	0.082
C-03	C-038	C-03683 Grant from provincial Govt. (PFC) Development Share	7.560
C-03	C-038	C-03683 Grant from provincial Govt. (PFC) Current Share	34.017
C-03	C-038	Public Account	0.191
Total (B)			308.443
Grand Total (A+B)			526.917

Annex-Q

[Para No. 1.4.3.2]

Irregular payment of tuff tile works – Rs 11.624 million

(Rupees in million)

Name of work	MB No.	Page No.	Qty of tuff tile 50 mm Sft	Rate paid	Amount paid
Const. of tuff tile behind Siddiqia Mills Haji block Mouza Jungle Bheera	1337	5 to 11	5664	72.37	0.410
Const. of tuff tile sewer & manwhole street Anwara-ul-Aloom opposite Ameer Abad Park	1623	56-61	10618	72.37	0.768
Const. of tuff tile street Sharif wali Gulzar wali and Zafar Sandeela wali Dewan Da Bagh	1626	76-80	5521	70	0.386
Const. of tuff tiles street Zia-ul-Hassan Zari Bank near Jan Baz Super Store Allah Shafi Chowk	1623	52-55	6779	72.37	0.491
Const. of tuff tile street Javed Qureshi wali Multan Public School road UC-55	1621	127-131	9195	72.37	0.665
Cont. of tuff tile soling sewerage street Malik Shehzad wali Zameer Public School wali link street Kashif street UC-55	1345	10 to 22	3705	70	0.259
Const. of tuff tile re-tuff tile main hole sullage carrier street Akran Patan wali and streets Street No. 1 Dewan da Bagh	49	10 to 13	1980	72	0.143
Const. of tuff tile street Noon Wali Ghaziaabad	1626	23-28	5100	72.37	0.369
Const. of tuff tile Usman street Allah wali Guli Al--Atta Colony	49	25-26	6048	72.37	0.438
Const. of tuff tile & flooring street Rafiq wali, Billo wali, Lal khan wali Gulshan Siddique Waqas Town Kotla Wairs Shah	1623	1 to 7	5102.5	72.37	0.369
Const. of tuff tile, re-tuff tile main Ikram Sahu Wali Khana Farang Iran, Chah Usmani wala	1334	55-58	4831.13	72.37	0.350
Const. of tuff tile street Rao Kashif Wali Oocha Qureshian Wali	1626	81-84	8157	72.37	0.590
Const. of tuff tile street Iqbal Wali Rasheed Wali Adjcent streets Toya Taqi Shah	1626	13-22	7821	72.37	0.566
Const. of tuff tile main street Muslim Colony & attached streets Nawab Pur road	1334	48-54	9900	72.37	0.716
Const. of tuff tile main street Mohallah Qadir abad Primary school wali	1338	88-91	7603	72.37	0.550
Const. of tuff tile, re-tuff tile street no.1&2 and adjcent street Dewan da Bagh	49	23-25	2830	72.37	0.205
Const. of tuff tile main street and street No.6 Sultan Abbas	1334	1 to 6	3735	72.37	0.270
Const. of tuff tile street Nasir Maral wali Kazmi Chowk Shalimar Colony	1620	30-33	8150	72.37	0.590
Const. of tuff tile Hamza street Mehboob wali Ghulam Mustafa wali Garden Town	46	1 to 5	5970	70	0.418
Const. of tuff tile drain Qismat street Niamat street Ghaine wala	1339	19-27	8537	70	0.598
Const. of sullage carrier tuff tile Islamia Serwar School Lutafabad	1337	20-28	2928	70	0.205
Const. of tuff tile street Younus Aslam Wali M. Hussain Bungish wali Zikriya Town	1334	21-24	2608	72.37	0.189
Const. of tuff tile flooring Professor street Pir Khursheed Colony	1622	80-86	4730	72.37	0.342
Const. of tuff tile street Fakhar wali near New Bhatta Chowk Nawab pur road	1338	12 to 16	6160	72.37	0.446
Const. of tuff tile, culverts and repair road house Sheikh	1338	97-103	4500	70	0.315

Name of work	MB No.	Page No.	Qty of tuff tile 50 mm Sft	Rate paid	Amount paid
Mehmood Ilahi to Gulshan Ghafoor Hamra Khairpur Minor & Oposite house Mohsin Bhatti					
Const. of tuff tile street No.46 Zikriya Town	1331	1 to 8	5558	72.37	0.402
Const. of tuff tile Hans road	1334	25-28	2754	72.37	0.199
Const .of tuff tile street Masjid Rehmani wali tower Rehmat Colony	1338	72-77	5336	70	0.374
Total					11.624

Annex-R

[Para No. 1.4.3.2]

Misclassification of expenditure – Rs 1.009 million

Expenditure charged to object head	Actual Object Head	Name of DDO / Branch	Date of voucher as per BCR	Item purchased	Amount
A137 Repair of computer	Purchase of Assets	Administrator	29.10.15	Purchase of printer for office administrator	0.035
A137 Repair of computer	Purchase of Assets	Administrator	19.04.16	Purchase computer camp office administrator	0.012
A03270 Others	Purchase of Machinery and equipment	TMO	24.08.15	Fax machine office TMO	0.008
A03940 Unforseen Expendiutre	Others	TMO	29.09.15	Washing of carpets chair covers etc.	0.046
A03940 Unforseen Expendiutre	Repair and maintenance	TMO	30.09.15	Clearance of manholes Basti Raan Qadir Pur	0.100
A03940 Unforseen Expendiutre	Purchase of electric material	TMO	20.10.15	Purchase of electric material	0.093
A03940 Unforseen Expendiutre	Machinery & Equipment / COS	TMO	02.02.16	Purchase of peter pipe plastic	0.013
A03940 Unforseen Expendiutre	Machinery & Equipment / IT Equipment	TMO	02.02.16	Purchase of mobile set (Seven)	0.142
A03940 Unforseen Expendiutre	Contingent paid staff / Pay	TMO	02.04.16	Salary (Toilet Gardeezi Marketa)	0.007
A03940 Unforseen Expendiutre	Contingent paid staff / Pay	TMO	02.04.16	Salary (Toilet Gardeezi Marketa)	0.015
A03940 Unforseen Expendiutre	Contingent paid staff / Pay	TMO	10.05.16	Salary (Toilet Gardeezi Marketa)	0.014
A03940 Unforseen Expendiutre	Machinery & Equipment / IT Equipment	TMO	17.05.16	Purchase of mobile	0.045
A03940 Unforseen Expendiutre	Contingent paid staff / Pay	TMO	20.06.16	Salary (Toilet Gardeezi Marketa)	0.006
A03940 Unforseen Expendiutre	Others / Cost of other store	TMO	20.06.16	Purchase of tissue / air freshner	0.001
A03940 Unforseen Expendiutre	Contingent paid staff / Pay	TMO	28.06.16	Salary Municipal seervice (June)	0.043
A03942 Cost of other store	Purchase of Machinery and equipment	TMO	17.06.16	Room cooler for camp office administrator	0.035
A13305 Water supply & Electrification	Repair of Machinery and equipment	TMO	28.07.15	Repair UPS office administrator	0.002
A13305 Water supply & Electrification	Repair of Machinery and equipment	TMO	28.10.15	Repair AC office TMO	0.004
A13305 Water supply & Electrification	Repair of Machinery and equipment	TMO	20.06.16	Repair AC office TMA	0.013
A13305 Water supply & Electrification	Repair of Machinery and equipment	TMO	30.06.16	Repair AC office Bosan Hall	0.031
A09802 Purchase generator / UPS	Purchase of Machinery and	TMO	01.08.15	Purchase of air conditioner for retiring	0.046

Expenditure charged to object head	Actual Object Head	Name of DDO / Branch	Date of voucher as per BCR	Item purchased	Amount
	equipment			room administrator	
A09802 Purchase generator / UPS	Purchase of Machinery and equipment	TMO	10.12.15	Purchase of Geyser	0.039
A09802 Purchase generator / UPS	Repair of Machinery and equipment	TMO	02.02.16	Repair UPS	0.002
A03902 Printing press	Transportation	TO (Finance)	04.08.15	Transportation of material	0.001
A03902 Printing press	Transportation	TO (Finance)	10.10.15	Transportation of material	0.001
A03902 Printing press	Transportation	TO (Finance)	14.12.15	Transportation of material	0.001
A03970 Others	Purchase of Machinery and equipment	TO (Finance)	15.12.15	Heater for office TO (F)	0.008
A03970 Others	Rates & Taxes	TO (Finance)	19.12.15	Cutom duty for vehicle receipt	0.025
A03970 Others	Purchase of Machinery and equipment	TO (Finance)	17.06.16	Air cooler Finance Branch (Super Asia)	0.026
A03270 Others	Photo state (Avaiable head)	TO (R)	14.05.16	Photo state (April 2016)	0.003
A03270 Others	Photo state (Avaiable head)	TO (R)		Photo state (May 2016)	0.003
A03970 Others	Repair and maintenance	TO (R)	28.04.16	Earth filling graveyards Urban area	0.038
Photograph charges	Purchase of Machinery and equipment	TO (I&S)	02.11.15	Mobile phone for Dengue	0.098
A03807 POL	Repair vehicle	TO (I&S)	24.06.16	Diesel filter air filter etc	0.020
A03942 Cost of other store	Purchase of furniture	TO (P&C)	13.01.16	Iron almira for office TO (P&C)	0.007
A03970 Others	Purchase of Machinery and equipment	TO (P&C)	14.05.16	Mobile phone TO (P&C)	0.021
A03970 Others	Repair and maintenance	CO (Unit)	02.11.15	Purchase of manhole cover (3)	0.004
A03970 Others	Repair of IT Equipment / M&E	CO (Unit)	04.02.16	Repair of computer	0.001
A03970 Others	Repair of IT Equipment / M&E	CO (Unit)	04.03.16	Repair of computer	0.002
Total					1.009

