



**AUDIT REPORT
ON
THE ACCOUNTS OF
TOWN MUNICIPAL ADMINISTRATIONS
CITY DISTRICT MULTAN
AUDIT YEAR 2014-15**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DGA	Director General Audit
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 and Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of Receipts and Expenditure of the Local Fund and Public Accounts of District Governments.

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

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

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

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General of Audit, (DGA), District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan is mandated to carry out the audit of all District Governments in Punjab (South) including Tehsil and Town Municipal Administration. 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 32 officers and other staff. Total mandays available were 6,589 and the budget amounting to Rs 14.007 million was allocated in audit year 2014-15. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the Performance Audit of entities, projects and programs. Accordingly RDA Multan carried out audit of the accounts of six TMAs of City District Multan for the Financial Year 2013-14 and the findings included in the 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 to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and By-laws. The Punjab Local Government Ordinance (PLGO), 2001, requires the establishment of Town Local Fund and Public Account for which Annual Budget Statement is authorized by the Town Nazim / Town Council / Administrator in the form of Budgetary Grants.

The total Development Budget of six TMAs in City District Multan for the Financial Year 2013-14, was Rs 599.980 million and expenditure incurred was of Rs 286.864 million, showing savings of Rs 313.116 million. The total Non-Development Budget for Financial Year 2013-14 was Rs 961.513 million and expenditure was of Rs 720.016 million, showing savings of Rs 241.497 million.

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

Audit of TMAs of City District Multan was carried out with a view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws/rules/regulations and whether the procurement of assets and hiring of services were economical or not.

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

a. Scope of Audit

Out of total expenditure of TMAs City District Multan for the financial year 2013-14, auditable expenditure under the jurisdiction of Regional Director Audit, Multan was Rs 1,006.880 million covering six PAOs/ formations. Out of this, RDA Multan audited an expenditure of Rs 332.270 million which, in terms of percentage, is 33% of total auditable expenditure and irregularities amounting to Rs 519.998 were pointed out. Regional Director Audit planned and executed audit of 06 formations i.e. 100% achievement against the planed audit activities.

Total receipts of TMAs of District Multan for the financial year 2013-14, were Rs 1116.557 million. RDA Multan audited receipts of Rs 430.334 million which, in terms of percentage, is 38% of total receipts and irregularities amounting to Rs 674.654 million were pointed out.

b. Recoveries at the Instance of Audit

Recoveries of Rs 154.264 million were pointed out by Audit which were not in the notice of the management before audit. An amount of Rs 5.526 million was recovered by the management and verified by Audit during year 2014-15, till the time of compilation of the Report.

However, against the total recovery amount of Rs 82.289 million pertaining to Paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this report.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit department

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

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

f. The Key Audit Findings of the Report

- i. Misappropriation of Rs 6.407 million was noted in three cases¹

¹ Para: 1.3.1.1,1.3.1.2,1.3.1.3

- ii. Non-production of record of Rs 22.932 million was noted in five cases.²
- iii. Irregularities and Non-compliance of Rs 40.792 million noted in ten cases.³
- iv. Performance issues of Rs 48.291 million were noted in seven cases⁴.
- v. Internal control weaknesses of Rs 44.285 million were noted in ten cases⁵.

Audit Paras on the accounts for the year 2013-14 involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Provincial PAC have been included in Memorandum for Departmental Accounts Committee (Annex-A).

g. Recommendations

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

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

² Para: 1.2.1.1,1.5.1.1,1.6.1.1,1.6.1.2,1.7.1.1

³ Para: 1.2.2.1,1.2.2.2,1.5.2.1,1.5.2.2,1.6.2.1,1.7.2.1,1.7.2.2,1.7.2.3,1.7.2.4,1.7.2.5

⁴ Para: 1.3.2.1,1.4.2.1,1.4.2.2,1.6.3.1,1.6.3.2,1.6.3.3, 1.6.3.4

⁵ Para: 1.2.3.1,1.2.3.2,1.2.3.3,1.3.3.1,1.3.3.2,1.3.3.3,1.3.3.4,1.3.3.5,1.3.3.6,1.4.3.1

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr. No.	Description	No.	Expenditure	Receipt
1	Total Entities (PAOs) in Audit Jurisdiction	06	1,006.880	1116.557
2	Total formations in Audit Jurisdiction	06	1,006.880	1116.557
3	Total Entities (PAOs)/ DDOs Audited	06	332.270	430.334
4	Total Formations Audited	06	332.270	430.334
5	Audit & Inspection Reports	06	-	-
6	Special Audit Reports	-	-	-
7	Performance Audit Reports	-	-	-
8	Other Reports (Relating to TMA)	-	-	-

Table 2: Audit Observations Classified by Category

(Rupees in Million)

Sr. No.	Description	Amount Placed under audit observation
1	Asset management	2.400
2	Financial management	54.698
3	Internal Controls	44.285
4	Others	61.324
Total		162.707

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

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non Salary	Civil Works	Receipt	Total Current Year	Total Last Year
1	Total Financial Outlays	4.245	301.718	416.088	284.829	1116.557	2123.437	2,439.007
2	Outlays audited	3.445	99.810	102.400	127.045	430.334	763.034*	775.917
3	Amount placed under audit observation / irregularities pointed out.	2.400	34.773	13.568	35.819	76.147	162.707	375.124
4	Recoveries pointed out at the instance of Audit	-	-	-	6.142	76.147	82.289	139.781
5	Recoverable Accepted / Established at the instance of Audit	-	-	-	6.142	76.147	82.289	139.781
6	Recoveries realized at the instance of Audit	-	-	-	-	5.526	5.526	-

*The amount mentioned against Sr. No.2 in column of “Total Current Year” is the sum of expenditure and receipts, whereas the total expenditure was Rs 332.270 million.

