



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATIONS  
MUZAFFARGARH  
AUDIT YEAR 2014-15**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AGP	Auditor General of Pakistan
AIR	Audit and Inspection Report
B&R	Building & Road
CO	Chief Officer
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DG	Director General
EDO	Executive District Officer
IPSAS	International Public Sector Accounting Standards
MB	Measurement Book
LG&CD	Local Government and Community Development
MFDAC	Memorandum for Departmental Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG	Punjab District Government
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance, 2001
PPRA	Punjab Procurement Regulatory Authority
S&GAD	Services and General Administration Department
NOC	No Objection Certificate
TAC	Tehsil Accounts Committee
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TSE	Technically Sanctioned Estimate

## **Preface**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 and Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of Receipts and Expenditure of the Local Fund and Public Accounts of District Governments.

The report is based on Audit of the accounts of Tehsil Municipal Administrations of District Muzaffargarh for the financial year 2013-14. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2014-15 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized in the light of written responses of the management concerned.

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

Islamabad  
Dated:

**(Rana Assad Amin)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General Audit, District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan is mandated to carry out the audit of all District Governments in Punjab (South) including Town / Tehsil Municipal Administration. The Regional Directorate of Audit (RDA), D.G. Khan has audit jurisdiction of District Governments, TMAs and UAs of four Districts i.e. D.G. Khan, Rajanpur, Layyah and Muzaffargarh.

The Regional Directorate has a human resource of 23 officers and staff, constituting 3,939 man days and the budget amounting to Rs 12.179 million was allocated in Audit Year 2014-15. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of the entities, projects and programmes. Accordingly RDA D.G.Khan carried out audit of the accounts of TMAs of District Muzaffargarh for the Financial Year 2013-14 and the findings included in the Audit Report.

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

The total Development Budget of four TMAs in District Muzaffargarh, for the Financial Year 2013-14, was Rs 354.894 million and expenditure amounting to Rs 186.373 million was incurred showing savings of Rs 168.521 million. Total Non Development Budget for Financial Year 2013-14 was Rs 717.380 million and expenditure amounting to Rs 669.983 million was incurred showing saving of Rs 47.397 million. The reasons for savings in Development and Non development Budgets are required to be provided by the TMOs / PAOs concerned.

Audit of TMAs of District Muzaffargarh was carried out with the 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 was made in accordance with laws and rules and that there was no leakage of revenues.

**a. Scope of Audit**

Out of total expenditure of Tehsil Municipal Administrations of District Muzaffargarh for the financial year 2013-14, auditable expenditure under the jurisdiction of Regional Director Audit (District Government), D.G. Khan was Rs 856.356 million covering four PAOs. Out of this, RDA D.G. Khan audited an expenditure of Rs 385.360 million which, in terms of percentage, is 45% of total auditable expenditure and irregularities amounting to Rs 458.473 million were pointed out. Regional Director Audit planned and executed audit of 4 formations, i.e. 100% achievements against planned audit activities.

Total receipts of four TMAs of District Government, Muzaffargarh, for the financial year 2013-14, were Rs 974.868 million. RDA Dera Ghazi Khan audited receipts of Rs 633.664 million which was 65% of total receipts and irregularities amounting to Rs 56.777 million were pointed out.

**b. Recoveries at the Instance of Audit**

Recovery of Rs 61.170 million was pointed out by Audit which was not in the notice of the management before audit. No amount was recovered and verified during 2014-15, till the time of compilation of the Report.

However against the total recovery, an amount of Rs 52.352 million pertained to paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this Report.

**c. Audit Methodology**

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

**d. Audit Impact**

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

**e. Comments on Internal Control and Internal Audit Department**

Internal control mechanism of TMAs District Muzaffargarh was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during course of audit which includes some serious lapses. Negligence on the part of TMA authorities may be captioned as one of the important reasons for weak Internal Controls.

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

**f. The Key Audit Findings of the Report;**

- i. Non-production of Record amounting to Rs 4.785 million in two cases was noted.<sup>1</sup>
- ii. Irregularities and non compliance amounting to Rs 510.465 million were noted in 40 cases.<sup>2</sup>

Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public Accounts Committee were included in Memorandum for Departmental Accounts Committee (MFDAC) Annex-A.

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<sup>1</sup>Para 1.2.1.1, 1.3.1.1

<sup>2</sup>Para 1.2.2.1, 1.2.2.2, 1.2.2.3,1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.2.2.8, 1.2.2.9, 1.2.2.10, 1.2.2.11, 1.2.2.12, 1.2.2.13, 1.2.2.14, 1.3.2.1, 1.3.2.2, 1.3.2.3, 1.3.2.4, 1.3.2.5, 1.3.2.6, 1.3.2.7, 1.3.2.8, 1.3.2.9, 1.3.2.10, 1.3.2.11, 1.3.2.12, 1.3.2.13, 1.4.1.1, 1.4.1.2, 1.4.1.3, 1.4.1.4, 1.4.1.5, 1.5.1.1, 1.5.1.2, 1.5.1.3, 1.5.1.4, 1.5.1.5,1.5.1.6, 1.5.1.7, 1.5.1.8

**g. Recommendations**

Audit recommends that the PAO / Management of TMA should ensure to resolve the following issues seriously:

- i. Production of record to audit for verification.
- ii. Compliance of relevant laws, rules, instructions and procedures, etc.
- iii. Expediting recoveries pointed out by Audit as well as others recoverable in the notice of management.
- iv. Strengthening of financial and managerial controls.
- v. Holding of DAC meetings well in time.
- vi. Appropriate actions against officers/officials responsible for negligence in performance of duties and achievement of targets.
- vii. Addressing systemic issues to prevent recurrence of various omissions and commissions.



## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rupees in Million)

Sr. No.	Description	No.	Expenditure	Receipts
1	Total Entities (PAOs) in Audit Jurisdiction	04	856.356	974.868
2	Total Formations in Audit Jurisdiction	04	856.356	974.868
3	Total Entities (PAOs)/ DDOs Audited	04	385.360	633.664
4	Total Formations/ DDOs Audited	04	385.360	633.664
5	Audit & Inspection Reports	04	-	-
6	Special Audit Reports	-	-	-
7	Performance Audit Reports	-	-	-
8	Other Reports (Relating to TMA)	-	-	-

**Table 2: Audit Observations Classified by Category**

(Rupees in Million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset Management	-
2	Financial Management	510.465
3	Internal Controls	-
4	Others	4.785
<b>Total</b>		<b>515.250</b>

**Table 3: Outcome Statistics**

(Rupees in Million)

Sr. No	Description	Expenditure on Physical Assets	Salary	Non-Salary	Civil Works	Receipts	Total Current Year	Total Last year
1	Total Financial Outlay	-	412.781	257.202	186.373	974.868	1831.224	1,327.765
2	Outlays Audited	-	154.238	116.484	114.638	633.664	1,019.024*	1,117.724
3	Amount Placed under Audit Observation / Irregularities of Audit	-	57.267	231.877	169.329	56.777	515.250	504.756
4	Recoveries Pointed out at the instance of Audit	-	1.043	2.650	1.532	47.127	52.352	86.097
5	Recoveries Accepted / Established at the instance of Audit	-	-	-	-	-	-	-
	Recoveries realized at the instance of Audit	-	-	-	-	-	-	0.332

\* The amount mentioned against Sr. No. 2 in column of "Total Current Year" is the sum of expenditure and receipt whereas the total expenditure was Rs 385.360 million.

**Table 4: Irregularities Pointed Out**

(Rupees in Million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	458.113
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting errors (accounting policy departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems	-
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	52.352
6	Non-production of record	4.785
7	Others, including cases of accidents, negligence, non-accountal of store etc.	-
<b>Total</b>		<b>515.250</b>

**Table 5: Cost-Benefit**

(Rupees in Million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Items 2 Table 3)	1,019.024
2	Expenditure on Audit	0.085
3	Recoveries realized at the instance of Audit	-
4	Cost-Benefit Ratio	-

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

## CHAPTER-1

### 1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, MUZAFFARGARH

#### 1.1.1 Introduction:

According to 1998 population census, the population of District Muzaffargarh is 3.116 million. District Muzaffargarh comprises of four TMAs namely Muzaffargarh, Kot Addu, Alipur and Jatoi. Business of TMAs is run by the Administrator and five Drawing & Disbursing Officer i.e. TMO, TO (I&S), TO (Finance), TO (P&C) and TO (Regulation) under Punjab Local Government Ordinance, 2001.

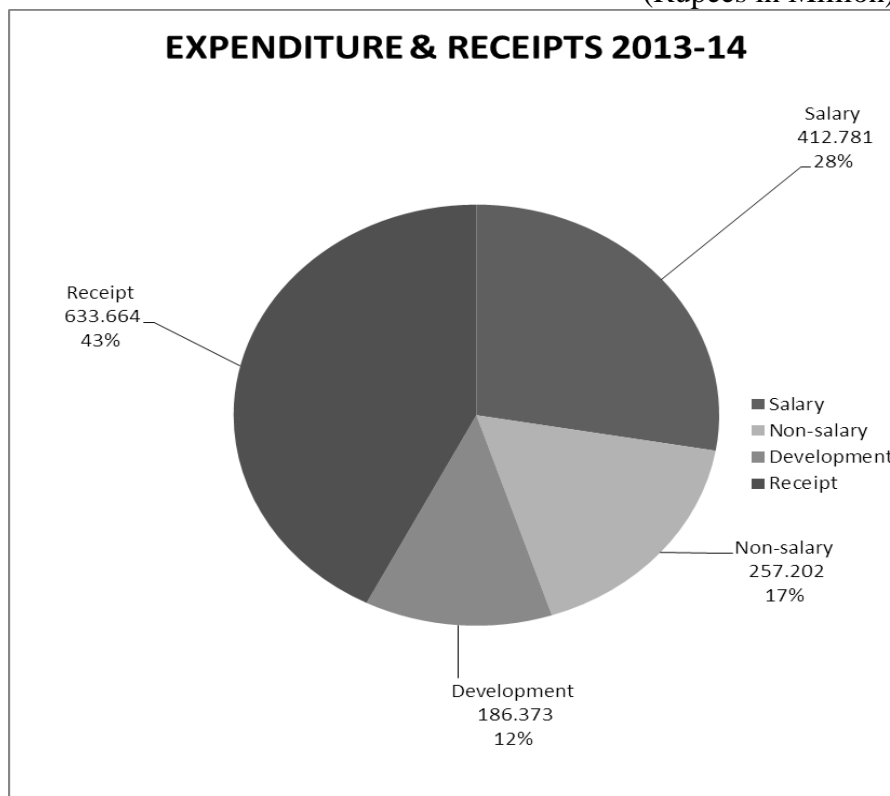
#### 1.1.2 Comments on Budget and Accounts

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

(Rupees in Million)

2013-14	Budget	Actual	Excess (+)/ Savings(-)	(Savings) %
Salary	442.495	412.781	-29.714	-6.715%
Non-Salary	274.885	257.202	-17.683	-6.433%
Development	354.894	186.373	-168.521	-47.485%
<b>Total</b>	<b>1072.274</b>	<b>856.356</b>	<b>-215.918</b>	<b>-20.055%</b>
<b>Receipts</b>	<b>974.868</b>	<b>633.664</b>	<b>-341.204</b>	<b>-35%</b>

(Rupees in Million)

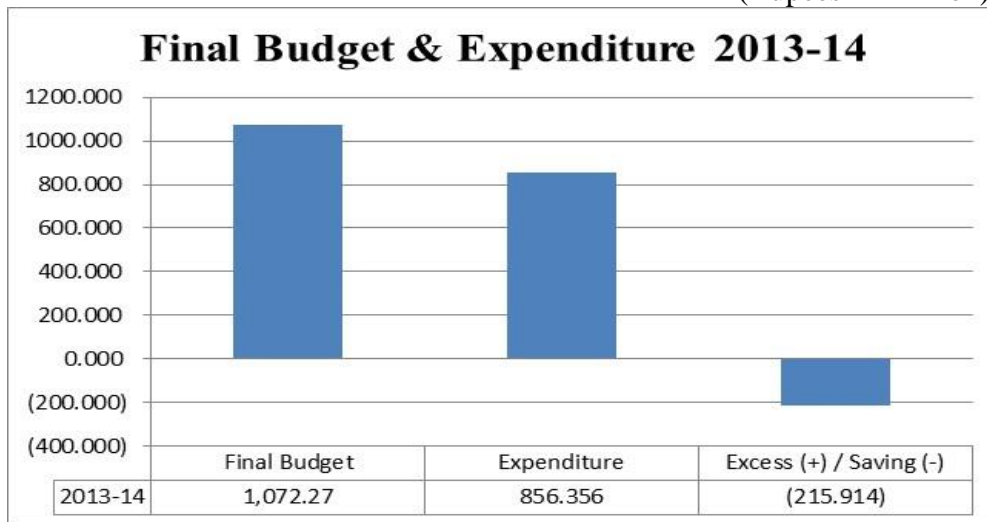


Details of budget allocations, expenditures and savings of each TMA in District Muzaffargarh are at Annex-B.

As per Budget Books for the Financial Year 2013-14 of TMAs in District Muzaffargarh, the original and final budgets were of Rs 1,072.274 million. Total expenditures incurred by these TMAs during Financial Year 2013-14 were Rs 856.356 million. A saving of Rs 215.918 million came to the notice of audit which shows that the TMAs failed to provide the basic municipal services to the community. No plausible explanation was provided by the Administrators, PAOs and management of TMAs.

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

(Rupees in Million)



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

Audit paras reported in MFDAC (Annex-1) of last year Audit Report which have not been attended in accordance with the directives of DAC have now been reported in part II of Annex-A

### 1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

#### Status of Previous Audit Reports

Sr. No.	Audit Report Year	No. of Paras	Status of PAC Meeting
1	2009-12	44	PAC not constituted
2	2012-13	26	PAC not constituted
3	2013-14	53	PAC not constituted

# **AUDIT PARAS**

## **1.2 Tehsil Municipal Administration Muzaffargarh**



## 1.2.1 Non-Production of Record

### 1.2.1.1 Non-production of record – Rs 2.652 million

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

Contrary to above, TMO did not produce the Administrative Approval, Technically Sanctioned Estimates, Tender Register, Measurement Books and Contractor's Bills in support of development expenditure amounting to Rs 2.652 million incurred during 2013-14.

(Amount in Rupees)

Sr. No.	Name of Scheme	Estimated Cost	Expenditure
1	Construction of drain and providing of tuff tile in the street of malik younis	250,000	196,929
2	Construction of drain soling basti kacha basti mouza mannu maddhan	700,000	583,069
3	Construction of drain soling basti bupra mouza godar	785,000	639,465
4	Construction of soling basti kala manjhota wan pitafi	633,000	505,147
5	Construction of soling Basti Ghra Abad Mouza Panj wala	433,000	368,109
6	Construction of darins soling basti narian sagal	430,000	359,310
<b>Total</b>			<b>2,652,029</b>

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

Legitimacy of expenditure of Rs 2.652 million could not be ascertained due to non production of record.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated written requests.

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

[AIR Para: 9]

## **1.2.2 Irregularities & Non-Compliance**

### **1.2.2.1 Unauthorized cash payments – Rs 39.089 million**

According to Clause 37(1) of Part VIII of Local Government Accounts Manual 2003, employees shall be paid by direct credit into their bank account and may apply to be paid by cheque. Furthermore according to Government of Punjab Finance Department letter No.FD(FR) V-6/75(P) dated 17.09.2008, Payments of Rs 100,000 and above, to the contractors and suppliers shall not be made in cash by the DDO. The payments shall be made through crossed cheque in favour of suppliers to minimize the chances of fraud / embezzlement / theft.

Contrary to above, TMO incurred an expenditure amounting to Rs 39.089 million during 2013-14 through cash and open cheques instead of direct credit or cross cheques. The acknowledgments of the same were also not available on record. (Annex-C)

Audit is of the view that due to weak internal controls, payments were made in cash instead of crossed cheques.

Cash payments made to contractors / employees resulted in unauthorized payments amounting to Rs 39.089 million.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 27]

### **1.2.2.2 Less realization of receipt targets- Rs 9.650 million**

According to Rule 76 of Punjab District Government and TMA (Budget) Rules 2003, the primary obligation of collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government fund under the proper receipt head. Further according to Rule 4.7 (1) PFR Vol-I., it is the duty of the departmental authorities to see that all

Government dues/revenues which have to be brought to account are correctly and promptly assessed, realized and credited to Government account.