Annex-S

[Para No. 1.4.4.1]

Illegal construction of commercial buildings without payment of the Government dues – Rs 848.051million

(A)

(Rupees in million)

Location	Name of building	Area in Marla	Rate per Marla	Sr. No. of land valuation table 2016-17	Value of land	Conversion fee	Area G.F Sft.	Map fee Ground Floor	Map fee above G/F	Total map fee	Extra Height	Fine 25% of total map fee	Total recover
Chungi No.9 Bosan road	Standard Chartered Bank	20	1.647	27	32.932	6.586	4,000	0.096	0.096	0.192	0	0.048	6.826
Chungi No.9 Bosan road	Faisal Bank	20	1.647	27	32.932	6.586	4,200	0.101	0.050	0.151	0	0.038	6.775
Chungi No.9 Bosan road	Meezan Bank	12	1.647	27	19.759	3.952	3,240	0.078	0.039	0.117	0	0.029	4.098
Chungi No.9 Bosan road	City Tower	40	1.647	27	65.864	13.173	9,000	0.216	0.432	0.648	0	0.162	13.983
Bosan road	Shangrilla Cuisine	60	1.647	27	98.795	19.759	10,500	0.252	0.504	0.756	6.300	0.189	27.004
Bosan road	Askari bank + Virtual University	40	1.647	27	65.864	13.173	8,100	0.194	0.389	0.583	4.860	0.146	18.762
Bosan road	Business City Plaza (U-Shape)	320	1.647	27	526.908	105.382	45,200	1.085	1.627	2.712	0	0.678	108.772
Bosan road	Al-Fahad Cloth House	20	1.647	27	32.932	6.586	5,400	0.130	0.065	0.194	0	0.049	6.829
Bosan road	Silk Bank near Tehsilidar Mor Bosan road	20	1.552	29	31.050	6.210	5,400	0.130	0.130	0.259	0	0.065	6.534
Bosan road	Plaza Opposite Britain College Bosan road	40	1.552	29	62.099	12.420	5,400	0.130	0.130	0.259	0	0.065	12.744
Bosan road	Allied Bank	20	1.552	29	31.050	6.210	5,400	0.130	0.065	0.194	0	0.049	6.453
Bosan road	Pujab College	80	1.552	29	124.198	12.420	10,800	0.086	0.086	0.173	0	0.043	12.636
Bosan road	Tehzeeb Acadmy with Hostel	40	1.552	29	62.099	6.210	5,400	0.043	0.043	0.086	0	0.022	6.318
Bosan road	NCBA&E School	40	1.552	29	62.099	6.210	5,400	0.043	0.043	0.086	0	0.022	6.318
Bosan road Chungi No.6	Bank Alflah	40	1.552	29	62.099	12.420	5,400	0.130	0.130	0.259	0	0.065	12.744
Bosan road Chungi No.6	Ideal Mall	20	1.552	29	31.050	6.210	4,050	0.097	0.049	0.146	0	0.036	6.392
Bosan road Chungi No.6	Commercial market near Ideal Mall	10	1.552	29	15.525	3.105	2,700	0.065	0.065	0.130	0	0.032	3.267
Bosan road Chungi No.6	Bank Alhabib	25	1.552	29	38.812	7.762	5,400	0.130	0.065	0.194	0	0.049	8.005
Chungi No.6 to BZU	Pace & Pace Plaza (Chase up)	160	1.552	29	248.396	49.679	39,150	0.940	2.349	3.289	43.065	0.822	96.855
Chungi No.6 to BZU	Plaza opposite Zameer Public School	8	1.552	29	12.420	2.484	2,160	0.052	0.000	0.052	0	0.013	2.549
Chungi No.6 to BZU	Attock Petrol	30	1.552	29	46.574	9.315	8,100	0.081	0.000	0.081	0	0.020	9.416

Location	Name of building	Area in Marla	Rate per Marla	Sr. No. of land valuation tabe 2016-17	Value of land	Conversion fee	Area G.F Sft.	Map fee Ground Floor	Map fee above G/F	Total map fee	Extra Hieght	Fine 25% of total map fee	Total recover
Chungi No.6 to BZU	Pump Souk Super Market	30	1.552	29	46.574	9.315	8,100	0.194	0.194	0.389	0	0.097	9.801
Chungi No.6 to BZU	BJ Hall	30	1.552	29	46.574	9.315	5,400	0.130	0.065	0.194	0	0.049	9.558
Chungi No.6 to BZU	Afzal Electronices Commerci al market	30	1.552	29	46.574	9.315	5,400	0.130	0.000	0.130	0	0.032	9.477
Chungi No.6 to BZU	Honda Spare Paris Plaza	20	1.552	29	31.050	6.210	5,400	0.130	0.000	0.130	0	0.032	6.372
Bosan road	The Mall of Multan	45	1.552	29	69.862	13.972	11,000	0.264	0.660	0.924	12.100	0.231	27.227
Bosan road	Rehman Arcade	40	1.552	29	62.099	12.420	6,000	0.144	0.072	0.216	0	0.054	12.690
Bosan road	Plaza (Rubia Digital)	13	1.552	29	20.182	4.036	3,500	0.084	0.084	0.168	0	0.042	4.246
Bosan road Chwok Northern bye pass BZU side	Commerci al center including Jewan Sanitary store	5	0.280	8638	1.400	0.140	1,350	0.032	0.008	0.041	0	0.010	0.191
Bosan road after Northern bye pass towards BZU	Commerci al plaza opposite Ibn-e-Qasim Mudarassa	160	0.280	8638	44.800	8.960	3,240	0.078	0.117	0.194	0	0.049	9.203
Bosan road after Northern bye pass towards BZU	Beaconho use School System	400	0.280	8638	112.000	11.200	70,200	0.562	1.123	1.685	0	0.421	13.306
Total													485.350

(B)

(Rupees in million)

Plot No.	Location	No. of stories	Area in Marla	Rate per Marla	Area (Sq. Ft)	Rate per Sq. foot (Rs)	Value of land	Conversion fee	Map fee ground floor	Map fee above G/F (Rs)	Total map fee	Extra height	Fine 25% of total map fee (Rs)	Total fee
23/A	Peer Khurshheed Colony road Multan	2	7	1.176	1,890	8,506	8.233	0.823	0.045	22,680	0.068	-	17,010	0.908
586/C	Near Borjan shoes Jalal Masjid	6	10	1.176	2,700	16,093	11.761	2.352	0.065	162,000	0.227	1,6200	56,700	4.256
24/A	Opposite City School Pir Khurshheed Colony road	2	15	0.980	4,050	16,093	14.702	2.940	0.097	48,600	0.146	-	36,450	3.123
24/B	Near Factory Shop Goal Bagh	3	20	0.980	5,400	16,093	19.602	3.920	0.130	129,600	0.259	-	64,800	4.244
35/A	Near Lahore Chatkhara Restaurant	2	20	0.980	5,400	16,093	19.602	3.920	0.108	108,000	0.216	-	54,000	4.190
31/A	Gulgusht Colony	2	10	1.176	2,700	16,093	11.761	2.352	0.065	32,400	0.097	-	24,300	2.474
502/C	Near Bata chowk	1	7	1.176	1,890	16,093	8.233	0.823	0.045	-	0.045	-	11,340	0.880
523/C	Near Bata chowk	1	7	1.176	1,890	16,093	8.233	0.823	0.045	-	0.045	-	11,340	0.880
230/B	Near Mealz Restuarant opposite Comprehensive Girls School Gardeezi Market	2	3	1.176	810	16,093	3.528	0.353	0.019	9,720	0.029	-	7,290	0.389
107/A	Ali Garh School Chowk	1	20	0.980	5,400	16,093	19.602	3.920	0.130	-	0.130	-	32,400	4.082

