



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
IP TAX	Immoveable Property Tax
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PDSSP	Punjab Devolved Social Sector Programme
TAC	Tehsil /Town Accounts Committee
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TO (P&C)	Tehsil Officer (Planning & Coordination)
TO (R)	Tehsil Officer (Regulations)
TTIP	Tax on Transfer of Immoveable Property

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Provincial Government. Accordingly, the audit of all Receipts and Expenditures of the Local Fund and public account of Tehsil/Town Municipal Administrations is the responsibility of the Auditor General of Pakistan.

The Report is based on audit of Tehsil Municipal Administrations of District Lodhran for the Financial Year 2012-13. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2013-14 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more and also the non-compliant observations which were included in Annex-I of Audit Report for the Audit Year 2012-13. Relatively less significant issues are listed in the Annex-I of the Audit Report. The Audit observations listed in the Annex-I shall be pursued with the Principal Accounting Officer at the DAC level and in case the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit results indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized in the light of written responses and discussion in DAC meetings.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973, to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 30 including 20 officers and other staff. Total mandays available were 6,275 and the budget amounted to Rs13.800 million in Audit Year 2013-14. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the Performance Audit of entities, projects and programs. Accordingly, R.D.A Multan carried out audit of the accounts of three TMAs of District Lodhran for the Financial Year 2012-13 and the findings are included in this Audit Report.

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

The total Development Budget of three above mentioned TMAs in District Lodhran for the Financial Year 2012-13, was Rs165.467 million and expenditure incurred was of Rs135.073 million, showing savings of Rs30.394 million. The total Non-development Budget for Financial Year 2012-13 was Rs297.946 million and expenditure was of Rs202.733 million, showing savings

of Rs95.213million. The reasonsfor savings in Development and Non-development Budgets are required to be explained by TMO and PAO concerned.

Audit of TMAs of District Lodhran was carried out with a view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws/rules/regulations, economical procurement of assets and hiring of services etc.

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

a. Scope of Audit (Audit of Expenditure and Receipts)

Audit of development expenditure of Rs39.523 million was carried out, out of the total expenditure of Rs135.073 million andAudit of non-development expenditure of Rs48.306 million out of the total expenditure of Rs202.733 millionfor the Financial Year 2012-13 conducted, which are 29% & 24% of development and non-development expenditures, respectively. Total overall expenditure of TMAs of District Lodhran for the Financial Year 2012-13 was Rs337.806 million, out of which overall expenditure of Rs87.830 million was audited, which is 26% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total overall receipt of TMAs of District Lodhran for the financial year 2012-13 was Rs360.482 million, out of which overall receipt of Rs126.169 million was audited which, is 35% of total receipt.

b. Recoveries at The Instance of Audit

Recoveries of Rs76.33 million were pointed out through various audit parasand recoveryof Rs 243,790 was effected till the compilation of this Report. Out of the total recoveries Rs76.33 million was not in the notice of the Executive before audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files/record. Desk Audit greatly facilitated identification of high-risk areas for substantive testing in the field.

d. Audit Impact

Significant issues like non-production of record, outstanding recoveries, financial irregularities and non-compliance of rules were provided by Audit PAOs agreed in DAC meetings to effect recoveries relating to water charges, conversion fee of private housing schemes, map fees, etc. This huge amount of outstanding recoveries would bring revenue to Government exchequer besides promulgation of rules and financial discipline.

In some cases, PAOs agreed to hold enquiries to rule out reasons for non-production of record to Audit/deviation from financial discipline, overpayments to contractors etc. and fix responsibilities accordingly.

e. Desk Audit

Desk review helped auditors in understanding the systems, procedures, environment of entity and identification of high risk areas for additional compliance testing in the field. The Audit Command Language (ACL) was applied centrally on the Payroll part of Appropriation Account. As a result, certain irregularities and overpayments were identified, which were communicated to field audit officers for verification and follow-up action.

f. Comments on Internal Control and Internal Audit department

Internal control mechanism of TMAs of District Lodhran was not found satisfactory during audit. Many instances of Weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against ghost schemes. Negligence on the part of TMA authorities may be captioned as one of important reasons for Weak Internal Controls.

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

g. The Key Audit Findings of the Report

- i. Non-compliance of Rules and Regulations involving Rs334.261million was noted in ninecases¹
- ii. Performance issues involving Rs74.044 million were noted in seven cases².
- iii. Internal control weaknesses involvingRs2.286million were noted in two cases³.

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

e. Recommendations

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

- i. Strengthening of internal controls

¹ Para: 1.2.1.1, 1.2.1.2,1.3.1.1, 1.3.1.2,1.3.1.3, 1.3.1.4, 1.4.1.1,1.4.1.2, 1.4.1.3,

² Para:1.2.2.1, 1.2.2.2, 1.2.2.3, 1.3.2.1, 1.3.2.2, 1.4.2.1, 1.4.2.2

³ Para: 1.3.3.1 , 1.3.3.2

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

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)			
Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	03	823.895
2	Total formations in Audit Jurisdiction	03	823.895
3	Total Entities (PAOs)/ DDOs Audited	03	698.288
4	Total Formations Audited	03	698.288
5	Audit & Inspection Reports	03	698.288
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports (Relating to TMA)	Nil	Nil

Table 2: Audit Observations regarding Financial Management

(Rupees in million)		
Sr. No.	Description	Amount Placed under audit observation
1	Unsound Asset management	12.196
2	Weak Financial management	74.044
3	Weak Internal Controls relating to financial management	2.286
4	Others	322.065
Total		410.591

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

Sr. No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total	Total Last Year
1	Outlays audited	20.196	135.073	360.482	182.537	698.288*	819.611
2	Amount placed under audit Observation / Irregularities of Audit	12.196	23.541	74.044	300.81	410.591	220.297
3	Recoveries pointed out at the instance of Audit	1.051	1.235	74.044	-	76.33	71.230
4	Recoveries Accepted / Established at Audit instance	1.051	1.235	74.044	-	76.33	71.230
5	Recoveries realized at the instance of Audit	-	-	0.244	-	0.244	

*The amount in serial No.1 column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs337.806million.

Table 4: Irregularities Pointed Out

		(Rupees in million)
Sr. No.	Description	Amount under Audit observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	331.975
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	If possible quantify weaknesses of internal control systems..	2.286
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public money.	76.33
6	Non-production of record to Audit	-
7	Others, including cases of accidents, negligence etc.	-
Total		410.591

Table 5: Cost –Benefit

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

CHAPTER-1

1. TEHSIL MUNICIPAL ADMINISTRATIONS, DISTRICT LODHRAN

1.1 INTRODUCTION

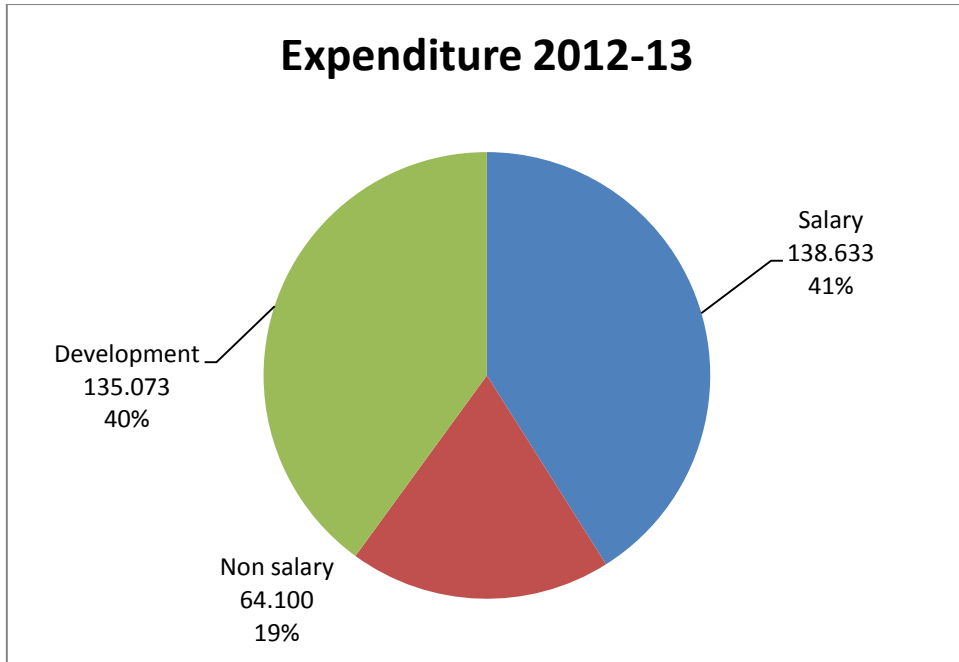
Tehsil Municipal Administration (TMA) consists of Tehsil Nazim, Tehsil NaibNazim and Tehsil Municipal Officer (TMO). Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (Infrastructure and Services), TO (Regulation), TO (Planning and Coordination) and Tehsil Nazim and Tehsil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

1.1.1 Comments on Budget and Accounts (Variance Analysis)

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

(Rupees in million)

2012-13	Budget	Expenditure	Excess (+) /	%
			Saving (-)	(Saving)
Salary	170.812	138.633	(-)32.179	-19%
Non-salary	127.134	64.100	(-)63.034	-50%
Development	165.467	135.073	(-)30.394	-18%
Revenue	360.482	-	-	-
Total	823.895	337.806	-125.607	-27%

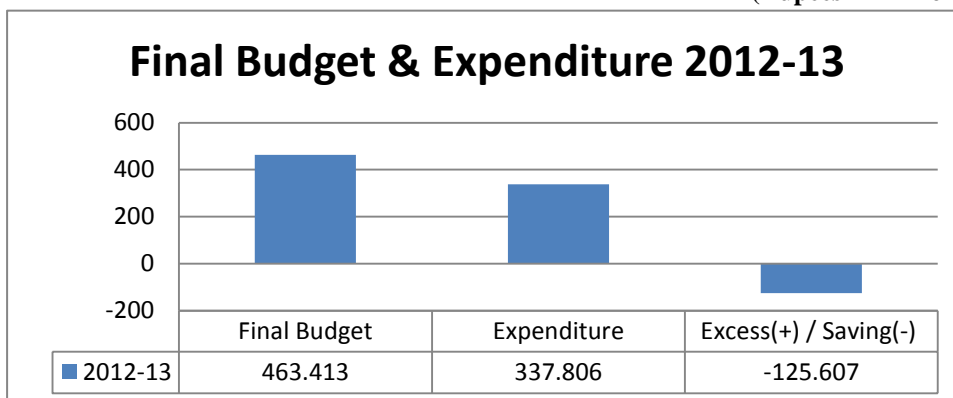


Details of budget allocations, expenditures and savings of each TMA in District Lodhran are at Annex-B.

As per Budget Books for the Financial Year 2012-13 of TMAs in District Lodhran, the original and final budgets were of Rs463.413 million. Total expenditures incurred by these TMAs during Financial Year 2012-13 were Rs337.806million. There was a saving of Rs125.607million the reasons for which reasons were not provided by the PAO, Tehsil Nazims and management of TMAs.

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

(Rupees in million)



1.1.2 Brief Comments on the Status of Compliance on Audit Paras of Annex-1 of Audit Report 2012-13

Audit Paras reported in Annex-I of last year Audit Report have not been attended to despite the directions of DAC. These paras are reported at the end of this Report.

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

S. No.	Audit Report Year	No. of Paras	Status of PAC/ZAC Meeting
1	2009-12	26	Nil
2	2012-13	17	Nil
Total		43	Nil

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

AUDIT PARAS

1.2 Tehsil Municipal Administration, Lodhran

1.2.1 Irregularity & Non-Compliance

1.2.1.1 Unauthorized Block Allocation of Funds – Rs 238.765 Million

According to Rule 58 (5) of Punjab Local Government Budget Rules 2003, “No lump sum provision shall be made in the budget the detail of which cannot be explained”.

TMO Lodhran made lump-sum provision of budget estimates worth Rs 238.765 million in 2012-13 as well as for the FY 2013-14 by violating Government rules. No detailed identification of the projects was provided to audit. Lump sum allocation was made as detailed below:

(Amount in Rupees)

Sr. No	Budget Estimate for FY	Particular of Schemes	Number of Schemes	Lump Sum Allocation
1	2012-13	Development Expenditure	Not Mentioned	105,299,901
2	2013-14	Development Expenditure	Not Mentioned	133,465,718
Total				238,765,619

Audit is of the view that due to weak internal control lumpsum budget was allocated.

Allocation of lumpsum budget without mentioning development schemes resulted into blockage of funds.

The matter was reported to TMO in March, 2014. The TMO signed the audit observation but did not submit detailed reply.

Despite verious efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends strict action and stoppage of such practice in future, besides regularization from the competent authority.

[AIR Para No. 15]

1.2.1.2 NonObtaining of Additional Performance Securities – Rs 4.583 Million

According to Government of the Punjab, Finance Department letter No. RC(Tech) FD-1-2/83 (v) (p) dated 06-04-2005, if contractor quotes rate 5 % below the approved Demand Note for Inviting Tender (DNIT), then the lowest bidder will have to deposit 10% additional performance security from the scheduled bank within 15 days. Further 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 thereof by the Engineer-in-charge, or along with the final bill if it is prepared after that period on account of some unavoidable circumstances.

Tehsil Municipal Administration Lodhran awarded works without obtaining additional performance securities of Rs 4.583 million from the contractors who offered more than 5% below DNIT rates. Neither notices addressed to concerned contractor were on the record for obtaining the performance securities nor evidence / record was available to verify the receipt and refund of performance securities in violation of above rules. The detail is given in **Annex-C**.

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

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

The matter was reported to TMO in March, 2014. The TMO signed the audit observation but did not submit detailed reply.

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

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

[AIR Para No. 04]

1.2.2 Performance

1.2.2.1 Non recovery of rent of shops – Rs 45.949 million

According to Rule 76(1) of PDG & TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund. Further, according to Rule 4(d) of the Punjab Local Government (Property) Rules, 2003, the manager shall ensure that the rented Property fetches the maximum rent.

TO (Finance) did not recover outstanding dues on account of rent of shops worth Rs 45.949 million up to June 2013 from various shopkeepers/vendors running their businesses under the jurisdiction of TMA, Lodhran. Necessary detail is as under:

(Amount in Rupees)

Total Shops	Financial Year	Opening Balance	Current Demand FY 2012-13	Total Demand	Recovery	Balance Recoverable
513	2012-13	38,611,352	11,555,500	50,166,852	4,217,742	45,949,110

Furthermore, TO (Finance) did not re-auction the 513 shops despite the lapse of valid period of lease agreement. All the tenants are running their businesses on the old rent which is lower when compared with current market rent of respective area. Furthermore, various shops were irregularly sublet by the original tenants of TMA at higher rents but no action was taken against such violators. Moreover mostly shopkeepers constructed upper storeys of these shops owned by TMA but not paying the rent of chobaras /upper storeys.

Weak internal control over realization of revenue resulted in non-recovery of rent of shops.

Non-recovery of rent of shops resulted in loss to TMA fund amounting to Rs49.949 million.

The matter was reported to TMO in March, 2014. The TMO signed the audit observation but did not submit detailed reply.

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

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

[AIR Para No. 07]

1.2.2. Construction of Buildings without Approval of Map and Non-Deposit of Government Fee – Rs13.655 million

According to Rule 60 of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, as amended in 2012, a City District Government or a Tehsil Municipal Administration shall levy conversion fee for conversion of land use from agricultural, residential, industrial, peri-urban area or intercity service area to commercial use at the rate of 5% of the value of the land up to 1 million, 10% of the value of the land up to 10 million and 20% of the value of the land if value of the land value exceeds 10 million.

The revised schedule of Map Fee regarding construction of buildings under the jurisdiction of TMA Lodhran is as given below:

Sr. No.	Type of Building	Map Fee in Rupees
1	Residential Building	1.00 per Sft Covered Area
2	Commercial Building	5.00 per Sft Covered Area
3	Industrial Building	3.00 per Sft Covered Area
4	Educational, Health Institutions	2.00 per Sft Covered Area
5	Amendment in Map Fee All types	0.50 per Sft Covered Area
6	Land Sub-Division Fee	500.00 per Kanal
7	Copy Fee All types	500.00 per copy
8	Registration Fee of Class-II and	5000 per Annam

Class-III Designer / Architecture

Further, according to Section 146D(1) (c) of the Chapter XVI of the Punjab Local Government Ordinance, 2001, the Inspector may, in his area of jurisdiction, in addition to imposition of fine or initiating prosecution under this Ordinance demolish or remove the work.

TO (P&C) did not take any action against the culprits of illegal construction of buildings in the jurisdiction of TMA Lodhran without approval of Map and payment of conversion fee. Audit conducted physical inspection of buildings in the area under jurisdiction of this TMA in the presence of Building Inspector and found that a lot of buildings were illegally constructed without payment of map fee, conversion fee and without approval of maps. Copy of physical inspection report is attached. The inefficiency of authorities concerned resulted in non recovery of Rs 13.655 million as detailed in **Annex-D**.

Audit is of the view that weak administrative control resulted in construction of illegal buildings and non-recovery of Government dues.

Construction of illegal buildings and non-recovery of Government dues caused loss to TMA fund amounting to Rs13.655 million.

The matter was reported to TMO in March, 2014. The TMO signed the audit observation but did not submit detailed reply.

Despite verious efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends action against the responsible, demolishing of illegal constructions, besides recovery, under intimation to Audit.

[AIR Para No. 01,02,03,20]

1.2.2.3 Short Recovery of Tax on Transfer of Immoveable Property– Rs2.074 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.

TMO Lodhran did not ensure proper recovery of Tax on Transfer of Immoveable Property (TTIP) during the year 2012-13. Audit conducted comparative analysis of tax recovery of mutation fee and registration fee collected and reported by revenue department with the recovery of TMA figures which revealed that an amount of Rs 2.074 million was less credited in TMA account which needs inquiry at appropriate level. Necessary detail is as under:

(Amount in Rupees)

Particulars	Revenue Deptt. Rate	Amount Collected by Revenue Department	TMA Rate	Amount of TMA Share Should Be	Figures of TTIP Reported by TMA	Short Recovery of TTIP
Mutation Fee	3%	90,361,303.00	1%	30,120,434.33		
Registration Fee	1%	14,709,588.00	1%	14,709,588.00		
Total of TTIP		105,070,891.00		44,830,022.33	42,755,191.0	2,074,831.33

Due to negligence of TO (Finance) and TMO the recovery of revenue was not properly ensured as credited to TMA account.

Non credit of receipts in TMA account resulted in loss to TMA fund amounting to Rs2.074 million.

The matter was reported to TMO in March, 2014. The TMO signed the audit observation but did not submit detailed reply.

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

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

[AIR Para No. 05]

1.3 Tehsil Municipal Administration, Dunyapur

1.3.1 Irregularity & Non-Compliance

1.3.1.1 Unauthorized Release of Funds to CCBs Rs 20.731 Million

According to rule 16 (2) & (3) of Punjab Local Government (Citizen Community Boards) Rules 2003, a CCB shall open separate accounts for each project and the accounts, opened and maintained by a CCB, shall be operated jointly by the Chairman and Secretary of the CCB.

TMO Dunyapur made expenditure of Rs 20.731 million on different CCB projects, whereas concerned CCB neither opened separate bank account for each project nor was bank account being operated jointly by the Chairman and Secretary of the CCB which enhanced the chances of misappropriation. The important detail is given in **Annex-E**.

Audit is of the view that due to weak internal controls separate bank account for each project of CCB was not opened by the CCB office bearers and release of funds was unauthorized.

Unauthorized release of funds resulted into violation to Government rules.

The matter was reported to TMO in March, 2014. The TMO replied that in future compliance would be made. The DAC in its meeting held in April, 2014 directed the DDO to constitute an Inquiry Committee consisting of TO (I&S) and TO (Finance) to check the bank statements of each CCB and verify the expenditures made out of CCB Funds and CCB Share and submit report within seven days. No further progress was reported till the finalization of this Report.

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

[AIR Para No. 16]

1.3.1.2 Non-Obtaining of Additional Performance Securities – Rs 15.494 Million

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

TMO Dunyapur awarded works without obtaining additional performance securities of Rs 15.494 million from the contractors who offered rates more than 5% below TS. The detail is given in **Annex-F**.

Audit is of the view that due to financial indiscipline/negligence of the department additional performance security was not obtained /deducted from the payments made to the contractor.

Non-obtaining of additional performance securities resulted in irregular award of contract and unauthorized payment to contractor as well loss to the Government.

The matter was reported to TMO in March, 2014. The TMO replied that in future performance security would be obtained. The DAC in its meeting held in April, 2014 directed the DDO to get the irregularity regularized from competent authority. No further progress was reported till the finalization of this Report.

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

[AIR Para No. 08]

1.3.1.3 Irregular Purchase of Generators Perkins 50 KVA – Rs7.466 million

According to Rule 12(2) of Punjab Procurement Rules, 2009, all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

TMO Dunyapur made irregular procurement of 03 Generators of 50 KVA for Rs 7.466 million. The procurement process was open to the following observations:

- i. No advertisement was made in two national daily newspapers, one in English and other in Urdu, as well as on PPRA's website for procurement in violation of Rule 12 of PPRA.
- ii. Tenders were not opened in the presence of Tenders Opening Committee in violation of Local Government Notification No. SOR (LG)5-48/2002 dated 28 February, 2012 of Punjab Tehsil/Town Municipal Administration (Works) Rules, 2003 as no initials and date of committee member on every tender and on the comparative statement were available.
- iii. The response time for receipt of Bids or Proposals (including proposals for prequalification) from the date of advertisement was less than fifteen days in violation of Rule 13 (1) of PPRA, according to which, under no circumstances the response time shall be less than fifteen days for national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice.

Date of Advertisement	Tender/Bid Opening Date	Name of Newspaper	Date of Supply Order
10/07/2012	19/07/2012	Daily Khabrain	23.07.2012

iv. No signed attendance sheet of participating bidders was available which is required under Rule 28(2) of PPRA.

Audit is of the view that due to weak internal controls PPRA rules were not observed in procurement of technically complex equipment.

Non-observing of PPRA rules resulted in irregular expenditure and violation of Government instructions.