TMO realized less receipts amounting to Rs 9.650 million during 2013-14 as compared to previous years. During financial years 2011-12 and 2012-13 general bus stand Muzaffargarh was auctioned for Rs 4.800 million and Rs 10 million respectively but in the financial year 2013-14 self collection inflicted the loss of Rs 9.057 million. Furthermore commercialization fee amounting to Rs 0.593 million was less realized as compared to previous years. The detail is given below:

(Rupees in Million)

Sr. No.	Head	Auctioned Amount (2011-12)	Auctioned Amount (2012-13)	Departmental Collection 2013-14	Less Realized
1	General Bus Stand Muzaffargarh	4.800	10.000	0.943	9.057
2	Commercialization Fee	5.470	2.480	1.887	0.593
<b>Total</b>					<b>9.650</b>

Audit is of the view that due to weak internal controls, less recovery was realized.

Less recovery through self collection resulted in loss amounting to Rs 9.650 million to TMA.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 9.650 million besides fixing of responsibility against concerned, under intimation to Audit.

[AIR Para: 21]

### **1.2.2.3 Less collection of leases and taxes Rs 7.687 million**

According to Rule 59 of Punjab Local Government Ordinance, 2001, the Tehsil Nazim (now Administrator) shall be personally responsible for any loss, financial or otherwise, flowing from the decisions made by him personally or under his directions in violation of any provisions of this ordinance or any other

law for the time being in force and for any expenditure incurred without lawful authority.

Contrary to above, TMO failed to collect an amount of Rs 7.687 million from the contractors on accounts of various leases and taxes during 2011-14 as detailed below:

(Amount in Rupees)

Sr. No.	Name of Lease	Year	Auctioned Money	Total Recovered	Les Recovered
1	Bus Stand Fee Muzaffargarh	2011-12	4,800,000	4,222,010	577,990
2	Slaughter House Khan Garh	2011-12	136,000	131,148	4,852
3	Bus Stand Fee Muzaffargarh	2012-13	10,000,000	3,000,000	7,000,000
4	Slaughter House M.Garh Khan Garh	2012-13	135,000	128,497	6,503
5	Cattle Mandi Muzaffargarh	2012-13	216,000	118,730	97,270
<b>Total</b>					<b>7,686,615</b>

Audit is of the view that due to weak internal controls, less amount was recovered from the contractors.

Less recovery of various leases and taxes amounting to Rs 7.687 million resulted in loss to TMA.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 7.687 million besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 19]

#### **1.2.2.4 Non completion of development schemes - Rs 7.234 million**

According to Rule 42 (1) (2) of the PDG & TMA (Budget) Rules 2003, as far as possible development projects shall be completed within the financial year. In exceptional circumstances a project may be phased over two financial years. Furthermore, according to Clause 19 of TMA works Rules 2003, an estimate for maintenance work shall lapse after the expiry of the financial year to which it

relates. An estimate for a work other than a maintenance work, shall unless otherwise specified, lapse after a period of three years.

TMA authorities failed to complete 58 development schemes within the prescribed time period in the contract agreement. These schemes started during the financial year 2011-12 and an expenditure of Rs 7.234 million had been incurred upto June, 2014 but the schemes remained incomplete. Due to the non-completion of schemes, not only the people of the area were deprived of the benefit of devolution plan but also an expenditure of Rs 7.234 million incurred without fresh TSE in violation of above rule. (Annex-D)

Audit is of the view that due to weak internal and financial controls, development schemes were not completed within the prescribed time period.

Non completion of development schemes resulted into wasteful expenditure of Rs 7.234 million.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against concerned, under intimation to Audit.

[AIR Para: 3]

#### **1.2.2.5 Irregular payment of work charged establishment - Rs 6.454 million**

According to preface of the Wage Rate Act 2012, appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.09.2004.

TMO recruited 120 work charged employees during 2013-14. An amount of Rs 6.454 million was paid out of non development budget on account of salaries of those employees, during the financial year 2013-14. The recruitment process was conducted without observing the codal formalities i.e. advertisement

of the posts, detail of the candidates applied, minutes of recruitment committee, offer letters and joining reports etc.

Audit is of the view that due to weak internal controls, recruitment process was not followed as laid down in the Wage Rate Act, 2012.

Irregular recruitment of work charged employees resulted into irregular payment amounting to Rs 6.454 million.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility on the concerned, under intimation to Audit.

[AIR Para: 7]

#### **1.2.2.6 Non realization of conversion fee - Rs 3.271 million**

According to Government of Punjab LG&CD Department Notification No.SOR(LG)38-18/2009 dated 06.06.2012, the conversion fee for the conversion of a residential, industrial, Peri Urban area or intercity service for commercial use shall be as under.

<b>Value of land as per valuation Table</b>	<b>Conversion Fee</b>
Less than one million rupees	5%
From one million rupees to ten million rupees	10%
More than ten million rupees	20%

TMO did not recover conversion fee amounting to Rs 3.271 million from 10 owners of residential / commercial schemes during 2013-14. (Annex-E)

Audit is of the view that due to weak internal controls, conversion fee was non recovered.

Non-recovery of conversion fee amounting to Rs 3.271 million resulted in loss to TMA.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 3.271 million besides fixing of responsibility against concerned, under intimation to Audit.

[AIR Paras: 12,18]

#### **1.2.2.7 Non-imposition of penalty for delayed completion of schemes – Rs 3.149 million**

According to clauses 37 and 39 of the Contract Agreement of C&W Department, the contractor shall pay as compensation an amount up to 10 % of the estimated cost of work if the work is not completed within stipulated period of time. Moreover, Government of the Punjab, C&W Departments letter dated 20.04.2009 stipulates that a copy of the extension order shall be endorsed to the Superintending Engineer, Chief Engineer and Special Secretary C&W, for their information and record.

Contrary to above, TMO did not impose penalty of Rs 3.149 million for delayed completion of schemes during 2013-14. (Annex-F)

Audit is of the view that due to weak internal controls, penalty was not imposed by the department.

Non-imposition of penalty resulted in loss of Rs 3.149 million to the Local Government.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 3.149 million besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 26]

#### **1.2.2.8 Unauthorized delayed acceptance of tenders - Rs 2.865 million**

According to C&W Department letter No. SOH-I (C&W) 1-40/2000, dated 24<sup>th</sup> February, 2001, the time frame for acceptance of the lowest tender with the Executive Engineer is 12 days and Superintending Engineer 10 days from the receipt of recommendation from XEN.



Contrary to above, TO (I&S) accepted tenders of the schemes amounting to Rs 2.865 million during 2013-14 after the lapse of time prescribed frame. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of Scheme	Date of opening of Tender	Date of acceptance of Tender	Estimated Cost
1	Construction of Drain & providing and laying of tuff tiles galli Mahar Ghafar and Galli Maha Fiaz Basti Moharan	16.01.2014	18.03.2014	220,400
2	Construction of Pacca Brick Work &P/L of tuff tiles in street Wajid Hussain Taliri			217,500
3	Construction of drains & P/L of tuff tiles in street Abdul Ghafoor Macchi Doba			118,700
4	Construction of soling Bast Shadi khan wan pittaffi			619,000
5	Construction of soling Basti Arri Sharqi wan pittafi			327,000
6	Construction of drain and soling basti sanwak wala basti shaheen wala mouza qalndar wala		21.02.2014	862,000
7	Construction of drain tuff tile culverts UC Rangpur			500,000
<b>Total</b>				<b>2,864,600</b>

Audit is of the view that due to weak internal controls, tenders were accepted after the lapse of time limit.

Acceptance of tenders after lapse of time limit resulted in unauthorized expenditure amounting to Rs 2.865 million.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 28]

### **1.2.2.9 Unauthorized sanction of technical estimates - Rs 2.808 million**

According to Government of Punjab LG&CD Department Notification No.SO-V(LG) 5-48/2002 dated 28-03-2006, Tehsil Officer (I&S) of BS-17, a qualified engineer, has the power to accord technical sanction up to the value of one million rupees. Furthermore, as per Chief Engineer letter No.CE(HQ)PLGB-6/2008 dated 13-05-2008, the scheme beyond the competency of Tehsil Officer (I&S) was required to be forwarded to the Chief Engineer for technical sanction.

Contrary to above, TMO executed 12 schemes amounting to Rs 2.808 million during 2013-14, but the schemes were technically sanctioned by EDO (Works & Services), instead of approval from the Chief Engineer. During the scrutiny of record of TO (I&S), it had been observed that different authorities granted the technical sanction of the schemes having same scope of work and same estimated cost without observing the codal requirements. (Annex-G)

Audit is of view that due to weak internal controls, technical sanctions were granted by the irrelevant authority beyond their competency.

Execution of schemes without technically sanctioned estimates by the relevant authority resulted in unauthorized expenditure amounting to Rs 2.808 million.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 30]

### **1.2.2.10 Less realization of license fee - Rs 2.690 million**

According to TMA Tax/Fee rate schedule, By-Laws Notification No. Tax/138 dated 11.06.2012 license fee will be collected from the oil mills, cotton Factories, shops and other business at the prescribed rates.

TMO either failed to recover or less recovered an amount of Rs 2.690 million during 2013-14 on account of license fee from various business entities working under the jurisdiction of TMA. (Annex-H)

Audit is of the view that due to weak internal controls, Government fee was either not recovered or less realized.

Non-recovery of dues amounting to Rs 2.690 million resulted in loss to the Local Government.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 2.690 million besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 17]

#### **1.2.2.11 Unauthorized Splitting of Scheme-Rs 2.421 Million**

According to para 2.70 of B&R Code and vide Finance Department Letter No.FD(D-11)10(3)90 Dated 27<sup>th</sup> June 1991, the splitting will have to be got approved from the Chief Engineer concerned.

TMO incurred an expenditure of Rs 2.421 million during 2013-14 on four development schemes by splitting into 11 schemes, without the sanction of competent authority i.e. Chief Engineer. (Annex-I)

Audit is of the view that due to weak internal controls, schemes were executed without approval from competent authority.

Splitting of schemes to avoid approval of the higher authorities resulted in unauthorized expenditure of Rs 2.421 million.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 4]

### **1.2.2.12 Execution of works without detail measurements – Rs 1.897 million**

According to Paragraph 4.5 of B&R Code, no payment should be made without detail measurement in the Measurement Book. Further as per Rule 60 of PLG TMA (Works) Rules 2003, full particulars of the work executed shall be given in the measurement book, which shall include the work being readily identified and the measurement being checked.

Contrary to above, TMO incurred expenditure amounting to Rs 1.897 million during 2013-14 on account of repair work without any detailed measurements recorded in the measurement books. Only the final bill was prepared and paid accordingly.

Audit is of the view that due to weak internal controls, payment of repair work was made without detail measurement in MB.

Payments without detail measurement of repair work resulted in irregular expenditure of Rs 1.897 million.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 5]

### **1.2.2.13 Award of work without calling tenders – Rs 1.724 million**

According to Rule 9 of Punjab Procurement Rules 2009, “A procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA’s web site”.

Contrary to above, TMO incurred an expenditure of Rs 1.724 million during 2013-14 on purchase of plants, sports material, tentage, panaflex banners on quotation basis. The expenditure was split up to avoid the advertisement on the PPRA website and newspaper. (Annex-J)

Audit is of the view that due to weak financial controls, purchases were made without advertisement and fair competition.

Expenditure amounting to Rs 1.724 million without observing the due procurement procedure is unauthorized.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends Inquiry and fixing of responsibility against the concerned, under intimation to Audit.

[AIR Paras: 6,10,16]

#### **1.2.2.14 Non-recovery of rent of shops – Rs 1.719 million**

According to Rule 76 (1) of the PDG and TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head.

Contrary to above, TMO failed to recover the rent of 55 shops amounting to Rs 1.719 million during 2013-14, from the lessees as detailed below.

(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of Market</b>	<b>Number of Shops</b>	<b>Outstanding Amount</b>
1	Shopping Plaza CO Unit Muzaffargarh	16	774,924
2	Main Bazar	2	129,950
3	Qanwan Chowk	2	72,164
4	Mumla Chowk	1	7,251
5	General Bus Stand Muzaffargarh	1	13,620
6	Khangarhi Bazar Muzaffargarh	1	7,212
7	Shopping Plaza Khangarh	13	201,355
8	Shops CO Unit Khangarh	19	512,126
<b>Total</b>			<b>1,718,602</b>

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

Non-recovery of outstanding rent amounting to Rs 1.719 million caused loss to TMA.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 1.719 million besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 20]

## **1.3 Tehsil Municipal Administration Kot Addu**

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

#### **1.3.1.1 Non-production of record – Rs 2.134 million**

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

Contrary to above, TMO incurred an expenditure amounting to Rs 2.134 million during 2013-14 but did not produce the vouched account of expenditure as vouchers bills, financial sanction, payee detail, stock register etc. (Annex-K)

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

Legitimacy of expenditure of Rs 2.134 million could not be ascertained due to non production of record.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

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

[AIR Para: 45]



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

### **1.3.2.1 Unauthorized cash payments – Rs 163.704 million**

According to Clause 37(1) of Part VIII of Local Government Accounts Manual 2003, employees shall be paid by direct credit into their bank account and may apply to be paid by cheque. Further according to the Government of Punjab Finance Department Letter No FD(FR)V-6/75/P/ DT 17-9-08 read with sub Rule 4.49 of treasury Rules, no payment should be made in cash. Furthermore according to Government of Punjab Finance Department letter No.FD(FR) V-6/75(P) dated 17.09.2008, Payments of Rs 100,000 and above, to the contractors and suppliers shall not be made in cash by the DDO. The payments shall be made through crossed cheque in favour of suppliers to minimize the chances of fraud / embezzlement / theft.

TMO incurred expenditure amounting to Rs 163.704 million on account of salaries, contingent expenditure and development work during 2013-14. All the payments were made in cash instead of cross cheques / direct credit into their bank account.

Audit is of the view that due to weak financial controls the payments were made in cash.

Cash payment amounting to Rs 163.704 million resulted in unauthorized payment.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 28]

### **1.3.2.2 Adoption of defective advertisement process to support contractors pooling - Rs 28.354 million**

According to LG&CD Department Letter NO.SOR(LG)5-48/2002(P) dated 20.03.2012, it is mandatory for all procuring agencies including TMAs to upload/publicize their tenders on the website of the PPRA. Further according to

Rule 13(1) of PPRA 2009, of ibid states under no circumstances the response time shall be less than fifteen days for national competitive bidding. Furthermore as per Finance Department letter No. RO (TECH) FD-1-2/83/-VI dated 29.03.2005 Technical Sanction be issued before inviting tenders, the particulars of technical sanction i.e. amount, number and date of orders of Technical Sanction be mentioned in the tender.

TMO awarded eight development schemes valuing Rs 28.354 million to contractors. Tenders were advertised only in one newspaper. Furthermore, particulars of technically sanctioned estimate, date and number were not given in the newspaper. The tenders were also not advertised on PPRA web site. The response time given was short in violation of above quoted rules. (Annex-L)

Audit is of the view that due to weak internal controls, tenders were not advertised properly as desired in Punjab Public Procurement Rules.

Awarding of tenders amounting to Rs 28.354 million without advertisement in PPRA website resulted in unauthorized expenditure.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 44]

### **1.3.2.3 Irregular payment of work charged establishment – Rs 21.672 million**

According to preface of the Wage Rate Act 2012, appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.09.2004.

TMO recruited 172 work charge employees in four Chief Officer (CO) units during 2013-14. An amount of Rs 21.672 million was paid on account of salaries of those employees and same was charged to current expenditure. The

recruitment process was conducted without observing the codal formalities i.e. advertisement of the posts, detail of the candidates applied, minutes of recruitment committee, offer letters and joining reports etc. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of CO Unit	No. of Workers	Amount Paid
1	CO Unit Kot Addu	63	7,938,000
2	CO Unit Daira Din Panah	36	4,536,000
3	CO Unit Sinawan	40	5,040,000
4	CO Unit C.S.S	33	4,158,000
<b>Total</b>		<b>172</b>	<b>21,672,000</b>

Audit is of the view that due to weak internal controls, recruitment process was not followed as laid down in the Wage Rate Act, 2012.