Plot No.	Location	No. of stories	Area in Marla	Rate per Marla	Area (Sq. Ft)	Rate per Sq. foot (Rs)	Value of land	Conversion fee	Map fee ground floor	Map fee above G/F (Rs)	Total map fee	Extra height	Fine 25% of total map fee (Rs)	Total fee
	Goal Bagh													
48/B	Opposite Madarsa Qasim-ul-Aloom Goal Bagh	4	8	1.176	2,160	16,093	9,409	0.941	0.052	77,760	0.130	0.216	32,400	1,319
17/A	Near post office Pizza Hut road Gulghast	3	5	1.176	1,350	16,093	5,881	0.588	0.032	32,400	0.065	-	16,200	0.669
550/C	Near Bata Chowk Gulghast	6	10	1.176	2,700	16,093	11,761	2.352	0.065	162,000	0.227	2.970	56,700	5.606
10/A	Tehsil Chowk opposite Shell Petrol Pump	2	10	1.176	2,700	16,093	11,761	2.352	0.065	32,400	0.097	-	24,300	2.474
19/A	Near Post office Chowk Gulghast colony	3	20	0.980	5,400	16,093	19,602	3.920	0.130	129,600	0.259	-	64,800	4.244
261/B	Near Chungi No.6 Bosan Road	4	15	0.980	4,050	16,093	14,702	2.940	0.097	145,800	0.243	0.405	60,750	3.649
249/B	Near Comprehensive Girls School British slimming center	4	3	1.176	810	16,093	3,528	0.353	0.019	19,440	0.039	-	9,720	0.401
262/B	Near Chungi No.6 Ideal Bakery Gulghast	2	15	0.980	4,050	16,093	14,702	2.940	0.097	48,600	0.146	-	36,450	3.123
25/A	Near Benazir Office Income support programme	2	5	1.176	1,350	16,093	5,881	0.588	0.032	16,200	0.049	-	12,150	0.649
29/A	Opposite link Pizza Hut road	2	5	1.176	1,350	16,093	5,881	0.588	0.032	16,200	0.049	-	12,150	0.649
171/A	Near opposite Ladies Park Gulghast	5	7	1.176	1,890	16,093	8,233	0.823	0.045	90,720	0.136	1.134	34,020	2.127
225/C	Opposite Comprehensive Girls School Gulghast	2	2	1.176	540	16,093	2,352	0.235	0.013	6,480	0.019	-	4,860	0.260
223/C	Opposite Comprehensive Girls School Gulghast	2	2	1.176	540	16,093	2,352	0.235	0.013	6,480	0.019	-	4,860	0.260
94/A	Opposite Punjab College main Goal Bagh road	3	20	0.980	5,400	16,093	19,602	3.920	0.130	129,600	0.259	-	64,800	4.244
17/A	Near Post office Chowk Gulghast colony	5	20	0.980	5,400	16,093	19,602	3.920	0.130	259,200	0.389	3.240	97,200	7.646
9/A	Near Tehsil Chowk Bosan road	3	5	1.176	1,350	16,093	5,881	0.588	0.032	32,400	0.065	-	16,200	0.669
	Near City Mall Plaza Goal Bagh	2	5	1.176	1,350	16,093	5,881	0.588	0.032	16,200	0.049	-	12,150	0.649
19/A	Honey Books & Publishers Chowk Goal Bagh	3	10	1.176	2,700	16,093	11,761	2.352	0.065	64,800	0.130	-	32,400	2.514
2/A	Honey Books & Publishers Chowk Goal Bagh	2	8	1.176	2,160	16,093	9,409	0.941	0.052	25,920	0.078	-	19,440	1.038
167/B	Opposite Qadria Market near Ladies Park	2	5	1.176	1,350	16,093	5,881	0.588	0.032	16,200	0.049	-	12,150	0.649
31/A	Near Tehsil Chowk Pizza Hut road	2	10	1.176	2,700	16,093	11,761	2.352	0.065	32,400	0.097	-	24,300	2.474
44,45/B	Link street Zawia School road near Goal Bagh	4	10	1.176	2,700	16,093	11,761	2.352	0.065	97,200	0.162	0.270	40,500	2.825
94/A	Opposite Punjab Group of Colleges Pizza Hut road	3	15	0.980	4,050	16,093	14,702	2.940	0.097	97,200	0.194	-	48,600	3.183
587/C	Boys hotel near Bata Chowk	2	15	0.980	4,050	16,093	14,702	2.940	0.097	48,600	0.146	-	36,450	3.123

Plot No.	Location	No. of stories	Area in Marla	Rate per Marla	Area (Sq. Ft)	Rate per Sq. foot (Rs)	Value of land	Conversion fee	Map fee ground floor	Map fee above G/F (Rs)	Total map fee	Extra height	Fine 25% of total map fee (Rs)	Total fee
578/C	Opposite Azan Super Store near Haidaria Chowk	3	5	1.176	1,350	16,093	5,881	0.588	0.032	32,400	0.065	-	16,200	0.669
272/B	Near Madni Masjid Chungi No.6 Bosan road	6	30	0.980	8,100	16,093	29,403	5.881	0.194	486,000	0.680	8,910	170,100	15.641
378/C	Opposite near Rasheed Drink Corner Gardeez Market	1	5	1.176	1,350	16,093	5,881	0.588	0.032	-	0.032	-	8,100	0.629
	Opposite Honey Books Center Madarsa Qasin-ul-Aloom	1	8	1.176	2,160	16,093	9,409	0.941	0.052	-	0.052	-	12,960	1.006
16/A	Near Post Office Gulgasht	2	10	1.176	2,700	16,093	11,761	2.352	0.065	32,400	0.097	-	24,300	2.474
Total														100.288

(C)

(Rupees in million)

Plot No.	Name of building	Area in Marla	Rate per Marla	Sr. No. of land valuation table 2016-17	Value of land	Conversion fee	Area G.F Sft.	Map fee Ground Floor	Map fee above G/F	Total map fee	Extra Height	Fine 25% of total map fee	Total recovery
N.A.	Beaconhouse new land school	40	0.734	48	29.362	2.936	4,050	0.032	0.097	0.130	0	0.032	3.098
N.A.	Shah Jahan Banquet Hall	240	0.734	48	176.175	35.235	43,200	0.864	0.000	0.864	0	0.216	36.315
N.A.	PSO, NBP etc. Plaza near Shah Jahan Hotel	15	0.734	48	11.011	2.202	4,050	0.097	0.243	0.340	4.455	0.085	7.082
N.A.	Razia Saeed Hospital	30	0.734	48	22.022	2.202	4,550	0.036	0.109	0.146	0	0.036	2.384
20/E	British International school System Head Office	15	0.734	48	11.011	1.101	2,700	0.022	0.000	0.022	0	0.005	1.128
19	Allied School	20	0.734	48	14.681	1.468	4,050	0.032	0.000	0.032	0	0.008	1.509
13/E	Beaconhouse School	40	0.734	48	29.362	2.936	5,400	0.043	0.000	0.043	0	0.011	2.990
N.A.	British International school System Girls campus	40	0.734	48	29.362	2.936	5,400	0.043	0.043	0.086	0	0.022	3.044
28	Jinnah High School	60	0.734	48	44.044	4.404	5,400	0.043	0.000	0.043	0	0.011	4.458
N.A.	Bloomfeild Hall school Girls campus	60	0.734	48	44.044	4.404	5,400	0.043	0.000	0.043	0	0.011	4.458
10/E	Britain College Boys Campus	60	0.734	48	44.044	4.404	5,400	0.043	0.000	0.043	0	0.011	4.458

Plot No.	Name of building	Area in Marla	Rate per Marla	Sr. No. of land valuation table 2016-17	Value of land	Conversion fee	Area G.F Sft.	Map fee Ground Floor	Map fee above G/F	Total map fee	Extra Height	Fine 25% of total map fee	Total recovery
17/E	Plastic surgery and hair plantation Hospital	40	0.734	48	29.362	2.936	5,400	0.043	0.000	0.043	0	0.011	2.990
N.A.	Bloom field hall Junior School	60	0.734	48	44.044	4.404	8,100	0.065	0.000	0.065	0	0.016	4.485
N.A.	Concordia College	80	0.734	48	58.725	5.872	10,800	0.086	0.000	0.086	0	0.022	5.980
13	Brit International School	60	0.734	48	44.044	4.404	5,400	0.043	0.000	0.043	0	0.011	4.458
18/A	Gems Grammer School	40	0.734	48	29.362	2.936	5,400	0.043	0.000	0.043	0	0.011	2.990
N.A.	City College Jinnah Campus	40	0.734	48	29.362	2.936	5,400	0.043	0.000	0.043	0	0.011	2.990
11/A	Britian School System	40	0.734	48	29.362	2.936	5,400	0.043	0.000	0.043	0	0.011	2.990
17/A	Jinnah High School main campus	40	0.734	48	29.362	2.936	5,400	0.043	0.000	0.043	0	0.011	2.990
N.A.	Lahore Grammer School	160	0.734	48	117.450	11.745	21,600	0.173	0.518	0.691	0	0.173	12.609
N.A.	NUML University	100	0.734	48	73.406	7.341	10,800	0.086	0.000	0.086	0	0.022	7.449
Total													120.859

(D)

(Rupees in million)

AIR Para #	Road	Nature	Area (Marla)	Total recovery
20	Chungi No.1 to Disposal works	HN Secince School	40	1.309
	Nawab Pur road	Spperior Education Center	7	0.195
	Nawab Pur road	Chanb Community School	5	0.138
	Total			1.642
21				
	District Jail road	Opposite Sherwani Bakers	Commercial Market	0.559
	District Jail road	Opposite Dental Hospital	Commercial Market	0.584
	Bararan road	Allah Shafi Chowk	Commercial Hall	0.287
	Bararan road	Near Allah Shafi Chowk opposite Sharif Shuttering	Commercial Shop	0.214

AIR Para #	Road	Nature	Area (Marla)	Total recovery
		Store		
	Nawab Pur road	Zubair Hardware and paint store near Lodhi colony Chowk	Commercial Shop	0.667
	Nawab Pur road	Near Khera abad Chowk	Banquet Hall	29.815
			Commercial Shops	0.372
	Suraj Miani road	Opposite Pepsi Cola Godown	Commercial Hall	0.291
	Suraj Miani road	Pull Wasil opposite residence Prof. Muzaffar Ali Siddiqi	Commercial Hall	0.148
	Suraj Miani road	Near Chungi No.1 opposite Ideal Bakers	Commercial Shops	0.086
	Qasim Bella road	Near Dhamaka road	Commercial Hall	0.055
	Bosan road to Zakriya colony road	Street No.5	Commercial Shops	0.160
	Bosan road to Zakriya colony road	Street No.13	Commercial Shops	0.168
Total				33.406
22	Road	Nature	Area (Marla)	Total recovery
	Surrang Miani road	Shehnai Marriage Club	30	4.970
	Surrang Miani road	Al-Noor Marriage Club	40	6.627
	Nawab Pur road	Chand Marriage Club	60	3.319
	Nawab Pur road	Mahy Marriage Hall	60	3.319
	Nawab Pur road	Kareen Center shops	12	0.342
	Nawab Pur road	Ali brothers Sanitary Store and other unknown (Shops)	15	0.435
	Total			
27	Type of Building	Address	Nature	Total Recoverable
	Combination a Commercial Resturant	Pir Khursheed Colony Road	Commercial Hall	4.685
	Extensions of Combination a Commercial Resturant	Opp. Capital Tailor Pir Khursheed Colony Road	Commercial Hall	9.798
	Total			
28	Type of Building	Address	Name of Owener	Total Recoverable
	Three story Showroom commercial no set back	Pir Khursheed Colony Road opp. pump	Unknown	2.601
	Above Double Story	Pir Khursheed Colony Road opp. pump	Unknown	0.081
	As Above Third Story	Pir Khursheed Colony Road opp. pump	Unknown	0.081
	The Net Rider	Pir Khursheed Colony Road	Unknown	1.260