The matter was reported to TMO in March, 2014. The TMO replied that all codal formalities were made to incur the expenditure. The reply was not acceptable as violations of PPRA Rules were apparent. DAC in its meeting held in April, 2014 directed the DDO to get the matter regularized from the competent authority. No further progress was reported till the finalization of this Report.

Audit recommends action against the concerned for irregular procurement of generators, besides regularization of expenditure from competent authority, under intimation to Audit.

[AIR Para No. 20]

1.3.1.4 Irregular Withdrawal of CCB Share before Start of Work through Contractor – Rs4.148 million

As per clause 8-A of the tender documents submitted by the contractor of the CCB, bill shall be submitted by the contractor each month on or before the date fixed by the engineer-in-charge for all work executed in the previous months, and the engineer-in-charge shall take or cause to be taken the requisite measurement for the purpose of having the same verified as far as admissible.

TMO Dunyapur released 80% TMA share to different CCBs ignoring the fact that 20% share amounting to Rs 4.148 million contributed by the CCBs was withdrawn before start of work and on the same or next day after its deposit. The concerned CCBs executed their projects through contractor. Withdrawal of 20%

CCB contribution prior to payment to contractor revealed that CCB share was misappropriated and quality of work was compromised. The detail is given in Annex-G.

Audit is of the view that due to weak financial controls, CCB share was withdrawn before the start of work.

Withdrawal of CCB share before the start of work resulted in misappropriation and loss to government.

The matter was reported to TMO in March, 2014. The TMO replied that in future compliance would be made. The DAC in its meeting held in April, 2014 directed the DDO to constitute an Inquiry Committee consisting of TO (I&S) and TO Finance to check the bank statements of each CCB and verify the expenditures made out of CCB Funds and CCB Share and submit report within seven days. No further progress was reported till the finalization of this Report.

Audit recommends action against the concerned for misappropriation, besides recovery from the concerned, under intimation to Audit.

[AIR Para No. 19]

1.3.2 Performance

1.3.2.1 Short Collection of IP Tax on Immoveable Properties - Rs 8.606 Million

According to the Rule 2.33 of Punjab Financial Rules 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.

TMO Dunyaapur deposited/collected less/short immoveable property tax amounting to Rs. 8.606 million. The examination of TIP Tax collection record of TMA Dunyaapur revealed that a sum of Rs 24,017,076 was deposited during 2012-13 in TMA account by the recovery staff. To verify the accuracy of the deposit, the Assistant Commissioner Office Lodhran was contacted and deposit record of Mutation fee and Registration was obtained for Tehsil Dunyaapur and variance of Rs 8.606 million was noted. Necessary detail is as under:

(Amount in Rupees)

Financial Year	IP Tax Collected in TMA Dunyaapur	Mutation Fee for Dunyaapur	Registration Fee for Dunyaapur	Total 1/3 mutation+ registration fee	Shortage
2012-13	24,017,076	85,132,046	4,245,977	28,377,349	8,606,250

Audit is of the view that due to weak internal controls due amount of TMA Dunyaapur was not deposited in TMA fund.

Non credit of receipts in TMA account resulted in loss to TMA fund amounting to Rs8.606 million.

The matter was reported to TMO in March, 2014. The TMO replied that tax on transfer of immovable property had been recovered as per record of the Registrar Tehsil Dunyaapur. No shortage of fee was involved. The reply is not

acceptable as comparative analysis of tax recovery of mutation fee and registration fee collected and reported by revenue department with the recovery of TMA figures revealed less credit in TMA account. The DAC in its meeting held in April, 2014 directed that Inquiry Committee consisting of TMO and TO Finance will inquire into the matter and submit the report within seven days. In case of proven fraud the matter was required to be forwarded to Anticorruption department. No further progress was reported till the finalization of this report.

Audit recommends investigation into the matter, recovery of short deposited amount and appropriate action against the defaulters, under intimation to Audit.

[AIR Para No. 31]

1.3.2.2 Less Realization of Conversion Fee - Rs 1.071 Million

According to Government of the Punjab LG & CD Department Notification No. SOR(LG) 38-18/2009 dated 06 June 2012, and Rule 60 (i)(a) of Land Use Property Rules 2009, 'the conversion fee for the conversion of a residential, industrial, pre-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%

TMO Dunyapur recovered less conversion fee of Rs 1.071 million by using irrelevant yardstick for computation of conversion fee. The practice of staff to calculate land value at less unit price (Marla, Kanal, Acre) of land is in violation of Notification No. 332/ADC/HRC, dated 08.06.12 of District Collector/Registrar Lodhran. Conversion fee was calculated by taking wrong unit price of land for irrelevant location. For valuation of land, rate for area chowk Kazmi, Girls College Road 1 to 10 shops was available at Sr. No. 01 of valuation table. But the staff calculated land value

by taking rate of area chowk Kazmi Noor peer Road to by Pass, Girls College at Sr. No. 13. Due to lower value of land, conversion fee rate was changed from 10% to 05%. Audit calculated difference of conversion fee by taking value of land at Sr. No. 01 after doing necessary physical inspection of the area. It was also evident from the site plan, the details of which along with description of comparison are mentioned in the **Annex-H**.

Audit is of the view that due to weak internal controls, less conversion fee was recovered from the owners of land by charging irrelevant land unit price.

Less recovery of conversion fee resulted in loss to Government amounting to Rs1.071 million.

The matter was reported to TMO in March, 2014. The TMO replied that conversion fee had been recovered as per yardstick approved by the District Collector, Lodhran. The reply is not acceptable as fee was calculated by using wrong yardstick for computation of conversion fee of irrelevant location. The DAC in its meeting held in April, 2014 directed the TMO and Town Officer (Finance) to visit the site and submit the report within seven days. No further progress was reported till the finalization of this report.

Audit recommends action against the concerned for less recovery of conversion fee besides recovery from the concerned, under intimation to Audit.

[AIR Para No. 24, 26]

1.3.3 Internal Control Weaknesses

1.3.3.1 Non Imposition of Penalty for Late Completion of Work Rs 1.235 Million

As per clause 39 (a) of contract agreement, “The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor. The work shall throughout the stipulated period of the contract be proceeded with all due diligence in accordance with the programme of work and the contractor shall pay as compensation an amount equal to one percent of the amount of contract subject to maximum of 10% or such smaller amount as the engineer in-charge (whose decision in writing shall be final) may decide, on the amount of the estimated cost stated in item(s) of the memorandum of work annexed hereto for every day the work remains un-commenced or unfinished after the proper date”.

TMO Dunyapur did not deduct penalty for late completion of ADP/CCBs work from the contractors for Rs 1.235 million. The work was completed after the time allowed in work order of schemes. The schemes were completed after expiry of specified period. The detail is given in **Annex-I**.

Audit is of the view that due to weak financial management amount of penalty was not imposed in violation of agreement clauses.

Due to non imposition of penalty for late completion of ADP/CCBs schemes, Government sustained loss amounting to Rs1.235 million.

The matter was reported to TMO in March, 2014. The TMO replied that the extension in the time limit had been obtained from the authority concerned. The reply was not tenable as irrelevant reply was submitted during meeting. The DAC in its meeting held in April, 2014 directed the DDO to submit detailed revised reply for verification of record within seven days. No further progress was reported till the finalization of this report.

Audit recommends recovery of amount besides fixation of responsibility against officers at fault under intimation to Audit.

[AIR Para No. 09]

1.3.3.2 Inadmissible Payment of Sales Tax - Rs 1.051 million

According to GST Bill 2010, GST will be chargeable only on value added component of each stage of the supply chain. Due to the provision for set-off of the tax paid at earlier stages in the chain, net tax incidence remains as a single stage levy. And section 2(33A) of the proposed amendment to the Finance Bill, 2013 defines supply chain as the series of transaction between buyers and sellers from the stage of first purchase of import to the stage of final supply. Further according to section 58(B) Chapter (X) of Sales Tax Special Procedure 2007 Sales Tax shall be levied and collected at import stage on goods at the rate of two per cent of the value of goods.

TMO Dunyapur made inadmissible payment of sales tax on Perkins Engine amounting to Rs 847,632. Payment of sales tax on this item was not admissible as was evident from bill of lading dated 13.06.2011. The item was imported by General Electromax Company through Allam Marrine Ltd from Perkin Ltd London. The item was further supplied to Rashid Naveed Traders without any value addition in Perkin Engines and the supplier provided fake sales tax registration certificate and the TMO did not bother to get the registration verified from the sales tax authority. Breakup of value (Par, Sales Tax and freight charges etc) of items supplied was not verified from record (GST paid by contractor). TMA authorities made payment of sales tax on sales tax invoice No. 0015 dated 10.09.2012 on this item in violation of above rule. Further record revealed that deposit proof of 1/5 withheld sales tax was in the name and NTN of Nasreen Kouser instead of Rashid Naveed Traders for Rs 203,374. The detail is as under:

(Amount in Rupees)

Reference	Description	Amount of Sales Tax
ST Invoice No. 0015 Dated 10.09.2012	03 Generators Model 100 KVA Perkins	847,632
CPR No. ST-20121108-0470-1099028	Deposit of 1/5 Sales Tax in the Name 'Nasreen Kouser'	203,374
Total		1,051,006

Audit is of the view that due to weak financial controls, inadmissible payment of sales tax on imported items was made and 1/5 sales tax was not deposited.

Payment of sales tax on imported items of generator and misappropriation of 1/5 sales tax resulted in loss to government amounting to Rs1.051 million.

The matter was reported to TMO in March, 2014. The TMO replied that Sales tax was paid to the firm as per Govt. instructions and 1/5 share of sales tax was deposited in the Govt. account against sales tax No. 04-00-8400-011-28. Sales tax invoice was provided by the supplier Rashid Naveed Traders. The reply is not acceptable as the deposit proof of 1/5 withheld sales tax was in the name and NTN of Nasreen Kouser instead of Rashid Naveed Traders. The DAC in its meeting held in April, 2014 directed the DDO to effect recovery of sales tax from the supplier and submit the report within seven days. No further progress was reported till the finalization of this report.

Audit recommends recovery of sales tax amount along with action against the concerned for non deposit of share of sales tax, under intimation to Audit.

[AIR Para No. 22]

1.4 Tehsil Municipal Administration, Kehror Pacca

1.4.1 Irregularities & Non-Compliance

1.4.1.1 Unauthorized Lump Sum Provision of Development Funds in Budget – Rs 36.115 million

According to Rule 58 (5) of Punjab Local Government Budget Rules 2003, “No lump sum provision shall be made in the budget the detail of which cannot be explained.”

TMO KehrorPacca allocated lump sum budget for the period 2012-13 for development schemes amounting to Rs 36.115 million without any justification in violation of the above stated rule. Detail of the funds allocated is given below:

(Amount in rupees)

Description	Amount
Development Schemes	36,114,296
Total	36,114,296

Audit is of the view that due to financial indiscipline of the department lumpsum provision was made without having any clear development schemes duly approved.

The allocation of lump sum budget resulted in gross violation of Government rules.

The matter was reported to TMO in March, 2014. The TMO replied that the instructions have been noted for strict compliance in future. The DAC in its meeting held in April, 2014 directed the DDO to get the irregularity regularized from competent authority. No further progress was reported till the finalization of this report.

Audit recommends appropriate actions against the concerned TO (F), besides regularization from the competent authority, under intimation to Audit.

[AIR Para No. 23]

1.4.1.2 Irregular Procurement of Generators – Rs 4.730 million

According to Rule 12 (2) of PPRA Rules, 2009 all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. Further according to rule 13(1) of PPRA Rules, under no circumstances the response time shall be less than fifteen days for national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice. Also, according to letter No.SO.TMA (Dev)(LG)9-31/2012 of Local Government & Community Development Department Punjab dated 16th June 2012 a complaint cell had to be constituted including representatives of MPAs/MNAs, and special teams to monitor the consumption of diesel in respect of generators used for tube wells.

TMO purchased two generators from Rashid Naveed Traders for Rs 4.730 million during 2012-13. The whole process was irregular on the basis of the following audit observations:

- i. The expenditure was incurred without advertisement of the estimates on PPRA website.
- ii. Quotations were called for in only one Urdu daily newspapers "Express" on 10.10.2012 and not in any English newspaper. Tenders were opened on 19.10.2012 by giving less than 15 days in violation of rule 13(1) of Punjab Procurement Rules, 2009.

- iii. The Committees were not constituted regarding the usage of diesel and receiving and disposing off the complaints as required under Local Government instructions referred above.
- iv. The pre-qualification of the firms having technical, financial and managerial capability were not ensued for invitation of bids in violation of Rule 15 of PPRA Rules, 2009.
- v. An affidavit was obtained from the above mentioned dealer on 13.08.2012 prior to the dates of advertisement and supply orders which made the whole process doubtful. Necessary details are given in Annex-J.

Audit is of the view that due to weak financial management uneconomical purchases were made without advertisement on the PPRA website.

Uneconomical and irregular procurement resulted in loss to TMA fund.

The matter was reported to TMO in March, 2014. The TMO replied that the advertisement was published in two daily Newspapers and lowest quotation was accepted accordingly. The reply was not tenable as purchase was made without advertisement on PPRA web site and in English daily News Paper. The DAC in its meeting held in April, 2014 directed the DDO to get the expenditure regularized from the competent authority. No further progress was reported till the finalization of this report.

Audit recommends Inquiry of the matter regarding irregular purchase and regularization from the competent authority, under intimation to Audit.

[AIR Para No. 06]

1.4.1.3 NonObtaining of Additional Performance Securities – Rs 2.229 Million

According to Government of the Punjab, Finance Department letter No. RC(Tech) FD-1-2/83 (v) (p) dated 06-04-2005, read with clause 26(a) of tender

document, "if a contractor quotes rate 5 % below the approved D.N.I.T. lowest bidder will have to deposit additional performance security from the schedule bank within 15 days or expiry of said period whichever is earlier".

Tehsil Municipal Officer did not obtain performance securities amounting to Rs 2.229 million from the contractors who quoted rates more than 5% below TS estimates. Detail is given in **Annex-K**.

Audit is of the view that due to financial indiscipline/negligence of the department no additional performance security was obtained /deducted from the payments made to the contractor.

Non-obtaining of additional performance securities resulted in irregular award of contract and unauthorized payment to contractor as well loss to government in shape of low quality of work/destruction of road as reported in Inquiry held by the department.

The matter was reported to TMO in March, 2014. The TMO replied that performance securities from the contractor's bills were deducted at the time of payment from running bills. The reply was not tenable as no performance security was obtained as required in rules. The DAC in its meeting held in April, 2014 directed the DDO to produce point wise reply within 7 days. No further progress was reported till the finalization of this report.

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

[AIR Para No. 11]

1.4.2 Performance

1.4.2.1 No Action against the Functional Illegal Land Sub-Division Scheme and Non Recovery of Government Fee – Rs 1.368 Million

According to Rule 39 of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, a developer shall deposit fee for conversion of peri-urban area to scheme use at the rate of one percent of the value of the residential land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available.

TMO allowed un-authorized running of Land Sub Division Scheme without recovery of Government dues worth Rs 1.368 million. This was pointed out by audit during physical inspection of scheme along with building inspector. No action was being taken against the illegal running of the land sub division scheme. No notices were served to recover the dues from the owner of the scheme. Detail is given below:

(Amount in Rupees)

Description	Owner's Name	Location	Area Kanal	Area (Marlas)	NOC Fee	Naqsha Fee	Land Sub Division Fee	Conversion Fee	Total
Gardan Town Land Sub Division	Mrts. Ruqia w/o Jawad Ali Khan	Mauza Sarai Shah Pur Road	80	1600	40000	480000	48000	800000	1,368,000
Total									1,368,000

Audit is of the view that due to financial mismanagement, no action was taken to recover the TMA dues from the illegal Land Sub Division.

Non-recovery of TMA dues from Land Sub Division resulted in loss to the Government amounting to Rs1.368 million.

The matter was reported to TMO in March, 2014. The TMO replied that compliance would be made & recovery would be ensured. The DAC in its meeting held in April, 2014 directed the DDO to produce red entries in revenue record within 7 days. No further progress was reported till the finalization of this report.

Audit recommends that strict action be taken against the concerned for such negligence besides recovery of the TMA dues, under intimation to Audit.

[AIR Para No. 08]

1.4.2.2 Unauthorized Construction of Buildings without Approval of Map– Rs 1.321 million

According to Rules of Business, 2003, Tehsil Officer (P&C) is responsible for checking of violations of the prohibitions provided in the master plan for 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 and recovery of commercialization charges within the jurisdiction. According to section 146-D of Local Government Ordinance 2001, inspector can suspend any work, seize the goods, seal the premises, demolish or remove work and issue directions for taking corrective measures in the time specified by him. Further, according to section 146-D (2) (a) of Local Government Ordinance 2001, inspector can issue notices in writing on behalf of respective local Government served, either personally or through registered post with acknowledgement due or by any official of the local Government, in order to restrain violations or commission of any offence forthwith.

TMO allowed unauthorized construction of buildings without recovery of Map fee and approval of Map worth Rs 1.321 million. Some buildings were pointed out by Audit during physical inspection of buildings along with the building inspector. No action was being taken against the illegal constructions.

No recovery of dues was watched for the implementation of the building by-laws. Detail is given in **Annex-L**.

Audit is of the view that due to weak internal controls, no actions were taken to recover the TMA due from the culprits.

Non-recovery of TMA dues resulted in loss to the Government amounting to Rs1.321 million.

The matter was reported to TMO in March, 2014. The TMO replied that compliance would be made & recovery ensured and the recovery of Rs243,790 effected would be shown in the meeting. The DAC in its meeting held in April, 2014 directed the DDO that complete recovery be made and show cause notices be issued besides fixing of responsibility against the concerned officers and officials who allowed construction without approval. No further progress was reported till the finalization of this report.

Audit recommends that strict action be taken against the concerned for such negligence besides recovery of the TMA dues, under intimation to Audit.

[AIR Para No. 09]

**Non Compliant Paras of Annex-I of
Audit Report for the Audit Year
2012-13**

1.5 Tehsil Municipal Administration, Lodhran

1.5.1 Un-authorized Approval of CCB Projects without Receipt of Draft of CCB Share –Rs23.276 Million

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

Administrator and Tehsil Municipal Officer Lodhran approved CCB project of Rs 23.276 million without receipt of draft equal to twenty percent CCB share in a project as detailed in **Annex -M**.

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

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

Matter was reported to TMO but no reply submitted till the finalization of this Report.

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

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

[AIR Para No.01]

1.5.2 Loss to TMA Due to Non-Deduction of Liquidated Damages and Undue Withdrawal of General Sales Tax – Rs649,444

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

Tehsil Municipal Officer Lodhran purchased two diesel generator costing Rs 4,112,200. The supply order was issued on 25.01.2012 and according to agreement delivery period was one month. The supplier failed to supply generator within time limit and supplied generators on 15.03.12. TMO made payment without deduction of liquidated damages. Further items purchased were imported and no sales tax was chargeable, but Rs 567,200 were withdrawn as general sales tax and paid to supplier. The detail is as under: -

(Amount in Rupees)

Token No/Date	Name of Supplier	Supply order No/ Date	Item Purchased	Qty	Rate	Amount
5225/ 28.06.12	Rashid Naveed Traders Vehari	1057/ 25.01.12	Perkins Engine 60 KVA 1103A33TG (UK)	2 Nos.	1495000	2990000
			Manual MCO Switch	3 Nos.	15000	45000
			Power Cable 35 MM 4 Core	255 Meters	2000	510000
Total						3545000
General Sales Tax						567200
Total Amount of Claim						4112200
2% Liquidated Damages on Total value of agreement						82244
Total Loss GST+ Liquidated Damages						649444

Audit further observed the following short coming which needs justification: -

1. The purchase was made on simple quotations instead of tendering process in violation of PPRA rules 2009. Hence the purchase was not economical.

2. The supply order, agreement and approval were given for purchase of 50 KVA diesel generators but 60 KVA diesel generators were received ignoring the fuel consumption and requirements.
3. Length of power cable was not mentioned in supply order. Hence purchase of 255 meters without any site survey was unjustified. Further rate of power cable 35 MM 4 core Rs 2,000 per meter was neither approved nor available in the quotation of successful bidder.
4. Purchase of three manual MCO switch against purchase of two generators was unjustified.

Audit is of the view that due to weak internal controls, liquidated damages were not recovered and undue General Sales Tax was withdrawn.

Non deduction of liquidated damages and undue charging of general sales tax resulted in loss to TMA funds amounting to Rs649444.

Matter was reported to TMO but no reply submitted till the finalization of this report.

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

Audit recommends action against concerned for non-recovery of liquidated damages and undue withdrawal of general sales tax besides recovery from concerned for loss to TMA and regularization from the competent authority for violation of government instructions.

[AIR Para No.06]

1.5.3 Non-recovery of Income Tax from CCBs amounting to Rs511,512

According to Rule 76 (1) of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

Tehsil Municipal Officer Lodhran did not ensure the deposit of income tax amounting to Rs 511,512 from the releases issued to CCBs for different development projects executed by the CCBs through contractors. The detail is given in **Annex-N**.

Audit is of the view that due to weak internal controls, income tax was not recovered from CCBs against the payments for different development projects.

Non-recovery of income tax resulted in loss to government amounting to Rs511512.

Matter was reported to TMO but no reply submitted till the finalization of this report.

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

Audit recommends action against concerned for non-recovery of income tax besides recovery.

[AIR Para No.10]

1.5.4 Non-recovery of Conversion Fee for Commercial use of Land Rs273,758

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

per valuation table, or twenty percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available.

Tehsil Municipal Officer Lodhran did not obtain 20% conversion fee Rs 273,758 for commercial use of land in violation of above rules. The detail along with reason of recovery is given in **Annex-O**.

Audit is of the view that due to weak internal controls, 20% conversion fee was not recovered from the applicants who increased the commercial area in the revised maps.

Non-recovery of conversion fee resulted in loss to government amounting to Rs273,758.

Matter was reported to TMO but no reply submitted till the finalization of this report.

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

Audit recommends action against concerned for Non-recovery of conversion fee besides recovery.