Irregular recruitment of work charged employees resulted into unauthorized payment amounting to Rs 21.672 million.

The matter was reported to Tehsil Municipal Officer in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility on the concerned, under intimation to Audit.

[AIR Para: 18]

#### **1.3.2.4 Unauthorized sanction of technical estimates - Rs 20.257 million**

According to Government of Punjab LG&CD Department Notification No.SO-V(LG) 5-48/2002 dated 28-03-2006, Tehsil Officer (I&S) of BS-17 (Qualified Engineer) has the power to accord technical sanction up to the value of one million rupees. Furthermore, as per Chief Engineer letter No.CE(HQ)PLGB-6/2008 dated 13-05-2008, the scheme beyond the competency of Tehsil Officer (I&S) was required to be forwarded to the Chief Engineer for technical sanction.

TMO executed 11 development schemes valuing Rs 20.257 million, during 2013-14. The schemes were technically sanctioned by Tehsil Officer (I&S)

Muzaffargarh and Executive Engineer (Local Government) D.G. Khan, instead of Chief Engineer. (Annex-M)

Audit is of the view that due to weak internal controls, technical sanction was obtained from irrelevant authority.

Obtaining of TS from irrelevant authority resulted in unauthorized expenditure amounting to Rs 20.257 million

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 30]

### **1.3.2.5 Non realization of conversion fee - Rs 11.981 million**

According to Chapter VIII Rule 60 (C) of commercialization rules 2008 “The conversion fee for the conversion of peri-urban area or intercity services area to residential use shall be one percent (1%) of the value of the commercial land as per valuation table. Further according to TMA Tax/Fee rate schedule By-Laws Notification No. Tax/138 dated 11.06.2012 conversion Fee 1% of Value of land as per valuation table and plan/Map approval fee and land Sub-division fee will be deposited by the housing colony. According to Government of Punjab LG&CD Department Notification No.SOR(LG)38-18/2009 dated 6.6.2012, the conversion fee for the conversion of a residential, industrial, Peri-urban area or intercity service are to commercial use shall be as under.

<b>Value of land as per valuation Table</b>	<b>Conversion Fee</b>
Less than one million rupees	5%
From one million rupees to ten million rupees	10%
More than ten million rupees	20%

TMO did not recover conversion fee amounting to Rs 11.981 million during 2013-14 from owners of residential housing schemes, commercial buildings, markets and petrol pump / CNG stations. The detail is as below:

(Rupees in Million)

Sr. No.	Description	Units	Amount
1	Conversion fee and map approval fee from residential colonies	10	1.885
2	Conversion fee from business centers / plazas	95	6.966
3	Conversion fee from petrol pumps	14	3.130
<b>Total</b>			<b>11.981</b>

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

Non-recovery of conversion fee amounting to Rs 11.981 million resulted in loss to TMA.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 11.981 million besides fixing of responsibility against concerned, under intimation to Audit.

[AIR Paras: 2,4,6]

#### **1.3.2.6 Unauthorized payment against leasing of tentage services - Rs 4.771 Million**

According to Sr. No. 2b (xix) of Delegation of Financial Power Rule 2006, power for sanction of hire charges of tentage for administrative department was Rs 0.100 million and for category-II officer Rs 50,000 per annum in each case. Further according to LG&CD Department Letter NO.SOR(LG)5-48/2002(P) Dated 20.03.12 it is mandatory for all procuring agencies including TMAs to upload/publicize their tenders on the website of the PPRA.

Contrary to above, TMO incurred expenditure amounting to Rs 4.771 million on account of leasing of tentage service beyond the competency during 2013-14. Furthermore, the expenditure was made on quotation basis instead of tendering process besides payments were made to the same/single supplier, the detail is as below:

(Amount in Rupees)

Sr. No.	Date	Cheque #	Description of Expenditure head	Amount
1	09.01.14	80868498	Karaya Ramzan Bazar Sinawan	500,000
2	24.03.14	81439557	Rent tentage Sasta Ramzan bazar Kotaddu	2,000,000
3	24.03.14	81439558	Rent tentage sasta Ramzan bazar sinawan	500,000
4	27.05.14	81941516	rent of tentage sasta ramzan bazar CSS	454,768
5	27.05.14	81941517	rent of tentage sasta ramzan bazar Sinawan	476,748
6	28.05.14	81941518	rent of tentage sasta ramzan bazar Kotaddu	500,000
7	28.05.14	81941519	rent of tentage sasta ramzan bazar Kotaddu	340,042
<b>Total</b>				<b>4,771,558</b>

Audit is of the view that due to weak internal controls, expenditure was incurred beyond competency.

Incurrence of expenditure beyond competency resulted in unauthorized expenditure amounting to Rs 4.771 million.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against concerned, under intimation to audit.

[AIR Para: 23]

### 1.3.2.7 Less recovery of rent of shops – Rs 4.706 million

According to Rule 76 (1) of the PDG and TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head.

TMO failed to recover the rent of 467 shops amounting to Rs 4.706 million during 2013-14, from the lessees as detailed below.

(Amount in Rupees)

S#	Name of Market	No. of Shops	Total Rent Due	Rent Received	Outstanding rent
1	Railway Road Kotaddu	10	528,433	368,161	160,272
2	Tibba Kotaddu	24	257,254	239,527	17,727
3	Cattle Market	16	237,788	112,040	125,748

S#	Name of Market	No. of Shops	Total Rent Due	Rent Received	Outstanding rent
4	Iqbal Park	31	347,328	39,828	307,500
5	Near Bus Stand	13	165,007	158,146	6,861
6	In Side the Bus Stand	38	437,953	417,748	20,205
7	Civil Court	32	397,508	389,773	7,735
8	Wagon Stand	7	64,656	28,700	35,956
9	Patel Road	1	8,964	8,948	16
10	kot Sultan	1	6,000	-	6,000
11	CO unit Dair Din Panah	40	435,354	364,342	71,012
12	GT Road Gharbi Sinawan	134	5,849,700	3,297,448	2,552,252
13	Khar Gharbi Raod Sinawan	40	1,445,876	1,161,851	284,025
14	GT Road Sharki Sinawan	33	1,322,367	724,233	598,134
15	Bukhari Road Sinawan	47	1,665,890	1,153,156	512,734
<b>Total</b>		<b>467</b>	<b>13,170,078</b>	<b>6,701,030</b>	<b>4,706,177</b>

Audit is of the view that due to negligence of the TMA authorities, rent of shops was less recovered.

Less recovery of rent of shops resulted into loss amounting to Rs 4.706 million to TMA.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 4.706 million besides fixing of responsibility against concerned, under intimation to Audit.

[AIR Para: 8]

### **1.3.2.8 Execution of works without measurements – Rs 4.577 million**

According to Paragraph 4.7 of B & R Code every measurement must be recorded in the measurement book at the time it is taken and nowhere else. The practice of entering measurements in note books and elsewhere and afterwards copying them into measurement book is strictly prohibited. Further according to B & R Code Paragraph 4.5, No payment should be made without detail measurement in the Measurement Book. The description of the work must be lucid so as to admit of easy identification and check.

Contrary to above, TMO made payment of Rs 4.577 million during 2013-14 to the contractor against the work construction of surface drain, RCC

culvert, sludge carrier and P/L to tuff tile without date wise record entry in the Measurement Book. Only quantities of bills were entered in the MB and same were passed for payment. The detail is given below:

(Amount in Rupees)

Name of Scheme	MB No. / Page	Description of Item	Quantity	Rate	Amount
Const. and fixing of tuff tile, drain, RCC slab & earth filling etc U/C Daira Deen Panah	3000/19	Surface Drain	1711	312.11	534,071
		R.C.C Culverts	4 Nos.	52000 Each	208,000
		P/L Tuff Tile	41427	90 P. Rft	3,728,430
		Const. of Sludge carrier	80 Rft	1336.25 P. Rft	106,920

Audit is of the view that due to weak internal controls, payment of repair work was made without detail measurement in MB.

Payments without proper detail measurement resulted in irregular expenditure of Rs 4.577 million.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against concerned, under intimation to Audit.

[AIR Para: 36]

### **1.3.2.9 Award of work without calling tenders – Rs 3.196 million**

According to Rule 9 of Punjab Procurement Rules 2009, “A procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA’s web site”.

TMO incurred an expenditure of Rs 3.196 million during 2013-14 on purchase of asset/solar light system without advertisement on the PPRA website / inviting tenders through newspapers. Purchases were made on the basis of quotations collected at personal level, which could not be treated as competitive. The detail is given below:



(Amount in Rupees)

<b>Date of drawl</b>	<b>Cheque #</b>	<b>Description of Expenditure head</b>	<b>Amount</b>
12.09.13	80868442	Solar light set system for MC park	1,000,450
24.09.13	C907207	Solar light set system for park Kot Addu	1,496,000
12.10.13	C907211	solar light set system Park	700,000
<b>Total</b>			<b>3,196,450</b>

Audit is of the view that due to weak internal controls, purchases were made without advertisement on PPRA website.

Expenditure amounting to Rs 3.196 million without advertisement resulted in unauthorized expenditure.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 25]

### **1.3.2.10 Non recovery of various fees - Rs 2.680 million**

According to TMA Tax/Fee rate schedule By-Laws and TMA notification No. 1658 TMA dated 17.05.2004 the Map of buildings must be got approved from the TMA and Building/Map fee @ Rs 2 per sft will be collected on construction of Market/ shops, Petrol Pump, Hotel and all Buildings etc. Furthermore, TMA notification No. 1658/TMA dated 17.05.2004, 2% tax will be charged by the TMA on transfer of immovable property in urban and rural areas.

TMO failed to recover various fees/taxes, amounting to Rs 2.680 million under various heads, during 2013-14, as detailed below.

(Amount in Rupees)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	NOC Fee	514,000
2	MAP/Building Fee	436,288
3	Wagon stand Fee	600,272

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
4	Bus Stand Fee	81,135
5	Water rate charges	139,320
6	I.P Tax	153,430
7	Immoveable property Tax	618,880
8	Professional Tax	137,000
<b>Total</b>		<b>2,680,325</b>

Audit is of the view that due to weak internal controls, recovery of fee was not made by the department.

Non recovery of Government fees amounting to Rs 2.680 million resulted in loss to TMA.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 2.680 million besides fixing of responsibility against concerned, under intimation to Audit.

[AIR Paras: 3,5,7,10,11,12,20]

### **1.3.2.11 Non-recovery of house building advances – Rs 2.650 million**

According to Rule 10.16 (V) of PFR Volume-I house building advance will be recovered by the deduction of monthly installments from the pay bills of the Government servant concerned. Further according to Rule 4.7(1), Chapter-IV of Punjab Financial Rules, Vol-I, it is primary responsibility of the departmental authorities to see that all revenue or other debts due to Government, which have to be brought to account, are correctly and properly assessed, realized and credited to Government account.

TMO paid Rs 2.650 million as house building advances to different employees during 2013-14, but advances were not recovered from the pay of the concerned.

Audit is of the view that due to weak internal controls, advances were not recovered from the concerned.

Non recovery of advances amounting to Rs 2.650 million resulted in loss to TMA.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 2.650 million besides fixing of responsibility against concerned, under intimation to Audit.

[AIR Para: 16]

#### **1.3.2.12 Unauthorized splitting of scheme - Rs 2.130 million**

According to para 2.70 of B&R Code and vide Finance Department Letter No.FD(D-11)10(3)90 Dated 27<sup>th</sup> June 1991, the splitting will have to be got approved from the Chief Engineer concerned. Further, according to Rule 15.2 (iii) of Punjab Financial Rules, Vol-I, expenditure should not be split up so as to avoid the necessity for obtaining the sanction of higher authority.

TMO incurred an expenditure of Rs 2.310 million on four development schemes by splitting into 31 development schemes. Alee schemes were split up below the limit of Rs 100,000 to avoid the necessity of advertisement. The schemes were split up without approval of competent authority. (Annex-N)

Audit is of the view that due to weak internal controls, scheme were split to avoid the sanction from higher authority.

The splitting of schemes resulted in unauthorized expenditure amounting to Rs 2.310 million.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 24]

### **1.3.2.13 Overpayment on account of contractor profit and overhead charges – Rs 1.532 million**

According to Government of Punjab Finance Department letter No RO(TECH) FD.18-23/2004, dated 21.09.2004 Sr. No. (ii) the rate analysis for the item rates (non standardized shall be prepared by the XEN clearly giving the specifications of the material used and approved by the competent authority to accord technical sanction (not below the rank of S.E) before the work is undertaken.

TMO made excess payment of Rs 1.532 million to contractors during 2013-14 on account of contractors' profit and overhead charges on carriage / lead from factory to site of tuff tile. Whereas the rate of the same was given at site. (Annex-O)

Audit is of the view that due to weak internal controls, overpayment on account of contractor's profits and overhead charges was made to the contractors.

Over payment on account of contractor's profit and overhead charges amounting to Rs 1.532 million resulted in loss to Government.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 1.532 million besides fixing of responsibility against concerned, under intimation to Audit.

[AIR Para: 31]

## **1.4 Tehsil Municipal Administration Ali Pur**

## 1.4.1 Irregularities & Non-Compliance

### 1.4.1.1 Award of work without calling tenders – Rs 25.080 million

According to Rule 9 of Punjab Procurement Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site.

TMO incurred expenditure of Rs 25.080 million during 2013-14 on purchase of sports material and development schemes without advertising on the PPRA website/ inviting tenders through newspapers. Purchases were made on the basis of quotations, which could not be treated as competitive. Furthermore, tenders were advertised without particulars of technical sanction. The detail is given below:

(Amount in Rupees)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Sports Material / Uniforms etc.	1,430,295
2	21 No. of Development Works Tenders	23,650,000
<b>Total</b>		<b>25,080,295</b>

Audit is of the view that due to weak internal controls, purchases were made without advertisement on PPRA web site.

Expenditure amounting to Rs 25.080 million without advertisement resulted in unauthorized expenditure.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Paras: 15,19]

#### **1.4.1.2 Irregular payment of work charged establishment - Rs 11.016 million**

As per Preface to the Wage Rate Act 2008, appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.9.2004.

TMO recruited 102 work charged employees to perform the duties on disposal works, water supply schemes and sanitation work during 2013-14. An amount of Rs 11.016 million was paid out of non development budget on account of salaries of those employees. The recruitment process was conducted without observing the codal formalities i.e. advertisement of the posts, detail of the candidates applied, minutes of recruitment committee, offer letters and joining reports etc.

Audit is of the view that due to weak internal controls, recruitment process was not followed as laid down in the Wage Rate Act, 2012.

Irregular recruitment of work charged employees resulted into unauthorized payment amounting to Rs 11.016 million.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility on the concerned, under intimation to Audit.

[AIR Para: 10]

#### **1.4.1.3 Execution of works without proper measurements – Rs 7.205 million**

According to Paragraph of 4.5B&R Code, no payment should be made without detail measurement in the Measurement Book. Further as per Rule 60 of TMA (Works) Rules 2003, full particulars of the work executed shall be given in the measurement book, which shall include the work being readily identified and the measurement being checked.

Contrary to above, TMO incurred expenditure amounting to Rs 7.205 million during 2013-14 on account of repair work without any detailed measurements recorded in the measurement books. Only the final bill was prepared and paid accordingly. (Annex-P)

Audit is of the view that due to weak internal controls, payments of repair work were made without detail measurement in MB.

Payments without detail measurement of repair work resulted in irregular expenditure of Rs 7.205 million.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against concerned, under intimation to Audit.

[AIR Para: 16]

#### **1.4.1.4 Unauthorized cash payments – Rs 3.692 million**

According to Clause 37(1) of Part VIII of Local Government Accounts Manual 2003, employees shall be paid by direct credit into their bank account and may apply to be paid by cheque. Further according to the Government of Punjab Finance Department Letter No FD(FR)V-6/75/P/ DT 17-9-08 read with sub Rule 4.49 of treasury Rules, no payment should be made in cash. Furthermore according to Government of Punjab Finance Department letter No.FD(FR) V-6/75(P) dated 17.09.2008, Payments of Rs 100,000 and above, to the contractors and suppliers shall not be made in cash by the DDO. The payments shall be made through crossed cheque in favour of suppliers to minimize the chances of fraud / embezzlement / theft.