Table 4: Irregularities Pointed Out

(Rupees in Million)		
Sr. No.	Description	Amount placed under Audit observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	-
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	5.185
3	Accounting Errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	18.971
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	82.289
6	Non-production of record to Audit	22.932
7	Others, including cases of accidents, negligence etc.	33.330
Total		162.707

Table 5: Cost -Benefit

(Rupees in Million)		
Sr. No.	Description	Amount
1	Outlays Audited (Item 2 Table 3)	763.034
2	Expenditure on Audit	0.033
3	Recoveries realized at the instance of Audit	5.525
4	Cost-Benefit Ratio	167

CHAPTER-1

1.1 TOWN MUNICIPAL ADMINISTRATIONS, CITY DISTRICT MULTAN

1.1.1 Introduction

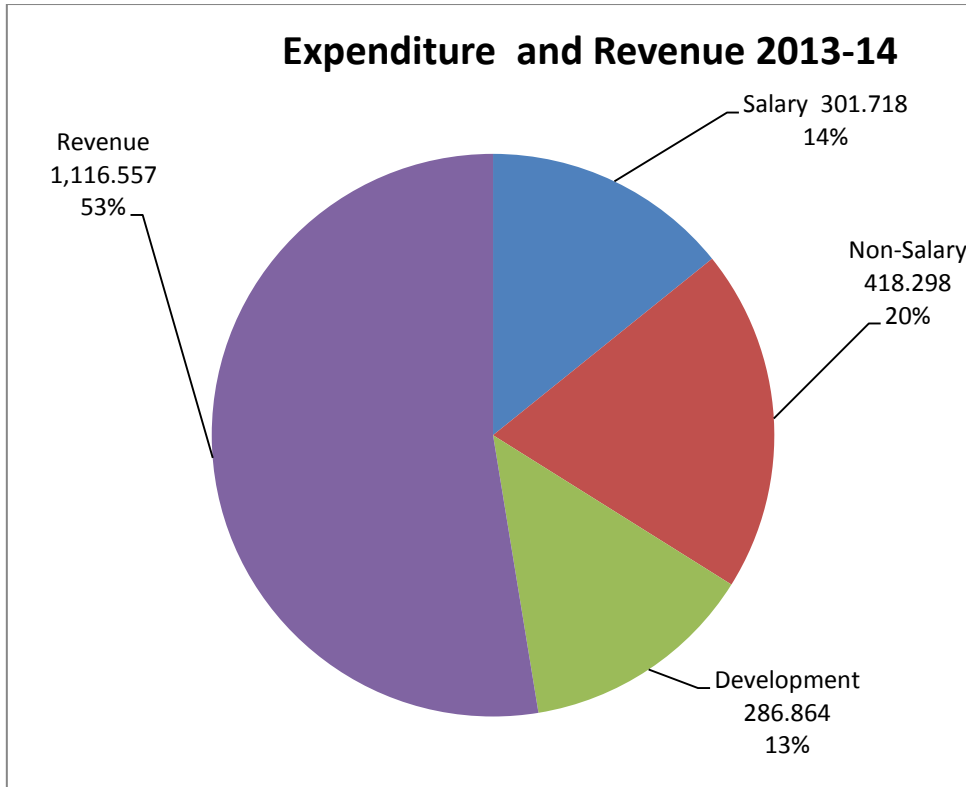
Town Municipal Administration (TMA) consists of Town Nazim, Town Naib Nazim and Town Municipal Officer (TMO). Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (Infrastructure and Services), TO (Regulation), TO (Planning and Coordination) and Tehsil Nazim and Tehsil Naib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

1.1.2 Comments on Budget and Accounts

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

(Rupees in Million)

2013-14	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	360.195	301.718	-58.477	-16%
Non-salary	601.318	418.298	-183.02	-30%
Development	599.98	286.864	-313.116	-52%
Sub Total	1561.493	1006.88	-554.613	-36%
Revenue	1229.525	1116.557	-112.968	-9%

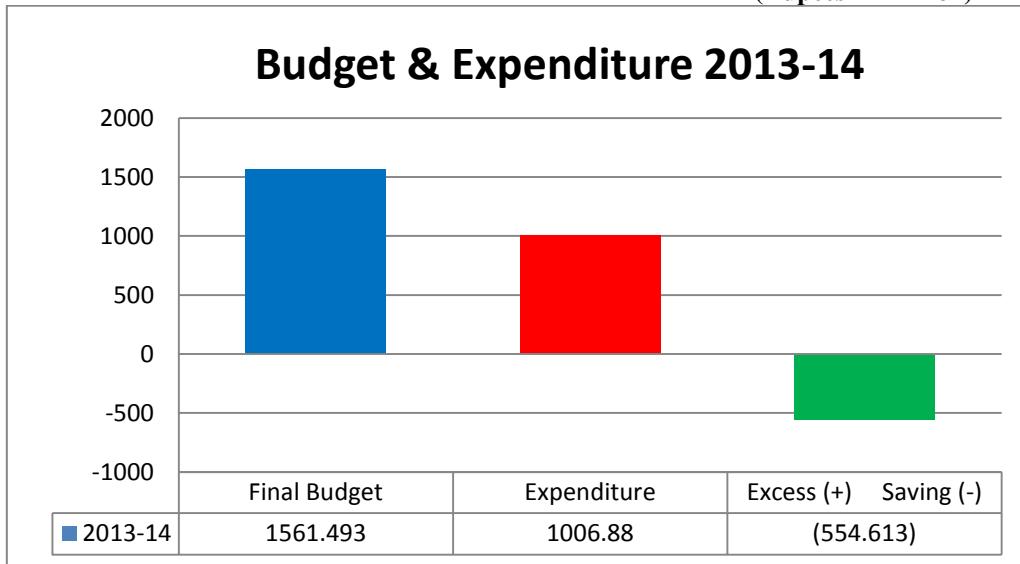


Details of budget allocations, expenditures and savings of each TMA in City District Multan are at Annex-B.