[AIR Para No.18]

1.5.5 Non-Recovery of Water Rate Charges Rs 64,320

According to Rule 76(1) of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

Tehsil Municipal Officer Lodhran did not recover Rs 64,320 on account of water rate charges from the connection holders of the water supply. The performance of the section deputed on the recovery of water charges was remain

poor during the financial year 2011-12 due to non-recovery of current demand and arrears. Demand register of water rate charges was improperly maintained and unsigned by the staff and officer. No survey was conducted and only 181 domestic and three commercial connections were entered in the demand register.

Audit is of the view that due to weak internal controls, neither survey of water connection was conducted nor recovery was made from the defaulters.

Non-recovery of water rate charges resulted in loss to Government amounting to Rs64320.

Matter was reported to TMO but no reply submitted till the finalization of this Report.

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

Audit recommends action against the concerned for non-recovery of water rates besides recovery and corrective measures under intimation to Audit.

[AIR Para No.17]

1.5.6 Excess Payment due to Charging Excess Rate than MRS Recovery thereof – Rs57,127

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, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Tehsil Municipal Officer Lodhran made excess payment of Rs 57,127 to contractor by charging excess rate of items than the market schedule rate of 4th quarter 2010 in the development scheme “Construction of sewerage, soling and tuff tile Basti Tibbi to Bhatta Khameesa”. Audit further observed that 50% colored tuff tile was measured as per measurement book but as per site only 25% colored tile was used. The detail is given in **Annex-P**.

Audit is of the view that due to weak internal controls, excess payment was made to contractor by charging excess rate.

Excess payment to contractor resulted in loss to government amounting to Rs57127.

Matter was reported to TMO but no reply submitted till the finalization of this Report.

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

Audit recommends action against concerned for excess payment besides recovery from concerned.

[AIR Para No.12]

1.6 Tehsil Municipal Administration, Kehrora Pacca

1.6.1 Non-Recovery of Water Rate – Rs846, 996

According to Rule 76(1) of PDG & TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund. Further according to Rule 12(2) PLG (Taxation) Rules, 2001 for recover as arrears of land revenue, a statement of account certified by the TO (F) shall be forwarded to the Collector of the District to recover the sum demanded as arrears of land revenue from the defaulters.

Tehsil Municipal Officer Kehrora Pacca did not recover a huge amount on account of Water Rate for the period 2010-12 from water users for Rs846, 996 till the end of 30th June 2012. The detail is enclosed in **Annex-Q**.

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

Less recovery of water rate resulted in loss to Government amounting to Rs846996.

Matter was reported to the TMA and it was replied that the recovery will be affected from Water Users.

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

Audit recommends investigation for recovery besides fixation of responsibility.

[AIR Para No.14]

1.6.2 Recovery due to Less Work Done than Technically Sanctioned Estimate -Rs735, 272

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.

TMO Kehror Pacca approved the CCB Project of Boundary Wall costing Rs30,00,000 and Rs24,00,000 were paid according to the quantities of TS Estimates during the year 2010-12. These quantities were assessed by a monitoring committee. The site was checked in the presence of audit by TO (I&S), Sub-Engineer and other officials. The following quantities of various items costing Rs 735,272 were found short but payment was released according to TS estimates by the TMA.

(Amount in Rupees)

Item No.	Description	Unit	Quantity as per TS Estimate	Quantity at site	Difference	Rate as per TS Estimate	Excess Payment
1	Earth Excavation in foundation of soil	%0 cft	18648	17083	1565	2996.95	4690.23
2	PCC 1:4:8 in foundation	% cft	5328	0	5328	8079.80	430491.74
3	B.B in C/S mortar F/P 1:4	% cft	9490	8693	797	10875.00	86673.75
4	1.5" thick DPC 1:2:4 with two coats of Bitumen	% cft	1998	1830	168	3542.15	5950.81
5	B.B in C/S mortar F/P 1:4 other than Building	% cft	7613	7161	452	11490.75	51938.19
6	2" thick Topping 1:2:4 on wall	% sft	1398	1250	148	2977.45	4406.63
7	1/2" thick cement plaster 1:3 on wall	% cft	15843	9592	6251	1080.70	67554.56
8	Cement Pointing struck joint with Red Oxide	% cft	10515	3910	6605	1265.20	83566.46
Total							735272.37

Audit is of the view that due to weak internal controls excess payment was made neglecting the actual work done.

This resulted in excess payment amounting to Rs.735272.

Matter was reported to the TMA and it was replied that after examination the record reply will be submitted to Audit.

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

Audit recommends recovery besides action against responsible.

[AIR Para No.15]

1.6.3 Non recovery of commercialization, Map, and Form Fee – Rs311, 340

According to Rule 76(1) of PDG & TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

Tehsil Municipal Officer Kehror Pacca did not recover various fees for the period 2010-12 chargeable on various un-authorized constructions from the defaulters despite the issuance of notices. The detail is enclosed in **Annex-R**

Audit is of the view that due to weak internal controls outstanding dues were not recovered.

Non recovery of outstanding dues resulted in loss to government amounting to Rs311340.

Matter was reported to the TMA and it was replied that the due amount will be recovered from concerned to whom notices have been issued.

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

Audit recommends recovery of loss besides action against responsible.

[AIR Para No.17]

1.6.4 Theft of Machinery of Disposal Works and Water Pump of Filtration Plant –Rs245, 507

As per Rule 2.33 of PFR Vol., every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

TMO Kehror Pacca did not lodge FIR of stolen machinery of disposal works and water pump of filtration plan. The matter was not taken seriously due to which government sustained a loss of Rs 227,507. The detail of stolen machinery is as under: -

(Amount in Rupees)

Sr. No.	Description of Item	Cost as per estimate
1	Sludge Pump KSB	90,000
2	Diesel Engine 20 HP	82,200
3	MS Channel Frame	13,200
4	MS Blind Pipe	27,168
5	Footing Wall	4,900
6	Nut Bolt	1,200
7	Iron Gate	8,839
Total		227,507

Audit is of the view that due to weak internal controls government property was stolen.

This resulted in loss to Government amounting to Rs245, 507.

The matter was reported to the TMA and it was replied that the matter was intimated to police and action taken by them will be intimated.

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

Audit recommends recovery of the amount besides action against responsible.

[AIR Para No.19]

1.6.5 Non-Recovery of 15 % Surcharge on Payable Income Tax –Rs 126,790

Federal Board of Revenue imposed a Surcharge on payable income tax @ 15 % w.e.f. 15/03/2011 to 30/06/2011 under Section 4-A, Section Code 89,

Tehsil Municipal Administration Kehror Pacca did not recover surcharge @ 15% on income tax worth Rs 126,790 during 2010-11 from 15.03.2011 to 30.06.2011. The detail is enclosed in **Annex-S**.

Audit is of the view that due to weak internal controls surcharge on income tax was not recovered.

Non-recovery of surcharge on income tax payable resulted in loss to Government amounting to Rs126790.

Matter was reported to TMA and it was replied that therecovery will be affected from the concerned.

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

Audit recommends action against defaulter besides recovery of amount.

[AIR Para No.22]

1.6.6 Non recovery of NOC, Map, Form and Sanitation Fee – Rs109,400

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

Tehsil Municipal Administration Kehror Pacca did not recover various fees chargeable on erection of cellular towers for the period 2010-12 amounting to Rs 52,200 and sanitation fee amounting to Rs 57,200 from the defaulters.

Audit is of the view that due to weak internal controls outstanding dues were not recovered.

Non recovery of outstanding dues resulted in loss to Government amounting to Rs109400.

Matter was reported to TMO and DDO replied that notice are issued, recovery will be affected.

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

Audit recommends recovery of loss besides action against responsible under intimation to Audit.

[AIR Para No.24]

1.7 Tehsil Municipal Administration, Dunya Pur

1.7.1 Doubtful expenditure on Repair of Main Holes Without Consumption Record- Rs950,000

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, as per Rule 15.4(a) and Rule 15.5 of the PFR Vol-I.

Tehsil Municipal Officer DunyaPur withdrew Rs 950,000 from government account on account supply fixing and construction of main holes covers as detailed below:-

(Amount in Rupees)

Name of Scheme	Expenditure
Supply & Fixing Main Hole Cover & Ring	400,000
Construction of Main Hole Covers	450,000
Total	950,000

All the purchases were held irregular on following grounds:-

1. Stock entry of the main holes prepared was not available.
2. No consumption record of the fixing of main holes was available.
3. Application of persons who requested for replacement of Main hole was not available.
4. No report of over sear for requirement of Main Hole was on record.

Audit is of the view that due to weak internal control proper record was maintained.

Non-maintenance of record resulted into irregular draws out of TMA funds.

Matter was reported to TMO but no reply submitted till the finalization of this Report.

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

Audit recommends for regularization besides fixation of responsibility against persons at fault.

[AIR Para No.29]

1.7.2 Doubtful Purchase of Water Purification Tablets & Epidemic Controlling Material Rs500367

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

Tehsil Municipal Officer DunyaPur made the expenditure of Rs500,367 as detailed below for purchase of water purification tablets & Epidemic Controlling material during 2011-12 but all the purchase held doubtful as neither any consumption record of medicines were available nor physical verification report of receipt of material was carried out.

(Amount in Rupees)

Particular	Invoice # & Date	Token #	Date Of Bill Pass	Amount
Sodium Hepo colorid 650L @ Rs.74	5/10/2011	2	18-10-2011	55796
Delta Methrine 1.5/EC 105L @ Rs.795 Permetrine 25% EC 100L @ Rs.900 Permethrine 0.5/Dist House Hold Powder 100Kg @ Rs.515 Kg	5/10/2011	12	31-10-2011	260971
Aquapura Plus 1500mg Water Purification Tablets 14400 @ Rs.12.75	2/11/2011	3	19-12-2011	183600
Total				500367

Audit is of the view that due to weak internal control doubtful purchase was made without any consumption record.

Non-maintenance of record resulted into doubtful purchase out of TMA funds.

Matter was reported to TMO but no reply submitted.

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

Audit recommends regularization of amount besides fixation of responsibility against persons at fault.

[AIR Para No.21]

1.7.3 Non Recovery of Income Tax & Salaries from the Contractor of Rs465,368

According to Rule 76(1) of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund. According to Rule 3 (k) of PLG (Property) Rules, 2003 the manager shall be vigilant about and to check

encroachments or wrongful occupations on Property and in case there is any encroachment or wrongful occupation take necessary steps for the removal thereof.

Tehsil Municipal Officer DunyaPur did not recover Rs 465,368 from the contractors on account of income tax and salaries of employees working on different auctions as detailed below.

(Amount in Rupees)

Head Of Income	Period	Auction Amount	Income Tax	Staff Pay	Name of Contractors
Adda Fee	2009-10	2300000	115,000	-	Khalid Hussain
Advertisement FEE	2011-12	221000	11,050	-	Muhammad Arshad
Slaughter House Fee	2009-10	200000	10,000	-	Saeed Ahmad
Canteene	2009-10	37000	1,850	-	Qurban Ali S/O Kurshid Ahmad
Cattle Mandi	2009-10	800000	40,000	-	Abdurehman
	2010-11	575000	28,750	-	Malik Muhammad Ibrar
	2011-12	700000	35,000	59,894	Malik Muhammad Ibrar
Bakar Mandi	2010-11	950000	47,500	-	Malik Muhammad Ibrar
Bakar Mandi	2011-12	1105000	55,250	61,074	Malik Muhammad Ibrar
Total			344,400	120,968	
Total			465,368		

Audit is of the view that due to weak internal control recovery was not made.

Non-recovery of amount resulted into loss to the TMA amounting to Rs465368.

Matter was reported to TMO but no reply submitted till the finalization of this report.

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

Audit recommends recovery of amount besides fixation of responsibility against persons at fault under intimation to Audit.

[AIR Para No.09]

1.7.4 Loss To Government Due To Non Deduction Of Road Crust & Allowing Excess Quantities Rs311,273

According to Rule 29 of Punjab Local Government account rules 2001, every drawing and disbursing officer is personally responsible for any erroneous payment and claim of bill.

Tehsil Municipal Officer Lodhran, made the payment to various contractors on account of earth work without deducting quantities of road crust which resulted into overpayment of Rs 311,273 as detailed in **Annex-T**.

Audit is of the view that due to weak internal controls quantities of road crust were not deducted.

Non-deduction of road crust resulted into overpayments to the contractors amounting to Rs311273.

Matter was reported to TMO but no reply was submitted till finalization of this report.

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

Audit recommends recovery of overpaid amount under intimation to Audit.

[AIR Para No.06]

1.7.5 Approval of Maps Instead of Less Deposit of Commercialization Fee of Rs 160,588

According to Rule 9 (1) (a) of Punjab local government (commercialization) Rules 2004, commercialization charges at the rate of 20% shall be received for the urban commercial land on the basis of valuation tables prepared under the stamp act 1899.

Tehsil Municipal Officer DunyaPur did not recover the commercialization fee of total covered area of plot used for commercial purpose which resulted into short collection of fee amounting to Rs160,558 as detailed below:-

(Amount in Rupees)

Total Area of Plot Including Basement	Commercialization Fee Already paid on Area	Remaining Area on Which fee not paid	Av. Sale price	Recovery of Remaining commercialization Fee
650sft	260sft	390sft	560000 /M	160,588

Audit is of the view that due to weak internal control Government fee was not collected.

Non-collection of fee resulted into loss to the TMA amounting to Rs160588.

Matter was reported to TMO but no reply was submitted.

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

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

[AIR Para No.10]

Annex

Annex-I

Name of TMA	Sr. No.	Para No.	Subject	Amount	Nature
TMA Lodhran	1	6	Non recovery of license / permit fee & Development Charges of Kachi Abadies - Rs 2.064 Million	2.064	Recovery
	2	8	Unauthorized Repair of Disposal Works Machinery Inquiry Therof – Rs 840,674	0.841	Non-compliant
	3	10	Overpayemnt of Earthwork as Compare to Actual Work done at Site – Rs 320,627	0.321	Weak Internal Control
	4	12	Overpayemnt of Earthwork as Compare to Actual Work done at Site – Rs 163,386	0.163	Weak Internal Control
	5	16	Overpayemnt of Earthwork as Compare to Actual Work done at Site – Rs 204,335	0.204	Weak Internal Control
	6	17	Non-recovery of prescribed rate of conversion fee and irregular approval of commercial map – Rs 5.523 million		Performance
	7	21	Un-authorized Purchase of Physical Assets – Rs 454,088	0.454	Non-compliant
	8	22	Bogus Withdrawal of Funds on Account of Purchase of Plants, Purchase of Bricks and Purchase of Stychnine HCL Recovery Thereof – Rs 142,000	0.142	Non-compliant
	9	24	Non-Reconciliation of PFC Award and Non-Recovery of Unjustified Deductions – Rs 166,979	0.167	Non-compliant
	10	27	Excess Payment to Supplier due to Payment of Excess Days in Jashan –e-Baharaan Recovery Thereof – Rs 332,620	0.333	Weak Internal Control
TMA DunyaPur	1	3	Loss to Government due to Less Receipts then Previous Year Receipts of Rs. 2.124 million.	2.124	Performance
	2	6	Irregular Expenditures by Misclassification and Withdrawal of Funds out of Irrelevant Head of Account of Rs. 350,006	0.347	Non-compliant

	3	21	Irregular Acceptance of Delivery of 100 KVA Instead of 50 KVA Generator against Specification and Approval Rs 6.554 million	6.554	Non-compliant
TMA Kehror Pacca	1	1	Loss to TMA funds due to Realization Map Fee of less Covered Area – Rs 332,638	0.333	Performance
	2	7	Loss to Government Due to Subletting of Shops and Non-Cancellation – Rs 3.000 million	3	Weak Internal Control
	3	15	Loss to Government due to Non-Establishment of Cattle Mandi - Rs 2.000 million	2	Non-compliant
	4	16	Unjustified Expenditure on Account of Sports Activities – Rs 673,053	0.673	Non-compliant
	5	22	Non-Forfeiture of Earnest Money and Re-Auctioning of Development Works – Rs 743,020	0.743	Weak Internal Control
	6	26	Loss to government due to charging of excess rate of earth filling – Rs 895,673	0.896	Weak Internal Control
	7	27	Loss to TMA due to Shortage of Assets in Physical – Rs 300,000	0.3	Weak Internal Control
	8	28	Non-Collection of Proof of Sales Tax from Firms – Rs 755,046	0.755	Weak Internal Control

MFDAC Paras

Name of TMA	Sr. No.	Para No.	Subject	Amount
TMA Lodhran	1	9	Overpayment of Earthwork due to Non-decuction of Road Camber & Shirinkage Recovery Thereof – Rs 337,428	0.337
	2	11	Short Imposition of Penalty from the Contractors – Rs 1.006 Million	1.006
	3	13	Irregular Allocation of Funds without Administrative Approval & Technical Sanction – Rs 238.765 Million	238.765
	4	14	Irrgular Award of Tenders Inquiry Thereof – Rs 74.943 Million	74.943
	5	18	Mal-administration in Infrastructure and Services Branch Investigation Thereof	0
	6	19	Non-maintenance of separate books of accounts by each DDO for expenditure of Rs 122.139 million	122.139
	7	23	Un-authorized Deduction of Securities beyond the Provisions of Law of Works Costing Rs 74.943 Million	74.943
	8	25	Irregular Approval of Map of Umar Garden due to Less Mortgage of Land in the Name of TMA Lodhran land value	0
	9	26	Doubtful drawl of funds on account of repair of machinery and Equipment – Rs.873,500	0.874
	10	28	Irregular Auction of Collection Right without Live Coverage by Media – Rs 17.263 million	17.263

	11	29	Unauthorized Purchase without obtaining Sales Tax Invoices Non-obtaining of Deposit Proof of GST – Rs 395,807	0.396
	12	30	Poor Performance of CO Unit and I&S Branch of TMA Lodhran	0
	13	31	Excess Payment to Supplier due to Payment of Excess Quantities in Dengue Seminar Bill Recovery Thereof – Rs 58,135	0.058
	14	32	Excess Payment to Supplier due to Payment of Excess Quantities in Jashan –e-Baharaan Recovery Thereof – Rs 362,250	0.362
	15	33	Excess Payment to Supplier due to Payment of Excess Rates in Jashan –e-Baharaan Recovery Thereof – Rs 285,300	0.285
TMA DunyaPur	1	4	Loss to Government Due to Unrealistic Estimate of Receipts Rs. 885,468.	0.886
	2	11	Loss to Government due to Non Recovery of Professional Tax Rs 42,000	0.042
	3	13	Overpayment due to Less Deduction of Shrinkage in the Earth Work for Bank Measurements Rs 498,730	0.499
	4	14	Excess Payment to Contractor Due to Payment of Excess Rates of Tuff Tiles Rs 383,005	0.383
	5	17	Excess payment of Earth Excavation due to Excess Rate Charged than Schedule of Rates Rs 34,179	0.034
	6	18	Loss to Government due to Non deduction of Income Tax @ 6% Rs. 1.244 million	1.244
	7	28	Unauthorized Award of Auctions of Collection Rights Rs. 5.230 million	5.23
	8	29	Loss to Government due to Misappropriation of Fine for Encroachments and Unjustified pay and allowance of Encroachment Staff Rs. 1.420 million	1.42
	9	30	Poor Recovery Position Of Water Rates which resulted Into Blockage of Revenue Of Rs. 4.407 Million.	4.407

TMA Kehror Pacca	1	2	Loss to TMA fund by Non-auctioning of Shops to Actualize Recovery of Rent at Competitive Rates	0
	2	3	Non-maintenance of Separate Books of Accounts by Each DDO for Expenditure - Rs 72.976 million	72.976
	3	4	Un-authorized Auction of Collection Rights – Rs 3.746 million	3.746
	4	5	Unauthorized Expenditures on Purchase of Durable Goods without Prior Approval of Austerity Committee – Rs 5.076 million	5.076
	5	10	Loss to TMA Funds due to Poor Recovery Position on Account of Various Receipts Heads – Rs 2.080 million	2.08
	6	12	Theft of Transformer at Disposal Works at Lodhran Road	0
	7	13	Loss to Govt. due to Non-Conducting Survey of New Shops regarding “License Permit Fee”Head – Rs 354,000	0.354
	8	14	Deterioration of Government Properties – Rs 4.000 million (Approx)	4
	9	18	Loss to TMA due to Non Realization of NOC Fees – Rs 60,000	0.06
	10	19	Non-recovery of Penal Rent due to Unauthorized Occupation of Government Residence – Rs 1.216 million	1.216
	11	21	Unjustified Payment of Earth without Recording of Cross Section Areas – Rs 2.275 million	2.275
	12	25	Non-conducting of Post Completion Evaluation of ADP Schemes – Rs 32.424 Million	32.424
	13	30	Non-Preparations of Reconciled Expenditure Statements and Receipt Statements	0
	14	31	Loss to TMA Funds due to Deterioration and Non-Auctioning of old Assets and Various Materials	0
	15	32	Doubtful Expenditure on Installation of Lights without Consumption Record – 570,302	0.57
	16	33	Non-Production/Maintenance of Various Records of TMA	0

TMAs of District Lodhran

Consolidated Budget and Expenditure for TMAs District Lodhran

2012-13	Budget	Expenditure	Excess (+) /	%
			Saving (-)	(Saving)
Salary	170.812	138.633	-32.179	-19%
Non-salary	127.134	64.100	-63.034	-50%
Development	165.467	135.073	-30.394	-18%
Revenue	360.482	0	0	0
Total	823.895	337.806	-125.607	-27%

TMA Lodhran Financial Year 2012-13

2012-13	Budget	Expenditure	Excess (+) / Savings (-)	% (Excess / Savings)
Salary	65.728	45.744	-19.984	-30.4
Non-salary	73.397	31.736	-41.661	-56.8
Development	37.299	44.659	7.36	19.7
Revenue	93.293			
Total	269.717	122.139	-54.285	-20.1

TMA Kahror Pacca Financial Year 2013-14

2012-13	Budget	Expenditure	Excess (+) / Savings (-)	% (Excess / Savings)
Salary	60.86	58.582	-2.278	-3.7
Non-salary	32.595	18.165	-14.43	-44.3
Development	54.548	38.801	-15.747	-28.9
Revenue	120.84			
Total	268.843	115.548	-32.455	-21.9