Contrary to above, TMO withdrew an amount of Rs 3.692 million during 2013-14 as cash through open cheques instead of direct credit or cross cheques. The acknowledgments of the same were also not available on record. (Annex-Q)

Audit is of the view that due to weak internal controls, payments were made in cash instead of cross cheques.



Cash payments made to contractors / employees resulted into unauthentic payments amounting to Rs 3.692 million.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 7]

#### **1.4.1.5 Non realization of conversion fee - Rs 1.660 million**

According to Government of Punjab LG&CD Department Notification No.SOR(LG)38-18/2009 dated 06.06.2012, the conversion fee for the conversion of a residential, industrial, Peri Urban area or intercity service to commercial use shall be as under.

<b>Value of land as per valuation Table</b>	<b>Conversion Fee</b>
Less than one million rupees	5%
From one million rupees to ten million rupees	10%
More than ten million rupees	20%

TMO did not recover conversion fee amounting to Rs 1.660 million from nine owners of residential / commercial schemes during 2013-14. (Annex-R)

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

Non-recovery of conversion fee amounting to Rs 1.660 million resulted in loss to TMA.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 1.660 million besides fixing of responsibility against concerned, under intimation to Audit.

[AIR Paras: 1,2,3]

## **1.5 Tehsil Municipal Administration Jatoi**

## 1.5.1 Irregularities & Non-Compliance

### 1.5.1.1 Award of work without calling tenders – Rs 46.670 million

According to Rule 9 of Punjab Procurement Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site.

TMO incurred expenditure of Rs 46.670 million on purchase of sports material and development schemes without advertising on the PPRA website/ inviting tenders through newspapers. Purchases were made on the basis of quotations, which could not be treated as competitive. Furthermore, tenders were advertised without particulars of technical sanction. The detail is given below:

(Amount in Rupees)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Sports Material	669,660
2	48 No of Development Works Tenders	46,000,000
<b>Total</b>		<b>46,669,660</b>

Audit is of the view that due to weak internal controls, purchases were made without advertisement on PPRA web site.

Expenditure amounting to Rs 46.670 million without advertisement resulted in unauthorized expenditure.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Paras: 16,23]

### 1.5.1.2 Irregular payment of work charged establishment – Rs 17.082 million

According to preface of the Wage Rate Act 2012, appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.09.2004.

TMO recruited 130 work charge employees in CO unit Jatoi and Shehr Sultan during 2013-14. An amount of Rs 17.082 million was paid out of non development budget on account of salaries to the employees during the year. The recruitment process was conducted without observing the codal formalities i.e. advertisement of the posts, detail of the candidates applied, minutes of recruitment committee, offer letters and joining reports etc. The detail is given below:

(Amount in Rupees)

Sr. No.	CO Unit	Total No. of Staff	Total Amount
1	Jatoi	59	7,752,600
2	Shehr Sultan	71	9,329,400
<b>Total</b>		<b>130</b>	<b>17,082,000</b>

Audit is of the view that due to weak internal controls, recruitment process was not followed as laid down in the Wage Rate Act, 2012.

Irregular recruitment of work charged employees resulted into unauthorized payment of salaries amounting to Rs 17.082 million.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility on the concerned, under intimation to Audit.

[AIR Para: 17]

### **1.5.1.3 Unauthorized cash payments – Rs 15.838 million**

According to Clause 37(1) of Part VIII of Local Government Accounts Manual 2003, employees shall be paid by direct credit into their bank account and may apply to be paid by cheque. Further according to the Government of Punjab Finance Department Letter No FD(FR)V-6/75/P/ DT 17-9-08 read with sub Rule 4.49 of treasury Rules, no payment should be made in cash. Furthermore according to Government of Punjab Finance Department letter No.FD(FR) V-6/75(P) dated 17.09.2008, Payments of Rs 100,000 and above, to the contractors and suppliers shall not be made in cash by the DDO. The payments shall be made through crossed cheque in favour of suppliers to minimize the chances of fraud / embezzlement / theft.

TMO incurred expenditure amounting to Rs 15.838 million on account of salaries, contingent expenditure etc. during 2013-14. All the payments were made in cash instead of cross cheques / direct credit into their bank account. (Annex-S)

Audit is of the view that due to weak financial controls, payments were made in cash instead of cross cheque.

Payment in cash to suppliers / employees resulted in unauthorized expenditure amounting to Rs 15.838 million.

The matter was reported to TMO and Administrator in January, 2015. Department neither submitted reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 13]

### **1.5.1.4 Non-recovery of arrear of receipts– Rs 7.173 million**

According to Rule 76 of Punjab District Government and TMA (Budget) Rules 2003, the primary obligation of collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government fund under the proper receipt head.

TMO did not recover outstanding amounts of Rs 7.173 million from the various contractors on account of arrears of bus stand fees, cattle mandi fee, Teh Bazari fee, Immovable Property Tax etc. since 2001.

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

Non recovery of outstanding dues amounting to Rs 7.173 million resulted in loss to the Government.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 7.173 million besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 10]

#### **1.5.1.5 Execution of works without proper measurements – Rs 5.578 million**

According to B&R Code Paragraph 4.5, no payment should be made without detail measurement in the Measurement Book. Further as per Rule 60 of PLG TMA (Works) Rules 2003, full particulars of the work executed shall be given in the measurement book, which shall include the work being readily identified and the measurement being checked.

Contrary to above, TMO incurred expenditure amounting to Rs 5.578 million during 2013-14 on account of repair work without any detailed measurements recorded in the measurement books. Only the final bill was prepared and paid accordingly. (Annex-T)

Audit is of the view that due to weak internal controls, payment of repair work was made without detail measurement in MB.

Payments without detail measurement of repair work resulted in irregular expenditure of Rs 5.578 million.

The matter was reported to Tehsil Municipal Officer in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends regularization besides fixing of responsibility against concerned, under intimation to Audit.

[AIR Paras: 18,19]

#### **1.5.1.6 Non realization of conversion fee - Rs 2.395 million**

According to Government of Punjab LG&CD Department Notification No.SOR(LG)38-18/2009 dated 6.6.2012, the conversion fee for the conversion of a residential, industrial, Peri-urban area or intercity service to commercial use shall be as under.

<b>Value of land as per valuation Table</b>	<b>Conversion Fee</b>
Less than one million rupees	5%
From one million rupees to ten million rupees	10%
More than ten million rupees	20%

TMO did not recover conversion fee amounting to Rs 2.395 million from 16 owners of commercial buildings and petrol pump during 2013-14. (Annex-U)

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

Non-recovery of conversion fee amounting to Rs 2.395 million resulted in loss to TMA.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 2.395 million besides fixing of responsibility against concerned, under intimation to Audit.

[AIR Paras: 1,4]

#### **1.5.1.7 Non-recovery of Government dues – Rs 1.166 million**

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

under proper receipt head. Further according to TMA Tax/Fee rate schedule By-Laws Notification No. TMA/796 dated 19.06.2006 published in newspaper, the NOC Fee will be collected from the Factories, Bricks Companies Bhatta, Telephone towers, Petrol Pumps, oil/cotton Factories etc.

TMO failed to recover an amount of Rs 1.166 million on account of NOC fee, Map/Building fee, leases fee, income tax etc. during 2013-14. The detail is given below:

(Amount in Rupees)

<b>Sr. No.</b>	<b>Description of Revenue/Fee</b>	<b>Recoverable Amount</b>
1	NOC fee	173,000
2	Map/Building fee	163,400
3	Leases fee	411,750
4	Income Tax on auction of lease	237,575
5	Professional tax	60,000
6	Renewal fee	120,000
<b>Total</b>		<b>1,165,725</b>

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

Non recovery of Government dues amounting to Rs 1.166 million resulted in loss to TMA.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 1.166 million besides fixing of responsibility against concerned, under intimation to Audit.

[AIR Paras: 2,5,11,25,28,29]

#### **1.5.1.8 Un-authorized reinstatement and payment of salaries - Rs 1.043 million**

According to Rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. Further according to Rule 29 of PLG (Accounts) Rules 2001, every Drawing and Disbursing Officer



signing and authorizing the payment for salary and bonus. Contingent account, work bill, grants bill and travelling allowance bill shall be personally responsible for any erroneous payment and claim of bill.

TMO paid an amount of Rs 1.043 million on account of Pay and Allowances during 2013-14. Scrutiny of relevant record revealed that a sub engineer was reinstated after resignation from services. TMA authorities interpreted the court decision wrongly and reinstated the employee. The payment of pay and allowances was unauthorized.

Audit is of the view that due to weak internal controls, employee was reinstated after the resignation.

Payment of salaries amounting to Rs 1.043 million resulted in unauthorized expenditure.

The matter was reported to TMO and Administrator in February, 2015. Department neither submitted any reply nor convened the DAC meeting despite repeated requests.

Audit recommends recovery of Rs 1.043 million besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 15]

# **ANNEX**

**Annex-A****Part-I****Memorandum for Departmental Accounts Committee Paras  
pertaining to Current Audit Year 2014-15**

(Rupees in Million)

<b>Name of Formation</b>	<b>Sr. No.</b>	<b>AP No.</b>	<b>Subject</b>	<b>Amount</b>
TMA Muzaffargarh	1	1	Defective tendering of works	27.188
	2	2	Execution of works through quotations and without detailed measurements	5.504
	3	8	Unjustified release of security deposits	2.084
	4	11	Unjustified consumption of pol due to non maintenance proper log books	1.562
	5	13	Execution of original and repair work without collaboration of district Government and UAs	12.602
	6	14	Doubtful payment of work done without dates of measurements record entries, and billings	2.442
	7	15	Overpayment due to allowing of unjustified rates of tuff tiles	0.080
	8	22	Non conducting of post completion evaluation of development schemes	12.602
	9	23	Unjustified expenditure on repair of vehicles	0.234
	10	24	Un authorized purchase and doubtful consumption of stationary	0.596
	11	25	Loss to Government Due none/less deposit of additional performance security	5.405
	12	29	Unauthorized execution of culverts schemes	0.737
	13	31	Loss to TMA due to misuse of fire brigade vehicles	1.091
	14	32	Loss on account of house rent allowance	0.092
	15	33	Loss to Government due to non-realization of penal rent	0.382
TMA Kot Addu	16	1	Loss to Government Due to misappropriation in conversion fee	0.183
	17	9	Encroachment of TMA property and loss	0.312
	18	13	Recovery of un authorized payment of conveyance allowance during LFP	0.196
	19	14	Recovery of un authorized payment of pay	0.196

Name of Formation	Sr. No.	AP No.	Subject	Amount
			and allowances	
	20	15	Recovery of unauthorized payment of social security benefit after regularization	0.223
	21	17	Unauthorized and unjustified purchase and consumption of stores without stock entry	1.680
	22	19	Un-reconciled balance in pension fund account pls-4094-5	1.706
	23	21	Non achievements of receipt targets, expected loss	63.610
	24	22	Non blacklisting and forfeiture of earnest money and additional performance security from defaulter contractor.	0.600
	25	26	Unjustified return of securities to contractor.	0.873
	26	29	Unauthorized expenditure due to execution of works without measurements.	6.945
	27	32	Overpayment due to allowing excessive rate of transportation of earth	0.271
	28	33	Loss to Government due to non relaying of dismantled material as sub-base course under tuff tiles	0.211
	29	34	Loss to Government Due to double payment in items of earthwork	0.058
	30	35	Overpayment due to allowing of higher rate of tuff tile than MRS	0.071
	31	37	Overpayment due to allowing unauthorized 5% wastage of tuff tiles	0.117
	32	38	Overpayment due to non deduction of culverts from the earth filling of metaled road	0.034
	33	39	Overpayment due to unjustified measurements	0.050
	34	40	Excess payment on account of use of local sand	0.050
	35	41	Overpayment due to wrong calculation on account of sewerage works	0.108
	36	42	Loss to Government due to non re-use/deduction of excavated earth from earth filling	0.100
	37	43	Non depositing of additional performance security required for below quotation/tender	1.502

Name of Formation	Sr. No.	AP No.	Subject	Amount
TMA Ali Pur	38	5	Doubtful consumption of pol due to non maintenance proper log books	6.68
	39	6	Loss to Government Due to purchase of pol at higher rates than the rates fixed by OGRA	0.096
	40	8	Non recovery of penal rent from unauthorized occupants of Government Residences	0.864
	41	9	Loss on account of house rent allowance	0.103
	42	11	Less recovery of rent of shops	0.272
	43	12	Unjustified expenditure on repair	1.334
	44	13	Doubtful purchases of consumable stores items	2.531
	45	14	Doubtful consumption of POL	0.078
	46	17	Doubtful expenditure showing consumable items	0.576
	47	18	Unauthorized purchase / hiring of tent, chairs etc. without advertisement	0.936
	48	20	Loss due to non leasing of shops	0.331
	49	21	Execution of development / repair work without collaboration of district Government And UAs	30.000
	50	22	Non recovery of water rate charges	0.044
	51	23	Non auction/recovery of income expected loss	1.00
	52	24	Non achievements of receipt targets, expected loss	18.236
	53	25	Unjustified expenditure TA / DA	0.125
	54	26	Non conducting of post completion evaluation of development schemes	30.000
	55	27	Unjustified payment on account of electricity charges	0.827
	56	28	Loss to Government due to non relaying of dismantled material as sub base course under tuff tiles	0.141
	57	29	Unjustified payment of earth work	0.107
58	30	Overpayment due to less deduction of road crust	0.044	
59	31	Payments without detailed measurements	5.390	
60	32	Doubtful payment of work done without	5.390	

Name of Formation	Sr. No.	AP No.	Subject	Amount
			dates of measurements record entries, and billings	
	61	33	Overpayment due to allowing of unjustified rate of ramming of earthwork	0.454
TMA Jatoi	62	3	Un-approved/illegal residential colonies	0.330
	63	6	Misuse of Government Vehicle and un-authorized expenditure	0.300
	64	7	Unjustified payment of security deposits of millions	-
	65	8	Doubtful consumption of pol due to non maintenance proper log books	3,645
	66	9	Unauthorized payment of conveyance allowance	0.011
	67	12	Doubtful consumption of pol	0.129
	68	14	Doubtful expenditure on repair of vehicles	0.138
	69	20	Doubtful purchase of consumable item	0.400
	70	21	Doubtful clearance of outstanding liabilities	0.295
	71	22	Unauthorized purchase / hiring of tent, chairs etc. without advertisement	0.764
	72	24	Loss due to no leasing of shops	0.202
	73	26	Non achievements of receipt targets, expected loss	6.401
	74	27	Non forfeiture of earnest money from defaulter contractors	0.278
	75	30	Non maintenance of important record chances of misappropriation	-
	76	31	Unjustified expenditure of fair, legal charges	1.049
	77	32	Non conducting of post completion evaluation of development schemes	60.000
	78	33	Unauthorized additional charge of tehsil officer	-
	79	34	Overpayment due to allowing unjustified height of culverts	0.054
	80	35	Overpayment due to non deduction of shrinkage	0.304
	81	36	Overpayment due to measurement of wrong thickness of bricks	0.198
82	37	Overpayment due to less deduction of road	0.326	

<b>Name of Formation</b>	<b>Sr. No.</b>	<b>AP No.</b>	<b>Subject</b>	<b>Amount</b>
			crust	
	83	38	Payments without detailed measurements	1.501
	84	39	Doubtful payment of work done without dates of measurements record entries, and billings	60.000
	85	40	Loss to Government Due to purchase of pol at higher rates than the rates fixed by OGRA	0.064

**Part-II**  
**[Para 1.1.3]**

**Memorandum for Departmental Accounts Committee Paras  
pertaining to Audit Year 2013-14**

(Rupees in Million)

<b>Name of TMA</b>	<b>Sr. No.</b>	<b>AP No.</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Observation</b>
TMA Muzaffar Garh 2012-13	1	1	Misappropriation of Government Money without Actual Execution of Works	0.369	Misappropriation
	2	6	Misappropriation of Security Deposit Funds	0.169	
	3	9	Loss on account of House Rent Allowance	0.092	Recovery
	4	10	Loss to Government due to non-realization of penal rent	0.283	
	5	15	Overpayment Due To Allowing Unjustified Rates Of Tuff Tiles	0.981	Overpayment
	6	21	Unauthorized Hiring of Tent, Chairs etc. without Advertisement	0.921	Violation of rules
	7	23	Unauthorized expenditure for purchase of LCD, Air Conditioner and kitchen Accessories	0.278	
	8	24	Unjustified excessive expenditure of POL	0.793	
	9	35	Unjustified Expenditure On Repair Of Vehicles	0.263	
	10	36	Unjustified Expenditure on Repair Of Fire Brigade And Non Forfeiture Of Security / Penalty Imposed	0.438	Recovery
	11	38	Un-authorized use of Government Government vehicle, expenditure incurred on Repair	0.065	
TMA Kot Addu 2012-13	12	3	Non-collection of NOC Fee.	0.285	Recovery
	13	9	Loss of Rent due to Encroachment of Property	0.564	
	14	23	Overpayment due to allowance of unjustified carriage	0.901	Overpayment