As per Budget Books for the Financial Year 2013-14 of TMAs in City District Multan, the original and final budgets were of Rs 1561.493 million. Total expenditures incurred by these TMAs during Financial Year 2013-14 were Rs 1006.880 million. There was a saving of Rs 554.613 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:

(Rupees in Million)



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

Audit paras, reported in MFDAC (Annex-I) of last year audit report, which have not been attended in accordance with the directives of DAC, have now been reported in Part-II of Annex-A.

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2009-12	55	PAC not constituted
2	2012-13	12	PAC not constituted
3	2013-14	41	PAC not constituted
Total		67	

AUDIT PARAS

1.2 Town Municipal Administration, Shah Rukn-e-Alam

1.2.1 Non-Production of Record

1.2.1.1 Non-production of record – Rs 8.875 million

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

TMO and TO (Finance) did not produce the record of items valuing Rs 8.875 million during F.Y. 2013-14 despite various requests. (**Annex-C**)

Audit is of the view that due to poor maintenance of record or intentional concealment, the record was not produced.

Non-production of record of Rs 8.875 million created doubt about the legitimacy of expenditure / record.

The matter was reported to TMO in February, 2015. The TMO replied that all the record was provided to audit. The DDO reply was not acceptable as the relevant record had not been produced. DAC, in its meeting, held in March, 2015, directed the DDO to produce the record. No progress was reported till the finalization of this report.

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned DDOs for non-production of record of Rs 8.875 million.

[AIR Para: 45]

1.2.2 Irregularities and Non-Compliance

1.2.2.1 Non-recovery of conversion and map fees- Rs 7.110 million

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

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

TMO did not recover Rs 7.110 million on account of conversion fee during F.Y 2013-14 from the owner of Coca Cola Godown, opposite Daewoo Bus Stand. Site was inspected and observed that the godown was working without approval of map from TMA. No conversion/ map fee was paid to the Government. Copy of physical verification report duly signed by the Building Inspector and Audit is present on record. Detail is given below:

(Amount in Rupees)

Nature of Fee	Total Area	Cost (minimum in the area)	Rate of Commercialization	Fine	Total Recovery
Commercialization Fee	30,000 square feet. (111 marlas)	300,000 x 111=33,300,000	20 %	0	6,660,000

(Amount in Rupees)

Nature of Fee	Total Area	Cost (minimum in the area)	Rate of Map fee	Amount of Map fee	Fine (25 % of map fees)	Total Recovery
Map Fee	Covered area 18,000 sft	-	20 per sft	360,000	90,000	450,000

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

Non-recovery of conversion and map fees of Rs 7.110 million resulted in loss to the Government.

The matter was reported to TMO in February, 2015. The TMO did not submit reply. DAC, in its meeting, held in March, 2015, directed the DDO to produce the relevant record relating to recovery. No progress was reported till the finalization of this report.

Audit recommends recovery of conversion and map fees of Rs 7.110 million, besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 20]

1.2.2.2 Irregular payment of salaries to contingent paid staff – Rs 3.371 million

According to Government of the Punjab Finance Department letter No. FD.SO(GOODS)44-4/2011 dated 07.07.2012, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

TMO Shah Rukn-e-Alam made payment of Rs 3.371 million on account of salaries of contingent paid staff during F.Y 2013-14 from non-development budget. The TMO appointed contingent paid staff without obtaining permission from Finance Department. No advertisement was made for such appointments. Appointments were also not made by the Recruitment Committee. Audit called for appointment orders, original attendance register and payment acknowledgements of staff but the same were not produced to audit. (**Annex-D**)

Audit is of the view that due to weak internal controls, irregular payment was made on account of salaries of contingent paid staff.

Irregular payment on account of salaries of contingent paid staff amounting to Rs 3.371 million resulted in violation of rules.

The matter was reported to TMO in February, 2015. The TMO did not submit any reply. DAC, in its meeting, held in March, 2015, directed the DDO to produce the relevant record. No progress was reported till the finalization of this report.

Audit recommends regularization of expenditure from Finance Department, stoppage of any such future appointments and disciplinary action against the responsible, under intimation to Audit.

[AIR Para: 19]

1.2.3 Internal Control Weaknesses

1.2.3.1 Non-recovery of building map fee from the cellular companies – Rs 2.274 million

According to TMA Shah Rukn-e-Alam Multan Notification No. 788-To-R-CN-TMA/T(A) dated 04.07.2002 different types of fees should be recovered for the installation of tower. Plan fee @ Rs 12 per square foot for covered area (in case of already constructed/ installed towers, double fees should be recovered), N.O.C fees @ Rs 20,000 each tower and 25 % fine on map fees for illegal construction of towers are to be recovered.

TMO Shah Rukn-e-Alam did not recover Rs 2.274 million on account of map fee during F.Y 2013-14 from the cellular companies. (**Annex-E**)

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

Non-recovery of map fee amounting to Rs 2.274 million resulted in loss to Government.

The matter was reported to TMO in February, 2015. The TMO replied that Rs 325,968 had been recovered. The DDO reply was not acceptable as the map fees pertaining to cellular companies had not been recovered after lapse of many years. DAC, in its meeting, held in March, 2015, directed the DDO to recover the dues from companies. No progress was reported till the finalization of this report.

Audit recommends recovery of map fee amounting to Rs 2.274 million, besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 16]

1.2.3.2 Award of contracts at higher rates - Rs 2.018 million

According to Rule 12 (c) of the Punjab Tehsil/Town Municipal Administration (Works) Rules 2003, only the lowest tender is accepted unless reasons are recorded in writing for refusing the same.

