



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

**AUDIT YEAR 2013-2014**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

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

## **Preface**

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

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

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

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

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

Islamabad  
Dated:

**(Muhammad Akhtar Buland Rana)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

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

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

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

The total Development Budget of above mentioned TMAs in City District Multan for the Financial Year 2012-13, was Rs 1079.905 million and expenditure incurred was of Rs 929.325 million, showing savings of Rs 150.580 million. The total Non-Development Budget for Financial Year 2012-13 was Rs 752.527 million and expenditure was of Rs 625.383 million, showing savings of Rs

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

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

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

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

Audit of development expenditure of Rs 289.176 million was carried out, out of the total expenditure of Rs 929.325 million and Audit of non-development expenditure Rs 177.237 million out of the total expenditure of Rs 625.383 million for the Financial Year 2012-13 was conducted, which are 31% & 28% of development and non-development expenditures, respectively. Total overall expenditure of TMAs of District Multan for the Financial Year 2012-13 was Rs 1,554.709 million, out of which overall expenditure of Rs 466.413 million was audited, which is 30% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total overall receipt of TMAs of District Multan for the financial year 2012-13 was Rs884.298 million, out of which overall receipt of Rs309.504 million was audited which, is 35% of total receipt.

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

Recoveries of Rs 139.781 million were pointed out through various audit paras but no recovery was effected till the compilation of this Report. Out of the total recoveries Rs 33.102 million was not in the notice of the Executive before audit.

**c. Audit Methodology**

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

**d. Audit Impact**

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

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

**e. Desk Audit**

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

**f. Comments on Internal Control and Internal Audit department**

Internal control mechanism of TMAs of District Multan was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against ghost schemes. Negligence on the part of



TMA authorities may be captioned as one of important reasons for weak Internal Controls.

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

**g. The Key Audit Findings of the Report**

- i. Misappropriation involving Rs 8.095 million was noted in four cases<sup>1</sup>
- ii. Non-production of record involving Rs 120.983 million was noted in four cases.<sup>2</sup>
- iii. Irregularities of Rs 74.605 million noted in eight cases.<sup>3</sup>
- iv. Performance issues involving Rs 110.218million were noted in fifteen cases<sup>4</sup>.
- v. Internal control weaknesses involvingRs 61.223 million were noted in ten cases<sup>5</sup>.

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

**h. Recommendations**

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

- i. Strengthening of internal controls

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<sup>1</sup> Para:1.2.1.1,1.3.1.1,1.3.1.2,1.6.1.1

<sup>2</sup> Para: 1.4.1.1,1.5.1.1,1.6.2.1,1.7.1.1

<sup>3</sup> Para: 1.2.2.1 to 1.2.2.2,1.3.2.1,1.3.2.2,1.4.2.1,1.5.2.1,1.7.2.1, to 1.7.2.4

<sup>4</sup>Para: 1.2.3.1,1.2.3.2,1.3.3.1, 1.4.3.1 to 1.4.3.4,1.5.3.1 to 1.5.3.5,1.6.4.1 to 1.6.4.2,1.7.3.1

<sup>5</sup> Para: 1.2.4.1 to 1.2.4.3,1.3.4.1 to 1.3.4.3,1.4.4.1 to 1.4.4.3,1.7.4.1

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

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rupees in Million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	06	1,832.432
2	Total formations in Audit Jurisdiction	06	1,832.432
3	Total Entities (PAOs)/ DDOs Audited	06	1,554.709
4	Total Formations Audited	06	1,554.709
5	Audit & Inspection Reports	06	1,554.709
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports (Relating to TMA)	Nil	Nil

**Table 2: Audit Observations regarding Financial Management**

(Rupees in Million)

Sr. No.	Description	Amount Placed under audit observation
1	Unsound Asset management	-
2	Weak Financial management	111.218
3	Weak Internal Controls relating to financial management	61.223
4	Others	202.683
<b>Total</b>		<b>375.124</b>

**Table 3: Outcome Statistics****Expenditure Outlay Audited****(Rupees in Million)**

Sr. No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipt	Others	Total Current Year	Total Last Year
1	Outlays audited	12.508	929.325	884.298	612.876	2,439.007*	1246.448
2	Amount placed under audit observation / irregularities of Audit	8.533	66.370	109.469	190.752	375.124	84.219
3	Recoveries pointed out at the instance of Audit	-	15.133	107.729	16.919	139.781	38.451
4	Recoverable Accepted / Established at the instance of Audit	-	15.133	107.729	16.919	139.781	38.451
5	Recoveries realized at the instance of Audit	-	-	-	-	-	

\*The amount in serial No.1 column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 1,554.709million.

**Table 4: Irregularities Pointed Out**

<b>(Rupees in million)</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Amount under Audit observation</b>
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	74.605
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	6.138
3	Accounting Errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	If possible quantify weaknesses of internal control systems.	61.223
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public money.	112.175
6	Non-production of record to Audit	120.983
7	Others, including cases of accidents, negligence etc.	0
<b>Total</b>		<b>375.124</b>

**Table 5: Cost -Benefit**

<b>(Rupees in Million)</b>			
<b>Sr. No.</b>	<b>Description</b>	<b>Amount (2013-14)</b>	<b>Amount (2012-13)</b>
1	Outlays Audited (Items 1 Table 3)	2,439.007	2135.318
2	Expenditure on Audit	0.128	0.085
3	Recoveries realized at the instance of Audit	0.653	2.183
4	Cost-Benefit Ratio	512%	3%

## CHAPTER-1

### 1. TOWN MUNICIPAL ADMINISTRATIONS, CITY DISTRICT MULTAN

#### 1.1 INTRODUCTION

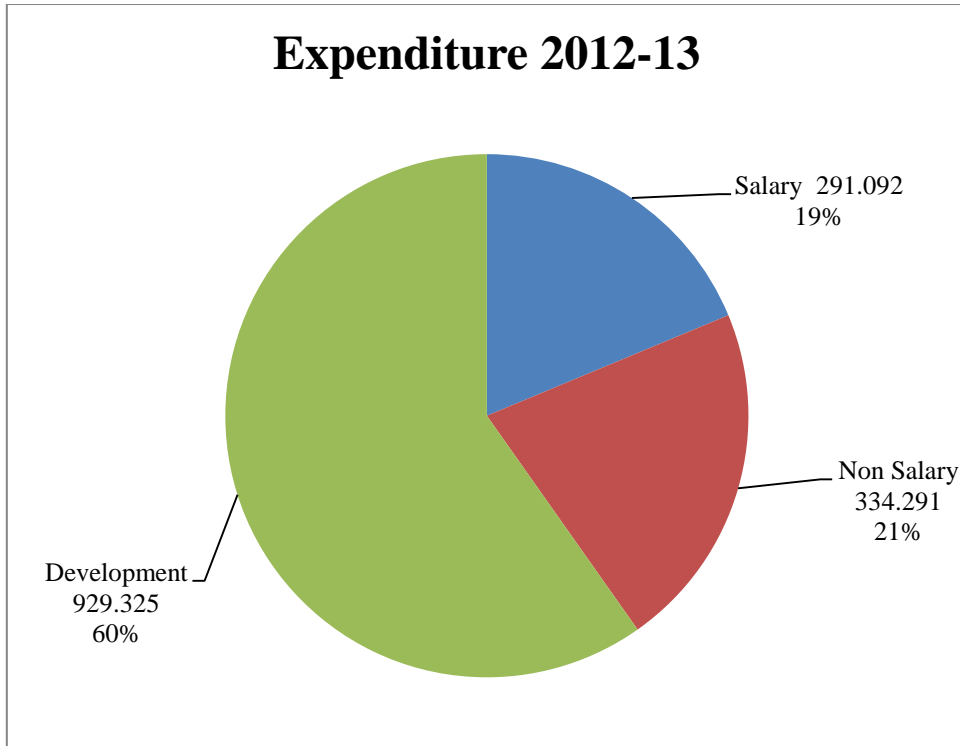
Town Municipal Administration (TMA) consists of Town Nazim, Town NaibNazim and Town Municipal Officer (TMO). Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (Infrastructure and Services), TO (Regulation), TO (Planning and Coordination) and Tehsil Nazim and Tehsil NaibNazim.

##### 1.1.1 Comments on Budget and Accounts (Variance Analysis)

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

(Rupees in Million)

2012-13	Budget	Expenditure	Excess (+) / Savings(-)	% Savings
Salary	331.110	291.092	(-)40.018	-12%
Non-salary	421.417	334.291	(-)87.126	-21%
Development	1,079.905	929.325	(-)150.580	-14%
Revenue	884.298	-	-	-
<b>Total</b>	<b>2,716.730</b>	<b>1,554.709</b>	<b>(-)277.723</b>	<b>-15%</b>

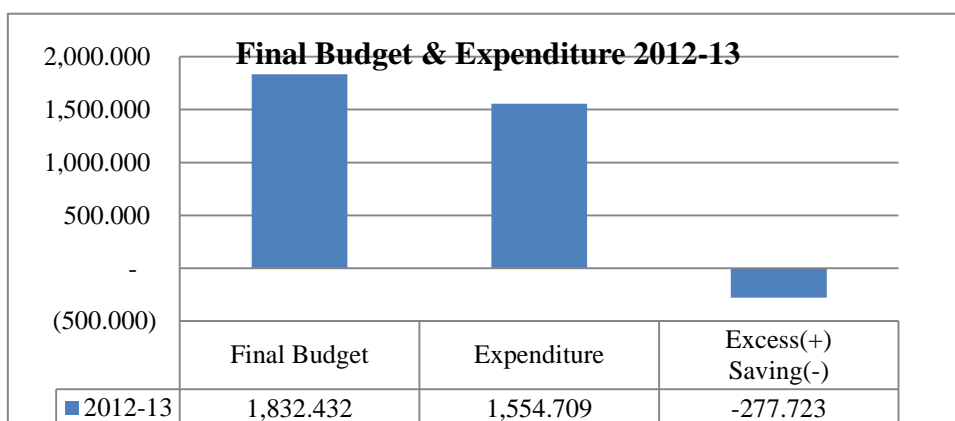


Details of budget allocations, expenditures and savings of each TMA in City District Multan are at Annex-B.

As per Budget Books for the Financial Year 2012-13 of TMAs in City District Multan, the original and final budgets were of Rs 2716.730 million. Total expenditures incurred by these TMAs during Financial Year 2012-13 were Rs 1554.709 million. There was a saving of Rs 277.723 million for which reasons were not provided by the PAO, Tehsil Nazims and management of TMAs.

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

(Amount in Rupees)



### 1.1.2 Brief Comments on the Status of Paras of Audit Report of Remaining TMAs for the Audit Year 2012-13

Paras of Audit Report of remaining TMAs for the Audit Year 2012-13 have not been attended to despite the directions of DAC. These paras are also reported in this Report.

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

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

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

Sr. No.	Audit Year	No. of Paras	Status of PAC / ZAC Meeting
1	2009-12	55	Nil
2	2012-13	12	Nil
<b>Total</b>		<b>67</b>	<b>Nil</b>

As indicated in the above table, no PAC/ZAC meeting was convened to discuss the audit report of TMAs, Multan.



# **Audit Paras**

## **1.2 Town Municipal Administration, Shah Rukn-e-Alam**

### **1.2.1 Fraud /Misappropriation**

#### **1.2.1.1 Misappropriation due to Excess Claim of Quantities of Tentage at Ramzan Bazar - Rs 2.549 Million**

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

TMO Shah Rukn-e-Alam Town made excess payment worth Rs 2.549 million against a claim of excess quantities by tampering the document and adding the extra digit in the actual bill. According to the verification of the shift in-charge of Ramzan Bazar (Shamas Abad and Madni Park) vide letter No.392-TO(I&S)/SRAT dated 16.7.2012 the quantities were tampered while making payment. In the light of the letter amount due was amounting Rs 3.626 million while amount of Rs1.077 million was paid to the firms resulting in excess payment of Rs 2.549 million. The detail is given in **Annex-C** Table 1, 2, 3.

Audit is of the view that due to weak internal controls, excess quantities were claimed in the bill to draw the amount from the government treasury which resulted into misappropriation of government money.

Misappropriation of funds resulted in loss to government amounting to Rs2.549 Million.

The matter was reported to TMO in March, 2014. The TMO replied that one year after establishment of Ramzan Bazar 2012, TO (I&S) was directed that the payment of previously established Ramzan Bazar had not yet been made and TMA was going to establish coming Ramzan Bazar 2013, and that there was no idea of actual expenditure of previous Ramzan Bazar. It was also directed to submit relevant file/bill along with recommendations.

After issuing letter, a bill amounting to Rs 5,642,280 was presented which was duly verified by Focal Person / TO (I&S) being Technical Officer. The bill and rates were scrutinized by the committee constituted by the Government of the Punjab comprising Administrator as convener, TAO (Member), TMO (Member), TO (F) (Member), TO (I&S) as the Focal Person and TO (R) being DDO. After detailed scrutiny, the committee had recommended the bill for Rs 2,994,960 for payment to the contractor. The DDO reply was not acceptable as the shift in-charge gave his written statement that quantities had been tampered with. Further, the bill was sanctioned by TO Regulations who was not competent. DAC, in its meeting, held in April, 2014, directed the DDO to refer the case to DCO and Sectary Local Government to probe into the matter through the constitution of an Inquiry Committee. No further progress was reported till the finalization of this report.

Audit recommends action against the concerned for excess claim of quantities by tampering with the documents, besides recovery of government loss, under intimation to Audit.

[AIR Para:1]

## **1.2.2 Irregularity & Non-Compliances**

### **1.2.2.1 Award of Works without Obtaining Performance Security – Rs 3.278 Million**

According to Finance Department letter No.RO (Tech) FD 1-2/83 (VI) (P) dated 06.04.2005, in case the total tendered amount is less than 5 % of approved estimate (DNIT) amount the lowest bidder will have to deposit additional performance security from the scheduled bank ranging from 5 % to 10 % within 15 days of issuance of notice or within expiry period of bid whenever is earlier. According to Government of the Punjab Notification No.RO (Tech) FD 1-2/2010 dated 04.09.2012, the performance security deposit/additional performance security deposit lodged by a contractor (in cash or /other form) shall be refunded to him after the expiry of three months after the issue of the certificate of completion of work under Clause 40 hereof by the Engineer-in-charge, or along with the final bill if it is proffered after that period on account of some unavoidable circumstances.

Town Municipal Administrator Shah Rukn-e-Alam awarded the work to the contractor who quoted the rates less than 5% below the TS estimated during the financial year 2012-2013 on the condition of deposit of performance security amounting to Rs3.278 million within the period of 15 days of issuance of notice or within expiry of bid whichever is earlier. The works were awarded to the contractors without obtaining the performance securities as required under law. The detail is given in **Annex-D**.

Audit is of the view that due to weak financial controls, performance securities were not obtained from the contractors.

This resulted in violation of government rules and the contractors were benefited at the cost of government interest.

The matter was reported to TMO in March, 2014. The TMO replied that performance security was taken in the shape of CDR from the contractors and work orders were issued to the contractor and the same were released to the concerned on completion of work. The DDO reply was not acceptable as no record was produced showing that the performance securities were obtained and returned after three months of completion. DAC, in its meeting, held in April, 2014, directed the DDO to get regularization from the competent authority. No further progress was reported till finalization of this report

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

[AIR Para:7]

### **1.2.2.2 Sale of Dismantled Material without Auction - Rs 1.740 Million**

As per clause 124 of Government of Punjab Local Government Property Rules 2003, the Government may constitute a Committee headed by ZilaNazim / DCO to identify redundant properties that may be sold in the prescribed manner with the approval of the Government. The funds generated from the sale of such properties shall be kept in a separate account and be used only for development purpose. The movable property of a local government which is required to be disposed of shall be sold through competitive bidding by public auction. All articles declared unserviceable shall be disposed of through competitive bidding by public auction. As per Rule 126 in case of any loss of property of the local government, the responsibility for such loss shall be fixed by the concerned local government and the amount of the loss shall be recovered from the defaulting person.

Town Municipal Administrator Shah Rukn-e-alam sold the material of 65 shops dismantled on the orders of the DCO without approval of the government for Rs 1.740 million without any assessment and competitive bidding by public auction as required under law, as detailed below:

(Amount in Rupees)

Name of Market	Number of Shops	Amount received
New Market Water Works Road	20	690,000
Old Market Water Works Road	45	1,050,000
<b>Total</b>		<b>1,740,000</b>

Audit is of the view that due to weak internal controls dismantled material was sold without auction.

This resulted in violation of government rules and loss to the government exchequer.

The matter was reported to TMO in March, 2014. The TMO replied that according to rules, the administrator having the powers of local Council, and in the best interest of public regarding widening of road, auctioned the old material in his presence to save the loss. The DDO's reply was not acceptable as neither the approval of government was obtained nor auction was conducted in the prescribed manner. DAC, in its meeting, held in April, 2014, directed the DDO to get regularization from the competent authority. No further progress was reported till finalization of this report.

Audit recommends action against the concerned for unauthorized disposal of auctionable material, besides regularization from the competent authority, under intimation to Audit.

[AIR Para:4]

## 1.2.3 Performance

### 1.2.3.1 Illegal Construction of Commercial Buildings without Approval of Map and Payment of Government Fee - Rs 1.822 Million

As per Notification No.E&A (LG)5(1)/2005 dated 30-6-2005, Town Officer (P&C) Shah Rukn-e-Alam Town Multan is responsible for checking of violations of the prohibitions provided in the master plan of the sanctioned site development scheme under the PLGO, cities act, or any other law for the time being in force including the plans and schemes sanctioned under the repealed enactment within their jurisdiction.

Construction of different shops and commercial buildings was started without the payment of government fee amounting to Rs1.822 Million and without approval of map. Town Officer (P&C) failed to stop the illegal constructions despite issuance of notices to the owner of buildings.

Notice No. & Date	Particular	Area	Owner	Commercialization	Map Fee	Total Fee
200 dt 30.10.2012	10 Commercial Shops at Sameeja Abad 40 feet Road	22 00sft	Imtiaz Shujra	2200x1530=3366 000 x20% =673200	2200x30 = Rs 66000	739200
61 dt 1.9.2012	8 Commercial Shops at Budhla Road	2244sft	M.Ishfaq	2244x1060=3366 000 x20% =475728	2244x30 = Rs 67320	543048
376,377,378 dt 22.3.13	Faisal Movers Stand office	8 kanal	F.Move rs	8x20x270=43200 x 10 =432000 +108000		540000
<b>Grand Total</b>						<b>1822248</b>

Audit is of the view that due to weak financial controls, no action against the illegal constructions of buildings was taken and government fee was also not recovered.

Illegal construction of buildings without approval of map and non-recovery of government fees resulted in loss to government.

The matter was reported to TMO in March, 2014. The TMO replied that reference had been forwarded to the concerned Police Station for registration of case against the delinquent and sealing of building is under process to recover the building plan fee as per law. DAC, in its meeting, held in April, 2014, directed the DDO to expedite the recovery. No further progress was reported till finalization of this report.

Audit recommends recovery of government dues or demolishing of illegal constructions, and disciplinary action against those responsible for this negligence under intimation to Audit.

[AIR Para: 36]

### 1.2.3.2 Less Recovery of TMA Fee - Rs 1.047 Million

As per notification No.788 dated 4.7.2002 of Tehsil Municipal Administration, "TMA shall receive fee @ Rs 12 per square foot covered area of commercial territory".

TMA SRAT recovered an amount of Rs 0.892 Million for 37 "Mobilink Towers" instead of Rs1.939 Million, causing a loss of Rs1.047 Million. The detail of less receipt of TMA fee is as under:

(Amount in Rupees)

Approximate Area of Each Tower	TMA fee (1350x12)	NOC	Penalty due to late Submission	Number of Towers	Total Fee Due	Fee Obtained	Short Recovery
5 Marlas, (1350 sft)	16200	20000	16200	37	1938800	892000	1,046,800

Audit is of the view that due to weak internal controls, fee / penalty was less recovered and no remedial action revealed the negligence of TMA authorities.

Less recovery of fee resulted in loss to government amounting to Rs 1.047 Million.



The matter was reported to TMO in March, 2014. The TMO replied that the demand notice for recovery of building application fee had already been served upon the Mobilink Telecom Company. DAC in its meeting in April, 2014, directed the DDO to expedite the recovery. No further progress was reported till the finalization of this report.

Audit recommends action against the concerned for less recovery of fee through short assessment of area and delay in disposal of files, besides recovery from the concerned, under intimation to Audit.

[AIR Para: 35]

## **1.2.4 Internal Control Weaknesses**

### **1.2.4.1 Excess Payment to Contractor due to Charging Excess Rate of Road Carpeting - Rs 4.066 Million**

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

TMO Shah Rukn-e-Alam Town awarded the contract for carpeting of different roads and streets situated in jurisdiction of town. Scrutiny of estimates revealed that the rate of plant pre-mixed carpeting was paid to the contractor by using 4.5% bitumen. Carpeting work was executed in different streets where pre-mixed plant cannot work. Photographs attached in the files showed that the manual plant was used which, was called “Desi Plant”, instead of Plant Premixed. In desi plant material of carpeting was prepared by adding bajri and bitumen only and was spread on different roads with Phora (Wiper) for carpeting. Rate analysis of working with both plants revealed that there was difference of minimum 15% of rates due to execution of work with desi plant. This resulted into excess payment of Rs 4.066 million to the contractor. The detail is given in **Annex-E**.

Audit is of the view that the rates of mixing the material by Mechanical have been applied instead of the rate for Desi Plant.

Excess payment to contractor resulted in loss to government amounting to Rs4.066 Million.

The matter was reported to TMO in March, 2014. The TMO replied that contractor used small plants for carpeting in small width roads by adopting approved specifications and always kept same as per requirement. The expenses of big plant as well as small plant were same. Anyhow estimates had also been got technically sanctioned. The reply was not acceptable as there was rate difference

due to use of desi plant. DAC, in its meeting, held in April, 2014, directed the DDO to recover the excess paid amount as TMO admitted in his reply that the desi plants were used in the carpeting of different roads instead of Plant Premixed which was on higher side and substandard work was done at sites. No further progress was reported till finalization of this report.

Audit recommends action against the concerned for excess payment and substandard work, besides recovery of overpaid amount from the contractor, under intimation to Audit.

[AIR Para: 03]

#### **1.2.4.2 Excess Payment for hiring of Tentage Rs 1.434 Million**

According to Rule 32 of the PLGO, 2001, read with rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

TMO Shah Rukn-e-Alam Town paid Rs 2.043 million on account of arrangement of tentage for temporary Bakar Mandi on the eve of Eid-ul-Azha at Al-badar Park Shah Rukn-e-alam Colony Multan where previously tentage for Ramzan was also erected. The rate paid for tentage for Bakar Mandi was quite from that paid for same in Ramzan. Scrutiny of rates paid for tentage arrangement during Ramzan Bazar and Bakar Mandi revealed that the contractor was paid Rs 1.434 million in excess of comparative rates. The detail is as under:

<b>Sr. No.</b>	<b>Particular</b>	<b>Qty</b>	<b>Rate Paid at Bakar Mundi</b>	<b>Rate Paid Ramzan Bazar</b>	<b>Excess Rate</b>	<b>Days</b>	<b>Excess Amount</b>
1	Shamiana 18x18	245	300	70	230	15	845,250
2	Qanat 18 x 6	50	120	40	80	15	60,000
3	Chairs	60	35	4	31	15	27,900
4	Table	92	50	15	35	15	48,300
5	Water Cooler	15	40	10	30	15	6,750
6	Dari	220	50	9	41	15	135,300

7	White Chadur	60	20	4	16	15	14,400
9	Jhalar Table	100	30	-	30	15	45,000
10	Wire, Energy Savers, Search Light	380	54	10	44	15	250,800
<b>Total Excess Amount Claimed</b>							<b>1,433,700</b>

Audit is of the view that due to weak internal controls, excess rate was paid to contractor.

Excess payment to contractor resulted in loss to government amounting to Rs1.434 million.

The matter was reported to TMO in March, 2014. The TMO replied that keeping in view the emergency nature of work, the DCO had directed / approved to execute the work on war footing basis by dispensing with the formality of advertisement. Therefore, all arrangements were made after getting the local quotations from market and then by direct contracting with the approval of Administrator having the power of local council. The reply was not acceptable as arrangement of Bakar Mandi for Eid-ul-Azha was not an emergency event and rates were paid in excess of Ramzan Bazar. DAC, in its meeting, held in April, 2014, directed the DDO to get excess payment recovered from the concerned as the approval/waiver granted by the DCO was not in order. No further progress was reported till finalization of this report.

Audit recommends action against concerned for excess payment besides recovery and regularization of expenditure from the Finance Department of Government of the Punjab, under intimation to Audit.

[AIR Para: 39]

#### **1.2.4.3 Unjustified Expenditures – Rs1.378 Million**

According to Rule 32 of the PLGO, 2001, read with rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

TMO withdrew Rs 1.378 million during the financial year 2012-2013. All the expenditures were held unjustifiable as no codal formalities were observed while incurring the expenditure as detailed in **Annex-F**. The codal formalities which were not observed included among others;

- Purchases at exorbitant rates (penaflex).
- No stock entries made for different purchases and installations (water pump, digital cameras)
- Doubtful / Bogus preparation of bills for purchases already made (street light material).
- Lump sum bills prepared and passed instead of detailed breakup of expenditure (white wash / distemper).

Audit is of the view that due to weak internal controls, expenditure was incurred without any justification.

Unjustified expenditure resulted in violation of government rules and loss to government.

The matter was reported to TMO in March, 2014. The TMO replied that all the payments had been made after observing all codal formalities in the light of PPRA Rules 2009. The reply was not acceptable as government rules were not observed and nothing was produced during record verification. DAC, in its meeting, held in April, 2014, directed the DDO to produce the record for verification and take disciplinary action against the responsible. No further progress was reported till finalization of this report.

Audit recommends action against concerned for doubtful and unjustified expenditure besides production of record for verification within a fortnight.

[AIR Para: 40]

### 1.3 Town Municipal Administration, Bosan

#### 1.3.1 Fraud/Misappropriation

##### 1.3.1.1 Payment for Earth Worknot Executed - Rs 2.735 Million

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

Town Officer (I&S) made payment of excess quantities of earthwork to the contractors amounting to Rs 2.735 million due to the incorrect record entries by sub-engineer concerned in excess of actual work done giving undue favor to the contractor. Audit conducted physical inspection of different schemes and observed that excess payment of earthwork was made to the contractors as compared to the actual work done at site. Physical / technical inspection report is enclosed. No NSL and Cross Section of NSL were prepared and available at with the engineering branch. Necessary detail of overpayment is given in **Annex-G**.

Sr. No.	AIR Para No.	Amount	Table No. in Annex-G
1	7	1,816,155	1
2	23	541,424	2
3	24	68,323	3
4	25	308,952	4
<b>Total</b>		<b>2,734,854</b>	

Due to negligence of the field staff defective estimates were prepared and excess quantities were technically sanctioned.

Preparation of defective estimates and payment of excess quantities as compared to work done resulted in overpayments to the contractors amounting to Rs2.735 million.

The matter was reported to TMO in February, 2014. The DDO stated that all the sites of development works as pointed out by audit would be revisited in the light of the audit observations by the technical inspection committee of TMA constituted for this purpose headed by TO (I&S). The report of that committee is still pending. The committee was directed by the TMO to revisit the sites and facts were to be communicated in writing to assess whether the audit observation was factual or not. The reply of the DDO was not acceptable as the spot visit report signed by the Sub Engineer of TMA is available. DAC, in its meeting, held in March 2014, directed the TMO to re-enquire the matter through TO (P&C) along with post completion evaluation of development schemes within seven days. No further progress was reported till the finalization of this report.

Audit recommends recovery from contractor/DDO, besides strict action against the person at fault for such negligence, under intimation to Audit.

[AIR Para: 7, 23, 24, 25]

### **1.3.1.2 Misappropriation by Charging Excess Quantities of Tentage in Ramzan Bazaars– Rs 1.957 Million**

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

Town Municipal Officer of TMA Bosan town allowed the payment of Tentage bill amounting to Rs 2.310 million vide voucher No. 34 of October-2012 and claim of excess quantities was sanctioned by TMO due to unforeseen reasons favoring the contractor at the cost of TMA funds. Detail of expenditure incurred is given below:

<b>DDO</b>	<b>Vr. No.</b>	<b>Date of Bill Pass</b>	<b>Particulars</b>	<b>Amount</b>	<b>Supplier Name</b>
TMO	34/10-12	05.10.12	Tentage Rent for Ramzan Bazar 2012 (A03470)	2,310,400	Khan Engineering const. Co.

Following irregularities were also observed by audit:

1. Quantities of Shamianas claimed were much higher than the space of Ramzan Bazar which shows the misappropriation of funds in the name of Ramzan Bazar.
2. Rates of the Tentage were also exorbitant. Normally discount ranging from 30% to 50% was availed in Tentage but there is not a single penny rebate/discount availed by TMO.
3. No copies of daily position of Number of Stalls sent to AC office were provided to audit to conceal the facts intentionally.
4. Comparative analysis of site space and claim of quantities in bill is given below which shows that at least an amount of Rs 1.957 million was misappropriated.
5. Mostly the items not supplied were also sanctioned for payment.
6. No signatures of the supervisory staff were available that could ensure/verify that these items were actually supplied at site.
7. No out of field person i.e, Sub engineer, ATO (I&S) has verified the quantities claimed in the bills; rather TMO himself sanctioned the amount and paid to self-favored supplier Khan Engineering construction Co.

Audit is of the view that the due to weak financial management excess payments were made.

Excess payment to contractor resulted in loss to government amounting to Rs1.957 million.

The matter was reported to TMO in February, 2014. The DDO stated that all the payments for Ramzan Bazaar were made after observing all codal / legal provisions and the bills were processed after verifications of the same by the field officers/ officials. The reply of the DDO was not accepted as record in support of reply was not produced for audit verification. DAC,in its meeting, held in March 2014,directed the TMO to refer the matter to Anti-corruption department to



further probe into the matter. No further progress was reported till the finalization of this report.

Audit recommends constitution of an independent Inquiry Committee for fixing of responsibility and recovery of the amount misappropriated, under intimation to Audit.

[AIR Para: 13]

## **1.3.2 Irregularity & Non-Compliance**

### **1.3.2.1 Unauthorized Payment due to Revision of Scope of work– Rs 9.200 Million**

According to Rule 20 of TMA (Works) Rules 2003, during execution of work or scheme, the cost of scheme shall not be allowed to exceed 15% of the approved cost due to change in design, scope or rates. If the cost of scheme exceeds such cost, a new scheme shall be formulated.

TO (I&S) Bosan Town entirely revised the scope of work at site without revision of Administrative Approval and TS by the competent authority costing Rs 9.200 Million. Audit pointed out certain cases but more than 60% schemes were defectively executed by changing the scope of work. In fact the scheme was administratively approved with miscellaneous items and at site only carpeting was carried out. The estimates were prepared after the execution of work while making payments generally. Necessary detail is given in **Annex-H**.

Audit is of the view that due to weak internal control scope and nomenclature of work was revised without approval.

Irregular estimation and change in scope of work resulted in irregular execution of schemes and violation of Works Rules.

The matter was reported to TMO in February, 2014. They stated that nomenclature of the work was changed during execution of work at site. In fact the name of a scheme executed was same and the work done also included total or part of the same which is mentioned in the name of the scheme. The reply of the DDO was not accepted as the scope of work was changed without approval. DAC, in its meeting, held in March 2014, directed the TMO to refer the matter to Secretary Local Government for constitution of Inquiry Committee to probe further into matter. No further progress was reported till the finalization of this report.

Audit recommends regularization of the irregularity besides fixing of responsibility under intimation to Audit.

[AIR Para: 04]

### 1.3.3 Performance

#### 1.3.3.1 Non-Recovery of Receipts of TMA– Rs 2.148 Million

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

Town Officer (Finance) did not recover the outstanding dues on account of License Fee and Sewer Tax amounting to Rs 2.148 million during the period 2012-13 as detailed below:

Period	Head of Income/ collection Rights	Recoverable Dues
2011-12	License Fee (Misc.)	129,970
2011-12	License Fee (Tyre shops)	44,000
2012-13	Sewer Tax 2012-13(Current + Arrears)	1,974,310
<b>Total</b>		<b>2,148,280</b>

Audit is of the view that due to weak financial control over realization of revenue, TMA revenues were not collected/ recovered.

Non-recovery of TMA revenues under different receipt heads resulted in loss to TMA fund amounting to Rs2.148 million.

The matter was reported to TMO in February, 2014. The collecting Officer stated that efforts were being made for recovery of TMA dues. Even challan of the defaulters were also being sent to the court for realization of recovery. Recovery is an ongoing process and as and when recovery is made the same will be informed. The reply of the collecting officer was not admitted as no record in support of reply to expedite the recovery was produced. DAC, in its meeting, held in March 2014, directed the collecting officer to expedite the

recovery and produce the recovery progress within seven days.No further progress was reported till the finalization of this report.

Audit recommends action against responsible besides recovery under intimation to audit.

[AIR Para: 10]

### **1.3.4 Internal Control Weaknesses**

#### **1.3.4.1 Uneconomical Utilization of Funds in Ramzan Bazar by allowing excess rates & Quantities – Rs 3.172 Million**

According to Rule 32 of the PLGO, 2001, read with Rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Town Municipal Officer Bosan Town incurred funds to the tune of Rs. 3.172 million from head A03407 on account of Ramzan Bazar 2012. The entire expenditure was open to following audit observations:

- a. A nominal quantity of kerri was provided in ramzan bazaar but claimed heavy amount of 20 trollies. The rate of trolley allowed at Qadir Pur Raan was highly excessive when compared with the rate in Multan.
- b. No earthwork (Mitti) was provided at ramzan bazaar but 39 trollies were claimed bogusly which also merisremedial action.
- c. An amount of Rs 613,288 was claimed by the contractor which was reduced and Rs 375,000 were paid to the supplier on account of rent of generator and diesel.It reflects that 50% overbilling was charged by the supplier in these bills of Ramzan Bazar. This deduction was made when the bill was presented to Administrator. All the rest of bills were sanctioned and allowed by TMO.
- d. No green plastic sheets for tables of Ramzan bazaars were provided but claim was charged to TMA.
- e. Quantities of Shamianas claimed were much higher than the space of Ramzan Bazar due to which suspicion of misappropriation could not b ruled out of funds in the name of Ramzan Bazar. (quantities and Space to be indicated)

Head	Vr. No.	Date of Bill Pass	Detail of Expenditure	Amount
Ramzan Bazar A03470	34/10-12	02.10.12	Bill Ramzan Bazar Rent of Tentage 2012	2,310,400
	189/3-13	12.03.13	Green Plastic Sheets for Ramzan Bazar behind Arts Council	97,500
	182/3-13	12.03.13	Payment of Panaflex sasta Ramzan Bazar	97,440
	181/3-13	12.03.13	Bill for leveling the surface of Ramzan Bazar	98,000
	182/3-13	12.03.13	Payment of 20 trolly Kerri for Ramzan Bazar Qadir Pur Rawan	96,000
	187/3-13	12.03.13	Payment of 39 Mitti (earthwork) Trollies at Ramzan Bazar	97,500
	403/4-13	22.04.13	Payment of Rent of Generator for Ramzan Bazar	375,000
				<b>3,171,840</b>

Audit is of the view that due to weak internal control excess payment was made.

Excess payment to the suppliers resulted in loss to TMA fund amounting to Rs3.172 million.

The matter was reported to TMO in February, 2014. The DDO stated that all the payments for Ramzan Bazaar were made after observing all codal / legal provisions and the bills were processed after verifications of the same by the field officers/ officials. Firstly, the bill was vetted by the engineer. The reply of the DDO was not accepted as the DDO failed to provide the point wise reply of the audit para. DAC, in its meeting, held in March 2014, directed to refer the matter to Anti-corruption department to further probe into the matter. No further progress was reported till the finalization of this report.

Audit recommends fixing of responsibility through detailed inquiry of the matter for uneconomical utilization of funds, under intimation to Audit.

[AIR Para: 15]

#### **1.3.4.2 Excess Payment to the Contractor Due to Charging Excess Rate of Carpeting – Rs 2.089 Million**

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

Town Municipal Officer Bosan Town awarded the tender for carpeting of different roads and streets situated in jurisdiction of TMA Bosan town. Scrutiny of estimates revealed that the rate of plant pre-mixed carpeting was paid to the contractor by using 4.5% bitumen. Carpeting work was executed in different streets where pre-mixed plant cannot work. Photographs attached in the files revealed that the manual plant was used which is called Desi Plant instead of Plant Premixed. In Desi Plant material of carpeting is prepared by adding bajri and bitumen only which is mixed in a mixture and then that material is spread on different roads with Phaora (Wiper) for carpeting. Rate analysis of working with both plants revealed that there is a difference of minimum 15% of rates due to execution of work with Desi Plant. (Photographs attached for reference). This resulted into excess payment of Rs 2,088,922.47 to the contractor due to the payment of excess rates as detailed in **Annex-I**.

Audit is of the view that due to weak internal controls mechanical plant mixed rate was allowed.

Payment of excess rates resulted into overpayment to the contractor and loss to government amounting to Rs2.089 million.

The matter was reported to TMO in February, 2014. The DDO stated that rates quoted and paid to the contractors were according to MRS approved by Government, technically sanctioned by competent authority and without any overpayment. The reply of the DDO was not acceptable as the manual plant was used instead of pre-mixed plant and rate of plant pre-mixed was allowed. DAC, in its meeting, held in March 2014, directed the TMO to make recovery besides



fixing of responsibility.No further progress was reported till the finalization of this report.

Audit recommends recovery of overpaid amount from the contractor besides fixing of responsibility under intimation to Audit.

[AIR Para: 27]

#### **1.3.4.3 Loss to TMA Fund Due to Payment of Excess Rates of Pena flexes, Banners– Rs 1.796 Million**

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

TMO Bosan town incurred expenditures on account of purchase, fixing of panaflexes, banners, pamphlets at different occasions i.e, youth festival, marathon race, Jashn-e- Baharan, Ramzan bazar during the financial year 2012-13. Scrutiny of record revealed that the same Contractor & General Order Supplier “Muhammad Aslam Qureshi” quoted different rates of panaflexes in the same financial year in same TMA for the same item. He quoted a rate of Rs 1350 for 75ft (15x5) panaflex which becomes Rs 18 per feet. Whereas, same supplier supplied Pena flex @ Rs 55 to the same town in youth festival. Detail is given in **Annex-J**.

(Amount in Rupees)

<b>Sr. No.</b>	<b>AIR Para No.</b>	<b>Amount</b>	<b>Table No. in Annex-J</b>
1	17	241,795	1
2	19	577,332	2
3	21	690,000	3
4	33	286,936	4
<b>Total</b>		<b>1,796,063</b>	

Scrutiny of record also revealed that rates can be much lesser than Rs 18 in case of bulk printing of Pana Flexes and payments of high rates were made to oblige the contractor without analysis of market rates as required under law.

Audit is of the view that due to weak internal control excess rates were allowed.

Payment of excess rates resulted into loss to the government amounting to Rs1.796 million.

The matter was reported to TMO in February, 2014. The DDO stated that matter would be inquired as to how two different rates were paid by same TMA to the same supplier in the same financial year. The DDO accepted the audit objection and agreed to inquire into the matter. DAC, in its meeting, held in March 2014, directed the TMO to produce inquiry report within seven days. No further progress was reported till the finalization of this report.

Audit recommends constitution of an independent Inquiry Committee for fixing of responsibility besides recovery of overdrawn amount under intimation to Audit.

[AIR Para: 17, 19, 21, 33]

## 1.4 Town Municipal Administration, Musapak

### 1.4.1 Non-Production of Record

#### 1.4.1.1 Non-Production of record of the TMAs Revenues -Rs 54.256 Million

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, according to Section 14(3) of AGP Ordinance, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

TO (Finance) of TMA Musa Pak collected Rs52.127 million on account of IP Tax during 2012-13 but no record of registries, valuation tables was produced to audit for verification of the tax recovered according to valuation table and value of registries. TO (Regulation) showed Rs 129,125 on account of fine to the encroachers. 41 shops as detailed below were demolished during the year 2012-13. The value of dismantled material was approximately Rs 2.000 million but no record regarding fine and dismantled material was produced to audit for verification.

Property Register page No.	Name	Location	No. of Shops / quarters	Area
21	Shops	Khoney Burj to Pak Gate	21	
5	Al-Harram Market & Hotel	Haram Gate	11	
8	Shops	Pak gate to Haram Gate	1	1.33M
13	Shops	Zera Alang Chowk Haram Gate	8	15 m, 12 y

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

Non-production of record constitutes violation of government rules and legal provisions and attempt to cause hindrance in the auditorial functions of the Auditor General of Pakistan.

Matter was reported to the Town Municipal Officer in February, 2014. TMO received the audit observations but did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends production of record besides fixing of responsibility for non-production of record under intimation to Audit.

[AIR Para: 23, 25, 28]

## **1.4.2 Irregularity & Non-Compliances**

### **1.4.2.1 Non-Collection of House Rent & Maintenance Charges - Rs 4.718 Million**

According to Government of the Punjab Finance department (Monitoring Wing) notification No.FD(M.1)1-15/82-P-J dated 15/01/2000, in case of designated residence the officer / official for whom the residence is meant, cannot draw house rent allowance. He will have to pay 5% maintenance charges even if he does not avail the facility and residence remains vacant during the period.

TMO Musa Pak Multan did not collect the revenue of Rs4.7 million from Government employees on account of House Rent & 5% maintenance charges against the government residences belonging to TMA since 2005. In this way Government revenue of Rs4.7 million was lost. **Annex-K**

Audit is of view that due to weak financial management, recovery of government dues was not made.

Non-recovery of government dues resulted in loss to government amounting to Rs4.718 million.

Matter was reported to the Town Municipal Officer in February, 2014. TMO received the audit observations but did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery besides fixing of responsibility under intimation to Audit.

[AIR Para: 29]

### **1.4.3 Performance**

#### **1.4.3.1 Non-Recovery of Rent of Shops - Rs.10.159 Million**

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

TO(Finance) of TMA Musa Pak, did not recover the rent of Rs10.159 million from the tenants of 360 shops during the year of 2012-13 which were owned by the TMA. Authorities neither imposed fine on tenant nor were efforts made to recover the principal amount of rent. The detail is given in **Annex- L**.

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

Less recovery of rent resulted in loss to government amounting to Rs10.159 million.

Matter was reported to the Town Municipal Officer in February, 2014. TMO received the audit observations but did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of government dues besides fixing of responsibility under intimation to Audit.

[AIR Para: 21]

#### **1.4.3.2 Loss To Government Due To Unauthorized Approval Of Commercial Plans (Maps) Without Paying Commercialization Fee –Rs 7.640 Million**

According to Rule 9 (1) (a) of Punjab local government (commercialization ) Rules, 2004 commercialization charges at the rate of 20% shall be received for the urban commercial land on the basis of valuation tables prepared under the Stamp Act, 1899. Further, according to master plane 1987 (i)(ii),(iii) commercial area is declared on the both sides of the road upto 300 feet from the center of the roads on the Lahore Multan Quetta road and Vehari road and remaining all roads are declared commercial upto 150 feet from the both sides of the road. Commercialization fee will not be levied on the commercial buildings constructed on the commercial roads which are declared in the master plan and Commercialization fee will be imposed on the commercial plots of the residential colonies which are constructed on the commercial roads.