<b>Name of TMA</b>	<b>Sr. No.</b>	<b>AP No.</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Observation</b>	
TMA Jatoi 2012-13	15	5	Misuse of Government Vehicle and Un-authorized expenditure	0.956	Recovery	
	16	8	Non-Recovery of Lease Money from the Contractors	0.938	Recovery	
	17	9	Recovery of Un authorized payment of Pay and Allowances	0.090	Recovery	
	18	10	Non-recovery of House Building Advances	0.385		
	19	11	Recovery of un authorized payment of Honoraria	0.026		
		20	12	Doubtful Purchase of Sports Material	0.692	Violation of rule
		21	17	Doubtful Consumption/Purchase of Stores	0.399	Violation of rule
TMA Jatoi 2011-12 Remaining	22	7	Loss due to un-approved residential schemes.	0.400	Loss to Government	
	23	9	Unauthorized expenditure on quotations works	0.532	Violation of Rule	
	24	16	Overpayment due to non deduction of shrinkage	0.131	Overpayment	
	25	18	Loss to Government due to cancellation of contract	0.633	Loss to Government	
	26	21	Overpayment due to allowing of higher rate of tuff tile.	0.384	Overpayment	
	27	27	Less collection of renewal fee	0.110	Recovery	
TMA Ali Pur 2012-13	28	11	Less Recovery of Rent of Shops	0.236	Recovery	
	29	13	Doubtful Repair/ Purchases of Stores Items	0.485	Violation of rules	
	30	15	Non Recovery of Water Rate Charges	0.044	Over payment	
	31	20	Less Deduction on account of shrinkage in Earth Work	0.117	Recovery	
	32	26	Fraudulent drawl through Double billing on account of the same item	0.072	Recovery	

## TMAs Muzaffargarh District

### Budget and Expenditure Statement for Financial Year 2013-14

(Rupees in Million)

<b>TMA Muzaffargarh</b>				
<b>2013-14</b>	<b>Budget</b>	<b>Actual</b>	<b>Excess / Savings</b>	<b>%age</b>
Salary	140.437	137.637	-2.800	-1.994
Non-Salary	116.911	117.171	-0.260	-0.222
Development	93.787	39.273	-54.514	-58.125
<b>Total</b>	<b>351.135</b>	<b>294.081</b>	<b>-54.514</b>	<b>-15.525</b>
<b>Receipts</b>	<b>296.038</b>	<b>291.953</b>	<b>-4.085</b>	<b>-1.380</b>
<b>TMA Kot Addu</b>				
<b>2013-14</b>	<b>Budget</b>	<b>Actual</b>	<b>Excess / Savings</b>	<b>%age</b>
Salary	176.055	172.970	-3.085	-1.752
Non-Salary	98.829	88.330	-10.499	-10.623
Development	128.377	73.110	-55.267	-43.051
<b>Total</b>	<b>403.261</b>	<b>334.41</b>	<b>-68.851</b>	<b>-17.074</b>
<b>Receipts</b>	<b>384.000</b>	<b>335.100</b>	<b>-48.900</b>	<b>-12.734</b>
<b>TMA Ali Pur</b>				
<b>2013-14</b>	<b>Budget</b>	<b>Actual</b>	<b>Excess / Savings</b>	<b>%age</b>
Salary	70.731	68.900	-1.831	-2.589
Non-Salary	32.200	30.220	-1.980	-6.149
Development	32.700	19.890	-12.810	-39.174
<b>Total</b>	<b>135.631</b>	<b>119.01</b>	<b>-16.621</b>	<b>-12.248</b>
<b>Receipts</b>	<b>125.930</b>	<b>118.320</b>	<b>-7.610</b>	<b>-6.043</b>
<b>TMA Jatoi</b>				
<b>2013-14</b>	<b>Budget</b>	<b>Actual</b>	<b>Excess / Savings</b>	<b>%age</b>
Salary	55.272	53.274	-1.998	-3.615
Non-Salary	26.945	21.481	-5.464	-20.278
Development	100.030	54.100	-45.930	-45.916
<b>Total</b>	<b>182.247</b>	<b>128.855</b>	<b>-53.392</b>	<b>-29.297</b>
<b>Receipts</b>	<b>168.900</b>	<b>127.540</b>	<b>-41.360</b>	<b>-24.488</b>

**Annex-C****[Para 1.2.2.1]****Unauthorized cash payments**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Bank Account No.</b>	<b>Date</b>	<b>Cheque No.</b>	<b>Amount</b>
1	10435-3 BOP	15.7.13	77586653	208,677
2	10435-3 BOP	18.7.13	77586658	1,344,619
3	10435-3 BOP	22.7.13	77586667	268,618
4	10435-3 BOP	22.7.13	77586666	107,782
5	10435-3 BOP	22.7.13	77586702	152,000
6	10435-3 BOP	24.7.13	77586704	342,000
7	10435-3 BOP	1.8.13	77586713	385,932
8	10435-3 BOP	1.8.13	77586714	237,277
9	10435-3 BOP	6.8.13	77586730	3,076,100
10	10435-3 BOP	6.8.13	77586729	1,418,006
11	10435-3 BOP	6.8.13	77586728	374,300
12	10435-3 BOP	6.8.13	77586727	117,559
13	10435-3 BOP	7.8.13	77586734	1,146,080
14	10435-3 BOP	7.8.13	77586736	1,445,471
15	10435-3 BOP	23.8.13	77586782	121,961
16	10435-3 BOP	13.9.13	79396811	304,752
17	10435-3 BOP	13.9.13	79396812	1,504,012
18	10435-3 BOP	18.9.13	79396819	335,920
19	10435-3 BOP	20.9.13	79396822	353,400
20	10435-3 BOP	20.9.13	79396821	275,709
21	10435-3 BOP	23.9.13	79396829	342,000
22	10435-3 BOP	30.9.13	79396842	342,000
23	10435-3 BOP	3.10.13	79396845	237,828
24	10435-3 BOP	4.10.13	79396844	1,414,835
25	10435-3 BOP	9.10.13	79396858	138,994
26	10435-3 BOP	11.10.13	79396900	342,000
27	10435-3 BOP	14.10.13	79287503	134,010
28	10435-3 BOP	14.10.13	79287502	105,292
29	10435-3 BOP	14.10.13	79287505	758,860
30	10435-3 BOP	14.10.13	79287506	296,763
31	10435-3 BOP	24.10.13	79287512	105,303
32	10435-3 BOP	31.10.13	79287524	273,600
33	10435-3 BOP	5.11.13	79287553	237,828
34	10435-3 BOP	7.11.13	79287555	1,415,525
35	10435-3 BOP	11.11.13	79287562	273,600
36	10435-3 BOP	12.11.13	79287563	149,720

Sr. No.	Bank Account No.	Date	Cheque No.	Amount
37	10435-3 BOP	26.11.13	79287580	417,240
38	10435-3 BOP	4.12.13	130251523	237,500
39	10435-3 BOP	9.12.13	130251539	240,920
40	10435-3 BOP	10.12.13	130251548	707,180
41	10435-3 BOP	12.12.13	130251554	257,672
42	10435-3 BOP	12.12.13	130251553	1,415,525
43	10435-3 BOP	16.12.13	130251555	273,220
44	10435-3 BOP	19.12.13	130251575	189,681
45	10435-3 BOP	9.1.14	130251597	1,402,086
46	10435-3 BOP	10.1.14	130251600	251,298
47	10435-3 BOP	21.1.14	130574109	112,787
48	10435-3 BOP	31.1.14	130574120	135,132
49	10435-3 BOP	13.2.14	130574137	253,460
50	10435-3 BOP	6.3.14	130574145	252,018
51	10435-3 BOP	6.3.14	130574144	1,467,536
52	10435-3 BOP	18.3.14	130574167	405,960
53	10435-3 BOP	20.3.14	130574170	670,320
54	10435-3 BOP	27.3.14	130574174	310,092
55	10435-3 BOP	25.4.14	130574190	262,037
56	10435-3 BOP	25.4.14	130574189	444,886
57	10435-3 BOP	8.5.14	131575706	284,951
58	10435-3 BOP	8.5.14	131537507	140,592
59	10435-3 BOP	8.5.14	131537505	1,497,082
60	10435-3 BOP	20.5.14	131537524	244,442
61	10435-3 BOP	21.5.14	131537525	114,710
62	10435-3 BOP	28.5.14	131537528	554,040
63	10435-3 BOP	2.6.14	131537535	159,600
64	10435-3 BOP	9.6.14	131537553	1,501,237
65	10435-3 BOP	10.6.14	131537554	271,889
66	10435-3 BOP	11.6.14	131537555	277,982
67	18691-2 BOP	11.11.13	111879623	758,216
68	18691-2 BOP	12.11.13	111879607	382,364
69	19154-2 BOP	8.1.14	105868361	292,600
70	19154-2 BOP	13.1.14	130790001	740,240
71	19154-2 BOP	11.2.14	130790015	365,180
72	19154-2 BOP	25.2.14	130790019	648,636
73	19154-2 BOP	24.6.14	130790030	117,800
74	19154-2 BOP	27.6.14	130790032	352,840
75	19154-2 BOP	27.6.14	130790033	202,720
76	19154-2 BOP	30.6.14	130790034	239,400
77	19154-2 BOP	30.6.14	130790035	147,915
<b>Total</b>				<b>39,089,319</b>

**Annex-D****[Para1.2.2.4]****Non completion of developmental schemes**

(Amount in Rupees)

Year	Name of scheme	Work order issued on with time limit	Name of contractor	Estimated Cost	%age of work completed	Total Expenditure
2010-11	Repair and construction of M/R along with Gully grating Mohallah chah mithu wala U.C No.34	3.5.2012 03 months	M/S Qureshi Construction	1467000	46%	777,875
2010-11	Construction of drain nala Tuff tiles Qasba Rohilianwali	3.05.2012 02 months	M/S Rashid &Co.	680000	40%	204,248
2010-11	Construction of drain laying of tuff tiles Hayat Nagar Tanky Bagh	3.05.2012 02 months	M/S Rashid &Co.	540000	26%	105,945
2010-11	Construction of drain laying of tuff tiles Androon Hadooood U/C Murrad Abad	3.05.2012 02 months	M/S Rashid &Co.	575000	39%	171,421
2010-11	Construction of RCC sewer at near sports ground tibbi mohana chowk U/C No.37	3.05.2012 02 months	Muhammad Saqib Khan	657000	65%	335,021
2010-11	Repair construction of tuff tiles boundary walls at janaza gah purrani chungi Muzaffargarh	3.05.2012 02 months	M/S Rashid &Co.	784000	13%	78,432
2010-11	Repair of patch work at jail Road Muzaffargarh	3.05.2012 02 months	Malik Maddah Hussain	183000	66%	105,315
2010-11	Repair construction of tuff tiles link street social security road Muzaffargarh	3.05.2012 02 months	M/S Rashid &Co.	542000	26%	108,064
2010-11	Repair construction of tuff tiles street Abuzar Turab Shah wali	3.05.2012 02 months	M/S Rashid &Co.	425000	32%	108,558
2010-11	Repair construction of	3.05.2012	Amjad	380000	66%	

Year	Name of scheme	Work order issued on with time limit	Name of contractor	Estimated Cost	%age of work completed	Total Expenditure
	fire hydrant and P/L of tuff tiles at fire brigade office Muzaffargarh	02 months	Perveez			195,000
2010-11	Construction of drain soling tuff tiles Galli Sheikh Intazar, Khawaja Farooq wali	3.05.2012 02 months	Rana Imran	918500	44%	312,587
2010-11	Construction of drain soling Basti Sukhera house and basti zore	3.05.2012 02 months	Rana Imran	668000	47%	262,076
2010-11	Construction of drain soling tuff tiles basti Khdai Basti Sahoo mouza khudai	3.05.2012 03 months	Rana Imran	1852000	55%	795,117
2010-11	Construction of soling and P/L of tuff tiles at basti Nawan Budh U/C gul wala	28.06.2012 02 months	Ameer Bux	850000	24%	499,505
2010-11	P/L of tuff tiles from old NADRA office to house Dr. Muhammad Hayat Khan Niazi	28.06.2012 02 months	Rai Muhammad Tariq	986000	32%	248,472
2010-11	Construction of soling earth work at mouza pacca sandila langar sarai	28.06.2012 02 months	Amjjad Ali	715000	62%	343,466
2010-11	P/L of tuff tiles construction of drains nala by pass road	28.06.2012 02 months	Allah Wasaya Khan	583000	17%	71,585
2010-11	Construction of drain nala Tuff tiles U/C No.37	28.06.2012 02 months	Rai Muhammad Tariq	575000	42%	173,894
2010-11	P/F of main whole covers with rings and construction of RCC slab iron girder crossing and repair of drains nala androon hadood CO unit Muzaffargarh	28.07.12 03 Months	Amjjad Ali	900000	33%	311,295
2010-11	Remaining work of maintenance and rehabilitation sewerage scheme from old octri	11.2.2011 04 months	Rana Abdul Aziz	2000000	53%	1,053,000

<b>Year</b>	<b>Name of scheme</b>	<b>Work order issued on with time limit</b>	<b>Name of contractor</b>	<b>Estimated Cost</b>	<b>%age of work completed</b>	<b>Total Expenditure</b>
	No.2 to grid station road U/C No.35					
2010-11	Construction of Mettled Road Nala haji wah from basti Shakir Shah to Basti Bhangi wala	15.03.2011 04 months	Makhdoom Irshad Hussain	989200	46%	400,000
2008-09	Construction of water purification plant at U/C Murad Abad	19.10.2009 04 months	Rana Muhammad Nadeem	1400000	41%	573,000
<b>Total</b>						<b>7,233,876</b>

**Annex-E**

**[Para1.2.2.6]**

**Less realization of conversion fee**

Table-1

(Amount in Rupees)

Sr. No.	Name of Colony/ Housing Scheme	Area in Marla	Rate Per Marla (as per land schedule by A.C)	Total Value	Recoverable conversion fee @ 1%	Land Sub-division Fee @175 per Marla	Plan/Building approval Fee	Total
1	Ali Housing Scheme Near Qureshi wala	400	100000	40,000,000	400,000	70,000	10,000	480,000
2	Arian Garden City Muzaffargah	120	100000	12,000,000	120,000	21,000	10,000	151,000
3	Bismullah Colony Near New Sabzi Mundi Muzaffargarh	200	100000	20,000,000	200,000	35,000	10,000	245,000
4	Madina Park Housing Colony Rangpur 7 Acres Ch.Asghar	1120	50000	56,000,000	560,000	196,000	10,000	766,000
<b>Total</b>								<b>1,642,000</b>

Table-2

(Amount in Rupees)

Sr. No.	Name/Description	Location/ Owner	Total Land (Marla)	Total Value	Conversion Fee	Building Plan Fee	Total Recovery
1	Barvi Market (20 Shops) a Rangpur	Rana Sabir Ali	20	2,000,000	200,000	54400	254,400
2	NBP Building RangPur	Rana Islam	7	700,000	35,000	19,040	54,040
3	MCB Building Rangpur	Haji Rab Nawaz	10	1,000,000	50000	27200	77,200
4	Anjum POLPUMP	Jhang Road Near Police Station Rangpur Haji Safdar Kheera	160	5,600,000	560000	217600	777,600
5	Post Office market Chowk Munda road	Zamar Sheikh	10	1,000,000	50000	27200	77,200
6	Askar POL pump	Rehmat Khudai	80	2,800,000	280000	108800	388,800
<b>Total</b>							<b>1,629,240</b>



## Annex-F

### [Para1.2.2.7]

### Non-imposition of penalty for delayed completion of schemes

(Amount in Rupees)