TMO made excess payment of Rs 2.018 million to contractors during F.Y 2013-14. TMO opened tenders for 12 different works on 23.04.2014. Contractors offered lesser rates in these tenders. Tender opening register revealed that these tenders were opened and properly processed. However, on 20.06.2014, 11 tenders (except at Sr.No.04) were again advertised and awarded to contractors at higher rates without recording any reason. In this way undue benefit was given to contractors. (**Annex-F**)

Audit is of the view that due to weak internal controls, unauthorized payment was made to contractors.

Unauthorized payment to contractors amounting to Rs 2.018 million resulted in loss to the Government.

The matter was reported to TMO in February, 2015. The TMO replied that earlier tenders were cancelled by the then Administrator due to non-cooperation of contractors and non-execution of work at site. Upon this CDRs were also forfeited and deposited in TMA account. Later on the same were re-tendered by the approval of authority and the same were opened through tender opening committee duly approved after fulfilment of codal formalities and work orders issued and payment made after pre-audit of the same. Hence there is no doubt in awarding of contract of works. The DDO reply was not acceptable because no codal formalities were fulfilled, as there was no involvement of Tender Opening Committee and the contracts were awarded on higher rates, without recording any reason for cancellation of earlier tenders. The TMO did

not produce any documentary evidence in support of his reply. Further, CDRs were not forfeited completely and case was not pursued for blacklisting of contractors of earlier contract. DAC, in its meeting, held in March, 2015, directed the DDO to forfeit the remaining CDRs of defaulter contractors and pursue the case for blacklisting of contractors. No progress was reported till the finalization of this report.

Audit recommends forfeiture of remaining CDRs, blacklisting of defaulter firms and fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 10]

1.2.3.3 Award of work through tampering of quoted rate – Rs 1.080 million

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

T.O. (I&S) incurred an expenditure of Rs 2.015 million on account of refreshment to the players and officials during F.Y 2011-12. In advertisement, rate of refreshment was not called for but at the time of payment in 2013-14, rate of Rs 150 per head was added in the bill and Rs 1,080,000 were drawn without any advertisement. Moreover, bid of M/S Muhammad Aslam Qureshi was accepted by tampering all the rates for purchase of sports items. At the time of submission of bids, the contractor offered rates inclusive of sales tax but subsequently a sentence was added that “sales tax was to be borne by the department.” Payments were made without obtaining certificate from Sports Committee. The games were held in 2011-12 but contractor submitted his bills on 20.12.2013. Bill was submitted to the administrator on 13.06.14 for approval. Administrator vide his note dated 11.07.14 desired to verify the withdrawal of

bill previously. No verification was made and bill was cleared without approval of the administrator.

Audit is of the view that due to weak internal controls, tampering was allowed to be made in the bid documents.

Tampering of rates and payment of items not included in the advertisement resulted in loss to the Government amounting to Rs 1.080 million.

The matter was reported to TMO in February, 2015. The TMO replied that the matter had been taken up for clarification with the TO (I&S), TMO and Administrator. The DDO's reply was not tenable as the rates had been clearly tampered. DAC, in its meeting, held in March, 2015, directed the DDO to provide the relevant record. No progress was reported till the finalization of this report.

Audit recommends recovery of excess paid Rs 1.080 million, besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 4]

1.3 Town Municipal Administration, Bosan

1.3.1 Fraud/Misappropriation

1.3.1.1 Likely / suspected misappropriation in payment of pay and allowances - Rs 2.760 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) drew an average of Rs 230,000 per month on account of Pay and Allowances of daily wage employees working on Water Filtration Plants. A report by Assistant Town Officer (I&S) and Town Officer (I&S) dated 13.09.2014 stated that twenty three persons never attended water filtration plants but scrutiny of pay bills revealed that all the employees were paid by the same Town Officer and verified by the same Assistant Town Officer (I&S) and paid the salary in the month of October 2014. This revealed that bogus payment on account of pay and allowances was made during the financial year 2013-14 regarding these employees. Payment register showed that the payment was disbursed to Ex.TMO on account of pay of water filtration plant. Water filtration plants near Pakeeza Hotel were being run by local people but the pay of employees was being drawn out of public exchequer irregularly. Similarly motor at water filtration plant of Suraj Miani was stolen due to absence of chowkidar and operator, but pays of employees were regularly being drawn. This resulted in suspected misappropriation of Rs 2.760 million. The detail is given in **Annex-G**.

Audit is of the view that due to weak internal controls, bogus salary payments were being drawn and disbursed.

Bogus salary payments of Rs 2.760 million resulted in loss to the Government.

The matter was reported to TMO in February, 2015. The TMO replied that in order to save the Government property, machinery and fixtures of water

filtration plant for the public of Bosan Town, one operator and one chowkidar were appointed on daily basis in the light of Government directions. The DDO's reply was not tenable as scrutiny of the record revealed that appointed staff was usually found absent and bogus payments were made to employees. DAC, in its meeting, held in March, 2015, directed the administrator to hold Inquiry for no action against the absconders and absentees.

Audit recommends Inquiry and fixing of responsibility against the concerned, besides recovery of Rs2.760 million under intimation to Audit.

[AIR Para: 6]

1.3.1.2 Suspected misappropriation due to non-availability of electric material – Rs 2.425 million

As per Rule 10 of PFR, Volume-I, every Government officer is expected to exercise the same vigilance while incurring expenditure from public exchequer as a man of ordinary prudence would exercise while incurring expenditure of his own money. 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 drew Rs 2.425 million on account of purchase, supply and erecting of street lights. All the expenditure was held doubtful due to the following reasons:

1. A bill of Rs 1.150 million for the supply and fixing of 382 lights was doubtful. TMA record including the copy of acknowledgment shows that instead of erecting street lights through contractors to whom installation charges were paid, material was handed over to the unauthorized persons.
2. A bill of Rs 575,000 was drawn on account of purchase of electrical material and entered in stock register, and all the material was issued by official holding the charge of store with his own signatures without any

indent and proper handing / taking over notes in the stock register. This revealed that the bill was prepared only to draw the amount from the Government treasury.