TMO Musa Pak approved two commercial building Plans for construction of shopping Plazas on commercial road having the length of more than 150 feet. Commercialization fee was exempted on commercial road upto 150 feet length while the shopping plazas had lengths of 334 feet and 175 feet. TMO approved the building plans without imposing fine and without charging Commercialization Fees on the remaining area, amounting to Rs7.640 Million (Approximately). Approval of High Level design Committee (HLDC) was also not obtained.

In the same way construction plans of two other commercial Plazas were submitted on 28-12-2008 & 16-10-2011. Plazas were going to be constructed on the commercial road, and length of the plazas was also more than 150 feet, for which commercialization fee would apply. Commercial Plazas were built without paying the commercialization fee and without approval of construction plan from TMA. TMA authorities did not take any action and not a single notice was served

in spite of Lapse of 6 years. Total outstanding fee is Rs2.84 Million. Detail is as under:

Date of Submitting	Approval Date	Name	Nature of Business	Location	Length	Width	Road Breadth	Total Length Including 1/2 Width of road	Total Length for which commercialization fee is Exempt	Length on which Commercialization Fee will imposed	Total Area	Average Sale Price 2012-13	Conversion Fee
8/12/2009	26-12-2009	Wajid Hussain S/O Allah Wasaya	commercial Plaza	Suraj Kund road	334.1	82.6	56	362.1	150	212.1	17519.46	1750	6,131,811
12/1/2007	2/12/2007	Mst. Parveen, Muhammad Mustafa, etc			175.875	80	56	203.875	150	53.875	4310	1750	1,508,500
28-12-2008	Not Yet	Sajjad Hussain Haji Ejaz Hussain	commercial Plaza	Suraj Kund road	176.75	82.5	38.5	196	150	46	3795	1750	1328250
66/19-10-2011	Not Yet	Abdul Haq & Allah Divaya S/O Allah Wasaya	Marriage Hall	Mkh doom Rashheed Road	179	82	30	194	150	44	3608	2100	1515360
<b>Total</b>												10,483,921	<b>7,640,311</b>

Above mentioned situation is depicting that bye laws ignored and Government had to face loss of revenue of millions.

Audit is of view that due to weak internal control, commercialization fee was not recovered.



Non-recovery of government dues resulted in loss to government amounting to Rs7.640 million.

Matter was reported to the Town Municipal Officer in February, 2014. TMO received the audit observations but did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery besides fixing of responsibility under intimation to Audit.

[AIR Para: 12, 20]

#### **1.4.3.3 Illegal Construction of Commercial Buildings without Submitting Building Plans & government dues - Rs 4.18 Million**

According to Rule 9 (1) (a) of Punjab local government (commercialization ) Rules, 2004 commercialization charges at the rate of 20% shall be received for the urban commercial land on the basis of valuation tables prepared under the stamp act 1899. Further, according to section 146-D, 146(D)(2) of Local Government Ordinance, 2001 inspector can suspend any work, seize the goods, seal the premises, demolish or remove work and issue directions for taking corrective measures in the time specified by him and inspector can issue notices in writing on behalf of respective local Government served, either personally or through registered post with acknowledgement due or by any official of the local Government, in order to restrain violations or commission of any offence forthwith.

TO(P&C) of TMA Musa Pak Town allowed the construction of many commercial buildings within the jurisdiction of TMA Musa Pak, but the owners of the buildings did not submit the plans for approval. Commercialization fee and map fee was also not paid. The detail is given in **Annex-M**.

Audit is of view that due to weak internal control, government dues were not recovered.

Non-recovery of government dues resulted in loss to government amounting to Rs4.18 million.

Matter was reported to the Town Municipal Officer in February, 2014. TMO received the audit observations but did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of government dues besides fixing of responsibility under intimation to Audit.

[AIR Para: 19]

## 1.4.4 Internal Control Weaknesses

### 1.4.4.1 Unjustified Payment of Electricity Bills without Installing Electricity Meters – Rs41.818 Million

According to Rule 32 of the PLGO, 2001, read with rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

TO(I&S) of TMA Musa Pak made payment of Rs 41.818 million on account of electricity bills without conducting the fresh survey of street lights points and installing of electricity meter. No survey report regarding no. of points working and out of order was available on record to justify that all the payments were according to consumption because meter was not installed. Detail is as under.

<b>Sub-Division</b>	<b>Total Payment</b>
Pak Gate	12,619,299
Mumtazabad	2,420,585
Ghallah mandi	3,863,755
Manzoor Abad	8,302,937
Shamsabad	2,634,187
Wilayatabad	977,711
Mutlan City	11,000,000
<b>Grand Total</b>	<b>41,818,474</b>

Audit is of view that due to Weak financial management excess payment was made to contractor.

Excess payment to contractor resulted in loss to government amounting to Rs41.818 million.

Matter was reported to the Town Municipal Officer in February, 2014. TMO received the audit observations but did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of expenditures besides fixing of responsibility under intimation to Audit.

[AIR Para: 11]

#### **1.4.4.2 Excessive Payment of Electricity Bills - Rs 2.303 Million**

According to section 32 of the PLGO, 2001, read with rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

TO(I&S) of TMA Musa Pak made payment of Electricity Bills in excess of prescribed limit of units which were decided and finalized in the meetings with the WAPDA authorities. Keeping in view the load ,16425 units were to be paid for billing each month for streets lights available in Mumtazabad Sub-Division; Keeping in view load , 72927 units were to be paid for billing each month for streets lights available in Pak Gate Sub-Division ; Keeping in view load,9850 units were to be paid for billing each month for streets lights available in Shamsa Bad Sub-Division. This resulted into excess payment of Rs.2.303 Million. The detail is given in **Annex-N**.

Audit is of the view that the due to weak internal control, excess payment was made.

Excess payment resulted into loss to the TMA amounting to Rs2.303 million.

Matter was reported to the Town Municipal Officer in February, 2014. TMO received the audit observations but did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of excess payment besides fixing of responsibility under intimation to Audit.

[AIR Para:01]

#### **1.4.4.3 Excess payment to contractor by approving Higher Rates of Tuff tile - Rs 1.706 Million**

According to section 32 (a) of chapter iv of the Punjab Local Government Ordinance, 2001 same vigilance shall be exercised in respect of expenditure from local fund as a person of ordinary prudence would exercise in respect of his own money.

TO (I&S) of Musa Pak Multan made excess payment amounting to Rs 1.706 Million against the different development Schemes for fixing of tuff tile at different locations by charging excess rates of dismantling, transportation and labour rates of Tuff tile. The detail is given in **Annex- O**.

Audit is of view that due to weak financial management excess payment was made to contractor.

Excess payment to contractor resulted in loss to government amounting to Rs1.706 million.

Matter was reported to the Town Municipal Officer in February, 2014. TMO received the audit observations but did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery besides fixing of responsibility under intimation to Audit.

[AIR Para:06]

## **1.5 Town Municipal Administration, Sher Shah**

### **1.5.1 Non-Production of Record**

#### **1.5.1.1 Non-Production of Record – Rs2.170 Million**

According to Section 14(b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 read with Section 115(6) of the PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expeditions.

TMO Sher Shah Town did not produce the following record for Audit verification.

1. An amount of Rs 160,500 was received as fine against the encroachment during 2012-13 but record was not produced which revealed that record was not prepared or concealed from audit in order to hide the facts.
2. An expenditure of Rs 441,474 was incurred but the vouched account of the withdrawal was not shown. In the absence of vouched account, whole expenditure seems to be doubtful.
3. An expenditure of Rs.1.56 million was incurred for Purchase of CCTV cameras, repair of truck 5520, repair of vehicle No. 8585, purchase of tyre 5520, walk through gate, supply of electric material on Astana Lal Shah, pana flex board Bakar Mandi R.G, tentage for Moharumm Routes but the vouched accounts of the expenditure were not produced for audit scrutiny. In the absence of the vouched account, whole expenditure seems to be doubtful.

Audit is view that due to poor administration, record was not produced for Audit verification.

Non-production of vouched account resulted in violation of government rules.

The matter was reported to TMO in March, 2014. The TMO replied that record regarding fine against encroachment had been prepared and would be produced. No reply was submitted regarding non-production of vouched account of expenditure. The reply was not acceptable as nothing was produced at the time of record verification. DAC, in its meeting, held in April, 2014, directed the DDO to send the cases to Administrator for fixing of responsibility under E&D Rules and produce the record for Audit verification immediately. No further progress was reported till finalization of this report.

Audit recommends action against the concerned for non-production of record besides production of record for Audit verification.

[AIR Para: 39, 51, 59]



## **1.5.1 Irregularity & Non-Compliance**

### **1.5.2.1 Unauthorized Expenditure on Arrangement of Cattle Mandi - Rs 18.06 Million**

According to Rule 12 (2) of Punjab Procurement Rules 2009, procurements over two million rupees shall be advertised in the Newspaper in the manner and format specified by regulation by the PPRA from time to time. Further according to Rule 9 of Punjab Procurement Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

TO (I&S) Sher Shah Town Multan incurred the expenditure of Rs 1.8 Million for the arrangement of Cattle Mandi at Adda Balel without advertisement in the newspaper. Further sanction of Punjab Finance Department was not taken to relax the advertisement process. Supply order of work was given to supplier in response of quotations instead of tender enquiry. No technical evaluation and scoring of the offers were made in the light of PAPRA rules. The detail is given in **Annex-P**.

Audit is of view that due to weak internal controls, unauthorized expenditure was incurred.

Unauthorized expenditure resulted in non-observance of government instructions.

The matter was reported to TMO in March, 2014. The TMO replied that the Cattle Mandi was established at Balail in the best interest of department by the order of DCO Multan. To avoid litigation of Bhatta Mafia advertisement was not published in daily news papers and this matter was got dispensed with from DCO Multan. The reply was not acceptable as government rules were violated. DAC, in

its meeting, held in April, 2014, directed the DDO to get regularization of expenditure from FD.No further progress was reported till finalization of this report.

Audit recommends action against the concerned for unauthorized expenditure besides regularization from the competent authority under intimation to Audit.

[AIR Para: 52]

## 1.5.2 Performance

### 1.5.2.1 Non-Receipt of Extra Height Charges - Rs 32.969 Million

According to notification No.E & A (LG) 5 (1)/2005 dated 30-06-2005, Town Officer (P & C) Sher Shah town Multan is responsible for checking of violations of the prohibitions provided in the master plan the sanctioned site development scheme under PLGO, cities act, or any other law for the time being in force including the plans and schemes sanctioned under the repeated enactment with in their jurisdiction.

TMO Sher Shah Town did not recover extra height charges of Rs 32.969 million from the owner of “Chen One Tower” after passing of four years despite recovery pointed out by the Audit in 2009-10. The detail is as under:

Height In Map	Height Exempted	Extra Height	Extra Height Charges
114.5	48	66.5	<b>32968500</b>

Audit is of view that due to weak financial management recovery of fee was not made.

Non-recovery of fee resulted in loss to government.

The matter was reported to TMO in March, 2014. The TMO replied that the matter was under trial in the Lahore High Court Multan Bench Multan. Action would be initiated in the light of the decision of the Hon’able Court. The reply was not satisfactory as the building was constructed without recovery of extra height charges. DAC, in its meeting, held in April, 2014, directed the DDO to take action as per decision of the Hon’able Court. No further progress was reported till finalization of this report.

Audit recommends action against the concerned for allowing construction without receipt of extra height charges, besides properly defending the case in the court, and recovery from the concerned, under intimation to Audit.

[AIR Para: 14]

### **1.5.2.2 Illegal Establishment of Commercial Center by showing less area – Rs14.80 million**

According to letter No. 290-TMO-TMA/8ST dated 23-05-2011 of the office of TMA Sher Shah Multan. At the site, total height is 60 feet and area of 3.11 Kanal is extra than the proposed submitted plan by the “Shape”. Further according to notification No.E & A (LG) 5 (1)/2005 dated 30-06-2005, Town Officer (P & C) sher Shah town Multan is responsible for checking of violations of the prohibitions provided in the master plan the sanctioned site development scheme under PLGO, cities act, or any other law for the time being in force including the plans and schemes sanctioned under the repeated enactment with in their jurisdiction.

TMO Sher Shah Town received plan of commercial building (Shape) for total occupied area of 3.87 Kanal on 31-05-2005. Plan was approved on 20-07-2005. Audit observed the following irregularities:

- Actual occupied area of the building was 3.11 Kanal more than the actual revised approved plan. No commercialization of the extra area was paid by the owner of the plaza. Total recovery of commercialization was Rs 2.31 Million.
- Extra height charges of 21.5 feet of Rs 11.60 million were not paid by the owner.
- Building fee of Rs 695,592 of the area 3.11 kanal was not paid.

Area	Proposed Covered Area	Building fee	Extra Height Charges of new area Area (3.11 K)	Av. Sale Price	Commercial fee	Extra Height Charges of Old Building 3.87 K	Total
3.11 kanal	57966	695592	9928950	186200	2316328	1678750	14805820

Efforts of the TMA are up to file work/paper work level. No resulting efforts were made in order to persuade the owner to pay the outstanding dues despite the same irregularities were pointed out by Audit in the previous reports.

Audit is of view that due to weak financial management recovery of fee was not made.

Non-recovery of fee resulted in loss to government amounting to Rs14.80 million.

The matter was reported to TMO in March, 2014. The TMO replied that Rs 8,250,200 has been recovered from the owner of Shapes and outstanding amount if any will be recovered from the concerned. The reply was not acceptable as it was revealed from the file produced for Audit verification that the owner of the building has to submit the revised plan and actual fee will be assessed from that revised plan. Despite the passage of considerable time no revised plan was obtained from the owner of building. A report available in the file shows that the Rs 9,207,438 is still outstanding against the owner of the building despite the payment of Rs 8,250,200. DAC, in its meeting, held in April, 2014, directed the DDO to refer the case to Secretary Local Government Punjab Lahore. No further progress was reported till finalization of this report.

Audit recommends action against concerned for non-recovery of fee besides recovery from concerned.

[AIR Para: 13]

### 1.5.2.3 Illegal Establishment of KFC Restaurant without Submission of Building Plan and Payment of Commercialization Fee - Rs 11.058 Million

According to letter No.SO.Estate (LG) 2-51/2001 dated: 30th August 2013 of Government of Punjab Local Government & Community Development Department, no exemption for charging of conversion fee for any department in the Punjab Local Government (Commercialization rules, 2004. Further according to rule 60 (a) of Chapter –VIII of Punjab weekly gazette 2009, conversion fee for the conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be twenty percent of the value of the commercial land as per valuation table, or twenty percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available.

TMO Sher Shah Town did not recover fee of Rs 11.058 from the KFC hotel. The KFC restaurant was established on Pakistan Railway's land in 2002. Hotel building was constructed without submitting/approving building plan and hotel was working without paying commercialization fee. Despite the government instructions that there was no exemption for charging the conversion fee to any department TO (P&C) branch did not take any action and let the owner to keep continue the business activities without paying the fee. Total building plan & commercialization fee was pending Rs11.058 million. The detail is as under:

Description	Total Area	Covered Area Ground Floor	Covered Area 1st Floor	Conversion Fee		Building Plan Fee	Total
				Av. Sale Price	Total		
KFC Restaurant	15520 Sft	5224 sft	5224 sft	960000	10823111	235080	<b>11058191</b>

Audit is of view that due to weak financial management recovery of fee was not made.

Non-recovery of fee resulted in loss to government amounting to Rs11.058 million.

Illegal establishment of KFC restaurant without submission of building plan and payment of commercialization fees due to weak internal control which might be bigger weak internal control.

The matter was reported to TMO in March, 2014. The TMO replied that the matter is under trail in the Lahore High Court Multan Bench Multan. Action / process will be initiated in the light of the decision of the Hon'able Court. The reply was not acceptable as the building was constructed without approval of building plan and payment of government fee. DAC, in its meeting, held in April, 2014, directed the DDO to take action as per decision of court. No further progress was reported till finalization of this report.

Audit recommends action against concerned for allowing construction without approval of building plan and payment of government fee besides properly defending of case in the Hon'able Court and recovery from concerned.

[AIR Para: 08]

#### **1.5.2.4 Non-Recovery of Arrear of TIP Tax Rs 10.849 Million**

According to Chapter –IV Rule 4.7(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see 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 Sher Shah Town Multan did not recover arrear of TIP Tax of Rs 10.849 million from many years. Staff of TO (F) branch did not make any effort for recovery of Govt. revenue. The detail of outstanding amount is as under:

<b>Description</b>	<b>2012-13</b>
Arrear of TIPT 2007-08	10,200,330
Arrear of License Permit Fee	648,226
<b>Total</b>	<b>10848556</b>

Audit is of the view that due to weak financial controls, arrears of TIP tax was not recovered from many years.

Non-recovery of TIP tax resulted in loss to Government amounting to Rs10.849 million.

The matter was reported to TMO in March, 2014. The TMO replied that the matter is under process in the office of District Collector Multan for the declaration of arrears as Land Revenue. The reply was not acceptable as no documentary evidence was produced in record verification. DAC, in its meeting, held in April, 2014, directed the DDO to expedite the recovery process. No further progress was reported till finalization of this report.

Audit recommends action against concerned for non-recovery of TIP tax besides recovery from concerned immediately.

[AIR Para: 19]

#### **1.5.2.5 Non-Collection of House Rent & Maintenance Charges of Rs2.489 Million**

According to Government of the Punjab Finance department (Monitoring Wing) notification No.FD (M.1)1-15/82-P-J dated 15/01/2000, in case of designated residence the officer / official for which residence is meant, cannot draw house rent allowance. He will have to pay 5% maintenance charges even if he does not avail the facility and residence remains vacant during the period.

TMO Sher Shah Town Multan did not recover house rent and 5% maintenance charges from the government employee residing in the residences of TMA since 2005. The government revenue of Rs 2.489 million was not realized



due to non-collection of house rent and maintenance charges. The detail is given in **Annex-Q**.

Audi is of view that due to weak internal controls, recovery of government dues was not made.

Non-recovery of government dues resulted in loss to government amounting to Rs2.489 million.

The matter was reported to TMO in March, 2014. The TMO replied that the residences mentioned in the para were previously allotted to the employees of defunct Municipal Corporation Multan who after devolution adjusted in different offices. The rent is being deducted along with 5% maintenance charges from the salaries of the employees. Notices have been served for the clearance of the dues against each residence. DAC, in its meeting, held in April, 2014, directed the DDO to expedite the recovery process. No further progress was reported till finalization of this report.

Audit recommends recovery of the amount be made under intimation to audit.

[AIR Para: 21]

## **1.6 Town Municipal Administration, Jalal Pur Pir Wala**

### **1.6.1 Fraud/Misappropriation**

#### **1.6.1.1 Payment made without work done – Rs1.000 Million**

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

TO (I&S) allowed the payment of Rs 1.000 million during the financial year 2012-13 on account of raising of man hole in different locations within the city comes under the jurisdiction of UC(s) 112 & 113. The detailed bellow short comings strengthen the case of misappropriation that the bills were withdrawn without execution of work at site.

- The man holes were raised up to 4 feet while there was no record of uplifting / rehabilitation of road within the jurisdiction of these UC(s) during the year.
- No location and road was mentioned while preparing the estimates.
- MB was not available / provided to verify the locations and roads.
- Audit along with TO(R) and Sub engineer of TMA Jalal Pur Pirwala physically verified the scheme Construction of metaled Road from “Chowk Fawara to Shujaat pur Road” was uplifted up to 6” and there were 11 man holes which were not raised.

Audit is of the view that due to weak internal control, payment was made without actual work done at site and funds were misappropriated.

Misappropriation of funds without actual work at site resulted in loss to government amounting to Rs1.000 million.

The matter was reported to TMO in March, 2014. The TMO replied that the site plan and MBs were available. The reply was not acceptable as main wholes were raised without rising of soil or road at site. DAC, in its meeting, held in April, 2014, directed the DDO to recover the government loss from TO (I&S) and also case to be referred to Secretary Local Government for departmental inquiry and fixing of responsibility. No further progress was reported till finalization of this Report.

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

[AIR Para: 20]

## 1.6.2 Non-Production of Record

### 1.6.2.1 Non-Production of Record of Development Schemes – Rs6.050 Million

According to Section 14(b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 read with Section 115(6) of the PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expeditions.

TMO Jalal Pur Pirwala did not produce the following auditable record for the expenditure of Rs6.050 million.

1. CCB funds of Rs2.975 million for current CCB schemes and Rs2.175 million for on-going CCB schemes were released during the financial year 2012-13. Out of total releases of Rs5.150 million, the TMO did not produce the record of Rs1.800 million for audit verification.
2. Funds of Rs4.650 million were released on detail below development schemes during the financial year 2012-13 but record was not provided for audit verification.

Sr. #	Name of Scheme	Cost
1	Const. & Repair of Muharram Routs UC No. UC 112-113	1800000
2	Const. of Soling Nali Graveyard to Hayaat Pur Araiien Mouza Inayat Pur	500,000
3	Const. of Soling Nali Mouza TheklaanShumali	500,000
4	Const. of Soling & Drain Street Ch. RamzanBahadarpur	150,000
5	Const. of Soling, Culverts Chah Mosan Wala Mauza Hafiz Wala	1,300,000
	<b>Total</b>	<b>4,250,000</b>

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

Non-production of record resulted in violation of government rules and legitimacy of the expenditure could not be ascertained.

The matter was reported to TMO in March, 2014. The TMO replied that an enquiry had been initiated and Mr. MuslehUddin Council Officer was appointed as enquiry officer with the direction to enquire the matter and fixed the responsibility to the concerned official and report accordingly. The DDO admitted that record was not produced and enquiry had been held for fixing of responsibility. DAC, in its meeting, held in April, 2014, directed the DDO to produce enquiry report and concerned record immediately. No further progress was reported till finalization of this Report.

Audit recommends production of record besides fixing of responsibility under intimation to Audit.

[AIR Para: 5, 12]

### 1.6.3 Performance

#### 1.6.3.1 Less Recovery of Government Receipt – Rs5.422 Million

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

TMO Jalal Pur Peerwala rented out 79 shops of TMA during the year 2012-13 but rent of shops amounting to Rs1.044 million was not recovered due to inefficiency of collecting authority.

Further, TMO Jalal Pur Pirwala did not recover Government receipt of Rs4.378 million during the year 2012-13. The closing recoverable balance was increased as compared to opening recoverable balance of receipt heads, which was due to poor recovery position of TMA. The detail is as under:

Year	Head of Receipt	Demand			Recovery			Amount Less Recovered
		Last years Arrears	Current	Total	Last years Arrears	Current	Total	
2012-13	Water Rates	2	4.859	6.859	0.837	3.391	4.228	2.63
	Sewerage Fee	1.6	0.417	2.017	0.01	0.259	0.269	1.748
<b>Total Outstanding Dues</b>								<b>4.378</b>

Audit is of the view that due to weak internal control, government receipts were not recovered.

Non-recovery of receipts resulted in loss to government amounting to Rs4.378 million.

The matter was reported to TMO in March, 2014. The TMO replied that notices had been issued to the defaulters for recovery. In case of failures,

procedure would be initiated as arrear of land revenue under TMA taxation Rules 2001.DAC, in its meeting, held in April, 2014,directed the DDO to refer the case to DCO Multan for recovery of outstanding dues. No further progress was reported till finalization of this Report.

Audit recommends recovery besides fixing of responsibility under intimation to Audit.

[AIR Para: 9, 14, 18]

## **1.7 Town Municipal Administration, Shujaabad**

### **1.7.1 Non-Production of Record**

#### **1.7.1.1 Non-Production of Vouched Account of Purchases for Punjab Youth Sports Festival Rs 1.411 Million**

According to section 115 (6) of the PLGO 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, according to Rule 4(3) (xi) & (xii) of PDG & TMA (Budget) Rules, 2003 stipulates that the head of office is responsible for ensuring that the auditors are afforded all reasonable facilities in the discharge of their functions and furnished with full possible information for which they may ask and no such information or any books or other documents to which the Auditor General of Pakistan has a statutory right of access is withheld.

TO(I&S) of the Town Municipal Administration Shujabad incurred expenditure of Rs 1.411 million for purchase of sports material for Punjab Youth Sports Festival 2012-13 but voucher No.172 dated 25.10.12 as entered in cash book page No.69 was not produced for Audit scrutiny. TO (I&S) also incurred heavy expenditures amounting to Rs 57.096 million on development schemes but record i.e MBs and vouched accounts was not produced for audit scrutiny. The detail is given in **Annex-R**.

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

This non-production of voucher may cause misappropriation of the TMA funds.

The matter was reported to TMO in February, 2014. DDO stated that the record was in the custody of the TAO and record of development schemes was



produced to audit for audit scrutiny. The reply of the DDO was not acceptable; record in support of reply was not produced for audit verification. DAC, in its meeting, held in April, 2014, directed to get the record verified within seven days besides asking appropriate action against the concerned under E&D. No further progress was reported till the finalization of this report.

Audit recommends disciplinary actions against the concerned besides production of record.

(AIR Para: 21, 25)

## **1.7.2 Irregularity & Non-Compliance**

### **1.7.2.1 Non-Obtaining of Additional Performance Securities – Rs 22.773 Million**

According to Government of the Punjab, Finance Department letter No. RC9Tech) FD-1-2/83 (v) (p) dated 06-04-2005, if contractor quote rate 5 % below the approved D.N.I.T. lowest bidder will have to deposit additional performance security from the schedule bank within 15 days or expiry of laid impeach over is earlier. Further according to Government of the Punjab Notification No.RO (Tech) FD 1-2/2010 dated 04.09.2012, the performance security deposit/additional performance security deposit lodged by a contractor (in cash or /other form) shall be refunded to him after the expiry of three months after the issue of the certificate of completion of work under Clause 40 hereof by the Engineer-in-charge, or along with the final bill if it is prospered after that period on account of some unavoidable circumstances.

TO(I&S) Town Municipal Administration Shujabad awarded works without obtaining of additional performance securities of Rs 22.773 million from the contractor who offered more than 5% below rates from TS. The detail is as **Annex-S**.

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

Non-obtaining of additional performance securities resulted into putting government property at the risk.

The matter was reported to TMO in February, 2014. DDO stated that Performance Security was collected / deducted from the concerned contractors as per rules. The reply of the DDO was not acceptable as no evidence was provided for audit verification. DAC, in its meeting, held in April, 2014, directed the DDO

to get the expenditure regularized besides action against the concerned within fifteen days.No further progress was reported till the finalization of this report.

Audit recommends regularization of work orders from the competent authority besides fixing of responsibility under intimation to Audit.

(AIR Para:7)

### **1.7.2.2 Tampering in the Technical Sanctioned Estimates Rs 13.810 Million**

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

TO (I & S) Town Municipal Administration Shujabad got technical sanction of estimates of Rs 13.810 million, but at the time of execution of work and payments to contractor with original technical sanctions were changed by the concerned staff without approval/revised TS estimate from the competent authority. Audit compare the summary of TS estimate with details attached and found that the attached pages of details of TS estimates were changed. All this strengthen the doubts of audit that changes have been made to oblige the self-favoured contractors by reducing the length of soling and increasing the earth work by enhancing the leads and payment of already existing culverts. The detail is given in **Annex-T**.

Audit is of the view that due to weak internal controls, details of technical sanctioned estimates were changed without revised technical sanction of estimate from the competent authority and favor was given to contractors.

Unauthorized alterations in the technical sanctioned estimate resulted in violation to government instructions.

The matter was reported to TMO in February, 2014. The department stated that the projects/schemes were completed at site according to the approved estimates, duly Technically Sanctioned by the Competent Authority. However necessary alterations in, or addition to, the original specifications, drawings and designs were made according to the necessity, public demand and requirement of the site in the best interest of the public by the Technical Staff under the provision of Tender Clause-12. No un-due favor was given to any contractor. The DDO admitted the irregularity in his detailed reply. DAC, in its meeting, held in April, 2014, directed the DDO to get approval of revised TS estimates within fifteen days. No further progress was reported till the finalization of this report.

Audit recommends enquiry at appropriate level to ascertain the excess payment besides fixing of responsibility under intimation to Audit.

(AIR Para:1)

### **1.7.2.3 Excess Payment in Excess of Technical Sanctioned Estimate Rs 1.026 Million**

According to condition of work order “The work shall be carried out strictly according to P.W.D Specifications, approved design and drawing and as per direction of Engineer In charge.

TO(I&S) Town Municipal Administration Shujabad made excess payment to contractor than the provision of technical sanctioned estimate. TO (I&S) and Sub-Engineer replaced technical sanction estimates and excess payments were made to contractor more than actual technical sanction of estimates. The detail is given in **Annex-U**.

Audit is of the view that due to weak internal controls, details of technical sanction estimates were replaced and excess payment was made to contractor.

Excess payment to contractor resulted in loss to government.

The matter was reported to TMO in February, 2014. The department stated that the projects/schemes were completed at site according to the approved estimates, duly Technically Sanctioned by the Competent Authority. However necessary alterations in, or addition to, the original specifications, drawings and designs were made according to the necessity, public demand and requirement of the site in the best interest of the public by the Technical Staff under the provision of Tender Clause-12. No un-due favor was given to any contractor. The DDO admitted the irregularity in his detailed reply. DAC, in its meeting, held in April, 2014, directed the DDO to get approval of revised TS estimates besides production of certificate to the effect that no excess payment was made within fifteen days. No further progress was reported till the finalization of this report.

Audit recommends recovery of excess payments made besides fixing of responsibility under intimation to Audit.

(AIR Para: 11)

## **1.7.3 Performance**

### **1.7.3.1 Non-Recovery of TMA Revenues Rs 3.155 Million**

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

TO(Finance) Town Municipal Administration Shujabad did not recover Rs 2.892 million on account of rent of shops situated “out side the Railway gate” from tenants during the financial year 2012-13. It is pertinent to mention that the land was vested to Municipal Committee in 1952 and in 1967-68 through Resolution No.195 of House new shops were constructed and rented to the tenants already doing their business at the land through “khokha jat”. These shops were given in the possession of TMA after devolution. The shopkeepers started litigation and collection of rent was stopped. TMA authorities failed to defend the interest of TMA for the reason best known to them. Some land of shops has been declared as special premises and Director General of Archaeology has issued orders regarding immediately removing/ demolishing of whatever has been constructed. The TMA neither demolished nor recovered outstanding rent from the tenants. The shops were still running by the tenants without paying any rent. The detail of non-recovered rent of shops up to 30.06.2013 is given in **Annex-V**.

Further, TO(Finance) also failed to recover the water rates amounting to Rs 263,042 during the financial year 2012-13. Demand register of water rate charges was improperly maintained and unsigned by the staff and officer. No survey was conducted and only 120 domestic and six commercial connections were entered in the demand register.

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

Non-recovery of outstanding dues resulted in loss to government amounting to Rs3.155 million.

The matter was reported to TMO in February, 2014. The collecting officer stated that efforts are being made for recovery of water rate and the appeal of this TMA against the allotment of land/shops to the tenants is pending in the Punjab Board of Revenue. Further action for recovery of rent dues will be taken up after the decision of the court/ Punjab Board of Revenue. The reply of the collecting officer was not acceptable as no record in support was provided. DAC, in its meeting, held in April, 2014, directed the collecting officer to provide the decision of courts and progress report to expedite the recovery within fifteen days. No further progress was reported till the finalization of this report.

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

(AIR Para: 17, 02)

## **1.7.4 Internal Control Weaknesses**

### **1.7.4.1 Penalty for Non-Completion of work within Time Limit Rs 1.461 Million**

As per clause 2 of condition of contract “The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor. The work shall through out the stipulated period of the contract be proceeded with all due diligence in accordance with the programme of work and the contractor shall pay as compensation an amount equal to one percent of the amount of contract subject to maximum of 10% or such smaller amount as the engineer in-charge (whose decision in writing shall be final) may decide, on the amount of the estimated cost. Stated in item (b) of the memorandum of work annexed hereto for every day the work remains un-commenced or unfinished after the proper date.

TO(I&S) of Town Municipal Administration Shujabad has not imposed penalty of Rs 1.461 million for non-completion of different works within time limit. The contractors failed to complete the works within time limit and even not applied for extension of time limit within prescribed period. Hence 10% penalty may be recovered form contractor. The detail is given in **Annex-W**.

Audit is of the view that due to weak internal controls, payment was made to the contractor without imposition of penalty.

Non-imposition of penalty resulted into loss to government amounting to Rs1.461 million.

The matter was reported to TMO in February, 2014. The department stated that the Town Municipal Administration imposed penalty with the permission to extension in time limit upon the contractors where they were at fault, however where time extension was in the TMA interest, the permission was granted without penalty. The reply of the DDO was not acceptable as record in



support of reply was not produced for audit verification. DAC, in its meeting, held in April, 2014, directed to calculate the penalty of 1% of the total work and recover the remaining amount within seven days. No further progress was reported till the finalization of this report.

Audit recommends imposition and recovery of penalty besides fixing of responsibility under intimation to Audit.

(AIR Para: 16)

**Paras of Audit Reports of Remaining  
TMAs for the Audit Year 2012-13**

## 1.8 Town Municipal Administration, Bosan

### 1.8.1 Non-Production of Record

#### 1.8.1.1 Non-Production of Record – Rs 11.531 Million

According to Section 14(b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, read with Section 115(5)(d) of the PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expedition.

Town Municipal Officer Bosan did not produce vouched accounts for the expenditure of Rs 11.531 million despite repeated requisitions. The detail is as under:

(Amount in Rupees)

Sr. No.	Nature Of Record	Amount of Expenditure
1	Contingent expenditure	994,377
	Complete pay record of pay drawn during 2011-12 along with personal files	7,866,263
2	Construction of soling Roshan Abad	821,281
3	Soling Rana Ishaque wala Tehseen Garah	484,089
4	Construction of soling and drain U.C Abbas Pur	889,442
5	Construction of soling Muzuffar Qadir Nawaz Balouch	114,472
6	Construction of soling and drain Koh Rahim wala	360,882
<b>Total Expenditure</b>		<b>1,1530,806</b>

Audit is of the view that due to weak internal controls, or intentional concealment of record, the same was not produced for Audit scrutiny.

Concealment of auditable documents causes possibility of misappropriation of government funds.

Matter was reported to the Town Municipal Officer in March, 2013. TMO did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends action against the responsible, besides provision of complete record within a fortnight, under intimation to Audit.

[AIR Para: 49]

## **1.8.2 Irregularities & Non-Compliance**

### **1.8.2.1 Excess Expenditure over Budget Allocation on Development Works – Rs 3.598 Million**

According to Rule 17.15 of Punjab Financial Rules, Vol-I, no Government servant may, without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for expenditure under the head concerned and when a Government servant exceeds the annual appropriation he may be held responsible for the excess.

Town Municipal Officer Bosan made excess expenditure of Rs 3,597,898 on development works over and above the budget allocation. The detail is given in **Annex-X**.

Audit is of the view that due to weak financial controls, expenditure in excess of budget allocation was incurred.

Expenditure on development work in excess of budget allocation resulted in violation of government rules.

Matter was reported to the Town Municipal Officer in March, 2013. TMO did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends action against the concerned for expenditure in excess of budget allocation, besides regularization from competent authority, under intimation to Audit.

[AIR Para: 04]

### 1.8.3 Performance

#### 1.8.3.1 Construction of Buildings without Approval of Map and Non-Deposit of Government Fee – Rs 18.115 Million

According to para No. 3.6.2 of TMA Bosan Town Bye laws, maximum height of the commercial building is 38 feet (11.58 meter). If construction is made above 38 feet, fees of Rs 50/- per square foot should be paid according to gazette notification of TMA Bosan Town. Also, according to Notification No.788-TO@-CN-TMA/T (A) dated 04-07-2002 issued by the TMO Multan city, fees @ Rs 30/- per square foot should be recovered from the owner of the property if construction was not carried out according to approved plan.

Town Municipal Officer Bosan allowed for illegal construction and did not take action against the illegal construction. The construction was not according to the approved map and plan. A sum of Rs 18.115 million was required to be collected from the owners. (Physical inspection reports are enclosed.) The detail is as under:

**(Amount in Rupees)**

Sr.No	Para No	Name of Cite	Nature of Objection	Difference	Rate	Amount of Recovery
1	13	Poultry Farm	Extra Construction than approved map	23570sft	30/sft	707100
2	14	Al Hafiz Floor Mills Qadir pur Rawan	Extra Hight Charges	174080sft	50/sft	8704000
3	15	Green Floor Mills Moza Abbas Pur	Extra Hight Charges	174080sft	50/sft	8704000
<b>Total</b>						<b>18115100</b>

Audit is of the view that due to weak internal controls and inefficiency, illegal construction was allowed without approval of map and Government fee.

Inefficiency in recovery of map fee resulted in loss to Government amounting to Rs18.115 million.

Matter was reported to the Town Municipal Officer in March, 2013. TMO did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends immediate recovery to be made besides action against the concerned, under intimation to Audit.

[AIR Para: 13, 14, 15]

### **1.8.3.2 Non-Recovery of Government Revenues – Rs 2.043 Million**

According to Chapter-IV, Rule 4.7(I) of Punjab Financial Rules Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue or other debts due to Government which have to be brought to account are correctly and properly assessed, released and credited to Government.

Town Municipal Officer Bosan did not recover Rs 2.043 million on account of different revenues of government. Due to negligence of TMA Administration, no recovery of government dues was made. The detail is as under:

**(Amount in Rupees)**

<b>Sr. No</b>	<b>AIR Para No.</b>	<b>Head of Receipt</b>	<b>Amount</b>
1	5	Sewer Tax	1,452,280
2	7	Share of Slaughter House	492,440
3	31	License Fee	98,775
<b>Total</b>			<b>2,043,495</b>

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

Inefficiency in recovery of government revenues resulted in loss to Government amounting to Rs2.043 million.

Matter was reported to the Town Municipal Officer in March, 2013. TMO did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

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

[AIR Para: 5, 7, 31]

### **1.8.3.3 Non-Approval of Housing Schemes and Non- Recovery of Map Fees – Rs 1.224 Million**

According to Gazette Notification No.2658 dated 07-09-2002, for land sub division map fee is Rs 200/- per marla on saleable area. For housing scheme map fees is Rs 8000/- per acre. Conversion fees from agriculture to housing scheme/ land sub division is Rs 2000/- per acre.

Town Municipal Officer Bosan allowed illegal construction of housing schemes without approval of map from TMA. Due to negligence of TMA Administration, map fee and conversion fee were not collected. Detail of illegal housing schemes is as under:

(Amount in Rupees)

<b>Name of the scheme</b>	<b>Total area</b>	<b>Map fees</b>	<b>Conversion fees</b>	<b>Total amount recoverable</b>
Gulistan Homes Main Multan Lahore road	12 acres(1920 marlas)	384,000	24,000	408,000
Saleem city housing scheme Qadir Pur Rawn/	8 acres ( 1280 marlas)	256,000	16,000	272,000



Sundar city Houshing scheme	8 acres ( 1280 marlas)	256,000	16,000	272,000
Khan village colony near adda Bud Bosan/	8 acres ( 1280 marlas)	256,000	16,000	272,000
<b>Total recovery</b>				<b>1,224,000</b>

Audit is of the view that due to weak internal control and inefficiency, Government receipts were not realized.

Inefficiency in collection of receipts resulted in loss to Government amounting to Rs1.224 million.

Matter was reported to the Town Municipal Officer in March, 2013. TMO did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of map fee and conversion fee besides taking action against owners of housing schemes illegally constructed, under intimation to Audit.

[AIR Para: 16]

## **1.8.4 Internal Control Weaknesses**

### **1.8.4.1 Excess Payment due to Charging of Excess Rate– Rs 3.947 million**

According to Rule 29 of Punjab Local Govt. (Account) Rules, 2008, every drawing and disbursing officer is personally responsible for any erroneous payment and claim of bill.

Town Municipal Officer Bosan made excess payment of Rs 3.947 million in different development works. The excess payment was made due to wrong calculation and charging rates of irrelevant quarter not approved in TS. Copy of physical verification report is enclosed. The detail is in **Annex-Y**.

Audit is of the view that due to weak internal controls, higher rates were charged.

Excess charging of rates resulted in loss to government amounting to Rs3.947 million.

Matter was reported to the Town Municipal Officer in March, 2013. TMO did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends immediate recovery, besides disciplinary action, under intimation to Audit.

[AIR Para: 22 to 26, 29, 32, 34, 37]

**1.8.4.2 Excess Payment due to Payment of Excess Quantities of Work – Rs 3.085 million**

According to Rule 29 of Punjab Local Govt. (Accounts) Rules, 2008, every drawing and disbursing officer is personally responsible for any erroneous payment and claim of bill.

Town Municipal Officer Bosan made excess payments to contractors for more than the approved quantities of under mentioned development works. Excess payment was made for carpeting and length and width. Detail is as under:

(Amount in Rupees)

Sr. No	AIR Para No	Description	Nature of Objection	Amount
1	44	Payments to contractor for more than the work done on site. (Construction of metalled road soling & culverts at UC Punj Koha.)	Excess payment due to excess width and length	0.914
2	45	Payments to contractor for more than the work done on site.(Construction of metalled road soling & culverts at UC Nawab Pur.)	Excess payment due to excess quantity of carpeting	0.347
3	46	Payments to contractor for more than the work done on site.(Construction of metalled road soling & culverts at UC Durana Mangana.)	Excess payment due to excess quantity of carpeting	0.608
4	47	Payments to contractor for more than the work done on site. (Construction of metalled road soling & culverts at UC Durana Mangana.)	Excess payment due to excess quantity of carpeting	0.608
5	48	Payments to contractor for more than the work done on site. (Construction of metalled road soling & culverts at UC Durana Mangana.)	Excess payment due to excess quantity of carpeting	0.608
<b>Total</b>				<b>3.085</b>

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

Payment of excess quantities of work resulted in loss to Government amounting to Rs3.085 million.

Matter was reported to the Town Municipal Officer in March, 2013. TMO did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Para: 44 to 48]

#### **1.8.4.3 Unjustified Allotment of Work by Changing the Offered Rate— Rs 1.314 Million**

According to rule 29 of Punjab Local Government (Accounts) Rules, 2001, every drawing and disbursing officer is personally responsible for any erroneous payment and claim of bill.

Town Municipal Officer Bosan made excess payment to contractor by ignoring their offer for executing the work below the scheduled rates. The contractors were paid for under mentioned works more than the offers submitted in their bids as detailed below:

(Amount in Rupees)

<b>Sr. No</b>	<b>AIR Para No</b>	<b>Description</b>	<b>Nature of Objection</b>	<b>Amount</b>
1	35	Allotment of work to Muhammad Iqbal Chohan contractor (construction of metelled road in U.C Punj kooha)	Change in Offered Rates	0.864
2	39	Allotment of work to Mian Farooq Ahmad contractor (construction of metelled road in U.C Lutaf Abad)	Change in Offered Rates	0.45
<b>Total</b>				<b>1.314</b>

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

Payment of excess quantities of work resulted in loss to Government amounting to Rs1.314 million.

Matter was reported to the Town Municipal Officer in March, 2013. TMO did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Para: 35 to 39]

#### **1.8.4.4 Unjustified Payment of Earthwork - Rs 1.178 Million**

According to Para No.4.7 (3) of B & R Code, in all cases where payments of earth work are to be made from the longitudinal and cross sections prepared before the work is started, the levels for such works should be recorded in a special level book. The levels on which the sections are plotted should be entered in ink and the quantities should be calculated from the above mentioned levels.