TMA Dunyapur Audit Year 2013-14

2012-13	Budget	Expenditure	Excess (+) / Savings (-)	% (Excess / Savings)
Salary	44.224	34.307	-9.917	-22.4
Non-salary	21.142	14.199	-6.943	-32.8
Development	73.62	51.613	-22.007	-29.9
Revenue	146.349			
Total	285.335	100.119	-38.867	-27.96

Annex-C

[Para No.1.2.1.2]

Non-Obtaining of Additional Performance Securities – Rs 4.583 Million

Sr. No.	Name of Scheme	Estimated Cost	Tender Amount / Agreement Amount	Amount of Security Deducted in First Running Bill	Amount of Security Deducted in II/ III Running Bill	Amount of Security Deducted Preceeding Running/Final Bill
1	Construction of Sullage Carrier Basti Hot Mouza Lahori	1,000,000	629,000	62,900	0	0
2	Construction of Soling from Azeem Shah wala to Gravyard Mouza Aheer U/C Lahori	1,200,000	738,000	73,800	0	0
3	Construction of Soling Sewerage, Street Nazar Muhamad Foji & Sahbir Ahmad Zargar Basti Hot Lahori and Street Khadim Wali etc.	800,000	498,000	49,800	0	0
4	Construction of Soling from Basti Nanoo Wala to Chah Wahid Bakhsh Wala U/C Rawani	1,200,000	717,000	71,700	0	0
5	Extra Water Supply Scheme Basti Khushi Wala, Ramzan Wala U/C Rawani	1,600,000	1,087,200	108,720	0	0
6	Extra Water Supply Scheme Bastio Lapi Wala U/C Sugwan	600,000	413,700	41,370	0	0
7	Construction of Soling Basti Kaval Wala Mouza Gulandra U/C Sugwan	300,000	188,550	18,855	0	0
8	Extra Water Supply Scheme Basti Kavel Wala U/C Sugwan	162,000	113,320	11,332	0	0
9	Extra Water Supply Basti Raam Kishan U/C Sugwan	227,000	156,610	15,661	0	0
10	Construction of Soling from balouch Wala to basti Noor Wala (Remaining Portion)	1,200,000	714,000	71,400	0	0

11	Construction of Staff Quarter Water Works Driver (Remaining Portion)	600,000	570,000	57,000	0	0
12	Construction of Soling/Pavement, Sewerage from Hotel Zulfiqar to House Malik Afzal Arain Near Disposal Works MAsood Abad Lodhran City.	600,000	438,090	43,809	0	0
13	Construction of Soling from Metal Road Hatti Moton Mall to Dhori Wala, House Malik Amjad U/C Wahi Salamataray	300,000	195,030	19,503	0	0
14	Construction of Soling from Pull Haderan to Basti Abdul Hameed Member U/C Wahi Salamataray	210,000	147,060	14,706	0	0
15	Construction of Soling from Haqran Malan Hans Link Road to Basti Malik Akram Araian Wahi Salamataray	225,000	161,620	16,162	0	0
16	Construction of Soling from Bacho Mor Main Road to Basti Lalian Wala Wahi Salamataray	800,000	519,600	51,960	0	0
17	Extra Water Supply Scheme from Ban Ali Pur to Basti Suhag Sar, Sohaab Sar U/C Wahi Imam Bakhsh	800,000	540,000	54,000	0	0
18	Construction of Soling from basti mayway Wala to Basti qaraee Mouza Wahi Daud U/C Wahi Imam Bakhsh	600,000	391,440	39,144	0	0
19	Extra Water Supply Scheme Jalal Abad Mor U/C Chak Himta	1,800,000	1,365,480	136,548	0	0
20	Construction of Sullage Carrier Basti Bahadar Wala U/C Salsader	1,400,000	1,400,000	140,000	0	0
21	Construction of Flooring Eid Gah Mudersa Gillanian sawagia Basti Lal Shah U/C Salsader	800,000	800,000	80,000	0	0
22	Construction of Floorinf Link Street Allied Public School Wali Lodhran City	600,000	430,500	43,050	0	0
23	Construction of Flooring/Pavement, Drain Basti Gaji Wala	800,000	558,800	55,880	0	0
24	Construction of Pavement Basti Dhoray Wala (Remaining Portion) U/C kamalpur Jatial	600,000	357,000	35,700	0	0
25	Construction of Drains, Sullage Carrier, Soling Basti Beree Wala U/C	500,000	500,000	50,000	0	0

26	Construction of Soling Basti Rang Pur Mouza Thathi Sameja	1,400,000	861,000	86,100	0	0
27	Construction of Soling from Jaal Wal Thathi Sameja Road to Basti Adil Wala.	800,000	466,800	46,680	0	0
28	Construction of Soling from Sumra Minor to Basti Dhool Wala U/C Raja Pur	800,000	500,000	50,000	0	0
29	Construction of Soling from Bhatti Hotel to Basti Jaal Wala U/C Raja Pur	600,000	377,400	37,740	0	0
30	Construction of Soling from Metal Road Waryaam Wala to Basti Iqbal Pur Rehther U/C Raja Pur	800,000	519,340	51,934	0	0
31	Construction of Flooring, Sewerage Basti Faiz Abad Street Ch. Jamshed Wali Parmat U/C Sumra	1,400,000	975,100	97,510	0	0
32	Construction of Soling from Railway Crossing Balouch Wala to House Muhammad Ashraf on Bank of Canal U/C Sumra	500,000	475,000	47,500	0	0
33	Construction of Soling Drains Khoo Mondh Wala U/C Sumrah	250,000	166,230	16,623	0	0
34	Construction of Soling from Sikanderi Minor to House Akram Nonari	500,000	317,500	31,750	0	0
35	Construction of Soling from Behshti Canal to House Akmal Khan U/C 49/M	600,000	376,860	37,686	0	0
36	Construction of Soling from Behshti Canal Mochi Wala Link Road to House JHanif Khan U/C 49/M	200,000	127,210	12,721	0	0
37	Construction of Soling from Pull Sikanderi Minor to Behni Raffique Ahmad U/C 49/M	700,000	455,000	45,500	0	0
38	Construction of Soling Drains Basti Azeem Abad U/C Saudhllah Pur	700,000	453,950	45,395	0	0
39	Construction of Soling from Chatu Wala Kotla Link Road to Basti Tail Wala (Moghal Khan) U/C Sadullah Pur	400,000	288,000	28,800	0	0
40	Construction of Soling Basti Aahry Wala Sial U/C Sadullah Pur	500,000	Not Provided		0	0

41	Construction of Soling from Canal Shahnal to Jameh Masjid Basti Kanary Wala U/C Sadullah Pur	500,000	Not Provided		0	0
42	Construction of Soling Basti Rana Gull Muhammad Basti Bari Wala U/C Gogran	200,000	148,000	14,800	0	0
43	Construction of Soling Basti Deh Wala Mouza Chak Goda U/C Gogran	150,000	116,450	11,645	0	0
44	Construction of Soling Gogran Ghareeb Abad Road to Basti Ghulam Sarwar Patwari U/C Gogran	150,000	102,000	10,200	0	0
45	Construction of Soling Gogran Ghareeb Abad Road to Basti Hasan Bakhsh Lorka U/C Gogran	150,000	111,800	11,180	0	0
46	Construction of Soling Gogran Ghareeb Abad Road to House Master Abdul Aziz U/C Gogran	150,000	100,820	10,082	0	0
47	Construction of Soling Gogran Ghareeb Abad Road to House Mistari Muhammad Azam Lohar U/C Gogran	100,000	66,670	6,667	0	0
48	Construction of Soling Jalal Pur Road to Basti Foji Qasim Ali Near Sahoo Farm U/C Gogran	200,000	144,860	14,486	0	0
49	Construction of Soling Basti Kanay Wala to Tube Well Dr. Gulzar U/C Gogran	200,000	131,800	13,180	0	0
50	Construction of Soling Basti Yaroo Wala U/C Gogran	300,000	194,850	19,485	0	0
51	Construction of Soling Basti Osmay Wala U/C Gogran	200,000	144,860	14,486	0	0
52	Construction of Soling Basti Talhay Wala U/C Gogran	500,000	323,950	32,395	0	0
53	Construction of Soling Basti Haji Zahoor Ahmad Molla Jat U/C Gogran	200,000	143,060	14,306	0	0
54	Construction of Soling Basti Raam Lal Wala Near Tindian Wala Gogran	200,000	131,600	13,160	0	0
55	Construction of Soling Basti Tindian Wala House Ghulam Qadir U/C Gogran	500,000	324,000	32,400	0	0
56	Construction of Soling Basti Tindian Street Mistri Atta Muhammad Wali U/C Gogran.	200,000	145,260	14,526	0	0
57	Construction of Soling Basti Shar Wala Jamea Masjid to Khan Muhammad via Rana Muhammad Ashraf Gogran	400,000	274,520	27,452	0	0

58	Construction of Soling Basti Rao Raheelan Khan U/C Gogran	200,000	143,260	14,326	0	0
59	Construction of Bridge Soling Gogran Minor Near Bejli Sindhan Wali U/C Gogran	600,000	383,100	38,310	0	0
60	Construction of Soling from Basti Thaheeman Wal to Basti Mansay Wala Mouza Lalay Wala U/C Doran Wala	500,000	346,500	34,650	0	0
61	Construction of Soling from Matrain Road to Chudhari Wala Mouza lalay Wala U/C Doran Wala	500,000	329,750	32,975	0	0
62	Construction of Soling Kondi Road to Dera Ghulam Qadir Shamoor	400,000	272,000	27,200	0	0
63	Construction of Soling from Kondi Road to basti Shamorain	300,000	209,400	20,940	0	0
64	Construction of Soling Basti Metlian Wala Mouza Fazil Wala	200,000	139,500	13,950	0	0
65	Construction of Soling from Gogran Road to Basti Alyaas Wala	200,000	133,700	13,370	0	0
66	Construction of Bridge, Soling Canal Gogran Minor Near Basti Shah Wala Mouza Fazil Wala (Remaining Portion)	325,000	239,660	23,966	0	0
67	Construction of Sewerage Line, Flooring from Main bazaar to Chishti Road via Jame Masjid Rehmanian with Branch Street Master Imam Bakhsh Wali Muhallah khaje Wala Ward No. 17 Lodhran City	4,000,000	3,120,000	312,000	0	0
68	Construction of Flooring , Drains Basti Bhatta Sadat U/C Khanwah Ghalwan	3,000,000	2,214,900	221,490	0	0
69	Construction of Soling Sullage Carrier basti Shah Wala U/C Wahi Salamat Raay	1,500,000	957,750	95,775	0	0
70	Construction of Soling Basti Farooq Abad (Gidran Wala) Mouza Wahi Ali Arain	1,500,000	957,750	95,775	0	0
71	Construction of Flooring Sewerage/Sullage Carrier Basti Bahamny Wala	4,000,000	2,891,200	289,120	0	0
72	Construction of Sullage Carrier Basti Wazir Khokhar Mouza Gogran	500,000	318,500	31,850	0	0

73	Construction of Sullage Carrier Qari Sahab Basti Taheeman Wali	300,000	219,750	21,975	0	0
74	Construction of Soling Hafiz Abdul Malik Bhutta Chak No. 92/M U/C Bhotteji	260,000	197,130	19,713	0	0
75	Construction of Boundary Wall Graveyard Basti Durhatta	1,300,000	997,750	99,775	0	0
76	Construction of Boundary Wall Graveyard Adam Wahin	1,300,000	997,100	99,710	0	0
77	Construction of Bridge Char Canal Near Ram Rakhay Wala Subhan Khan Mouza Dargah Pur	1,400,000	1,011,920	101,192	0	0
78	Construction of Bridge Char Canal Near Basti Mehran Wala Chak No. 99/M	1,400,000	1,019,620	101,962	0	0
79	Construction of Sullage Carrier Basti Malik Jind Wadda Jhungh Mouza Dargah Pur	500,000	380,050	38,005	0	0
80	Construction of Sewerage Abadi Malik Ghulam Nazik Arain Lodhran City	250,000	193,040	19,304	0	0
81	Construction of Soling Basti Haji Ghous Bakhsh Bhutta Near Chowk Banay Wala U/C Bhutteji	300,000	207,000	20,700	0	0
82	Construction of Flooring Basti Bhatti Wala Lodhran City, Faiz Abad	400,000	286,000	28,600	0	0
83	Construction of Soling from Murad Pur Road to Basti Shah Wala	600,000	373,500	37,350	0	0
84	Construction of Soling from Mudersa Ghousia Toki Sikander Road to Basti Malik Bilal Arian	400,000	243,000	24,300	0	0
85	Construction of Soling from Abadi Rana Sharif to Basti Ghulam Muhammad Mouza Jhok Utera	400,000	255,200	25,520	0	0
86	Construction of Soling from Toki Sikander Road to Abadi Haji Ramzan U/C Chumb Kulyar	400,000	277,000	27,700	0	0
87	Construction of Soling from Sher Pur Road to Basti Ibraheem Wala U/C Gogran	500,000	324,700	32,470	0	0
88	Construction of Pavement Eid Gah Mammu Wala U/C Khanwa Ghulawan	200,000	125,000	12,500	0	0
89	Construction of Soling Near Darbar Noor Pir Mouza Khanwaa Northern	300,000	186,000	18,600	0	0

90	Construction of Pavement/Soling Eid Gah Murad Pur	500,000	318,500	31,850	0	0
91	Construction of Bridge Near Basti Barkat wali Chak No. 95/M U/C Bhutteji	400,000	295,800	29,580	0	0
92	Construction of Soling, Resoling from Disposal Works Danwran to Primary School Danwran to Bhatta Rana Nasir U/C Danwran	800,000	530,000	53,000	0	0
93	Construction of Soling Rajput Colony Chak No. 100/M Rao Mansoor Advocate	700,000	480,550	48,055	0	0
94	Construction of Soling from Qaber Wala to Sader Wala Mouza Mondhaly	800,000	526,800	52,680	0	0
95	Construction of Sullage Carrier Muhammad Ali Wala, Basti Numberdar Malik Ghulam Nazik	700,000	461,650	46,165	0	0
96	Construction of Flooring Near Faiz Abad Canal Lodhran City	200,000	149,500	14,950	0	0
97	Construction of Bridge Kondi Minor Near Pathan Wala Raja Pur Northern (Ghulam Abbas)	300,000	202,500	20,250	0	0
98	Construction of Soling Basti Patwarian Mouza Mujaldi Wala	300,000	193,650	19,365	0	0
99	Construction of Sullage Carrier Ramzan Sh. Mouza Pugalwari	170,000	126,870	12,687	0	0
100	Construction of Soling, Sullage Carrier Meraj. Pugalwari	500,000	Not Provided		0	0
101	Construction of Pavement piplee Wala Mouza Sumra	600,000	Not Provided		0	0
102	Construction of Soling/Pavement Basti Rasool Pur Mouza Sumra	600,000	Not Provided		0	0
103	Construction of Soling from Metal Road to Pahoo Wala Mouza Gogran	200,000	Not Provided		0	0
104	Construction of Soling Basti Kikar Wala Mouza Kot Haji U/C Gogran	400,000	Not Provided		0	0
105	Construction of Pavement Basti Jasoo Wala Mouza Gogran	700,000	Not Provided		0	0
106	Construction of Flooring Muhallah Kumharan Wala Gogran, Adjacent Abdies	1,000,000	Not Provided		0	0

107	Construction of Soling Basti Klasan Wala Street Abdul Hameed Wali	300,000	Not Provided		0	0
108	Construction of Soling Basti Mahar Aslam Numberdar Mouza Fazil Wala	200,000	Not Provided		0	0
109	Construction of Flooring Street from House Haji Saleem to Fida Hussain Muhallah Faiz Abad	200,000	Not Provided		0	0
110	Construction of Soling Basti Ahmad Nawaz Ghallu Mouza Tibi Ghalwan	300,000	Not Provided		0	0
111	Construction of Sewer, Flooring Street Chanutti Wali Lodhran City	700,000	Not Provided		0	0
112	Construction of Flooring Street Rao Mustaqeem Wali behind Lodhran Public School	400,000	Not Provided		0	0
113	Construction of the Slab & Remaining Work Bridge Hayat Pur	100,000	Not Provided		0	0
114	Construction of the Flooring Stret from Metal Road Thana Sadar to Munir Hussain Shah Lodhran City.	164,000	Not Provided		0	0
115	Construction of Soling Malik Jevan Mouza Chuttala	1,000,000	Not Provided		0	0
116	Construction of Soling Akbar Abad, Adjacent Abadies Mouza Pugalwari	1,000,000	Not Provided		0	0
117	Construction of Sullage Carrier Basti Malik Iqbal Wahocha U/C 49/M	200,000	Not Provided		0	0
118	Construction of Soling Abadi Chak 96/M (Remaining Work)	200,000	Not Provided		0	0
	Total	74,943,000	45,830,440	4,583,044	0	0

Annex-D

[Para No.1.2.2.2]

Loss to Government due to illegal construction of buildings without payment of map fee and conversion fee – Rs 13.655 million

Sr. No .	Type of Building	Address	Name of Owener	Area/ Measur e-ment	Total Area in Marlas	Per Marla Rate (Minimum Approx.)	Land Valuation	Map Fee (Approx. x.)	Conversi on Fee (Approx.)	Total Recovera ble	Remarks/ Nature of Irregularity
1	New Petrol Pump Under Constructi on	Main permit Shujabad road 15km	Un-Known	1.5k	30	6,250	187,500	5,000	9,375	14,375	No Map Fee, Conversion Fee was Recovered neither building was demolishe d
2	Al-Manzoor Cotton Factory	Khanewal Road Lodhran	Un-Known	6 Acre	960	6,250	6,000,000	15,000	300,000	315,000	No Map Fee, Conversion Fee was Recovered neither building was demolishe d
3	Millat Orthopedic Hospital	Mai Bahawalpur Road Opp. Degree College Lodhran	Gh. Yasin s/o Mohamad Bux Chak 100 M	17 M	17	200,000	3,400,000	-	340,000	340,000	Residential Map but Commercial Activity Going on without payment of conversion Fee
4	Libra Resturant and Marriage Hall	Main Bahawalpur Road Lodhran Near Toll Plaza	Col. Mohsin	2 Acre	320	6,250	2,000,000	25,000	200,000	225,000	Commercial Activities of marriage Hall is performed in the Lawn but no evidence of recovery of Map fee of covered area and Conversion fee of total area

											including lawn was shown as recovered. Moreover the rate of actual registry should be applied.
5	Wasaib Shadi Hall	Main Multan Road	Un-Known	2K	40	500,000	20,000,000	5,000	4,000,000	4,005,000	No Map Fee, Conversion Fee was Recovered neither building was demolished
6	Al-Habib Kanda (Scale)	Main By Pass Multan Road Lodhran	Un-Known	1K	20	6,250	125,000	2,500	6,250	8,750	...DO...
7	Tareen Diagnostic Centre	Permit Shujaabad Road 12 MPR Lodhran	NGO/Jahngir Khan Tareen	50X100 Sft	20	6,250	125,000	10,000	12,500	22,500	...DO...
8	Ali Tareen Farm (TCF)	Permit Shujaabad Road 12 MPR Lodhran	NGO/Jahngir Khan Tareen	100X100 Sft	40	6,250	250,000	10,000	12,500	22,500	...DO...
9	Lodhran School Initiative Programme	Permit Shujaabad Road 12 MPR Lodhran	NGO/Jahngir Khan Tareen	100X100 Sft	40	6,250	250,000	10,000	12,500	22,500	...DO...
10	Commercial Market double story	Adda Permit	Un-Known	10M	10	6,250	62,500	27,000	3,125	30,125	...DO...
11	Commercial Market double story + basement	Adda Permit	Un-Known	10 M	10	6,250	62,500	37,000	3,125	40,125	...DO...
12	Mashallah Plaza	Adda Permit	Un-Known	10M	10	6,250	62,500	27,000	3,125	30,125	...DO...
13	Mashallah Shopping Mall New Mushtarika Baluchistan Hotel	Main Bahawalpur Road Lodhran	Un-Known	1K	20	6,250	125,000	27,000	6,250	33,250	...DO...
14	Commercial Market Eastern Side	Adda Shahnal Chak himtta	Un-Known	5 M	5	6,250	31,250	6,825	1,563	8,388	...DO...

15	Commercial Market Western Side	Adda Shahnal Chak himtta	Shamim ud din s/o shabbab din	5 M	5	6,250	31,250	6,825	1,563	8,388	...DO...
16	Hotel Commercial Hall	Haji Sharif Chooly Wala	Geelay wal	5 M	5	6,250	31,250	6,825	1,563	8,388	...DO...
17	Residential 1 Banglow 2 story	Basti Mohabbat Wala	Abdul Razzak s/o Malik Mohammad	10M	10	110,000	1,100,000	5,400	11,000	16,400	...DO...
18	Residential 1 Banglow 3 story	Near Railway Phatak	Haji Siraj Ahmed s/o Fazal Mohd.	10M	10	110,000	1,100,000	8,100	11,000	19,100	...DO...
19	Millat College	Bahawalpur Road Lodhran	Un-Known	2K	40	150,000	6,000,000	21,760	600,000	621,760	Neither approved map of School was available nor was recovery of conversion fee ensured.
20	New Vision School	Khanewal Road Basti Haveli Arrian	Un-Known	2k	40	60,000	2,400,000	21,760	240,000	261,760	...DO...
21	Aleizum School and college	Bahawalpur Road Lodhran	Un-Known	2k	40	150,000	6,000,000	21,760	600,000	621,760	...DO...
22	Superior College	MAIN ROAD By pass	Aashiq mohammad , Altaf Husainamm ad , Gh. Nazik s/o Haji Moh	3K-5M-2S	65	150,000	9,750,000	35,360	975,000	1,010,360	...DO...
23	Islam Public Model School	Permit Shujaabad Road 12 MPR Lodhran	Un-Known	4K	80	6,250	500,000	43,520	50,000	93,520	...DO...
24	Aamina Girls School 2 Story	Permit Shujaabad Road Adda Skindari Minor 21 MPR	NGO	6K	120	6,250	750,000	65,280	75,000	140,280	...DO...
25	Ashraf Higher Secondary School	Minor Link Road from ByPass to Jaat Wala	Un-Known	24K	480	20,000	9,600,000	261,120	960,000	1,221,120	...DO...