3. Electrical material costing Rs 700,000 was shown purchased from the contractor and entered in the measurement book. Material received was neither entered in stock register nor issued to anyone. This makes the whole purchase doubtful.

Audit is of the view that due to weak internal controls, an amount of Rs 2.425 million was drawn from the Government treasury and material was suspected to be misappropriated.

Electrical material worth Rs 2.425 million was pilfered, which resulted in loss to the Government.

The matter was reported to TMO in February, 2015. The TMO replied that electrical goods were supplied through TMA functionaries and affixed by contractor accordingly. The TMA authorities such as TO (I&S), SDO and Sub Engineer verified the same and payment was made accordingly. All the material purchased was entered in stock register of TMA, issued by the TMA official and installed at required sites as pointed out by the public representatives. The DDO reply was not acceptable as huge quantity of electrical material was pilfered. DAC, in its meeting, held in March, 2015, directed the Administrator to hold an Inquiry. No progress was reported till the finalization of this report.

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

[AIR Para: 5]

1.3.1.3 Non-forfeiture of CDRs - Rs 1.222 million

According to Rule 21 (2) of the Punjab Procurement Rules, 2014, if a procuring agency is satisfied that a contractor has acted in a manner detrimental

to the public interest or good practices or has consistently failed to perform his obligation under the contract or his performance has not been up to mark or he is found indulging in corrupt or fraudulent practices, the procuring agency may, after affording him an opportunity of hearing and through notification, debar him from participating in any public procurement process of the procuring agency for such period as the procuring agency may determine in the light of the circumstances of the case.

Town Municipal Officer Bosan Town rejected the tenders of first lowest bidders on the plea that contractors were fake and not registered in any TMA. All the contractors deposited tenders with the CDRs valuing Rs 1.223 million. The administrator decided to lodge FIR against the contractors but neither the case was reported to police nor CDRs were forfeited as per rules. The second lowest contractors were irregularly awarded the contracts valuing Rs 50.538 million instead of inviting fresh tenders after cancellation of previous tenders.

(Rupees in million)

No. of Development Schemes	No. of Unregistered/ Fake Contractors	Total Amount of Development Schemes	No. of Fake Tenders	Amount of CDRs
78	8	50.538	92	1.223

Audit is of the view that due to weak internal controls, the CDRs of defaulting contractors were neither forfeited nor FIR lodged against the contractors. Similarly, the contracts were irregularly awarded to the second lowest bidders instead of re-tendering.

Non forfeiture of CDRs resulted into loss to the Government worth Rs 1.223 million. Awarding of contracts to second lowest bidders resulted in violation of Government instructions/PPRA rules.

The matter was reported to TMO in February, 2015. The TMO replied that fake contractors submitted tenders with photocopies of fake CDRs which could not be forfeited. The request to lodge FIR in Police Station against fake

contractors as per directions of Administrator was made. No further progress was shown by the Police. The DDO reply was not acceptable as case was not pursued with the police. DAC, in its meeting, held in March, 2015, directed the DDO to take up the case with Administrator for lodging the FIR against fake contractors. No progress was reported till the finalization of this report.

Audit recommends forfeiture of CDRs of Rs 1.223 million, lodging of FIR against fake contractors, and regularization of expenditure from Finance Department, under intimation to Audit.

[AIR Para: 28]

1.3.2 Performance

1.3.2.1 Non-recovery of arrears of sewerage tax - Rs 2.213 million

According to Rule 4.7(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

Town Municipal Officer did not recover the arrears of sewerage tax amounting to Rs 2.213 million during F.Y 2013-14. The arrears were increasing but no concrete efforts were made to recover the arrear amount.

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

Non-recovery of arrear of sewerage tax amounting to Rs 2.213 million resulted in loss to the Government.

The matter was reported to TMO in February, 2015. The TMO replied that notices were issued to the defaulters and challans have been prepared to be filed before the competent court for recovery. Progress would be shown to Audit. The DDO reply was not acceptable as no recovery was made. DAC, in its meeting, held in March, 2015, directed the DDO to recover the dues. No progress was reported till the finalization of this report.

Audit recommends recovery of arrear amounting to Rs 2.213 million, besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 20]

1.3.3 Internal Control Weaknesses

1.3.3.1 Unauthorized construction without approval and payment of prescribed fee - Rs 9.713 million

According to Punjab Gazette Notification 07.09.02 in which TMA Bosan Town Notification No.788-TOR-CN-TMA/TOI&S, dated 04.07.2002, was published, a fee @ Rs.50 per cft was to be charged as extra height charges if height would be increased from the Government approved height.

Town Municipal Officer, Bosan Town approved the construction plan of City Hospital Peer Khursheed Colony Multan up to the height of 60 feet after obtaining the map fee and extra height charges above prescribed limit of 48 feet height. The owner constructed the building up to 87 feet height without submission of revised plan and payment of prescribed fee of Rs 9.713 million during F.Y 2013-14.

Audit is of the view that due to weak internal controls, extra building was constructed at site without approval and payment of prescribed fee.

Unauthorized construction without payment of prescribed fee resulted in loss to the Government amounting to Rs 9.713 million.