Town Municipal Officer Bosan did not prepare cross section and contents of earth but made unjustified payment of Rs 1,177,931 on account of earthwork. Amounts of earthwork were paid without preparing Natural Service Level (NSL) and formation levels. Moreover, no compaction tests were got done for such earth work. Without such tests, compaction of earth cannot be calculated. The detail is as under:

(Amount in Rupees)

Name of work	M.B No. & page	Quantity of earth paid	Rate	Amount of earth paid
Construction of soling metalled road, in U.C.Binda Sandila	1318, page No.104	75628 cft	4309.60 pet % cft	325,926

Construction of soling mettelled road, in U.C.Binda Sandila	1318, page No.109	208825 cft	4084.30 pet % cft	852,005
<b>Total</b>				<b>1,177,931</b>

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

Payment of earth without cross section, NSL and compaction test resulted in loss to Government amounting to Rs1.178 million.

Matter was reported to the Town Municipal Officer in March, 2013. TMO did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Para: 21]

## 1.9 Town Municipal Administration Sher Shah

### 1.9.1 Fraud / Misappropriations

#### 1.9.1.1 Overpayment of Tentage Expenditure – Rs 2.229 Million

According to the report of Market Committee bearing number MMC/G-580 dated 6-3-2013 following stalls were affixed at Ramzan Bazar Vilayat Abad and Ramzan Bazar Langay Khan during the Ramzan in financial year 2011-12:

Name of Bazar	Quantity of Stalls
Ramzan Bazar Vilayat Abad	17
Ramzan Bazar Langay Khan	10

Town Municipal Officer Sher Shah paid Rs 2,678,025 on account of tentage in Ramzan Bazar. Audit observed that overbilling was claimed than the actual required for 17 and 10 stalls in Vilayat Abad and Langay Khan, respectively. Excess claim of items in the bills resulted into excess payment of Rs 1,861,620 to the contractor as detailed is in **Annex – Z**. Furthermore, Town Municipal Officer Sher Shah paid excess amount of Rs 367,325 to the contractor due to the payment of excess rates of items than the rates paid to the same contractor in the Bosan Town for Ramzan Bazar arrangements.

Audit is of the view that due to weak internal control, excess payment to the contractor was made due to excess quantities and higher rates in the bills.

Excess payment to the contractor resulted in loss to the Government amounting to Rs2.229 million.

Matter was reported to TMO and it was replied that both Ramzan Bazars were established as directed by DCO Multan. He himself regularly visited both bazaars. All the arrangements were made accordingly. There was no chance of any bogus payments and that all the expenditure had been made in the best

interest of public. The reply is not tenable as the DCO did not order to show quantities in the bill in excess of actual arrangement. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends immediate recovery besides fixation of responsibility against the persons at fault, under intimation to Audit.

[AIR Para: 1, 4]

### **1.9.1.2 Bogus Payment of Earth Work – Rs 1.044 Million**

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

Town Municipal Officer Sher Shah made bogus payment of Rs 1.044 million on account of excess quantity of earth than the actual work done at site. Physical inspection of development work “Construction of metalled Road Ranghoo Khooor to Ahmed wala” revealed that only one foot earth was laid at site whereas claimed earth was ranging from 5.5 to 9.5 feet in bills. This resulted in overpayment of Rs 1.044 million as detailed in **Annex – AA**.

Audit is of the view that due to weak financial management, quantity in excess of the technical sanction estimate was wrongly estimated by the authority and the same was recorded by sub-engineer in MB without measuring earth at site.

Wrong estimation of quantity in excess of the technical sanction estimate by the authority resulted in loss to the government amounting to Rs1.044 million.

Matter was reported to the TMO and it was replied that Audit Para was based on mathematical calculations already fed in the laptop of the Audit Officer. The work had been done as per specification. No excess payment had been made



to the contractor. The reply was not tenable. TO (I&S) submitted reply without reading observation as it was mentioned that shortfall was noted during physical verification of site duly signed by TO (P&C). Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends inquiring the matter at appropriate level besides recovery of actual loss, under intimation to Audit.

[AIR Para: 2]

## **1.9.2 Irregularity and Non-compliance**

### **1.9.2.1 Submission of Fake Property Documents by the Contractor - Rs 212.500 million**

As per Rule 25 of PLG (Auctioning & Collection Rights) Rules, 2003, Surety and guarantor for the discharge of contractual obligations are mandatory.

Town Municipal Officer Sher Shah awarded contract of Collection Rights of Cattle Mandi / Bakar Mandi for the year 2011-12 to Mr. Parwaiz Ahmed Bhatti contractor, who was resident of Burewala, for Rs 81.100 million. The contractor provided guarantee of two persons with their property Fard-e-malkiat duly signed by the concerned Patwaris valuing Rs125.000 million & Rs 87.500 million, respectively. The property documents were sent to Tehsildar City / Sadr Burewala, for verification of property owners, who reported that bogus fard-e-malkiats were prepared with fake signatures of Patwaris. TMA authorities did not take any action against that contractor for submission of fake documents of Rs 212.500 million, rather awarded the contract to the same contractor.

Audit is of the views that due to weak internal controls contract was awarded to the contractors' on fake property documents.

This resulted in irregular award of contract to the illegal contractors.

Matter was reported to the TMO but no reply was submitted. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends initiation of Inquiry and disciplinary action against the responsible under intimation to Audit.

[AIR Para: 11]

### **1.9.2.2 Unauthorized Drawl of Funds without Sanction of Competent Authority – Rs 31.270 Million**

According to Rule 2.41 of Punjab Financial Rules, Vol-I, all letters or orders relating to sanction of expenditure must be signed by the sanctioning authority personally or by an officer authorized to sign for him.

Town Municipal Officer Sher Shah withdrew funds of Rs 31.27 million on account of contingent expenditure without the sanction of competent authority. The detail is in **Annex – AB**.

Audit is of the view that due to weak internal controls, funds were withdrawn without obtaining of sanction from the competent authority.

Funds were withdrawn without obtaining of sanction from the competent authority resulted in unauthorize expenditure.

Matter was reported to the TMO but no reply was submitted. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of expenditure from the competent authority, besides fixing of responsibility against the persons at fault, under intimation to Audit.

[AIR Para: 42]

### **1.9.2.3 Unrealistic Estimation & Payment of Earthwork – Rs 23.284 Million**

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

Town Municipal Officer Sher Shah awarded the Prime Minister Package Works valuing Rs 73.73 million to the contractors which included the total cost

of earthwork amounting to Rs 23.284 million. The cost of earthwork estimated/paid to the contractor is 32% of the total value of works which was not realistic as observed by audit during physical verification of sites. It revealed that excessive quantities were estimated / paid to the contractors over the actual requirement at sites. Detail of earthwork of PM Package schemes is given in **Annex – AC**.

Audit is of the view that due to weak financial management, excessive quantities were estimated / paid to the contractors in the Prime Minister Package.

Payment of excessive quantities to the contractors resulted in loss to Government.

Matter was reported to the TMO and it was replied that all the projects of PM package were new metalled roads. The earth work provided in each scheme was as per genuine site requirement. Work had been completed as per TS estimates. The reply is not tenable as the Audit physically inspected two sites where up to 9 feet earth was shown paid in the measurement books and estimates, whereas only one foot earth was laid from the side fields. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends special audit of PM Package or constitution of an Inquiry Committee to assess actual loss of government money by making physical inspection of development projects, besides fixation of responsibility against the persons at fault, under intimation to Audit.

[AIR Para: 3]

#### **1.9.2.4 Irregular Expenditures on Account of VVIP Visits – Rs 3.249 Million**

According to Government of Punjab, Finance Department Letter No FD (FR) VI-9/2000(P) dated 15<sup>th</sup> July 2008:

- i. The expenditure shall be budgeted and approved by Zila Council in terms of Section 109(1) of the said ordinance.
- ii. The expenditure shall be voted expenditure (Current Budget).
- iii. The expenditure shall only be incurred for the visit/public meetings of the VVIPs on object, viz hiring of tentage, furniture, transportation, lighting and refreshments.
- vi. The expenditure should be incurred in most economical manner as prescribed in Annex-D to Rule 2.10(b)(5) of PFR Vol-I.
- vii. The expenditure shall be vetted by a Coordination Committee headed by EDO (R) and EDO (F&P) and EDO (Works) as its members.
- xiv. Maximum expenditure incurred on such a visit will not be more than Rs. 1.000 million.

Town Municipal Officer Sher Shah withdrew Rs 460,000 on account of the distribution of laptops out of the object head VVIP visits. The expenditures were not valid due to the following reasons:

1. TMA incurred this expenditure on the occasions of distribution of laptops to the students at Bahauddin Zakariya University Multan.
2. The laptops were distributed by Mian Nawaz Sharief President Muslim League (N). The expenditure should have been a private one and borne by the concerned party but all the expenditures were charged to the TMA, which is unjustified.
3. As per Clause (xiv) of above referred letter the maximum expenditure on such a visit will not be more than Rs 1.00 million but total expenditure incurred was of Rs 3,249,107 on one visit which requires recovery from the concerned.

(Amount in Rupees)

Name of the Office	Amount
DCO	989,107
TMO Sher Shah Town	460,000
TMO Bosan Town	600,000
TMO Shah Rukn-e-Alam Town	600,000
TMO Mousa Pak Shaheed Town	600,000
<b>Total amount of expenditures</b>	<b>3,249,107</b>

4. The expenditures were incurred by calling simple quotations on the plea of Rule 7(2)(1) which is invoked in case of natural calamity, war or any other emergency declared by the Governor or District Government, whereas no such emergency was declared by any authority.
5. Financial Sanction was not accorded by any authority as required under Rule 3(iv) of above referred letter.

Audit is of the view that due to weak financial management, expenditure on account of VVIP visits was not valid expenditure.

Irregular drawl of funds resulted in violation of rules.

Matter was reported to the TMO and it was replied that all the TMAs incurred expenditures as per direction of the government. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization from competent authority besides fixing of responsibility, under intimation to Audit.

[AIR Para: 43]

#### **1.9.2.5 Short Recovery of Map Fee – Rs 1.719 Million**

According to Tehsil Municipal Administration Notification of Multan City bearing number TMA-CN-TO (R)-788 DATED 4-7-2002 map fee at the rate

of Rs 12 per Square Foot is required to be charged from the commercial buildings.

Town Municipal Officer Sher Shah changed the rate of map fee from Rs 12 to Rs 5 by a fake notification which resulted into the non-recovery of Rs 1.719 million from commercial buildings during the year 2005-2012 as detailed is in **Annex – AD**.

Audit is of the view that due to weak internal controls and financial mismanagement, map fee was less realized on the basis of a fake notification.

Less realization of map fee by the authorities resulted in loss to Government amounting to Rs1.719 million.

Matter was reported to the TMO and it was replied that the notices were issued to the owners for recovery of less fee and that action would be taken against the owners as soon as possible. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends immediate recovery of map fee from the defaulters, besides fixation of responsibility against the responsible, under intimation to Audit.

[AIR Para: 13]

[AIR Para: 18]

### 1.9.3 Performance

#### 1.9.3.1 Non-Recovery of Commercialization Fee – Rs 49.896 Million

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

Town Municipal Officer Sher Shah did not issue notices nor recovered the TMA dues from the owners of commercial buildings of Holiday Inn Hotel and Honda Breeze Abdali Road even after lapse of more than forty years of the enforcement of government policy since 1973 in the Multan City. The matter was already pointed in the audit para No. 22 dated 11.10.2003 by the Director Local Fund Audit but no compliance has been shown so far. Tehsil Municipal Administration was put into heavy financial loss as detailed below.

#### **HOLIDAY INN HOTEL.**

Total Approx	=	1 Acre = 43,200 Sft
Total Value=43200 Sftx2200 Sft	=	Rs. 95,040,000
Commercialization Fee (20%)	=	Rs. 19,008,000
Add surcharge (10)	=	<u>Rs. 9,504,000</u>
Total	=	Rs. 28,512,000

#### **HONDA BREEZE.**

Total Approx Area	=	6 Kanal = 32400 Sft
Total Value	=	32400 Sft x 2200 Sft = 71,280,000
Commercialization Fee (20%)	=	14,256,000
Add Surcharge	=	<u>7,128,000</u>
Total	=	Rs. 21,384,000

Audit is of the view that due to weak internal controls and inefficiency, recovery of TMA dues was not realized.



Inefficiency in collection of government dues resulted in loss to TMA amounting to Rs49.896 million.

Matter was reported to the TMO and it was replied that the matter was already in the court and compliance would be shown to Audit. Despite various efforts DAC meeting was not convened till the finalization of this Report.

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

[AIR Para: 16]

### **1.9.3.2 Illegal Construction of Commercial Buildings without Payment of Government Dues – Rs 15.750 Million**

According to Notification No.E&A (LG) 5(1)/2005 dated 30-6-2005, Town Officer (P&C) is responsible for checking of violations of the prohibitions provided in the master plan for the sanctioned site development scheme under the PLGO, Cities Act, or any other law for the time being in force including the plans and schemes sanctioned under the repealed enactment within their jurisdiction.

Town Officer (P&C) Sher Shah Town neither took any notice of illegal construction of commercial buildings without the approval of map and payment of commercialization fee nor collected the TMA dues from the concerned owners which resulted in non-recovery of expected TMA revenue of Rs 15.750 million as detailed in **Annex – AE**.

Audit is of the view that due to the negligence and inefficiency of TO (P&C), dues were not recovered from the owners of the buildings.

Inefficiency in recovery of TMA dues resulted in loss to Government amounting to Rs15.750 million.

Matter was reported to the TMO and it was replied that the notices were served to the defaulters. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends immediate recovery from the defaulters under intimation to Audit.

[AIR Para: 15]

### **1.9.3.3 Non-Recovery of Outstanding Government Dues – Rs 14.764 Million**

According to Notification No E&A (LG) 5(1)/2005 dated 30-6-2005, Town Officer (P&C) is responsible for checking of violations of the prohibitions provided in the master plan for the sanctioned site development scheme under the PLGO, Cities Act, or any other law for the time being in force including the plans and schemes sanctioned under the repealed enactment within their jurisdiction.

Town Municipal Officer Sher Shah did not recover the outstanding government dues amounting to Rs 14.764 million from the owner of illegally constructed building “Golden Heights” situated at Nusrat Road Multan.

Audit is of the view that due to weak internal control and inefficiency, government dues were non-collected.

Inefficiency in recovery of government dues resulted in loss to TMA amounting to Rs14.764 million.

Matter was reported to the TMO and it was replied that the matter was already in the court and compliance would be shown to Audit. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends immediate recovery of outstanding dues, under intimation to Audit.

[AIR Para: 14]

#### **1.9.3.4 Non-Recovery of License Fee and Rent of Open Places – Rs 1.227 Million**

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

Town Municipal Officer Sher Shah did not recover the license fee and rent of open places amounting to Rs 1.227 million as detailed below:

(Amount in Rupees)

<b>Particular</b>	<b>Amount of Recovery</b>
License Fee	148,700
Arrear of license Fee	648,226
Arrears of rent of open places	430,000
<b>Grand Total</b>	<b>1,226,926</b>

Audit is of the view that due to weak financial management and inefficiency, license fee and rent of open places were not recovered.

Inefficiency in recovery of government dues resulted in loss to TMA amounting to Rs1.227 million.

Matter was reported to the TMO but no reply was submitted till the finalization of this Report. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends immediate recovery, besides fixing of responsibility against the persons at fault, under intimation to Audit.

[AIR Para: 08, 12, 19]

### **1.9.3.5 Excess Payment of Earth Work to the Contractor – Rs 1.065 Million**

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

Town Officer (I&S) Sher Shah, paid in excess to the contractor amounting to Rs 1.065 million on account of earth work due to excess measurement of height of earth in the measurement books as detailed below:

<b>(Amount in Rupees)</b>	
<b>Name of the work</b>	<b>Amount</b>
Construction of metalled Road Pull Rangoo Khooor to Ahmed Wala UC # 59	185,237
Construction of metalled Road to Chah Bahman wala Bypass to Chah Aray Wala to link Road Ali Wala	879,985
<b>Grand Total</b>	<b>1,065,222</b>

Audit is of the view that due to weak internal control and inefficiency, excess quantity of earth was paid to the contractors over the actual required at site.

Excess payment to contractors by fictitious recording in measurement books resulted in loss to TMA amounting to Rs1.065 million.

Matter was reported to the TMO and it was replied that the earth was paid as per site requirement. Reply of the department was not tenable as excess quantity of earth was paid over the required quantity. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends immediate recovery, besides fixation of responsibility, under intimation to Audit.

[AIR Para: 30, 31]

## **1.10 Town Municipal Administration, Jalalpur Pirwala**

### **1.10.1 Irregularities & Non-Compliance**

#### **1.10.1.1 Unauthorized Technical Sanction - Rs 3.000 Million and Unauthorized Payment – Rs 529,695**

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

Town Municipal Officer Jalalpur Pirwala got Technical Sanction Estimate of Rs 3.000 million from TO (I&S) instead of Chief Engineer as the estimate consisted of non-scheduled items. Also, TMO made payment of Rs 529,695 to the contractor in the work “CCB Construction of Eid Gah with Earth filling flooring etc Mauza Ali Wala Hafizwala East Jalalpur Pirwala” for various items not executed at site. Audit had physically inspected the site and observed that various items in the schemes were not actually executed at site/available at site.

Moreover, the work had to be completed in June 2012, but, despite a lapse of 8 months the scheme was still incomplete which indicated that the funds had been misappropriated. Necessary detail of work and physical inspection report are given below:

Total estimated cost of the scheme:	Rs 3.000 million
Total expenditure incurred:	Rs 3.000 million
Name of the Contractor:	Malik Liaqat Hussain

Status of the scheme:	Running
Date of Work order:	25.06.11
Original Period	12 Months
Extended Period	up to the time of audit

During inspection at site the inspection committee observed that certain items were found missing against which payments had been made:

**(Amount in Rupees)**

Description of Item found missing	Unit	Qty as per TS	Rate	Amount
Main Gate	Sft	84	685.35	57,569
Boundary wall at south side				174,306
No floor was laid/made. Neither tile nor brick work was found at site	rft			264,275
Grill	Sft	95	154.15	14,644
Distempering	Sft	6538	253.1	16,548
Painting work	Sft	550	427.82	2,353
<b>Total</b>				<b>529,695</b>

Audit is of the view that due to weak internal controls, TS was not got approved by the Chief Engineer and funds were misappropriated for work not executed at site.

Non-approval of TS from Chief Engineer and misappropriation of public money resulted in violation of rules.

Matter was reported to the Town Municipal Officer in March, 2013. TMO received the observation but did not submit any detail reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility for non-approval of TS from Chief Engineer, release of funds to CCB and misappropriation of public money, besides recovery of the same from the concerned and regularization of the total expenditure from competent authority, under intimation to Audit.

[AIR Para: 26]

### **1.10.1.2 Unjustified Payment to Contingent Paid Staff – Rs 2.037 million**

According to Section (VI) of letter no FD SO (Goods) 44-4/2010, dated 09-08-2010 of the Finance Department, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department. Further, according to the Rule 17 (Part-III) of the Punjab Civil Servants (Appointment and Conditions of Service) Rule 1974, initial appointment to all posts in grades 1 and above except those filled under Rule 16, shall be made on the basis of the examination or test to be held by the appropriate committee or the board as the case may be, after advertisement of the vacancies in the newspapers or in the manner to be determined by the government.

Town Municipal Officer Jalalpur Pirwala appointed employees on daily wages without approval of Finance Department, advertisement and without fulfilling the codal formalities, and made payment of Rs 2.037 million during 2011-12 on account of salary and wages as detailed below:

(Amount in Rupees)

<b>Number of Employees recruited on daily wages</b>	<b>Periods</b>	<b>Rate</b>	<b>Total</b>
97	3	7,000	2,037,000
<b>Total</b>			<b>2,037,000</b>

Audit is of the view that due to weak financial management, unauthorized appointments were made ignoring the austerity measures as well procedures of appointment.

Unauthorized appointment of staff resulted in violation of the government instructions as well as canons of financial discipline.

Unjustified payment to contingent paid staff was due to weak internal control which might be bigger irregularities. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends condemnation of expenditure from competent authority besides fixing of responsibility, under intimation to Audit.

[AIR Para: 10]

### **1.10.1.3 Unauthorized Procurement of Items without Observing PPRA Rules – Rs 1.363 Million**

According to Rule 12(1) of the Punjab Procurement Rules 2009, all procurements over one hundred thousand rupees and up to the limit of two million shall be advertised on the PPRA website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency, as well as on other print media. Further, according to Rule 9 of PPRA, Rules splitting or grouping of the procurement is not allowed.

Town Municipal Officer Jalalpur Pirwala purchased various items amounting to Rs 1.363 million during financial year 2011-12. The purchase process was completed by calling simple quotations from local market instead of advertising on PPRA's website. Detail is given in **Annex-AF**.

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

Irregular purchases and doubtful consumption resulted in violation of government instructions as well as loss of public money.



Matter was reported to the Town Municipal Officer in March, 2013. TMO received the observation but did not submit any detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

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

[AIR Para: 20]

## **1.10.2 Performance**

### **1.10.2.1 Poor Recovery of Various Government Receipts – Rs 5.863 million**

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

Town Municipal Officer Jalalpur Pirwala did not recover outstanding dues on account of the various receipts heads from the defaulters amounting to Rs 5.863 million during 2011-12. Heavy amounts of arrears of government receipts were not realized. Necessary detail is in **Annex-AG**.

Audit is of the view that due to weak financial management and inefficiency, government dues remained unrealized.

Inefficiency in realization of government dues resulted in loss of TMA amounting to Rs5.863 million.

Matter was reported to the Town Municipal Officer in March, 2013. TMO received the observations but did not submit any detail reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

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

[AIR Para: 01, 07, 02]

### **1.10.2.2 Unauthorized Construction of Buildings without Approval of Map and Payment of Govt. Dues – Rs 2.504 Million**

According to Notification No E&A (LG)5(1)/2005 dated 30-6-2005, Town Officer (P&C) is responsible for checking of violations of the prohibitions

provided in the master plan for the sanctioned site development scheme under the PLGO, Cities Act, or any other law for the time being in force including the plans and schemes sanctioned under the repealed enactment within their jurisdiction and recovery of commercialization charges within the jurisdiction. Moreover building by-laws issued vide Local Government and Community Development Punjab vide letter No. ESTATE (LG)2-64/06-A dated 20-7-2007, need to be adhered to.

Town Municipal Officer Jalalpur Pirwala did not take any action against the illegal constructions of commercial markets and did not recover map fee and commercialization fee amounting to Rs.2.504 million. Violation of building by-laws were also observed in a number of cases.

(Amount in Rupees)

Sr. No.	Location	Residential/ Commercial status	Area Sft	Map Fee	Value of Land	Commercialization Fee	Total
1	Permit Road	Comm. Market double storey	1,397	13,970	3,324,860	664,972	678,942
2	Permit road	Comm. Market double storey	3,760	35,650	8,948,800	1,789,760	1,825,410
<b>Total</b>				<b>49,620</b>	<b>12,273,660</b>	<b>2,454,732</b>	<b>2,504,352</b>

Audit is of the view that due to weak internal controls and inefficiency, no action was taken to recover the TMA dues.

Inefficiency in recovery of TMA dues resulted in loss to Government amounting to Rs.2.504 million.

Matter was reported to the Town Municipal Officer in March, 2013. TMO received the observation but did not submit any detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends immediate recovery besides disciplinary action against the concerned, under intimation to Audit.

[AIR Para: 14]

**Non-Complaint Paras of Annexure-I  
of Audit Reports for the Audit Year  
2012-13**

## 1.11 Town Municipal Administration Shujaabad

### 1.11.1 Recovery of NOC Fee from Cellular Tower Companies of Rs 740,000

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

TO (P&C) did not recover Rs 740,000 from the owners of different cellular company's towers on account of NOC fee. These companies were working within the jurisdiction of TMA Shujabad during the F.Y. 2010-12. The detail is as under: -

Sr. No.	Name of cellular Co.	No.of towers	NOC fee	Total
1	U- Phone	2	20,000	40,000
2	Zong	10	20,000	100,000
3	Mobilink	6	20,000	120,000
4	Warid	8	20,000	160,000
5	Telenor	16	20,000	320,000
<b>Total NOC fee Recoverable</b>				<b>740,000</b>

Audit is of the view that due to weak internal controls NOC fee from cellular companies were not recovered.

Non-recovery of NOC fee from cellular companies resulted in loss to Government amounting to Rs0.740 million.

Matter was reported to the Town Municipal Officer in September, 2012. TMO received the audit observations but did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends action against concerned for non-recovery of NOC fee besides recovery under intimation to audit.

[AIR Para: 28]

### **1.11.2 Unauthorized Auction of Collection Rights for Collection of Sanitation Charges and License Fee for Rs 470,000**

According to letter No. SOTAX (LG) 2-253/97 dated 06.11.2007 of Government of Punjab, that a local Government shall not award contract for collection of income including sanitation fee, license fee, water rates etc. and the same may be collected departmentally.

Town Municipal Officer Shujabad auctioned the collection rights to contractor for Rs 470,000 instead of departmental collection during the F.Y 2010-11 in violation of above instructions. Necessary detail is as under:

**(Amount in Rupees)**

<b>Reciepts heads</b>	<b>Year</b>	<b>Current Sanctioned Demand</b>	<b>Contract awarded</b>
Fee for licence & permits	2010-11	450,000	330,000
Sanitation fee		140,000	140,000
<b>Total Rs</b>		<b>590,000</b>	<b>470,000</b>

Audit is of the view that due to weak internal controls, collection rights were auctioned instead of recovery through departmental officials.

Un-authorized auction of collection rights resulted in violation of government instructions.

Matter was reported to the Town Municipal Officer in September, 2012. TMO received the audit observations but did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends action against responsible besides corrective measures under intimation to Audit.

[AIR Para: 01]

### **1.11.3 Illegal Establishment of Marriage Club and Swimming Pool without Payment of Building Fee and Development Charges – Rs 342,370**

According to the Punjab Gazette Notification No.2658 dated 7 September 2002, for Land sub division building fee is Rs 2 per sft of covered area and Rs.800 per Marla on plot area.

Town Municipal Officer Shujabad did not collected building fee of Rs 20,770 and development charges of Rs 321,600 from the owners of marriage clubs during the F.Y 2010-12. The detail is given in **Annex-AH**.

Audit is of the view that due to weak internal controls, Government dues on account of building fee and development charges was not recovered.

Non-recovery of building fee and development charges resulted in loss to government amounting to Rs342,370.

Matter was reported to the Town Municipal Officer in September, 2012. TMO received the audit observations but did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery besides fixing of responsibility under intimation to audit.

[AIR Para: 12]



#### **1.11.4 Non-Recovery of Genral Sales Tax Rs 311,954**

According to Para 2(2),(3) of the SRO 660(I)/2007 dated 30<sup>th</sup> June, 2007, a withholding agent shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice issued by the supplier and make payment of the balance amount to him and when purchases are made from unregistered persons, the withholding agent shall deduct sales tax at 17% of the value of taxable supplies made to him from the payment due to the supplier.

Town Officer (I&S) TMA Shujabad awarded the contract of supply and fixation of electricity material and purchase of spray machine, fog machine, peramethine EC and different items for fire brigade but neither one fifth of sales tax payable was deducted nor sales tax invoice and proof of deposit of general sales tax amounting Rs 311,954 was obtained from the suppliers. The detail is given in **Annex-AI**.

Audit is of the view that due to weak internal controls sales tax was not deducted.

Non-deduction of Sales Tax resulted in loss to government amounting to Rs311,954.

Matter was reported to the Town Municipal Officer in September, 2012. TMO received the audit observations but did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery besides fixation of responsibility under intimation to audit.

[AIR Para: 11]

## 1.12 Town Municipal Administration Shah Rukne-e Alam Town

### 1.12.1 Recovery of 20% Overhead Charges and Contractor Profit Rs 308,800

According to the Finance Department Notification No.RO (tech) FD-18-29/2004 dated 03.03.2005 plant and machinery and other store items like generators, lifts, air-conditioners and air-conditioning equipment, electric motors, turbines, PABX, Audio Video system, street lights, furnishing items should not be purchased through the contractors by allowing 20% profits and over heads, but these store items are required to be purchased as per the procedure prescribed in the Purchase Manual.

Town Municipal Officer Shah Rukn-e-Alam Town did not deduct 20% contractor profit & overhead charges from the estimate and the payment was made to contractor against different supplies. The detail is as under: -

Name of Work	Name of Contractor	Cost of Contract	Contractor Porfit & Over Head
Supply of D-watering Sets complete	M. AslamQureshi	1156000	231200
supply of Emergency Lights during Moharam	M. AslamQureshi	117000	23400
Supply of energy Saver 24/w and Search Lights	M. AslamQureshi	135000	27000
Supply of search lights 400/w	M. AslamQureshi	136000	27200
<b>Total</b>			<b>308800</b>

Audit is of the view that due to weak internal controls 20% contractor profit and overhead charges were not deducted form the payment of contractors.

Non-deduction of 20% contractor profit and overhead charges resulted in voilation of government instructions.

Matter was reported to the Town Municipal Officer in September, 2012. TMO received the audit observations but did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends for recovery of overhead charges and contractor profit besides action against the responsible person under intimation to audit.

[AIR Para: 40]

### **1.12.2 Non-Availability of Deposit Proof of Income Tax and Sales Tax Rs 280,170**

According to Government of the Punjab instructions vide letter No.D.O.No. 5(21) L&D/97-4910/FS dated 03/10/1997, the proof of general sales tax deposited into Government treasury is necessary.

Town Municipal Officer Shah Rukn-e-Alam Town made payment of GST Rs 280,170 but no proof of deposit of GST in to Govt. treasury was obtained. Audit has doubt that the same have been misappropriated and not deposited into Govt. treasury. The detail is as under: -

<b>Date of Payment</b>	<b>Name of Vender</b>	<b>Income Tax</b>	<b>Sales Tax</b>	<b>Total</b>
30-06-12	Malik Muhammad Qasir	1330	5520	6850
30-06-12	M. AslamQureshi	40460	184960	225420
30-06-12	Muhammad Azam	234	214	448
30-06-12	Muhammad Azam	452	413	865
30-06-12	Muhammad Younas	471	0	471
30-06-12	Muhammad Khalid	857	3920	4777
30-06-12	M. AslamQureshi	7980	0	7980
30-06-12	M. AslamQureshi	4721	21581	26302
30-06-12	M. AslamQureshi	7014	0	7014
<b>Total</b>				<b>280127</b>

Audit is of the view that due to weak financial management, Government instructions/rules regarding deposit of sales tax were not observed.

This resulted into loss to Govt Treasury amounting to Rs280127.

Matter was reported to the Town Municipal Officer in September, 2012. TMO received the audit observations but did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends for appropriate action for collection of deposit proof under intimation to audit

[AIR Para: 36]

### **1.12.3 Unauthorized Expenditure beyond Competency on Unforeseen Expenditures Rs 263,122**

Under rule 3(a) (xix) delegation of power rule 2006, DDO being an officer category-I was competent to incur expenditure up to Rs 1 lac during the financial year on account of unforeseen expenditure.

DDOs of Shah Rukn-e-Alam Town Multan incurred expenditures beyond the competency on unforeseen expenditure. The detail is as under: -

(Amount in Rupees)

Sr. No.	Name of Branch (DDO)	Amount
1	TMO	109,433
2	TO (I&S)	153,689
<b>Grand Total</b>		<b>263,122</b>

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

Unauthorized expenditure beyond the competency resulted in violation of government instructions.

Matter was reported to the Town Municipal Officer in September, 2012. TMO received the audit observations but did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends action against cocnered for unauthorized expenditure beyond competency besides corrective meares under intimation to audit

[AIR Para: 02]

## **1.13 Town Municipal Administration, Musa Pak Town**

### **1.13.1 Excess Payment to Contractors by Approving Excess Rate – Rs 703,234**

According to Rule 128(c) (e) of the Punjab Local Government (Budget) Rules, 2001, a financial irregularity shall include any expenditure incurred without proper justification and any case of loss of local government money or property due to fraud, neglect, or misappropriation.

Town Municipal Officer allowed excess payment to contractors amounting to Rs due to approval of excess rate of tuff tile PCC Pavers on account of different development work during financial year 2011-12. The detail is given in **Annex-AJ**.

Audit is of the view that due to weak internal controls excess payment was paid to contractor.

Excess payment to contractor resulted in loss to government amounting to Rs703,234.

Matter was reported to the Town Municipal Officer in September, 2012. TMO replied that all the detailed estimates for tuf tiles have got technically sanctioned from the Chief Engineer, Punjab Local Govt. Board being competent authority for all non-schedule items. The reply was not acceptable as excess rate was approved than the actual rate. Further approval of Chief Engineer was not produced to audit. DAC, in its meeting, held on 21st December, 2012 directed the TO (I&S) to provide the certificate from the Chief Engineer regarding the rates applied in rate analysis in non-schedule items. No further progress was reported till the finalization of this Report.

Audit recommends recovery besides fixing of responsibility under intimation to audit.

[AIR Para: 26, 27, 28, 29, 32, 33, 34, 36]

### **1.13.2 Loss to Government due to Less Charging of Map Fee and Fine – Rs 237,800**

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

Town Officer (P&C) did not charge the full fees for approval of Map by charging the normal rates for the construction and recovered less receipts of Rs 237,800 on account of “Construction of Poultry Farm”. The detail is as under: -

<b>Name of Owner</b>	<b>Nature</b>	<b>Covered Area</b>	<b>Rate charged</b>	<b>Fees charged</b>	<b>Fee to be charged</b>	<b>Balance</b>	<b>Fine</b>	<b>Total Recovery</b>	<b>Remarks</b>
Shaikh Babar Ali	Poultry Sheet	19400	12	465,600	232,800	232,800	5,000	237,800	Not approved from HLDC
<b>Total recovery</b>								<b>237,800</b>	

Audit is of the view that due to weak internal controls Government dues were less collected.

Less collection of dues resulted in loss to Government amounting to Rs237,800.

Matter was reported to the Town Municipal Officer in September, 2012. TMO replied that the construction of poultry farm had been started before sanction of the building plan. As such it is to be treated as unauthorized construction and is subjected to the payment of penalty. The reply was not

acceptable as construction work was carried out without approval of Map.DAC, in its meeting, held on 21st December, 2012 directed the TO (P&C) to provided the complete record regarding inspector report and electricity bill to prove the new construction. No further progress was reported till the finalization of this Report.

Audit recommends for actions against the concerned for construction without approval of map besides corrective measures under intimation to audit.

[AIR Para: 04]



# **Annex**

**Annex-I****(Rupees in Million)**

<b>Name of TMA</b>	<b>Sr. No.</b>	<b>Para No.</b>	<b>Description</b>	<b>Amount</b>	<b>Nature</b>
TMA Shah Rukn e Alam Town	1	2	DOUBTFUL ESTIMATION OF WORKS COSTING RS 2,030,162 RESULTED INTO EXCESS PAYMENT OF RS 883,603	0.884	Irregularity
	2	8	IRREGULAR AND DOUBTFUL WITHDRAWAL OF AMOUNTS ON ACCOUNT OF POL WITHOUT ANY METER READINGS IN LOG BOOKS RS 500,089	0.5	Irregularity
	3	9	EXCESS CLAIM OF REFRESHMENT CHARGES THAN THE ACTUAL AT SITE AMOUNTING TO RS 323,635	0.324	Irregularity
	4	11	CHARGING OF EXTRA ORDINARY EXORBITANT RATES AMOUNTING TO RS 106386 ON ACCOUNT OF COMPETITION OF NAUT KHAWANI	0.106	Irregularity
	5	12	LOSS TO THE GOVERNMENT DUE TO CLAIM OF EXCESS RATES THAN THE AVAILABLE MARKET RATES AMOUNTING TO RS 228725	0.229	Irregularity

	6	13	UNJUSTIFIED ISSUANCE OF BULK QUANTITY OF ELECTRIC MATERIAL TO POLITICAL PERSONS AMOUNTING TO RS 450000	0.45	Irregularity
	7	19	EXCESS CLAIMED OF TENTAGE CHARGES DURING YOUTH FESTIVAL AMOUNTING TO RS 177, 226	0.177	Irregularity
	8	26	<u>EXCESS PAYMENT TO THE CONTRACTOR IN THE WORK AMOUNTING TO RS. 334270</u>	0.334	Irregularity
	9	28	ILLEGAL CONSTRUCTION OF FACTORY WITHOUT THE APPROVAL AND PAYMENT OF COMMERCIALIZATION FEE AMOUNTING TO RS 1.0 MILLION	1	Performance
	10	29	ILLEGAL ESTABLISHMENT OF LAND SUB DIVISION AND NON FORFEITURE OF FEE DEPOSITED AMOUNTING TO RS 358,820	0.359	Performance
	11	30	PAYMENT OF FAKE QUANTITY OF RAISING OF MAIN HOLES IN THE DEVELOPMETN SCHEMES	0	Misapprprication
	12	36	ILLEGAL CONSTRUCTION OF COMMERCIAL BUILDINGS WITHOUT APPROVAL OF MAP AND PAYMENT OF	1.822	Performance

			GOVERNMENT FEE RS 1.822 MILLION		
TMA Bosan Town	13	1	Irregular Construction of Commercial Buildings without Recovery of Extra Height Charges, Map Fee and Conversion Fee – Rs 22.787 Million	22.787	Performance
	14	2	Irregular Construction of Commercial Buildings without Approval of Map and Payment of Map & Conversion Fee – Rs 20.342 Million	20.342	Performance
	15	11	Irregular Construction of Commercial Buildings without Approval of Map and Payment of Map & Conversion Fee – Rs 6.172 Million	6.172	Performance
TMA Musa Pak Town	16	2	Excess payment to contractor by Charging High rates & Quantities Of Rs. 265,928	0.266	Irregularity
	17	3	Excess payment to contractor by Charging High rates Of Rs. 146,018	0.146	Irregularity
	18	4	Excess payment to contractor by Charging High rates & Quantities Of Rs.124,844	0.125	Irregularity
	19	5	Unjustified Revision of Technical Sanction Estimates Resulted into irregular Excess Payment To The Contractor Of Rs.225,000	0.225	Irregularity
	20	8	Loss to Government Due To Charging High Rates of Raising of Main Holes Which Resulted Into Excess payment to contractor Of Rs. 91,285	0.091	Irregularity

	21	9	Excess payment to contractor by Charging High rates Of Carpeting Rs. 910,453	0.91	Irregularity
	22	10	Loss to government due to Non deduction of shrinkage of Earth work of Rs.254,378	0.254	Irregularity
	23	13	Unauthorized Approval of Commercial Building Plans Without HLDC	0	Irregularity
	24	14	Illegally Establishment of Residential Colony without paying conversion fee of Rs.949,283	0.949	Irregularity
	25	15	Illegally construction of Factories without paying Commercialization Fee Of Rs. 4.68 Million	4.68	Performance
	26	16	Illegally construction of Godowns without paying Commercialization Fee Of Rs. 1.805 Million	1.805	Irregularity
	27	17	Illegally construction of Commercial Markets without paying Commercialization Fee Of Rs. 5.18 Million	5.18	Irregularity
	28	18	Illegally construction of Schools without paying Commercialization Fee Of Rs. 2.898 Million	2.898	Irregularity
	29	22	Loss to Government Due To Non Assessment of Rent of shops By District Assessment Committee of Rs.15.2 Million	15.2	Performance
	30	26	Less Recovery Of Entertainment Fee Of Rs.515,187	0.515	Performance
	31	30	Non Auction Of Government Property	0	

TMA Sher Shah	32	1	MISAPPROPRIATION OF FUNDS BY CONCEALING THE ACTUAL RATES DUE TO OVERWRITING OF RS. 274,708	0.275	Misapprrication
	33	2	DOUBTFUL PURCHASE OF FUN RACE SHIRTS OF RS. 562,500	0.563	Irregularity
	34	5	EXCESS CLAIM OF REFRESHMENT CHARGES THAN THE ACTUAL AT SITE AMOUNTING TO RS 323,635	0.324	Irregularity
	35	6	CHARGING OF EXTRA ORDINARY EXORBITANT RATES AMOUNTING TO RS 106386 ON ACCOUNT OF COMPETITION OF NAUT KHAWANI	0.106	Irregularity
	36	7	ILLEGALLY CONSTRUCTION OF COLD STORE WITHOUT PAYING COMMERCIALIZATION FEE OF RS. 1.6 MILLION	1.6	Performance
	37	9	NON PAYMENT OF COMMERCIALIZATION FEE BY SHABEER PLAZA OF RS. 74.76 MILLION	74.76	Performance
	38	10	NON PAYMENT OF COMMERCIALIZATION FEE BY BUNDU KHAN RESTAURANT OF RS.4.23 MILLION	4.23	Performance

	39	11	ILLEGALLY CONSTRUCTION / WORKING OF DUBAI MARRIAGE CLUB WITHOUT PAYING PAP & COMMERCIALIZATION FEE OF RS. 550,656	0.551	Performance
	40	16	NON-RECOVERY OF RENT OF SHOPS AMOUNTING RS.1.15 MILLION	1.15	Performance
	41	22	EXCESS PAYMENT TO CONTRACTOR BY ALLOWING 20% CONTRACTOR PROFIT & OVERHEAD CHARGES RS.198,000	0.198	Irregularity
	42	26	Loss to Government Due To Charging High Rates of Non Schedule & Schedule Electric Items Which Resulted Into Excess payment to contractor Of Rs.271,574	0.271	Irregularity
	43	27	Loss to Government Due To Charging Excess Rates Of Electric Items Which Resulted Into Excess payment to contractor Of Rs.99,352	0.099	Irregularity
	44	28	EXCESS PAYMENT TO CONTRACTOR BY APPROVING HIGHER RATES OF TUFF TILE OF RS.391,808	0.392	Irregularity
	45	29	EXCESS PAYMENT TO CONTRACTOR BY APPROVING HIGHER RATES OF LABOUR OF 2" CARPETING RS.372,302	0.372	Irregularity

	46	30	EXCESS PAYMENT TO CONTRACTOR BY CHARGING HIGH TRANSPORTATION RATES OF RS. 156,811	0.156	Irregularity
	47	31	EXCESS PAYMENT TO CONTRACTOR BY CHARGING HIGH RATES OF RS. 400,345.	0.4	Irregularity
	48	36	EXCESS PAYMENT TO CONTRACTOR BY CHARGING HIGHER RATES OF RS.146,856	0.147	Irregularity
	49	37	LOSS TO GOVERNMENT DUE TO AUCTION OF DISMANTLED MATERIAL LESS THAN RESERVE PRICE RS.598,750	0.599	Irregularity
	50	38	NON AUCTION OF DISMANTLED MATERIAL OF GOVT. PROPERTY OF RS.700,000	0.7	Irregularity
	51	40	UNJUSTIFIED DRAWL OF PAY & ALLOWANCES DURING ABSENT PERIOD & DRAWL OF CONVEYANCE ALLOWANCE, DURING LEAVE PERIOD OF RS. 103,300	0.103	Irregularity
	52	41	UNJUSTIFIED PURCHASE OF LUXURY ITEMS, STERILIZERS, WOOFERS SPEAKERS ,ELECTRIC HEATER, UPS ETC OF RS.233,100	0.233	Irregularity
	53	42	Non Recovery of Conveyance Allowance	0.254	Performance