AIR Para #	Road	Nature	Area (Marla)	Total recovery
	Best Way guest House	Pir Khursheed Colony Road	Unknown	5.041
	Commercial Plaza	Nawab pur Road behind BISE Multan	Unknown	0.353
	Double story	Nawab pur Road behind BISE Multan	Unknown	0.032
	Jamil's Commercial Market	Nawab pur Road Multan	Unknown	0.576
	Commercial Market of 20 Shops	Sarkar e Madina Chowk Near Mills Sadiqabad	Unknown	0.347
	IRC Interactive Resource Centre Media House Office	Near Shakh Madina GT Road Qadir Pur Ranwaan multan	Unknown	0.905
	IRC Interactive Resource Centre Media House Office Basement	Near Shakh Madina GT Road Qadir Pur Ranwaan multan	Unknown	0.122
	Ranwan Petroleum Service	Near Qadir Pur Ranwaan Near at opp. Site CO Unit GT Road Qadir Pur Ranwaan multan	Unknown	1.054
	Athar's Commercial Market	Near Qadir Pur Ranwaan Near at opp. Site CO Unit GT Road Qadir Pur Ranwaan multan	Mr. Athar Proprietor	0.136
	Karachi Steel and Khan Iron Store Commercial Market	Near Qadir Pur Ranwaan Near at opp. Site CO Unit GT Road Qadir Pur Ranwaan multan	Unknown	0.269
	Commercial Hall opp. Khushalli Bank	G.T Road QPR	Unknown	0.039
	Khushalli Bank	G.T Road QPR	Unknown	0.130
	Zaheer Hospital	G.T Road QPR	Unknown	0.946
	Zaheer Hospital 1st Floor	G.T Road QPR	Unknown	0.081
	Askari Bank	G.T Road QPR	Unknown	0.260
	Mehwish Clinic	G.T Road QPR	Unknown	0.101
	Arshad Market	G.T Road QPR	Malik Muhammad Hassan Raan	0.195
	Commercial Market	Main Bazar Tty pur road opp. Hamza computers	Fazal Akbar etc.	0.039
	Alflah General Hospital	Tatypur Road QPR	Unknown	0.133
	Commercial Market Hair	Tatypur Road QPR	Haji Zafar	0.159
	Shellan Safdar Filling Station	Tatypur Road QPR	Malik Safdar Raan	0.527
	Commercial Market	Chok Baran Riaz abad Road QPR	Unknown	0.039
	Mazhar Abbas Kharal Residential banglow	Chok Baran Riaz abad Road QPR	Mazhar Abbas Kharal	0.075
	Commercial Market	Near dera Mazhar Abbas Raan	Unknown	0.098

AIR Para #	Road	Nature	Area (Marla)	Total recovery
	Commercial Market	Main Zakariya Town Road Near St. No. 13	Unknown	0.759
	Total			16.440
31	Location	Name of building	Area in Marla	Total recovery
	Bosan road to Shalimar West Area link street	J&R School	40	1.174
	Chowk Lutfabad Bosan road	The Country School (Ramzan Campus)	80	2.321
	Chowk Lutfabad Bosan road to right side link road	Minhaj-ul-Hassan Education System	30	0.894
	Chowk Lutfabad Bosan road to right side link road	Al-Noor Islamic Education system	30	0.894
	Lutfabad	PSO Petrol Pump (Sumra Petroleum Service)	40	2.375
	Pukki Pull bosan road	Commercial Shop (U-Shape) Unerconstruction up to Roof level	40	2.327
	Pukki Pull Bosan road	Zaman Steel and furniture Shops	25	0.820
	Adda Barsati Bosan road	Commercial shops (No name available)	4	0.136
	Adda Barsati Bosan road	Khuga Dairy farm shops	2	0.037
	Adda Barsati Bosan road	Khichi Karyana Store	2	0.037
	Adda Barsati Bosan road	Shops (No name available)	1.5	0.026
	Adda Barsati Bosan road	Shops (No name available)	1.5	0.030
	Adda Bosan	Shamsia Karyana Shop	1.5	0.021
	Adda Bosan	Service Station (Arif Motors)	12	0.311
	Adda Bosan	Burkhardar Fruit and Sabzi Mandi	15	0.419
	Adda Bosan	Shops near Ansar Electric Traders (ALPA)	4	0.063
	Adda Bosan	Shops (Mashallah Motors and Electronics) opposite Malik brothers spray center	20	0.585
	Adda Bosan	Shops (No name available) near Malik brothers spray center	3	0.047
	Adda Bosan	Shops (No name available) near Malik brothers spray center	1.5	0.026
	Adda Bosan	Darbar Sweets and bakers (Market)	4	0.069
	Total			12.612
38	Name of Property	Location	Area	Government Fee
	PEPSI Godoown	District Jail Road Multan	16200 Sft	0.725

AIR Para #	Road	Nature	Area (Marla)	Total recovery
	Pepsi Office & Cycle Stand	District Jail Road Multan	10800 Sft	4.836
	Pepsi Godown	Suraj Miani Road	145800 Sft	10.177
	Pepsi Godown	Suraj Miani Road	54400 Sft	1.300
	Open Godown Pepsi	Ghaus-UI-Azam Road	216000 Sft	15.077
	Pepsi Workshop	Opposite 7UP Factory	10800 Sft	4.836
	Pepsi Truck Stand Open	Opposite Al Noor City Suraj Miani Road	145800 Sft	1.018
	Total			
39	Location	Name of building	Area in Marla	Total recovery
	Civil Lines road	Learners Castle Pre-school to O level / Matric	80	1.360
		HN Science School	80	1.350
Total				2.711
40	Location	Name of building	Area in Marla	Total recovery
	Mouza Kotla Waris Shah Suraj Miani Road	Chenab General Hospital Parking	20	3.280
Total				3.280
Grand Total				141.554

Annex-T

[Para No. 1.4.5.2]

Non forfeiture of security deposits despite non execution of works – Rs 3.086 million

ADP No.	Name of Scheme	Contractor Name	Amount of work order	Amount of security 10%
1	Construction of Tuff Tile Street Masjeed Fareed Shah Wali Nishat School Road	Matila Builders	0.371	0.037
3	Construction of Soling Street Quarters wali Street Hafiz Shoukat Wali	Rao Saghir	0.198	0.020
4	Construction of Tuff Tiles Street Master Shakoor wali Blouch Street Ghazi Colony	Qasim Akram	0.442	0.044
7	Construction of Sewerage, Tuff Tiles Street Lohar wali Near Taki Toya, Street Malik Allah yar Maher, Street No, 7, Street No, 3 Usman abad Sharki, Metalled Road Main Street Usman abad Mosque Fida Mustafa to Maqbool Market, Tuff Tile Street Charag Shah, Ata Colony Near Kashmir Chowk	Rana Mushtaq	1.859	0.186
10	Supply Items of Street Lights in Limits of Union Council No. 1,2,3,5	Muhammad Mateen	1.436	0.144
11	Construction & Repair of Road Carpeting etc. Street Dilshad wali Ilyas Kashmiri, afghan Colony, Doctor Rakshand Qadir Qureshi wali, Ch. Aziz Janah Town Union Council No. 41	Tawakal Enterprises	0.770	0.077
16	Construction of Drainage, & Concrete Flooring Street Malik Ramzan Wali Street Faiz Hassan wali Streets Basti Ajwan Sharif Union Council No. 52	Iqbal Chohan	0.715	0.071
18	Construction of Soling & Sewerage Main Street Ahmad Abad Near Kalo Wala Chowk Street Sohaib Khan Wali & Muhammad Rafiq Bohana wali Union Council No. 54	Naveed Akhtar	0.730	0.073
40	Construction of soling, culverts & drain, Nedi Pur Basti Kamharan Wali UC 128	Ch. M. Tahir	0.361	0.036
41	Construction of soling, culverts, drain, Thathi Lal	Malik Mushtaq Bhutta	0.361	0.036
43	Construction of soling, drain & Sullage Carrier Basti Kumhar Wali	Ch. M. Tahir	0.361	0.036
56	Construction of Carpeting & Flooring Street Super store Wali and attached Streets Khan Colony	Falak Sher Enterprises	0.344	0.034
57	Construction of Tuff Tile Street Sharif Wali Gulzar Wali & Zafar Sandeelia Wali Dewan Da Bagh	Irfan & Brothers	0.356	0.036
58	Construction of flooring Street Nasim Wali Baloosum School Wali Sultan Colony	Qasim Akram	0.333	0.033
63	Construction of Tuff Tile, Street Usman Street Allah Wali & Street Al-Ata Colony	Qasim Akram	0.331	0.033
66	Construction of Sullage Carrier PCC Flooring & drainage Mohallah Kabutar Baz	Iqbal Chohan	0.705	0.070
67	Construction of Tuff Till Street Rao Taufiq Wali, street Graveyard wali and attached streets Ittehad Colony	Iqbal Chohan	0.706	0.071
68	Construction of Tuff Tile Street Rana Intzar Wali attached streets opposite Green Homes Nawab Pur Road	Qasim Akram	0.333	0.033
73	Construction of Tuff Tile Main streets Muslim Colony & attached streets Nawab Pur Road.	Atif Javed	0.633	0.063
81	Construction of Tuff Tile & Re-Tuff Tile Street No.1,2 & attached	Ikram ul Haq	0.212	0.021