Sr. No.	Name of Scheme	Work order date with time limit	Status of Work Completed	Estimated Cost	Penalty Amount
1	Construction of Drain & providing and laying of tuff tiles galli Mahar Ghafar and Galli Maha Fiaz Basti Moharan	18.3.14 (45 Days)	25%	220,400	22,040
2	Construction of Drains and P/L of Tuff tiles in street Mahar Saleem and Mahar Aslam Basti Maharan	6.1.14 02months	10%	275,000	27,500
3	Construction of PACA Brick work &P/L of tuff tiles in street Mansoor Pasha near Grid station Purani Chungi No.2	19.1.14 02months	79%	500,000	50,000
4	Construction of drain &P/L of tuff tiles street shah Nawaz Near Novelty Cinema	6.1.14 03months	90%	1,000,000	100,000
5	Construction of Drain & P/L of tuff tiles Street imran Younis Karbla Road	9.1.14 02months	37%	600,000	60,000
6	Construction of darin in street Mazhar Shah Jassu Wala	3.1.14 02months	35%	450,000	45,000
7	Construction of Pacca Brick Work &P/L of tuff tiles in street Qazi Asim Near Punjab Bakers	6.1.14 01months	81%	120,000	12,000
8	Construction of Pacca Brick Work &P/L of tuff tiles in street Wajid Hussain Taliri	18.3.14 (45 days)	28%	217,500	21,750
9	Construction of Pacca brick work & P/L of tuff tiles in street Haider Near Adday Wali Masjid	6.1.14 01month	88%	128,600	12,860
10	Construction of pacca brick &P/L of tuff tiles in street Sheikh Habib Ahmed Circular Road Near Imam Bargah Mahajirin Wali	9.1.14 02months	01%	510,000	51,000
11	Construction of drains & P/L of tuff tiles in street Main Ismail Roshan Green Graveyard	9.1.14 02months	22%	350,000	35,000
12	Construction of drains & P/L of tuff tiles in street Jabbar Sherwani wali near basti talkot	6.1.14 02months	30%	300,000	30,000
13	Construction of pacca brick &P/L of tuff tiles in street Asif Balouch Near Chore Shah Darbar	9.1.14 02months	65%	305,000	30,500
14	Construction of pacca brick &P/L of tuff tiles in street Muneer Painter Mohallah Rasool Abad	9.1.14 02months	30%	275,000	27,500
15	Construction of drains & P/L of tuff tiles in street M.Haneef Gadi Gujja Basti Doaba	9.1.14 01month	15%	184,600	18,460
16	Construction /providing of tuff tiles in street Sonna Khan Doaba	9.1.14 01month	8%	177,400	17,740
17	Construction of drains & P/L of tuff tiles in street Abdul Ghafoor Macchi Doba	18.3.14 01month	0%	118,700	11,870
18	Construction and laying of brick soling in street under pass Imranabad Basti Bhattian Dabba	9.1.14 01month	6%	110,000	11,000
19	Construction of drains & P/L of tuff tiles in street Mian Ashiq basti Gujja Doaba	9.1.14 01month	11%	104,750	10,475
20	Construction of drains & P/L of tuff tiles in street Imam Bukhsh Basti Gujja Doaba	9.1.14 01month	36%	141,000	14,100
21	Construction of drains & P/L of tuff tiles in street M.Riaz and Galli M. Saeed Basti Gujja Doaba	9.1.14 01month	9%	145,100	14,510
22	Construction of drains & P/L of tuff tiles in street M.Ilyas Qureshi Basti Gujja Doaba	9.1.14 02months	02%	347,000	34,700

Sr. No.	Name of Scheme	Work order date with time limit	Status of Work Completed	Estimated Cost	Penalty Amount
23	Construction of drains & P/L of tuff tiles in street Haji Aslam Basti Gujja Doaba	6.1.14 01month	19%	128,600	12,860
24	Construction /providing of tuff tiles in street Asghar Macchi Doaba	6.1.14	07%	165,450	16,545
25	Construction of soling Basti Meeru wala	4.1.14	30%	250,000	25,000
26	Construction of soling Basti Shadi khan wan pittaffi	18.3.14	76%	619,000	61,900
27	Construction of soling Basti Arri Sharqi wan pittaffi	18.3.14	78%	327,000	32,700
28	Construction of drain and soling basti Gohar Jangla Mouza Jangla Gohar	3.1.14	05%	474,000	47,400
29	Construction of drain and soling basti sanwak wala basti shaheen wala mouza qalndar wala	21.2.14 (45days)	10%	862,000	86,200
30	Construction of culverts mouza Karm Dad Qureshi Gulab Gurmani Godar Mehboob wala	3.1.14 02months	0%	376,000	37,600
31	Construction of drain tuff tiles as proposed malik qasim hinjra Rangpur	22.1.14	02%	500,000	50,000
32	construction of drain tuff tile mohllah rajpoot rang pur	3.1.14	0%	500,000	50,000
33	Construction of drain tuff tile culverts UC Rangpur	21.2.14	07%	500,000	50,000
34	construction of drain tuff tile as propped by Haji Nawaz Rangpur	2.2.14	04%	500,000	50,000
35	Construction of building for official residence near tanky Muzaffargarh city	9.1.14	55%	1,036,600	103,660
36	Repair and construction of M/R alongwith Gully garting Mohallah chah mithu wala U.C No.34	3.5.2012 03 months	46%	1467000	146,700
37	Construction of drain nala Tuff tiles Qasba Rohilianwali	3.05.2012	40%	680000	68,000
38	Construction of drain laying of tuff tiles Hayat Nagar Tanky Bagh	3.05.2012	26%	540000	54,000
39	Construction of drain laying of tuff tiles Androon Hadood U/C Murrad Abad	3.05.2012 02 months	39%	575000	57,500
40	Construction of RCC sewer at near sports ground tibbi mohana chowk U/C No.37	3.05.2012 02 months	65%	657000	65,700
41	Repair construction of tuff tiles boundry walls at janaza gah purrani chungi Muzaffargarh	3.05.2012 02 months	13%	784000	78,400
42	Repair of patch work at jail Road Muzaffargarh	3.05.2012 02 months	66%	183000	18,300
43	Repair construction of tuff tiles link street social security road Muzaffargarh	3.05.2012 02 months	26%	542000	54,200
44	Repair construction of tuff tiles street Abuzar Turab Shah wali	3.05.2012	32%	425000	42,500
45	Repair construction of fire hydrant and P/L of tuff tiles at fire brigade office Muzaffargarh	3.05.2012 02 months	66%	380000	38,000
46	Construction of drain soling tuff tiles Galli Sheikh Intazar, Khawaja Farooq wali	3.05.2012 02 months	44%	918500	91,850
47	Construction of drain soling Basti Sukhera house and basti zore	3.05.2012	47%	668000	66,800
48	Construction of drain soling tuff tiles basti Khдай Basti Sahoo mouza khudai	3.05.2012 03 months	55%	1852000	185,200
49	Construction of soling and P/L of tuff tiles at basti Nawan Budh U/C gul wala	28.06.2012 02 months	24%	850000	85,000
50	P/L of tuff tiles from old NADRA office to house Dr. Muhammad Hayat Khan Niazi	28.06.2012 02 months	32%	986000	98,600
51	Construction of soling earth work at mouza pacca sandila langar sarai	28.06.2012	62%	715000	71,500
52	P/L of tuff tiles construction of drains nala by pass road	28.06.2012	17%	583000	58,300
53	Construction of drain nala Tuff tiles U/C No.37	28.06.2012	42%	575000	57,500
54	P/F of main whole covers with rings and construction of RCC slab iron grider crossing and repair of drains nala androon hadood CO unit Muzaffargarh	28.07.12 03 Months	33%	900000	90,000
55	Remaining work of maintenance and rehabilitation sewerage scheme from old octri No.2 to grid station road U/C No.35	11.2.2011 04 months	53%	2000000	200,000
56	Construction of Metaled Road Nala haji wah from basti Shakir Shah to Basti Bhangi wala	15.03.2011 04 months	46%	989200	98,920
57	Construction of water purification plant at U/C Murad Abad	19.10.2009	41%	1400000	140,000
<b>Total</b>				<b>31,488,400</b>	<b>3,148,840</b>

**Annex-G**  
**[Para1.2.2.9]**

**Unauthorized sanction of technical estimates**

(Amount in Rupees)

<b>Sr. No.</b>	<b>MB No.</b>	<b>Name of Work</b>	<b>Estimated Cost</b>	<b>Sanctioned By</b>	<b>Relevant Authority</b>
1	59/20	Construction of Drain soling and P/L of tuff tiles in street mahar Saleem	275,000	EDO (Works &Services)	Cheif Engineer
2	59/20	P/L of tuff tiles in the street Imam Bux Basti Gujja	145,100	EDO (Works &Services)	-do-
3	59/20	Construction of drain soling and P/L of Tuff tiles in street Mian Ashiq	104,750	EDO (Works &Services)	-do-
4	55/20	P/L of tuff tiles in street Muneer Painter Mohalah Rasool Abad	275,000	EDO (Works &Services)	-do-
5	59/20	P/L of tuff tiles in street Asghar Machhi Doaaba	165,450	EDO (Works &Services)	-do-
6	59/20	Construction of drain soling &P/L of tuff tiles In street M.Haneef Gadi Gujja	184,600	EDO (Works &Services)	-do-
7	59/20	Construction & P/L of tuff tiles in street Sohana Khan Doaba	177,400	EDO (Works &Services)	-do-
8	59/20	Construction of pacca Brick P/L of tuff tiles in street sheikh Habib Ahmed near imam baragah	510,000	EDO (Works &Services)	-do-
9	59/20	Construction of drain P/L of tuff tles in street Muhammad Ilyas Basti Gujja	347,000	EDO (Works &Services)	-do-
10	59/20	Construction of drain and P/L of tuff tiles in street Muhammad Riaz Basti Gujja Doaba	145,100	EDO (Works &Services)	-do-
11	55/20	Construction of drain and P/L of tuff tiles in street main Aslam Green Graveyard	350,000	EDO (Works &Services)	-do-
12	55/20	Construction of drain & P/L of tuff tiles in street haji Aslam basti Gujja Doaba	128,600	EDO (Works &Services)	-do-
<b>Total</b>			<b>2,808,000</b>		

## Annex-H

[Para1.2.2.10]

## Less realization of license fee

(Amount in Rupees)

Sr. No.	Name of business point	Total Number	Fee per business point	Total Fee
1	Aara Machine/Flour Mills	16	1000	16,000
2	Agri Seed	133	5000	665,000
3	Bakri Shop	5	5000	25,000
4	Bakers	147	1000	147,000
5	Bone/other Factory	23	1000	23,000
6	Bricks center	7	5000	35,000
7	Building Material	4	5000	20,000
8	Ice Factory	10	5000	50,000
9	Factory/Mills	64	1000	64,000
10	Flour Factory	8	10000	80,000
11	Flour Shops	228	1000	228,000
12	Flour Shops/Other Agencies	73	1000	73,000
13	Flour/Grains Mills	2	5000	10,000
14	Glass House	17	5000	85,000
15	Karyana Store	6	1000	6,000
16	Medical Store	234	1000	234,000
17	Mills/Pumps/Agree Seeds	9	5000	45,000
18	Misc. etc.	16	1000	16,000
19	Misc. etc.	1275	500	637,500
20	Oil Agency/Other Agency	53	1000	53,000
21	Oil Factory	6	20000	120,000
22	Oil Shops	55	1000	55,000
23	Oil Store	5	1000	5,000
24	Petrol Agency	7	1000	7,000
25	Petrol Pump	10	1000	10,000
26	Rice Factory	7	1000	7,000
27	Stone Crush	2	5000	10,000
28	Trunk Shop	9	1000	9,000
Total amount to be recovered				2,735,500
Total amount Recovered				45,055
<b>Amount Not Recovered</b>				<b>2,690,445</b>

**Annex-I**  
**[Para1.2.2.11]**

**Unauthorized splitting of scheme**

(Rupees in Million)

Sr. No.	Name of Scheme	Estimated Cost	Name of contractor
1	Construction of Drain & providing and laying of tuff tiles galli Mahar Ghafar and Galli Maha Fiaz Basti Moharan	220,400	Rajpoot Developers
2	Construction of Drains and P/L of Tuff tiles in street Mahar Saleem and Mahar Aslam Basti Maharan	275,000	Rajpoot Developers
3	Construction of drains & providing of brick soling of street Asiq Khan Basti Moharan	175,000	Rajpoot Developers
<b>Sub Total</b>		<b>670,400</b>	
4	Construction of darin in street Mazhar Shah Jassu Wala	450,000	M.Aslam Gopang
5	Construction of drains & P/L of tuff tiles in street Malik Yunis Chhajra Jassu Wala	250,000	Mushtaq Ahmed Awan
<b>Sub Total</b>		<b>700,000</b>	
6	Construction of drains & P/L of tuff tiles in street M.Haneef Gadi Gujja Basti Doaba	184,600	Rajpoot Developers
7	Construction of drains & P/L of tuff tiles in street Mian Ashiq basti Gujja Doaba	104,750	Rajpoot Developers
8	Construction of drains & P/L of tuff tiles in street Imam Bukhsh Basti Gujja Doaba	141,000	Rajpoot Developers
<b>Sub Total</b>		<b>430,350</b>	
9	Construction of drains & P/L of tuff tiles in street M.Riaz and Galli M. Saeed Basti Gujja Doaba	145,100	Rajpoot Developers
10	Construction of drains & P/L of tuff tiles in street M.Ilyas Qureshi Basti Gujja Doaba	347,000	Rajpoot Developers
11	Construction of drains & P/L of tuff tiles in street Haji Aslam Basti Gujja Doaba	128,600	Rajpoot Developers
<b>Sub Total</b>		<b>620,700</b>	
<b>Grand Total</b>		<b>2,421,450</b>	

**Annex-J**  
**[Para1.2.2.13]**

**Award of work without calling tenders**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>	<b>Contractor</b>
1	130574119	30.1.14	Gifts for Youth Festival	135,132	Cashier TMA
2	109856517	25.10.13	Rent of fan for Ramzan Bazar	90,890	Muhammad Imran
3	79287566	20.11.13	Rent for 14th August	98,900	Rana wajid Ali
4	79287566	20.11.13	P/F of panaflex 14th August	93,368	Rana wajid Ali
5	79287566	20.11.13	Rent for sound system 14Th August	99,450	Rana wajid Ali
6	79287566	20.11.13	Rent for chair etc.	99,000	Rana wajid Ali
7	79287568	20.11.13	Prizes for 14th August	80,400	Muhammad Danial
8	109856516	25.10.13	Rent of entry gate for ramzan bazaar	61,200	M/S Rajpoot Developers
9	109856516	25.10.13	Rent of fan and energy saver for Ramzan bazaar	56,300	M/S Rajpoot Developers
10	109856517	25.10.13	Rent of fan	74,290	Muhammad Imran
11	131537513	30.5.14	Rent for sound systam Youth festival	24,540	Cashier TMA
12	131537530	30.5.14	Providing of bed sheets for 14th August	60,300	Rana wajid Ali
13	130300550	28.1.14	Purchase of tentage for sahulat bazar	356,400	-
14	-do-	-do-	Purchase of Furniture for Administrator Office	103,834	-
15	130574193	20.5.14	Moharam Routs Muzaffargarh	99,800	Aslam Electric Stores Muzaffargah
16	130574193	20.5.14	Moharraum Routs City Areas	98,200	Aslam Electric Stores Muzaffargah
17	130574193	20.5.14	Moharraum Routs Khangarh	91,700	Aslam Electric Stores Muzaffargah
<b>Total</b>				<b>1,723,704</b>	

**Annex-K****[Para1.3.1.1]****Non-production of record**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Date of drawl</b>	<b>Cheque #</b>	<b>Description</b>	<b>Amount</b>
1	24.01.14	81439508	sports items Youth festival	800,000
2	28.01.14	81439511	TA DA sportsmen	65,000
3	29.01.14	81439512	tentage Sports youth festival	75,000
4	30.01.14	81439515	TA DA sportsmen	20,000
5	31.01.14	81439516	TA DA sportsmen	40,000
6	04.02.14	81439519	TA DA sportsmen	27,500
7	04.02.14	81439519	TA DA sportsmen	32,000
8	15.05.14	81941503	Unknown	300,000
9	03.06.14	81941528	Arrears	192,689
10	24.10.13	80868455	payment hockey club	25,000
11	12.10.13	80868452	Bill of Sports activities	150,000
12	06.12.13	80868480	Unknown	82,390
13	06.12.13	80868480	Unknown	80,260
14	06.12.13	80868480	Unknown	83,481
15	06.12.13	80868480	Unknown	81,240
16	06.12.13	80868480	Unknown	79,170
<b>Total</b>				<b>2,133,730</b>