The matter was reported to TMO in February, 2015. The TMO replied that the building plan of above said building was submitted in TMA, on 20.04.2005 vide plan No. 1735 and was approved on 20.07.2005 for six floors, including G.F with height of 60 feet and it was valid for a period of three years as provided in the letter issued vide No. 73-BS/TO (P&C), dated 20.07.2005. At that time only the commercialization fee amounting to Rs 3.307 million and building plan fee / processing fee of Rs. 501,080 was charged from owners. On 23.06.2012 the then Town Officer (P&C) TMA, Bosan Town served notice vide No. M-1107-TO (P&C) to the owner of building, in which it was mentioned that plan was approved for 60 feet height, whereas it should have been approved only for 48 feet height as per clause 20(c) of TMA City Building Bye laws 2002, so

the owners were liable to pay the extra height charges of Rs. 6.778 million (as per category 2 of the schedule of fee of TMA city) @ Rs. 50 per cubic feet. For extra 12 feet height above 48 feet the owners accordingly paid the same amount in the TMA Funds in installments. The DDO reply was not acceptable as TMA dues for construction of the building up to 87 feet had not been completely recovered. DAC, in its meeting, held in March, 2015, directed the DDO to effect complete recovery. No progress was reported till the finalization of this report.

Audit recommends recovery of extra height charges and map fee of Rs 9.713 million, besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 1]

1.3.3.2 Unauthorized construction without payment of extra height charges – Rs 7.399 million

According to Punjab Gazette Notification 07.09.02 in which TMA Bosan Town notification No.788-TOR-CN-TMA/TOI&S dated 04.07.2002 was published, a fee @ Rs.50 per cft was to be charged as extra height charges if height would be increased from the Government approved height.

Town Municipal Officer, Bosan Town did not recover the extra height charges during the year 2013-14 while owner of the Nishat Science College Lodhi Colony Multan carried out extra construction other than approved building map without approval of any authority. The additional construction involved area on which extra height charges of Rs 7.399 million and map fee were required to be calculated on receipt of revised plan.

(Amount in Rupees)

Sr. No.	Description	Amount
1	Top floor extra rooms 13.5 feet	3,349,434
2	Back Hostel Height 13.5 feet	4,049,451
Total recovery of extra height Charges		7,398,885

Audit is of the view that due to weak internal controls, extra height charges and map fee were not recovered.

Non-recovery of extra height charges and map fee resulted in loss to the Government amounting to Rs 7.399 million.

The matter was reported to TMO in February, 2015. The TMO replied that in compliance of audit observation the owner was served upon with a notice vide No.1064/TO(P&C)/B.T dated 16.02.2015 to deposit the said amount on account of extra coverage and raising the building against the approved height. In reply to this notice the owner submitted the revised sketch of the extra construction at site on 17.02.2015. Keeping in view the sketches submitted by the owner, the building application fee and extra height charges amounting to Rs 3.471 million had been calculated and duly deposited in TMA funds. The DDO reply was not acceptable as recovery of the remaining amount of Rs 3.928 million on account of extra height charges was still not made. DAC, in its meeting, held in March, 2015, directed the DDO to get the record re-verified but record was not shown to Audit. No progress was reported till the finalization of this report.

Audit recommends recovery of extra height charges and map fee amounting to Rs 7.399 million, under intimation to Audit.

[AIR Para: 35]

1.3.3.3 Award of tenders on fake competition - Rs 3.486 million

According to Rule 12 (c) of the Punjab Tehsil/Town Municipal Administration (Works) Rules 2003, only the lowest tender is accepted unless reasons are recorded in writing for refusing the same. Also, according to Rule 10 of PFR, Volume-I every Government officer is expected to exercise the same vigilance while incurring expenditure from public exchequer as a man of

ordinary prudence would exercise while incurring expenditure of his own money.

Town Municipal Officer Bosan Town advertised in the daily “News Paper Pakistan” dated 19.01.2014 for the purchase of tentage for “Sahulat Bazar” on permanent basis without any advertisement on PPRA website. Town Officer (Finance) rejected the technical bids of eight contractors without the scrutiny of technical proposals by the Technical Committee. The basis used to reject the technical bids could be ascertained by the financial bids which were not opened and were later removed from the file presented to Audit. Scrutiny of files attached also revealed the following: -

1. The technical bids being rejected on the basis that the CDRs were not attached was doubtful, as all the contractors were regular TMA contractors.
2. Scrutiny of financial bid of Masers Ehrar-ul-Haq further revealed that rates were tampered several times in order to make Masers Sadique the lowest bidder and the words ‘rate excluding GST’ were added at a later stage with a different hand writing.
3. Contractor Masers Muhammad Sadique was declared successful despite Masers Ehrar-ul-Haq being the lowest. The rate of item pipe guage 18 inch etc was not quoted by the Masers Muhammad Sadique. By excluding that item and adding GST, Masers Ehrar-ul-Haq was the lowest.

(Amount in Rupees)

Particular of Items	Rate Paid to Contractor	Rate Offered by Second Lowest	Difference	Qty	Amount
Shamiana 18x18	10,900	9,997	903	120	108,360
Qanat 18x7	3,850	3,397	453	360	163,080
Chairs	4,850	1,666	3,184	50	159,200
Bamboo with Noke	500	400	100	300	30,000
Total Amount excess Paid					460,640

4. Rate of cap noke of each bamboo at Rs 100 each was approved in the bills. It was neither quoted by contractor nor approved in comparative statement.
5. Rates paid were also higher than the other towns as detailed below:

(Amount in Rupees)

Invoice No & Date	Particular	Rate of Bosan Town	Rate of Shah Rukn-e-Alam Town	Quantity	Excess Rate	Amount
535/ 25.6.2014	Shamiana 18x18	10,900	8,300	120	2,600	312,000
	Dari 5x7	1,000	540	400	460	184,000
	Chairs Steel Foam	4,850	3,850	50	1,000	50,000
	Bamboo including cap Noke	500	330	300	170	51,000
Total						597,000

Audit is of the view that due to weak internal controls, fake competition was shown to award the contract to the self favored contractor.

Awarding of contract on fake competition resulted in loss to the Government amounting to Rs 3.486 million.