			Of Rs.253,760		
	54	46	UNJUSTIFIED PAYMENT FOR DISPOSAL OF EXCAVATED MATERIAL RATHER DEDUCTION FROM CONTRACTOR RECOVERY THEREOF – RS 154,883	0.155	Irregularity
	55	48	EXCESS PAYMENT TO CONTRACTOR BY CHARGING HIGHER RATES & QUANTITIES OF TENTING ITEMS IN ARRANGEMENT OF CATTLE MANDI RS.344,100	0.344	Irregularity
	56	49	EXCESS PAYMENT TO CONTRACTOR BY CHARGING IRRELEVANT UNNECESSARY QUANTITIES OF TENTING ITEMS OF RS.4.9 MILLION	4.9	Irregularity
	57	50	UNJUSTIFIED CONSUMPTION OF POL OF GENERATOR OF CATTLE MANDI – RS 868,411	0.868	Irregularity
	58	55	LOSS TO THE GOVERNMENT DUE TO CLAIM OF EXCESS RATES OF PENA FLEX THAN THE AVAILABLE MARKET RATES FOR BAKAR MANDI RAILWAY GROUND AMOUNTING TO RS 218,640	0.219	Irregularity

	59	57	EXCESS PAYMENT TO CONTRACTOR BY CHARGING IRRELEVANT UNNECESSARY QUANTITIES OF TENTING ITEMS FOR BAKAR MANDI RAILWAY GROUND OF RS.862,555	0.862	Irregularity
TMA Jalalpur Pirwala	60	2	Construction of unapproved Commercial Unit without payment of conversion fee- Rs. 16.551 Million	16.551	Performance
	61	8	Non-Collection of Conversion Fee For Commercial Unit Rs. 3.140 Million	3.14	Performance
	62	23	Excess payment to the contractor without execution of complete work- Rs. 661,729	0.662	Irregularity
	63	24	Excess payment due to non-deduction of penalty RS. 629,262	0.629	Irregularity
	64	25	Misappropriation of Government Revenue/ Receipts- RS. 579,390	0.579	Misappropriation
	65	27	Non recovery of loss to TMA by theft /robbery – Rs.500,000 Approx	0.5	Performance
	66	29	Excess Payment to Contractors by allowing excess quantities than executed – Rs 482,579	0.483	Irregularity
	67	30	Illegal payment of sales Tax- 412,138	0.412	Irregularity
	68	32	Less-Collection of Conversion Fee For Commercial Unit Rs.385,296	0.385	Performance

	69	33	Excess Payment to Contractors by Approving Excess Rate – Rs 367,710	0.368	Irregularity
	70	36	Non production of inquiry report of supply of man hole covers -Rs.274,634	0.274	Irregularity
TMA Shujaabad	71	3	Unauthorized Payment without Technical Sanction of Estimate by the Competent Authority Rs 106,276	0.106	Irregularity
	72	12	Unjustified Payment of Earth without Recording of Cross Section Area Rs 3.977 Million	3.977	Irregularity
	73	14	Excess Payment to Contractors by Approving Excess Rate Rs 225,665	0.226	Irregularity
	74	18	Poor Performance of Recovery due to Heavy Outstanding Balance of Rent of Shops Rs 8.018 Million	8.018	Performance
	75	19	Non Recovery of Conversion Fee for Residential Use of Land Rs 414,927	0.415	Performance
	76	20	Loss to Government due to Less Charging of Immoveable Property Tax Rs 164,459	0.164	Performance
	77	22	Loss to Government due to Non-Auction of Shops after Prescribed Period Rs 6.136 Million	6.136	Irregularity
	78	24	Unauthorized Refund of Additional Performance Securities before Completion of Works Rs 1.074 Million	1.074	Irregularity

	79	26	Unauthorized Expenditure on Ramzan Bazaar through Calling Simple Quotations Rs 1.003 Million	1.003	Irregularity
	80	27	Doubtful withdrawal on Repair of Vehicle Rs 150,000	0.15	Irregularity
	81	28	Uneconomical Purchases of Street Light Material Rs 360,700	0.361	Irregularity
	82	29	Unauthorized Excess Withdrawal on Arrangement of Baqar Mandi on the Occasion of Eid-UI-Azha Rs 582,812	0.582	Weak internal control
	83	30	Unauthorized Purchases of Different Items without Observing the PPRA Rules Rs 579,740	0.58	Irregularity
<b>Paras of Remaining TMAs of Audit Year 2012-13</b>					
TMA Sher Shah	84	6	Non recovery of fraud amount drawn by preparing fake bills from the responsible	0.632	Performance
	85	7	Non recovery of license fee from the oil mill and floor factories owned by political persons	0.308	Performance
	86	24	Excess payment to the contractor by charging the double rate of labor	0.165	Irregularity
	87	29	Non-Production of Record of POL	0.178	Non Production of Record
	88	34	Excess payment to the contractor by charging the double rate of labour	0.19	Irregularity
	89	35	Fake payment on account of supply and erection of street lights on moharram routs	0.912	Misapprprication

	90	45	Excess payment of earth due to charging the excess rates	0.893	Irregularity
	91	51	Non production of record	0	Non Production of Record
	92	52	Irregualr revision of technical sanction estimates resulted into irregular excess payment to the contractor	0.88	Irregularity
	93	54	Non production of record	0	Non Production of Record
TMA Bosan Town	94	1	Less recovery of tax on moveable property tax Due to less valuation of houses	0.571	Performance
	95	8	Recovery on account of fine for unauthorized construction of commercial Building	0.648	Performance
	96	17	Recovery on account of excess payment from agreement ( Construction of soling ,drain,culvefrts,sewerage , metelled road etc. U.C Binda Sandila.	0.313	Irregularity
	97	19	Recovery on account of unjustified execution of work in construction of soling metelled road, in U.C.Binda Sandila	0.349	Irregularity
	98	20	Unjustified payment of earth and recovery in construction of soling metelled road, in U.C.Binda Sandila	0.269	Irregularity
	99	33	Recovery on account of unjustified drawal of pay and allowances of absent period Mr. Muhammad Akram S/O Amir	0.533	Weak internal control

			Muhammad Tax inspector.		
	100	52	Excess Rate of Tentage and	0.662	Irregularity
	101	53	Recovery on account of unjustified payment of rate of carpeting in different works	0.757	Irregularity
TMA Jalalpur Pirwala	102	12	Excess Payment to Contractors by Approving Excess Rate	0.515	Irregularity
	103	13	Non-Observance of Building By-Laws for Approval of Maps	0.814	Performance
	104	15	Un-authorized construction of buildings without approval of map and payment of govt. dues	0.174	Performance
	105	18	Loss to Government due to Excess payment on account of Less Deduction of Shrinkage from Earthwork	0.361	Irregularity
	106	21	Recovery on account of non- imposition of penalty for non-completion of work within stipulated period	0.431	Irregularity
	107	22	Loss to government due to charging of excess rate of earth filling	0.245	Irregularity
	108	25	Loss to Government due to payment of work not actually done at site	0.258	Misapprprication
	<b>Grand Total</b>			<b>241.394</b>	

MFDAC PARAS of TMA<sup>s</sup>CITY DISTRICT MULTAN

(Rupees in Million)

Name of TMA	Sr. No.	Para No.	Subject	Amount
MA Shah Rukn e Alam Town	1	10	Loss due to Unauthorized Free Distribution of Dismantled Material - Rs 1.050 Million	1.050
	2	14	EXCESSIVE PAYMENT OF RS 27.686 MILLION ON ACCOUNT OF WAPDA CHARGES OF METERS THAT DOES NOT RELATE TO TMA AND OVERCHARGING OF 1061951 ELECTRICITY UNITS	1.062
	3	16	UNJUSTIFIED ARREAR OF ELECTRICITY BILLS RS 2.383 MILLION DESPITE REGULAR PAYMENT OF ELECTRICITY DUES	2.383
	4	32	UNJUSTIFIED / IRREGULAR EXPENDITURE ON PURCHASE OF OTHER ITEMS – RS 282873	0.283
			<b>Total</b>	<b>4.778</b>
TMA Bosan Town	5	3	Irregular Payment of Labor Charges on account of Erection of Street Lights – Rs 181,854	0.182
	6	6	Overpayment to Contractors due to Charging Excess Rates – Rs 235,137	0.235
	7	8	Overpayment to Contractors due to Charging Excess Rates in Construction of Tuff Tiles – Rs 507,025	0.507
	8	9	Short Receipt of Cattle Mandi Share – Rs 2.883 Million	2.883
	9	12	Non-Reconciliation of PFC Award / UIP Tax and Non-Recovery of Unjustified Deductions – Rs 21.898 Million	21.898
	10	14	Overpayment of Carpeting and Re-Soling as compare to Work Done at Site Recovery Thereof - Rs 396,648	0.397
	11	16	Excess Claim Of Refreshment Charges Than The Actual At Site – Rs 390,115	0.39
	12	18	Unjustified Payment of Excess Quantities of Tentage to the Contractor in Youth Festival – Rs 197,862	0.198

13	20	Overpayment due to Payment of Excess Quantities – Rs 762,500	0.763
14	22	Irregular Payment for Disposal of Excavated Material Rather Deduction from Contractor Recovery Thereof – Rs 204,152	0.204
15	26	Unauthorized appointment of daily wages staff – Rs 5.478 million	5.478
16	28	Misuse of Public Money on account of Youth Festival by Creating Artificial Pool – Rs 3.59 million	3.59
17	30	Loss to TMA Fund in Millions due to Encroachment/Misuse of Property of TMA due to Improper Monitoring Control of TO (Regulation)	0
18	31	Irregular Payment of Hiring Charges of CCTV Cameras and Walk Through Gates on Moharram Routes – Rs 1.000 Million	1
19	34	Wasteful Utilization of Funds to Favor the Self Favored Suppliers Inquiry Thereof – Rs 516,170	0.516
20	35	Unjustified Issuance of Bulk Quantity of Electric Material to Political Persons – Rs 799,200 Hence Recovery of Labor Charges	0.799
21	36	Overpayment of Daily Wages Due to Award of Excess Rates Recovery Thereof – Rs 314,640	0.315
22	37	Mal-administration in Infrastructure and Services Branch Investigation Thereof	0
23	39	Non-Obtaining of Prescribed Performance Security from Contractors – Rs 1.351 Million	1.351
24	40	Loss to TMA Fund due to Non-Auction of Disposal Water at Treatment Plant C.O Unit Qadirpur Raan – Rs 2.628 Million	2.628
25	41	Unjustified Issuance of Bulk Quantity of Electric Material to Political Persons – Rs 799,200 Hence Recovery of Labor Charges	0.799
26	42	Inefficient Utilization of Human Resources – Rs 573,150	0.573
27	5	Irregular Award of Work without Approval of Competent Authority and Payment Thereof – Rs 1.157 million	1.157
<b>Total</b>			<b>45.863</b>



TMA Musa Pak Town	28	7	Irregular Payment for Disposal of Excavated Material Rather Deduction from Contractor Recovery Thereof – Rs 77,546	0.078
	29	27	EXCESSIVE PAYMENT OF RS 20.94 MILLION ON ACCOUNT OF WAPDA CHARGES OF METERS THAT DOES NOT RELATE TO TMA.	20.94
<b>Total</b>				<b>21.018</b>
TMA Sher Shah	30	12	ILLEGALLY CONSTRUCTION OF COMMERCIAL BUILDINGS WITHOUT PAYING COMMERCIALIZATION FEE & MAP FEE OF RS. 9.12 MILLION (APPROXIMATELY)	9.12
	31	15	UNAUTHORIZED APPROVAL OF BUILDING PLAN OF AL-MAIDA HOTEL	0
	32	17	NON ASSESSMENT OF SHOPS BY DISTRICT ASSESSMENT COMMITTEE	0
	33	18	UNJUSTIFIED COLLECTION OF IP TAX OF RS. 55.36 MILLION	55.36
	34	20	NON AUCTION OF GOVERNMENT PROPERTY	0
	35	34	LOSS TO GOVERNMENT DUE TO EXCESS PAYMENT OF EARTH FILLING OF RS. 108,670	0.109
	36	41	UNJUSTIFIED PURCHASE OF LUXURY ITEMS, STERILIZERS, WOOFERS SPEAKERS ,ELECTRIC HEATER, UPS ETC OF RS.233,100	0.233
	37	44	EXCESS PAYMENT TO CONTRACTOR BY NOT DEDUCTING THE MAIN HOLES DEDUCTIONS RS.52,217	0.052
	38	53	Doubtful Expenditure On Arrangement of Cattle Mandi Of Rs. 10.6 Million	10.6
	39	54	EXCESS PAYMENT TO CONTRACTOR BY CHARGING HIGHER RATES OF TENTING ITEMS OF CATTLE MANDI BALEL RS.1.55 MILLION	1.55
	40	56	EXCESS PAYMENT TO CONTRACTOR BY CHARGING HIGHER RATES OF TENTING ITEMS OF BAKAR MANDI RAILWAY GROUND & SAMURANA RS.401,258	0.401

	41	60	Doubtful consumption Of POL And Repair of Vehicle of – Rs 1.9 Million	1.9
	<b>Total</b>			<b>79.325</b>
TMA Jalalpur Pirwala Town	42	3	Unauthorized Appointment of Contingent Paid Staff and Payment of Rs8.884 Million	8.884
	43	4	Unjustified Deduction of Expenditure from the PFC Award Rs. 4.933 million	4.933
	44	7	Unauthorized Balance in Bank Statement of Rs.3.177 million	3.177
	45	11	Non reconciliation of Expenditure and difference of Rs. 2.245 Million	2.245
	46	13	Misappropriation of Government Receipts- Rs. 1.787 million	1.787
	47	16	Unjustified expenditure on POL for tractor- Rs. 1.403	1.403
	48	37	Doubtful payment on Const. of sewer street Niaz Ahmed Master Gulzar– Rs. 248,819	0.249
	49	40	Irregular pay on Promotion of turbine operator to record Clerk- Rs. 165,042	0.165
	50	43	Excess payment due to Charging Excess Rate – Rs. 80,873	0.081
	51	45	Non production of Inquiry report against the staff	0
	52	6	Unauthorized Expenditure through Calling Simple Quotations Purchase of Generator	3.775
	53	10	Unauthorized Expenditure through Calling Simple Quotations Purchase of PVC pipe	2.246
	54	17	Unauthorized Expenditure through Calling Simple Quotations Purchase of two hydraulic trollies	1.315
55	19	Unauthorized Expenditure through Calling Simple Quotations Purchase of Sports Matrial	1.197	
	<b>Total</b>			<b>31.457</b>
TMA Shujaabad	56	4	Loss to Government Due to Non-Recovery of License Fee of Professionals Rs 129,900	0.13
	57	5	Fraudulent Excess Payment through Replacement of detail of TS Estimate after Payment of 1 <sup>st</sup> Running Bill Rs 67,123	0.067
	58	6	Fraudulent Record Entries by the Sub-Engineer and Unauthorized Technical Sanction of Estimate for Rs 150,000	0.15

	59	10	Unauthorized Auction of Collection Rights through Irrelevant Auction Committee Rs 1.235 Million	1.235
	60	13	Unauthorized Use of Savings without Revised Administrative Approval and Excess Payment Rs 94,431	0.094
	61	15	Short Recovery of Penalty from the Contractors - Rs 73,870	0.074
	62	9	Unauthorized Award of Auctions to Defaulter Contractor	1.019
	<b>Total</b>			<b>2.769</b>
	<b>Paras of Remaining TMAs of Audit Year 2012-13</b>			
TMA Jalalpur Pirwala	63	3	Less Allocation of prescribed ratio of funds to sports activities	1.664
	64	4	Un-authorized excess expenditure than budget allocation	0.2
	65	5	Loss to TMA funds due to Intensely Less Collection of Sewerage tax charges	0.351
	66	6	Non-maintenance of separate books of accounts by each DDO for expenditure	19.614
	67	8	Loss to Govt. due to Non-Conducting Survey of New Shops Regarding "License Permit Fee" Head	0
	68	9	Potential Decrease Receipts Which Resulted Into the Decrease In The Revenue	0.38
	69	11	Non-Recovery of Professional Tax	0.061
	70	16	Loss to TMA Fund by Non-Auctioning of Shops to Actualize Recovery of Rent at Competitive Rates	0
	71	17	Irregular payment of Holiday allowance and recovery thereof	0.51
	72	19	Loss to Government due to Excess payment on account of Non- Deduction of Shrinkage from Earthwork	0.05
	73	23	Unauthorized expenditures on purchase of durable goods without prior approval of Austerity Committee	0.1
	74	24	Non Deposit of Sales Tax	0.167
	75	27	Irregular Auction of Bakar Mandi without Media Coverage	0.558

	76	28	Unjustified payment of earth without recording of cross section area	1.216
	77	29	Non-Conducting of Post Completion Evaluation of Projects	40.678
	78	30	Loss to Government due to excess payment to WAPDA including value of arrears	0.253
	79	31	Uneconomical expenditure on account of Rental Charges of Walk through Gates	0.6
	80	32	Wasteful Expenditure/Substandard Expenditure due to Use of Sub-Standard Material in TST	1.594
	81	33	Doubtful Expenditure on account of various Development Works	1.526
	82	34	Doubtful expenditure on Main Holes without consumption record	1
	83	35	Unauthorized expenditures on Electricity Charges in violation of Austerity Measures	1.598
	84	36	Likely Misappropriation of Tender fee	-
	85	37	Unjustified Heavy Expenditure on account of POL Charges	1.692
	86	39	Unauthorized withdrawal of Conveyance Allowance	-
	87	38	Non Production of Vouched Account by the Citizen Community Boards	0
	88	40	Loss to government due to non- recovery for use of local sand	0.025
	<b>Total</b>			<b>0.025</b>
TMA Bosan Town	89	2	Recovery on account of embezzlement of from Mr. Riaz Hussain Junior clerk now senior clerk.	0.104
	90	3	Recovery on account of embezzlement of from Mr. Riaz Hussain Junior clerk now senior clerk.	0.0211
	91	6	Loss to Government due to less taken of dismantled material construction of road in union council Lutaf Abad.	0.072
	92	9	Recovery on account of Building fees for unauthorized construction of commercial Building	2.578
	93	10	Recovery on account of Commercialization/ conversion fee for unauthorized construction of commercial Building	28.04
	94	11	Unjustified Payment of contingent paid staff	0.285

	95	12	Recovery on account of unjustified payment of conveyance allowance.	0.024
	96	18	Loss to government due to non obtaining of performance security from contractor (Muddassar Nazar in construction of soling mettelled road , in U.C.Binda Sandila	0.754
	97	27	Non recovery of excavated earth (construction of soling mettelled road , in U.C.PanjKooaha.)	0.033
	98	28	Unjustified payment of earth on account of earth paid without provision in T.S estimate.	0.115
	99	30	Loss to government due to change of tender rate of Muhammad Anwar Khan contractor in work construction of metelled road in U.C Salah Mahay	
	100	36	Recovery on account of Commercialization/ conversion fee for unauthorized construction of commercial Building	43.0189
	101	38	Unjustified payment against the provision of T.S estimate. in work construction of metelled road in U.C Punj Khoha	0.459
	102	40	Recovery on account of less deduction of crust for construction of road in union council Lutaf Abad.	0.084
	103	41	Recovery on account of less deduction of crust for construction of road in union council Lutaf Abad.	0.083
	104	42	Unjustified drawal of P.O.L on bogus entries of log books	0.296
	105	43	Misappropriation of item obtained during removing of unauthorized shops	0.101
	106	43	Non recovery of fine imposed on the defaulter shop keeper under law enforcement rules	0.295
	107	51	Obtaining of Less Interest on Deposit of Running Account	16.898
	108	52	Doubtfull allotment of work Supply of electrical material for repair of street light	0.102
	<b>Total</b>			<b>93.363</b>
TMA Sher Shah Town	109	5	Chances of embezelement due short assesement of property for the recoveyry of immoveable property tax	0.218
	110	9	Irregular provisional approval of commercial building despite the short collection of commercialization fee	2.244

111	10	Recovery of conveyance allowance & additional charge allowance	0.223
112	17	illegal construction of building by violating the rules besides short recovery of commercialization fee	4.378
113	20	Doubtful drawl on account of water filtration plants	0.382
114	21	Irregular payment of salary without any appointment order required recovery thereof	0.1
115	22	Excess drawal due to charging excess rate of ups and batteries	0.113
116	23	Payment of huge amount on hiring of three walk through gate even more than the cost of new three walk through gates	0.45
117	25	Unauthorized Purchase of Ups in violation of Austerity Measures	0.283
118	26	Unjustified heavy expenditure on account of Repair of Vehicle beyond competency and in violation of Austerity Measures	0.247
119	27	Unauthorized expenditure on account of moharram-ul-harram without prior approval of DCO	0.912
120	28	unjustified heavy expenditure on account of tentage of ramzan bazaar	2.678
121	32	Fake record entries of earth after laying the subbase	0.095
122	33	Irregular expenditures and purchase of inferior quality items	0.99
123	36	Excess payment to the contractor on account of contractor profit	0.382
124	37	Without proper checks	4.832
125	38	Fake billing on the name of supply of internet net system and doubtful drawl for same purpose	0.052
126	39	Unjustified heavy expenditure on account of tentage of ramzan bazaar	2.678
127	40	Excess expenditures of over the previous year expenditures on ramzan bazar	2.466
128	41	Excess payment to the contractor	0.123

	129	44	Chances of excess double payment of security due to non-recording the entries of entries in the security register	0.2
	130	46	Fake estimation of earth work by the engineer incharge withoutu site visit	3.048
	131	47	Excess payment due to charging the excess rates of labour	3.784
	132	48	Excess expenditures out of tma funds due to execution of carpeting 2 inch carpeting	12.531
	134	49	Excess payment due to purchase of computer at exorbitant rates	0.16
	135	50	Excess payment to the contractor	0.112
	136	52	Non achievement of receipts target	23.356
	<b>Total</b>			<b>67.037</b>
	<b>Grand Total</b>			<b>345.635</b>

## TMAs of MULTAN District

Budget and Expenditure Statement for Financial Year 2012-2013

TMAs, District Multan

(Rupees in Million)

2012-13	Budget	Expenditure	Excess (+) / Savings(-)	% savings
Salary	331.110	291.092	(-)40.018	-12%
Non-salary	421.417	334.291	(-)87.126	-21%
Development	1,079.905	929.325	(-)150.580	-14%
Revenue	884.298	-	-	-
<b>Total</b>	<b>2,716.730</b>	<b>1,554.709</b>	<b>(-)277.723</b>	<b>-15%</b>

### TMA Shujaabad

2012-13	Budget	Expenditure	Excess (+) / Savings(-)	% savings
Salary	77.035	52.966	(-)24.069	-31%
Non-salary	37.780	26.193	(-)11.587	-31%
Development	157.654	76.671	(-)80.983	-51%
Revenue	122.573	-	-	-
<b>Total</b>	<b>395.042</b>	<b>155.830</b>	<b>(-)116.638</b>	<b>-43%</b>

### TMA Jalalpur Pirwala

2012-13	Budget	Expenditure	Excess (+) / Savings(-)	% savings
Salary	43.780	40.928	(-)2.852	-7%
Non-salary	40.395	32.556	(-)7.839	-19%
Development	53.422	26.399	(-)27.022	-51%
Revenue	11.169	-	-	-
<b>Total</b>	<b>148.766</b>	<b>99.884</b>	<b>(-)37.713</b>	<b>-27%</b>



**TMA Shah Rukn -e- Alam**

2012-13	Budget	Expenditure	Excess (+) / Savings(-)	% savings
Salary	71.494	66.554	(-)4.940	-7%
Non-salary	63.519	61.216	(-)2.303	-4%
Development	102.313	86.094	(-)16.218	-16%
Revenue	124.561	-	-	-
<b>Total</b>	<b>361.887</b>	<b>213.864</b>	<b>(-)23.461</b>	<b>-10%</b>

**TMA Bosan Town**

2012-13	Budget	Expenditure	Excess (+) / Savings(-)	% savings
Salary	53.353	50.794	(-)2.559	-5%
Non-salary	80.029	76.611	(-)3.418	-4%
Development	359.749	366.324	(+)6.575	2%
Revenue	230.922	-	-	-
<b>Total</b>	<b>724.053</b>	<b>493.728</b>	<b>(+)0.597</b>	<b>0.12%</b>

**TMA Musa Pak Town**

2012-13	Budget	Expenditure	Excess (+) / Savings(-)	% savings
Salary	37.456	34.652	(-)2.804	-7%
Non-salary	58.027	32.736	(-)25.291	-44%
Development	150.000	129.738	(-)20.262	-14%
Revenue	127.540	-	-	-
<b>Total</b>	<b>373.023</b>	<b>197.126</b>	<b>(-)48.358</b>	<b>-19.70%</b>

**TMA Sher Shah Town**

2012-13	Budget	Expenditure	Excess (+) / Savings(-)	% savings
Salary	47.991	45.198	(-)2.793	-6%
Non-salary	141.668	104.979	(-)36.688	-26%
Development	256.768	244.099	(-)12.669	-5%
Revenue	267.533	-	-	-
<b>Total</b>	<b>713.959</b>	<b>394.276</b>	<b>(-)52.150</b>	<b>-12%</b>

**Misappropriation due to Excess Claim of Quantities of Tentage at Ramzan Bazar - Rs 2.403 Million**

**Table 1(Shamsabad)**

Sr. No	Particular	Shamas	Actual Qty	Excess	Days	Rate	Amount Paid	Amount Due	Amount
1	Shamiana 18x18	140	66	74	35	70	343,000	161,700	181,300
2	Qanat 18 x 6	150	50	100	35	40	210,000	70,000	140,000
3	Chairs	303	103	200	35	4	42,420	14,420	28,000
4	Table	100	45	55	35	15	52,500	23,625	28,875
5	Water Cooler	4	4	-	35	10	1,400	1,400	-
6	Dari	170	70	100	35	9	53,550	22,050	31,500
7	White Chadur	100	54	46	35	4	14,000	7,560	6,440
8	Qaleen	150	44	106	35	30	157,500	46,200	111,300
9	Padestal Fan	100	78	22	35	20	70,000	54,600	15,400
10	Wire, Energy Savers, Search Light	100	-	100	35	150	525,000	-	525,000
11	Generator including Petrol	2	2	-	19	200	7,600	7,600	-
12	Air Cooler	30	4	26	35	100	105,000	14,000	91,000
<b>Total Excess Amount Claimed</b>							<b>1,581,970</b>	<b>423,155</b>	<b>1,158,815</b>

**Table 2 (Madni Park Bazar)**

Sr. No	Particular	Shamas Park	Actual Qty Verified	Excess	Days	Rate	Amount Paid	Amount Due	Amount
1	Shamiana 18x18	120	46	74	35	70	294,000	112,700	181,300
2	Qanat 18 x 6	124	24	100	35	40	173,600	33,600	140,000
3	Chairs	145	63	82	35	4	20,300	8,820	11,480
4	Table	100	105	-5	35	15	52,500	55,125	-2,625
5	Water Coller	4	-	4	35	10	1,400	-	1,400
6	Dari	146	46	100	35	9	45,990	14,490	31,500
7	White Chadur	100	-	100	35	4	14,000	-	14,000
8	Qaleen	200	6	194	35	30	210,000	6,300	203,700
9	Pedestal Fan	100	19	81	35	20	70,000	13,300	56,700
10	Wire, Energy Savers, Search Light	100	70	30	35	150	525,000	367,500	157,500
11	Generator including Petrol	2	2	0	19	200	7,600	7,600	0
12	Air Cooler	30	-	30	35	100	105,000	-	105,000
<b>Total Excess Amount Claimed</b>							<b>1,519,390</b>	<b>619,435</b>	<b>899,955</b>

**Table 3 (Madni Park Bazar)**

<b>Particular</b>	<b>Rate quoted</b>	<b>Rate Paid</b>	<b>Excess Rate</b>	<b>Days</b>	<b>Qty</b>	<b>Amount Paid</b>	<b>Amount Due</b>	<b>Excess</b>
Wire, Energy Savers, Search Light	10	150	140	35	100	525000	35000	490,000
<b>Grand Total</b>						<b>3,626,360</b>	<b>1,077,590</b>	<b>2,548,770</b>

**Annex-D**

**[Para 1.2.2.1]**

**Non-availability of Proof of Deposit and Refund of Performance Security of Rs 3.278 Million**

<b>Sr. No</b>	<b>Name of Schemes</b>	<b>Estimated Amount</b>	<b>Name of Contractor</b>	<b>% age</b>	<b>Performance Security</b>
1	Construction of soling, Pull Madni to Bashir Balouch House Mouza Azam Hance	400000	Muhammad Sharif	28.65	40000
2	Construction of sludge Carrier for drainage Basti Judge to Masjid Sharif Mouza Azam Hance	250000	Rao Shabir Aftab	25.35	25000
3	Construction of soling, Street AshiqBhattiWali, Chah Karim BakshWala, Mouza Kothay Wala	200000	Akram Dharala	13.99	20000
4	Construction of soling, street Malik Shaukat Venous from Jhania Road to Venous House Budhla Sannat	1000000	Ch. Manzor Brs	27.15	100000
5	Construction of soling, culverts, drain, sludge carrier etc Street Abu-SufiyanMouza Jalalabad	900000	Ramazan Raan	25	90000
6	Construction/Repair of flooring & carpeting, ChahBajayWala, Ahmad Abad, Ameen Abad, Bawnali opposite GhantaGhar.	1000000	Tahir Const. Co	28.1	100000
7	Construction of flooring & carpeting, Chah Barkat Wala Godari different streets.	1000000	Ehrar-ul-Haq	31	100000
8	Construction soling, flooring & carpeting street SaraiWazir Khan, ChahKorayWala&BawaSaфра.	1000000	-do-	30	100000
9	Construction of soling, carpeting, & flooring street Kush-Hal Colony, Munir Abad, Jan Muhammad Colony & Bodla Town.	1000000	MamoonAftab	25.5	100000
10	Construction of flooring & carpeting, street Ashraf Abad, street Haji Yousaf Wali&Aslam Abad.	1000000	Ehrar-ul-Haq	26	100000

11	Const / repair of flooring etc street Jankarh Wali.	1000000	Bismillah Const. Co	25	100000
12	Construction of carpeting & flooring etc street Umar Wali Block-E Shah Rukn-e-Alam Colony.	1000000	M. Asif Khan	19.1	100000
13	Const / repair of carpeting & flooring etc Main Bazzar Ghous Pura Shah Rukn-e-Alam Colony.	1000000	MahboobBhutta	26.86	100000
14	Const / repair of carpeting & flooring Main Road BaharChowk& Writer Colony.	1500000	Salar Const. Co	30.3	150000
15	Construction of flooring drains & iron-cross street Muhammad AkramWali, Steet Haji TahirWali, street Haji Hameed (Late) Wali, street NiazNaji Sharif Pura.	1500000	Tahir Const. Co	26.35	150000
16	Construction of matted road & carpeting Mohallah Shaheen Abad, Street Naseer Wali, Street IqbalWali, Street Younas Councilor Wali, Baba Sharif Tall Wala, Street Haneef Wali, Street Habib Wali, Street Sadique Gujar Wali, Street Mujahid Wali.	3000000	AsifMehboobBhutta	26.26	300000
17	Construction flooring, iron-cross, drain & carpeting, street DarbarWali and linked streets Manzoor Abad, street FaiziWali, Aziz Colony.	2000000	FahadKhosa	26	200000
18	Construction of carpeting road, AL-Mustafa Town.	1000000	RanaMushtaq	32.65	100000
19	Construction soling & flooring, street SaeedTaliWaliMohallah Sultan Nagar Vehari Road street School FaridBangashWali.	1000000	Mehdi Hassan	24.66	100000
20	Construction of soling & flooring etc Main Street Pir Bukhari Colony & Mohallah Javaid Abad.	500000	Rana M. Iqbal	22.1	50000
21	Construction of carpeting & flooring, street Riaz Parair Wali and Linked streets, Street Malik Allah Nawaz Wali, KotlaTolay Khan	1500000	Ehrar-ul-Haq	31	150000

22	Construction flooring, Nala, Nali, Captan Taswar Wali, Raheela Bibi formar Councilor Wali, street LoharanWali, Street Khalid Rajawana Councilor Wali, MohebiPhelwanWali, ChahBajayWala.	1400000	Tahir Const. Co	22.9	140000
23	Construction of Nala& carpeting, street Uncle RiazWali opposite Multan Marriage Hall.	600000	Ehrar-ul-Haq	30.88	60000
24	Supply & Fixing Mercury Light 125/W for UC. No.04.	500000	-do-	40.14	50000
25	Construction of drain & soling etc street Rana Tanvir WaliBasti Maliyan.	500000	RanaTouqir	23	50000
26	Construction of ware house for Dengue machinery & De-watering sets etc.	980000	FahadKhosa	18	98000
27	Construction Of carpeting street Banvli Wali, UC.No.6	600000	Sh. GhulamSarwar	38	60000
28	Electric & Plumbing work etc General & Admin Block for the office of TMA, SRA-Town.	3000000	Shahzad& Co	1.75	300000
29	Construction of boundary wall room Bath room, Store / Record room Water Works Road.	600000	Tariq Naseem	16.99	60000
30	Construction / repair of soling, near Astana Hazrat Shah Shamas.	300000	FahadKhosa	0.03	30000
31	Construction / repair of carpeting road, DarbarTalwar Shah.	200000	RiazHussain	0.5	20000
32	Repair of carpeting road, Astana Abu-al-Fazal Abbas Qadafi Chowk.	200000	M. MahboobArbi	0.8	20000
33	Construction / repair of flooring, iron-cross, Astana Qasar Zanbiya Afshar road.	100000	IdreesRehmani	Est	10000
34	Repair of carpeting Moharram Rout, Astana Qasar Sakeena & Hussainiya Sajjadiya Jan Muhammad Colony.	150000	Faisal Mahmood	Est. Cost	15000
35	Const. of carpeting Bagh Hussain, Sameeja Abad	400000	M. Mushtaq	51.51	40000
36	Improvement raod MianYounas Wali, T-Chowk SRA-Colony	500000	M. Mushtaq	51.51	50000
<b>Non-obtaining of Performance Security</b>		<b>32280000</b>			<b>3278000</b>

**Annex-E**

**[Para 1.2.4.1]**

**Excess Payment to Contractor due to Charging Excess Rate of Carpeting Rs 4.066 Million**

Sr,#	Name of Work	Item	Rate Paid	Actual Rate	Difference	Qty	Excess Amount
1	Const. of streets carpeting Astana Talwar Shah	Carpeting	8168.35%	6943.10%	1225.25%	12554	153818.2
2	Const. of flooring, carpeting Chah Barkat Wala Godri & different streets	Carpeting	8369.75%	7114.29%	1255.46%	8092	101592
3	Const. of flooring, iron-corrss, carpeting street DarbarWali& linked streets Manzoorabad	Carpeting	5777.05%	4910.49%	866.56%	9000	77990.18
4	Const. of flooring, carpeting drains etc street Raheela Bibi former councilor street Loharan Wali, street Khalid Rijwana Wali former Councilor Banwali Park Chah Bajay Wala	Carpeting	8369.75%	7114.29%	1255.46%	10449	131183.3
5	Const. of carpeting, soling etc street main Munirabad road streets etc Jan Muhammad Colony	Carpeting	8375.85%	7119.47%	1256.38%	11752	147649.5
6	Const. of soling, PulMadni to Bashir Balouch Mouza Azam Hance	Carpeting	7995.75%	6796.39%	1199.36%	12540	150400.1
7	Const/repair of carpeting & flooring etc main bazar GhousPura, SRA-Colony	Carpeting	7880.95%	6698.81%	1182.14%	17947	212159.1
8	Const. of M/R carpeting Mohallah Shaheen Abad, street Mujahid Wali	Carpeting	8369.75%	7114.29%	1255.46%	35806	449530.9
9	Const. of flooring etc street ChangrahWali	Carpeting	8369.75%	7114.29%	1255.46%	8220	103199
10	Const. of carpeting road Al-Mustafa Town	Carpeting	8369.75%	7114.29%	1255.46%	9590	120398.9
11	Improvement of street Tuff Tile, soling, UC.No.23 KhawajaFarid Colony.	Carpeting	8902.80%	7567.38%	1335.42%	13760	183753.8
12	Const. of Tuff Tile, matted, carpeting road street MohallahAwanpuraKatchi Sari UC.No.17, Jamalpura	Carpeting	8902.80%	7567.38%	1335.42%	15937	212825.9
13	Const. of flooring / carpeting BhegayWalaToya near Madrasa Jamia-ul-Aloom	Carpeting	6277.31%	5335.71%	941.60%	4140	38982.1
			4301.60%	3656.36%	645.24%	2727	17595.69
14	Const. of Tuff Tile, matted, carpeting road in street Hamad, Writer Colony 8-Muslim Road UC.No.14.	Carpeting	8369.75%	7114.29%	1255.46%	21639	271669.5



15	Const./Repair of Tuff Tile, carpeting matted road street Ashraf Hospital, E Block New Multan & Lal Shahbaz Town	Carpeting	8902.80%	7567.38%	1335.42%	14640	195505.5
16	Const. of flooring street RiazPrairWali, street Malik Allah Nawaz Wali, KotlaTolay Khan	1"th	4301.60%	3656.36%	645.24%	2784	17963.48
		2"th	8369.75%	7114.29%	1255.46%	16020	201125.1
17	Const. of flooring, carpeting, chahbajayWala, Ahmad Abad, Ameen Abad, Banwali opposite GhantaGhar	Carpeting	6021.07%	5117.91%	903.16%	7350	66382.3
18	Const. of flooring, carpeting, street Ashraf Abad, street Haji YousafWali, Aslam Abad	Carpeting	5777.05%	4910.49%	866.56%	101362	878360
19	Const. of carpeting, flooring etc street Umar Wali, Block-E, SRA-Colony	Carpeting	7995.75%	6796.39%	1199.36%	12550	150520
20	Const. of Tuff Tile, carpeting, street New Naqshband Colony	Carpeting	8902.80%	7567.38%	1335.42%	9902	132233.3
21	Const. of Nala, Carpeting street Uncle RiazWali opposite Multan Mirage Hall	Carpeting	6148.67%	5226.37%	922.30%	5505	50772.64
<b>Excess Payment to the contractor due to charging excess rate of Carpeting</b>							<b>4065610</b>

**Annex-F**

**[Para 1.2.4.3]**

**Unjustified Expenditures amounting to Rs 1.378 Million**

<b>Voucher No.</b>	<b>Date</b>	<b>Particulars</b>	<b>DDO</b>	<b>Invoice No. &amp; Date</b>	<b>Sanction No. &amp; Date</b>	<b>Amount</b>	<b>Remarks</b>
43	03.12.2012	Purchase tyres tubes MNL-2611	TO(P&C)	NIL, 23/11/12	160-TO (P&C) SRAT 30.11.12	42,000	No stock entry and history sheet shown to audit.
79	7/12/2012	Purchase of Penaflex and placement at various places in city	TO (I&S)	NIL, 16/10/12	208TO(I&S) SRAT, 17.10.12	99,400	market rate of panaflex with all taxes is Rs 20 per sft but paid Rs 55 per sft
84	7/12/2012	Supply of Misc. items for temporary cattle mandi	TO (I&S)	Nil, 19/10/12	206TO(I&S) SRAT, 23.10.12	23,900	Fake bill was drawn as the original bill of Rs 2042900
81	7/12/2012	Purchase and installation of water pump at temporary cattle mandi	TO (I&S)	NIL, 17/10/12	215TO(I&S) SRAT, 23.10.12	36,000	No stock entry available. No further proof of availability of water pumps after cattle mundi.
205	19/12/12	Purchase of 2 Digital Cameras with 4 GB cards One for TO ® and One for TMO	TO (I&S)	NIL, 12/11/12	262TO(I&S) SRAT, 14.12.12	40,000	Detail specification of camera model company name etc was not listed in bill and supply order.

208	19/12/12	Printing and placement of 20 banners for change of slaughter house	TO (I&S)	Nil 13/11/12	279TO(I&S) SRAT, 14.12.12	32,000	20 No. banners were got printed which seems unjustifiable. Message printed on the banners and size of the banners were not mentioned in bill
210	19/12/12	Printing and placement of 12 banners for shifting of Bhanajaat	TO (I&S)	Nil 8/11/12	278TO(I&S) SRAT, 14.12.12	18,000	12 No. banners were got printed which seems unjustifiable. Message printed on the banners and size of the banners were not mentioned in bill
212	19/12/12	Repair / Purchase and installation of Electric equipment / installations in Slaughter House	TO (I&S)	Nil 17/10/12	279TO(I&S) SRAT, 18.10.12	45,600	old slaughter house repair was shown when it was about to shift
214	19/12/12	Acquisition of Rickshw along with driver with fuel for announcemen t regarding cattle mandi at Al badar ground Shah Rukn-e-Alam and regarding Implementati on section 144	TO (I&S)	Nil 17/10/12	279TO(I&S) SRAT, 18.10.12	19,500	Sanction No. was noticed to be same for the payment amounting to Rs. 45500 through voucher No. 212 dated 19/12/12. Amount of expenditure was unjustified.

227	20/12/12	Repair and white wash etc for wagon stand or bus stand sheds at Masoom shah road.	TO (I&S)	Nil 15/11/12	326TO(I&S) SRAT, 18.12.12	60,000	All the expenditures seems bogus as new sheds were affixed and no repair required at site witnessed by audit
252	26/12/12	Supply of 36 checks for slaughter house along with clothes.	TO (I&S)	Nil 11/12/12	25 TO (I&S) SRAT, 20.12.12	96,840	Rs 2690 per chick size 7x5 were purchased which 3 to 4 times more than market rates
264	28/12/12	Supply of Street light material for area under jurisdiction of SRAT Multan	TO (I&S)	NIL	NIL	100,000	Bogus bill are prepared to draw the amount as the electric material costing Rs 80 lacs were purchased during the 2012-13 from the same suppliers
87	1/3/2013	Cash prizes / Payments Disbursement to Players and Match Officials in Youth / Sports Festival	TO (I&S)		84 TO (I&S) SRAT, 26.02.13	241,900	Identification / verification of the payments made to entitled persons were not produced to audit for scrutiny.

96	5/3/2013	White wash / Distemping of the TMA office (Guest House)	TO (I&S)	Nil, 10.11.12	475 TO (I&S) SRAT, 31.12.12	99,900	Detail / break up of the expenditure amounting to Rs. 99900 was not mentioned in the Bills, Quotations, Notice for calling quotations, work order instead the lump sum bill amounting to Rs. 99900 was available on record. The expenditure was incurred through quotation only.
25	4.6.2013	Lahori Air Cooler etc	TO ®	Nil/ Nil	1054/3.6.2013	26,000	Original bill was 19775 and same was verified by Mr. Khursheed TO Regulation which was later on tempered all the bills, invoices, sanctions. Khursheed given statement that fake signatures is made to draw the amount even there are chances of my fake signatures at Cheque, just to draw excess amount.

247	26/6/13	Repair of Air cooler, Fan, and 4 Chairs of TO (I&S) branch	TO (I&S)	Nil, 07/04/12	231 TO (I&S) SRAT, 25.9.12	27,850	Air cooler repair 6500 and Repair of chairs for each Rs. 2890 which was very high in rates and we can purchase new chairs within these rates
244	26/3/13	Sanitary and water fitting of Magistrate court's wash room	TO (I&S)	Nil, 15/10/12	232 TO (I&S) SRAT, 17.9.12	29,970	Huge amount was claimed whereabouts of old items not available. No MB produced.
271	27/06/13	Electric Fitting of Generator in Slaughter House	TO (I&S)	Nil, 18/06/13	938 TO (I&S) SRAT, 26.6.13	54,502	Doubtful expenditure because electric wiring / installation has already been made in slaughter house and there was no heavy machinery which could not be run over the 5 KV generator
276	28/6/13	Repair of furniture in TO (R) branch	TO ®	Nil, 22/06/13	938 TO (P&C) SRAT, 27.6.13	34,300	Only 5 Chairs and 2 Table got repaired with a sum of Rs. 34300.