ADP No.	Name of Scheme	Contractor Name	Amount of work order	Amount of security 10%
	streets Dewan Da Bagh			
91	Construction of Mettalled Road Basti Sayyal Pur to Flood Bund	Iqbal Chohan	1.583	0.158
97	Construction of soling & Drains road Abdul Rehman Chena Wali Nawab Pur	Atif Javed	0.694	0.069
100	Construction of Metalled road from Basti Lohar Wala Manzoor Hussain and Allah Bakhsh to Bhaini	Malik Nazim Hussain	1.540	0.154
104	Construction of Metalled from Daras Chawan to Chah Munnay Wala Mouza Kotli Muslim	Doctor Khan	2.166	0.217
108	Construction of soling & drain Chah Kikkar Wala UC Jahangir Abad	Rana Mushtaq	0.731	0.073
121	Const. of Pacca Sullage Carrier near Tube well Malik Shafi Sun Basti Sunna Wala	Ch. Tahir	0.727	0.073
123	Construction of metalled road from Chah Tahli Wala Mouza Langrial via Bhaini Dilmeer Sial to tube well Ashiq Hussain	Ahrar-ul-Haq	0.839	0.084
124	Improvement of Metalled road Muhammad Pur Ghota Main Road	Naveed Akhtar	1.620	0.162
126	Installation of Water Purification Plant Basti Khadal	Ahrar-ul-Haq	1.188	0.119
129	Construction of Slab Pull Chah Lower Minor Nasir Nagar Bosan	Ahrar-ul-Haq	0.390	0.039
152	Construction of Soling, Drains & Tuff Tiles, Muzaffarabad	Qasim Ikram	0.626	0.063
161	Construction of Soling & Drains Streets Basti Rohay Hati	Doctor Khan	0.333	0.033
162	Construction of Soling & drain House Rana Ashraf Wala Jameel Abad	M. Alsam	0.554	0.055
163	Construction of soling & drain street Abdul Hafeez Wali, Zia-ur-Rehman Wali Chah Banan Wala Muzaffar Abad	Qasim Ikram	0.225	0.023
168	Construction of Matalled, Road Soling & Drains Basti Ameera Abad Umar Pur	Doctor Khan	0.301	0.030
171	Construction of Tuff Tile Pull Wasal Wala	Iqbal Chohan	0.745	0.074
172	Construction of Metalled Road Nadra Abad Phatak via Ahmad Pur Bhutta	Khan Engineering	0.425	0.043
182	Construction of soling drain and Tuff Tile Chah Mullan Wala, Chah Lothar Wala, Chah Khajji Wala, Chah Kothay Wala Haji Block Awan Wala Chah Maseet Wala	Haji Sher Din	1.580	0.158
190	Construction of Carpeting Masjeed Tawheed Mobeen Market Gulgasht Colony	Mudassar & Nawaz	0.123	0.012
202	Improvement of Metal Road Zakariya Town Street No. 40 Remaining Portion	Mushtaq Bhutta	0.364	0.036
205	Construction of Metal Road kothi Makhdoom Suleman Hassan Gilani Hafiz Dewan Town Qamir Abad Opposite UC # 127 Qasim Bela Office	Malik Mushtaq Bhutta	0.727	0.073
206	Const./ Repair road remaining Portion Shalimar Colony Near Mehmood Jim	Mushtaq Bhutta	0.364	0.036
207	Repair of road chungu # 6 street Zameer Public School wali Gulshan Mehar Colony near Rana market	Malik Mushtaq Bhutta	0.364	0.036
208	Construction of Tuff Tile Street Ali Sukhan wali Gulgasht	Iqbal Chohan	0.735	0.073
213	Construction of Tuff Tiles Street Mosque Rehmani wali/ Tower wali Rehmat Colony	Malik Mushtaq Bhutta	0.364	0.036
Total				3.086

Annex-U

[Para No. 1.5.1.4]

Unauthorized payment without laboratory tests reports - Rs 3.224 million

(Rupees in million)

Sr. No	Name of Scheme	Cost AA	TS	Quantity	Rate 7000 PSI	Amount
1	Construction and repair of flooring tuff tile drain Iron Cross raising of man hole and cover	1.000	1.000	4,587.72	74.6	0.342
2	Construction and repair of flooring tuff tile drain iron cross raising of man hole and cover etc.	0.500	0.500	3,239.61	72.66	0.235
3	Construction of tuff tile drain Basti malooq	0.800	0.800	6,711.15	93.88	0.630
4	Construction of soling earth filling tuff tile drain sullage carrier etc. Mouza Taragarh Moor Basti Malooq	1.500	1.500	3,804.44	107.72	0.410
5	Construction laying of PCC Paver earth filling gali Balooch Wali Basti Allah Abad	0.388	0.388	4,000	72.66	0.291
6	Construction and repair of tuff tile man hole etc. gali Gulfam wali	0.150	0.150	1,735.75	72.66	0.126
7	Construction of mettled road and raising of man hole, construction of tuff tile gali masjid wali etc. Gulzaib Colony (Part-II)	0.150	0.150	1,000	93.88	0.094
8	Construction and repair of flooring tuff tile drain iron cross etc. diffirent streets Haider Pura	0.525	0.525	440	72.66	0.032
9	Construction of concrete flooring tuff tile drain, sullage carrier Iron Cross slab etc UC-45	1.000	1.000	5,813	68.84	0.400
10	Construction of tuff tile gali Masjid wali Qasim Pur Colony near Rana House	0.360	0.360	4,606	68-84	0.317
11	Construction of sullage carrier, RCC Slab drain, Re-paver Gulzar Pur	1.368	1.368	6,548	53	0.347
Grand Total						3.224

Annex-V**[Para No. 1.5.1.8]****Unauthorized execution of development work out of non-development budget - Rs 1.495 million**

Sr. No	Name of Scheme	Cost AA	TS	Final Payment
1	Construction of soling near Mumtazabad graveyard UC-21	0.019	0.019	0.019
2	Construction and repair of sullage carrier drain flooring Iron cross UC-43	0.088	0.088	0.088
3	Construction and repair of resoling soling man hole cover UC-22	0.100	0.100	0.100
4	Construction of soling resoling earth filling gali Akram wali Gulshan-e-Faiz Colony UC-25	0.100	0.100	0.100
5	Construction of soling resoling gali Muhammad ali wali Gulshan-e-Faiz Colony	0.100	0.100	0.100
6	Construction and repair of new soling resoling man hole raising Mohallah Peoples Colony UC-22	0.099	0.099	0.099
7	Construction and repair of PCC paver soling hodi flooring UC-43	0.099	0.099	0.099
8	Construction of soling re-soling UC-18	0.099	0.099	0.099
9	Construction and repair of concrete flooring tuff tile iron cross man hole cover Astana Nasirabad UC-43	0.100	0.100	0.100
10	Construction of soling earth filling gali Ashraf wali near Bahawalpur Chowk UC-25	0.100	0.100	0.100
11	Providing earth filling for graveyard for Dangi Ahmed abad, Gulzaib Colony	0.020	0.020	0.020
12	Providing earth filling for graveyard for Dangi Bibi Pak Daman	0.020	0.020	0.020
13	Providing earth filling for graveyard for Dangi Mumtazabad and Qasim Pur Colony	0.020	0.020	0.020
14	Providing earth filling for graveyard for Dangi Peer Umar	0.020	0.020	0.020
15	Construction and repair of concrete flooring UC-18	0.100	0.100	0.100
16	Construction of drain type Ist Chak No.1 Gulzar Pur	0.090	0.090	0.090
17	Construction and repair of road patches opposite MadaRs a	0.018	0.018	0.018
18	Construction and repair of drain PCC gali Nalky wali Masjid Chah wali	0.100	0.100	0.100
19	Construction of repair of tuff tile flooring iron cross gali Kamangrana main bazaar Hussain Agahi	0.100	0.100	0.100

Sr. No	Name of Scheme	Cost AA	TS	Final Payment
20	Supply Electric Material for Gulzaib Colony UC-26	0.024	0.024	0.024
21	Repair of water supply booring etc. residence of Javaid Anwar Junior Clerk Sher Shah	0.060	0.060	0.060
22	Repair of A.C for office of Town Officer (I&S)	0.019	0.019	0.019
Total			1.495	1.495

Annex-W

[Para No. 1.5.2.1]

Non approval of maps and recovery of Government fees - Rs 71.648 million

(Rupees in million)

Sr. No.	Name of Factory	Remarks	Minimum Area	Value of Land	Conversion Fee
1	Dal Factory	Map submitted on 29/29.8.2015 but neither any report submitted nor any process initiated on file. Map area shown is much less than the actual area at site noted by audit during physical inspection.	3 Kanal 19 Marla	3.8	0.19
	Umur Dal Factory	Map submitted on 29.6.2015 but neither any report submitted nor any process initiated on file. Fard malkiat shows that the total area owned by owner was on 14 marlas but factory file of 3 kanal and 14 marlas accepted. Map area shown is much less than the actual area at site noted by audit during physical inspection.	3 kanal 14 marlay	3.6	0.18
2	Packages Factory	Neither any file submitted nor any action reported by any building inspector and TO (P&C)	16 kanal	15.6	0.78
3	Wahid Floor Mill		16 kanal	15.6	0.78
4	Abdullah Rice Factory		16 kanal	15.6	0.78
5	Shopper Factory		16 kanal	15.6	0.78
6	Rice Factory		16 kanal	15.6	0.78
7	Tyre Factory		16 kanal	15.6	0.78
8	Packages Factory		16 kanal	15.6	0.78
9	Floor Mill		16 kanal	15.6	0.78
10	Tanki wali Factory		16 kanal	15.6	0.78
Grand Total					7.390

Non-approval of maps and recovery of government fees amounting to Rs 64.258 million

(Rupees in million)