26	The Educators School for Boys & / Girls Lodhran	Lodhran City near ByPass Mutan BWP Road Lodhran	Un-Known	8K	160	150,000	24,000,000	87,040	2,400,000	2,487,040	...DO...
27	The House of Knowledge	Basti Quaid abad Link Mutan Bahawalpur Road Lodhran	Farhad Ghallo	30Marla	30	150,000	4,500,000	-	450,000	450,000	Residential Map but Commercial Activity Going on
28	PINS School System	Kehrorpacca Road Lodhran	Un-Known	1K	20	150,000	3,000,000	10,880	300,000	310,880	
29	Bannun Mukhtiar Concrete Industry	Permit Jalpurpur Road Adda Azeem Abasd	Saeed Etc.	10 Acre	1,600	6,250	10,000,000	60,000	500,000	560,000	No Map / Conversion Fee charged Buildings under Construction
30	Commercial Shops	Kehrorpacca Road Lodhran	Iqbal Ex-Naib Nazim		7	800,000	5,600,000	10,000	560,000	570,000	No Map / Conversion Fee charged Buildings under Construction
31	Al-Madina Hospital	klasanwla near Super Chowk	Mumtaz Mai	1K	20	60,000	1,200,000	16,320	120,000	136,320	No commercial Map approved for hospital but running hospital business at this building.
Total						2,866,250	118,243,750	889,275	12,765,439	13,654,714	

Annex-E

[Para No.1.3.1.1]

Unauthorized Release of Fund to CCBs Rs 20.731 Million

Sr #	Bank A/C No CCB	Name of Project	Name of CCB	Total Cost	Actual Payment
1	6911-7 BOP	Const. of Soling Chak 6/M Basti M. Sharif, U/C 37,39 Sultan Ayoub	Shah G CCB	1,000,000	999800
2	6911-7 BOP	Const. of Tuff tile Soling Duniyapur/Qutab pur	Shah G CCB	240,000	239976
3	3422-3 MCB	Const. of Soling/Sewer line/Tuff tile U/C Dunaypur	Sewa ccb U/C50	1,200,000	1199760
4	3981-2 BOP	Const. of Soling/Re soling U/C 33.34.50	Roshni CCB 359/WB	1,200,000	1199400
5	3422-3 MCB	Const. of Soling/Water supply/Sewerage line U/C 44,49,50,39,43,45,38	Roshni CCB 359/WB	1,250,000	1249750
6	6911-7 BOP	Const. of Soling/water supply line U/C 37,39	Shah G CCB	1,000,000	999800
7	3422-3 MCB	Const. of Soling/Sewer line U/C 29,42,49,50	Sewa ccb U/C50	1,250,000	1249875
8	3981-2 BOP	Const. Of Soling/Re soling/water supply line u/c 29,34,35,39,49,50	Roshni CCB 359/WB	1,250,000	1249875
Liabilities of CCBs					0
9	1000768	Const. of Soling Fateh Pur Chak No. 384/WB	Bukhari CCB	2,000,000	2,000,000
10	4356703/HBP	Const. of Water Supply line Moti More to Committee More	Akash CCB	1,900,000	1,900,000
11	5935-1 BOP	Const. of Boundry Wall Grawyard Ck No. 339/WB Qutab Pur	Al Hamid CCB	1300000	1297400
12	6142-7/BOP	Const. of Soling/Boundry Wall Grawyard to Railways Road	Nia Sawara CCB	1,250,000	1247500
13	6142-7	Const. of Water Supply Line Ch. No. 297/WB conts. Tanki Maqbool Wah Ch. 231/wb,235/wb	Nia Sawara CCB	1300000	1299610
14	0025-01/BOP	Const. of Water Supply Mawati Road to Chak NO. 237/342	Batool CCB	2600000	2598700
15	5935-1/BoP	Const. of Boundry Wall Grawyard Shah Charag Qutab Pur	Al Hamid CCB	2000000	2000000
Total Payment					20731446

Annex-F

[Para No.1.3.1.2]

Non-Obtaining of Additional Performance Securities – Rs 15.494 Million

Sr. #	Name of Scheme	Estimated Cost	Physical Progress	% of work	Amount of Performance Security
1	Construction of Soling/Talab basti Angasi wala Dunyapur West	600,000	Muhammad Akmal	34.00	204000
2	Construction of Soling Chak No. 15/M	150,000	Muhammad Arif	33.08	49620
3	Construction of Soling Basti Amray wala	400,000	Mahar M. Rafique	33.10	132400
4	Construction of Soling Mawati More House Ibrahim Shah	100,000	Muhammad Dildar	33.00	33000
5	Construction of Sewerage line Basti Islam pura Dunyapur	200,000	Muhammad Alsam	32.00	64000
6	Construction of Soling/Sullage Carrier Chak No. 341/WB	500,000	Muhammad Dildar	34.00	170000
7	Construction of Soling Chak No. 319/WB	300,000	Muhammad Arif	35.00	105000
8	Construction of Soling/Sewerage Darbar Sultan Ayoub Qatal Chak 307/WB	600,000	Muhammad Dildar	35.00	210000
9	Construction of Soling Basti Bhutta, Basti Bahram Khan	100,000	Khaam Hussain	27.05	27050
10	Construction of Soling Chak No. 17/M	200,000	Muhammad Arif	35.00	70000
11	Construction of Soling Basti Haq Nawaz Nool Chak 17/M	200,000	Muhammad Arif	34.00	68000
12	Construction of Soling Basti Mohammad Ikram Chak No. 11/M	300,000	Fiaz Hussain	33.30	99900

13	Construction of Soling Basti Ashraf, Amanat Gujar	300,000	Muhammad Shafi	35.20	105600
14	Construction of Soling Basti Mahar Jamshad Nool Chak 18/M	200,000	Shakwat Hussain	33.65	67300
15	Construction of Soling Basti Atta Mohammad Balouch Chak 18/M	200,000	Khadam Hussain	35.04	70080
16	Construction of Soling Katchi Abadi Hamad Town Qutab pur	500,000	Fiaz Bhatti	40.40	202000
17	Construction of Soling Dera Dogran Chak 337/WB	300,000	Fiaz Bhati	37.90	113700
18	Construction of Soling Tibbi Lal Shah	300,000	Muhammad Iqbal	34.00	102000
19	Construction of Soling Mian Hasan to Primary school Balail	300,000	Muhammad arif	35.00	105000
20	Construction of Soling Dera Mian Abdul Razaq to High School Mian pur	500,000	Ijaz Ahmad	35.95	179750
21	Construction of Soling Dera Imam Bux to Saeed Chowk Qutab pur	300,000	Fiaz Ahmad Bhatti	39.39	118170
22	Construction of Soling Basti Ch. Saleem Arrain Chak 10/M	300,000	Abdul Rasheed	33.90	101700
23	Construction of Soling Basti Safdar Khan Balouch 10/M	300,000	Muhammad Aslam Khan	35.00	105000
24	Construction of Soling Basti Sharif Bhatti 8/M	300,000	Khadam Hussain	35.09	105270
25	Construction of Soling Chak No. 255/WB Basti Shahbaz Toor	300,000	M. Aslam Khan	34.00	102000
26	Construction of Soling Basti Allah Ditta Daha Chak 255/WB	200,000	Bashir Ahmad Gujar	34.00	68000
27	Construction of Soling Dera Taj Mohammad Ward No. 19 Dunyapur City	300,000	M. Razaq Arrain	34.00	102000
28	Construction of Soling Chak 38/M	700,000	Mahar M. Rafique	34.85	243950
29	Construction of Soling Chak 25/M	300,000	Muhammad Arif	34.00	102000

30	Construction of Soling Chak 26/M West	300,000	M. Arif	34.00	102000
31	Construction of Soling Chak 26/M East	500,000	Shakwat Hussain	34.35	171750
32	Construction of Soling Chak 28/M East Jinnah Colony	500,000	Muhammad Arif	34.00	170000
33	Construction of Soling Chak 35/M	400,000	Muhammad Arif	33.00	132000
34	Construction of Bridage Jam Wah Minor RD/4546	500,000	Muhammad amin	30.75	153750
35	Construction of Soling/Water supply Dollah Arrain	700,000	Iqbal Arrain	35.05	245350
36	Construction of Soling Basti Mian Ayoub Mouza Balail	300,000	M. Asif Arrain	35.00	105000
39	Construction of Soling Chak 338/WB Dera Rana Shakoor	200,000	Muhammad Asghar	33.00	66000
40	Construction of Soling/Drain Chak 351/WB	400,000	Muhammad Arif	35.00	140000
41	Construction of Soling Chak 348/WB	100,000	Muhammad arif	34.00	34000
42	Construction of Soling Chak 350/WB	100,000	Muhammad Arif	35.00	35000
43	Construction of Soling Chak 5/M	200,000	Shakwat Hussain	34.65	69300
44	Construction of Soling Chak 7/M	200,000	Shakwat Hussain	34.95	69900
45	Construction of Soling Chak 6/M	200,000	Asif Gujar	35.00	70000
46	Construction of Soling Chak 4/M	200,000	Asif Gujar	36.00	72000
47	Construction of Soling Chak 9/M	200,000	Asif Gujar	34.00	68000
48	Construction of Soling Basti Mohammad Bux Numberdar Qutab pur	500,000	Fiaz Bhatti	39.39	196950
49	Construction of Soling Chak 15/M	300,000	Asif Gujar	35.00	105000
50	Construction of Soling Chak 24/M	300,000	Muhammad Rafique	35.00	105000

51	Construction of Soling/Tuff tile Basti Budhoo wala	600,000	Arif Arrain	36.00	216000
52	Construction of Soling Chak 342/WB	200,000	Asif Gujar	35.00	70000
53	Construction of Soling Mouza Fateh Pur	200,000	Asif Arrain	34.00	68000
54	Construction of Soling main road to Madersa Mahmodia Maqbool wah.	200,000	Naveed Sajad	33.05	66100
55	Construction of Soling Dera Ch. Mohammad Saleem Chak 219/WB	500,000	M. Razaq Arrain	34.08	170400
56	Construction of Soling Chak 3/M	300,000	Khadam Hussain	32.08	96240
57	Construction of Soling Chak 223/WB	200,000	Muhammad arif	34.00	68000
58	Construction of Soling Basti Ladha Bohar	200,000	Khadam Hussain	28.03	56060
59	Construction of Soling Chak Nawan basti Shoor kot Kiryan wala, Noor saha wala, siyalan wala, Ahmad abad, Basti Noor Nabi Ladha Bohar	500,000	Naveed Sajad	32.50	162500
60	Construction of Soling Dera Amjad Arrain Chak 297/WB	250,000	Kaleem Arshad	26.00	65000
61	Construction of Soling Dera Haji Rasheed Patvari Chak 237/WB	200,000	Arif Arrain	33.00	66000
62	Construction of Soling Basti Punyan wali Chak 241/WB	200,000	Arif Arrain	32.00	64000
63	Construction of Soling Chak 323/WB	400,000	Razaq Arrain	35.00	140000
65	Construction of Soling Chak 325/WB	100,000	Razaq Arrain	29.00	29000
66	Construction of Soling Street Haji M. Rasheed Chak 327/WB	300,000	Asif Arrain	35.00	105000
69	Construction of Soling Chak 221/WB	300,000	Nawab Bashir	34.00	102000

70	Construction of Soling Mouza Serla	300,000	Iqbal Arrain	34.05	102150
71	Construction of Soling Chak 289/WB Gumban wala	300,000	Arif Arrain	34.00	102000
72	Construction of Soling Dera Taj Mohammad Channer Chak 3/M	200,000	Arif Arrain	31.00	62000
73	Construction of Soling Basti Jamala	300,000	Asif Gujar	34.00	102000
75	Construction of Soling/Drian Chak 237/WB	400,000	Asif Gujar	35.00	140000
76	Construction of Soling Chak 249/WB	300,000	Bashir Ahmad Gujar	34.10	102300
77	Construction of Soling Mouza Maqbool Wah	300,000	Asif Gujar	35.00	105000
78	Construction of Soling Chak 235/WB	400,000	Bashir Ahmad Gujar	34.10	136400
79	Construction of Soling Chak 297/WB	300,000	Bashir Ahmad Gujar	34.15	102450
80	Construction of Soling Chak 233/WB	300,000	Bashir Ahmad Gujar	34.00	102000
81	Construction of Soling Chak 295/WB	300,000	Bashir Ahmad Gujar	34.10	102300
82	Construction of Soling Chak 279/WB	200,000	Bashir Ahmad Gujar	34.10	68200
83	Construction of Soling Chak 293/WB	300,000	Asif Gujar	35.00	105000
84	Construction of Soling Chak 291/WB	300,000	Bashir Ahmad Gujar	34.00	102000
85	Construction of Soling Chak 281-83/WB	400,000	Aslam Balouch	35.00	140000
86	Construction of Soling/Culverts Chak 251/WB	300,000	Bashir Ahmad Gujar	34.00	102000
87	Construction of Soling Chak 241/WB	300,000	Qasir Shahzad	35.00	105000
88	Construction of Soling Chak 239/WB	300,000	Qasir Shahzad	34.00	102000

89	Construction of Soling Chak 243/WB	300,000	Asif Gujar	35.00	105000
90	Construction of Soling Chak 245/WB	300,000	Qasir Shahzad	32.10	96300
91	Construction of Soling Mouza Gulzar Pur	300,000	irfan Khan	29.00	87000
92	Construction of Soling Mouza Baperr	300,000	irfan Khan	27.07	81210
94	Construction of Soling/Drain Mouza Bhobat Pur	300,000	Shakwat Hussain	27.67	83010
95	Construction of Soling Chak 253/WB	300,000	Shakwat Hussain	34.65	103950
96	Construction of Soling Chak 303/WB	300,000	Rafique	33.85	101550
97	Construction of Soling Chak 301/WB	300,000	Iqbal Arrain	33.01	99030
98	Construction of Soling Chak 309/WB	300,000	Asif Gujar	33.00	99000
99	Construction of Soling Chak 311/WB	300,000	Iqbal Arrain	35.00	105000
100	Construction of Soling Chak 231/WB	300,000	Muhammad Manzoor	25.26	75780
101	Construction of Soling Chak 227/WB	300,000	Arif Arrain	33.00	99000
102	Construction of Soling Chak 225/WB	300,000	Iqbal Arrain	31.00	93000
103	Construction of Soling Chak 219/WB new	200,000	Nawab Bashir	34.00	68000
104	Construction of Soling Chak 329/WB	200,000	Arif Arrain	35.05	70100
105	Construction of Soling Chak 15/M Talib Khan Balouch	150,000	Maqsood Aalam	35.00	52500
106	Construction of Soling Dera Wazir Ahmad, M.Yousaf, Hayat Ali Dogar, Haji Mitho, Nazir Ahmad Chak 281-83/WB	300,000	Maqsood Aalam	35.00	105000

107	Construction of Soling Master Abdul jabbar, Abdul Ghaffar Street Masjid Ahl-Hadees Chak 291/WB	200,000	Dildar Hussain	34.00	68000
109	Construction of Soling Street Saeed Shah Chak 342/WB	100,000	Asif Gujar	35.00	35000
110	Construction of Soling Chak 342/WB Shoukat Shah	100,000	Asif Gujar	35.00	35000
111	Construction of Soling Chak 342/WB Mohammad Ayoub Mahar	150,000	Dildar Hussain	35.00	52500
112	Construction of Soling Boundary wall/Talab Chak 340/WB	200,000	Shoukat Hashmi	13.99	27980
113	Construction of Soling Master Saddique Chak 342/WB	150,000	Dildar Hussain	34.00	51000
114	P/L Water Supply,Soling,Culverts Amin Sukhera Numberdar Chak 327/WB	150,000	Dildar Hussain	34.00	51000
115	Construction of Soling Street Ishaq Shah Chak 342/WB	100,000	Asif Gujar	34.00	34000
116	Construction of Soling Street Dil Mohammad Jutt, Ashraf Silakoti Chak 346/WB	250,000	Aslam Balouch	36.00	90000
118	Construction of Soling Street Ghanzfer rajpott Chak 346/WB	100,000	Muhammad Aslam Khan	35.00	35000
119	Construction of Soling Colony Chak 345/WB	500,000	Muhammad Aslam Khan	35.00	175000
120	Construction of Soling Basti Rana Khalil Chak 345/WB	250,000	Muhammad Aslam Khan	35.00	87500
121	Construction of Soling/Culverts Chak 357/WB Haji Qutab, Dastgheer	100,000	Rashid Bashir	26.05	26050

123	Construction of Soling Street Master Mubarak Ali Chak 357/WB	100,000	Qaisar Shahzad	35.00	35000
124	Construction of Soling/Culverts Munshi M. Ashraf Chak 357/WB	50,000	Qaisar Shahzad	35.00	17500
125	Construction of Soling/Culverts Javaid Anwar Parya Chak 343/WB	50,000	Rashid Bashir	26.05	13025
126	Construction of Sewerage street Master Asghar Chak 343/WB	250,000	Ubaid-ur- Rehman	26.03	65075
127	P/L Water Supply Koh moeen wala Javaid gujar Bohar Mailsi	300,000	Aslam Balouch	37.00	111000
128	P/L Water Supply Koh Amjad ,Jabran Gujar Bohar Mailsi	150,000	Aslam Balouch	37.00	55500
129	Construction of Soling Dera Munshi Awan Chak 376/WB	150,000	Asghar Shah	17.71	26565
131	Construction of Soling Dera Umer Daraz Chak 371/WB	500,000	Aslam Balouch	34.00	170000
132	Construction of Soling/Culverts Atta Mohammad Mohana Chak 33/M	50,000	Qaisar Shahzad	20.00	10000
133	Construction of Soling Kala Numberdar Chak 34/M	200,000	Khadam Hussain	23.05	46100
135	Construction of Soling Dera Haji Aslam Chak 369/WB	250,000	Aslam Balouch	32.00	80000
136	Construction of Soling Ibrahim Jutt Chak 364/WB	400,000	Arif Arrain	34.00	136000
137	Construction of Bridage Rukan Pur Minor Chak 32/M	150,000	Amir Mukhtar	21.39	32085
138	Construction of Soling Galli Abid Awan Chak 365/WB	150,000	Maqsood Aalam	35.00	52500
140	Construction of Soling Mian Ghulam Ahmad Chak 367/WB	300,000	Maqsood Aalam	34.00	102000

142	Construction of Soling/Culverts Chak 362/WB	300,000	Arif Arrain	33.00	99000
143	Construction of Soling Chak Kot Masri	150,000	Maqsood Aalam	34.00	51000
144	Construction of Soling/Culverts Dr.Tasawer Chak 354/WB	300,000	Maqsood Aalam	35.00	105000
145	Construction of Soling Chak Okan wala koh Chak 382/WB	100,000	Qaisar Abbas Khan	17.37	17370
146	Construction of Soling Dera Yousaf Maral Chak 382/WB	250,000	Qaisar Abbas Khan	19.37	48425
147	Construction of Soling/Culverts Qadeer Kamboh Chak 37/M	300,000	Maqsood Aalam	29.00	87000
148	Construction of Soling Ishfaq Sial Chak 32/M	200,000	Maqbool Ahmad	25.86	51720
149	Construction of Soling Talib Hussain Gill Chak 42/M	200,000	M. Irshad	23.86	47720
150	Construction of Soling 5 Meral Scheme East site Chak 366/WB	500,000	Arif Arrain	34.00	170000
152	P/L Water Supply Abdul Ghafoor Chak 43/M	75,000	Qaisar Shahzad	35.00	26250
153	Construction of Soling/Culverts Dera Haji Riaz Gill Chak 43/M	325,000	Arif Arrain	32.00	104000
154	Construction of Soling Dilbar Hussain Chak 388/WB	200,000	Zahar Shah	23.38	46760
155	Construction of Soling/Culverts Chak 390/WB	200,000	Zahar Shah	24.37	48740
156	Construction of Soling/Culverts Aslam Mughal Chak No. 307/WB	50,000	Kamran Ghori	25.00	12500
157	Construction of Soling/Culverts Amjad Wariach Chak No. 348/WB	300,000	Arif Arrain	34.00	102000
158	Construction of Soling Wazir Chak 305/WB	100,000	Qaisar Shahzad	34.00	34000

159	Construction of Soling Mohammad Yousaf Kamboh Chak No. 16/M	200,000	Qaisar Shahzad	33.00	66000
161	Construction of Soling/Culverts Chak 27/M	300,000	Kamran Ghorri	27.10	81300
162	Construction of Soling/Culverts Chak 341/WB	400,000	Arif Arrain	35.00	140000
163	Construction of Soling Chah Malik wala Dunyapur	500,000	Asif Arrain	35.00	175000
164	Construction of Sewerage Yousaf Children Hospital to Govt. High school Dunyapur.	800,000	Iqbal Arrain	32.00	256000
165	Construction of Sewerage Galli Hayderia Imam bargah Dunyapur	200,000	Aslam Shakoor	31.00	62000
166	Construction of Soling Chak 377/WB	200,000	Qaisar Abbas Khan	19.37	38740
167	Construction of Soling Chak 305/WB	300,000	Qaisar Shahzad	34.00	102000
168	Construction of Soling Chak 307/WB	300,000	M. Aslam Khan	34.05	102150
169	Construction of Soling Chak 313/WB	300,000	Qaisar Shahzad	35.00	105000
170	Construction of Soling Chak 315/WB	300,000	Qaisar Shahzad	34.00	102000
171	Construction of Soling Chak 12/M	200,000	Qaisar Shahzad	35.00	70000
172	Construction of Soling Chak 12/M	100,000	Qaisar Shahzad	35.00	35000
173	Construction of Soling Chak 14/M East/West	200,000	Qaisar Shahzad	34.00	68000
175	Construction of Soling Mouza Naich 10/M	200,000	Qaisar Shahzad	34.00	68000