290	1/6/2013	Purchase of 2 Samsung Mobiles Model No. not mentioned	TO (I&S)	NIL	973 TO (I&S) SRAT, 25.6.13	28,900	No serial No. and date was mentioned on the bill and signature of the contractor was factious. Signature on bill and quotation did not match. Last date for submission of quotation was 07.06.13 where as the payment was made vide cheque no. 80846808 voucher No. 293 dated 01.06.13. No rule provision for purchase of mobile was shown to audit for scrutiny. Not available in the office.
295	28/06/13	Provision / hiring of Emergency Lights and Generator for Moharam Work at Shrine of Shah Shamas	TO (I&S)	Nil 20/11/12	954 TO (I&S) SRAT, 01.12.12	50,000	Last date for submission of quotation was 20.11.12 and work order was awarded on 22.11.12 to complete the work with 2 days while the bill was bearing date 20.11.12 which render the purchase doubtful.

297	28/06/13	Hire of Tractor Trolley for level Baker Mandi in front of GBS	TO (I&S)	NIL	953 TO (I&S) SRAT, 01.12.12	30,000	TMA hired tractor from local market for leveling despite availability of 2 tractors. It raises doubts of fictitious payment / expenditures. Detail of work done / measurement of the land was not mentioned in Notice for quotations, Quotations, Bill, and work order to justify the payment.
265	24/8/12	Emergency Operation at Qila Qasim Bagh Hire charges of 5 Beam Light and 2 Generator	TO (I&S)	NIL	965-A TO (I&S) SRAT, 24.8.12	44,000	Purpose, detail of operation and installation of lights along with generator was not given in the documents. Bill was without no. date and signature of the contractor or supplier which creates doubt on expenditure. Just documents i.e equations, comparative statement and work order attached no other record or action plan attached with the document.



237	28/6/13	Installation of Sludge pump and fitting material at Slaughter for dewatering chowk Nag shah Multan	TO (I&S)	NIL, 16.04.13	175 TO (I&S) SRAT, 27.6.13	98,000	Detail / break up of the expenditure amounting to Rs. 98000 was not mentioned in the Bills, Quotations, Notice for calling quotations, work order instead the lump sum bill amounting to Rs. 98000 was available on record. The fact was not made clear that either the sludge water pump was to be purchased and installed or installed only i.e Sludge pump was already available. The expenditure was incurred through quotation only. Sales tax and Income tax deductions were not made from the bills if applicable.
<b>Grand Total of Unjustified Amount</b>						<b>1,378,562</b>	

[Para 1.3.1.1]

**Excess Quantities Paid in Bills as compare to Work Done at Site Recovery Thereof -  
Rs 2,734,854**

Table 1

Summary of Excess Quantities Paid in Bills As compare to Work Done at Site Recovery Thereof - Rs 1,816,155									
Name of Work	Payment As per MB No. 1844			Actual Work At Site					
		Qty of earth Paid	Amount		Qty of Earth at Site Cft	Amount	Difference	tender Rate % of TS	Amount
Name of Work : Construction of tuff tile Nali Slugh Carrier and Galliat Nawan Khu	Measurement of earth (taken in average )	19,797.01		Measurement of earth (taken in average )	14,820.00				
	Shrinkage @ 5%	989.85		Shrinkage @ 10%	1,482.00				
	<b>Earthwork</b>	<b>18,807.16</b>	<b>75,112.97</b>	<b>Earthwork</b>	<b>13,338.00</b>	<b>53269.9713</b>	<b>21,843.00</b>	<b>67</b>	<b>14,634.81</b>
Name of Work : Construction of Sloling Hayat Abad Bhaini Abdur Rehman, khursheeda bad, Shabud din khandran wala	Payment As per MB No. 4926			Actual Work At Site					
		Qty of earth Paid	Amount		Qty of Earth at Site Cft	Amount	Difference	tender Rate	Amount
	Measurement of earth (taken in average )	182,950.00		Measurement of earth (taken in average )	73,980.00				
	Deduct Road	20,550.00		Deduct Road	20,550.00				
	Crust			Crust					
	Remaining Toal Earthwork	162,400.00		Remaining Toal Earthwork	53,430.00				
	Shrinkage @ 5%	8,120.00		Shrinkage @ 10%	5,343.00				

	<b>Earthwork</b>	<b>154,280.00</b>	<b>464,359.66</b>	<b>Earthwork</b>	<b>48,087.00</b>	<b>144734.657</b>	<b>319,625.00</b>	<b>70.35</b>	<b>224,856.19</b>
Name of Work : Tameer Soling Nalian Nikasi Aab Puliayt Bsti Sadiqabad Mill chah Rana Mumtaz	<b>Payment As per MB No. 987</b>			<b>Actual Work At Site</b>					
		<b>Qty of earth Paid</b>	<b>Amount</b>		<b>Qty of Earth at Site Cft</b>	<b>Amount</b>	<b>Difference</b>	<b>tender Rate</b>	<b>Amount</b>
	Measurement of earth (taken in average )	171,811.84		Measurement of earth (taken in average )	56,901.00				
	Deduct Road Crust	14,590.00		Deduct Road Crust	14,590.00				
	Remaining Total Earthwork	157,221.84		Remaining Total Earthwork	42,311.00				
	Shrinkage @ 5%	7,861.09		Shrinkage @ 10%	4,231.10				
	<b>Earthwork</b>	<b>149,360.75</b>	<b>786,010.94</b>	<b>Earthwork</b>	<b>38,079.90</b>	<b>200,395.47</b>	<b>585,615.46</b>	<b>84</b>	<b>491,916.99</b>
Name of Work : Tameer Soling Kho 13 Qadir Pur Raan	<b>Payment As per MB No. 987</b>			<b>Actual Work At Site</b>					
		<b>Qty of earth Paid</b>	<b>Amount</b>		<b>Qty of Earth at Site Cft</b>	<b>Amount</b>	<b>Difference</b>	<b>tender Rate</b>	<b>Amount Recoverable</b>
	Measurement of earth (taken in average )	2,800.00		Measurement of earth (taken in average )	1,404.00				
	Deduct Road Crust	-		Deduct Road Crust (Wall to Wall )	-				
	Remaining Total Earthwork	2,800.00		Remaining Total Earthwork	1,404.00				
	Shrinkage @ 5%	140.00		Shrinkage @ 10%	140.40				
	<b>Earthwork</b>	<b>2,660.00</b>	<b>13,998.25</b>	<b>Earthwork</b>	<b>1,263.60</b>	<b>6649.695</b>	<b>7,348.56</b>	<b>84</b>	<b>6,172.79</b>
Name of	<b>Payment As per MB No. 4926</b>			<b>Actual Work At Site</b>					

Work : Tameer Soling Nali Pulliat UC Abbas Pur		<b>Qty of earth Paid</b>	<b>Amount</b>		<b>Qty of Earth at Site Cft</b>	<b>Amount</b>	<b>Difference</b>	<b>tender Rate</b>	<b>Amount</b>
	Measurement of earth (taken in average )	118,464.16		Measurement of earth (taken in average )	82,450.00				
	Deduct Road Crust	16,000.00		Deduct Road Crust	16,490.00				
	Remaining Total Earthwork	102,464.16		Remaining Total Earthwork	65,960.00				
	Shrinkage @ 5%	5,123.21		Shrinkage @ 10%	6,596.00				
	<b>Earthwork</b>	<b>97,340.95</b>	<b>292,981.66</b>	<b>Earthwork</b>	<b>59,364.00</b>	<b>178,676.74</b>	<b>114,304.93</b>	<b>78.35</b>	<b>89,557.91</b>
Name of Work : tameer Soling Nali Pulliat Rahim Wala Khu 22 and two Pull	<b>Payment As per MB No. 4926/160</b>			<b>Actual Work At Site</b>					
		<b>Qty of earth Paid</b>	<b>Amount</b>		<b>Qty of Earth at Site Cft</b>	<b>Amount</b>	<b>Difference</b>	<b>tender Rate</b>	<b>Amount</b>
	Measurement of earth (taken in average )	86,913.00		Measurement of earth (taken in average )	37,500.00				
	Deduct Road Crust	6,000.00		Deduct Road Crust	7,500.00				
	Remaining Total Earthwork	80,913.00		Remaining Total Earthwork	30,000.00				
	Shrinkage @ 5%	4,045.65		Shrinkage @ 10%	3,000.00				
	<b>Earthwork</b>	<b>60,404.67</b>	<b>181,809.00</b>	<b>Earthwork</b>	<b>27,000.00</b>	<b>81,265.95</b>	<b>100,543.05</b>	<b>72.35</b>	<b>72,742.89</b>
Name of Work : Tameer Soling Chah 10 Wala Qitta Abbas Pur	<b>Payment As per MB No. 331/140</b>			<b>Actual Work At Site</b>					
		<b>Qty of earth Paid</b>	<b>Amount</b>		<b>Qty of Earth at Site Cft</b>	<b>Amount</b>	<b>Difference</b>	<b>tender Rate</b>	<b>Amount</b>
	Measurement of earth	54,753.60		Measurement of earth	25,620.00				

	(taken in average )			(taken in average )					
	Deduct Road Crust	6,100.00		Deduct Road Crust	5,490.00				
	Remaining Total Earthwork	48,653.60		Remaining Total Earthwork	20,130.00				
	Shrinkage @ 5%	2,432.68		Shrinkage @ 10%	2,013.00				
	<b>Earthwork</b>	<b>46,220.92</b>	<b>243,237.59</b>	<b>Earthwork</b>	<b>18,117.00</b>	<b>95,340.71</b>	<b>147,896.88</b>	<b>77.35</b>	<b>114,398.24</b>
Name of Work : Tameer Soling Drain Sullage Carrier Culverts Mohallah Ansarian Moh. Akram Khan Wla Chah Arrey wala	<b>Payment As per MB No. 987/124-134</b>			<b>Actual Work At Site</b>					
		<b>Qty of earth Paid</b>	<b>Amount</b>		<b>Qty of Earth at Site Cft</b>	<b>Amount</b>	<b>Difference</b>	<b>tender Rate</b>	<b>Amount</b>
	Measurement of earth (taken in average )	107,422.38		Measurement of earth (taken in average )	39,654.15				
	Deduct Road Crust	7,915.00		Deduct Road Crust	7,915.00				
	Remaining Total Earthwork	99,507.38		Remaining Total Earthwork	31,739.15				
	Shrinkage @ 5%	4,975.37		Shrinkage @ 10%	3,173.92				
	<b>Earthwork</b>	<b>94,532.01</b>	<b>497,474.71</b>	<b>Earthwork</b>	<b>28,565.24</b>	<b>150,324.55</b>	<b>347,150.16</b>	<b>77.35</b>	<b>268,520.65</b>
Name of Work : Tameer Soling Dhoree Jlal Wala	<b>Payment As per MB No. 4926/88-90</b>			<b>Actual Work At Site</b>					
		<b>Qty of earth Paid</b>	<b>Amount</b>		<b>Qty of Earth at Site Cft</b>	<b>Amount</b>	<b>Difference</b>	<b>tender Rate</b>	<b>Amount</b>
	Measurement of earth (taken in average )	100,937.34		Measurement of earth (taken in average )	74,323.35				
	Deduct Road Crust	14,835.00		Deduct Road Crust	14,835.00				

	Remaining Total Earthwork	86,102.34		Remaining Total Earthwork	59,488.35				
	Shrinkage @ 5%	4,305.12		Shrinkage @ 10%	5,948.84				
	<b>Earthwork</b>	<b>81,741.00</b>	<b>246,028.15</b>	<b>Earthwork</b>	<b>53,539.52</b>	<b>161,145.91</b>	<b>84,882.24</b>	72.35	<b>61,412.30</b>
Name of Work : Tameer Soling Nala Pulliat chah Yousaf wala to Pindi Wala	<b>Payment As per MB No. 4926/88-90</b>			<b>Actual Work At Site</b>					
		<b>Qty of earth Paid</b>	<b>Amount</b>		<b>Qty of Earth at Site Cft</b>	<b>Amount</b>	<b>Difference</b>	<b>tender Rate</b>	<b>Amount</b>
	Measurement of earth (taken in average )	234,000.00		Measurement of earth (taken in average )	75,150.00				
	Deduct Road Crust +culvert	15,432.00		Deduct Road Crust + culvert	15,432.00				
	Remaining Total Earthwork	218,568.00		Remaining Total Earthwork	59,718.00				
	Shrinkage @ 5%	10,928.40		Shrinkage @ 10%	5,971.80				
	<b>Earthwork</b>	<b>207,639.60</b>	<b>624,964.05</b>	<b>Earthwork</b>	<b>53,746.20</b>	<b>161,768.00</b>	<b>463,196.05</b>	71.35	<b>330,490.38</b>
	Name of Work : Tameer Soling Nala Pulliat Chah Pari Wala	<b>Payment As per MB No.</b>			<b>Actual Work At Site</b>				
		<b>Qty of earth Paid</b>	<b>Amount</b>		<b>Qty of Earth at Site Cft</b>	<b>Amount</b>	<b>Difference</b>	<b>tender Rate</b>	<b>Amount</b>
Measurement of earth (taken in average )		116,700.00		Measurement of earth (taken in average )	48,847.50				
Deduct Road Crust +culvert		10,326.00		Deduct Road Crust + culvert	9,750.00				
Remaining Total Earthwork		106,374.00		Remaining Total Earthwork	39,097.50				
Shrinkage @ 5%		5,318.70		Shrinkage @ 10%	3,909.75				

	Earthwork	101,055.30	304,161.29	Earthwork	35,187.75	105,909.85	198,251.45	71.35	141,452.41
<b>Total</b>									<b>1816155.547</b>

**Table 2**

Name of Work : Construction of M/R from Nawabpur Road to Khan Village via Madrassa Sahib uz Zaman									
Payment As per MB No. 6403/64-67				Actual Work At Site					
	Qty	Rate	Amount		Qty	Rate	Amount	Difference	Remarks
Payment of Carpetting 1.5 inch layer	26,199.00	5,649.45	1,480,099.41	Payment of Carpetting 1.00 inch layer	26,199.00	3766.3	986,732.94	493,366.47	Carpeting was 1 inch instead of 1.5 inch thick
earthwork for berms	7,437.50	8,076.95	60,072.32	earthwork for berms	1,487.50	8,076.95	12,014.46	48,057.85	Berms on both sides was 1.5ft each instead of 5 ft at site
<b>Overpayment</b>			<b>1,540,171.72</b>				<b>998,747.40</b>	<b>541,424.32</b>	

**Table 3**

Name of Work	Facts Observed	MB/Page	Amount Recoverable
Construction of M/Road Carpetting Hadood Bosan Town	Site was inspected on 21.01.2014 and found that no rising of manholes was made at site at manholes the surface was down as evident at site photographs enclosed.	6403/118	51,165
	Unjustified regular excavation of entire surface/length of road was charged whereas such excavation was required where base and sub-base was newly laid down hence payment of it is unjustified. 10058cft instead of taken its 15% only 1508.87@ Rs. 2007.05 per 0/000 cft as the rest was already existing road where no base / sub base was required.	6403/115	17158
			<b>68,323</b>

**Table 4**

Construction of M/Road Near Zakaria town Mouza Islamabad with Gali Muzaffar Shah Wali			
Particulars	Qty of earth Paid	Qty of Earth at Site Cft (Site inspection report is enclosed for details )	Difference
Measurement of earth (taken in average )(Gali	44,347.50	15,400.00	<b>28,947.50</b>

Muzaffar shah only)			
Measurement of earth (taken in average )Gali yasin sial wali	19,710.00	9,600.00	<b>10,110.00</b>
Total Earthwork	64,057.50	25,000.00	<b>39,057.50</b>
Deduct Road Crust etc.	5,851.00	5,185.00	<b>666.00</b>
Remaining Total Earthwork	38,496.50	4,415.00	<b>34,081.50</b>
Rate per 000 Cft Lead as claimed	8,009.50	8,009.50	8,009.50
Total Amount	<b>466,204.96</b>	<b>158,708.24</b>	<b>307,496.72</b>
Work awarded at 41% below			0.59
<b>Amount Recoverable</b>			<b>181,423.06</b>
<b>Construction of M/Road Khairpur Minor to Chah Nawar</b>			
<b>Particulars</b>	<b>Qty of earth Paid</b>	<b>Qty of Earth at Site Cft (Site inspection report is enclosed for details )</b>	<b>Difference</b>
Measurement of earth work	70,125.00	31,008.00	39,117.00
Deduct Road Crust and culverts as per MB/Estimate	10,637.00	10,637.00	-
Remaining Total Earthwork	59,488.00	20,371.00	39,117.00
Rate per 000 Cft Lead as claimed	3,240.35	3,240.35	
Total Amount	192,761.94	66,009.17	126,752.77
Work awarded at 41% below	0.70	0.70	0.70
<b>Amount Recoverable</b>	<b>134,393.63</b>	<b>46,021.59</b>	<b>88,372.03</b>
<b>Construction of M/Road Mian Aashiq Hussain Bhutta Disposal Tiba Masoodpur With Bridge</b>			
<b>Particulars</b>	<b>Qty of earth Paid</b>	<b>Qty of Earth at Site Cft (Site inspection report is enclosed for details )</b>	<b>Difference</b>
Measurement of earth work for first 50 Rft from bridge	6,400.00	5,000.00	1,400.00
Measurement of earth work for next 500 Rfts	35,937.50	20,000.00	15,937.50
Total	42,337.50	25,000.00	17,337.50
Deduct Road Crust and culverts as per MB/Estimate	6,339.00	6,339.00	-
Remaining Total Earthwork	35,998.50	18,661.00	3,240.35
Rate per 000 Cft Lead as claimed	3,240.35	3,240.35	3,240.35
Total Amount	116,647.74	60,468.17	56,179.57
Work awarded at 41% below	0.70	0.70	0.70
<b>Amount Recoverable</b>	<b>81,303.47</b>	<b>42,146.32</b>	<b>39,157.16</b>
<b>Grand Total of Overpayment of Earthwork</b>			<b>308,952.25</b>



**Annex-H**

**[Para 1.3.2.1]**

**Un-authorized Revision Nomenclature of Work and Execution of scope of work– Rs 9.200 Million**

<b>Sr. No.</b>	<b>Name of Scheme</b>	<b>Scope as per Admn. Approval</b>	<b>Scope of Work Revised without Revision of TS &amp; AA</b>	<b>Amount</b>	<b>Remarks</b>
1	Tameer Tuff tile and carpeting haji mushtaq wali gali	Tuff tile & carpeting	Carpeting	1,000,000	The original rough cost estimate of tuff tile was not available with I&S branch hence the % of work cannot be ascertained and seems 100% change in the scope of work which requires formulation of new scheme.
2	Tameer tuff tile and carpeting Gali Abubakar wali and khalid advocate Sadiq ki tAhali	Tuff tile & carpeting	Carpeting	1,000,000	...DO.....
3	Tameer Carpetting Tuff tile Main Road Makan Shah nawaz marhoom kashif Gen .Store	Tuff tile & carpeting	Carpeting	1,000,000	...DO.....
4	Tameer Tuff tile Carpeting Kehkshaan St No. 2,3,4	Tuff tile & carpeting	Carpeting	2,200,000	...DO.....
5	Tameer Tuff Tile Carpeting Gali No. 2 Alkhair colony Mohallah Sheikhan wala , gali No. 2 kachi Abadi Ramzan odh wali gali	Tuff tile & carpeting	Carpeting	1,000,000	...DO.....
6	Tameer Tuff Tile and Carpeting siddiquia masjid wali gali Dasti	Tuff tile & carpeting	Carpeting	2,000,000	...DO.....

	Bakeri wali Gulgashat				
7	Tameer Tuff Tile soling carpeting Niamat Pani wali tanki gali kalroo colony wingi basti	Tuff tile & carpeting & soling	Carpeting	1,000,000	...DO.....
	<b>Total</b>			<b>9,200,000</b>	

[Para 1.3.4.2]

**Excess Payment to the Contractor Due to Charging Excess Rate of Carpeting – Rs 2.089 Million**

Excess Rate of Plant Premixed Bitumen Carpeting Charged without Having Plant Premixed Rather Manual Mixing of stone & Bitumen at Khoti Plant							
Sr. No.	Name of Scheme	Name of Item	Total Quantity	Rate %	Actual Rate %	Excess Rate Paid%	Recoverable Amount
1	Tameer M/Road with Slab Main Road to Makan Chacha Nazar Bhutta	P/L 1.5 inch thick Plant Premixed bitumen 4.5% carpeting with Tack Coat	7610	6021.07	5,117.91	903.16	68,730.51
2	Tameer M/Road galian Muhammad pur Ghota , Masood pur uc	P/L 1.5 inch thick Plant Premixed bitumen 4.5% carpeting with Tack Coat	3950	7202.47	6,122.10	1,080.37	42,674.63
3	Tameer m/road chah hatim wala to chaki m. hussain with bridge	P/L 1.5 inch thick Plant Premixed bitumen 4.5% carpeting with Tack Coat	9150	6522.67	5,544.27	978.40	89,523.65
4	Tameer m/road khair pur minor to chah nawan	P/L 1.5 inch thick Plant Premixed bitumen 4% carpeting with Tack Coat	10200	6151.05	5,228.39	922.66	94,111.07

5	Tameer M/Road carpeting roads limits of bosan town	P/L 1.5 inch thick Plant Premixed bitumen 4% carpeting with Tack Coat	22778	6428.7	5,464.40	964.31	219,649.39
6	Rapaid of Roadk gulgashat colony	P/L 1.5 inch thick Plant Premixed bitumen 4% carpeting with Tack Coat	19044	6418.7	5,455.90	962.81	183,356.58
7	Tameer M/Road Near Zakaria Town mouza islamablad gali muzaffar shah wali	P/L 1.5 inch thick Plant Premixed bitumen 4.5% carpeting with Tack Coat	4050	7202.47	6,122.10	1,080.37	43,755.01
8	Tameer Road mian aashiq hussain bhutta disposal tibba masoodpur with bridge	P/L 1.5 inch thick Plant Premixed bitumen 4% carpeting with Tack Coat	6425	6151.05	5,228.39	922.66	59,280.74
9	Tameer Road Nawabpur road to Khan Village Road via modrassa Sahib uz zaman	P/L 1.5 inch thick Plant Premixed bitumen 4% carpeting with Tack Coat	26200	5649.45	4,802.03	847.42	222,023.39
10	Tameer M/Road Rajbah Qadir Buksh Wala	P/L 1.5 inch thick Plant Premixed bitumen 4.5% carpeting with Tack Coat	7000	7202.47	6,122.10	1,080.37	75,625.94

11	Tameer tuff tile & carpeting sidddiquia masjid dasti bakeri gulgashat	P/L 1.5 inch thick Plant Premixed bitumen 4.5% carpeting with Tack Coat	2948	6265.9	5,326.02	939.89	27,707.81
12	Tameer Tuff tile & carpeting gali Abubkar wali and	P/L 1.5 inch thick Plant Premixed bitumen 4.5% carpeting with Tack Coat	14798	6265.9	5,326.02	939.89	139,084.18
13	tameer Tuff tile carpeting kocha Qureshian gali no 8 dewan da bagh	P/L 1.5 inch thick Plant Premixed bitumen 4.5% carpeting with Tack Coat	11678	6428.7	5,464.40	964.31	112,611.54
14	Tameer Kehkshan street no. 2,3,4 molhiqa galiyat	P/L 1.5 inch thick Plant Premixed bitumen 4% carpeting with Tack Coat	26617	6265.9	5,326.02	939.89	250,169.19
15	Tameer M/Road tuff tile main road to makan shahnawaz late, kashif gen.store	P/L 1.5 inch thick Plant Premixed bitumen 4% carpeting with Tack Coat	16652	6265.9	5,326.02	939.89	156,509.65
16	Tameer carpeting Gali No. 2 Engineer Colony mohallah Shumal ala kachi abadi Ramzan Oddh wali gali	P/L 1.5 inch thick Plant Premixed bitumen 4% carpeting with Tack Coat	14930	6265.9	5,326.02	939.89	140,324.83

17	Carpetting & tuff tile Haji Mushtaq Wali Ghulam M wali	P/L 1.5 inch thick Plant Premixed bitumen 4% carpeting with Tack Coat	17426	6265.9	5,326.02	939.89	163,784.36
							<b>2,088,922.47</b>

**Loss to TMA Fund Due to Payment of Excess Rates of Pena flexes, Banners  
in- Rs 1,796,198**

**Table 1**

Particular	Length in Feet	No.(s)	Rate per Foot	Rate of Same Supplier in Same FY in Same TMA	Excess Rate	Excess Amount
Pana Flex 20x30	600	5	55	18	37	111,000
Pana Flex 10x10	100	10	55	18	37	37,000
Pana Flex 7x10	70	15	55	18	37	38,850
Pana Flex 5x7	35	15	55	18	37	19,425
Pana Flex 6x4	24	40	55	18	37	35,520
<b>Grand Total</b>						<b>241,795</b>

**Table 2**

Voucher No.	Particular	Length in Feet	Nos	Rate per Foot	Rate of Same Supplier in Same FY in Same TMA	Excess Rate	Amount Recoverable
380/4-13	Pana Flex 20x20	400	1	60	18	42	16,800
382/4-13	Pana Flex 20x10	200	2	60	18	42	16,800
382/4-13	Pana Flex 16x4	64	19	60	18	42	51,072
391/4-13	Pana Flex 20x10	200	2	60	18	42	16,800
391/4-13	Pana Flex 16x4	64	5	60	18	42	13,440
392/4-13	Pana Flex 20x10	200	2	60	18	42	16,800
392/4-13	Pana Flex 16x4	64	19	60	18	42	51,072
393/4-13	Pana Flex 20x20	400	4	60	18	42	67,200
393/4-13	Pana Flex 16x4	64	1	60	18	42	2,688
394/4-13	Pana Flex 16x4	64	20	60	18	42	53,760
89/6-13	Pana Flex 20x20	400	4	60	18	42	67,200

95/6-13	Pana Flex 20x20	400	4	60	18	42	67,200
96/6-13	Pana Flex 3x5	15	110	60	18	42	69,300
98/6-13	Pana Flex 20x20	400	4	60	18	42	67,200
	<b>Total</b>						<b>577,332</b>

**Table 3**

Item	Qty	Rate of Rent charged	Amount	Rate Charges Actually in Market	Difference of Rate	Amount Recoverable
Mosmi Gamla jat for Jashan e baharan	300	140	42,000	80	60	18,000
Regular Plants for Jashan e baharan	300	500	150,000	160	340	102,000
for Hill station model at jashan e baharan	15	3,200	48,000	1,500	1,700	25,500
Shamiana 02.04.12 to 09.04.12 8 days	5	600	3,000	1	599	2,995
charirs Foam	100	50	5,000	25	25	2,500
tube lights flyover chraghan 02.04.12 to 09.04.12 (8 days )	1,000	30	30,000	10	20	20,000
China Larri at flyover chraghan 02.04.12 to 09.04.12 (8 days )	1,500	25	37,500	10	15	22,500
Flag with Baaans & Fitting for Marathon Race	150	700	105,000	100	600	90,000
Jhandian (little Flag) for Marathon Race 3320/4	13,280	20	265,600	2	18	239,040
Panaflex for Marathon Race 6x3	100	2,000	200,000	324	1,676	167,600
<b>Total</b>			<b>886,100</b>			<b>690,135</b>



**Table 4**

<b>DDO</b>	<b>Voucher No.</b>	<b>Particular</b>	<b>Length in Feet</b>	<b>No s</b>	<b>Rate per Foot</b>	<b>Rate Paid in Same FY in Same TM A/Market Rate</b>	<b>Excess Rate</b>	<b>Excess Amount</b>	<b>Supplier Name</b>
TMO	137/1-13	Pana Flex 18x3	54	23	58	18	40	49,680	Ikhlq Ahmed & Co.
TMO	150/1-13	Cloth Banners 20x3	60	14	50	10	40	33,600	Mian Farooq Ahmed
TMO	151/1-13	Cloth Banners 5x3	15	60	50	10	40	36,000	Mian Farooq Ahmed
TMO	192/1-13	Pana Flex 4X6	24	36	58.33	18	40.33	34,845	MLIK KARIM BUX
TMO	192/1-13	Panflex steamers 4X4	16	50	60	25	35	28,000	MLIK KARIM BUX
I&S	196/8-12	Pana Flex 5x3	15	140	45	18	27	56,700	Malik M. Qaiser
I&S	197/8-12	Pana Flex 18x3	54	8	42.03	18	24.03	10,381	Malik M. Qaiser
I&S	197/8-12	Pana Flex 20x10	200	7	44.95	18	26.95	37,730	Malik M. Qaiser
								<b>286,936</b>	

## Non Collection Of House Rent &amp; Maintenance Charges Of Rs.\_4.718 million

Sr. No.	Name of Employees	Location	Out Standing Month	HS R	5% Maintenance	Total
1	Javed Iqbal Driver	Fire Birgade Chongi Number 14	108	1503	270	191484
2	Muhammad Afzal Driver	Fire Birgade Chongi Number 14	108	1503	270	191484
3	Muhammad Ashraf Driver	Fire Birgade Chongi Number 14	108	1503	270	191484
4	Muhammad Ishaq NQ	Fire Birgade Chongi Number 14	108	1366	245	173988
5	Nazeer Ahmad Fire Man	Fire Birgade Chongi Number 14	108	2346	648	323352
6	Muhammad Ilyas Fire Man	Fire Birgade Chongi Number 14	108	2346	648	323352
7	Muhammad Aslam Fire Man	Fire Birgade Chongi Number 14	108	2346	648	323352
8	Abdullah Fire Man	Fire Birgade Chongi Number 14	108	2346	648	323352
9	Arshad Iqbal NQ	Fire Birgade Chongi Number 14	108	1366	245	173988
10	Ch. Bilal Ahmad JC	Fire Birgade Chongi Number 14	108	1589	290	202932
12	Haji Aashiq Fire Man	Fire Birgade Chongi Number 14	108	2346	648	323352
13	Muhammad Hanif Work shop	Fire Birgade Chongi Number 14	108	2346	648	323352
14	Ejaz Fire Man	Fire Birgade Chongi Number 14	108	2346	648	323352
15	Sharif Driver	Fire Birgade Chongi Number 14	108	1503	270	191484
16	Ishfaq chowkidar	Fire Birgade Chongi Number 14	108	1366	245	173988
17	Imam Bux Driver	Fire Birgade Chongi Number 14	108	1503	270	191484
18	Sagheer Driver	Fire Birgade Chongi Number 14	108	1503	270	191484
19	Muhammad Arshad NQ	Disposal of Khuni Burj	108	1366	245	173988
20	Sabra Bibi SW	Disposal of Khuni Burj	108	1366	245	173988
21	Khadim Hussain khan JC	Disposal of Khuni Burj	16	1589	290	30064
23	Tariq Saleem (Electrician)	Behing Mumtazabad Office	108	1589	290	202932
<b>Total</b>						<b>4718236</b>

## [Para 1.4.3.1]

## Non-Recovery Of Rent Of Shops Amounting Rs.10.159 Million

Name of Lessor	Location of Shop	Page of Demand Register	Period of un paid	Arrear Amount
M Ashraf	Zere Tanki	4-Jan	1-5-13 to 30-6-13	3674
M Khan		19-Jan	1-3-13 to 30-6-13	5800
Usman		26-Jan	1-4-13 to 30-6-13	5082
Akram		29-Jan	1-6-13 to 30-6-13	1474
Umar Farooq		Jan-38	1-6-13 to 30-6-13	1738
Umar Farooq		Jan-39	1-4-13 to 30-6-13	5214
Naseer Ahmad		Jan-40	1-4-13 to 30-6-13	5214
Saleem		Jan-49	1-4-13 to 30-6-13	4455
Hafeez-u-Din		Jan-50	1-4-13 to 30-6-13	4389
Numan		Jan-59	1-5-13 to 30-6-13	2926
Menhas		Jan-60	1-4-13 to 30-6-13	4785
Imran		Jan-61	1-3-13 to 30-6-13	5852
Farooq Muzamil		Jan-70	1-6-13 to 30-6-13	1760
Junaid		Jan-74	1-3-13 to 30-6-13	6600
Umair		Jan-76	1-11-12 to 30-6-13	13640
Javeed		Jan-77	1-1-13 to 30-6-13	8778
Rizwan		Jan-79	1-4-13 to 30-6-13	5181
Akhtar		Jan-80	1-4-13 to 30-6-13	5181
Taher Mehmood		Jan-81	1-4-13 to 30-6-13	5544
Abdul Rehman		Jan-84	1-4-13 to 30-6-13	1584
Maqsood		Jan-98	1-11-12 to 30-6-13	11704
Nasir		Jan-99	1-5- 13 to 30-6-13	2926
Yaseen		1/100	1-6-13 to 30-6-13	1463
M Tariq		1/101	1-3-13 to 30-6-13	7392
M Tariq		1/102	1-3-13 to 30-6-13	7392
Asger		1/103	1-5-13 to 30-6-13	3366
Lateif		1/104	1-4-13 to 30-6-13	5049
Raseed		1/108	1-3-13 to 30-6-13	5852
Shaheid		1/112	1-6-13 to 30-6-13	1738
Shaheid		1/113	1-5-13 to 30-6-13	3344
Jameel		1/117	1-4-13 to 30-6-13	4389
Sajeid		1/118	1-2-13 to 30-6-13	8415
Sajeid		1/120	1-1-13 to 30-6-13	10362
Khalil		1/126	1-4-13 to 30-6-13	5214

Shaheen Market

Shakel		1/132	1-3-13 to 30-6-13	6732
Khalil		1/139	1-4-13 to 30-6-13	5049
Intazar		1/140	1-1-13 to 30-6-13	10098
Tariq		1/141	1-4-13 to 30-6-13	5181
Tariq		1/142	1-4-13 to 30-6-13	5214
Kosar		1/143	1-4-13 to 30-6-13	4389
Asif		1/144	1-5-13 to 30-6-13	2926
Raseed		1/145	1-5-13 to 30-6-13	3366
Gulzar		1/158	1-5-13 to 30-6-13	3366
Fiyaz		1/161	1-4-13 to 30-6-13	5181
Shaheid		1/163	1-5-13 to 30-6-13	3586
Shoeib		1/168	1-6-13 to 30-6-13	1463
Imran		1/169	1-5-13 to 30-6-13	3586
Mushtak		1/170	1-2-13 to 30-6-13	8415
Mushtak		1/171	1-2-13 to 30-6-13	8415
Gulzar Begam		1/172	1-6-13 to 30-6-13	1727
Salman		1/176	1-5-13 to 30-6-13	2926
Abdul Majeed		1/184	1-4-13 to 30-6-13	5049
Shabeir		1/185	1-4-13 to 30-6-13	5379
Waseem		1/188	1-4-13 to 30-6-13	5049
Fiyaz		Jan-90	1-5-13 to 30-6-13	6732
Youns		2/196	1-4-13 to 30-6-13	5049
Aslam Zaheid		2/200	1-4-13 to 30-6-13	6732
Nadeem		2/204	1-3-13 to 30-6-13	8712
Asif		2/206	1-2-13 to 30-6-13	7315
Kashif		2/207	1-1-13 to 30-6-13	8778
Zafar		2/214	1-10-12 to 30-6-13	15147
Aslam Zahed		2/215	1-3-13 to 30-6-13	6732
Saleem		2/217	1-3-13 to 30-6-13	6292
Akram		2/220	1-1-13 to 30-6-13	9768
Akbar		2/221	1-4-13 to 30-6-13	5181
Kadeer		2/223	1-4-13 to 30-6-13	5049
Mohsein		2/231	1-2-13 to 30-6-13	9075
Intakhab		2/232	1-1-13 to 30-6-13	10890
Ishfaq		2/238	1-5-13 to 30-6-13	3630
Abdul Hakeem	Tosi Shaheen Market	2/250	1-2-13 to 30-6-13	7315
Abdul Hakeem		2/251	1-2-13 to 30-6-13	8415
Faheem		2/254	1-3-13 to 30-6-13	7040
Abdul Majeed		2/259	1-2-13 to 30-6-13	7315
Zafar		2/262	1-4-13 to 30-6-13	5148
Zafar		2/263	1-6-13 to 30-6-13	1716
Shahbaz		2/264	1-6-13 to 30-6-13	1485
Shabeir		2/267	1-2-13 to 30-6-13	7315
Rezwan		2/268	1-2-13 to 30-6-13	8580
Sultan Mehmood		2/269	1-2-13 to 30-6-13	8580

Javeed		2/271	1-5-13 to 30-6-13	3080
M Hafeez		2/278	1-1-13 to 30-6-13	8712
M Hafeez		2/279	1-4-13 to 30-6-13	5049
M Hafeez		2/280	1-1-13 to 30-6-13	8415
Amir		2/284	1-4-13 to 30-6-13	4455
Post Office		2/295	1-6-13 to 30-6-13	545
Abdul Waheed		2/297	1-2-13 to 30-6-13	7080
Rasool Bax	Sarklar Road Shaheen Market	2/302	1-7-99 to 30-6-13	313034
Khalid Ashraf		2/303-05	1-7-12 to 30-6-13	837978
Ayuob	Fain Market	2/308	1-12-12 to 30-6-13	20013
Ayuob		2/309	1-11-12 to 30-6-13	34308
Mehraj		2/311	1-2-13 to 30-6-13	13850
Syad Kaswar Gardezi		2/312	1-2-13 to 30-6-13	12650
//		2/313	1-12-12 to 30-6-13	17710
Ishwaq		2/314	1-3-13 to 30-6-13	10420
Mukhtiyar		2/322	1-1-13 to 30-6-13	19032
Gulam Ahmad		2/323	1-3-13 to 30-6-13	17208
Eid Ahmad		2/324	1-5-13 to 30-6-13	5512
Shreif		2/326	1-10-9 to 30-6-13	127080
Naser		2/327	30-6-4 to 30-6-13	106451
Sabeer		2/328	1-7-6 to 30-6-13	70476
Abdul Salam	Garbi Alang Pak Gate	2/332	1-5-13 to 30-6-13	4312
Sadeiq		2/333	1-2-13 to 30-6-13	9290
Idres		2/334	1-1-13 to 30-6-13	12204
Muzafar	Zere Dispensary Pak Gate	2/336	30-6-4 to 30-6-13	1865244
Raof		2/337	1-2-13 to 30-6-13	40920
Nasuldin		2/338	30-6-4 to 30-6-13	1522836
Sekandar	Chok Shahedan	2/345	1-6-13 to 30-6-13	4859
Saleem		2/346	1-5-13 to 30-6-13	10516
Amir Nawaz		2/353	1-3-13 to 30-6-13	20232
Farooq		2/351	1-3-13 to 30-6-13	22360
Nazeer	Chok Manzorabad	2/358	1-4-13 to 30-6-13	11022
			<b>Total</b>	<b>5619952</b>
			<b>CC</b>	<b>4539092</b>
			<b>G Total</b>	<b>10159044</b>

**Annex-M**

**[Para 1.4.3.3]**

**Illegal Construction of Commercial Buildings without Submitting Building Plans & government dues Rs 4.18 Million**

<b>Name</b>	<b>Nature Of Business</b>	<b>Date of Map submitted</b>	<b>Total Area</b>	<b>Av. Sale Price</b>	<b>Conversion Fee</b>
Shops, Near A-One pilot Science School, Vehari Road, Makhdoom Rasheed Multan.	Shops	Not Shown	1080	740.7407407	160000
Two Shops Opposite, State life iNsurance Near Hashmi chowk Makhdoom Rasheed	Shops	Not Available	270	740.7407407	40000
Five Shops Near Job Bank Opposite Wains city Makhdoom Rasheed	Shops	Not Available	540	740.7407407	80000
Ten Shops (Madni Commercial Center) Darbar road Makhdoom Rasheed	Shops	Not Available	1890	555.5555556	210000
Six Shops Near Wahla Karyana Center Darbar Road Makhdoom Rasheed	Shops	Not Available	1350	555.5555556	150000
Lasani Charga House Makhdoom Rasheed , vehari road	Hotel	Not Available	2700	740.7407407	200000
Elysium Hall Grammer School, Hashmi chowk Makhdoom Rasheed	School	Not Available	5400	555.5555556	300000
Al-Rehmand Surgical Center opposite Civil Hopsital Makhdoom Rasheed	Private Hospital	Not Available	405	370.3703704	30000
Hakania School System & Noble College Hashmi chowk Makhdoom Rasheed	School & College	Not Available	160	100000	1600000
Umair Afzal Traders Near A-one Piolet School, Makhdoom Rasheed		Not Available	4050	740.7407407	300000
Laurate School Haris Campus Budhla Road	School	Not Available	5400	1335	720900
Power Looms Adjacent to Royal Marriage Club Budhla Road Multan	Factory	Not Available	2700	1335	180225
Gododown Adjacent to Askaria Public School Budhla road Multan	Gododown	Not Available	3240	1335	216270
<b>Total</b>					<b>4187395</b>

**Annex-N**

**[Para 1.4.4.2]**

**EXCESSIVE PAYMENT OF ELECTRICITY BILLS OF RS 2.303 MILLION**

<b>Name of Sub Division</b>	<b>Period</b>	<b>Unit Paid</b>	<b>Unit to be Allowed</b>	<b>Excess Unit Paid</b>	<b>Payment Made</b>	<b>Per Unit Rate</b>	<b>Excess Payment</b>
Manzoor Abad	Aug-12	34823	34820	3	642484.35	18	132
	Mar-13	35820	34820	1000	583825	16	16,299
Shamsa Bad	Oct-12	13662	9850	3812	258461	19	72,116
Mumtazabad	Jul-12	41390	16425	24965	673390	16	406,165
Pak Gate	Jun-12	88495	72927	15568	1571394	18	276,439
	Jul-12	88495	72927	15568	1593355	18	280,302
	Aug-12	88495	72927	15568		18	280,224
	Sep-12	88495	72927	15568	1462884	17	257,350
	Oct-12	82222	72927	9295	1622677	20	183,440
	Nov-12	80995	72927	8068	1440803	18	143,520
	Dec-12	80995	72927	8068	1489942	18	148,415
	Jan-13	86528	72927	13601	1475202	17	231,881
Feb-13	73327	72927	400	1176013	16	6,415	
<b>Total</b>		<b>758047</b>	<b>656343</b>	<b>101704</b>			<b>2,302,698</b>