**Annex-L**

**[Para1.3.2.2]**

**Adoption of defective advertisement process to support contractors  
pooling**

(Amount in Rupees)

Name of Scheme	Agency	WO#/ Date	Date of Advertisement in Newspapers	Last date for tender	Amount	Advertised in
P/F of ornamental models monuments etc for beautification of Kot Addu Phase-1+II (Combine)	Rana Abdul Aziz	170, 171/28.06.13	05.06.2013	17.06.2013	9,600,000	Daily Jang
“Const. of sewer line manhole & sludge carrier at disposal of Dhup Sari Tehsil Kot addu” SPBUSP	M. Irfan	11454/ 08.03.12	05.06.2013	17.06.2013	4,999,000	Daily Jang
Repair and renovation etc Tayyaba Ladies Park Kotaddu	M. Moosa Rind	286/29.11.11	16.11.11	26.11.11	2,000,000	Daily Express
Const. of drain soling & other related work identified by master sadeeq wali near R/Station D.D. Panah	Malik Zafar Iqbal Hanjra	449/ 20.02.12 , 189/6 TO 8	14.02.12	18.02.12	1,000,000	Daily Ausaf
Const. of fixing of tuff tile, drain, RCC slab & earth filling etc U/C D.D Panah	Rana M. Khalid	395/ 20.01.12	10.01.2012	20.01.2012	4,950,000	Daily Ausaf
Const. of road M/R 592 TDA	Adeel Ur rehman	585/27.02.12	16.02.12	25.02.12	4,700,000	Daily Pakistan
Const. of soling drain EF rana yaqoob wali uc14 mohallah rajput CSS kotaddu	Sajid Mehmood	65/09.04.14	20.03.14	07.04.14	445,500	Daily Express
P/L soling repair drain EF street G. Muhammad awan to pilot school mohallah qazi abad uc14 CSS	Sajid Mehmood	57/ 09.04.14	20.03.14	07.04.14	659,900	Daily Express
<b>Total</b>					<b>28,354,400</b>	



**Annex-M**

**[Para1.3.2.4]**

**Unauthorized sanction of technical estimates**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of Scheme</b>	<b>Agency</b>	<b>WO#/ Date</b>	<b>T.S Amount</b>	<b>Sanctioned by</b>
1	“Const. of sewer line manhole & sludge carrier at disposal of Dhup Sari Tehsil Kot addu” SPBUSP	M. Irfan	11454/ 08.03.12	4,999,000	TO (I&S) M.Garh
2	Repair and renovation etc Tayyaba Ladies Park Kotaddu	M. Moosa Rind	286/29.11.11	2,000,000	XEN LGCD D.G. Khan
3	Const. of drain soling & other related work identified by master sadeeq wali near R/Station D.D. Panah	Malik Zafar Iqbal Hanjra	449/ 20.02.12 , 189/ 6to8	1,000,000	TO (I&S) M.Garh
4	Const. of road M/R 592 TDA	Adeel Ur rehman	585/27.02.12	4,700,000	XEN LGCD D.G. Khan
5	Const. of soling drain EF rana yaqoob wali uc14 mohallah rajput CSS kotaddu	Sajid Mehmood	65/09.04.14	445,500	TO (I&S) M.Garh
6	P/L soling repair drain EF street G. Muhammad awan to pilet school mohallah qazi abad uc14 CSS	Sajid Mehmood	57/ 09.04.14	659,900	TO (I&S) M.Garh
7	const. of 3 No VR bridges kishan minor khadim hussain chandia g. Nabi laar id by malik naseer hanjra	Naseer Ahmad Gurmani	481/08.02.12	1,800,000	XEN LGCD D.G. Khan
8	Const. of Tuff Tile st. Ch. Yaqoob wali ch. Zahoor wali rana riyasat wali master nazir wali	Naseer Ahmad Gurmani	479/08.02.12	1,900,000	XEN LGCD D.G. Khan
9	Const. of 2 span pulli bar kishan minor chah jaal wala mauza hanjrai kotaddu	M. Sadeeq	4/ 09.04.14	1,100,000	TO (I&S) M.Garh
10	Const. of soling in basti walu wala near janaza gah uc noor shah talai kotaddu	Shahid Iqbal	29/ 09.04.14	884,100	TO (I&S) M.Garh
11	P/L soling repair drain EF tibba nazar pura phase-1 uc ahsan pur Kotaddu	M. Sadeeq	12/ 09.04.14	769,200	TO (I&S) M.Garh
<b>Total</b>				<b>20,257,700</b>	

**Annex-N**  
**[Para1.3.2.12]**

**Unauthorized splitting of scheme**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Drawl Date</b>	<b>Cheque #</b>	<b>Description of work</b>	<b>Amount</b>
1	23.11.13	C07263	Plants for Tayaba Park Phase-ii	79,501
2	23.11.13	C07263	Plants for Tayaba Park Phase-i	77,697
3	23.11.13	C07263	Plants for Tayaba Park Phase-iii	76,770
4	23.11.13	C07263	Plants for Tayaba Park Phase-iv	73,794
<b>Sub Total</b>				<b>307,762</b>
5	01.02.14	C907292	Const. Of Green belt CSS #5, 6	57,898
6	01.02.14	C907292	Const. Of Green belt CSS #1	82,267
7	01.02.14	C907292	Const. Of Green belt CSS #12 to 13	81,916
8	01.02.14	C907292	Const. Of Green belt CSS #10	58,882
9	01.02.14	C907292	Const. Of Green belt CSS #11	37,887
10	01.02.14	C907292	Const. Of Green belt CSS #7	65,275
11	01.02.14	C907292	Const. Of Green belt CSS #8, 9	46,483
12	01.03.14	C9072893	Const. Of Green belt CSS #15, 16,17, 18	75,427
<b>Sub Total</b>				<b>506,035</b>
13	02.05.14	C907296	Const. Of Shed sahulat bazar Iqbal Park S.East 2	78,732
14	02.05.14	C907296	Const. Of Shed sahulat bazar Iqbal Park N.West 3	71,002
15	02.05.14	C907296	Const. Of Shed sahulat bazar Iqbal Park N.West 1	65,454
16	02.05.14	C907296	Const. Of Shed sahulat bazar Iqbal Park N.West 4	49,763
17	02.05.14	C907296	Const. Of Shed sahulat bazar Iqbal Park S.East 3	47,809
18	02.05.14	C907296	Const. Of Shed sahulat bazar Iqbal Park S.West 2	73,396
19	02.05.14	C907296	Const. Of Shed sahulat bazar Iqbal Park S.East 1	80,989
20	12.06.14	81941533	Const. Of Shed sahulat bazar Iqbal Park S.west 1	68,093
21	12.06.14	81941533	Const. Of Shed sahulat bazar Iqbal Park N.west 1	80,989
22	12.06.14	81941533	Const. Of Shed sahulat bazar Iqbal Park S.west 2	76,115
23	12.06.14	81941533	Const. Of Shed sahulat bazar Iqbal Park S.west 3	65,131
24	12.06.14	81941533	Const. Of Shed sahulat bazar Iqbal Park S.west 4	47,151
25	12.06.14	81941533	Const. Of Shed sahulat bazar Iqbal Park N.East 3	61,473
26	12.06.14	81941533	Const. Of Shed sahulat bazar Iqbal Park N.East 2	81,349
27	12.06.14	81941533	Electric facility sahulat bazar	62,049
<b>Sub Total</b>				<b>1,009,495</b>
28	12.06.14	81941533	P/F tuff tile basti Dona UC Budh	77,158
29	12.06.14	81941533	P/F tuff tile basti Dona UC Budh	76,289
30	12.06.14	81941533	P/F tuff tile basti Dona UC Budh	75,457
31	12.06.14	81941533	P/F tuff tile basti Dona UC Budh	77,974
<b>Sub Total</b>				<b>306,878</b>
<b>Grand Total</b>				<b>2,130,170</b>

**Annex-O****[Para1.3.2.13]****Overpayment on account of contractor profit and overhead charges**

(Amount in Rupees)

Sr. No.	Name of Scheme	Name of Contractor	WO#/Date	MB No. Page	Quantity consumed Sft	Rate of Carriage	Rate of 20% contractor profit on carriage	Amount of recovery.
1	Const. of fixing of tuff tile, drain, RCC slab & earth filling etc U/C Daira Deen Panah	M/S Rana Muhammad Khalid	395/20.01.2012	3000	41,427 Sft	16.27 per Sft	3.24	808,240
2	Const. of drain soling E/F Tuff Tile Mehmood Kot City Identified by Rana Amjad N.Nazim	Mr. Dost Mohammad	603/08.03.12	191	7,500	12 per Sft	2.4	108,000
3	Const. R drain/nala, boundary wall repair of gate E/F T.Tile RCC slab Cont. Repair of Staff quarter iqbal park kotaddu	Ehtesham Ur rehman	492/25.04.12	381/19 to 27	7,037 sft	15 per Sft	1.5	116,110
4	Const. of drain soling Tuff tile E/F RCC pipe etc st. Tariq Wali kotaddu	Rana M. Irfan	412/24.01.12	4810/14 to 17	5152	12 per Sft	2.4	74,188
5	Repair and renovation etc Tayyaba Ladies Park Kotaddu	M. Moosa Rind	286/29.11.11	614/7 to 11	9,401	12 per Sft	1.2	9,388
6	Const. of drain Nala	M. Azhar Farooq	370/10.01.12	102/1 to 5	4,700	12 per Sft	2.4	67,680

Sr. No.	Name of Scheme	Name of Contractor	WO#/Date	MB No. Page	Quantity consumed Sft	Rate of Carriage	Rate of 20% contractor profit on carriage	Amount of recovery.
	E/Filling Tuff Tile etc Khayaban Ali St. Office patwarian near graveyard laar wala i.b rao rahat ali khan kotaddu							
7	Const. of RCC pipe surface drain E/F and Tuff tile Street abbas langah masjid wali zia colony kotaddu	Asif Mubeen	606/13.03.12	149/1 to 6	3360	12 per Sft	2.4	48,384
8	Const. of RCC pipe surface drain E/F and Tuff tile etc. Street Tayyab wali zia colony kotaddu	Asif Mubeen	609/13.03.12	148/4 to 6	6000	12 per Sft	2.4	86,400
9	Const. of drain soling EF iron cross RCC slab ward#14 kotaddu	Saleem Farzand ali	4249/19.10.11	57/13 to 18	14,879	12 per Sft	2.4	214,257
Total								1,532,647

**Annex-P****[Para1.4.1.3]****Unauthorized payment due to execution of works without measurements**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Date (MDY)</b>	<b>Month</b>	<b>Description</b>	<b>Supplier</b>	<b>Amount</b>
1	2/27/2014	February	Const. & Repairing of Soling	Muhammad Akbar	99,835
2	5/19/2014	May	Repairing Soling	Zafar Iqbal	99,776
3	6/19/2014	June	Cons. Soling Chah mochi wala	M. Akbar	99,690
4	2/27/2014	February	Const. & Repairing of Soling	Muhammad Akbar	99,681
5	6/19/2014	June	Repairing Pipe line	M. Arif	99,622
6	6/19/2014	June	Repairing Soling	M. Akbar	99,530
7	5/14/2014	May	Cosnt. Soling	M. Arif	99,525
8	4/10/2014	April	Repairing Slab	Rana Mashooq Ali	99,522
9	5/15/2014	May	Repairing soling	M. Akbar	99,441
10	3/5/2014	March	Repairing Soling	Shafqat Rasool	99,241
11	5/30/2014	May	Repairing Pipe Line	M. Arif	99,020
12	6/19/2014	June	Const. & Repairing of Pipe line	M. Arif	99,020
13	6/19/2014	June	Repairing Nali Soling	Zafar Iqbal	98,992
14	5/14/2014	May	Cosnt. Soling	Shafqat Rasool	98,988
15	11/11/2013	November	Cons. & Repairing soling Pakay Wala	Muhammad Akbar	98,980
16	2/27/2014	February	Const. & Repairing of Soling	Shafqat Rasool	98,744
17	2/27/2014	February	Const. & Repairing of Nali	Shafqat Rasool	98,560
18	5/30/2014	May	Repairing Pipe Line	M. Arif	98,305
19	5/15/2014	May	Repairing Soling	M. Akbar	98,170
20	5/14/2014	May	Cosnt. Soling	Shafqat Rasool	98,036
21	5/14/2014	May	Repairing Nali	M. Akbar	98,007
22	5/14/2014	May	Cosnt. Soling	M. Akbar	97,814
23	6/19/2014	June	Cons. Soling	Shafqat Rasool	97,598
24	17/8/2013	August	Repairing Roof	Khalid Rasool Bhutta	96,930
25	6/19/2014	June	Repairing Metal Road	M. Akbar	96,869
26	5/14/2014	May	Repairing Soling	M. Arif	96,795
27	2/27/2014	February	Const. & Repairing of Soling	Shafqat Rasool	96,743

<b>Sr. No.</b>	<b>Date (MDY)</b>	<b>Month</b>	<b>Description</b>	<b>Supplier</b>	<b>Amount</b>
28	5/14/2014	May	Cosnt. Soling	Shafqat Rasool	96,143
29	3/5/2014	March	Repairing Soling	Shafqat Rasool	95,339
30	6/8/2013	August	Repairing Slaughter House	Ameer Moawiya	95,033
31	5/14/2014	May	Repairing Soling	M. Arif	94,693
32	5/30/2014	May	Repairing Pipe Line	M. Arif	94,410
33	2/27/2014	February	Const. & Repairing of Soling	Shafqat Rasool	93,878
34	6/19/2014	June	Cons. Soling	Shafqat Rasool	93,346
35	3/5/2014	March	Repairing Pulli	Shafqat Rasool	93,233
36	2/26/2014	February	Const. & Repairing of Soling	Muhammad Akbar	93,184
37	2/27/2014	February	Const. & Repairing of Soling	Muhammad Akbar	92,576
38	2/27/2014	February	Const. & Repairing of Soling	Muhammad Akbar	92,087
39	5/14/2014	May	Cosnt. Soling	Kashif Manzoor	91,314
40	5/19/2014	May	Repairing Soling	Rana Mashooq	90,986
41	6/19/2014	June	Repairing Soling	M. Akbar	90,524
42	6/19/2014	June	Repairing Soling	M. Akbar	90,524
43	2/27/2014	February	Const. & Repairing of Soling	Muhammad Akbar	89,388
44	5/14/2014	May	Const. Pulli	Shafqat Rasool	88,859
45	2/27/2014	February	Const. & Repairing of Soling	Shafqat Rasool	88,710
46	2/27/2014	February	Const. & Repairing of Iron cross	Shafqat Rasool	88,681
47	5/14/2014	May	Cosnt. Soling	Shafqat Rasool	87,877
48	4/1/2014	April	Repairing Soling	Muhammad Arif	87,720
49	6/19/2014	June	Const. Repairing Tuff Tiles	M. Akbar	85,138
50	4/1/2014	April	Repairing Soling	Muhammad Arif	81,738
51	4/10/2014	April	Repairing Slab	Muhammad Arif	81,679
52	11/22/2013	November	Repairing Nali & Soling Munawar Khan	Rana Zafar Iqbal	81,365
53	4/4/2014	April	Repairing Manhole	Kashif Manzoor	79,918
54	6/8/2013	August	Repairing Pulli	Khalid Rasool Bhutta	77,362
55	11/11/2013	November	Repairing Street Imam	Muhammad	76,692