176	Construction of Soling Duniyapur East Dera Bahadar Balouch	100,000	Qaisar Shahzad	35.00	35000
177	Construction of Soling Duniyapur East Dera Saleem Arrain	100,000	Imran Yousaf	29.40	29400
180	Construction of Soling Duniyapur East	100,000	Imran Yousaf	29.30	29300
181	Construction of Soling/Drain Basti Kotla Hassan	400,000	Arif Arrain	35.00	140000
182	Construction of Soling Ara Basti , Jal wala to basti nawa Mouza Bohar mailsi	500,000	Aslam Balouch	36.00	180000
183	Construction of Soling/Drian Chak 321/WB	300,000	Arif Arrain	34.05	102150
184	Construction of Soling Mawati More Dera Ch. Islam Arrain	200,000	Alsam kHan	35.00	70000
186	Construction of Soling Chak 344/WB	1,000,000	Aamir Tanveer	38.05	380500
187	Construction of Soling/Sewerage Chak 343/WB Galli Raiz Sai	500,000	Rashid Bashir	28.99	144950
Total					15439375

Annex-G

[Para No.1.3.1.4]

Irregular Withdrawal of CCB Share before Start of Work through Contractor Rs 4.148 million

Sr #	Bank A/C No CCB	Name of Project	Name of CCB	Date of Work Order	20% CCB Share		
					Date of Deposit of CCB Share	Date of Drawal	Amount
1	6911-7 BOP	Const. of Soling Chak 6/M Basti M. Sharif, U/C 37,39 Sultan Ayoub	Shah G CCB	7/19/12	7/15/12	7/19/12	200,000
2	6911-7 BOP	Const. of Tuff tile Soling Dunyapur/Qutab pur	Shah G CCB	9/25/12	9/18/12	10/04/2012	48,000
3	3422-3 MCB	Const. of Soling/Sewer line/Tuff tile U/C Dunaypur	Sewa CCB U/C50	2/04/2013	2/04/2013	2/07/2013	240,000
4	3981-2 BOP	Const. Of Soling/Re soling/water supply line u/c 29,34,35,39,49,50	Roshni CCB 359/WB	3/22/13	3/22/13	3/22/13	250,000
5	3422-3 MCB	Const. of Soling/Water supply/Sewerage line U/C 44,49,50,39,43,45,38	Sewa ccb U/C50	3/22/13	3/22/13	3/22/13	250,000
6	6911-7 BOP	Const. of Soling/water supply line U/C 37,39	Shah G CCB	3/19/13	3/18/13	3/25/13	200,000
7	3422-3 MCB	Const. of Soling/Sewer line U/C 29,42,49,50	Sewa ccb U/C50	4/10/2013	4/10/2013	4/10/2013	250,000
8	3981-2 BOP	Const. of Soling/Re soling U/C 33,34,50	Roshni CCB 359/WB	2/14/13	2/14/13	2/19/13	240,000
Liabilities of CCBs							
9	1000768	Const. of Soling Fateh Pur Chak No. 384/WB	Bukhari CCB	02/17/11	2/17/11	2/19/11	400000
10	4356703/HBP	Const. of Water Supply line Moti More to Committee More	Akash CCB	5/02/2011	3/22/11	5/03/2011	380000
11	5935-1 BOP	Const. of Boundry Wall Grawyard Ck No. 339/WB Qutab Pur	Al Hamid CCB	2/22/11	2/18/11	3/01/2011	260000
12	6142-7/BOP	Const. of Soling/Boundry Wall Grawyard to Railways Road	Nia Sawara CCB	2/03/2011	2/03/2011	2/09/2011	250000
13	6142-7 BOP	Const. of Water Supply Line Ch. No. 297/WB conts. Tanki Maqbool Wah Ch. 231/wb,235/wb	Nia Sawara CCB	10/07/2011	10/10/2011	10/11/2011	260000
14	0025-01/BOP	Const. of Water Supply Mawati Road to Chak NO. 237/342	Batool CCB	10/01/2011	9/30/11	10/04/2011	520000
15	5935-1/BoP	Const. of Boundry Wall Grawyard Shah Charag Qutab Pur	Al Hamid CCB	10/19/10	10/15/10	10/19/10	400000
Total							4,148,000
Date Formate is (MM/DD/YY)							

Annex-H

[Para No.1.3.2.2]

Details of Less Conversion Fee Collected Rs 1.071 million

Loss to Government due to Wrong Calculation of Conversion Fee Rs. 101,485										
File No. and Date	Name of Owner	Area of Land	Description of Comparison				Remarks			
			Rate for Land Value	Value of Land	Conversion rate	Conversion Fee Collected				
66/03.05.13	Karam Izat so M. Yousaf	700sft	735/sft	514500	5%	25725	Conversion fee calculated/collected by taking Value of Land for Chowk Dokota to super highway Kahrro Chowk at Sr. NO.04 instead of actual Value for Mailsi Chowk Gulshan Mehdi Road to Super Highway Road at sr. No. 07 Evedent from Site Plan			
			1653/sft	115710	10%	115710				
Difference of Conversion Fee						89985				
77/18.06.13	Nasir Khan Joyia	2611sft/9m-6s	35000/m arla	350000	5%	17500	Conversion fee calculated/collected by taking Value of Land from Land Valuation Table (Rural) instead of actual Value for Mailsi Chowk to Kahrro Pacca Chowk was available at sr. No. 08 Evedent from Site Plan			
			60000/m arla	580000	5%	29000				
Difference of Conversion Fee						11500				
Total Less Collection of Conversion Fee (89985+11500)						101485				
Loss to Government due to Less Realization of Conversion Fee Rs. 969,081										
File No and Date	Name of Owner	Location of Property	Area in sft	Value of Land to be Calculated and Conversion Fee Collected			Value of Land Calculated and conversion fee collected			Less collection of Conversion Fee (4-7)
				Rate /sft of Land	Value of Land (1*2)	Conversion fee @ 10% of Value of Land	Rate /sft of Land	Value of Land (1*5)	Conversion fee @ 5% of Value of Land	
			1	2	3	4	5	6	7	8
34/24.10.12	Abdul Rashid so M. Ali	Faizane-Madina Road	400sft	3305	1322000	132200	735	294000	14700	117500

		Kazmi Chowk								
72/24.05.13	Shafaqat Hussain so Muneer Hussain	Faizan-e-Madeena Road	1019 sft	33 05	3367795	336780	73 5	748 965	37448	29933 1
28/08.10.12	M. Shahbaz so Allah Ditta	Faizan-e-Madeena Road	400sf t	33 05	1322000	132200	73 5	294 000	14700	11750 0
33/22.10.12	M. Shahbad so Allah Ditta	Faizan-e-Madeena Road	400sf t	33 05	1322000	132200	73 5	294 000	14700	11750 0
49/18.02.13	M. Riaz so Naseer Bux	Faizan-e-Madeena Road	480sf t	33 05	1586400	158640	73 5	352 800	17640	14100 0
43/12.01.13	M.Arshad so M.Ramzan	Faizan-e-Madeena Road	600sf t	33 05	1983000	198300	73 5	441 000	22050	17625 0
Total Less Conversion Fee Collected										96908 1
Grand Total of Less Conversion Fee Collected										10705 66

Annex-I

[Para No.1.3.3.1]

Non Imposition of Penalty for Late Completion of Work Rs. 1.235 million

Sr. #	Name of Scheme	Estimated Cost	Physical Progress	Date of Work Order	Allowed Period of Completion	Date of Last Record Entry	Amount of Penalty @ 5% of TS
1	Construction of Soling/Talab basti Angasi wala Dunyapur West	600,000	Muhammad Akmal	12/31/12	2	6/08/2013	30000
8	Construction of Soling/Sewerage Darbar Sultan Ayoub Qatal Chak 307/WB	600,000	Muhammad Dildar	12/31/12	1tempered	2/27/13	30000
20	Construction of Soling Dera Mian Abdul Razaq to High School Mian pur	500,000	Ijaz Ahmad	12/31/12	2	3/05/2013	25000
28	Construction of Soling Chak 38/M	700,000	Mahar M. Rafique	12/31/12	2	3/20/13	35000
34	Construction of Bridage Jam Wah Minor RD/4546	500,000	Muhammad amin	12/31/12	1	3/08/2013	25000
40	Construction of Soling/Drain Chak 351/WB	400,000	Muhammad Arif	12/31/12	2	5/27/13	20000
45	Construction of Soling Chak 6/M	200,000	Asif Gujar	12/31/12	1Tempered	2/27/13	10000
48	Construction of Soling Basti Mohammad Bux Numberdar Qutab pur	500,000	Fiaz Bhatti	12/31/12	2	3/28/13	25000

50	Construction of Soling Chak 24/M	300,000	Muhamma d Rafique	12/31/12	1tempered	3/25/13	15000
51	Construction of Soling/Tuff tile Basti Budhoo wala	600,000	Arif Arrain	12/31/12	2	8/29/13	30000
59	Construction of Soling Chak Nawan basti Shoor kot Kiryan wala, Noor saha wala, siyalan wala, Ahmad abad, Basti Noor Nabi Ladha Bohar	500,000	Naveed Sajad	12/31/12	2 TEMPERED	6/14/13	25000
63	Construction of Soling Chak 323/WB	400,000	Razaq Arrain	12/31/12	2	3/04/2013	20000
69	Construction of Soling Chak 221/WB	300,000	Nawab Bashir	12/31/12	1	4/16/13	15000
70	Construction of Soling Mouza Serla	300,000	Iqbal Arrain	12/31/12	1Tempered		15000
76	Construction of Soling Chak 249/WB	300,000	Bashir Ahmad Gujar	12/31/12	1Tempered	3/05/2013	15000
80	Construction of Soling Chak 233/WB	300,000	Bashir Ahmad Gujar	12/31/12	1tempered	2/26/13	15000
81	Construction of Soling Chak 295/WB	300,000	Bashir Ahmad Gujar	12/31/12	1Tempered	3/05/2013	15000
83	Construction of Soling Chak 293/WB	300,000	Asif Gujar	12/31/12	2	2/27/13	15000
86	Construction of Soling/Culverts Chak 251/WB	300,000	Bashir Ahmad Gujar	12/31/12	1	3/05/2013	15000

90	Construction of Soling Chak 245/WB	300,000	Qasir Shahzad	12/31/12	1	2/23/13	15000
94	Construction of Soling/Drain Mouza Bhubat Pur	300,000	Shakwat Hussain	12/31/12	1	Tempered 3/25/13	15000
95	Construction of Soling Chak 253/WB	300,000	Shakwat Hussain	12/31/12	1	Tempered 2/26/13	15000
96	Construction of Soling Chak 303/WB	300,000	Rafique	12/31/12	1	tempered 3/25/13	15000
97	Construction of Soling Chak 301/WB	300,000	Iqbal Arrain	12/31/12	2	3/04/2013	15000
116	Construction of Soling Street Dil Mohammad Jutt, Ashraf Silakoti Chak 346/WB	250,000	Aslam Balouch	12/31/12	1	3/05/2013	12500
123	Construction of Soling Street Master Mubarik Ali Chak 357/WB	100,000	Qaisar Shahzad	12/31/12	1	2/27/13	5000
135	Construction of Soling Dera Haji Aslam Chak 369/WB	250,000	Aslam Balouch	12/31/12	1	2/27/13	12500
143	Construction of Soling Chak Kot Masri	150,000	Maqsood Aalam	12/31/12	1	2/27/13	7500
144	Construction of Soling/Culverts Dr.Tasawer Chak 354/WB	300,000	Maqsood Aalam	12/31/12	1	2/27/13	15000
147	Construction of Soling/Culverts Qadeer Kamboh Chak 37/M	300,000	Maqsood Aalam	12/31/12	1	2/27/13	15000
157	Construction of Soling/Culverts Amjad Wariach Chak No.	300,000	Arif Arrain	12/31/12	1	2/25/13	15000

	348/WB						
164	Construction of Sewerage Yousaf Children Hospital to Govt. High school Dunyapur.	800,000	Iqbal Arrain	12/31/12	2	3/29/13	40000
165	Construction of Sewerage Galli Hayderia Imam bargah Dunyapur	200,000	Aslam Shakoor	12/31/12	1	2/25/13	10000
175	Construction of Soling Mouza Naich 10/M	200,000	Qaisar Shahzad	12/31/12	1	2/27/13	10000
176	Construction of Soling Dunyapur East Dera Bahadar Balouch	100,000	Qaisar Shahzad	12/31/12	1	2/27/13	5000
177	Construction of Soling Dunyapur East Dera Saleem Arrain	100,000	Imran Yousaf	12/31/12	1	2/25/13	5000
Total							622500
1	Const. of Soling Chak 6/M Basti M. Sharif, U/C 37,39 Sultan Ayoub	1,000,000	Shah G CCB	7/19/12	2	2/18/13	50000
2	Const. of Tuff tile Soling Dunyapur/Qutabpur	240,000	Shah G CCB	9/25/12	2	12/26/12	12000
3	Const. of Soling/Re soling U/C 33.34.50	1,200,000	Roshni CCB 359/WB	2/14/13	1	4/08/2013	60000
4	Const. of Soling Fateh	2,000,000	Bukhari CCB	02/17/11	3	07/31/12	100000

	Pur Chak No. 384/WB						
5	Const. of Water Supply line Moti More to Committee More	1,900,000	Akash CCB	5/02/2011	5	7/16/12	95000
6	Const. of Water Supply Line Ch. No. 297/WB conts. Tanki Maqbool Wah Ch. 231/wb,235/wb	1300000	Nia Sawara CCB	10/07/201 1	6	6/12/2013	65000
7	Const. of Water Supply Mawati Road to Chak NO. 237/342	2600000	Batool CCB	10/01/201 1	6	10/15/12	130000
8	Const. of Boundry Wall Grawyard Shah Charag Qutab Pur	2000000	Al Hamid CCB	10/19/10	4	IN PROCESS	100000
Total							612000
Grand Total							123450 0

Annex-J**[Para No.1.4.1.2]****Irregular Procurement of Generators – Rs 4.730 million**

Description	Supplier	Invoice Date	Qty	Rate	Amount	Sales Tax	Total Amount
Diesel Generating set Model 1103A 33TG2 60KVA with Battery	Rashid Naveed Traders	17.11.2012	2	1568500	3137000	501920	3638920
AMF Module 3 Pol			2	95000	190000	30400	220400
Earth Pits			2	18000	36000	5760	41760
Providing and Fixing of Sound Proof Canopy			2	125000	250000	40000	290000
Foundation Pad			2	17000	34000	0	34000
Wire 35 MM 4 core			100 mtr	2650	265000	42400	307400
Manual Change over Switch 100 Amp			2	55000	110000	17600	127600
Installation Charges			2	35000	70000	0	70000
Total							4730080

Annex-K**[Para No.1.4.1.3]****Non-Obtaining of Additional Performance Securities – Rs 2.229 million**

ADP No.	Description	TS Amount	Contractor/ Name	%age of Award	P Security amount
1	Construction of Soling Marla Scheme Diff Streets Dhanote	500000	Zulfiqar Ali	30	56,000
2	Const. of Soling Basti Chikan Dhanote	200000	Sh. M Dilshad	0.28	11,520
3	Const. of Soling Basti Cheed Dhanote K Pacca	200000	Sh. M Dilshad	0.28	11,520
4	Const. of Soling from maind road to Masjid Karam Wali Qadir Pur Chimna	200000	Zulfiqar Ali	25	12,000
5	Cosnt. Of Soling Chah Masjid Wala Mauza Zeerak Wahan K Pacca	300000	Sh. M Dilshad	20	19,200
6	Const. of PCC Sehn Eidghah Janaza Gah Chah Bagh Wala	400000	Rao Dilshad Ahmed	15	27,200
7	Const. of Soling from M/R to House Lal Muhammad Street Manzoor Irshad Wali basti Rang Wali Fareed Abad	300000	Manzoor Ahmed	21.86%	19,474
8	Const. of Soling Streets Chah Beer Wala Uc Kchoobi Munshi	200000	Fiaz Ahmed Bhatti	0.32	10,800
9	Const. of Soling from Mansor Miner to Abadi M Rafiq Khokhar	50000	Fiaz Ahmed Bhatti	30.20%	3,160
10	Const. of Soling from M/R to Muhammad Yar Khan Khokhar Basti Tali Wali Uc Choki Masti Khan	170000	Ghulam Sher Bhatti	29.29%	9,561

11	Const. of Swere Line, Soling Main Street Masjid Wali Basti Layelpur Uc Jamrani Wah	400000	Pervaiz Akhtar	29.50%	28,600
12	Const. of Boundary Wall Graveyard Muhammad Wala UC Jamrani Wah	400000	Khan Ashraf Khan	30.20%	27,800
13	Const. of Soling Internal Basti Dangra UC Jamrani Wah	300000	Khan Ashraf Khan	30	16,800
14	Const. of Soling Basti Dawood Wali Street Rana Ilyas Wali UC Jamrani Waha	297000	Pervaiz Akhtar	0.3	16,632
15	Const. of Soling Internal Basti Nawan Kho Jamrani Wah	100000	Sayid Ahsan Zawar Shah	32	5,440
16	Const. of Soling Basti Masooma various streets Uc Jamrani Wah	184000	Khan Ashraf Khan	0.31	10,157
17	Const. of Soling internal Basti Bahardi Goth	400000	Pervaiz Akhtar	30	22,400
18	Const. of Soling Drains basti laran UC Tibbi Wadan	300000	Sh. M Dilshad	18.25%	1,962
19	Const. of Soling from Main road M/22 to Masjid Gilrs P School House M Rafi Dhadi	600000	Nazir Ahmed Mughal	29.29%	33,940
20	Const. of Soling internal Basti Jind Wala Mauza Ali Pur Kanju	300000	Zawar Hussain	0.33	16,080
21	Const. of soling, nala slab basti UC Chelay Wahan	600000	M Shahid	20	38,400
22	Const. of Sewer Line Satluj Career Soling Masa kota	600000	Rana M Tasleem	24.50%	36,240
23	Const. of Swere Line, Satluj Career PPC Blocks Basti Dhana Masa kota	600000	M Shahid	20	38,400
24	Const. of Soling internal	250000	Zulfiqar Ali	0.29	14,200

	Basti Jada UC Gahi Mammarr				
25	Const. of Soling Various streets basti Fazil Shah Wali UC Naseer-u-Din Wahan	300000	Malik Abdul Qayyum	25.10%	17,976
26	Const. of Soling Basti Pull Fareed Abad	100000	Fiaz Ahmed Bhatti	28.20%	7,880
27	Const. of Soling & Sewer Basti Hasil Wala	600000	Malik Abdul Qayyum	26.51%	35,275
28	Const. of PCC Block Various Streets Basti Jhok Lal Wali Mauza Wigha Mall	500000	Rana Waris Ali	21	31,600
29	Const. of Soling and Drains various streets Rizwi Abad	300000	Mehr M Shafiq	31.55%	16,428
30	Const. Sullag Career PCC Blocks Kho Ghani Wali	1000000	Allah Yar	33	53,600
31	Const. of Satluj Career Basti Manzoor Abad Khoe Wala UC Dakhna Ghara	300000	Allah Yar	31	16,560
32	Const. of Sullag Career Drains Mole Wala	200000	Allah Yar	31	11,040
33	Const. of Soling, Culverts from M/Road to No Qabil Wah to Basti Samon Dhagna Ghara	700000	Allah Yar	33	56,000
34	Cosnt. Of Soling from Office Noor Shah Gilani	50000	Khizir Hayat	23	3,080
35	Const. of Tuff tiles , PCC Blocks Kho Darzi Wala Basti Faridabad UC Noor Shah Gilani	500000	Ahsan Khan	19.50%	32,600
36	Const. of Soling basti Kerpe Wali to UC Noor Shah Gilani	200000	M Shahid Pervaiz	30	11,200
37	Const. of Soling Drains Various Streets Basti Nale Wala	300000	Mehr M Shafiq	27.30%	21,750
38	Const. of soling and culverts	400000	M Ahsan Khan	32.50%	21,600

	chak no.20/M				
39	Const. of soling from m/road to pull Bagdaran	123000	Sh. M Dilshad	27.25%	6,150
40	Const. of soling from old BHWR road to Girls Primery School	300000	Fiaz Ahmed Bhatti	29.10%	21,570
41	Const. of soling from old BHWR road to house Dr. Iqbal	134000	Sh. M Dilshad	28.25	7,692
42	Const. of Soling from M/R to house Allah Diwaya Basti Kamra	200000	Mehr M Shafiq	28.30%	11,632
43	Const of Soling from M/R to House Malik Ejaz	200000	M Kamran Ghauri	29	11,360
44	Const. of Soling from house Khalil Ahmed Al Qadir Pump to Basti Ghareebabad	150000	M Manzoor	28.86%	9,496
45	Cosnt. Of soling Basti Jhook Wala UC Bahawal Garh	300000	Wazir Ahmed Bhatti	29.86	7,200
46	Const. of Swer Line Eid Ghah to Kacha tooba	300000	M Manzoor	22.86%	18,514
47	Const. of Soling & Drains Various Streets Uc Bahawal Garh	300000	Wazir Ahmed Bhatti	22.87%	18,514
48	Const. of soling from m/road to dars gah bahawal garh	350000	Wazir Ahmed Bhatti	22.47%	21,599
49	Const. of soling basti mahi wala	350000	Wazir Ahmed Bhatti	29.86	19,919
50	Const. of soling basti Vaggan wala	300000	Khan Flak Sher Khan	26.30%	17,928
51	Const. of Soling Remaining portion Qazi Wala to Qasim Pur Uc Ali Pur Kanju	500000	Sayid Ahsan Zavar Shah	35	26,000
52	Cosnt. Of soling from m/r to House Punno Khan	100000	Sayid Ahsan Zavar Shah	35	5,200
53	Cosnt. Of Soling from m/r to house M Nawaz Boka	100000	Sayid Ahsan Zavar Shah	34	5,280