**Excess payment to contractor by approving Higher Rates of Tuff tile Of Rs.1.706 Million**

**Table 1 (Rate Analysis of Tuff Tile)**

Description	Rate Paid BY TMA			Description	Actual Rate To Be Paid			Remarks
	QTY	Rate	Amount		QTY	Rate	Amount	
Dismantling of bricks soling on edge 1 x 10 x 10	100 Sft	260.3 % sft	260.3	Dismantling of bricks soling on edge 10 x 10 x 0.375	37.5 Cft	260.3 % Cft	97.61	Qty was taken in Cft while the rate was applied of Cft. Which was wrong, qty can also be changed into Cft
Breaking Bricks into Bats Size 1.5" to 2" gauge i/C relaying as sub base course . 100x 35.96x14/11 = 46.40 cft 957+1071.85 /2 = 1014.42 +1244.10	46.40 Cft	2258.52 % Cft	823.23	Breaking Bricks into Bats Size 1.5" to 2" gauge i/C relaying as sub base course . As item No.01 = 100 *00.365	36.5 Cft	2162.82 % Cft	789	Excessive Qty and rates were claimed
Supply & filling Sand Under Floors	25 Cft	1327.6 % Cft	331.9	Supply & filling Sand Under Floors	25 Cft	1327.6 % Cft	331.9	
PCC Pavers 50 mm Thick 7000 PSI (C/S) Tuff Tile	105 Sft	29 P.Sft	3045	PCC Pavers 50 mm Thick 7000 PSI (C/S) Tuff Tile	105 Sft	29 P.Sft	3045	
Carriage PCC pavers from factory to Site (NS)	105 Sft	5 P-Sft	525	Carriage PCC pavers from factory to Site 0 to 10 Km = Rs. 506.29 10 to 20Km= Rs. 202.1 Total = Rs. 708.39 paver 105sft = 105 x 0.167= 17.50 cft	17.5 Cft	708.39 % Cft	124	In schedule rate of carriage is available in Cft, similary carriage qty can also be changed into cft, there was no need to apply the Non Schedule rated



Labour charges for fixing of Pavers i/C preparing of bed & Cambering Complete (N.S) @ Rs.6.5 P.Sft	100 Sft	8 P-Sft	800	Labour charges for fixing of Pavers i/C preparing of bed & Cambering Complete (N.S) @ Rs.6.5 P.Sft	100 Sft	5 P-Sft	500	Non Schedule rate of Labour was taken very high while there was no quotation etc was available as a proof of applied rate. Every TMA applied its own rates e.g TMA Sher Shah give labour Rate Rs. 6 P-sft
<b>Total</b>			<b>5785.43</b>	<b>Total</b>			<b>4887.48</b>	
Ad 20% contractor Profit Over head Charges on Item No. 4,5, & 6 on Rs. 4370			874	Ad 20% contractor Profit Over head Charges on Item No. 4, & 6 on Rs. 3545			709	
<b>Total Rates With Dismantling</b>			<b>67</b>	<b>Total Rates With Dismantling</b>			<b>56</b>	
<b>Excess Rate</b>								<b>11</b>
<b>Rates Without Dismantling</b>				<b>Rates Without Dismantling</b>				
<b>Total</b>			<b>4701.9</b>	<b>Total</b>			<b>4000.9</b>	
Ad 20% contractor Profit Over head Charges on Item No. 4,5, & 6 on Rs. 4370			874	Ad 20% contractor Profit Over head Charges on Item No. 4, & 6 on Rs. 3545			709	
<b>Total Rates Without Dismantling</b>			<b>55.26</b>	<b>Total Rates Without Dismantling</b>			<b>47.1</b>	
<b>Excess Rate</b>								<b>8.2</b>

**Table 2 (Detail of Excess Payments)**

ADP No.	Name of Scheme	QTY Paid	Rate Paid	Rate To Be Paid	Excess Rate	Recovery	MB NO.
48 L	Cosnt of tuff tile, capeting Farooq Town Arif Pura UC No.19	648	66.59	56	10.63	6885	
48 L	Cosnt of tuff tile, capeting Farooq Town Arif Pura UC No.19	1396	55.26	47.1	8.16	11391	3526/7-- 9
12 L	Cosnt of tuff tile, capeting Farooq Town Arif Pura UC No.19	12213	66.59	56	10.63	12976 6	27018/98
22 L	Cosnt of tuff tile, Street Rana Basheer Wali UC No.25	3620	66.59	56	10.63	38463	1934/37- 42
15 L	Cosnt of tuff tile, Haider Pura Wali UC No.22	6400	66.59	56	10.59	67776	3520/79- 80
15 L	Cosnt of Tuff Tile, Rana Akbar Wali Street Near Muslim Boys School UC	6234	66.67	56	10.67	66517	3514/30-

	No.22						34
32 L	Cosnt & Repair of Tuff Tile, Gulzaib colony UC No. 26	5681	66.67	56	10.67	60616	3534/28-31
1 L	Cosnt & Repair of Tuff Tile, Lohar colony UC No. 21	3600	66.67	56	10.67	38412	5909/178-183
11 L	Cosnt & Repair of Tuff Tile, Lohar colony UC No. 21 Phase-I	12390	66.67	56	10.67	13220 1	3533/18-20
27 L	Cosnt of Tuff Tile, Mohallah Abid Pura Daira Basti UC-28	2400	63.99	55	8.67	20808	3526/10-14
27 L	Cosnt of Tuff Tile, Mohallah Abid Pura Daira Basti UC-28	3296	66.59	56	10.59	34905	3526/10-14
24 L	Cosnt of Tuff Tile Muslim colony UC No.18	1348. 08	66.59	56	10.59	14276	3533/13-15
22 L	Cosnt of Tuff Tiles Mohalla Hazarian UC No.19	7063	66.59	56	10.59	74797	3519/18-20
19 L	Cosnt of Tuff Tiles Street Muhamamd Hussain UC No.25	1487. 25	66.59	56	10.59	15750	27011/ 74-75
28 L	Cosnt of Tuff Tile, Links Street of Haider Pura Uc 22	4842	65.29	48	16.89	81781	3527/13-16
27 L	Cosnt of Tuff Tile, Links Street of Haider Pura Uc 22	5301	66.59	56	10.59	56138	1935/1--5
42 L	Cosnt of Tuff Tile, main road masjid Wali Ward No.2, Norani Street UC No.44	8680	66.59	56	10.59	91921	3524/37-41
17 L	Cosnt of Tuff Tile, Kachi Abadi UC No.21	3060	66.59	56	10.59	32405	29266/87--94
21 L	Cosnt of Tuff Tile, Ch. Rasheed Wali Street Chongi No. 14, UC 25	5778	66.59	56	10.59	61189	3534/38-41
29 L	Cosnt of Tuff Tile, Street Haji Shahab Wali, UC 28	5760	66.59	56	10.59	60998	29260/47-49
25 L	Cosnt of tuff Tile, chah Talib Wala ,	2835	65	47	17.90	50747	3527/9--

	Muslim colony UC No.18						12
5 L	Cosnt of Tuff Tile, new Kho Basti Sahu Ka Makhdoom Rasheed UC 80	6820	66.59	56	10.59	72224	3514/54-56
23 L	Cosnt of RCC paver Drains Gali Near Noor masjid UC No. 25	9780	64.7	54	10.59	103570	3537/17-19
1 L	Cosnt of Tuff tile, Mohallah Gurr mandi South Hussain Agahi Uc 44	9366	66.59	56	10.59	99186	1932/33-35
30 L	Cosnt of Tuff Tile, Street haji Ilyas Wali, Baghban Pura UC No.18	3931	66.59	56	10.59	41629	3532/4--6
14 L	Cosnt of Tuff Tile, Basti Dera Muhammadi UC 47	15985	66.59	56	10.59	169281	1935-20-23
3 L	Cosnt of Tuff Tile, Hashmi Chowk Makhdoom Rasheed UC 80	6820	66.59	56	10.59	72224	27011/79-81
	<b>Total</b>					<b>1705858</b>	

**Annex-P**

**[Para 1.5.2.1]**

**Unauthorized Expenditure on Arrangement of Cattle Mandi of Rs 18.06 Million**

<b>Dated</b>	<b>Voucher No.</b>	<b>Description</b>	<b>Invoice No. &amp; Date</b>	<b>Amount</b>
12/4/2013	127	Shifting Arrangements of Cattle Mandi	Jan-13	2641432
16-04-2013	128	Shifting Arrangements of Cattle Mandi	Feb-13	2641432
18-04-2013	141	Shifting Arrangements of Cattle Mandi	Mar-13	3301790
25-04-2013	03-PLA	Shifting Arrangements of Cattle Mandi		603683
7/5/2013	40	Shifting Arrangements of Cattle Mandi	Apr-13	660358
13-05-2013	54	Stemers (6 x 3 x 48)=864@ 27 Pana Flex 10 x 20 x 12 = 2400 @ Rs. 27	16-11-2012	88128
22-05-2013	86	Pana Flex for Cattle Mandi	Missing	53880
5/6/2013	45	Arrangements of BakarMandi		800000
6/6/2013	49	Arrangements of Cattle Mandi		441474
6/6/2013	07-PLA	Diesel Petrol for Cattle Mandi	4-01-2013 to 14-04-2013	868411
28-06-2013	12-PLA	Arrangements of Cattle Mandi		5962424
<b>Total</b>				<b>18063012</b>

## Annex-Q

## [Para 1.5.3.5]

## Non Collection of House Rent &amp; Maintenance Charges of Rs.2.489 Million

Property Register		Name	Area	HS R	5% Maintenance	Total
Page No.	Sr. NO.					
7	57	Abdul Lateef (Mali) baghlangy Khan	7 M	136 6	245	154656
7	58	Lubnayasmeen (Teacher) baghLangy Khan	7 M	234 6	648	287424
7	59	Muhammad Khalid Hassan (Driver) BaghLangy Khan	6 M	150 3	270	170208
7	60	Muhammad Arshad (Mali) BaghLangy Khan	3.82 M	136 6	245	154656
8	61	Kareem nawaz (mali) BaghLangy Khan	7.5 M	136 6	245	154656
8	62	Muhammad Akram (Mali) BaghLangy Khan	3.5 M	136 6	245	154656
8	63	Nadeem Khan (Building Inspector) near TankiWasa Hassan Parwan	12 M	221 4	400	250944
8	64	Muhammad Riaz Khan near tanki was hassanParwana	12 M	150 3	270	170208
8	65	Abdul Rasheed (Drafts man) Tamoor Road ChowkShaheda	5 m , 68 Feets	443 3	800	502368
8	66	Nadeem Ahmad (Accountant) Tamoor Road ChowkShaheda	5.32 M	158 9	290	180384
8	67	Shabeer Ahmad (Mali ) Tamoor Road ChowkShaheda	7.21 M	136 6	245	154656
8	68	Muhammad Akbar Mali Near Bagich Boar Gate	3.5 M	136 6	245	154656
<b>Total</b>						<b>248947 2</b>

**Annex-R****[Para 1.7.1.1]****Non Production of Vouched Account of Purchases for Punjab Youth Sports Festival Rs 1.411 Million**

<b>Name of Work</b>	<b>Name of Contractor</b>	<b>Tender Amount</b>	<b>Total Payment</b>	<b>Remarks</b>
Supply man hole covers	Mamoon Aftab	500000	498414	Not produced
Fixing new nalka jat (Water Pump) on Jaloos Routs	Mamoon Aftab	100000	98380	Not produced
Supply filter purification plants TMA Shujabad	Mamoon Aftab	100000	99899	Not produced
Construction Park TMA Shujabad	Rao Amir Saleem	500000	293967	M.B No.4046 and 1718 not produced
Repair / Renovation Jinah Hall Tma, Shujabad	Sh Ilyas	1000000	431826	Not produced
Construction Office Building TOR, TMA Shujabad	Hasan Imran	1000000	734066	Not produced
Construction Office Building TOF, TMA Shujabad	Hasan Imran	1000000	733311	Not produced
Construction Soling Basti Arain Mouza Khakhi Panjani	Noor Muhammad	1400000	965605	Not produced
Construction Soling From Metalled Band Road To Basti Abbas Nagar	Fayyaz	1000000	712500	M.B No.156 not produced
Construction Soling From Road Pul Mehmood To Basti Manzoor Abad Mouza Lutaf Pur	Mumtaz	1000000	737175	M.B No.394 and 391 not produced
Construction Soling, Culverts Sheikh Pur Shajra Rasool Pur Road To Basti Malik Amir Arain	Iltaf	800000	592240	M.B No.394 and 391 not produced
Construction Soling Shah Musa Rasool Pur Road To Basti Channer Wala	Akhtar & Sons	800000	598922	Not produced
Construction Soling, Culverts Baqar Wala To Langar Wala Mouza Mohan Pur Sharqi	M. Irfan	500000	371751	Not produced
Construction Soling Basti Choura To Basti Laal Wala Uc.110. Gardez Pur	Fayyaz	800000	648328	M.B No.156 not produced

Construction Soling Roadchah Kot Haji Ghulam Farid Parhar From Road Ibrahim Wala To Kot Haji Ghulam Farid Uc Raja Raam	Ilyas	700000	571222	M.B No. 7050 and 1511 not produced
Construction Soling From Bhaini Faiz Doger To Hafiz Muhammad Sharif Maari Noon Uc Raja Raam	Shahid	700000	496943	M.B No.153 not produced
Construction Soling Pandi Wala To Basti Daad Mouza Rasool Pur Uc Raja Raam	Ilyas	800000	613600	MB No.151 not produced
Const. Tuff Tile, Sewerage Lohar Colony Bao Nasir Near Chhoti Nehar Shujabad Uc 96	Shahid	400000	301827	Not produced
Const. Soling Chhota Ghazi Wala Uc 100	Abdul Qadir	500000	418457	MB No.156 not produced
Const. Soling Different Street Basti Raja Pur Mouza Shahpur UC 100	Qaiser Abbas	410000	339993	MB No. 154 not produced
Cosnt. Soling, Drain, Pucca Nala Chah Kiker Wala Mouza Shahpur Uc 100	Zafar Iqbal	400000	0	MB No.3432 not produced
Const. of soling nala chah Nigran wala UC-100	Zafar Iqbal	500000	0	Not produced
Const. Soling Chah Shrieen Wala Mouza Shah Pur Ubbha Uc 100	Qaiser Abbas	300000	244800	MB No. 154 not produced
Cosnt. Soling Chah Fateh Khan Wala To Mahni Wala Mouza Shahpur Ubbha Uc 100	Sh Ilyas	700000	511000	MB No. 7050 and 151 not produced
Const. of soling Jandi wala to Mullan Ahmed Wala	Akhtar & Sons	700000	0	Not produced
Const. Soling Chah Logo Wala To Bhu Hayyat Wala Basti Mitthu Uc 102	Zulfiqar Bhutta	700000	513800	Not produced
Const. Soling, Culverts Etc Mian Nisar Ahmad & Rao Dilbir Kotli Najabat Uc 104	Ch Tahir	600000	358758	Not produced
Const. Soling Chah Ranjhy Wala To Aziz Wala Mouza Bangla Gardaz Pur Uc 110	Fayyaz	800000	614000	Not produced
Const. Pul Rukan Hati Cenal Marha Uc 111	Shahbaz Ilyas	300000	94606	MB No.395 not produced
Const. Soling Chah Thlay Wali Nehar To Home Haji Allah Ditta	Abdul Qadir	600000	478500	Not produced

Bhutta Chah Wasoo Wala Marha Uc 111				
Const. Soling Darbar Khaki Shah Uc Marha	Fayyaz	600000	490500	Not produced
Const. Soling, Tali Wala To Ganja Khoo Basti Mahram Uc Marha Uc 111	Sh Ilyas	650000	463221	MB No.7050 and 151 not produced
Const. Soling Calroo Wala To Home Rafeeq Foji Uc Marha Uc 111	Shahzad Pir	800000	602640	MB No.601 and 392 not produced
Const. Soling Marha Road To Chah Bahishti Wala Chowk Foji Iqbal Uc Marha Uc 111	Fayyaz	800000	592400	MB No. 156 not produced
Supply Man Hole Covers, Krayy, Pipe In Tma Shujabad	Sohail Kamran	600000	384060	Not produced
Construction Sewerage & Carpetting Gali Faiz Khan Balouch From Khan Garh Road To Mirza Chowk C/O Asif Alvi Uc.95. City	Hasan Imran	2500000	0	Not produced
Construction Metalled Road Viternary Hospital To Chhoti Nehar I/C Sewerage Uc.95	Ishfaq Usman	2500000	843655	Not produced
Construction Soling, Sewerage In Streets Master Colony Uc.95. City	Rana G.H	2000000	1488997	Not produced
Construction Metalled Road & Sewerage Line Ch Asghar Awan Aastana Ghousia Via House Saifal Chishti Uc.95. City	Sh Ilyas	2500000	1212282	Not produced
Construction Sewerage Main Branch To Gali Aslam Advocate Wali, Amb Wala Uc.95.	Ghulam Abbas	1000000	734263	Not produced
Construction Sewerage Opposite Bilal Masjid Hashmi Colony Uc.95.	Sohail Kamran	1600000	1029289	Not produced
Construction Sewerage & Metalled Road From Bilal Masjid To Khair Pur Road C/O Asif Alvi Uc.95. City	Laeq	2000000	288577	Not produced
Const. M/Road Bye Pass to Allama Iqbal School C/O Mian Iltaf Bodla Gajju Hatta	Fida Bhutta	1800000	1341762	Not produced
Const. M/R Matotli Road to Hoae Wala Via Choudhry Wala Rao Khalid Saeed Basti Mithu	Akhtar Zaman Bhutta	3000000	2399442	Not produced



Const. M/R widening from Shahzad Chowk Basti Haslan Abad Gajju Hatta	Nazar Khakh	4800000	3840000	Not produced
Construction Soling Road From Vains Mor To Khan Qah Peer Roorai Wala Basti Mithu	Rao Shahzad	800000	640000	Not produced
Const. Soling Basti Labeeja Ghulam Nabi Wala	Fayyaz	1800000	1440000	Not produced
Const. Soling Man Sai Wala Haji Gul M Wala (Khawaja Farooq) Jalal Pur Khakhi	Noor Muhammad	1800000	831541	Not produced
Construction Boundary Wall Grave Yard Habib Shaheed Mouza Basti Mithu	Fayyaz	1500000	1185150	MB No.393 not produced
Construction Soling Road From Bhul Hayat Wala Basti Baara	Shafqat Shah	1200000	967560	MB No.394 and 154 not produced
Construction Boundary Wall Grave Yard Basti Mohana, Basti Mithu Sharqi	Rana Talib	1000000	807500	Not produced
Construction Tuff Tile, Sewerage Gali Haji Gul Muhammad Bhutta Wali, Gali Haji Sultan Bhutta Wali, Gali Haji Munir Bhutta Wali	Fida Bhutta	600000	395026	MB No.3433 not produced
Construction Boundary Wall Grave Yard Noor Shah Near Wapda Office	Rao Shahzad Hussain	400000	328360	Not produced
Construction Soling From Office Uc Panjani To Daira Kishwar Pahor Jalal Pur Khakhi Uc-109	Noor Muhammad	500000	185740	Not produced
Construction Soling Gali Khawaja Muhammad Nawaz Bagraim Gardez Pur	Noor Muhammad	600000	39190	Not produced
Const. Soling Nehar Punjani To Talai Wala Mouza Basti Mithu Sharqi Gul Bahar Wala To Bhagi Wala U.C 102 Basti Mitthu	Rana Talib	1000000	780100	Not produced
Const. Soling Kalu Wala To Metalled Maqem Pur Road Raja Ram to Tahli Wala Raja Ram	Sh Ilyas	1000000	731500	MB No.7050 and 395 not produced
Const. Soling Rao Intizar Basti Jhandy Wala Kot Wala Kotli Nijabat Kotli Najabat	Sohail Kamran	2000000	1286835	Not produced

Const Soling Haji Wala To Wasal Wala Mouza Jhangi Union Council Jalal Pur Khakhi Uc 109 Jalal Pur Khakhi	Noor Muhammad	1000000	38954	Not produced
Const. Soling Basti Labija To Basti Khawja Jam Altaf Uc. 110 Gardaiz Pur	Noor Muhammad	1000000	35019	Not produced
Const. Soling Pul Panjani Nehar To Khan Muhammad Wala Sui Gas Chah Khumiran Wala 1-Km Uc.110 Gardaiz Pur	Noor Muhammad	1600000	582735	Not produced
Const. Metalled Road Mohallah Khawjgan 1/2 Km Uc.110 Gardaz Pur	Sh Ilyas	1000000	574465	Not produced
Const. Soling Culverts Basti Langrah To Haji Saeed To Basti Shah Wala Staar Hayyat Khan Langrah Uc.111 Marha	Wasim Chishti	800000	45808	Not produced
Const. Metalled Road From Telephone Exchange To Mally Wala 7-Acres Uc.106 Matotali	Sh Ilyas	1600000	925900	Not produced
Const. Soling Drain Eid-Gah Basti Mehmood Khan Wala 6-Acres Uc.111 Marha	Haji Sharif	700000	201000	MB No.8820 and 154 not produced
Const. Soling Bari Nehar To Chah Katoowala Mouza Rukan Hatti 4-Acres Uc.101 Gaju Hatta	Gul Sher Khan	300000	234750	Not produced
Const. Two Nos. Culverts Chah Mouchi Wala Rukan Hatti Uc.111 Marha	Rao Amir Saleem	100000	35523	Not produced
Const. Soling Mohallah Shujat Abad Basti Naeem Khan Advocate 2200-Fit Uc. 96 City	Rao Amir Saleem	1100000	41913	Not produced
Const. Culverts, Soling 7.Burji Miner To Basti Langrah 6-Acer Uc.111 Marha	Sh Ilyas	600000	448500	Not produced
Const. Tuff Tile Basti Chah Ramo Wala 6- Acres Uc.103 Raja Ram	Rao Amir Saleem	800000	17523	Not produced
Const. Tuff Tile House Dr. Asghar Khokhar Raja Ram 200-Fit Uc. 103 Raj Ram	Wasim Chishti	150000	108794	MB No.395 and 319 not produced
Const. Tuff Tile Shop Dr. Sajjad Raja Ram 100-Fit Uc. 103 Raja Ram	Rao Amir Saleem	80000	14189	Not produced

Const. Soling From Factory Al-Noor Cotton Chak Wazeer Abad Raja Ram Raja Ram	Nawaz Bhutta	500000	360000	Not produced
Const. Soling From Metalled Road Lalu Wala To Chah Hasan Wala Basti Dad Raja Ram	Nawaz Bhutta	200000	149918	Not produced
Const. Tuff Tile Girls College Housing To Residence Malik Iftikhar 200-Fit Uc.96 City	Rao Amir Saleem	150000	125833	Not produced
Const. Soling Road Shah Mousa Miner To Rasool Pur	Pir Bakhish	2500000	155602	Not produced
Const. Soling Road From Pir Bukhsh Wala Waqeel Wala On The Way Mehmood Miners	Pir Bakhish	4500000	3555450	Not produced
Const. Soling Road From Patri Wala To Mouchi Wala	Murid Hussain	1500000	869135	Not produced
Const. Soling Road From Primry School Kothy Wala To Saifal Wala	Pir Bakhish	1500000	1048487	Not produced
Const. Soling Sewerage/ Re-Soling Basti Khaki Punjani	Noor Muhammad	800000	476258	Not produced
Const. Soling Road From Basti Haji Qadar Bukhsh Khalani To Haji Muhammad Nawaz Khalani	Noor Muhammad	900000	38507	Not produced
Const. Soling Road From Jalal Pur Khaki To Basti Allah Bukhsh Bhlair	Noor Muhammad	800000	36615	Not produced
Const. Pul Matotali Abora Shumali Miner Indicated By Rao Munawer	Shahzad Hussain	400000	0	Not produced
Const. bridge, tuff tile on pir wala thath miner	Nawaz bhutta	350000	188455	Not produced
Construction tuff tile gali malik ghulam farid pandha muhallah arain wala 200'	Hashim	100000	0	MB No.3436 not produced
Construction soling from jeewan wala to khan wala 6 acre	Liaqat	650000	442247	Not produced
Construction soling drain basti chhajo shah	Liaqat	640000	439550	Not produced
Construction soling drain basti khan pur qazian	Liaqat	800000	540992	Not produced
Construction metalled road tahli wala to darogha pointed out by ahmad nawaz	Murid	644000	0	Not produced
Const. drain, tuff tile Bhatti colony	Noor	300000	168413	Not produced

	muhammad			
Construction of soling from gailay wall road to basti tibbi balochan	Shahbaz	800000	534000	Not produced
Construction of soling gailay wall road from syed wala to basti thallay wala	Altaf	800000	541015	Not produced
Construction of soling from siddo wala to basti saith saeed khan baloch	Nawaz	450000	306000	Not produced
Construction of road basti qaiser pur to gaari wala uc matotli	Sharif	500000	346250	MB No.8820 not produced
Construction of soling from main road thath ghalwan gailay wall road to p.s dera aarbi basti aslam wali jagan wali	Mumtaz	500000	340040	Not produced
Construction of sewerage, pcc tuff tile gali haji gul muhammad wali mohallah	Sh ilyas	450000	301950	Not produced
Construction of sewerage system mohallah muhammad khan wala khair pur road shujabad	Sh ilyas	1700000	1134750	Not produced
Const. of Tuff tile gali azhar wali Faiz colony	Sohail kamran	1000000	667194	Not produced
Construction of tuff tile/soling gali opposite imam bargah imamia zail ghar road uc.96	Shahbaz	400000	268200	MB No.397 not produced
Construction of boundary wall grave yard ganjeer jilal pur khakh shujabad	Liaqat	1400000	993101	Not produced
Construction of tuff tile gali nayooun wali al-marroof ghulam husain nai wali	Sh ilyas	500000	335300	MB No.397 not produced
Construction of sewerage tuff tile gali masjid aqsa wali near choungi no.8	Shahid	500000	334500	MB No.395 and 153 not produced
Const. Of soling, drain basti hassan abad mouza hilal wajja uc. 110 gardez pur	Malik nazim hussain	500000	333750	MB No.21 not produced
Const. Of bridge nehar mehmoood, soling chiragh shah mouza lutuf pur	Mumtaz ahmad	1200000	356021	Not produced
Const. of soling basti peer wala, basti chhajray wala uc. Thath ghalwan	Jumma khan	800000	0	Not produced
Const. Of soling road from pir wala to thath ghalwan road via band wala	Mumtaz ahmad	600000	0	Not produced

Const. Of soling drain mohallah sadar din shah with main street obara shumali	Mumtaz ahmad	700000	0	Not produced
<b>Total</b>		<b>101824000</b>	<b>57,096,086</b>	

**Annex-S**

**[Para 1.7.2.1]**

**Non-Obtaining of Additional Performance Securities – Rs 22.773 Million**

<b>S. No.</b>	<b>Date of Tender</b>	<b>Name of Scheme</b>	<b>Name of Contractor</b>	<b>Tender Amount</b>	<b>%age Bellow</b>	<b>Amount of Work Order</b>	<b>P. Security</b>
1	16.06.12	Const. Soling Gaju Hatta Parhar (Remaining Part) Malik Ahmad Hasan Parhar U.C 101 Gaju Hatta	Wasim Chishti	800000	27.01	583920	157717
2	16.06.12	Const. Soling Nehar Punjani To Talai Wala Mouza Basti Mithu Sharqi Gul Bahar Wala To Bhagi Wala U.C 102 Basti Mitthu	Rana Talib	1000000	21.99	780100	171544
3	16.06.12	Const. Metalled Road From Pul Miner Basti Mithu To Daira Malik Kousar Hussain Basti Mithu	Khizar Hayat	500000	21.99	390050	85772
4	16.06.12	Const. Soling Kalu Wala To Metalled Maqem Pur Road Raja Ram To Tahli Wala Uc. 103 Raja Ram	Sh Ilyas	1000000	26.85	731500	196408
5	16.06.12	Const. Soling Rao Intizar Basti Jhandy Wala Kot Wala Kotli Nijabat 20-Acres Uc. 104 Kotli Najabat	Sohail Kamran	2000000	28.14	1437200	404428
6	16.06.12	Const. Soling, Road Street, Maqem Pur Inside Basti Uc. 105 Rasool Pur	Riasat Ali	500000	24.25	378750	91847
7	16.06.12	Const Soling Haji Wala To Wasal Wala Mouza Jhangi Union Council Jalal Pur Khakhi Uc 109 Jalal Pur Khakhi	Noor Muhammad	1000000	29.99	700100	209960
8	16.06.12	Const. Soling Basti Labija To Basti Khawja Jam Altaf Uc. 110 Gardaiz Pur	Noor Muhammad	1000000	29.99	700100	209960
9	16.06.12	Const. Soling Pul Panjani Nehar To Khan Muhammad Wala Sui Gas Chah Khumiran Wala 1-Km Uc.110 Gardaz Pur	Noor Muhammad	1600000	29.99	1120160	335936
10	16.06.12	Const. Metalled Road Mohallah Khawjgan 1/2 Km Uc.110 Gardaz Pur	Sh Ilyas	1000000	20.15	798500	160898

11	16.06.12	Const. Soling Culverts Basti Langrah To Haji Saeed To Basti Shah Wala Staar Hayyat Khan Langrah Uc.111 Marha	Wasim Chishti	800000	27.01	583920	157717
12	16.06.12	Const. Metalled Road From Telephone Exchange To Mally Wala 7-Acres Uc.106 Matotali	Sh Ilyas	1600000	19.25	1292000	248710
13	16.06.12	Const. Soling From Chota Qaim Wala To Rana Mansoor Wala 3-Acres Uc.102 Basti Mithu	Rao Shahzad	300000	21.17	236490	50065
14	16.06.12	Const. Soling Basti Alam Wala To Hafiz Gulam Rasool Basti Laei Wala 4-Acres Basti Mithu	Haji Sharif	400000	22.6	309600	69970
15	16.06.12	Const. Soling Basti Chah Jany Wala 1-Acres Uc.102 Basti Mithu	Fida Bhutta	100000	14.2	85800	12184
16	16.06.12	Const. Soling Drain Eid-Gah Basti Mehmood Khan Wala 6-Acres Uc.111 Marha	Haji Sharif	700000	19.6	562800	110309
17	16.06.12	Const. Soling Bari Nehar To Chah Kattoo Wala Mouza Rukan Hatti 4-Acres Uc.101 Gaju Hatta	Gul Sher Khan	300000	21.75	234750	51058
18	16.06.12	Const. Soling Chah Mouchii Wala Sajid Khan Langah 2-Acres Cu.111 Marha	Gul Sher Khan	200000	21.65	156700	33926
19	16.06.12	Const. Soling Gulam Hussain Ponta Near By Shesha Masjid Rukan Hatti 150-Foot Uc.111 Marha	Noor Muhammad	100000	26.99	73010	19705
20	16.06.12	Const. Soling From Bye-Pass To Basti Aary Wala Haji Fazal Sindila 3-Acres Uc.111 Marha	Rao Shahzad	300000	23.76	228720	54344
21	16.06.12	Const. Two Nos. Culverts Chah Mouchi Wala Rukan Hatti Uc.111 Marha	Rao Amir Saleem	100000	26.99	73010	19705
22	16.06.12	Const. Soling Chah Gulam Wala With Two Culverts 2-Acres Uc.111 Marha	Rao Shahzad	200000	23	154000	35420
23	16.06.12	Const. Soling Mohallah Shujat Abad Basti Naeem Khan Advocate 2200-Fit Uc. 96 City	Rao Amir Saleem	1100000	26.99	803110	216759
24	16.06.12	Const. Culverts, Soling 7.Burji Miner To Basti Langrah 6-Acer Uc.111 Marha	Sh Ilyas	600000	25.25	448500	113246
25	16.06.12	Const. Soling Basti Khakhan Wala To Masjid Langrah 4-Acer Uc.111 Marha	Sh Ilyas	400000	26.28	294880	77494
26	16.06.12	Const. Soling Basti Dad Wala 5-	Haji Sharif	500000	25.65	371750	95354

		Raja Ram					
27	16.06.12	Const. Soling From Main Road Shami Wala To Basti Khokhran Malik Kareem Bukhsh 4-Acer Basti Mitthu	Shamas Fida	400000	22.1	311600	68864
28	16.06.12	Const. Soling From Metalled Road To Basti Bara Muzafer Wala 3-Acer Uc.100 Shah Pur	Noor Muhammad	300000	26.99	219030	59116
29	16.06.12	Const. Soling Lar Road To Chah Dad Wala 3-Acer Uc.100 Shah Pur	Sabir Husain	300000	25.91	222270	57590
30	16.06.12	Const. Soling From Lar Road To Middle School Shah Pur 4-Acres Uc.100 Shah Pur	Sabir Husain	400000	23.65	305400	72227
31	16.06.12	Const. Soling, Drain, Street Sheikh Moei Wala 1-Acres Uc.100 Shah Pur	Wasim Chishti	150000	27.01	109485	29572
32	16.06.12	Const. Sewerage Street Masjid Al-Habib 400-Foot Uc. 96 City	Rao Amir Saleem	450000	27	328500	88695
33	16.06.12	Const. Tuff Tile Basti Chah Ramo Wala 6- Acres Uc.103 Raja Ram	Rao Amir Saleem	800000	25.99	592080	153882
34	16.06.12	Const. Tuff Tile House Dr. Asghar Khokhar Raja Ram 200-Fit Uc. 103 Raj Ram	Wasim Chishti	150000	27.01	109485	29572
35	16.06.12	Const. Tuff Tile Shop Dr. Sajjad Raja Ram 100-Fit Uc. 103 Raja Ram	Rao Amir Saleem	80000	26.99	58408	15764
36	16.06.12	Const. Soling From Factory Al-Noor Cotton Chak Wazeer Abad Raja Ram 5-Acres Uc. 103 Raja Ram	Nawaz Bhutta	500000	28	360000	100800
37	16.06.12	Const. Soling From Metalled Road Lalu Wala To Chah Hasan Wala Basti Dad 2-Acres Uc.103 Raja Ram	Nawaz Bhutta	200000	25	150000	37500
38	16.06.12	Const. Tuff Tile Girls College Housing To Residence Malik Iftikhar 200-Fit Uc.96 City	Rao Amir Saleem	150000	26.99	109515	29558
39	16.06.12	Const. Soling From Veahira To Ch. Rafeeq Basti Mitthu 2-Acres Uc.102 Basti Mitthu	Wasim Chishti	200000	27.01	145980	39429
40	16.06.12	Const. Soling, Drain Basti Chah Sayyed Wala Mouza Chak R.S 1.50-Acres Uc. 98 City	Wasim Chishti	200000	27.01	145980	39429
41	16.06.12	Const. Tuff Tile Sewerage Ansaar Colony Uc.96 City	Wasim Chishti	150000	27.01	109485	29572



42	16.06.12	Const. Soling Sewerage On The Way Masjid Bhaar Madina To House Hakeem Saeed 750-Fit Uc.96 City	Rao Amir Saleem	400000	26.99	292040	78822
43	16.06.12	Const. Soling Road Shah Mousa Miner To Rasool Pur	Pir Bakhish	2500000	29.99	1750250	524900
44	16.06.12	Const. Soling Road From Pir Bukhsh Wala Waqeel Wala On The Way Mehmood Miners	Pir Bakhish	4500000	20.99	3555450	746289
45	16.06.12	Const. Soling Road From Patri Wala To Mouchi Wala	Murid Hussain	1500000	31.25	1031250	322266
46	16.06.12	Const. Soling Road From Primry School Kothy Wala To Saifal Wala	Pir Bakhish	1500000	29.97	1050450	314820
47	16.06.12	Const. Farsh Bandi Soling Chach Saray	Shahzad Hussain	233000	28.1	167527	47075
48	16.06.12	Const. Soling Sewerage/ Re-Soling Basti Khaki Punjani	Noor Muhammad	800000	29.99	560080	167968
49	16.06.12	Const. Soling Road From Basti Haji Qadar Bukhsh Khalani To Haji Muhammad Nawaz Khalani	Noor Muhammad	900000	29.99	630090	188964
50	16.06.12	Const. Soling Road From Jalal Pur Khaki To Basti Allah Bukhsh Bhlair	Noor Muhammad	800000	29.99	560080	167968
51	16.06.12	Const. Soling Raod Basti Gunwain Mouza Gunwain	Mumtaz Ahmad	500000	30.17	349150	105339
52	16.06.12	Const. Drain, Soling Mohallah Hafiz Abad Near By Madrasa Zia-Ul-Aloom Mouza Mari Noon	Shahzad Hussain	500000	29.17	354150	103306
53	16.06.12	Const. Pul Matotali Abora Shumali Miner Indicated By Rao Munawer	Shahzad Hussain	400000	27.99	288040	80622
54	16.06.12	Const. Bridge, Tuff Tile On Pir Wala Thath Miner	Nawaz Bhutta	350000	27	255500	68985
55	16.06.12	Const. Soling Road Chah Essai Wala To Ameer Wala Mouza Obarah Shumali	Shahzad Hussain	500000	27.99	360050	100778
1	14.06.12	Construction Boundary Wall Grave Yard Habib Shaheed Mouza Basti Mithu	Fayyaz	1500000	20.99	1185150	248763
2	14.06.12	Construction Soling Road From Bhu Hayat Wala Basti Baara	Shafqat Shah	1200000	19.37	967560	187416
3	14.06.12	Construction Boundary Wall Grave Yard Basti Mohana, Basti Mithu Sharqi	Rana Talib	1000000	19.25	807500	155444
4	14.06.12	Consturction Tuff Tile, Sewerage Gali Haji Gul Muhammad Bhutta Wali, Gali Haji Sultan Bhutta Wali,	Fida Bhutta	600000	30.25	418500	126596

		Gali Haji Munir Bhutta Wali					
5	14.06.12	Construction Soling Gali Grating Near Chongi No.8 Madrassa Ghulam Haider Tounswi Wali	Rao Amir Saleem	300000	27.99	216030	60467
6	14.06.12	Construction Soling Drain Madina Town Remaining Portion	Rana Muhammad Bux	500000	24	380000	91200
7	14.06.12	Consturction Soling Hameedai Wala To Grave Yard Pir Sultan Wala	Liaqat Hussain	600000	20.15	479100	96539
8	14.06.12	Construction Tuff Tile Master Islam Wali Gali Near Taqwa Masjid	Rao Amir Saleem	150000	27.99	108015	30233
9	14.06.12	Construction Drain 200 Ft Khoo Bhadi Wala	Rao Amir Saleem	60000	27.99	43206	12093
10	14.06.12	Construction Soling Chah Khan Wala Basti Bangala Remaining Portion	Habib Ullah	150000	25.25	112125	28312
11	14.06.12	Const. Soling Dallan Wala 1 Acre	Liaqat Hussain	100000	24	76000	18240
12	14.06.12	Construction Culvert Soling Basti Bangala To Perseenai Wala	Liaqat Hussain	450000	23.95	342225	81963
13	14.06.12	Construction Boundary Wall Grave Yard Noor Shah Near Wapda Office	Rao Shahzad Hussain	400000	17.91	328360	58809
14	14.06.12	Construction Soling From Office Uc Panjani To Daira Kishwar Pahor Jalal Pur Khakhi Uc-109	Noor Muhammad	500000	26.99	365050	98527
15	14.06.12	Construction Soling Gali Khawaja Muhammad Nawaz Bagrain Gardez Pur	Noor Muhammad	600000	26.99	438060	118232
1	25.06.12	Construction Sewerage Gali Lakar Mandi	Liaqat	100000	30.91	69090	21356
2	25.06.12	Construction Soling, Road Railway Station Gali Sh Naeem 100'	Rao Amir Saleem	50000	27.86	36070	10049
3	25.06.12	Construction Tuff Tile Gali Malik Ghulam Farid Pandha Muhallah Arain Wala 200'	Hashim	100000	30	70000	21000
4	25.06.12	Consturction Soling From Jeewan Wala To Khan Wala 6 Acre	Liaqat	650000	31.95	442325	141323
5	25.06.12	Consturction Soling Drain Basti Chhajo Shah	Liaqat	640000	32.35	432960	140063
6	25.06.12	Consturction Soling Drain Basti Khan Pur Qazian	Liaqat	800000	31.95	544400	173936
7	25.06.12	Construction Soling Chah Aarai Wala Basti Jhakar	Murid	600000	30	420000	126000

8	25.06.12	Construction Soling Malik Riaz Hussain Malana Chah Balai Wala Mouza Gajjo Hatta	Safdar Ali	200000	30.25	139500	42199
9	25.06.12	Construction Soling Chah Jeewan Wala Residence Zulfiqar Nabar Dar Marali Wahan	Hashim	235000	28.27	168565.5	47653
10	25.06.12	Construction Soling Drain Lohari Gate 150' C/O Karim Bakhish Mohana	Hashim	150000	30	105000	31500
11	25.06.12	Construction Soling Abdul Majeed S/O Allah Ditta Mohana 1 Acre	Safdar Ali	100000	29.99	70010	20996
12	25.06.12	Construction Soling Chah Ghulam Wala Mouza Mohan Pur Gharbi	Iltaf	200000	27.97	144060	40294
13	25.06.12	Construction Soling From Metalled Road To Malik Fida Hussain Arain 2 Acre	Hasan Imran	200000	24.86	150280	37360
14	25.06.12	Construction Metalled Road Tahli Wala To Darogha Pointed Out By Ahmad Nawaz	Murid	644000	26.99	470184.4	126903
15	25.06.12	Construction Soling Road From Lodharan Road To Residence Malik Allah Bakhish Pandha Chah Chhabeeali Wala	Arif Khan	236000	29.25	166970	48839
16	25.06.12	Construction Drain, Nala Govt Girls High School To Sobedar Rao Wajid Ali	Habib Ullah	385000	31.1	265265	82497
17	25.06.12	Construction Soling Haji Ghulam Hussain Kalo Wala Mouza Shah Musa	Habib Ullah	50000	29.1	319050	92844
18	25.06.12	Construction Pcc Flooring Basti Ghazi Muhammad Wala Basti Bagh Basti Hazrat Wala	Noor Muhammad	450000	29.99	315045	94482
19	25.06.12	Const. Drain, Soling, Re-Soling, Maintenance Disposal Qasba Matotli And Qaisar Pur	Noor Muhammad	800000	29.96	560320	167872
20	25.06.12	Construction Soling Qaisar Pur Pointed Out By Rao Munawar	Iltaf	200000	28.77	142460	40986
21	25.06.12	Construction Soling Mouza Jhangi Haji Ghulam Sarwar Nambar Dar	Noor Muhammad	145000	29.99	101514.5	30444
22	25.06.12	Construction Drain.Soling,Jala Pur Khakhi Pointed Out By Dewan Saleem Raza	Arif Khan	145000	29.99	101514.5	30444
23	25.06.12	Construction Soling Remaining Portion Pareetai Wala	Liaqat	300000	33	201000	66330
24	25.06.12	Construction Drain, Tuff Tile Remaining Portion Bhatti Colony	Noor Muhammad	300000	29.96	210120	62952

		200'					
25	25.06.12	Construction Soling Balouch Colony Near Road Aari Wala	Liaqat	300000	31.25	206250	64453
26	25.06.12	Construction Soling Main Road To Malik Ghulam Hussain Ponta 150'	Rao Shahzad	100000	27.99	72010	20156
1	16.07.12	Construction Of Soling Road From Kanda Rahim Bakhsh To Amir Hussain	Shahbaz	500000	32	340000	108800
2	16.07.12	Construction Of Soling From Gailay Wall Road To Basti Tibbi Balochan	Shahbaz	800000	33.25	534000	177555
3	16.07.12	Construction Of Soling Gailay Wall Road From Syed Wala To Basti Thallay Wala	Altaf	800000	32.37	541040	175135
4	16.07.12	Construction Of Soling Road From Metalled Road Peer Wala Road To Basti Balochan	Mumtaz	250000	30.99	172525	53465
5	16.07.12	Construction Of Soling From Siddo Wala To Basti Saith Saeed Khan Baloch	Nawaz	450000	32	306000	97920
6	16.07.12	Construction Of Soling Road From Main Road Shujabad To Basti Rongha Mouza Jilal Pur Khakhi	Sharif	500000	31.65	341750	108164
7	16.07.12	Construction Of Road Basti Qaiser Pur To Gaari Wala Uc Matotli	Sharif	500000	30.75	346250	106472
8	16.07.12	Construction Of Soling From Main Road Thath Ghalwan Gailai Wall Road To P.S Dera Aarbi Basti Aslam Wali Jagan Wali	Mumtaz	500000	31.87	340650	108565
9	16.07.12	Construction Of Soling From Thath Ghalwan Road To Basti Dharai Wala	Mumtaz	236000	30.99	162863.6	50471
10	16.07.12	Construction Of Pcc,Raising Of Man Hole Gali Bahar Husain Slaughter House Road	Rao Amir Saleem	150000	30.02	104970	31512
11	16.07.12	Construction Of Pcc Gali Gulzar Hameed Wali Khan Garh Road Shujabad	Hasan Imran	200000	30.99	138020	42772
12	16.07.12	Construction Of Soling Gali Shafiq Ahmad Wali Near Asad Khanwala School Khair Pur Road	Rao Amir Saleem	200000	30.02	139960	42016
13	16.07.12	Construction Of Sewerage And Soling Gali Masjid Mehmooda Bodla Colony	Hasan Imran	250000	30.99	172525	53465