Name of Factory	Address	Area	Value of Land	Conversion Fee	Map Fee
Volka Bisket Factory	Bahawalpur Road	50 Kanal	100.000	5.000	0.324
Golka Bisket Factor owner Ch.Zulfiqar	Bahawalpur Road	50 Kanal	100.000	5.000	0.324
SM Food factory owner Ch. Zulfiqar	Jail Road	25 Kanal	361.352	18.068	0.408
Ahsan Food Factory Ch. Zulfiqar	Jail Road	25 Kanal	361.352	18.068	0.408
Hamza Colour Lab Ch. Iftikhar at Sui Gas Road(1801 per sft rate table Sr.No510	Sui Gas Road	4 kanla	39.190	1.959	0.033
Hamza Colour Lab Ch. Iftikhar at Sui Gas Road	Bahawalpur Road	10kanla	144.541	7.227	0.082
Usman Trader Center	Jail Road	5 Kanal	72.270	3.614	0.065
AM Food Makers	Jail Road	5 Kanal	72.270	3.614	0.065
Total loss due to non-recovery of map and conversion fee				62.550	1.709
Grand Total				64.258	

Annex-X

[Para No. 1.6.1.1]

Non production of record – Rs 2.550 million

Sr. No.	Name of Department
1	Cash Book of TO (P&C) branch and TO (R) branch
2	Log books of history sheets of vehicle of TO (P&C), TO (Regulation) and TO (F)
3	Detail of enforcement fines, receipts books, actual income of enforcement.
4	Detail of all record of encroachment material i.e. application file, fine books, actual income of fine
5	Stock register of encroachment material
6	Detail of sale of damaged items
7	Service Books of TO (P&C) and TO (Regulation Branch)

(Rupees in million)

Code	Description	Total Expenditure	Vouched Account produced	Vouched Account not produced
A03940	Unforeseen Expenditure	2.277	0.425	1.852
A03921		0.273	0.218	0.055
Total				1.907

Annex-I Detail of Vouched Account produced

(Rupees in million)

Sr. No.	Code	Description	Name of Firm	Invoice Date	Token No.	Amount
1	A03940	Steamer 3x5 (50 sft) Tax day	Waqar & Co	12.7.16	168/4-16	0.025
2	A03940	Steamer 3x5 (50 sft) Tax day	Zeeshan Azeem	-	170/4-16	0.025
3	A03940	Steamer 3x5 (50 sft) Tax day	Waqar & Co	12.04.16	231/4-16	0.075
4	A03940	Panaflex 7x14 (50 sft) Tax day	Waqar & Co	12.04.16	231/4-16	0.005
5	A03940	Panaflex 4x10 (50 sft) Tax day	Waqar & Co	12.04.16	231/4-16	0.020
6	A03940	Sanitary items for Wash Room for TMO office	Dilbar Hussain	-	160/1-16	0.003
7	A03940	Sanitary items for Wash Room for TMO office	Dilbar Hussain	-	103/12-15	0.003
8	A03940	Crakery items for TMO office	Wajid Ali Qureshi	16.11.15	111/11-15	0.016
9	A03940	Sanitary items for Wash Room for TMO office	M. Azam	16.11.15	112/11-15	0.010
10	A03940	Sanitary items for Wash Room for TMO office	M. Khalid Contractor	-	34/11-15	0.006

Sr. No.	Code	Description	Name of Firm	Invoice Date	Token No.	Amount
11	A03940	steamer 4x2.5	Arain construction	21.10.15	106/10-15	0.050
12	A03940	panaflex 10x4	Arain construction	21.10.15	106/10-15	0.050
13	A03940	steamer 4x2.5	Arain construction	21.10.15	108/10-15	0.050
14	A03940	panaflex 10x4	Arain construction	21.10.15	108/10-15	0.050
15	A03940	Sanitary items for Wash Room for TO (F)		-	91/3-16	0.003
16	A03940	Repair De-watering sets	M. Khalid Contractor	11.03.16	56/6-16	0.033
17	A03940	Sanitary items for Wash Room for TMO office	Dilbar Hussain	-	160/2-16	0.003
Total						0.425

Annex-II Detail of Vouched Account produced

(Rupees in million)

Sr. No.	Code	Description	Name of Firm	Invoice Date	Token No.	Amount
1	A03921	Sanitary items for Wash Room for TAO office	M. Khalid Contractor	10.12.15	79/1-16	0.005
2	A03921	Crakery items for TAO office	M. Khalid Contractor	26.12.15	80/1-16	0.005
3	A03921	Sanitary items for Wash Room for TAO office	Farooq Ahmed	-	19/5-16	0.006
4	A03921	Crakery items for TAO office	Sohail Asghar	-	20/5-16	0.005
5	A03921	Crakery items for TAO office	Wajid Ali Qureshi	-	67/9-15	0.015
6	A03921	Sui Gas Bill	-	-	72/-15	0.000
7	A03921	Incumbancy Board	M. Khalid Contractor	20.09.15	83/12-15	0.004
8	A03921	Salman s/o Mubarik Ali Group Insurance	-	-	28/11-15	0.140
9	A03921	Miscellaneous items for Administrator	M. Khalid Contractor	08.04.16	66-6-16	0.021
10	A03921	bill photostate	-	-	42/12-15	0.003
11	A03921	Bill electric items	Wajid Ali Qureshi	-	103/2-16	0.009
12	A03921	bill photostate	-	-	25/10-15	0.005
Total						0.218

Annex-Y

[Para No. 1.6. 3.4]

Illegal construction of Land Sub-divisions without payment and less realization of Government dues – Rs 1.308 million

(Rupees in million)

Sr. No.	Name	Address	Estimated Area	Estimated Value of the Land per Acre	Conversion fee @ 1%
1	Asif Town	By Pass Road Samo Rana	2.5 Acre	8.000	0.080
2	1 Colony	By Pass Road Samo Rana	1 Acre	8.000	0.080
3	Al-Fateh Town	New Basti by Pass Raod	2 Acre	8.000	0.080
4	Arshad Attari colony	New Basti by Pass Raod	1.5 Acre	8.000	0.080
5	Colony	Near Sasi Wala Chowk by Pass Road	2 Acre	8.000	0.080
6	Colony	Near Sasi Wala Chowk by Pass Road	1 Acre	8.000	0.080
7	01 Colony	Opposite Ittefaq Cold Storage By Pass Road near Bakar Mandi	1.5Acre	8.000	0.080
8	01 Colony	Opposite Ittefaq Cold Storage By Pass Road near Bakar Mandi	1.5Acre	8.000	0.080
Total					0.640

Table-II

Sr. No.	Building Map No. of Map register 2015-16	Date of Building Map Submission	Name of Owner	Fee realized @ Rs 1.5 per Sq. Ft.	Fee to be realized @ Rs 3 per Sq. Ft.	Difference recoverable
1	56	28.09.15	Ghazanfer Ali Javed	0.045	0.089	0.045
2	57	28.09.15	Shahid Rafique	0.056	0.113	0.056
3	58	28.09.15	Shezad Raza	0.031	0.061	0.031
4	59	28.09.15	Muhammad Asif	0.028	0.056	0.028
5	72	15.10.15	Ms. Nasreen Hamid	0.038	0.075	0.038
6	118	03.12.15	Dara Ameer Khan	0.047	0.094	0.047
7	126	12.12.15	Imtiaz Hussain	0.031	0.062	0.031
8	135	15.12.15	Shahid Iqbal S/O	0.058	0.116	0.058

Sr. No.	Building Map No. of Map register 2015-16	Date of Building Map Submission	Name of Owner	Fee realized @ Rs 1.5 per Sq. Ft.	Fee to be realized @ Rs 3 per Sq. Ft.	Difference recoverable
			Abdul Latif			
9	138	18.12.15	Ghulam Abbas	0.073	0.146	0.073
10	161	19.01.16	Qudrat Ullah	0.081	0.161	0.081
11	252	20.04.16	Muhammad Arshad	0.035	0.070	0.035
12	279	19.05.16	Talib Hussain	0.045	0.089	0.045
13	284	27.05.16	Muhammad Ahmad	0.102	0.203	0.102
Total						0.668
Grand Total (Table I+II)						1.308

Annex-Z**[Para No. 1.6.3.5]****Excess payment to the contractor due to payment of excess rate of carpeting – Rs 1.079 million**

(Rupees in million)

Sr. No.	Name of Scheme	TS Amount	Quantity of Carpeting (in Sft)	Rate per %Sft	Rate after deducting 15% in lieu of Asphalt Plant	Difference	Amount to be recovered	MB No. / Page No.
1	Construction of Metalled road , Soling, Sullage Drains, Drains, Mouza Buch, Khokharan, Pahoer,	1.605	9,994	7,015	5,963	1,052	0.105	491/90-93
2	Construction and repairing drains iron cross tuff tilescarpeting etc UC 37 Sewerage connection Nala Wali Mohammad Farid Abad UC 37 PP 197	0.550	3,238	7,015	5,963	1,052	0.034	-
3	Construction of Soling Basti Choop wala Mouza Kaiyan Pur UC 49 Kaiyan Pur	1.000	10,536	7,015	5,963	1,052	0.111	347/124-130
4	Construction of Tuff Tiles Carpeting St Toya Alam Shah near Food Festival Chowk Ghanta Ghar	1.000	12,670	7,854	6,676	1,178	0.149	495/38-40
5	Construction of Tuff Tiles Street Rasool Pura near Liaqat Abad Chowk old Shujabad road UC 35	1.000	12,257	7,361	6,257	1,104	0.135	480/25-28
6	Construction of carpeting Tuff Tiles opposite relex hotal tibi sher khan uc 40	0.500	6,537	7,361	6,257	1,104	0.072	480/19-21
7	Construction of soling Tuff Tiles Drains Flooring Chah Jali wala UC 32 PP-196	0.500	5,968	8,175	6,948	1,226	0.073	9773/44-45
8	Construction and Repair of Metalled	0.500	7,663	5,712	4,855	857	0.066	497/30-33