54	Const. of soling basti fareed abad ali pur kanju	200000	Sayid Ahsan Zawar Shah	32	10,880
55	Const. of soling remaining portion chah peere wala	227000	Sayid Ahsan Zawar Shah	34	11,986
56	Const. of Soling and culverts from M/Road Abadi Mazhar Khan Kanju	400000	Sayid Ahsan Zawar Shah	34	32,000
57	Const. of soling & culverts Irshad Khan & Bashir Khan Kanju	200000	Sayid Ahsan Zawar Shah	33	10,720
58	Const. of soling & culverts Basti Fazal Shah Wali Street Shabir Shah Wali etc	175000	Sayid Ahsan Zawar Shah	35	9,100
59	Const. of Soling basti Allah Yar Wali Malik Abdul Sattar	100000	Sayid Ahsan Zawar Shah	33	5,360
60	Const. of Soling basti Allah Yar Wali Malik Haji Abdul Rehman	150000	Sayid Ahsan Zawar Shah	34	7,920
61	Const. of soling chah wahid bux wala	195000	Sayid Ahsan Zawar Shah	35	10,140
62	Const. of soling & Drains Basti chah wahid bux wala	115000	Sayid Ahsan Zawar Shah	35	5,980
63	Const. of sullage career & soling & PCC slab pull qazi wala	1000000	Mehr M Shafiq	29.30%	57,360
64	Const. of soling & Drains Basti Dinpur	185000	Malik M Siddiq	27.50%	10,730
65	Const. of soling & Drains Chah Mulwana Wala	200000	M Ahsan Khan	29.50%	11,440
66	Const. of soling Chah Balouch Wala Mauza Hardu ThaheemMulwana Wala	300000	M Ahsan Khan	29.50%	17,160
67	Const. of Soling Basti Shamlat UC Amir pur Sadat	500000	Ahsan Khan	29.50%	28,200
68	Const. of soling near pull Karam Shah	150000	Fiaz Ahmed Bhatti	25.20%	8,976

69	Const. of Soling & sullage career & Drains street Counciler Munir Ahmed Wali	200000	Mehr M Shafiq	17	13,280
70	Const. of soling & culvert basti Azad	280000	Malik M Siddiq	27.15%	15,198
71	Const. of soling & drains Amir Pur Sadat	194000	Sakhawat Hussain	17.10%	12,866
72	Cosnt of Soling & Drains Sullage Career Basti Gulle Wala	400000	M Shahid Rashid	19.25%	25,520
73	Cosnt of Soling & culverts various streets Mauza Jass Basti Dhore Wala	300000	Mehr M Shafiq	25.15%	18,444
74	Cosnt of Soling & culverts from m/r to chah peere wala	400000	Nazir Ahmed Mughal	26.26%	23,597
75	Cosnt of Soling & drains various streets basti Gull abad	300000	Rana M Waseem	24.30%	18,408
76	Const. of Soling PCC blocks from M/Road to Abadi Malik Aftab Doggar UC Dakhna Gharo	460000	Mehr Allah Yar	31	25,392
77	Const. of Soling from M/R to house Sarfraz Baig Uc tibbi Wadan	300000	Mehr M Shafiq	26.30%	17,688
78	Const. of Soling and Drains various streets Basti Ismail Pur UC Tibbi Wadan	300000	Sh. M Mushtaq	26.30%	18,864
79	Cosnt of Soling from Puli to nehr tak basti seri wala	235000	Mehr M Shafiq	23.05%	14,467
80	Cosnt of Soling various streets basti kabir wala mauza serai	190000	Malik M Siddiq	25.20%	11,674
81	Cosnt of Soling basti Lodhran wali tibbi wadan	125000	Malik M Siddiq	20.22%	7,978
82	Const. of Soling and drains 5 marla scheme Ghareebabad	300000	Malik Abid Hussain Dhudi	18.90%	19,464

	Mauza Ismail Pur				
83	Cosnt. of PCC streets basti thull wali	245000	Sh. Mushtaq	13.10%	15,072
84	Cosnt. Of soling & Culverts lale wala lal Vaghali	300000	Mehr M Shafiq	32.80%	16,128
85	Cosnt. Of soling basti Haider abad Lala Vaghali	167000	Mehr M Shafiq	31.30%	9,112
86	Cosnt. Of soling from Main Road to Govt. School Sher Pur Jadeed Dhanote	300000	M Manzoor	26	18,000
87	Const. of Soling & Drains Basti Sikkar Mauza Sikkar	400000	Mehr M Shafiq	26.30%	23,584
88	Const. of Soling basti Talle Wala chowki Rangu Khan	150000	Rana M Nasir Khan	25.50%	8,940
89	Const. of soling basti hussain khan	150000	New M.A & Co.	26	8,880
90	Const. of soling remaining portion street arif walli to house Abdul Samad	600000	M Kamran Ghauri	25	36,000
91	Const. of Sewer Connection various streets opposite old BHPR rd	350000	Khan Flak Sher Khan	23.10%	19,012
92	Cosnt. Of soling from M/R to Al imran Grammer School	195000	M Irshad	18.86%	12,658
93	Const. of Sewer line & mainholes resoing & soling drains street Masjid Quba Wali Banglaw Arrigation	550000	Rana M Waseem	25.02%	32,991
94	Const. of PCC Block Street Educator Wali near Railway Phatak	227000	Khan Flak Sher Khan	23.15%	14,010
95	Const. of Turbine Boring with Room Peeli Kothi City K Pacca	1301000	Sh. Mushtaq	15.20%	88,260
96	Const. of Boundary Wall Handera Peer UC Zafar Abad	516000	Manzoor Hussain	18.40%	33,684
97	Const. of PCC Block Street	704000	M Irfan Khan	15.05%	47,849

	Masjid Ziladar Wali				
98	Const. of PCC raising mainhole covers street tariq ibrahim wali	50000	Fiaz Ahmed Bhatti	27.50%	2,900
99	Supply & fixing PVC GI pipe 2dia various streets K Pacca	400000	Amir Mukhtar	17.37%	26,454
100	Supply of Mainholes Covers 26" K Pacca	400000	Muhammad Rafiqu	20.50%	25,440
102	Const. of Quarter Chowkidar Disposal Works Bakhsi Wala old BHPR Rd	270000	Rana Abdul Ghani	25	16,200
103	Const. of Slab Pull Naqib Abad Remaining portion	500000	Mehr M Shafiq	20.3	31,880
104	Const. of Sewer line PCC Blocks Street from House Rana Ashiq to Haji Idrees	180000	Zulfiqar Ali	32	9,792
105	Const. of Soling internal Basti Ghareeb abad Mauza Muhammad Sae UC Burhan Pur	300000	Fiaz Ahmed Bhatti	30.10%	16,776
106	Const. of soling main street basti M Sae	50000	Wazir Ahmed Bhatti	24	3,040
107	Const. of soling basti nalle wala Gahi mammar	200000	Zulfiqar Ali	31	11,040
108	Const. of Soling M Aslam meo gahi mammar	77000	Fiaz Ahmed Bhatti	25	4,620
109	Const. of soling basti fajro meo wali gahi mammar	100000	Sayid Ahsan Zawar Shah	33	5,360
110	Const. of soling from house Haji Abdul Majeed to House M Iqbal Gahi Mammar	60000	Fiaz Ahmed Bhatti	26.10%	3,643
111	Const. of Soling basti Qassi Wala Street Fatah M Wali UC Gahi Mummar	400000	Mehr M Shafiq	26.15%	23,632
112	Cosnt. Of soling remaining portion kho mehr razzaq wala	125000	Fiaz Ahmed Bhatti	28.10%	7,990

113	Const. of soling from m/r to basti hafiz abdul rehman kore wala	90000	Sayid Ahsan Zawar Shah	34	4,752
114	Const. of soling from m/r to Nehr Rehmat Khan	100000	Sayid Ahsan Zawar Shah	33	5,360
115	Const. of Soling & resoling from m/road banglaw Hamid Pur road to chah Abdul Rehman Wala UC Rapper	500000	Fida Hussain	27.50%	29,000
116	Const. of soling from m/r banglaw hamid pur to nawab farooq ahmed khan	250000	Sh. Mushtaq	19.20%	16,360
117	Const. of Soling Jhalari UC Naseer-u-Din Wah	350000	Malik Abdul Qayyum	25.30%	20,916
118	Const. of Soling from Hasil Wala Rd to Basti Nala Wali Mauza Kotla Murad UC Naseer-u-Din Wahan	500000	Malik Abdul Qayyum	28	28,800
119	Const. of Soling & Sewer Old Mailsi rd street Rana M Aslam Wali	560000	Dawood Builders	30.99%	30,916
120	Const. of soling basti wallae wala remaining portion	114000	Fiaz Ahmed Bhatti	26	6,749
Total					2,228,721

Annex-L**[Para No.1.4.2.2]****Un-authorized Construction of Buildings without Approval of Map and Payment of Govt. Dues – Rs 1.321 million**

Sr. #	Name	Location	Name of Owner	Residential/ Commercial status	Area	Govt. Dues
1	Madina Floor Mills	Ldn Road near Adnan Petrol Pum	Mehr M Amin s/o M Buksh	Industrial	2 K	184000
2	Madina Ice Factory	Ldn Road near Adnan Prtrol Pump	Mehr M Amin s/o M Buksh	Industrial	5 m	25000
3	Steel Works	D Pur Road near Telephone Exchange	M Farhan s/o Hafeezu-Rehman	Industrial	3 k	330000
4	Shop/house	D Pur Road Near Chowk Mailsi	Mohsan Raza, Mubashir Raza etc	Commerial/Domestic	3 m comm & 5 m domestic	24000
5	Javaid Motors	D Pur Road Near Chowk Mailsi	M Javaid s/o Sami-u-llah Caste Joya	Commerial	2 m	13000
6	House	D Pur Road Near Chowk Mailsi	M Javaid s/o Sami-u-llah Caste Joya	Domestic	10 m	11500
7	House	D Pur Road Near Chowk Mailsi	M Tahir s/o Sami-u-llah Caste Joy	Domestic	6 m	7000
8	Jilani Hotel	Mailsi Road near PSO P Pump	Sajid Jilani s/o M Siddiq	Commercial	3 m	26500
9	Transport Godown	Mailsi Road opposite Haider P Pump	Abdul Ghaffar s/o Faiz Buksh caste Joya	Commercial	3 m	18000
10	Shop	Mailsi Road near Additional Scession Court	Abdul Majeed s/o M Nawaz caste Arryain	Commercial	2 m	9000
11	Service Pump	Mailsi Road near PSO P Pump	Mehr M Siddiq s/o Faiz Buksh	Commercial/Domestic	4 m comm & 6 m	31500

					Domestic	
12	Shop	Ldn Road	M Ramzan, Ahmed Ammar s/o Munir Ahmed	Commercial	1.5 m	10625
13	House	Ldn Road opposite Asim P Pump	Mrst. Shahnaz Bano w/o M Ilyas	Domestic	20 m	4000
14	ZTBL Bank	Ldn Road	M Abbas Khan s/o Rabnawaz Khan	Commercial	12 m	52000
15	Country School	Ldn Road	M Anjum Iqbal s/o M Ihsan	Commercial	20 m	80000
16	Allied School	Ldn Road	Ch. Amanullah (Lesser)	Commercial	12 m	49000
17	Shop	Main Ldn K Pacca road near Fkhar e Millat chowk Dhanote	Saghir Ahmed s/o M Bashir	Commercial	1.5 m	5400
18	Shop	Main Ldn K Pacca road near Fkhar e Millat chowk Dhanote		Commercial	1.5 m	5400
19	Shop	Main Ldn K Pacca road near Fkhar e Millat chowk Dhanote	Rana M Jamshed s/o Mangat Ali	Commercial	1.5 m	5400
20	Shop	Main Ldn K Pacca road near Bismillah Market Saeed Chowk Dhanote	M Imtiaz s/o Peer Buksh	Commercial	1.5 m	5400
21	Shop	Main Ldn K Pacca road near Bismillah Market Saeed Chowk Dhanote	M Bilal	Commercial	1 m	4800
22	2 Shops	Main Ldn K Pacca road near Bismillah Market Saeed Chowk Dhanote	Qurban Ali s/o Allah Wasaya	Commercial	2 m	7200
23	3 Shops	Main Ldn K Pacca road near Bismillah Market Saeed Chowk Dhanote	Malik Nadeem Azam s/o Haji Nazir Ahmed	Commercial	2 m	7200

24	Shop	Main Ldn K Pacca road near Bismillah Market Saeed Chowk Dhanote	Faiz Buksh s/o M Ashiq	Commercial	1 m	4400
25	Shop	Main Ldn K Pacca road near Bismillah Market Saeed Chowk Dhanote	Abdul Khaliq	Commercial	1 m	4400
26	Market	Railway Road Dhanote	M Tayyib s/o Ghulam Rasool	Commercial	20 m	55500
27	Shareef Plaza	Chowk Bukhari	Various owners	Commercial Market	48 m	313000
29	Shop	Old Bahawalpur Road Near Chungi No.6	M Ajmal s/o Ghulam Muhammad	Commercial	1.5 m	6000
30	Shop/Residence	Khair Pur Road	Faqir Muhammad s/o Ummar Din	Commercial/Domestic	2m	13000
31	Shop	Old Bahawalpur Road Near Chungi No.6	Mushtaq Ahmed s/o Ghulam Farid	Commercial	2m	9000
Total						1321225

[Para 1.5.1]

Un-authorized Approval of CCB Projects of Rs 23.276 Million without Receipt of Draft of CCB Share

Name of CCB	Name of Project	Date of approval	Date of Deposit 20%	TMA Share	CCB Share	Amount of Project
Bohar Bogay Shah CCB	Construction of soling Gogran minor to Naseerabad Gogran	08.03.11	14.04.11	400000	100000	500000
Bohar Bogay Shah CCB	Construction of soling Basti Mutrain Road to Basti Faiz Abad Mouza Kondi	08.03.11	14.04.11	560000	140000	700000
Bohar Bogay Shah CCB	Construction of soling & drain Chak Himta	08.03.11	14.04.11	240000	60000	300000
Bismillah CCB	Construction of Sewerage tuff tile manhole covers house Raheem Bux near Girls High School etc. UC- Gungay Wala	25.06.10	17.08.10	640000	160000	800000
Bismillah CCB	Construction of Soling drain Lodhran Canal to House of Mukhtiar and etc.	14.06.10	23.06.10	880000	220000	1100000
Al-Fareed CCB	Construction of bridge & Soling canal Shahnal near Chak Hamta	02.12.11	20.02.11	1200000	300000	1500000
Al-Fareed CCB	Construction of soling basti Rang Pur Nafees Abad Kotla Ali Dasti	02.12.11	31.01.12	800000	200000	1000000
Bohar Bogay Shah CCB	Construction of soling Basti Ghulama to Hajji Ramzan Khera Toki Sikandar	02.12.11	27.02.12	2080000	520000	2600000
Bohar Bogay Shah CCB	Construction of brick pavement & drain basti Kot pir Sadat	02.12.11	20.04.12	800000	200000	1000000
Al-Fareed CCB	Construction of soling & bridge Khnoo Minor near basti Dilawar wala Muhammad Pur	02.12.11	03.01.12	800000	200000	1000000
Al-Fareed CCB	Construction of soling basti Khushi wala to Aaheer minor and bridge near basti Allah Bukhsh	02.12.11	03.01.12	800000	200000	1000000
Hassan CCB	Construction of soling pavement & drain Basti Malik Abad Rasool	02.12.11	07.03.12	800000	200000	1000000

	Pur					
Bohar Bogay Shah CCB	Construction of pavement & drain Basti Jal wala	02.12.11	12.06.12	800000	200000	1000000
Hassan CCB	Construction of soling Basti Ameer Bux Saharan wali to Pul 75 thousand on Mahmood canal	02.12.11	27.01.12	800000	200000	1000000
Hassan CCB	Construction of soling culverts Basti Dhana Matam wali Piare wali	02.12.11	16.04.12	800000	200000	1000000
Hassan CCB	Construction of soling Pul Mian dad kot to basti Asif Jhandeer	02.12.11	30.01.12	800000	200000	1000000
Hassan CCB	Construction of soling culverts sullage carrier Kikar wala	02.12.11	30.12.11	800000	200000	1000000
Bismillah CCB	Construction of soling mettaled road to colony 98/M	02.12.11	16.04.12	560000	140000	700000
Bohar Bogay Shah CCB	Construction of soling Jalalpur canal to Abadi Usman abad 95/M with bridge	14.06.10	23.06.10	2460800	615200	3076000
Bohar Bogay Shah CCB	Const of soling drains Abadi Qari Zahoor Ahmed Lal Kamal	02.12.11	24.02.12	1600000	400000	2000000
Total Amount of Approved CCB Projects						23276000

[Para 1.5.3]

Non-recovery of Income Tax from CCBs amounting to Rs 511,512

Name of CCB	Name of Project	Exp. of Project	Total Income Tax	Income Tax Recovered	Income Tax Not Recovered
Bohar Bogay Shah CCB	Const of soling Gogran minor to Naseerabad Gogran	499910	30000	24000	6000
Bismillah CCB	Const of Soling drain Lodhran Cannal to House of Mukhtia and etc.	1100000	66000	0	66000
Al-Fareed CCB	Const of bridge & Soling canal Shahnal near Chak Hamta	1200000	72000	0	72000
Al-Fareed CCB	Const of soling basti Rang Pur Nafees Abad Kotla Ali Dasti	998963	60000	48000	12000
Bohar Bogay Shah CCB	Const of soling Basti Ghulama to Hajji Ramzan Khera Toki Sikandar	2600000	156000	124800	31200
Bohar Bogay Shah CCB	Const of brick pavement & drain basti Kot pir Sadat	800000	48000	30000	18000
Al-Fareed CCB	Const of soling & bridge Khnoo Minor near basti Dilawar wala Muhammad Pur	800000	48000	0	48000
Al-Fareed CCB	Const of soling basti Khushi wala to Aaheer minor and bridge near basti Allah Bukhsh	1000000	60000	48000	12000
Hassan CCB	Const of soling pavement & drain Basti Malik Abad Rasool Pur	1000000	60000	18000	42000
Bohar Bogay Shah CCB	Const of pavement & drain Basti Jal wala	800000	48000	0	48000
Hassan CCB	Const of soling Basti Ameer Bux Saharan wali to Pul 75 thousand on Mahmood canal	999270	60000	48000	12000
Hassan CCB	Const of soling culverts Basti Dhana Matum wali Piare wali	1000000	60000	48000	12000
Hassan	Construction of soling Pul Mian	1000000	60000	18000	42000

CCB	dad kot to basti Asif Jhandeer				
Hassan CCB	Construction of soling culverts sullage carrier Kukar wala	1000000	60000	36000	24000
Bismillah CCB	Construction of soling mettled road to colony 98/M	700000	42000	12600	29400
Bohar Bogay Shah CCB	Const of soling Jalalpur canal to Abadi Usman abad 95/M with bridge	3076000	184560	147648	36912
Total Recovery of Income Tax					511512

Annex- O

[Para 1.5.4]

Non-recovery of Conversion Fee for Commercial use of Land Rs 273,758

1.2.1.4 Non-recovery of Conversion Fee for Commercial use of Land Rs 273,758								
Case No	Date	Name of Applicant / Location	Area in Marla	Rate per Marla as per Valuation Table	Total Value of Land	Conversion fee due 20% on Total Value	Fee less Received	Remarks
114	14.05.12	Fazlan Mai w/o Ghulam Muhammad Kehror Pacca Road	2.5	213600	534000	106800	106800	In the revised map additional residential land was converted in shops.
119	25.05.12	Shah Nawaz s/o Ahmed Bux Near Ghousia Chowk	0.88	679200	59796	119539	119539	Revised map was passed with reference of map already passed in 2006 but commercialization fee as receivable in 2006 was not obtained.
145	26.06.12	Muhammad Saeed s/o Kamal Din Kehror Pacca Road	1.11	213600	237096	47419	47419	In the revised map additional residential land was converted in shops.
Total Recovery of Conversion fee/Commercialization Fee							273758	

Annex-P

[Para 1.5.6]

Excess payment due to charging Excess Rate than MRS recovery thereof Rs 57,127

Name of Item	Item No.	Sub item No.	MB & Page No.	Rate Charged	Actual Rate	Excess Rate	Qty	Unit		Amount
Excavation in open cutting for sewer (Timbering and shuttering rate was not reduced)	1	i	MB/200 Page/25	2227.6	1859.4	368.2	17881	1000	Cft	6584
Excavation in open cutting for sewer (Timbering and shuttering rate was not reduced)	5	i	P/28	2227.6	1859.4	368.2	868	1000	Cft	320
Earth filling lead up to 2 mile (Rate analysis was defective)	2	ii	P/33	4310.55	3729.8	580.8	34944	1000	Cft	20295
Earth filling lead up to 100 rft (Rate analysis was defective)	3	i	P/40	2332.75	2203.3	129.5	68449	1000	Cft	8864
P/L 60mm thick tuff tile gray & Colored complete (Actual at site only 25% colored tile was used)	2	iv	P/34	66	65	1	21064	1	Sft	21064
Total excess payment to contractor										57127

Non-Recovery of Water Rate – Rs.846, 996

Sr. #	Connection #	Name	Period		Amount
			From	To	
1	12	Hassan Khan	01/03/05	01/06/12	4,710
2	23	Muhammad Nawaz	01/05/01	01/06/12	6,090
3	40	Muhammad Shafi	01/01/94	01/06/12	7,498
4	48	Muhammad Sharif	01/07/96	01/06/12	7,123
5	82	Sheikh Bashir Ahmad	01/07/11	01/06/12	630
6	87	Abdul Ghafoor	01/03/06	01/06/12	4,350
7	88	Riaz Iqbal	01/11/95	01/06/12	7,229
8	96	Muhammad Ramzan	01/04/04	01/06/12	5,040
9	107	Malik Mushtaq Ahmad	01/07/01	01/06/12	6,030
10	113	Muhammad Sharif	01/10/02	01/06/12	5,580
11	130	Sheikh Muhammad Shahid	01/06/06	01/06/12	4,260
12	159	Muhammad Aslam	01/08/99	01/06/12	6,572
13	164	Abdul Kareem	01/01/92	01/06/12	7,768
14	170	Muhammad Nawaz Khan	01/09/04	01/06/12	4,890
15	181	Allah Ditta	01/05/02	01/06/12	3,630
16	230	Abdul Razaq	01/02/95	01/06/12	7,342
17	235	Ghulam Yaseen	01/07/99	01/06/12	6,594
18	288	Mistri Khair Muhammad	01/07/93	01/06/12	7,570
19	301	Khuda Bukhsh	01/01/99	01/06/12	6,696
20	362	Mistri Mohammad Suleiman	01/01/95	01/06/12	7,354
21	376	Mst: Bashiran Bibi	01/07/93	01/06/12	7,570
22	379	Ch.: Umar Din	01/01/96	01/06/12	7,203
23	406	Rao Mahfooz Ali	01/01/99	01/06/12	6,696
24	447	Ghulam Mustafa	01/07/97	01/06/12	6,965