14	16.07.12	Construction Of Soling Gali Hafiz Zubair Wali Basti Karim Abad Near Kala Pul	Gul Sher	250000	28.95	177625	51422
15	16.07.12	Construction Of Sewerage,Pcc Tuff Tile Gali Haji Gul Muhammad Wali Mohallah	Sh Ilyas	450000	32.9	301950	99342
16	16.07.12	Construction Of Sewerage System Mohallah Muhammad Khan Wala Khair Pur Road Shujabad	Sh Ilyas	1700000	33.25	1134750	377304
17	16.07.12	Constructoon Of Pcc/Tuff Tile Gali Azhar Abbas Wali Faiz Colony Uc.95	Sohail Kamran	1000000	33.15	668500	221608
18	16.07.12	Construction/Repair Sewerage Gali Nasir Patwari Wali Murad Colony	Sohail Kamran	350000	31.25	240625	75195
19	16.07.12	Constructon Of Soling Chah Ghulam Muhammad Wala Chak R.S Shujabad	Hasan Imran	400000	30.97	276120	85514
20	16.07.12	Construction Of Tuff Tile/Soling Gali Opposite Imam Bargah Imamia Zail Ghar Road Uc.96	Shahbaz	400000	32.95	268200	88372
21	16.07.12	Construction Of Soling Remaining Portion Gali Muhammad Yousaf Accountant Wali	Rao Amir Saleem	100000	30.02	69980	21008
22	16.07.12	Construction Of Boundary Wall Grave Yard Ganjeer Jilal Pur Khakh Shujabad	Liaqat	1400000	29	994000	288260
23	16.07.12	Construction Of Tuff Tile Gali Nayooun Wali Al-Marroof Ghulam Husain Nai Wali	Sh Ilyas	500000	32.25	338750	109247
24	16.07.12	Construction/Repair Of Sewerage And Soling Masjid Al Khalil To House Abdul Aziz Muhallah Asim Abad Khan Garh Road	Sh Ilyas	350000	33	234500	77385
25	16.07.12	Constructon Of Sewerage Tuff Tile Gali Masjid Aqsa Wali Near Choungi No.8	Shahid	500000	33.1	334500	110720
26	16.07.12	Construction Of Sewerage And Gali Yameen Wali Near Vti School	Rao Amir Saleem	250000	30.02	174950	52520
27	16.07.12	Construction Of Drain Naseem Khan Wali Chah Thalal Wala	Liaqat	150000	30.05	104925	31530
1	29.12.12	Const. Of Soling Khooh Panji Wala Uc. Chak R.S. Uc. 98	Jut Construction	150000	25.77	111345	28694
2	29.12.12	Const. Soling, Drain Near Eid Gah Road To Chowk Muhammad Mosque Uc. Chak R.S.	Jut Construction	800000	31.999	544008	174077

3	29.12.12	Const. Of Soling, Drain, Culverts, Sullage Carrier Khooh Hassan Wala Mouza Chak R.S. 108	Gul Sher Khan	300000	31.25	206250	64453
4	29.12.12	Const. Of Drain, Culverts Khooh Jee Wala Mouza Chak R.S. Uc. 98	Gul Sher Khan	200000	30.15	139700	42120
5	29.12.12	Const. Of Soling Todar Pur To Bhani Aslam Khan Pathan Wali Uc. 97	Gul Sher Khan	400000	32.17	271320	87284
6	29.12.12	Const. Of Soling, Culverts Remaining Portion Langrawan To Seer Wala Mouza Soman Marha Uc. 111	Laeq Construction	550000	27.86	396770	110540
7	29.12.12	Const. Of Soling, Drain Mosque Aurangzeb Khan To Khaal Basti Ponta Uc. 97	Suhail Kamran	150000	25.99	111015	28853
8	29.12.12	Const. Of Drain, Culverts Khooh Faiz Bux Wala Mouza Chhajju Shah Uc. 97 Ponta	Laeq Construction	200000	27.87	144260	40205
9	29.12.12	Const. Of P.C.C., Sewer Sindhi Gate To Waihra Araien Uc. 95 City Shujabad	M. Shahid	350000	31.25	240625	75195
10	29.12.12	Const. Of Soling Street Zafar Baloch Wali Uc. 95 City Shujabad	M. Shahid	500000	27.99	360050	100778
11	29.12.12	Const. Of Carpetting Street Mohsin Shah Wali Secretary Uc. 96 City Shujabad	Laeq Construction	710000	27.86	512194	142697
12	29.12.12	Const. Of P.C.C., Sewer Near Dera Jawaid Ali Shah, Street Malik Khadim Wali Uc. 95	Shehzad Hussain	700000	32.98	469140	154722
13	29.12.12	Const. Of P.C.C. Street Bahaar Hussain Wali Uc. 95 City Shujabad	Laeq Construction	250000	26.6	183500	48811
14	29.12.12	Const. Of P.C.C. Street Master Sagheer Wali Ward No. 15 Rasheed Shah Gate Uc. 96	Rao Shehzad	100000	26	74000	19240
15	29.12.12	Const. Of P.C.C., Drain Street Sh. Abdul Malik Wali Uc. 96 City	Sh Ilyas	200000	25	150000	37500
16	29.12.12	Const. Of Soling, Sewer Street Lateef Khan Wali Uc. 95 Shujabad City	Peer Bukhsh	200000	29.99	140020	41992
17	29.12.12	Const. Of P.C.C., Sewer Baloch Colony, Master Colony Uc. 95 Street Jawaid Qureshi Wali Uc. 95	Shamas Fida Bhutta	500000	16	420000	67200
18	29.12.12	Const. Of Sewer, Soling Street Master Ata Wali, Akhtar Jai Wali, Chah Pasari Wala Uc. 95	Gul Sher Khan	400000	32	272000	87040

19	29.12.12	Const. Of P.C.C., Sewer Street Shakoori Wali Behind Post Office Uc. 96 Shujabad City	Faheem Shameem	350000	30.99	241535	74852
20	29.12.12	Const. Of P.C.C. Sewer Street Aslam, Akram Wali Behind House Rao Parvez Zikriya Town	Laeeq Construction	250000	25.86	185350	47932
21	29.12.12	Const. Of P.C.C., Sewer Street Mistri Chiragh Wali Lohar Colony Uc. 96	Suhail Kamran	500000	29.99	350050	104980
22	29.12.12	Const. Of P.C.C., Sewer Zikriya Town Street Mosque Bilal Wali Street Mosque Peer Faqeer I/F Of Mian Aslam Bodla Uc. 96	Gul Sher Khan	350000	29	248500	72065
23	29.12.12	Const. Of P.C.C., Drain Street Sajjad Wali I/F Of Eid Gah Uc. 95 Shujabad	Rao Shehzad	62000	29	44020	12766
24	29.12.12	Const. Of P.C.C., Drain Street Ustad Idrees Wali Lohar Colony Uc. 96	Suhail Kamran	155000	28.99	110065.5	31908
25	29.12.12	Const. Of P.C.C., Drain Street Machhairay Wali Pul Chhoti Nehar Uc. 96	Gul Sher Khan	61000	28	43920	12298
26	29.12.12	Const. Of Carpetting Street Mehmood Khan Chakrani Wali I/F Of Civil Court Uc. 96	Rao Shehzad	192000	22	149760	32947
27	29.12.12	Const. Of P.C.C. Street Kid City School Wali Naseer Ul Din Jinah Colony Uc. 96	Rao Shehzad	120000	26.55	88140	23401
28	29.12.12	Const. Of P.C.C., Sewerage, Soling Street Jamia Farooqia Wali Street Madarsa Al-Quran Wali	Shehbaz Ilyas	400000	28.85	284600	82107
29	29.12.12	Const. Of Soling, Sewer Street Qari Mohsin Wali O/S Rasheed Shah Gate	Shehbaz Ilyas	200000	27.65	144700	40010
30	29.12.12	Const. Of Soling, Sewer Street Mohalla Sadar-Ul-Din Shah Uc. 95 City Shujabad	Gul Sher Khan	500000	32	340000	108800
31	29.12.12	Const. Of Sewer Street Arshad Shah Wali Mosque Aqsa Wali Uc. 95 City Shujabad	Gul Sher Khan	100000	34	66000	22440
32	29.12.12	Const. Of Soling, Sewer Street Malik Asghar Wali, Toqeer Wali Near Gate High School Jinah Colony Uc. 96	Shehbaz Ilyas	400000	25.99	296040	76941
33	29.12.12	Const. Of P.C.C., Drain Street Ashfaq Qureshi, Manzoor Qureshi,	M. Shahid	600000	30.99	414060	128317

		Sh. M. Shafi, Yaqub Qureshi Wali Uc. 96					
34	29.12.12	Const. Of P.C.C. Street Haji Iqbal Contractor Wali Mohalla Asim Abad Uc. 95	Liaqat Hussain	300000	29.55	211350	62454
35	29.12.12	Const. Of Soling, Sewer Street Khalid Qureshi Wali, Sh. Islam Wali Al-Quresh Colony Uc. 95	Faheem Shameem	400000	25.99	296040	76941
36	29.12.12	Const. Of Soling, Drain Street Raja Tariq Javed Wali Usman Abad Uc. 96	Liaqat Hussain	400000	30	280000	84000
37	29.12.12	Const. Of Soling Road Haji Ghulam Nabi, Mahar Basheer Ahmad Maad Wali Chak No. 13-Faiz Uc. Kotli Nijabat	Jumma Khan	700000	33.75	463750	156516
38	29.12.12	Const. Of Soling Road Ch. Bagoocha Wali Chak No. 13-Faiz Kotli Nijabat Uc. 104	Jumma Khan	600000	34.2	394800	135022
41	29.12.12	Const. Of Soling Basti Khilani Uc. Jalalpur Khakhi Uc. 109	Jumma Khan	500000	32.55	337250	109775
42	29.12.12	Const. Of Soling, Drain Obara Shumali Near Jamia Mosque Uc. 107 Thath Ghalwan	Riasat Ali	500000	33.05	334750	110635
43	29.12.12	Const. Of Soling Road Basti Ismaeel Channar Mouza Rasool Pur	Riasat Ali	700000	33.05	468650	154889
44	29.12.12	Const. Of Soling Road Mochi Wala Patri Wala Mouza Ganwain Uc. 107	Ayyaz Hussain	800000	32.97	536240	176798
45	29.12.12	Const. Of Soling Basti Dr. Saeed Ahmad Khan Rasool Pur	Habib Ullah	250000	32.25	169375	54623
46	29.12.12	Const. Of Soling Kothay Wala Bakkhu Wala Mouza Obara Shumali Uc. 107	M. Tahir	500000	31.5	342500	107888
47	29.12.12	Const. Of Soling Road (Remaining Portion) Mouza Saraey U.C 108 Pinjani	Ghulam Yaseen	250000	31	172500	53475
48	29.12.12	Const Of Soling Road Nand Raam Wali Matotli	Sh. Ilyas	500000	31.99	340050	108782
49	29.12.12	Const. Of Bridge Nehar Mehmood, Soling Chiragh Shah Mouza Lutuf Pur	Mumtaz Ahmad	1200000	32.999	804012	265316
50	29.12.12	Const. Of Soling Road Basti Ghulam Hussain Wala Aslam Wala Mouza Thath Ghalwan	Suhail Kamran	700000	32.99	469070	154746
51	29.12.12	Const. Of Soling Basti Peer Wala, Basti Chhajray Wala Uc. Thath Ghalwan	Jumma Khan	800000	32.6	539200	175779



52	29.12.12	Const. Of Soling Road Basti Samundri Mouza Jalalpur Khakhi Uc. 109	Ayyaz Hussain	300000	25.97	222090	57677
53	29.12.12	Const. Of Soling Basti Darkhan Wala Mouza Ganwain Uc. Thath Ghalwan 107	Altaf Hussain	500000	31.999	340005	108798
54	29.12.12	Const. Of Soling Road Basti Subhan Wala Mouza Thath Ghalwan	Ayyaz Hussain	500000	29.97	350150	104940
55	29.12.12	Const. Of Soling Basti Kammun Wala, Basti Peer Wala, Darbar Habib Shah Mouza Thath Ghalwan	Nawaz Bhutta	500000	32	340000	108800
56	29.12.12	Const. Of Soling, Drain Basti Haji Ahmad Bukhsh Wali Mouza Ganwain	Altaf Hussain	300000	31.77	204690	65030
1	23.01.13	Const. Soling Drain I/F Of Arif Cng Haneef Khan Master Amir Wali Street Uc. 95	Hassan Imran	200000	26.65	146700	39096
2	23.01.13	Cont. Of P.C.C. Drain Street Al-Rehman Khan Garh Road Uc. 95	Hassan Imran	200000	29.86	140280	41888
3	23.01.13	Const. Soling, Drain Mosque Farooqia O/S Multani Gate East Side Uc. 95	Shehbaz Ilyas	100000	27.25	72750	19824
4	23.01.13	Const. P.C.C. Drain I/F Of Usama Hotel Uc. 95	Hassan Imran	200000	31.77	136460	43353
5	23.01.13	Const. Of P.C.C., Manhole Street Abdul Sattar Ansari Uc. 95	Shehbaz Ilyas	100000	29.25	70750	20694
6	23.01.13	Const. Of Soling, Sewerage Street Madarsa Maulana Zubair Siddiqui Uc. 95	Fayyaz Ahmad	400000	31.99	272040	87026
7	23.01.13	Const. Of P.C.C., Drain Street Mushtaq Azhar Wali	Hassan Imran	200000	30.65	138700	42512
8	23.01.13	Const. Of P.C.C., Drain Street Rao Akhtiar Near U.B.L. Uc. 95	Suhail Kamran	100000	27.99	72010	20156
9	23.01.13	Const. Soling, Drain Main Abad Street Master Imtiaz Wali Uc. 95	Habib Ullah	100000	25.25	74750	18874
10	23.01.13	Const. Of P.C.C., Drain Street Fayyaz Patwari Wali	Ayyaz Hussain	200000	35.05	129900	45530
11	23.01.13	Const. Of P.C.C., Drian Street Ali Electronics To Altaf Langah Advocate Uc. 96	Shamas Fida	150000	19.15	121275	23224
12	23.01.13	Const. Of P.C.C., Drain Street Sakhawat Wali O/S Rasheed Shah Gate Uc. 96	M. Shahid	200000	28.99	142020	41172
13	23.01.13	Const. Of Soling, Drain Street Naeem Khan Advocate Uc. 96	Liaqat Hussain	200000	30	140000	42000

14	23.01.13	Const. Of Soling, Drain Khaliq Town Ch. Anwar Mayo Uc. 96	Hassan Imran	200000	27.77	144460	40117
15	23.01.13	Const. Of Soling, Drain Near Usmania Mosque Jinah Colony Uc. 96	Hassan Imran	100000	23.37	76630	17908
16	23.01.13	Const. Of Soling, Drain Street Rana Jan Muhammad Uc. 96	Hassan Imran	100000	22.65	77350	17520
17	23.01.13	Const. Of Soling, Drain Street Rana Ghulam Abbas Near Cng Pump Uc. 96	Faheem Chishti	100000	25.5	74500	18998
18	23.01.13	Const. Of Soling, Sewerage Khaliq Town Street No. 1 Uc. 96	Shehbaz Ilyas	250000	29.95	175125	52450
19	23.01.13	Const. Of Soling, Sewerage Street Rao Saeed Wali Market Committee Near Raza Public School Boys Uc. 96	Fida Hussien Bhutta	100000	19.05	80950	15421
20	23.01.13	Const. Of Soling, Drain Bilal Colony Usman Abad Uc. 96	Liaquat Hussain	300000	33	201000	66330
21	23.01.13	Const. Of Soling, Drain Basti Shatab Abad Uc. 96	Liaquat Hussain	500000	34	330000	112200
22	23.01.13	Const. Of P.C.C., Drain Basti Pirhaar Uc. 96	Hassan Imran	150000	25.27	112095	28326
23	23.01.13	Const. Of Soling, Drain Street Fareed Mochi Wali Uc. 96	Fida Hussien Bhutta	150000	20.1	119850	24090
24	23.01.13	Const. Of Sewer Connection, P.C.C. Street Mushtaq Ghauri, Ashfaq Ghauri Wali Mohalla Bhattian Wala Zail Ghar Road	Jut Construction	200000	30.77	138460	42604
25	23.01.13	Const. Of Soling, Drain Street Malik Nazeer Ahmad Councilor Siddique Wala Uc. 100 Shah Pur Ubbha	Jut Construction	300000	31.65	205050	64898
26	23.01.13	Const. Of Soling, Drain Chhota Qazi Wala Uc. 100 Shah Pur Ubbha	Jut Construction	300000	33.05	200850	66381
27	23.01.13	Const. Soling 650 Ft Basti Raja Pur Mouza Shah Pur Ubbha Uc. 100	Jut Construction	350000	30.9999	241500.35	74865
28	23.01.13	Const. Of Soling 16 Ft Bridth 100' Length Basti Raja Pur Uc. 100 Shah Pur Ubbha	Jut Construction	150000	29.65	105525	31288
29	23.01.13	Const. Of Soling, Drain 7 Marla Scheme Near Degree College Uc. 101 Gajju Hatta	Fayyaz Ahmad	500000	32.99	335050	110533
30	23.01.13	Const. Of Soling, Drain Basti Kareem Abad Towards East Mirali Wahin Gajju Hatta Uc. 101	Shehbaz Ilyas	200000	30.75	138500	42589

31	23.01.13	Const. Of Soling, Drain Lodhran Road To House Dr. M. Iqbal Uc. 101 Gajju Hatta	Akhtar Hussan	100000	24.17	75830	18328
32	23.01.13	Const. Of Soling, Drain Lodhran Road To House Fazal Pirhaar Uc. 101 Gajju Hatta	Akhtar Hussan	100000	19.37	80630	15618
33	23.01.13	Const. Of Soling, Drain Basti Kareem Abad Mirali Wahin Uc. 101 Gajju Hatta	Akhtar Hussan	100000	22.17	77830	17255
34	23.01.13	Const. Of Soling, Drain From Bye Pass Basti Jaal Wala Mouza Gajju Hatta Uc. 101	Shehbaz Ilyas	250000	30.75	173125	53236
35	23.01.13	Const. Of Soling & Drain Basti Muhammad Pur Mouza Gajju Hatta Uc. 101	Liaqat Hussain	800000	33	536000	176880
36	23.01.13	Const. Of Remaining Soling Chah Adday Wala Mouza Gajju Hatta Uc. 101	Waseem Chishti	200000	30	140000	42000
37	23.01.13	Const. Of Soling, Drain Mohalla Farooq Pura Near Tableeghi Markaz Uc. 101 Gajju Hatta	Jut Construction	450000	30.77	311535	95859
38	23.01.13	Const. Of Soling Metal Road To Tube Well Ch. M. Hameed Basti Arib Mouza Mohan Uc. 102 Basti Mitthu	Habib Ullah	300000	33.25	200250	66583
39	23.01.13	Const. Of Soling Near Ice Factory Basti Mitthu Jalalpur Road Uc. 102	M. Adnan	100000	30.4	69600	21158
40	23.01.13	Const. Of Soling, Drain Adda Peer Ghaib Uc. 102 Basti Mitthu	Ghulam Yaseen	500000	33.1	334500	110720
41	23.01.13	Const. Of Soling Metal Road Muqeem Pur Road To Chah Loko Wala Basti Mitthu	Qaisar Abbas	200000	33.07	133860	44268
42	23.01.13	Const. Of Soling Chah Karaitiyan Wala Mouza Muqeem Pur Uc. 102 Basti Mitthu	Qaisar Abbas	100000	31.37	68630	21529
43	23.01.13	Const Of Soling Topan Wala Basti Mithu	Fida Hussen Bhutta	100000	19.05	80950	15421
44	23.01.13	Const Of Soling Naher Punjani To Jhalar Wala Uc 102 Basti Mithu	Fida Hussen Bhutta	100000	18.1	81900	14824
45	23.01.13	Const Of Soling Kacha Paka To Mastar Shah Nawaz Uc 102 Basti Mithu	Ch Habib U Allah	300000	33.25	200250	66583
46	23.01.13	Const. Of Soling, Drain Hasila Abad Jalalpur Road Bangala Mor Uc. 102 Basti Mitthu	Habib Ullah	200000	32.25	135500	43699

47	23.01.13	Const. Of Soling, Drain Nonar Wala Bhatti Colony Uc. 102 Basti Mitthu	Rao Shehzad	300000	28	216000	60480
48	23.01.13	Const. Of Soling, Drain Chah Jallo Wala Basti Mitthu Sharqi Uc. 102 Basti Mitthu	Sh Ilyas	400000	31.99	272040	87026
49	23.01.13	Const. Of Soling Near House Molvi Rafique Chah Gul Wala Uc. 102 Basti Mitthu	Rao Shehzad	75000	28	54000	15120
50	23.01.13	Const. Of Soling Bhanwain Wala Mouza Muqem Pur Uc. 102 Basti Mitthu	Sh Ilyas	300000	32.75	201750	66073
51	23.01.13	Const. Of Soling, Drain Basti Darkhan Wala Raitri Wala Malik Zafar Uc. 102 Basti Mitthu	Qaisar Abbas	200000	26.77	146460	39207
52	23.01.13	Const. Of Soling Main Road Shami Wala To Basti Khokhran Uc. 102 Basti Mitthu	M. Adnan	100000	30.05	69950	21020
53	23.01.13	Const. Of Soling Haji Nazeer Malkay Wala Uc. 102 Basti Mitthu	Habib Ullah	50000	25.25	37375	9437
54	23.01.13	Const. Of Soling, Drain Kachha Pakka Uc. 102 Basti Mitthu	Habib Ullah	100000	25.25	74750	18874
55	23.01.13	Const. Of Soling Taj Mor To Eid Gah Uc. 102 Basti Mitthu	Jumma Khan	400000	31.77	272920	86707
56	23.01.13	Const. Of Soling Shehzad Chowk To House Fida Hussain Uc. 102 Basti Mitthu	Malik Nazim Hussain	200000	30.25	139500	42199
57	23.01.13	Const. Of Soling From Jamia Mosque Hasila Abad To House Altaf Uc. 102 Basti Mitthu	Hassan Imran	250000	24.65	188375	46434
58	23.01.13	Const. Of Soling, Resoling, Drain Basti Mitthu Malangi Wala Uc. 102 Basti Mitthu	Akhtar Hussan	100000	22.17	77830	17255
59	23.01.13	Const. Of Soling, Drain Sabir Jameel Uc. 102 Basti Mitthu	Akhtar Hussan	100000	28.17	71830	20235
60	23.01.13	Const. Of Soling, Drain Street Haji M. Ameen Wali Uc. 102 Basti Mitthu	Fida Hussan Bhutta	150000	22.8	115800	26402
61	23.01.13	Const. Of Soling, Drain Near House Manzoor Ahmad Remaining Portion Uc. 102 Basti Mitthu	Shamas Fida Bhutta	50000	17.05	41475	7071
62	23.01.13	Const. Of Soling, Drain Adda Nawan Shehar Uc. 102 Basti Mitthu	Akhtar Hussan	200000	28.17	143660	40469
63	23.01.13	Const. Of Soling Near Ch. Rasheed Basti Mitthu Uc. 102	Shamas Fida Bhutta	100000	23.45	76550	17951

64	23.01.13	Const. Of Soling Near M. Bukhsh Shehzad Chowk Uc. 102 Basti Mitthu	Fida Hussen Bhutta	175000	23.55	133787.5	31507
65	23.01.13	Const. Of P.C.C., Drain Near House Rana Nazeer M.C.O. Chah Gull Wala Uc. 103 Raja Raam	Rana Shokat Hussain	200000	33	134000	44220
66	23.01.13	Const Of Soling House Rana Sajid Mahmood Chah Zarat Wala Uc 103 Raja Ram	Malik Muhammad Shafeeq	300000	33.15	200550	66482
67	23.01.13	Const Of Soling House Chokidar Muhammad Hussen Ralay Phatuck Raja Ram Uc 103	Malik Muhammad Shafeeq	100000	30.25	69750	21099
68	23.01.13	Const Of Soling Near House Allah Buksh Balooch Basti Dad Uc 103 Raja Ram	Ch. Habib U Allah	200000	36.25	127500	46219
69	23.01.13	Const Of Soling ,Drain House Saeed U Deen To Shop Ali Hassan Uc 104 Kotly Najabat	Jumma Khan	300000	34.05	197850	67368
70	23.01.13	Const Of Soling Rana Ghulam Hussen Tahle Wala Portion Shah Moosa Uc 105 Rasool Pour	Sh Ilyas	300000	34.25	197250	67558
71	23.01.13	Const Of Soling Chah Tahely Wala Moza Gerdais Pour Uc 110	Ch Habib U Allah	100000	25.25	74750	18874
72	23.01.13	Const Of Soling Drean Street Master Nazeer Wali Moza Bagren Uc 110 Gardees Pour	Malik Ghulam Yaseen	200000	31.05	137900	42818
73	23.01.13	Const Of Soling Array Wala To House Akram Mohana Uc 110 Gardees Pour	Rao Shehzad	100000	26	74000	19240
74	23.01.13	Const Of Soling Shekh Saeed House Uc 110 Gardees Pour	Ch Habib U Allah	150000	31.25	103125	32227
75	23.01.13	Const Of Soling Drain Sullage Carrier Chah Kande Wala Moza Changhi Uc 110	Malik Nazim Hussain	400000	33.33	266680	88884
76	23.01.13	Const. Of Soling, Drain Basti Hassan Abad Mouza Hilal Wajja Uc. 110 Gardez Pur	Malik Nazim Hussain	500000	33.25	333750	110972
77	23.01.13	Const. Of Soling, Drain Near House Ch. M. Iqbal Nambardar Basti Karari Uc. 110 Gardez Pur	Habib Ullah	150000	25.25	112125	28312
78	23.01.13	Const. Of Soling Aalam Wala Uc. 110 Gardez Pur	Sh Ilyas	400000	32.75	269000	88098
80	23.01.13	Const. Of Soling, Drain Near Rana Iqbal Noon Uttar Wala Uc. 110 Gardez Pur	Habib Ullah	100000	25.25	74750	18874
81	23.01.13	Const. Of Soling Sabu Wala Rana	Habib Ullah	100000	25.25	74750	18874

		Razzaq Remaining Portion					
82	23.01.13	Const. Of Soling Ranjhay Wala Uc. 110 Gardez Pur	Habib Ullah	100000	25.25	74750	18874
83	23.01.13	const. of soling near house noor muhamad chah tahli wala mouza bangala uc. 110 gardez pur	Shamas Fida Bhutta	100000	23.9	76100	18188
84	23.01.13	Const. Of Soling, Drain Near M. Tariq Bhatti Qaim Wala Uc. 110 Gardez Pur	Habib Ullah	250000	31.25	171875	53711
85	23.01.13	Const. Of Soling Meer Adil Sb. Mouza Hilal Wajjah Aman Ullah Pur Uc. 110 Gardez Pur	Ghulam Yaseen	300000	32.65	202050	65969
86	23.01.13	Const. Of Soling, Drain Bahadri Wala Uc. 110 Gardez Pur	Liaqat Hussain	200000	30	140000	42000
87	23.01.13	Const. Of Soling From Jalalpur Road To Basti Nawan Uc. 110 Gardez Pur	Sh Ilyas	400000	32.25	271000	87398
88	23.01.13	Const. Soling Basti Karari Remaining Portion Uc. 110 Gardez Pur	Suhail Kamran	100000	31.25	68750	21484
89	23.01.13	Const. Of Soling, Drain Basti Khillar Marha C/O Sattar Hayat Khan Langrao Uc. 111	Rana Toqeer Const.	400000	27.86	288560	80393
90	23.01.13	Const. Soling Near Kh. Hussain Ahmad Remaining Portion Rukkan Hatti Uc. 111 Marha	Noor Muhammad	100000	32.02	67980	21767
91	23.01.13	Const. Of Soling Pul Bakhtu Wah To House Malik Allah Wasaya Pandha Uc. 111 Marha	Rana Tanveer	500000	32.02	339900	108836
92	23.01.13	Const. Of Soling Near House Master Abdul Rasheed Abad Uc. 103 Raja Ram	Habib Ullah	200000	34.25	131500	45039
1	17.11.12	Supply Man Hole Covers For Sewer Lines	M. Ilyas	1000000	37.99	620100	235576
2	17.11.12	Repair Jaloos Routs Soling, Drain, Gully Grating, Sewerage	Shehbaz Ilyas	700000	34.99	455070	159229
3	17.11.12	Fixing New Nalka Jaat (Water Pump) On Jaloos Routs	Rana G. Hussain	100000	32	68000	21760
5	17.11.12	Carpeting, Drain Jaloos Routs	Suhail Kamran	1000000	35.86	641400	230006
7	17.11.12	Supply Of Iron Manhole Cover 24" Dia	Shehbaz Ilyas	150000	38	93000	35340
<b>Total Performance Security not Obtained</b>							<b>22772645</b>

**Annex-T**

**[Para 1.7.2.2]**

**Tampering in the Technical Sanctioned Estimates Rs 13.810 Million**

<b>Name of Project</b>	<b>Amount as per detail Attached after Replacement</b>	<b>Amount as per Summary of TS Estimate</b>	<b>Amount of TS</b>
Const. soling Kalu wala to Metalled Maqem Pur road Raja Ram to Tahli wala UC-103	1000430	999790	1000000
Const. of soling tali wala to Ganja Khoo Basti Mahram UC Marha UC-111	550292	649593	650000
Const. of soling Carloo wala to Home Rafeeq Fouji UC Marha UC-111	799318	799832	800000
Const. of soling from metalled bank road to Basti Abbas Nagar	Culverts	No culverts	1000000
Const. of soling Marha road to Chah Bahisti wala Chowk Foji Iqbal UC Marha UC-111	800456	799823	800000
Const. of soling Darbar Khaki Shah Wali UC-111 Marha	601707	599563	600000
Const. of soling Sahab Daad wala Shah pur Ubbah UC-100	Earth work RS 130937	Earth work Rs 96527	500000
Const. of soling Chah Fateh Khan Wala to Sassi wala Mouza Shahpur UC-100	Culverts	No culverts	700000
Const. of soling Mouza Amman Ullah Pur Jalal Pur Khakhi UC-109	398757	399916	400000
Const. of soling near by Mahray wali Pul Gardaz Pur UC-110	800171	799640	800000
Const. of soling from road Pul Mahmood to Basti Manzoor Abad Mouza Lutaf Pur	Soling Rs 877113 culvert size 20'X2' Rs 176673	Soling Rs 877350 Culvert size 20'X2' Rs 117782 size 16'X2' Rs 97162	1000000
Const. of soling Basti Choura to Basti Laal Wala/Bhatti Colony Banglal More UC-Gardez Pur	799887	800000	800000
Const. of soling, culverts Sheikh Pur Shajra	Soling Rs 675352	Soling Rs	800000

Rasool Pur road to Basti Malik Amir Arain	Culverts size 18'X2' Rs 153008	623113 Culverts size 20X2 Rs 176673	
Const. of soling and drain Malik Asan Mustafa Shah Pur Ubbah UC-100	500124	499858	500000
Const. of culverts soling Basti Bangala to Pesene Wala	Culverts of 20'X2' constructed for Rs 58,891	Culverts of 20'X2' not available.	450000
Const. of soling different streets Basti Raja Pur Mouza Shahpur UC-100	410491	409644	410000
Const. of soling drain Eid-Gah Basti Mehmood Khan Wala 6-Acres UC-111	Soling Rs 700000	Soling Rs 594470, Drain Rs 105274	700000
Const. of soling Mouza Qaisar Pur indicated by Rao Munawar	Soling Rs153791	Soling Rs153978	200000
Const. of soling Chah Ghulam Wala Mouza Mohan Pur Gharbi	200097	200264	200000
Const. of soling Pandi wala to Basti Daad Mouza Rasool Pur UC Raja Ram	Culvert of Rs 33684	No culverts	800000
Const. of soling road Chah Kot Haji Ghulam Fareed Parhar from road Ibrahim wala to Kot haji Ghulam Farid UC Raja Ram	Soling Rs 640228, Culverts Rs 60569	Soling Rs 581,963, Culverts 20'X2' Rs 117,782	700000
<b>Total Amount of TS Estimates</b>			<b>13810000</b>



**Annex-U**

**[Para 1.7.2.3]**

**Excess Payment in Excess of Technical Sanctioned Estimate Rs 1.026 Million**

Name of work	Name of item	Qty as Per TS Estimate	Qty Paid	Excess Qty Paid	Rate	Amount	Remarks
Const. of soling from metallised bank road to Basti Abbas Nagar	Const. of culverts 26' with 2 span	0	2	2	75000	150000	The items was not available in TS Estimate
Const. of soling Sahab Daad wala Shah pur Ubbah UC-100	Earth filling leveling dressing lead with one mile	0	32583	32583	4018.6	130938	The itme was available in the TS estiamte with 1/2 mile lead as appeared from 1st R/B
Const. of soling Chah Fateh Khan Wala to Sassi wala Mouza Shahpur UC-100	Const. of culverts 16'X2' (Actual Payment has been taken for culverts items)					48858	Culverts were not available in the TS Estimate
Const. of soling from road pul Mahmood to Basti Manzoor Abad Mouza Lutf Pur	Const. of culverts 20'X2'	2	3	1	58891	58891	Excess Qty Paid
Const. of soling, culverts Sheikh Pur Shajra Rasool Pur road to Basti Malik Amir Arain	Soling work (Excess Amount Paid)					52087	Soling of Rs 623113 was available in TS Estimate detail of which was detached and payment of soling for Rs 675200 was made
	Const. of culverts 18'X2' (Actual Payment has been taken for culverts items)					149972	Culverts of such size was not available in TSE but Paid Rs 149,972
Const. of culverts soling Basti Bangala to	Const. of culverts 20'X2' (Actual Payment has been					59358	Culverts of such size was not available in TSE but Paid Rs

Pesenene Wala	taken for culverts items)						59,358
Const. of sloing drain Eid-Gah Basti Mehmood Khan Wala 6-Acres UC-111	Soling work (Excess Amount Paid)					105530	Excess Qty Paid
Const. of soling Pandi wala to Basti Daad Mouza Rasool Pur UC Raja Ram	Const. of culverts 16'X2' (Actual Payment has been taken for culverts items)	0	3			33831	Culverts were not available in the TS Estimate
Const. of soling road Chah Kot Haji Ghulam Fareed Parhar from road Ibrahim wala to Kot haji Ghulam Farid UC Raja Ram	Soling work (Excess Amount Paid)					57558	Soling of Rs 581963 was available in TS Estimate detail of which was detached and payment of soling for Rs 639521 was made
	Const. of culverts 16'X2' (Actual Payment has been taken for culverts items)					59649	Culverts of such size was not available but Paid Rs 59,649
Const. of sewerage main branch to Gali Aslam Advocate wali Amb Wala UC-95	Earth Filling	0	5508	5508	4622.6	25461	Excess Qty Paid
	Road Cut (Actual payment of items paid)					10971	Item not available in TSE
Const. of soling and drain Malik Asan Mustafa Shah Pur Ub.	Earth filling leveling dressing lead	12192	19453	7261	3229.4	23449	Excess Qty Paid
Const. of nala Basti Ayub Mouza Shah pur UC-100	Earth work excavation in open cutting	1434	2863	1429	2749.75	3929	Excess Qty Paid
	Earth work excavation in open cutting	0	99	99	3231.35	320	Item not available in TSE
	P/L RCC Slab (1:2:4)	0	38	38	249.6	9485	Item not available in TSE
	Fabrication of mild steel	0	111	111	10133.4	11248	Item not available in TSE
Const. of soling	Raising of man hole					34747	Item not available in

Gali Masjid near Markazi Eid Gah Fawara Chowk	(Actual Payment has been taken for man-hole items)						TSE
						<b>1026282</b>	

## Annex-V

[Para 1.7.3.1]

## Non- Recovery of TMA Revenues Rs 3.155 Million

Sr. No.	Shop No.	Name of Tenant	Opening Balance (01.07.12)	Demand 2012-13	Total Recoverable	Recovery (2012-13)	Closing Balance (30.06.13)
1	1	Muhammad Sharif	176808	24912	201720	0	201,720
2	2	Wilayat Ali	99242	24912	124154	0	124,154
3	3	Allah Ditta	176808	24912	201720	0	201,720
4	4	Muhammad Nadem	324268	44160	368428	0	368,428
5	5	Ghareb Ullah	215724	29628	245352	0	245,352
6	6	Nasir Ahmad	215724	29628	245352	0	245,352
7	7	Muhammad Isahq	218124	29628	247752	0	247,752
8	8	Muhammad Yaqub	216664	29628	246292	0	246,292
9	9	Ehsan Ahmad	221664	29628	251292	0	251,292
10	10	Faiz Muhammad	214876	29628	244504	0	244,504
11	11	Fazal ur Rehman	228949	29628	258577	0	258,577
12	12	Bashir Ahmad	227630	29628	257258	0	257,258
		<b>Total</b>					<b>2,892,401</b>

## [Para 1.7.4.1]

**Penalty for Non-Completion of work within Time Limit Rs 1.461 Million**

Name of Contractor	Name of Project	Date of work order	Time Limit in Months	Target Date	Actual Date of Completion	Late completion period in days	Amount of Work order	Penalty @ 10%
Shafqat Hussain Shah	Const. of soling road from BHU Hayat wala Basti Baara	25.06.12	5	25.11.12	24.12.12	30	967560	96756
Rao Shehzad Hussain	Const. of soling Baghu Wala Pir Patai wala Mohan Pur Gharbi UC-102 Basti Mithu	12.04.12	1	11.05.12	21.07.12	70	472500	47250
Muhammad Ilyas	Const. of soling tali wala to Ganja Khoo Basti Mahram UC Marha UC-111	24.04.12	1	23.05.12	21.07.12	58	463375	46338
Shehzad Hassan	Const. of soling Carloo wala to Home Rafeeq Fouji UC Marha UC-111	24.04.12	1	23.05.12	20.08.12	88	602640	60264
Qaisar Abbas Hussain	Const. of soling Chah Shrieen wala Mouza Shah Pur Ubbha UC-100	24.04.12	1	23.05.12	WIP	WIP	244800	24480
Fiaz Ahmed	Const. of soling Marha road to Chah Bahisti wala Chowk Foji Iqbal UC Marha UC-111	24.04.12	1	23.05.12	20.07.12	57	592400	59240
Fiaz Ahmed	Const. of soling Darbar Khaki Shah Wali UC-111 Marha	24.04.12	1	23.05.12	20.07.12	57	490500	49050
M. Hassan Imran	Const. of soling Sahab Daad wala Shah pur Ubbah UC-100	24.04.12	1	23.05.12	WIP	WIP	376750	37675
Muhammad Ilyas	Const. of soling Chah Fateh Khan Wala to Sassi wala Mouza Shahpur UC-100	24.04.12	1	23.05.12	21.07.12	58	511000	51100
Laeq Ahmed Khan	Const. of soling Mouza Amman Ullah Pur Jalal Pur Khakhi UC-109	24.04.12	1	23.05.12	16.07.12	53	324480	32448
Muhammad Ilyas	Const. of soling near by Mahray wali Pul Gardaz Pur UC-110	24.04.12	1	23.05.12	21.07.12	58	602000	60200
Mumtaz Ahmed	Const. of soling from road pul Mahmood to Basti Manzoor Abad Mouza Lutaf Pur	12.04.12	1.5	27.05.12	WIP	WIP	740300	74030
Fiaz Ahmed	Const. of soling Basti Choura to Basti Laal Wala/Bhatti Colony Banglal More UC-Gardez Pur	12.04.12	1	11.05.12	20.07.12	70	651200	65120

Altat hussain	Const. of soling, culverts Sheikh Pur Shajra Rasool Pur road to Basti Malik Amir Arain	12.04.12	1	11.05.12	WIP	WIP	592240	59224
Sabir Hussain	Const. of soling and drain Malik Asan Mustafa Shah Pur Ubbah UC-100	24.04.12	1	23.05.12	WIP	WIP	405500	40550
Malik Liaqat Huissain	Const. of culverts soling Basti Bangala to Pesenene Wala	25.06.12	0.5	10.07.12	21.07.12	11	342225	34223
Malik Abdul Qadir	Const. of soling Chhota Ghazi Wala UC No.100	24.04.12	1	23.05.12	20.07.12	57	418750	41875
Muhammad Sharif	Const. of sloing drain Eid-Gah Basti Mehmood Khan Wala 6-Acres UC-111	19.06.12	6	18.12.12	05.03.13	77	562800	56280
Muhammad Sharif	Const. of soling Basti Qaisar pur to Gaari wala UC-Matotli	16.07.12	6	15.01.13	05.03.13	49	346250	34625
Altat hussain	Const. of soling Chah Ghulam Wala Mouza Mohan Pur Gharbi	29.06.12	1	28.07.12	03.03.13	218	144060	14406
Malik Hashim Ali	Construction of soling nali Lohari gate 150' C/O Karim Bakhish	29.06.12	1	28.07.12	02.03.13	217	105000	10500
Mumtaz Ahmed	Const. of soling bridge pul near Nehar Mehmood Chiragi Shah Mouza Lutuf Pur	31.12.12	3	31.03.13	WIP	WIP	804012	80401
Muhammad Ilyas	Const. of soling Pandi wala to Basti Daad Mouza Rasool Pur UC Raja Ram	12.04.12	1	11.05.12	21.07.12	71	613600	61360
Muhammad Ilyas	Const. of soling road Chah Kot Haji Ghulam Fareed Parhar from road Ibrahim wala to Kot haji Ghulam Farid UC Raja Ram	12.04.12	1	11.05.12	21.07.12	71	571900	57190
Altat hussain	Const. of soling Basti Darkhan Wala Mouza Ganwain UC-107 Thath Ghalwan	31.12.12	2	28.02.13	WIP	WIP	340005	34001
Rao Zaffar Iqbal	Const. of soling, drain, pucca nala Chah Kiker wala Mouza Shahpur UC-100	24.04.12	1	23.05.12	WIP	WIP	302000	30200
Laeeq Ahmed Khan	Const. of sewerage & Metalled road from Bilal Masjid to Khair Pur road C/O Asif Alvi UC-95 City	03.10.12	1	02.11.12	20.04.13	169	1600000	160000
Fida Hussain Bhutta	Const. of sewerage, tuff tile street Haji Gul Muhammad Wali Haji Sultan Wali, Haji Munir Bhutta Wali Shujabad	25.06.12	3	24.09.12	27.02.13	156	418500	41850
<b>Total Amount of Penalty</b>								<b>1460635</b>