The matter was reported to TMO in February, 2015. The TMO replied that rates of M/S M. Siddique & Co. were the lowest. Moreover, the items not mentioned in advertisement were also decided to be purchased from the contractor to whom work order was awarded by the administrator. The rates were duly initiated by the concerned officer in consultation with the contractor. The Administrator bound the contractor to provide the items missing in the comparative statement. The DDO reply was not acceptable as no healthy competition was involved and the contract was unduly awarded, resulting in excess payment to the contractor. DAC, in its meeting, held in March, 2015,

directed the Administrator to conduct Inquiry and fix responsibility for (1) accepting rates tampered many times in the bid (2) declaring M/S M. Sadique successful instead of M/S Ehrar-ul-Haq (3) approving rates of items not quoted by contractor. No further progress was reported till the finalization of this report.

Audit recommends recovery of overpaid amount Rs 1.058 million, besides regularization from the Punjab Finance Department, under intimation to Audit.

[AIR Para: 8]

1.3.3.4 Excess payment to the contractor due to charging excess rate of carpeting - Rs 2.830 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 carpeting of different roads and streets situated in jurisdiction of town costing Rs 40.530 million. The rate of plant pre-mixed carpeting was paid to the contractor by using 4.5% or 4% bitumen. Carpeting work was executed in different streets where pre-mixed plant cannot work. Photographs were taken which revealed that the manual plant was used instead of Plant Premixed. There was a difference of at least 15% in rates due to execution of work with the manual plant. This resulted into an excess payment of Rs 2.830 million to the contractor.

Audit is of the view that due to weak internal controls the rate of mechanical plant was paid but the work was got executed with manual plant which resulted into overpayment to the contractor.

Excess payments were made which resulted in loss of Rs 2.830 million to the Government.

The matter was reported to TMO in February, 2015. The TMO replied that all the work done at site had been carried through plant pre-mixed / mechanical plant and brought at site through labor manually on the proposed streets. The thickness was paid according to site and TS estimate. Also, there was no bifurcation of rates available in the schedule of rates regarding plant premixed and mechanical plant made locally. The DDO reply was not acceptable as excess rates were charged. DAC, in its meeting, held in March, 2015, directed the DDO for recovery of excess payment from the contractors. No further progress was reported till the finalization of this report.

Audit recommends recovery of excess paid Rs 2.830 million from the contractor, besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 2]

1.3.3.5 Purchase on higher rates - Rs 1.058 million

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

Town Municipal Administration Bosan Town charged the higher rates of banners and panaflex than the market rates during F.Y. 2013-14. The rates were also higher as compared with the next F.Y. 2014-15, where rate of Rs 19 per Sq.

foot was approved for these items. This resulted in excess payment of Rs 468,533. The detail is given in Table-I of **Annex-H**.

Further, Town Municipal Administration Bosan Town, incurred expenditure of Rs 1.058 million on account of purchase of banners, panaflex and bill boards during F.Y. 2013-14 but neither any stock entry, nor record of further consumption was shown to Audit in violation of above rules. The detail is given in Table-II of **Annex-H**.

Audit is of the view that due to weak internal controls, stock entries were not made rendering all the purchase of banners, panaflex, bill boards etc. doubtful.

Withdrawal of huge amount by Town Accounts Officer without verification of stock entries resulted in loss of Rs 1.058 million to the Government.

The matter was reported to TMO in February, 2015. The TMO replied that the stock entries had been made which could be verified. The DDO reply was not acceptable as no record was shown to Audit. DAC, in its meeting, held in March, 2015, directed the DDO to get the expenditure regularized from Finance Department and maintain stock register. No further progress was reported till the finalization of this report.

Audit recommends constitution of an Inquiry Committee by the Administrator for fixing of responsibility, besides regularization of expenditure from Punjab Finance Department, under intimation to Audit.

[AIR Para: 32]

1.3.3.6 Unauthorized withdrawal through splitting the indent - Rs 1.029 million

According to Rule 12 (1) of Punjab Procurement Rules Authority (PPRA) 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. Also, according to Rule 9 of the 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.

Town Municipal Officer Bosan Town withdrew Rs 1.029 million on account of bill boards, panaflex and electricity items during F.Y 2013-14, by calling simple quotations and keeping the value of indent below Rs 100,000 through splitting of indent to avoid the tendering process. (**Annex-I**)

Audit is of the view that due to weak internal controls, indent was split to avoid open tendering process.

Splitting of indent resulted in violation of the Government instructions and irregular payment of Rs 1.029 million.

The matter was reported to TMO in February, 2015. The TMO replied that competitive rates were approved by the authority and paid to the contractor. Also according to Govt. instructions, dengue campaign was launched on emergency basis for the awareness of public at large. There was no time to advertise the same, as directed by the competent authority i.e DCO. The DDO reply was not tenable as splitting of the expenditure was irregular. DAC, in its meeting, held in March, 2015, directed the DDO to get the expenditure regularized from Finance Department. No progress was reported till the finalization of this report.

Audit recommends regularization from the Punjab Finance Department, besides fixing of responsibility, under intimation to Audit.

[AIR Para: 33, 40 & 41]

1.4 Town Municipal Administration, Musapak

1.4.2 Performance

1.4.2.1 Unauthorized construction of buildings – Rs 8.485 million

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

Value of land as per valuation table	Conversion fee
Less than one million rupees	5%
From one million rupees to ten million rupees	10%
More than ten million rupees	15%

TO (P&C) did not recover Rs 8.485 million from the owners of illegally constructed buildings in the jurisdiction of TMA Musa Pak Town, Multan. Audit conducted physical inspection of buildings in jurisdiction of this TMA in the presence of field staff and observed that many buildings were illegally constructed without payment of conversion fee and without approval of maps.

Annex–J.

Audit is of the view that due to weak financial management and inefficiency, conversion fee was not realized.