Sr. No.	Name of Scheme	TS Amount	Quantity of Carpeting (in Sft)	Rate per %Sft	Rate after deducting 15% in lieu of Asphalt Plant	Difference	Amount to be recovered	MB No. / Page No.
	road at Residence M Aslam To Dr Naem UC 31							
9	Construction and repair carpeting / patch work chowk fawara to teenan wali khoi, chowk ubaidullah road, Qadeerabad, tareen road, Gunj Bazaar Moharram Root	0.900	16,563	5,432	4,618	815	0.135	-
10	Construction and repair carpeting / patch work Pul Shawal to Railway Road via Pul Sootri Watt, Zainabia Hussainabad, Street Kabarian Wali UC 38, Tasbeeh Wali Ziarat Nawan Shehr Moharram Root	0.500	3,920	6,225	5,292	934	0.037	-
11	Construction and repair carpeting / patch work Pul Shawal to Railway Road via Pul Sootri Watt, Zainabia Hussainabad, Street Kabarian Wali UC 38, Tasbeeh Wali Ziarat Nawan Shehr Moharram Root	0.500	4,397	5,825	4,951	874	0.038	-
12	Construction and repair Tuff Tiles, Patch work, Carpeting, drains Imam Bargah Babul Hawaj, Timber Market Muhamrram Root	0.500	8,534	5,432	4,618	815	0.070	-
13	Construction and repair Tuff Tiles, patch work, Carpeting, drains Imam Bargah Shah Islam UC 38 Muhamrram Root	0.300	3,818	5,432	4,618	815	0.031	-
14	Patch work, Carpeting Muhamrram Root	0.100	1,220	8,175	6,948	1,226	0.015	-

Sr. No.	Name of Scheme	TS Amount	Quantity of Carpeting (in Sft)	Rate per %Sft	Rate after deducting 15% in lieu of Asphalt Plant	Difference	Amount to be recovered	MB No. / Page No.
	Near Madina Chowk Timber Market Phase-I							
15	Patch work, Carpeting Muhamram Root Near Madina Chowk Timber Market Phase-II	0.050	612	8,175	6,948	1,226	0.008	-
Total							1.079	

Annex-AA**[Para No. 1.6.4.1]****Unauthorized ex-post facto sanction for payment of hiring charges –
Rs 3.399 million**

(Rupees in million)

Sr. No.	Description	Name of Firm	Token No.	Qty	Days	Rate (in Rupees)	Amount
1	Shamiyana 18 x 18 for rent (31 days)	Khan Engineering	116/8-15	76	31	250	0.589
2	Kanat 18 x 7 for rent (31 days)	Khan Engineering	116/8-15	179	31	100	0.555
3	Carpet 12 x 36 for rent (31 days)	Khan Engineering	116/8-15	38	31	150	0.177
4	Dari 5 x 7 for rent (31 days)	Khan Engineering	116/8-15	110	31	50	0.171
5	White Cloth 2.5 x 4 for rent (31 days)	Khan Engineering	116/8-15	150	31	30	0.140
6	Water Cooler for rent (31 days)	Khan Engineering	116/8-15	4	31	80	0.010
7	Chair Foam for rent (31 days)	Khan Engineering	116/8-15	90	31	20	0.056
8	Chair Para Shoot for rent (31 days)	Khan Engineering	116/8-15	90	31	14	0.039
9	Pedistal Fan for rent (31 days)	Khan Engineering	116/8-15	76	31	90	0.212
10	Table Folding 2.5 x 4 for rent (31 days)	Khan Engineering	116/8-15	162	31	70	0.352
11	Generator 5 KVA for rent (31 days)	Khan Engineering	116/8-15	2	31	4,500	0.279
12	Energy Saver for rent (31 days)	Khan Engineering	116/8-15	100	31	7	0.022
13	Plastic Sheet / Ragzine 1 x 1.25 for rent (31 days)	Khan Engineering	116/8-15	162	31	10	0.050
14	Cable 7.029 with fan and saver point for rent (31	Khan Engineering	116/8-15	630	31	30	0.586

Sr. No.	Description	Name of Firm	Token No.	Qty	Days	Rate (in Rupees)	Amount
	days)						
15	Panaflex 22 x 4	Khan Engineering	116/8-15	1,408		50	0.070
16	Panaflex 10 x 3	Khan Engineering	116/8-15	840		50	0.042
17	Panaflex 6 x 2.5	Khan Engineering	116/8-15	1,020		50	0.051
Total							3.399

Annex-AB

Para No.1.7.1.2]

Less obtaining of additional performance securities – Rs 3.548 million

(Rupees in million)

Sr. No.	Name of Scheme	TS Amount	Contractor Name	%age Below	Below Amount	Remaining Amount	Additional Performance Security was Required to be Deducted	Performance Security Already Deducted	Less Deduction of Additional Performance Security
1	Const. of tuff tile, retuff tile, Sewerage (remaining work) etc. street HabibDoodhWalaFaiz Colony UC. 95	800,000	Suhaikamran	41.00 %	328,000	472,000	193,520	47,200	0.146
2	Const. of metal road, raising manhole near house mianKhaleeqBodla, Bodla Colony UC. 96	400,000	FaheemShameem	34.99 %	139,960	260,040	90,988	26,004	0.064
3	Const. of soling, tuff tile, drain, culvert etc. bastichak R.S. UC. 98	1,000,000	Jutt Const.	41.99 %	419,900	580,100	243,584	58,010	0.185
4	Const. of soling, tuff tile, drain, culvert etc. chak R.S. UC. 98	500,000	Jutt Const.	41.65 %	208,250	291,750	121,514	29,175	0.092
5	Const. of tuff tile, sewerage etc. streets MianSaleemBodla, AsghariWaliQasim Colony UC. 96	400,000	ShehbazIlyas	39.00 %	156,000	244,000	95,160	24,400	0.070
6	Const. of soling, drain street i/f of QariHidayatUllahWaliTaj Colony UC. 95	350,000	M. Shahid	40.00 %	140,000	210,000	84,000	21,000	0.063
7	Const. of sewerage, tuff tile streets AbidWali, AariWali, AfzalBhattiWali UC. 95	400,000	ShehbazIlyas	39.00 %	156,000	244,000	95,160	24,400	0.070
8	Const. of pcc, tuff tile, sewerage etc. streets HameedAnjumWali near imam bargahwali, MohallahMuhammadia UC. 96	300,000	ShehbazIlyas	39.00 %	117,000	183,000	71,370	18,300	0.053
9	Const. of pcc, tuff tile, sewerage streets Baloch Colony, JavedQureshi, Malik AmeerWali, Alang Road UC. 95	300,000	M. Shahid	40.00 %	120,000	180,000	72,000	18,000	0.054
10	Const. of sewerage, tuff tile, drain etc. street M. Arshad khan Balochwali near house QaziZakir I/S Multani Gate UC. 96	100,000	M. Shahid	37.00 %	37,000	63,000	23,310	6,300	0.017
11	Const. of soling, tuff tile Alkhaliq Town UC. 96	150,000	ShehbazIlyas	37.00 %	55,500	94,500	34,965	9,450	0.025
12	Const. of drain, soling Bilal Colony Lodhran Road UC. 96	150,000	ShehbazIlyas	37.00 %	55,500	94,500	34,965	9,450	0.025
13	Const. of drain, soling near clinic Dr. Zafar Abbas Lodhran road UC. 96	100,000	Suhaikamran	39.00 %	39,000	61,000	23,790	6,100	0.017
14	Const. of soling, drain basti Usman Abad Lodhran road UC. 96	100,000	M. Shahid	39.00 %	39,000	61,000	23,790	6,100	0.017
15	Const. of tuff tile, sewerage etc. near house Dr. M. SulemanQureshi, building Malik Naeem, street SarfarazWali UC. 95	322,000	Suhaikamran	39.00 %	125,580	196,420	76,604	19,642	0.056
16	Const. of tuff tile street Shakeel Ahmad JagwalWali UC. 95	300,000	ShehbazIlyas	37.00 %	111,000	189,000	69,930	18,900	0.051