**Annex-X****[Para 1.8.2.1]****Excess Expenditure over Budget Allocation on Development Works –  
Rs 3.598 Million****(Amount in Rupees)**

<b>Name of the scheme</b>	<b>Budget allocation</b>	<b>Expenditure</b>	<b>Excess</b>
Construction of metelled road No Bahar to Dera Khizer Hayat chah Dorahata	1399000	1594741	195741
Construction of tuff tile pira Gaib with Sewer.	2630000	2990488	360488
Construction of tuff tile pira Galli Ni. 01 Mughal Pura	1600000	1754949	154949
Constructio of metalled roa d galli Chudary Sajjad wali Mughal Pura Galli Muhammad Hussain.	1685000	1813247	128247
Construction of soling , metelled road , sullage carrier and culverts. ( S.No.42)	2500000	2844558	344558
Construction of soling , culverts, flood bundBhani munshi Sultan wala bastic Kopra. S.No.36	1111000	1272086	161086
Construction of sloing ,culverts Basti Jahan Ran. S.No./32	2778000	3073947	295947
Construction of meelled road Darbar Shah Yateem. S.No.30	296000	339320	43320
Construction of sloing ,culverts Basti Chah Jamal Wala S.No.28	1000000	1053012	53012
Construction of sloing ,culverts Basti Adda Lutfa Abad S.No.50	2137000	2417642	280642
Construcion of sewerage Chah Buksh Wala. S.No. 58	1740000	1992569	252569
Construction of sloing ,culverts Bhani Mureed Sheikhana S.No.67	1589000	1741969	152969

Construction of sloing ,culverts U.C Nawab pur.S.No.71	1000000	1080236	80236
Construction of sloing ,, Moza Ambai S.No.78	2318000	2613048	295048
Consturction of soling bhani Abdul Majeed Arain S.No.79	1997000	2268057	271057
Construction of M/R Ghalli Ijaz Ran Wali. S.No. 82	656000	707440	51440
Construction of soling Basti Syed Wala. S.No. 87	1717000	1948782	231782
Construction of sloing ,culverts U.C Matti Till..S.No.91	2450000	2760617	31617
Construction of sloing ,culverts U.C Sallah Mahi..S.No.93	1499000	1712190	213190
<b>TOTAL</b>			<b>3597898</b>



**Excess Payment due to Excess Charging of Rate– Rs 3.947 million**

(Amount in Rupees)

Sr. No	AIR Para No	Description	Reference	Nature of Objection	Amount
1	22	Construction of soling mettelled road , in U.C.Alam Pur.).	M.B No. 1819 and page No 18,28,35 to 37	wrong calculation, excess rate charged and wrong carried forwarded of quantities	1.139
2	23	Excess rate charged (construction of soling mettelled road , in U.C.Alam Pur.).	(MB No.1819 & 1831, Page 17 to 26, 28 to 39 & 1 to 17.	Charged 3rd Qtr Rates instead of 2nd Qtr.	0.485
3	24	Excess rate charged (construction of soling mettelled road , in U.C Bosan).	MBNo. 1817, Page 63 to 67, 80 to 87 & 126 to 131	Charged 3rd Qtr Rates instead of 2nd Qtr.	0.296
4	25	Excess rate charged (construction of soling mettelled road , in U.C.Piran Gaib.).	(MB No. 316, Page 26 to 31, 32 to 41 & 60 to 66.	Charged 3rd Qtr Rates instead of 2nd Qtr.	0.463
5	26	Excess rate charged (construction of soling mettelled road , in U.C.Panj Kooha.).	MB No. 4920, Page to , 24 to 36 & M.B No.1830, page No. 1 to 13, 29 to 37.	Charged 3rd Qtr Rates instead of 2nd Qtr.	0.54
6	29	Excess rate charged (construction of soling mettelled road , in U.C.Nawab Pur ).	(MB No. 4920, Page to , 24 to 36 & M.B No.1830, page No. 1 to 13, 29 to 37.	Charged 3rd Qtr Rates instead of 2nd Qtr.	0.306

7	32	Excess rate charged in laying of dismantled material of brick for construction of road in union council Lutaf Abad.	(MB No.1817, P-32	excess rate in laying of dismantled materila	0.02
8	34	. Excess payment of Earth and Quantities in construction of metelled road in U.C Salah Mahay.	(MB No.982, P-48 to 54 and 47	Excess Payment	0.099
9	37	Excess payment due to carried forwarded of quantities and wrong calculation in construction of metelled road in U.C Punj Khoha.	(MB No 4920&1830, P-22 to 29 and 3	Excess Payment	0.599
<b>Total</b>					<b>3.947</b>

**Annex-Z****[Para 1.9.1.1]****Excess Payment to the Contractor Due to Claim of Fake Excess Quantity Rs 2.229 million**

<b>Ramzan Bazar Vilayat Abad</b>						
<b>Name of Item</b>	<b>Claimed</b>	<b>Actual</b>	<b>Excess</b>	<b>Rate</b>	<b>Days</b>	<b>Excess Amount</b>
Shaminay	80	17	63	100	30	189000
Jhallar Shamianay	80	17	63	28	30	52920
Qanats	60	17	43	25	30	32250
Entry Gate	5	0	5	450	30	67500
Qaleen	80	17	63	85	30	160650
Dari	170	17	153	19	30	87210
Table	120	68	52	25	30	39000
Red Mate	70	17	53	15	30	23850
Chadur Sufaid	120	17	103	28	30	86520
Glass Shesha	25	0	25	2	30	1500
Jug Sheesha	20	0	20	10	30	6000
Water Coller	10	0	10	25	30	7500
Ghalar Table	100	17	83	17	30	42330
Chair Foam	100	17	83	6	30	14940
Fans	65	17	48	55	30	79200
Coller Fans	5	1	4	110	30	13200
<b>Total Excess Amount Paid to the contractor</b>						<b>903570</b>
<b>Ramzan Bazar Bagh Langay Khan</b>						
<b>Name of Item</b>	<b>Claimed</b>	<b>Actual</b>	<b>Excess</b>	<b>Rate</b>	<b>Days</b>	<b>Excess Amount</b>
Shamianay	80	10	70	100	30	210,000
Jhallar Shamianay	80	10	70	28	30	58800
Qanats	60	10	50	25	30	37500

Entry Gate	5	0	5	450	30	67500
Qaleen	80	10	70	85	30	178500
Dari	170	10	160	19	30	91200
Table	120	40	80	25	30	60000
Red Mate	70	10	60	15	30	27000
Chadur Sufaid	120	40	80	28	30	67200
Glass Shesha	25	0	25	2	30	1500
Jug Sheesha	20	0	20	10	30	6000
Water Coller	10	0	10	25	30	7500
Ghalar Table	100	40	60	17	30	30600
Chair Foam	100	40	60	6	30	10800
Fans	65	10	55	55	30	90750
Coller Fans	5	1	4	110	30	13200
<b>Total Excess Amount Paid to the contractor</b>						<b>958,050</b>

Name of Item	Name of Contractor	Rate claimed in Boson Town	Rate Claimed in Sher Shah Town	Excess	Quantity	Number of Days	Amount
Dari	M. Aslam Qureshi	18	19	1	330	35	11550
Qaleen		60	85	25	155	35	135625
Chadur White		7	28	21	240	35	176400
Fan		45	55	10	125	35	43750
<b>Total Excess Paid Amount due to charging excess Rates</b>							<b>367325</b>
<b>Grand Total</b>							<b>2228945</b>

**Annex-AA****[Para 1.9.1.2]****Bogus Payment of Earth Work – Rs 1.044 Million**

<b>RD</b>	<b>Breath</b>	<b>Height of earth taken</b>	<b>Height of earth allowed</b>	<b>Excess</b>	<b>Length</b>	<b>Total Excess quantity</b>	<b>QTY</b>	<b>Rate</b>	<b>Amount</b>
1750-2101	31	5.625	1	4.625	350	1618.75	50181.25	2563.65%0	128647.2
2100-2325	33	5.5	1	4.5	225	1012.5	33412.5	2563.65%0	85657.96
2325-2450	33	9	1	8	125	1000	33000	2563.65%0	84600.45
2450-2600	33	9.5	1	8.5	150	1275	42075	2563.65%0	107865.6
2600-2800	33	5.625	1	4.625	200	925	30525	2563.65%0	78255.42
2800-3050	50	5.66	1	4.66	350	1631	81550	2563.65%0	209065.7
3050-3400	44	5.5	1	4.5	350	1575	69300	2563.65%0	177660.9
3400-3750	44	5.375	1	4.375	350	1531.25	67375	2563.65%0	172725.9
<b>Total Amount of earth excess paid than the average of difference of top and bottom layer</b>									<b>1044479</b>

**Unauthorized Drawl of Funds without Sanction of Competent Authority – Rs 31.270 Million**

<b>Date</b>	<b>Voucher No</b>	<b>Particular</b>	<b>Amount</b>
4/8/2011	15	Honoraria for preparing Budget	36095
4/8/2011	18	Additional Allowance of Mr. Iqbal Farid TMO	10312
4/8/2011	19	Bill Rent Fixing Projector TMA	6000
4/8/2011	21	Bill Printing receipts books TMA	32480
29/08/2011	88	Bill Advance DGPR Lahore	20000
30/08/2011	92	Construction of Sewer Line Katchi Abadi Double Phatak	1248000
29/09/2011	18	Bill Share 1.25% income for the year of 2011-12 PLG Board Lahore	1500000
27/09/2011	19	Bill Share of Three Towns income of Mandi Fee for the period of July 11 to August 11	1202676 3
28/09/2011	28	Bill Repair Light unit TMO Office TMA SST	5600
28/09/2011	29	Bill Purchase Electric Material TMO Office	5950
28/09/2011	30	Bill Repair of A/C TMO Office	10500
29/09/2011	33	Bill Supply Iron Zangeer (P&C) Branch	16500
4/10/2011	21	Bill Diesel Truck No KAC/5220 Month of August 11	44520
4/10/2011	25	Bill Repair Chairs (I&S) Branch	24000
11/10/2011	39	Bill Charge Battery Vehicle No 5591	3850
26/10/2011	80	Bill Additional allowance of Abbas Serwar Naqvi	14790
26/10/2011	81	Electricity Charges of Street Lights 9/2011	592379
27/10/2011	84	Bill Advance DGPR Lahore	20000
31/10/2011	87	Bill Repair / Replacement of Filtration Plants	381610
31/10/2011	88	Bill Purchase office Material for Administrator	1310

5/11/2011	36	Bill illummate of office of TMA Sstof Eid Melad-Un Nabi	24600
5/11/2011	37	Bill Supply UPS office of TO(I&S)	24000
14/11/2011	42	bill Honnaria of Haji Aslam SLA	100000
17/11/2011	44	Bill Advance DGPR Lahore	50000
17/11/2011	46	POL Charges of Vehicle No 4381	20310
23/11/2011	52	Bill double Duty Regulation Branch	11606
25/11/2011	54	Bill POL Charges 4382	12433
28/11/2011	75	Bill Diesel Truck No KAC/5220 Month of Oct 11	42505
1/12/2011	22	Bill Repair of Vehicle No 4382	22600
1/12/2011	23	Bill Repair of Chairs Tables of ATO(I&S)	21720
2/12/2011	24	bill Repair of road Patch work Astana Haderia Shah Behram Astana Lal shah Qadir Abad	420000
3/12/2011	27	Bill Purchase of LA I(TR-6) 100 Books	11600
12/12/2011	32	bill repair of roads Patch work Tariq road and other roads of TMA SST	1000000
15/12/2011	40	POL Charges of Vehicle No 906	12303
15/12/2011	41	Bill Purchase of LA I(TR-6) 500 Books	41360
26/12/2012	68	Bill Supply of Dates Plam packets of Aftar in Holy Month of Ramzan	24800
26/12/2011	76	Supply & Fixing of Mainhole Covers	300000
5/1/2012	24	Bill CNg of Cehicle No 4382	25901
5/1/2012	25	Bill CNG of Vehicle No 5591	18253
9/1/2012	27	Bill Purchase of Wash Room Material of TMO office	2070
11/1/2012	35	Bill repair computer TMO office	9900
11/1/2012	38	Bill repair of vehicle No 5220 TO®	13450
12/1/2012	42	Bill repair Vehicle No 906 TO(F)	23980
13/1/2012	44	bill of Additional allowence of Administrator SST	12387
16/1/2012	45	Bill of Supritendent Govt printing Building By Laws	333888
18/1/2012	54	Bill CNG of Vehicle No 906 TO(F)	16091
23/1/2012	67	Bill supply oficer Material TMO Office	3400

23/1/2012	68	Bill repair of prepration of TMO office	22620
26/1/2012	77	POL Charges of vehicle No 5220	48657
7/2/2012	44	POL Cherges of Vehicle No 4382	18246
3/2/2012	60	Bill rent of generator Aastana Lal ShahUC 40	14000
16/02/2012	82	Bill rent of walk through gate	450000
21/02/2012	95	bill Supply & Fixing of Wash room material TMO Office	21620
21/02/2012	96	Bill Supply Digital Cable TMO office	24650
21/02/2012	98	bill supply wire of Moharram routs	22000
21/02/2012	102	Bill Diesel Truck No 5220	45774
21/02/2012	103		17512
1/3/2012	21	Supply & Fixing of Pana Flex board of TMA SST	24800
2/3/2012	31	Bill rent of CCTV Camera	300000
6/3/2012	33	Bill to Tehsil Sports officer Multan for Sports Festival 2012	83950
6/3/2012	37	Bill Honnaria of Javaid Iqbal Adam Advocate	65806
9/3/2012	56	Bill making howner board of Administrator office	12300
9/3/2012	57	Bill supply different material of Administrator office	12090
9/3/2012	58	Bill supply can electric holder bell etc for Administrator office	7800
9/3/2012	59	Bill repair wash room supply material of wash room for Administrator sst	14000
12/3/2012	71	bill purchase wash room material TMO office	3115
12/3/2012	72	Bill Supply office material Table etc TO(I&S) Branch SST	24000
20/03/2012	92	Bill repair / refill of cartage of TAO branch	2100
28/03/2012	120	const of sports ground and other related work Nishter road	4040237
28/03/2012	122	Bill purchase Tonner Cartage AR-270-ft	18200
29/03/2012	134	Bill Publicity of the event of distribution of Lap Top	460000



30/03/2001 2	135	Bill arrear of POL charges for the period of 4/2009 to 6/2010	102049
5/4/2012	39	Purchase of electric Kateli for TMO office	2500
10/4/2012	62	Bill CNG vehicle No 4382	23325
10/4/2012	65	Bill Supply office material Administrator Branch	3780
10/4/2012	66	Bill Supply & Fixing of Internet Cable (P&C) branch	14800
10/4/2012	70	Bill Supply Satationery General Branch	12900
23/04/2012	99	Const & repair of birth place of Ahmed Shah Abdali on Abdali road	397533
24/04/2012	104	CNG Charges vehicle No 8585	24038
25/04/2012	109	POL Charges vehicle No 4382	24235
30/04/2012	110	Bill repair vehicle No 9021	246800
2/5/2012	22	Bill Purchase of File cabnet for TMO Office	24600
5/2/2012	23	Bill purchase of Computer of TMO office	243302
8/5/2012	35	Bill repair vehicle No 90102	112000
16/05/2012	57	Bill Supply and Fixing of UPS Administrator Branch	50000
16/05/2012	58	Bill Supply and Fixing of UPS TO(I&S) Branch	50000
16/05/2012	59	Bill Supply and Fixing of UPS TO(P&C) Branch	50000
16/05/2012	60	Supply and Fixing of UPS of TMO Office	50000
16/05/2012	61	Bill repair vehicle No 4381	83100
24/05/2012	77	Bill purchase of material of (I&S) branch	10000
28/05/2012	79	Bill Supply internet and internet material of TMO office	8700
28/05/2012	80	Bill supply Pakistani Flag for administrator office	1800
28/05/2012	81	Bill Supply howner board TMO office	12500
28/05/2012	85	additiona duty of administrator 4 month	15290
29/05/2012	94	bill supply office material & electric Kateli (I&S)	24800
29/05/2012	97	Const of Sewerage improvement of road near RHC ayaz abad	1418924
30/05/2012	100	POL Charges of vehicle No 4382	29017
1/6/2012	23	Bill Supply office material of TAO	18250
2/6/2012	86	Bill repair Computer regulation branch	9800
2/6/2012	27	Bill Purchase of Printer of regulation branch	8300

13/06/2012	35	Bill repair of chairs of Finance Branch	8500
21/06/2012	74	Bill Fixing Pana Flex biard office of SST	36000
22/06/2012	81	Bill POL charges of vehicle No 906	25898
23/06/2012	84	Bill Electricity Charges office of the TMA SST	43517
23/06/2012	85	Bill rent of Tentage for Ramzan Bazar Bagh Langay Khan	1295000
23/06/2012	86	Bill rent of Tentage for Ramzan Bazar Willayat Abad	1383025
27/06/2012	92	Bill Supply and Fixing UPS for Finance Branch	33000
27/06/2012	102	Bill payable for Tehsil Sptrs officer for Sports Festival	144100
28/06/2012	103	Bill Payable to Cent Filling Station 5220	47505
28/06/2012	104	Bill payable to CNG Pump 4381	25668
28/06/2012	107	Const Sports Ground Nishter road	334864
29/06/2012	111	Bill purchase Tyre of vehicle of 8585	30000
29/06/2012	112	Bill Supply Stationery (I&S) branch	23530
29/06/2012	113	Bill Supply cortrage Flash (I&S) branch	10900
29/06/2012	114	Bill repair of computer TMO branch	7700
30/06/2012	121		1100
30/06/2012	126	supply search lights & generator for moharram	298137
30/06/2012	139	bill making video tenders	5500
30/06/2012	141	Bill Supply wall chalking	24500
30/06/2012	145	Supply and fixing of Ups and Battery TO( R)	49500
30/06/2012	146	Bill Medical Charges Malik Iqbal Farid TMO	19870
<b>Grand Total</b>			<b>31273450</b>

**Excessive Estimation and Payment without Site Verification of Earth Work  
Valuing Rs 23.284 million**

Sr. No	Name of Schemes	Estimated cost	Total Quantity of Earth	Estimated Cost of earth paid	Percentage
1	Construction of Metalled road Khou Kamandi wala Mouza Sultan Pur Hammar UC 94	2767000	246598	896186	32%
2	Construction of Metalled road Bahawalpur Sukha Qasba Maral road Pahoran wala Mouza Waan Chattah UC 49	2780000	180402	913889	33%
3	Construction of Metalled road Jalil Abad to Bikhri UC 49	2543000	202762	736878	29%
4	construction of Metalled road Chah Cahaman wala bypass to Chah Aari wala to link road Ali wala	4050000	292702	1245344	31%
5	Construction of Metalled road ranjhoo khor to Ahmed wala UC 59	4832000	660678	1693747	35%
6	Construction of Metalled road Mouza Akbar Pur Basti Cheena to Das Band Mulana UC 59	8000000	840297	3047639	38%
7	Construction of Metalled road Pull Ashiq Abad Bahawalpur Sukha UC 49	8100000	719697	2907432	36%
8	Construction of Metalled road Bagh wala main road to Basti UC 92	2700000	108811	395441	15%
9	construction of Metalled road Jhok dhoor kot	5000000	428909	1529168	31%

	to Jhok Siyal UC 92				
10	Construction of Metalled road Pull Hammar to Khou Chadhar wala UC 94 Sher Shah road	5561000	425407	1546014	28%
11	Construction of Metalled road Chah Haji wala Bhatta Malik Kala Siyal UC 51	2700000	99281	353962	13%
12	Construction of Metalled road Chah Sheray wala to Hammad pur UC 94	8100000	895456	2964504	37%
13	construction of soling, brick pavement, drains Chah Goddag wala Feroz Pur UC # 92	2529000	262538	908880	36%
14	Construction of mettled road / carpeting near tube well malik Rashid Hussain to House Abdul Rehman Jhaorar	634000	19050	111958	18%
15	Construction of soling road chah dhoor kot wala mouza Jamhoor UC # 94	2737000	312163	1080677	39%
16	Construction of mettled road Jahoke Haji Bagoo wali to Mrizaan Pur UC # 92	2700000	256888	915870	34%
17	Construction of mettle road Buch Road to Chah peepal Wala UC# 92	2700000	169846	644574	24%
18	Construction of mettle road Mouza Akbar Pur Lakshami	5300000	344505	1391731	26%
<b>Grand Total</b>		<b>73,733,000</b>	<b>6,465,990 cft</b>	<b>23,283,894</b>	<b>32%</b>

**Annex-AD**

**[Para 1.9.2.5]**

**Short Recovery of Map Fee – Rs 1.719 Million**

<b>LESS RECOVERY DUE TO FAKE NOTIFICATION F.Y (2007-2012)</b>						
<b>Sr · No.</b>	<b>Plane No. &amp; Date</b>	<b>Name</b>	<b>Address</b>	<b>Total Fee</b>	<b>Receiv ed Fee</b>	<b>Less Fee</b>
1	180 11/01/08	Tahir Anwar	Link Hasan Parwana Road near Elementary Women College, Multan.	1,68,396/-	98,450/-	69,946/-
2	184 16/01/08	Hasnain Construction Company	Kutchery Road, Multan	63,680/-	55,720/-	7960/-
3	193 14/02/08	Asifa Jahan Begum	Al-Tamash Road, Multan.	28,080/-	10,450/-	17,630/-
4	196 14/02/08	Muhammad Arshad	Railway Road, Multan	36,578/-	20,130/-	16,448/-
5	219 08/03/08	Syed Zahid Hussain Gardezi	Old Bahawalpur Road, Multan	1,04,597/-	49,050/-	55,547/-
6	178 01/01/08	Roomi Enterprisers	Old Bahawalpur Road, Multan.	25,976/-	22,750/-	3226/-
7	227 13/03/08	Syed Shafiq-Ul-Hasan	Old Sabzi Mandi O/s Bohar Gate, Multan	22,064/-	16,450/-	5614/-
8	229 17/03/08	Dr. Ahmad Afzal Bodla	Jail road, Chungi No,1, Multan.	83,450/-	47,500/-	35,950/-
<b>Total Amount for the year 2007-2008</b>				<b>532821</b>	<b>320,500</b>	<b>212,321</b>
<b>2008-2009</b>						
1	40 20/08/08	Kanwar Zohaib etc.	Kutchery Road, Multan.	17,540/-	16,250/-	1290/-
2	48 02/09/08	Atiq-u-Rehman etc.	Hasan Parwana Road, Multan.	6,72,284/-	3,19,400/-	3,52,884/-
3	60 15/09/08	Irshad Begum	Kutchery Road, Multan.	16,815/-	10,200/-	6615/-
4	67 23/09/08	Syed Muhammad Ali Haider Gardezi	Abdali Road, Multan.	19,220/-	17000/-	2220/-
5	68 23/09/08	Syed Muhammad Ali Qasim Gardezi	Abdali Road, Multan.	33,020/-	29000/-	4020/-
6	76 07/10/07	Muhammad Saleem Khan	Abdali Road, Multan.	60,180/-	14,230/-	45,950/-
7	99 07/11/08	Muhammad Ashiq S/o Muhammad Buksh	Old Gana Mandi, Multan.	28,852/-	28,050/-	802/-
8	112 29/11/08	Sheikh Sarfraz Ahmad	Kutchery Road, Multan.	8210/-	5550/-	2660/-

9	113 29/11/08	Sheikh Mateen Ahmad	Kutchery Road, Multan.	7890/-	5375/-	2515/-
10	133 06/01/09	Muhammad Ishaq	O/s Bohar Gate, Multan.	49,680 /-	25,650 /-	24,030 /-
11	128 24/12/08	Syed Muzafar Abbas Gardezi	Old Bahawalpur Road, Multan.	44,780 /-	25,530 /-	19,250 /-
12	154 23/02/09	Haji Khursheed Ahmad	Medicine Market Ghanta Ghar, Multan.	9740/-	3275/-	6465/-
13	153 20/02/09	Haji Khursheed Ahmad	Medicine Market Ghanta Ghar, Multan.	25,820 /-	5300/-	20,520 /-
14	191 25/04/09	Muhammad Zafar	Medicine Market Ghanta Ghar, Multan	29,020 /-	7000/-	22,020 /-
15	237 13/06/09	Muhammad Munir Siddiqui	Medicine Market Ghanta Ghar, Multan	8000/-	2350/-	5650/-
16	238 13/08/09	Ali Hussain Siddiqui	Medicine Market, Ghanta Ghar, Multan.	36,920 /-	7150/-	29,770 /-
17	240 13/06/09	Asad Abbas	Medicine Market Ghanta Ghar, Multan.	28,820 /-	5800/-	23,020 /-
18	241 15/08/09	Muhammad Saeed	Near GPO Office Hasan Parwana Road, Multan.	88,520 /-	21,000 /-	67,520 /-
19	37 19/08/08	Muhammad Ashiq etc.	Old Shujabad Road, Multan	25,920 /-	11,800 /-	14,120 /-
20	123 17/12/08	Mansoor Ahmad etc.	Medicine Market Ghanta Ghar, Multan	7220/-	5000/-	2220/-
21	249 22/06/09	Sadiq Muhammad	Railway Road, Multan	49,620 /-	15,200 /-	34,420 /-
<b>RECOVERED</b>				<b>126807</b>	<b>580110</b>	<b>687961</b>
<b>2009-2010</b>						
1	10 16/07/09	Islam-u-Din	Grass Mandi, Multan	26,270 /-	12,000 /-	14,270 /-
2	25 01/08/09	Muhammad Shafi	Mouza Lar, Multan	15,020 /-	5400/-	9620/-
3	41 17/08/09	Tanveer Hussain	Abdali Road, near Chowk Fuwara, Multan.	9620/-	9050/-	570/-
4	73 19/10/09	Muhammad Nasir etc.	Old Shujabad Road, Multan.	17,000 /-	3830/-	13,170 /-
5	114 08/01/10	Ghulam Hussain	Chowk Civil Hospital Multan.	3435/-	2130/-	1305/-
6	116 11/01/10	Muhammad Hafeez etc.	Tareen Road, Multan	44,750 /-	14,200 /-	30,550 /-
7	158 19/03/10	Shakir Samdani	Medicine Market, Ghanta Ghar, Multan	19,400 /-	7100/-	12,300 /-
8	178 23/04/10	Rana Intizar Ali	Purani Ghana Mandi Multan.	81,120 /-	14,350 /-	66,770 /-
9	185 29/04/10	Shamshad Begum	Bilal Chowk Shujabad Road, Multan	31,920 /-	7,400/-	24,520 /-
10	224 22/06/10	Muhammad Abbas	Al-Mustafa Road, Multan	20,270 /-	6915/-	13,355 /-
11	182 27/04/10	Farhat Bibi	Chowk Lakar Mandi, Multan.	14,195 /-	5,340/-	8855/-
12	202 26/05/10	Malik Wajid Hussain Khokhar	Old Bahawalpur Road, Multan.	94,880 /-	24,600 /-	70,280 /-
<b>RECOVERED</b>				<b>377880</b>	<b>112315</b>	<b>265,565</b>

2010-2011						
1	17 21/07/10	Muhammad Khan	Chowk Fuwara Abdali Road, Multan	23,180 /-	17,325 /-	5855/-
2	23 12/08/10	Muhammad Saleem Akhtar	Chowk Ghanta Ghar, Multan.	1,09,07 0/-	41,550 /-	67,520 /-
3	47 05/10/10	Farooq Ahmad	Al-Tamash Road, Multan.	76,520 /-	18,000 /-	58,520 /-
4	53 11/10/10	Anwar Ali	Sui Gas Road, Multan	26,480 /-	9850/-	16,630 /-
5	105 30/11/10	Muhammad Shabbir	Mouza Qutabpur, Multan	5850/-	4225/-	1625/-
6	153 24/01/11	Mulazim Hussain	Bhutta Colony, Multan	3270/-	3160	110/-
7	174 19/02/11	Mst. Shahida Begum etc.	Railway Road, Multan	43,970 /-	15,650 /-	28,320 /-
8	191 05/03/11	Muhammad Iqbal etc	Al-Mustafa Road, Multan	24,320 /-	9100/-	15,220 /-
9	195 12/03/11	Ghulam Qadir	Mouza Qutabpur Multan.	18,860 /-	7300/-	11,560 /-
10	196 12/03/11	Rizwan Javed	Paper Market O/s Bohar Gate, Multan.	35,120 /-	15,100 /-	20,020 /-
11	208 28/03/11	Rana Intizar Ali	Old Sabzi Mandi Multan	75,520 /-	31,720 /-	43,800 /-
12	227 11/04/11	Muhammad Ali	Azmat Wasti Road, Multan.	3,01,04 0/-	1,62,40 0/-	1,38,64 0/-
13	249 29/04/11	Saaleh Muhammad	Old Ghalla Mandi, Multan	29,650 /-	13000/ -	16,650 /-
14	281 28/05/11	Ghulam Ghous Bhutta	Soraj Kund Road, Multan	18,030 /-	7010/-	11,020 /-
15	298 20/06/11	Muhammad Asghar	Peer Colony, Multan.	11,660 /-	5880/-	5780/-
16	300 22/06/11	Muhammad Suhail Ahmad	Taraf Daira, Soraj Kund Road, Mulan.	33,770 /-	14,175 /-	19,595 /-
17	310 29/06/11	Najeeb Ahmad	Medicine Market, Ghanta Ghar, Multan	31,745 /-	7400/-	24,345 /-
18	56 14/10/10	Shevron Ware House	City Mall Godown Road, Multan	3,03,67 0/-	2,91,60 0/-	12,070 /-
19	87 03/11/10	Muhammad Munir Qureshi	Railway Road, Multan.	6500/-	4600/-	1900/-
20	245 28/04/11	Qamar Mehmood	Al-Mustafa Road, Multan.	35,960 /-	7000/-	28,960 /-

21	248 29/04/11	Mst. Noor Mai	Mouza Qutabpur, Multan.	14,060 /-	5700/-	8360/-
22	287 04/06/11	Hayat Zafar	Mouza Sambo Rana, Multan.	-	-	3,12,57 0/-
<b>RECOVERED</b>				-	-	<b>846870</b>
<b>Total Amount of Recovery of building fee</b>						<b>201271 7</b>
<b>Total short Recovery of building fee made</b>						<b>538545</b>
<b>Pending Short Recovery</b>						<b>147417 2</b>

<b>Name</b>	<b>Map No &amp; date</b>	<b>fee collected</b>	<b>fee Due</b>	<b>difference</b>
Ghullam Mustapha	254/10/04/2008	3450	8280	4830
Mst Fazeelat Begam	258/14/04/2008	7680	18432	10752
Falak Sher	265/27/04/2008	1930	4632	2702
Sohail Bahshir	265/27/04/2008	1338	3211.2	1873.2
Adeel Yaseen	275/26/05/2008	9825	23580	13755
Amjad Hanif	281/28/05/2008	4070	9768	5698
Muhammad Sadique	282/28/05/2008	3870	9288	5418
Abdul Sattar	288/04/06/2008	9250	22200	12950
Asghar Hussain	290/09/06/2008	10455	25092	14637
Mehboob Ul Hassan	01/05/07/2008	18500	44400	25900
Sardar Ahmed	02/05/07/2008	3400	8160	4760
MST Rabia Zaman	39/20/08/2008	29500	70800	41300
Mansoor Ahmed	123/17/12/2008	4000	9600	5600
Ijaz Ahmed	226/06/09/2009	7000	16800	9800
Nazakar Ali	132/04/02/2010	10150	24360	14210
Sh Nadeem Akbar	189/04/05/2010	50150	120360	70210
<b>Total Short Collection of Fee</b>				<b>244,395</b>



**Illegal Construction of Commercial Buildings without Payment of  
Government Dues – Rs 15.750 Million**

<b>Sr. No</b>	<b>Name of the Building</b>	<b>Total Fee Approximate</b>
1	Commercial Hall / Godown, near Islami katab markaz Idara Talifat, Ashrafia Chowk Fowara Multan	750000
2	4 No. of Shops Basti Samorana Near Civil Garden Housing Schemes hassan Sawali Chowk road	750000
3	Raheel center Additional Construction old Shujaabad road multan	750000
4	shops near Bhoosa Tall, Al-Mustafa road multan	750000
5	new Golden Electric Company 1st Floor near crown Electric Store outside Bohar Gate multan	750000
6	Market opposite Burhan Medicine Company near Medi Track	750000
7	2 No. os shops Tauqeer Cooling point Station road Chah Bohar wala	750000
8	3 Nos. of Shops near Residence Sheikh Muhammad Younes property dealer Mohallah Kiri Afghana near Gali Sher Shah T.V Center opposite indus Tower	750000
9	Asian ply store additional construction Godown near S.A Traders opposite Government Elementary college	750000
10	Shops without aproval of building plan and setback street Mulaan Moj wali near Masjid Zia Suraj und road Rangil pur Multan owned by Master Irshad	750000
11	Shops Tareen road near Gul Tax opposite Mughal Drink Corner owned by Kamran urf Gudoo	750000
12	Commercial Market Hall near VIP Khusa Mehal Lohari Gate Multan	750000
13	Godown near Pehlwan Manzil Bagh langay Khan road Multan	750000
14	Godown near Mumtaz Electric Store Hassan Parwana road Multan	750000
15	Ahmed Rewari Sweet house Chowk Railway Station Multan	750000

16	Alam Glass Center Badozai road out side Bohar Gate	750000
17	Muhammadi Hardware Badozi road o/s Bohar Gate Multan	750000
18	Hall chowk Dera Adda near Hotel shub Roz	750000
19	Million electric / Golden Electric near Taj MehalCinima	750000
20	Ishaq Drink Corner Sohal Halwa Chwok Railway Station Multan	750000
21	Yasir Saray chowk Railway Station Multan	750000
<b>Total Approximate Loss sustained by Government due to irregular construction of buildings without the payment of government charges</b>		<b>15,750,000</b>

**Irregular Procurement of Items without Observing PPRA Rules – Rs 1.363 million****Table 1****(Amount in Rupees)**

<b>Token and month</b>	<b>Description of Item</b>	<b>Name of Firm</b>	<b>Amount</b>
66, Oct.11	200 ft Cable model 2012	Abid Ramzan	200,000
67, Oct.11	50 Filters	M Ramzan(Contractor)	150,000
68,Oct.11	Electric Motor Rewinding	M Ramzan(Contractor)	150,000
<b>Total</b>			<b>500,000</b>

**Table 2 Sports Items****(Amount in Rupees)**

<b>Token and month</b>	<b>Description of Item</b>	<b>Name of Firm</b>	<b>Date of Invoice</b>	<b>Amount</b>
40, 16.05.12	Nikers/Shirts	Yamin Book Centre	07.02.12	24,750
41, 16.05.12	Nikers/Shirts	Yamin Book Centre	07.02.12	24,750
42, 16.05.12	Nikers/Shirts	Yamin Book Centre	07.02.12	24,750
43, 16.05.12	Sports Items	Siddique Book Centre	07.02.12	23,210
44,16.05.12	Spoerts Items	Siddique Book Centre	07.02.12	24,750
45, 16.05.12	Sports Items	Siddique Book Centre	07.02.12	24,400
46, 16.05.12	Sports Items	Yamin Book Centre	07.02.12	21,000
47, 16.05.12	Sports Items	Siddique Book Centre	07.02.12	25,000

48, 16.05.12	Tentage etc	M Iqbal Ansari	31.01.12	24,670
49, May,12	Awards			119,080
<b>Total</b>				<b>336,360</b>

**Table 3**

(Amount in Rupees)

Token No. as per cash book	Month	Description	Amount
76	Dec-12	Purchase of Electric Motor	100,000
76	Dec-12	Expenditure during Muharram-ul-Harram	100,000
58	October-11	Rental charges of Ramzan Bazar Days	327,200
<b>Total</b>			<b>527,200</b>
<b>Grand Total of Table 1 to 3</b>			<b>1,363,560</b>

**Poor Recovery of Various Government Receipts – Rs 5.863 million****Table 1 Sewerage Fee/Charges****(Amount in Rupees)**

Description	Total Demand	Recovered	Balance
Arrears	1,450,000	8,560	1,441,440
Demand	400,000	240,600	159,400
<b>Total</b>	<b>1,850,000</b>	<b>249,160</b>	<b>1,600,840</b>

**Table 2 Entertainment Fee****(Amount in Rupees)**

Description	Amount	Recovery	Balance
Entertainment Fee	400,000	17,125	382,875
<b>Total</b>	<b>400,000</b>	<b>17,125</b>	<b>382,875</b>

**Table 3 Tehbazari Fee**

Description	Total Demand	Recovered	Balance
Arrears	40,000	-	40,000
<b>Total</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>
<b>Grand Total</b>	<b>2,290,000</b>	<b>266,285</b>	<b>2,023,715</b>

**Table 4 Water Rate Charges****(Amount in Rupees)**

Water Rate Charges	Amount	Recovery	Balance
Arrears on 30.6.2011	1,500,000	719,041	780,959

Current Demand	5,000,000	3,608,865	1,391,135
<b>Total</b>	<b>6,500,000</b>	<b>4,327,906</b>	<b>2,172,094</b>

**Table 5 Rent of Shop**

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>Name of Market</b>	<b>No. of Shops</b>	<b>Total Recoverable (Arrear + Current) FY 2011-12</b>	<b>Recovered</b>	<b>Balance Not Recovered</b>
1	Chowk Bazar	11	258,486	77,955	180,531
2	Gharbi Bazar	22	2,817,055	1,965,401	851,654
3	Chowk Abbas	8	816,831	304,070	512,761
5	Bus Stand	4	124,630	67,341	57,289
6	Ex. Slaughter House	1	1,790	-	1,790
7	Shumali Bazar	18	535,605	472,988	62,617
<b>Total</b>		<b>64</b>	<b>4,554,397</b>	<b>2,887,755</b>	<b>1,666,642</b>
<b>Grand Total of Tables 1 to 5</b>					<b>5.863</b>

**Annex-AH**

**[Para 1.11.3]**

**Illegal Establishment of Marriage Club and Swimming Pool without Payment of Building Fee and Development Charges – Rs 342370**

Name of marriage club	location	Plot Area (Sft)	Building fee			Development charges			Recovery
			Covered area	Rate	Total	plot area in marla	Rate per marla	Total	
Million marriage club	Pathan wala, Eid Gah Road, shujabad	22950	2661	2	5322	84	800	67200	72,522
Khawja marriage club	Railway road	48620	5300	2	10600	179	800	143200	153,800
Marhaba marriage club	Khan garh road	15600	1444	2	2888	58	800	46400	49,288
Shujabad marriage club	Choti canal road, opposite Pump	22090	980	2	1960	81	800	64800	66,760
<b>Total Rs</b>					<b>20,770</b>	<b>0</b>	<b>0</b>	<b>321,600</b>	<b>342,370</b>

**Annex-AI**

**[Para 1.11.4]**

**Non Recovery of Genral Sales Tax Rs 311,954**

**(Amount in Rupees)**

<b>Name of supplier</b>	<b>Invoice No &amp; Date</b>	<b>Description</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>	<b>Amount of GST</b>
M/s Haji Noor Muhammad traders Multan	4.6.2010	Hand carts ,gage 15,frameangle iron 1.25:"wheel hard tyre 12"	30	9800	294,000	49,980
		Tyres susuki pothohar	5	9000	45,000	7,650
		Battery 12 volt 150 AM (IFB)	01	10000	10,000	1,700
		Inter com set CLI	20	1500	30,000	5,100
M/s Aamir Saleem Construction Shujabad	28.6.2011	Hoz pipe 2.5" made in Germony	1200 feet	280	336,000	57,120
		Male & female 2.5"	16 pairs	5625	90,000	15,300
		Revolving lights	4	9500	38,000	6,460
		Gas mask with filter	1	7500	7,500	1,275
Kohinoor electric store Multan	20.06.2011	Bracket energy saver complete	168	1870	314,160	53,407
		Energy saver 45 W Philips	168	1140	191,520	32,558
		Energy saver 24 W Philips	280	245	68,600	11,662
		Cable silver 7/52	30	3050	91,500	15,555
		Clump iron pool	150	75	11,250	1,912
		Clump cement pool	200	240	48,000	8,160
		Holder screw type	200	95	19,000	3,230
		Choke 400w	6	2000	12,000	2,040



		philips				
		Mercury bulb raad type Philips 400 w	6	1650	9,900	1,683
		Ignitre 400w philips	6	600	3,600	612
Ali Akbar enterprises	0538 dated 15.12.2010	Spray pums	5	6,000	30,000	5,100
		Deltamethrin 5% WP	150	500	75,000	12,750
		Fog machine	1	110,000	110,000	18,700
<b>TOTAL</b>					<b>1,835,030</b>	<b>311,954</b>

**Annex-AJ**

**[Para 1.13.1]**

**Excess Payment to Contractors by Approving Excess Rate – Rs 703,234**

<b>AIR Para No.</b>	<b>Name of work</b>	<b>Unit</b>	<b>Rate Paid</b>	<b>Actual Rate</b>	<b>Difference</b>	<b>Qty Paid</b>	<b>Excess Payment</b>
26	Construction of PCC Paver Street No.03 (Abdul Malik Wali) Mujtaba Canal View UC-26	Per Sft	64.70	57.63	7.07	5352	37839
27	Construction of PCC Paver tuff tile Street Near Gujjar Plot Tube Wali Wali	Per Sft	66.68	60.24	6.44	9353.68	60238
28	Const. of Tuff Tile Both sides Babar at Raod Bangla Rabnawaz Khan to Slaughter House Kiri Chamandan	Per Sft	67.83	54.46	13.37	11310	151215
29	Construction of Soling Nali Tough Tiles Basti Shour kot Gulsha e Nageen Abad Qasim pur	Per Sft	67.83	54.46	13.37	10554	141107
32	Construction of PCC paver Dr. Mukhtar Rasool Street Str.2 b. Block Muhammad Afzal wali Khalid Qureshi wali Mahallah Nasirabd Islam Pura Mumtaz Abad Lateef Chowk	Per Sft	66.68	60.24	6.44	6576	42349

32	Construction of PCC paver Dr. Mukhtar Rasool Street Str.2 b. Block Muhammad Afzal wali Khalid Qureshi wali Mahallah Nasirabd Islam Pura Mumtaz Abad Lateef Chowk	Per Sft	64.70	57.63	7.07	3600	25452
33	Construction of Tough Tiles Gali Masjid Haji Wali Kiri Daod Khan near Masjig Aqsa Railway Line Mahallah perr Rajan Shah	Per Sft	66.68	60.24	6.44	7664.48	49359
33	Construction of Tough Tiles Gali Masjid Haji Wali Kiri Daod Khan near Masjig Aqsa Railway Line Mahallah perr Rajan Shah	Per Sft	56.47	49.41	7.06	825	5825
34	Construction of Soling and Tuff Tiles Street No.14 Mahallah Gulshan e Raza UC.25 and Construction of Tuff Tiles Mahallah Yaqoub Town	Per Sft	66.68	60.24	6.44	7092	45672
36	Construction of Tuff Tiles, Street Grating, Raising Main Holes and Earth Filling Street Dera Jamal Hassan Wali Akram Wali Gulshan Faiz Lasani Colony UC.25	Per Sft	68.57	61.5	7.07	4480	31674
36	Construction of Tuff Tiles, Street Grating, Raising Main Holes and Earth		65.96	58.89	7.07	15913	112505

	Filling Street Dera Jamal Hassan Wali Akram Wali Gulshan Faiz Lasani Colony UC.25						
<b>Total Excess Payment</b>							<b>703234</b>