25	464	Muhammad Iqbal	01/07/89	01/06/12	7,989
26	472	Abdul Aziz	01/12/01	01/06/12	5,880
27	475	Muhammad Akbar	01/07/94	01/06/12	7,426
28	489	Muhammad Hashim	01/09/93	01/06/12	7,546
29	529	Sheikh Shuja-ud-Din	01/11/90	01/06/12	7,888
30	558	Noor Muhammad	01/07/06	01/06/12	4,230
31	584	Muhammad Ashiq	01/09/94	01/06/12	7,402
32	595	Malik Zavar Hussain	01/07/01	01/06/12	6,030
33	623	Muhammad Javed	01/01/92	01/06/12	7,768
34	626	Rana Muhammad Sharif	01/01/87	01/06/12	8,192
35	640	Abdul Wahab	01/10/97	01/06/12	6,923
36	648	Muhammad Hassan	01/07/04	01/06/12	4,950
37	681	Muhammad Nawaz	01/11/00	01/06/12	6,240
38	701	Allah Bukhsh	01/07/01	01/06/12	6,030
39	731	Khushi Muhammad	01/07/02	01/06/12	5,670
40	767	Noor Khan	01/07/97	01/06/12	6,965
41	800	Muhammad Ramzan	01/07/94	01/06/12	7,426
42	801	Muhammad Yousaf	01/07/94	01/06/12	7,426
43	815	Sheikh Muhammad Saber	01/07/96	01/06/12	7,123
44	1102	Mst: Asho Mai	01/12/08	01/06/12	2,670
45	878	Haji Rashid Ahmad	01/07/99	01/06/12	6,594
46	886	Muhammad Anwar	01/07/95	01/06/12	7,282
47	939	Malik Muhammad Ejaz Khan Joyia	01/01/01	01/06/12	6,210
48	942	Abdul Shakoor Patwari	01/07/98	01/06/12	6,798
49	801	Abdul Majeed	01/07/98	01/06/12	6,798
50	970	Abdul Aziz	01/01/93	01/06/12	7,642
51	973	Malik Sarfraz	01/07/96	01/06/12	7,123
52	978	Muhammad Ismail	01/07/02	01/06/12	5,670
53	982	Allah Wasaya	01/07/94	01/06/12	7,426
54	1000	Abdul Hafeez	01/07/99	01/06/12	6,594
55	1002	Tariq Shahzad	01/05/04	01/06/12	5,010

56	1060	Haji Sheikh M. Nawaz	01/07/96	01/06/12	7,123
57	1076	Manzoor Ahmad	01/04/97	01/06/12	7,005
58	1097		01/12/08	01/06/12	2,670
59	1102	Muhammad Akbar	01/04/01	01/06/12	6,120
60	1128	Sadiq Muhammad	01/07/96	01/06/12	7,123
61	1160	Rana Muhammad Zia	01/03/87	01/06/12	8,179
62	1222	Muhammad Illyas	01/09/87	01/06/12	8,144
63	1239	Abdul Ghani	01/07/99	01/06/12	6,594
64	1290	Jaffar Hussain Shah	01/03/94	01/06/12	7,474
65	1311	Muhammad Sharif	01/07/97	01/06/12	6,965
66	1350	Abdul Shakoor	01/07/97	01/06/12	6,965
67	1360	Malik M. Arif	01/02/88	01/06/12	8,111
68	1375	Nawab Begum	01/07/00	01/06/12	6,390
69	1407	Ashfaq Ahmad	01/07/02	01/06/12	5,670
70	1414	Mazhar Iqbal	01/01/96	01/06/12	7,203
71	1430	Muhammad Ramzan	01/01/94	01/06/12	7,498
72	1454	Ghulam Fareed	01/07/94	01/06/12	7,426
73	1459	Abdul Ghaffar	01/03/01	01/06/12	6,150
74	1486	Nazar Muhammad	01/03/92	01/06/12	7,748
75	1520	Sheikh Mehmood Ali	01/01/90	01/06/12	7,959
76	1529	Noor Din	01/01/97	01/06/12	7,044
77	1554	Amara	01/07/94	01/06/12	7,426
78	1560	Noor Muhammad	01/03/92	01/06/12	7,748
79	1562	Allah Bukhsh	01/07/91	01/06/12	7,824
80	1573	Manzoor Ahmad	01/01/89	01/06/12	8,039
81	1606	Hafiz Allah Ditta	01/01/96	01/06/12	7,203
82	1650	Haji Morazán	01/01/04	01/06/12	5,130
83	1683	Haji Rab Nawaz	01/07/92	01/06/12	7,708
84	1732	Abdul Rehman	01/02/92	01/06/12	7,758
85	1734	Abdul Aziz	01/07/95	01/06/12	7,282
86	1735	Muhammad Illyas	01/11/89	01/06/12	7,979
87	1869	Malik M. Ajmal Khan	01/07/96	01/06/12	7,123

		Joyia			
88	1894	Malik Shaukat Raza	01/10/94	01/06/12	7,390
89	1895	Muhammad Asghar	01/04/94	01/06/12	7,462
90	1915	Abdul Latif	01/07/96	01/06/12	7,123
91	1923	Khuda Bukhsh	01/01/94	01/06/12	7,498
92	1946	Abdul Rahim	01/07/02	01/06/12	5,670
93	1957	Muhammad Sharif	01/11/00	01/06/12	6,240
94	1970	Haji Atta Muhammad	01/07/97	01/06/12	6,965
95	1972	Mukhtar Ahmad	01/12/91	01/06/12	7,778
96	2007	Faiz Muhammad	01/01/04	01/06/12	5,130
97	2011	Habib Ahmad	01/02/94	01/06/12	7,486
98	2028	Abdul Majeed	01/03/95	01/06/12	7,330
99	2029	Manzoor Ahmad	01/09/92	01/06/12	7,688
100	2073	Muhammad Hanif	01/07/01	01/06/12	6,030
101	2080	Jind Wadda	01/07/01	01/06/12	6,030
102	2082	Muhammad Sharif	01/01/04	01/06/12	5,130
103	2083	Allah Bachaya	01/01/03	01/06/12	5,310
104	2088	Muhammad Lal Khan	01/07/01	01/06/12	6,030
105	2094	Mst: Khadija Bibi	01/03/94	01/06/12	6,474
106	2098	Muhammad Aslam	01/07/96	01/06/12	7,123
107	2103	Muhammad Asghar	01/07/04	01/06/12	4,950
108	2123	Muhammad Khalid	01/01/00	01/06/12	6,492
109	2152	Noor Muhammad	01/07/94	01/06/12	7,426
110	2155	Muhammad Ashraf	01/07/94	01/06/12	7,426
111	2174	Sufi Abdul Rasheed	01/11/92	01/06/12	7,666
112	2184	Muhammad Hanif	01/07/99	01/06/12	6,594
113	2220	Sultan Muhammad	01/07/94	01/06/12	7,426
114	2244	Muhammad Madni	01/01/00	01/06/12	6,492
115	2248	Muhammad Asghar	01/07/98	01/06/12	6,798
116	2271	Mst: Ramzano	01/07/95	01/06/12	7,282
117	2278	Muhammad Akram	01/08/95	01/06/12	7,269
118	2279	Tasleem Mai	01/11/04	01/06/12	4,830

119	2296	Muhammad Ejaz	01/10/96	01/06/12	7,084
120	2304	Muhammad Ashraf	01/07/99	01/06/12	6,594
121	2307	Muhammad Yemen	01/07/96	01/06/12	7,123
122	2309	Muhammad Nawaz	01/07/04	01/06/12	4,950
123	2325	Muhammad Abdullah	01/07/00	01/06/12	6,390
124	2352	Naseem Akhtar Naeema	01/01/92	01/06/12	7,768
125	2429	Rana Abdul Sattar	01/05/07	01/06/12	3,630
126	2451	Sheikh M. Rafiq Councilor	01/04/08	01/06/12	29,700
127	8	Manzoor Ahmad	01/02/06	01/06/12	4,830
128	1403	Din Muhammad	01/07/03	01/06/12	5,760
129	687	Sufi Abdul Rasheed	01/01/93	01/06/12	8,092
Total					861,174

Annex-R

[Para 1.6.3]

Non recovery of commercialization, Map, and Form Fee –Rs.311, 340

Detail of Commercialization / Conversion, Map and Form fee calculated at minimum rates. Actual may calculated departmentally and adjusted accordingly.										
Sr. No.	Name	Notice No. TO/P&C/	Date	Site No.	Residential / Commercial	Minimum Area in Marla	Minimum Commercial Fee	Form Fee	Map Fee	Total
1	M. Javed S/O Ghulam Rasool	19	17/10 /11	Dhanote	Residential	5	1000	100	1360	2,460
2	Wahid Bukhsh S/o Rana	18	17/10 /11	Dhanote	Residential	5	1000	100	1360	2,460
3	Zameer Hussain S/o Zamin Hussain	15	17/10 /11	Dhanote	Residential	5	1000	100	1360	2,460
4	M. Akram S/o Allah Bukhsh	11	17/10 /11	Dhanote	Commercial	1	17000	100	1360	18,460
5	M. Shareef S/o Ghulam Qadir	10	17/10 /11	Dhanote	Commercial	1	17000	100	1360	18,460
6	Allah Wasaya S/o Hafiz Faiz Bukhsh	8	17/10 /11	Dhanote	Residential	5	1000	100	1360	2,460
7	M. Sajid S/o Ibrahim	5	17/10 /11	Dhanote	Residential	5	1000	100	1360	2,460
8	M. Saddique S/o Rahee Bukhsh	4	17/10 /11	Dhanote	Commercial	1	17000	100	1360	18,460
9	Rab Nawaz S/o Allah Ditta	1	17/10 /11	Dhanote	Commercial	1	17000	100	1360	18,460

Detail of Commercialization / Conversion, Map and Form fee calculated at minimum rates. Actual may calculated departmentally and adjusted accordingly.										
Sr. No.	Name	Notice No.TO/P&C/	Date	Site No.	Residential / Commercial	Minimum Area in Marla	Minimum Commercial Fee	Form Fee	Map Fee	Total
10	Haq Nawaz S/o Allah Ditta	2	11/07 /11	Khair Pur Road	Commercial	1	17000	100	1360	18,460
11	Hakeem M. Hussain S/o Molvi Abdul Latif	3	11/07 /11	Khair Pur Road	Commercial	1	17000	100	1360	18,460
12	Haji M Qaim S/o Haji Allah Bachaya	6	11/07 /11	Khair Pur Road	Commercial	1	17000	100	1360	18,460
13	Haji Abdul Ghafoor S/o Nabi Bukhsh	7	19/10 /11	Old Bahawalpur road	Commercial	1	17000	100	1360	18,460
14	Sadiq Mai W/o Atta Muhammad	12	31/10 /11	Mumrtaz Abad	Residential	5	1000	100	1360	2,460
15	M. Aslam S/o M. Nawaz	9	19/10 /11	Mohallah Patwarian Wala	Residential	5	1000	100	1360	2,460
16	M. Ramzan S/o Bashir Ahmad	7	18/07 /11	Rind Jada road	Residential	5	1000	100	1360	2,460
17	hafiz Karim Bukhsh S/o Haji Allah Ditta	13	15/10 /11	Farooq Azam road	Commercial	1	17000	100	1360	18,460
18	M. Gulzar S/o Din Muhammad	14	17/10 /11	Rind Jada road	Residential	5	1000	100	1360	2,460
19	M. Imtiaz S/o Muzaffar	406	27/10 /11	Tibba Sadat	Residential	5	1000	100	1360	2,460
20	Rasheed Ahmad S/o Baqa Muhammad	409	07/09 /11	Tibba Sadat	Residential	5	1000	100	1360	2,460
21	Jannat MAI W/O Sardar	429	19/11	Old Bahawalpur	Resident	5	1000	100	1360	2,460

Detail of Commercialization / Conversion, Map and Form fee calculated at minimum rates. Actual may calculated departmentally and adjusted accordingly.										
Sr. No.	Name	Notice No.T0/P&C/	Date	Site No.	Residential / Commercial	Minimum Area in Marla	Minimum Commercial Fee	Form Fee	Map Fee	Total
	Muhammad		/11	road	ial					
22	Haji Muhammad Saeed S/O Muhammad Musa	75	14/02 /12	Dunyapur Road	Resident ial	5	1000	100	1360	2,460
23	haji M. Riaz S/o Haji M Bilal	76	14/02 /12	Mailsi Chowk	Commer cial	1	1700 0	100	1360	18,46 0
24	Manzoor Ahmad s/o Hifeezullah	77	14/02 /12	Mailsi Chowk	Commer cial	1	1700 0	100	1360	18,46 0
25	M. Haneef S/O Allah Ditta	79	15/02 /12	Dunyapur Road	Commer cial	1	1700 0	100	1360	18,46 0
27	Rab Nawaz S/o Allah Ditta	82	23/02 /12	Khair Pur Road	Commer cial	1	1700 0	100	1360	18,46 0
28	Riaz Ahmad s/o Ghulam Rasool	88	28/03 /12	Old Mailsi road	Resident ial	5	1000	100	1360	2,460
29	M. Qasim S/O M. Nawaz	96	04/09 /12	Mailsi Chowk	Commer cial	1	1700 0	100	1360	18,46 0
30	Haji Saeed Ibrahim S/O Barkhurdar	78	14/02 /12	Dunyapur Road	Commer cial	1	1700 0	100	1360	18,46 0
Total										311,340

Annex-S**[Para 1.6.5]****Non-Recovery of 15 % Surcharge on Payable Income Tax –Rs 126,790**

Voucher No	Amount of Tax	Surcharge Deducted @15%	Surcharge due	Balance surcharge recoverable
111,112,113/03/2011	3923	0	588	588
34,5,78/03/2011	16875	481	2531	2050
88/03/2011	1490	0	224	224
108/03/2011	1468	0	220	220
108/03/2011	1546	0	232	232
81/03/2011	18435	0	2765	2765
116/03/2011	5516	0	827	827
109/03/2011	2653	0	398	398
73,74,75,76,83/03/2011	2658	0	399	399
80/03/2011	10493	0	1574	1574
85/03/2011	5991	0	899	899
40,57/03/2011	8948	0	1342	1342
33,84,85/03/2011	26080	0	3912	3912
107/03/2011	4734	0	710	710
60,81/03/2011	5970	0	896	896
61,87/03/2011	20691	1855	3104	1249
68.69/03/2011	16389	0	2458	2458
76/03/2011	1171	0	176	176
79/03/2011	6763	0	1014	1014
42/03/2011	2233	0	335	335
82/03/2011	8996	0	1349	1349
93/03/2011	16775	0	2516	2516
44/03/2011	8606	0	1291	1291
104/03/2011	4172	0	626	626

Voucher No	Amount of Tax	Surcharge Deducted @15%	Surcharge due	Balance surcharge recoverable
37/03/2011	3928	0	589	589
39,82/03/2011	17464	0	2620	2620
43/03/2011	19737	0	2961	2961
46/03/2011	8996	0	1349	1349
67/03/2011	5799	0	870	870
67/03/2011	17049	0	2557	2557
83/03/2011	17456	0	2618	2618
40/03/2011	13732	0	2060	2060
39/03/2011	1418	0	213	213
65/03/2011	1491	0	224	224
70/03/2011	36000	0	5400	5400
71/03/2011	14308	0	2146	2146
78/5/2011 CCB	18000	0	2700	2700
79/5/2011 CCB	18000	0	2700	2700
80/5/2011 CCB	54000	0	8100	8100
81/5/2011 CCB	36000	0	5400	5400
82/5/2011 CCB	18000	0	2700	2700
83/5/2011 CCB	54000	0	8100	8100
84/5/2011 CCB	27000	0	4050	4050
85/5/2011 CCB	34200	0	5130	5130
86/5/2011 CCB	32886	0	4933	4933
59/6/2011 CCB	45000	0	6750	6750
61/6/2011 CCB	18000	0	2700	2700
62/6/2011 CCB	9000	0	1350	1350
63/6/2011 CCB	9000	0	1350	1350
88/6/2011 CCB	9000	0	1350	1350
89/6/2011 CCB	36000	0	5400	5400
90/6/2011 CCB	18000	0	2700	2700

Voucher No	Amount of Tax	Surcharge Deducted @15%	Surcharge due	Balance surcharge recoverable
91/6/2011 CCB	10800	0	1620	1620
109/6/2011 CCB	54000	0	8100	8100
Total				126790

Annex- T

[Para 1.7.4]

**Loss To Government Due To Non Deduction Of Road Crust & Allowing Excess
Quantities Rs.311,273/-**

Name of Scheme	Estimated Cost	Work	L	B	H	Crust	Rate	Amount
Construction of Solling Sultan Ayoob Qatal Pur	8.5	Earth Work In ordinary Soil for embankment lead upto 100ft	238	10	0.365	868.7	1796.7	1,561
		Earth Work In ordinary Soil levelling Dressing lead upto 1/2 mile	2510	10	0.365	9161.5	2983.6	27,334
Construction of Solling in Chak No. 13/M UC No. 14M	8.5	Earth Work In ordinary Soil for embankment lead upto 100ft	626	10	0.365	2284.9	1796.7	4,105
		Earth Work In ordinary Soil levelling Dressing lead upto 1/2 mile	2122	10	0.365	7745.3	2983.6	23,109
Cosntruction of Solling Chak No. 10/M	9	Earth Work In ordinary Soil levelling Dressing lead upto 1/2 mile	2974	10	0.365	10855	2983.6	32,387
Cosntruction of Solling Chak No. 8/M,	5	Earth Work In ordinary Soil levelling Dressing lead upto 1/2 mile	1396	10	0.365	5095.4	2983.6	15,203
		Earth Work In ordinary Soil for embankment lead upto 100ft	440	10	0.365	1606	1796.7	2,886
Cosntruction of Solling Chak No.329/WB	5.48	Earth Work In ordinary Soil levelling Dressing lead upto 1/2 mile	1726	10	0.365	6299.9	2983.6	18,796
Cosntruction of Solling Chak No.323/WB	3	Earth Work In ordinary Soil for embankment lead upto 100ft	1050	10	0.365	3832.5	1796.7	6,886

Cosntruction of Solling Qutabpur	5	Earth Work In ordinary Soil levelling Dressing lead upto 1/2 mile	2357.6	10	0.365	8605.2	2983.6	25,675
Cosntruction of Solling 10/M	2	Earth Work In ordinary Soil levelling Dressing lead upto 1/2 mile	614	10	0.365	2241.1	2983.6	6,687
Cosntruction of Solling 13/M	2	Earth Work In ordinary Soil levelling Dressing lead upto 1/2 mile	701	10	0.365	2558.7	2983.6	7,634
Cosntruction of Solling 16/M	2	Earth Work In ordinary Soil levelling Dressing lead upto 1/2 mile	418	10	0.365	1525.7	2983.6	4,552
		Earth Work In ordinary Soil for embarkment lead upto 100ft	260	10	0.365	949	1796.7	1,705
Cosntruction of Solling 12/M	2	Earth Work In ordinary Soil levelling Dressing lead upto 1/2 mile	673	10	0.365	2456.5	2983.6	7,329
Cosntruction of Solling Mevati More Dunyapur	2	Earth Work In ordinary Soil levelling Dressing lead upto 1/2 mile	763	10	0.365	2785	2983.6	8,309
Cosntruction of Solling 24/M	2	Earth Work In ordinary Soil for embarkment lead upto 100ft	698	10	0.365	2547.7	1796.7	4,577
Cosntruction of Solling 15/M	3	Earth Work In ordinary Soil levelling Dressing lead upto 1/2 mile	642	10	0.365	2343.3	2983.6	6,991
		Earth Work In ordinary Soil for embarkment lead upto 100ft	310	10	0.365	1131.5	1796.7	2,033
Cosntruction of Solling Lodhran Road to Hafiz Wala	2	Earth Work In ordinary Soil for embarkment lead upto 100ft	688	10	0.365	2511.2	1796.7	4,512
Cosntruction of Solling Chak No.	3	Earth Work In ordinary Soil levelling Dressing	914.5	10	0.365	3337.9	2983.6	9,959

341/WB		lead upto 1/2 mile						
Cosntruction of Solling Chak No. 297/WB	2	Earth Work In ordinary Soil for embarkment lead upto 100rft	695	10	0.365	2536.8	1796.7	4,558
Cosntruction of Solling Chak No. 219/WB	3	Earth Work In ordinary Soil levelling Dressing lead upto 1/2 mile	803	10	0.365	2931	2983.6	8,745
		Earth Work In ordinary Soil for embarkment lead upto 100rft	200	10	0.365	730	1796.7	1,312
Cosntruction of Solling Chak Bhani Sharif din UC No. 49	2	Earth Work In ordinary Soil levelling Dressing lead upto 1/2 mile	555	10	0.365	2025.8	2983.6	6,044
Cosntruction of Solling Chah Ibraim Wala Chatto Wala	5.48	Earth Work In ordinary Soil for embarkment lead upto 100rft	1847	10	0.365	6741.6	1796.2	12,109
Cosntruction of Solling Chak No. 388/WB	5.48	Earth Work In ordinary Soil levelling Dressing lead upto 1/2 mile	1891	10	0.365	6902.2	2983.6	20,593
Cosntruction of Solling Pull Mahmood To Bhani Abdul Qadir Jalla Arrain	4.11	Earth Work In ordinary Soil for embarkment lead upto 100rft	1499	10	0.365	5471.4	1796.7	9,830
Cosntruction of Solling mouza Tahir Bhutta Dunyapur	4.75	Earth Work In ordinary Soil for embarkment lead upto 100rft	1881	10	0.365	6865.7	1796.7	12,336
Cosntruction of Solling Chah Sadique Wala Jalla Arrain	3.43	Earth Work In ordinary Soil for embarkment lead upto 100rft	1225	10	0.365	4471.3	1796.7	8,033
Cosntruction of Solling Chah	2.42	Earth Work In ordinary Soil levelling Dressing	836	10	0.365	3051.4	1796.7	5,482

Karran Wala Mouza Jalla Arian		lead upto 1/2 mile						
Total								311,273