Sr. No.	Name of Scheme	TS Amount	Contractor Name	%age Below	Below Amount	Remaining Amount	Additional Performance Security was Required to be Deducted	Performance Security Already Deducted	Less Deduction of Additional Performance Security
17	Const. of tuff tile, soling street Master ManzoorWali Khan Garh Road UC. 95	200,000	ShehbazIlyas	38.00 %	76,000	124,000	47,120	12,400	0.034
18	Const. of farshbandihayatwala to sanwariwala sheikh purshujra indicated by dr. Shakeelahmad	600,000	ShehbazIlyas	41.00 %	246,000	354,000	145,140	35,400	0.109
19	Const. of soling road tibbamohtam sheikh purshujra indicated by dr. Shakeelahmad	600,000	ShehbazIlyas	41.00 %	246,000	354,000	145,140	35,400	0.109
20	Const. of soling road from PeerayWalaMouzaPinjani Indicated By Syed KishwarBukhari	600,000	ShehbazIlyas	41.00 %	246,000	354,000	145,140	35,400	0.109
21	Const. of soling road LashkariWalaMouzaMuqeemPur	500,000	Suhailkamran	41.00 %	205,000	295,000	120,950	29,500	0.091
22	Const. of soling road bakkhiwalaqaisarpurnehar to matolli indicated by ch.Rabnawaz mayo	500,000	ShehbazIlyas	40.00 %	200,000	300,000	120,000	30,000	0.090
23	Const. of soling road indicated by Shokat Hussain Khan Joiya	500,000	Suhailkamran	42.00 %	210,000	290,000	121,800	29,000	0.092
24	Const. of soling road indicated by Malik FahadChannar	607,000	ShehbazIlyas	40.00 %	242,800	364,200	145,680	36,420	0.109
25	Const. of soling, resoling, drain etc. chak R.S., const. of soling SobayWala	500,000	FaheemShameem	40.79 %	203,930	296,070	120,755	29,607	0.091
26	Const. of soling, resoling, drain etc. Sikandar Abad	700,000	FaheemShameem	38.79 %	271,502	428,498	166,197	42,850	0.123
27	Const. of soling, resoling, drain etc. BastiKhoja	300,000	FaheemShameem	38.00 %	114,000	186,000	70,680	18,600	.052
28	Const. of farshbandi, drainBastiGhousPurChhaniWalaMouza Mari Noon UC. 103	800,000	WaseemShameem	42.30 %	338,400	461,600	195,257	46,160	0.149
29	Const. of soling road from PakkiPulGanwain Road To DarkhanaWala (remaining portion) mouzaganwain	1,044,000	Mumtaz Ahmad	41.79 %	436,288	607,712	253,963	60,771	0.193
30	Const. of farshbandiBastiMuchhar, ChakLutuPur (remaining portion) LatufPur	500,000	ShehbazIlyas	41.00 %	205,000	295,000	120,950	29,500	0.091
31	Const. of soling road from sui gas to pulrawalwala (remaining portion)	700,000	ShehbazIlyas	41.00 %	287,000	413,000	169,330	41,300	0.128
32	Const. of drain, soling union council Shah Pur UC. 100	1,000,000	ShehbazIlyas	41.00 %	410,000	590,000	241,900	59,000	0.182
33	Const. of drain, soling union council BastiMitthu UC. 102	1,000,000	ShehbazIlyas	43.00 %	430,000	570,000	245,100	57,000	0.188
34	Const. of drain, soling union council GardezPur UC. 110	700,000	ShehbazIlyas	42.00 %	294,000	406,000	170,520	40,600	0.129
35	Const. of drain, soling union council GajjrHatta UC. 101	500,000	ShehbazIlyas	41.00 %	205,000	295,000	120,950	29,500	0.091
36	Const. of drain, soling union council Raja Ram UC. 103	528,000	M. Shahid	42.00 %	221,760	306,240	128,621	30,624	0.097
37	Const. of drain, soling union council KotliNijabat UC. 104	500,000	Suhailkamran	42.00 %	210,000	290,000	121,800	29,000	0.092
38	Const. of drain, soling union council Marha UC. 111	500,000	FaheemShameem	38.00 %	190,000	310,000	117,800	31,000	0.086
39	Const. of drain, soling union council Ponta UC. 97	500,000	FaheemShameem	40.00 %	200,000	300,000	120,000	30,000	0.090
Total		19,551,000			7,936,370	11,614,630	4,709,443	1,161,463	3.548

Annex-AC

Para No.1.7.1.3]

Irregular procurements without adopting tender process – Rs 2.276 million

(Rupees in million)

Sr. No.	Description	Firm Name	Date	Amount
1	Purchase of generator for ramzanbazaar	Chiana Center	25.07.2015	0.068
2	Purchase of generator for ramzanbazaar	Chiana Center	25.07.2015	0.228
3	Panflex for ramzan bazar	Sheikh ilyas	25.07.2015	0.014
4	Penaflex for ramzan bazar	Sheikh ilyas	25.07.2015	0.023
5	Purchase of CCTV cameras for ramzan bazar	Sheikh ilyas	15.11.2015	0.150
6	Purchase of trolley for ramzan bazar	Sheikh ilyas	15.12.2015	0.096
7	Purchase of trolley for ramzan bazar raja ram	Sheikh ilyas	15.12.2015	0.048
	Total			0.627
1	Purchase of hand cart for cleanliness	Muhammad sohail Kamran	18.06.2016	0.098
2	Payment for decoration for children park	RAO Tehsine	11.06.2016	0.100
3	Purchase of Exhaust fan and ceiling fan for park	Sheikh Ilyas	20.06.2016	0.070
4	Purchase of grass cutter electric machine	Shehbazellias	03.12.2015	0.100
	Total			1.622
1	Bracket shed	RanaSabir Ali	31.08.2015	0.300
2	Clumps	RanaSabir Ali	31.08.2015	0.038
	Total			0.337
1	Purchase of electric store	Muhammad Sohair Kamran	02.11.2015	0.085
2	Purchase of electric store	Mumtaz Ahmad	11.11.2015	0.099
3	Purchase 2 lights for Moharam Roots	Cashir TMA Shujabad	11.11.2015	0.009

Sr. No.	Description	Firm Name	Date	Amount
4	Purchase Energy Savers	Cashir TMA Shujabad	14.11.2015	0.017
5	Purchase Bulb and Wire	WasimShamim	09.01.2016	0.074
6	Purchase Energy Sewer	FahimShamim	09.01.2016	0.061
7	Purchase switches on Rabi UIAwal	FahimShamim	16.06.2016	0.099
8	Purchase electricity equipment By Pass jalalpur Road	RaoTehsin Ali	10.03.2016	0.047
9	Purchase wire	Cashir TMA Shujabad	10.03.2016	0.024
10	Purchase of electricity store		01.08.2015	0.430
Total				0.943
Grand Total				2.276

Annex-AD

[Para No1.7.3.1]

Unjustified payment of earth work without recording of cross section area - Rs 4.467 million

(Rupees in million)

Sr. No.	Name of Scheme	MB No. / Page No.	TS Amount	Rate of Earth Work	Actual Quantity of Earth Work Paid	Amount of Earth work
1	Const. of soling, tuff tile, drain, culvert etc. BastiChak R.S. UC. 98	23 to 24/697	1,000,000	6,080	36,330	0.221
2	Const. of soling, tuff tile, drain, culvert etc. chak R.S. UC. 98	20 to 23/697	500,000	6,080	18,139	0.110
3	Const. of tuff tile, sewerage etc. streets MianSaleemBodla, AsghariWaliQasim colony UC. 96	46 to 51/137	400,000	6,732	1,718	0.012
4	Const. of soling, drain street i/f of qariHidayatUllahwalitaj colony UC. 95	63 to 65/226	350,000	6,732	17,296	0.116
5	Const. of pcc, tuff tile, sewerage etc. streets HameedAnjumwali near imam bargahwali, mohallahmuhammadia UC. 96	89 to 94/40	300,000	6,732	1,887	0.013
6	Const. of soling, tuff tile Alkhaliq town UC. 96	12 to 14/137	150,000	6,732	6,455	0.043
7	Const. of drain, soling Bilal colony lodhran road UC. 96	15 to 17/137	150,000	6,732	7,710	0.052
8	Const. of drain, soling near clinic dr. Zafarabbaslodhran road UC. 96	27 to 29/137	100,000	6,732	4,024	0.027
9	Const. of soling, drain basti Usman abad Lodhran road UC. 96	20 to 21/246	100,000	6,732	5,400	0.036
10	Const. of tuff tile street Shakeel Ahmad Jagwalwali UC. 95	38 to 42/137	300,000	6,732	2,590	0.017
11	Const. of tuff tile, soling street master Manzoorwali khan garh road UC. 95	42 to 45/137	200,000	6,732	1,764	0.012
12	Const. of farshbandihayatwala to sanwariwala sheikh purshujra indicated by Dr. Shakeelahmad	24 to 26/137	600,000	6,080	35,137	0.214
13	Const. of soling road tibbaMohtam Sheikh PurShujra indicated by Dr. Shakeel Ahmad		600,000	6,080	35,137	0.214
14		1 95 to 97/40	600,000	6,080	32,837	0.200

Sr. No.	Name of Scheme	MB No. / Page No.	TS Amount	Rate of Earth Work	Actual Quantity of Earth Work Paid	Amount of Earth work
15	Const. of soling road LashkariWalaMouzaMuqemPur	52 to 54/226	500,000	6,080	27,532	0.167
16	Const. of soling road BakhiwalaQaisarpurnehr to matoflinidicated by ChRabNawas Mayo	18 to 20/137	500,000	6,080	27,684	0.168
17	Const. of soling road Indicated by Shokat Hussain Khan Joiya	59 to 62/226	500,000	6,080	17,624	0.107
18	Const. of soling road indicated by Malik FahadChannar	34 to 37/137	607,000	6,080	31,511	0.192
19	Const. of soling, resoling, drain etc. Chak R.S., const. of soling Sobaywala	16 to 18/225	500,000	6,080	27,896	0.170
20	Const. of soling, resoling, drain etc. Sikandar Abad	45 to 50/690	700,000	6,080	12,266	0.075
21	Const. of soling, resoling, drain etc. BastiKhoja		300,000	6,080	14,582	0.089
22	Const. of soling road from pakkipulGanwain road to Darkhanawala (remaining portion) MouzaGanwain	13 to 16/246	1,044,000	7,321	57,135	0.418
23	Const. of farshbandibastiMuchhar, chakLutufPur (remaining portion) LutufPur	51 to 54/137	500,000	6,080	27,000	0.164
24	Const. of soling road from sui gas to pulRawalWala (remaining portion)	95 to 97/779	700,000	6,080	37,918	0.231
25	Const. of drain, soling union council Shah PurUc. 100	91 to 94/779	1,000,000	6,080	56,729	0.345
26	Const. of drain, soling Union Council BastiMitthuUc. 102	98 to 100/779	1,000,000	6,080	54,126	0.329
27	const. of drain, soling Union Council GardezPurUc. 110	8 to 11/137	700,000	6,080	35,234	0.214
28	Const. of drain, soling Union Council GajjuHattaUc. 101	30 to 33/137	500,000	6,080	5,963	0.036
29	Const. of drain, soling Union Council Raja Ram Uc. 103	49 to 51/226	528,000	6,080	30,859	0.188
30	Const. of drain, soling Union Council KotliNijabatUc. 104	55 to 58/226	500,000	6,080	20,834	0.127
31	Const. of drain, soling Union Council Ponta Uc. 97	37 to 42/244	500,000	6,080	26,536	0.161
Total						4.467