Sr. No.	Date (MDY)	Month	Description	Supplier	Amount
			Bargah Zanabia	Akbar	
56	5/14/2014	May	Cosnt. Soling	Rana Mashooq	75,661
57	4/24/2014	April	Repairing Soling	M. Javaid	73,583
58	4/1/2014	April	Repairing Soling	Muhammad Arif	72,656
59	5/16/2014	May	Cnst. Manhole	Kashif Manzoor	67,986
60	5/14/2014	May	Repairing Soling	M. Akbar	65,973
61	2/12/2014	February	Const. & Repairing of Soling and Pulli	Tehsin Abbas	62,620
62	2/27/2014	February	Const. & Repairing of Soling	Shafqat Rasool	61,058
63	5/14/2014	May	Repairing Soling	M. Arif	57,801
64	6/8/2013	August	Repairing Slaughter House	Ameer Moawiya	54,570
65	12/5/2013	December	Repairing Nali Soling Basti Walwat	Muhammad Akbar	53,755
66	12/13/2013	December	Repairing Nali Soling Mullan Wali	Muhammad Akbar	53,610
67	12/5/2013	December	Repairing Nali Soling Basti Gabool	Muhammad Akbar	53,500
68	12/13/2013	December	Repairing Nali Soling Bait Nabi Shah	Muhammad Akbar	53,275
69	5/14/2014	May	Cosnt. Soling	Rana Mashooq	50,805
70	12/31/2013	December	Repairing Slab	Kashif Manzoor	50,620
71	11/22/2013	November	Repiring RCC pipe Sultanpur	Kashif Manzoor	97,943
72	6/19/2014	June	Bill Iron Cross	M. Arif	98,640
73	5/30/2014	May	Bill Iron Cross	M. Arif	97,640
74	5/15/2014	May	Bill Iron Cross	M. Arif	96,920
75	5/30/2014	May	Bill Iron Cross	M. Arif	91,360
76	6/13/2014	June	Bill Iron Cross	M. Akbar	91,310
77	5/15/2014	May	Bill Iron Cross	M. Akbar	88,910
78	5/15/2014	May	Bill Iron Cross	M. Akbar	49,980
79	5/30/2014	May	Bill Iron Cross	M. Arif	49,970
80	6/13/2014	June	Bill Iron Cross	M. Akbar	49,890
81	5/30/2014	May	Bill Iron Cross	M. Arif	49,880
82	5/19/2014	May	Bill Iron Cross	M. Arif	49,280
83	11/10/2013	October	Bill Iron Cross	Abdul Aziz	48,800
84	5/15/2014	May	Bill Iron Cross	M. Arif	48,620
85	11/10/2013	October	Bill Iron Cross	M. Saeed	45,440
86	11/10/2013	October	Bill Iron Cross	Abdul Aziz	44,640
87	11/10/2013	October	Bill Iron Cross	Abdul Aziz	42,700
<b>Total</b>					<b>7,205,227</b>

**Annex-Q****[Para1.4.1.4]****Unauthorized cash payments**

(Amount in Rupees)

<b>Sr. No</b>	<b>Cheque No.</b>	<b>Dated</b>	<b>Amount</b>
1	79513807	09-07-2013	1,021,105
2	79513868	06-08-2013	196,548
3	79775207	10-09-2013	123,300
4	79775260	09-10-2013	117,242
5	79775295	11-10-2013	117,663
6	79775293	11-10-2013	125,276
7	130210824	06-11-2013	179,245
8	130210827	13-11-2013	309,006
9	130210866	13-12-2013	111,407
10	103469172	31-12-2013	129,698
11	130210900	31-12-2013	135,980
12	103469171	31-12-2013	130,661
13	130667049	22-01-2014	114,891
14	130667057	04-02-2014	189,248
15	130667064	07-02-2014	203,661
16	130667098	05-03-2014	132,899
17	131317755	04-04-2014	111,383
18	132007843	21-05-2014	243,041
<b>Total</b>			<b>3,692,254</b>



**Annex-R**

**[Para1.4.1.5]**

**Loss due to non-implementation of commercialization rules**

Table: A (Amount in Rupees)

Name	Address/ Location	Total Area (Marla)	Rate as per Valuation Table	Total Cost of Land	Commercialization/ Conversion Fee Recoverable @10%+Map fee
Bashir Ahmed Floor Mill	Head Punjad Road Alipur	90	60,000	5,400,000	540,000
Al Hamza Jousing Scheme	Near College Chowk Alipur	60	300,000	18,000,000	190,000
Total Table A					730,000
Table: B					
Name / Description of Building	Owner In charge Name/ Location	Area (Marla)	Rate Per Marla	Value as per Valuation Table	Commercialization Charges @10% or 5%
Shops / Hall	Prof. M.Iqbal / Alipur	5	300,000	1,500,000	150,000
Shops / Hall	Malik Allah Bachaya / College Alipur	10	300,000	3,000,000	300,000
Shops / Hall	Ashiq Hussain / College Alipur	5	300,000	1,500,000	150,000
Shop	Mushtaq / Altaf hotel Alipur	1	120,000	120,000	60,000
Shops / Hall	Hafiz Bashir / Chani goth road Alipur	5	300,000	1,500,000	150,000
Shop	Abdul Sattar / DSP Chowk Alipur	1	300,000	300,000	15,000
Shops	Saeed Gujjar / Hospital Road Alipur	3	300,000	900,000	45,000
Shops	Sheikh Qayum / Chani goth road Alipur	2	300,000	600,000	30,000
Shops	M.Zahid / Jaatoi By pass road Alipur	2	300,000	600,000	30,000
<b>Total Table B</b>					<b>930,000</b>
<b>Grand Total (A+B)</b>					<b>1,660,000</b>

**Unauthorized cash payments**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Drawl Date</b>	<b>Cheque No.</b>	<b>Amount</b>
1	10.07.13	79175167	297,000
2	16.07.13	79175168	513,600
3	06.08.13	79540410	130,033
4	06.08.13	79540411	171,593
5	06.08.13	79540412	297,000
6	07.08.13	79540421	526,000
7	07.08.13	79540413	152,686
8	22.08.13	79540436	189,445
9	06.09.13	79540440	465,000
10	09.09.13	79540448	168,899
11	09.09.13	79540449	269,532
12	16.09.13	79540455	465,000
13	19.09.13	79540459	479,807
14	01.10.13	79540462	465,000
15	09.10.13	79540471	262,639
16	09.10.13	79540477	297,000
17	01.11.13	79540489	465,000
18	11.11.13	79540500	465,089
19	18.11.13	79956112	100,000
20	02.12.13	79956113	100,000
21	02.12.13	79956115	200,000
22	02.12.13	79956116	465,000
23	02.12.13	79956118	139,590
24	11.12.13	79956125	230,887
25	12.12.13	79956128	612,000
26	20.12.13	79956132	155,163
27	31.12.13	79956143	213,283
28	02.01.14	79956145	152,567
29	03.01.14	79956152	179,689
30	07.01.14	79956162	169,200
31	10.01.14	79956182	438,835
32	17.01.14	79956184	179,230
33	21.01.14	79956186	198,000
34	24.01.14	130926301	193,100
35	30.01.14	130926305	425,000

<b>Sr. No.</b>	<b>Drawl Date</b>	<b>Cheque No.</b>	<b>Amount</b>
36	04.02.14	130926322	241,301
37	24.02.14	130926364	465,000
38	04.03.14	130926366	465,000
39	05.03.14	130926369	198,163
40	07.03.14	130926375	434,000
41	10.03.14	130926388	297,000
42	24.03.14	131425910	306,000
43	01.04.14	31425919	370,260
44	01.04.14	131425920	462,825
45	04.04.14	131425950	240,000
46	09.04.14	131425957	297,000
47	09.05.14	131425987	737,146
48	14.05.14	132068733	306,000
49	19.05.14	132068738	181,230
50	26.05.14	132068737	200,000
51	27.05.14	132068763	100,000
52	13.06.14	132386510	306,000
<b>Total</b>			<b>15,838,792</b>

**Annex-T**  
**[Para1.5.1.5]**

**Unauthorized payment due to execution of works without  
measurements**

Table: A

(Amount in Rupees)

<b>Sr. No.</b>	<b>Drawl Date</b>	<b>Work / Item</b>	<b>Supplier</b>	<b>Amount</b>
1	14-Apr	Energy Savers	M.Arif	88,127
2	14-Apr	24 Main whole covers	Ali & co	97,862
3	14-Apr	70 meter PVC Pipe	M.Arif	95,200
4	14-Apr	24 Main whole covers	Ali & co	97,862
5	16.09.13	Street Allah Bahksh	M.Fiaz	91,890
6	16.09.13	Street Ghulam Hussain	M.Fiaz	91,908
7	16.09.13	Street Rana Khalid	M.Fiaz	98,721
8	16.09.13	Street Sparay wali	M.Fiaz	92,695
9	16.09.13	Soling Boguee wali	M.Fiaz	91,862
10	16.09.13	Soling UC Jatoi	M.Fiaz	91,954
11	14-Jun	Solling Jatoi city	Ali & co	83,741
12	14-Apr	Solling bait meer hazar	Ali & co	90,935
13	14-May	4 suction pipes	Ali & co	99,000
14	14-Apr	4 suction pipes	Ali & co	99,000
15	14-Jun	Lime on Trees	Ali & co	92,500
16	14-Apr	Iron cross CO Unit Shehr Sultan	Ali & co	97,716
17	14-Apr	Guli Grating	Ali & co	97,148
18	14-Apr	Renovation Administrator Office	M.Tariq	97,102
19	14-Feb	05 sewerage pipes	M.Tariq	94,950
20	02.12.13	Soling Street Ali wala	Fiaz Hussain	69,350
21	02.12.13	Soling Street Ijaz Ahmed Jhugee wala	Fiaz Hussain	70,240
22	13.07.13	Steel board , panaflex for polio	Amir Traders	98,280
23	13.07.13	Steel board , panaflex for polio	Amir Traders	80,780
24	14-Apr	05 Steel Sign boards	Amir Traders	40,000
25	14-Feb	03 steel boards	Amir Traders	98,010
26	05.07.13	Main Gate, boundary repair for Ramzan Bazar	Ali & co	58,630
27	05.07.13	Main Gate, boundry repair for Ramzan Bazar	Ali & co	41,078
<b>Total</b>				<b>2,346,541</b>

Table

Sr. No.	Drawl Date	Item / work	Event / Location	Supplier	Amount
1	20.12.13	Soling Gali Mohala Sheikhhan	Moharram Exp.	M.Sajid	99,178
2	20.12.13	Iron works	Moharram Exp.	M.Sajid	49,875
3	20.12.13	Slab street shoukat	Moharram Exp.	M.Sajid	37,927
4	20.12.13	slab moharram routs	Moharram Exp.	M.Sajid	49,875
5	20.12.13	slab moharram routs	Moharram Exp.	M.Sajid	29,964
6	20.12.13	Iron cross	Moharram Exp.	M.Sajid	49,915
7	20.12.13	slab moharram routs	Moharram Exp.	M.Sajid	39,920
8	20.12.13	Soling shaher sultan	Moharram Exp.	M.Sajid	79,840
9	20.12.13	Soling Street kallay khan	Moharram Exp.	M.Sajid	85,828
10	20.12.13	slab moharram routs jhugi wala	Moharram Exp.	M.Sajid	30,938
11	20.12.13	slab shehr sultan	Moharram Exp.	M.Sajid	69,825
12	20.12.13	Soling Qasr sajjad	Moharram Exp.	M.Sajid	87,824
13	20.12.13	Earth work Bailay wala, Shehr Sultan	Moharram Exp.	M.Sajid	84,830
14	21.01.14	Lighting Moharram Routs Jatoi city	Moharram Exp.	M.Rafiq	78,975
15	21.01.14	Lighting Moharram Routs Billay wala, Bait Meer Hazar	Moharram Exp.	M.Rafiq	65,000
16	21.01.14	Generator hired, Moharram routs Shehr Sultan	Moharram Exp.	M.Rafiq	60,000
17	21.01.14	Lighting Moharram Routs Jhugee wala	Moharram Exp.	M.Rafiq	62,500
18	21.01.14	Lighting Moharram Routs Jatoi city	Moharram Exp.	M.Rafiq	96,525
19	21.01.14	Lighting Moharram Routs Shaher Sultan	Moharram Exp.	M.Rafiq	81,000
20	21.01.14	Generator hired, Moharram routs Jatoi	Moharram Exp.	M.Rafiq	56,000
21	09.05.14	Misc. items	Moharram Exp.	M.Sajid	79,671
22	14-Apr	38 rft RCC Pipe Shehr Sultan	CO Unit Shehr Sultan	Ali & co	99,651
23	14-Apr	38 rft RCC Pipe Shehr Sultan	CO Unit Shehr Sultan	Ali & co	99,651
24	14-Apr	38 rft RCC Pipe Shehr Sultan	CO Unit Shehr Sultan	Ali & co	99,651
25	02.12.13	Toilets	Ramzan Bazar	M.Tariq	92,830
26	02.12.13	Toilets	Ramzan Bazar	M.Tariq	92,418

<b>Sr. No.</b>	<b>Drawl Date</b>	<b>Item / work</b>	<b>Event / Location</b>	<b>Supplier</b>	<b>Amount</b>
27	02.12.13	Toilets	Ramzan Bazar	M.Tariq	92,830
28	02.12.13	Toilets	Ramzan Bazar	M.Tariq	92,418
29	14-May	Earth Filling	Session court	M.Arif	99,000
30	14-Apr	Earth Filling	Session court	M.Arif	99,000
31	14-Apr	Earth Filling	Sulaman Park	M.Arif	98,000
32	14-Apr	Earth Filling	ware house Jatoi	M.Arif	99,000
33	14-Apr	Earth Filling	street Yahya Abass	M.Tariq	97,500
34	14-Apr	Earth Filling	Session court	M.Arif	99,000
35	14-Apr	Earth Filling	CO Unit Shehr Sultan	Ali & co	99,502
36	14-Apr	Earth Filling	CO Unit Shehr Sultan	Ali & co	100,000
37	14-Apr	Earth Filling	CO Unit Shehr Sultan	Ali & co	99,500
38	14-Apr	Earth Filling	Children Park Jatoi	Ali & co	99,000
39	14-Apr	Earth Filling	Children Park Jatoi	Ali & co	99,000
40	14-Feb	Earth Filling	TMA Office	Tariq Hussain	98,400
<b>Total</b>					<b>3,231,761</b>
<b>G.Total Table A + Table B</b>					<b>5,578,302</b>

**Annex-U**

**[Para 1.5.1.6]**

**Non realization of conversion fee**

**Table-1**

(Amount in Rupees)

Sr. No.	Name	Address/ Location	Total Area (Marla)	Rate as per Valuation Table (per Marla)	Total Cost of Land	Commercialization/ Conversion Fee Recoverable @ 10%
1	Aziz Petroleum	Near Sharif Wala, Jatoi	80	60,000	4,800,000	480,000
2	Gudara Petroleum	Basti Allah Bux Jatoi	80	60,000	4,800,000	480,000
3	Mehtab Petroleum	Bait Meer Hazar, Jatoi	40	60,000	2,400,000	240,000
4	Faraz Filling Station	National Grammar School, M.Hazar Khan, Jatoi	60	60,000	3,600,000	360,000
5	Ahmad Nomi Oil Petroleum	Near Aziz Abad Jatoi	20	60,000	1,200,000	120,000
<b>Total</b>						<b>1,680,000</b>

**Table-2**

S#	Nme Description of Building	Owner Incharge Name/ Location	NO's / qty	Area (Marla)	Rate Per Marla	Value as per Valuation Table	Commercializati on Charges @ 10% or 5%
1	Yasrab Cold Storage	Jatoi city		40	80,000	3,200,000	320,000
2	Shops	M. Adnan Permet road Jatoi	2	1.5	120,000	180,000	27,000
3	Shops	Mistri Mehboob Near Police Station Jatoi	3	2	120,000	240,000	36,000
4	Shops	Jam Ismail, Kotla Rehali basti mehr	3	2	12,750	25,500	3,825
5	Salma medical Center	Bet meer Hazar Jatoi	1	10	12,750	127,500	19,125
6	National Grammar School	Bet meer Hazar Jatoi	1	20	12,750	255,000	38,250
7	Honda Show room	Akhtar Abad Jatoi	1	10	12,750	127,500	19,125
8	Hospital Dr Rabia	Near masjid Khair ul Bashar	1	5	120,000	600,000	90,000
9	Shops Godown	Akbar Rehmani, Near Grid Chowk Jatoi City	3	5	120,000	600,000	90,000
10	Shops	Akbar , Near Grid Chowk Jatoi City	2	1	120,000	120,000	18,000
11	Shops	Mehboob Khan, Near Grid Chowk Jatoi City	4	3	120,000	360,000	54,000
<b>Total</b>							<b>715,325</b>
<b>G.Total Table A + Table B</b>							<b>2,395,325</b>