Non-realization of conversion fee resulted in loss of Rs 8.485 million to the Government.

The matter was reported to TMO in February, 2015. The TMO replied that vide letters No.EDO(F&P)197/2005 dated 26-11-2005 and 725-EDO(MS) dated 14-06-2006, “It is further to remind that the realization of commercialization fee falls strictly under the purview of the City District Government Multan and no Town Municipal Administration is allowed to take any step in the realization of commercialization fee.” It was further added that after the Notification of Punjab Land Use (Classification, Re-Classification and

Re-Development) Rules, 2009, dated 01.07.2009, the collection of Commercialization Fee came in the purview of City District Government in all the five City District Governments in Punjab. The DDO reply was not acceptable as cases were to be sent to the City District Government (DO Spatial Planning) by the concerned TMAs. Moreover, it was the responsibility of the TMA authorities to ensure that no buildings were constructed without approval of maps and payment of map/conversion fees. DAC, in its meeting, held in March, 2015, directed the DDO that matter should be referred to District Government for action besides recovery. No progress was reported till the finalization of this report.

Audit recommends immediate recovery of conversion fee amounting to Rs 8.485 million, besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 11& 12]

1.4.2.2 Non-recovery of rent of shops - Rs 1.571 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.

TMO Musa Pak Town rented out 360 No. of shops for Rs 9.307 million for the F.Y. 2013-14 but did not recover rent of shops on monthly basis amounting to Rs 1.571 million from the tenants. Neither the fine was imposed nor any efforts made to recover the Government revenue. The detail is as under:

(Amount in Rupees)

Sr. No	Name of market	No. of shops	Recovery
1	Shaheen Market (Zer -e-Tanki Pani)	20	21,242
2	Shaheen Market	224	547,262
3	Shaheen Market (extension)	57	64,038
4	Circular road & fan market	22	316,830
5	Kabootar mandi & others	15	621,841
Total			1,571,213

Audit is of view that due to weak financial management, rent of shops was not recovered.

Non recovery of rent of shops resulted in loss of Rs 1.571 million to the Government.

The matter was reported to TMO in February, 2015. The TMO replied that a number of shops were not paying rents due to litigation in various courts of law and that recovery could only be made subject to decision in favor of TMA. The DDO reply was not acceptable as no recovery of rent of shop had been made. DAC, in its meeting, held in March, 2015, directed the DDO to expedite the recovery and report to audit fortnightly.

Audit recommends recovery of rent of shop amounting to Rs 1.571 million, besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 5]

1.4.3 Internal Control Weaknesses

1.4.3.1 Irregular payment of salaries to contingent paid staff – Rs 13.398 million

According to Government of the Punjab Finance Department letter No. FD.SO(GOODS)44-4/2011 dated 07.07.2012, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

TMO Musa Pak Town made payment of Rs 13.398 million on account of salaries of contingent paid staff during F.Y 2013-14 from non-development budget. The TMO appointed contingent paid staff without obtaining permission from Finance Department. No advertisement was made for such appointments. Appointments were also not made by the Recruitment Committee. Audit called for appointment orders, original attendance register and payment acknowledgements of staff but the same were not produced to audit. The detail is given in the **Annex-K**.

Audit is of the view that due to weak internal controls, irregular payment was made on account of salaries of contingent paid staff.

Irregular payment on account of salaries of contingent paid staff amounting to Rs 13.398 million resulted in violation of rules.

The matter was reported to TMO in February, 2015. The TMO replied that water filtration plants were the responsibilities of TMAs, and DCO Multan allowed appointment of plant operators on contingent basis. There was no excess staff over the sanctioned strength. The DDO reply was not acceptable as contingent staff was appointed beyond competency. DAC, in its meeting, held in March, 2015, directed the DDO to refer the matter to Finance Department for regularization. No further progress was reported till the finalization of this report.

Audit recommends regularization of expenditure from Finance Department, stoppage of any such future appointments and disciplinary action against the responsible, under intimation to Audit.

[AIR Para: 4]

1.5 Town Municipal Administration, Jalalpur Pirwala

1.5.1 Non-Production of Record

1.5.1.1 Non-production of record of development schemes –Rs 5.597 million

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

Town Municipal Administration Jalalpur Pirwala incurred expenditure of Rs 5.597 million on account of various development schemes during the financial year 2013-14 whereas the record was not produced to Audit for scrutiny. The detail is given below:

(Rupees in million)

Description (Major/Minor/Detailed Head of Accounts)	Original Budget Estimates	Revised Budget Estimates	Expenditure
A12-Civil Works	24.885	15.236	5.597
A125-Other Works			
A12501-On going Schemes ADP (Previous Year)			

Audit is of the view that due to poor maintenance of record or intentional concealment, the record was not produced.

Non-production of record of Rs 5.597 million created doubt about the legitimacy of expenditure / record.

The matter was reported to TMO in March, 2015. But TMO did not submit any reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned DDOs for non-production of record of Rs 5.597 million.

[AIR Para: 30]

1.5.2 Irregularities and Non-Compliance

1.5.2.1 Irregular payment of salaries to contingent paid staff – Rs 9.111 million

According to Government of the Punjab Finance Department letter No. FD.SO(GOODS)44-4/2011 dated 07.07.2012, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

Town Municipal Administration Jalalpur Pirwala made payment of Rs 9.111 million on account of salaries of contingent paid staff during F.Y 2013-14 from non-development budget. The TMO appointed contingent paid staff without obtaining permission from Finance Department. No advertisement was made for such appointments. Appointments were also not made by the Recruitment Committee. Audit called for appointment orders, original attendance register and payment acknowledgements of staff but the same were not produced to Audit. **(Annex-L)**

Audit is of the view that due to weak internal controls, irregular payment was made on account of salaries of contingent paid staff.

Irregular payment on account of salaries of contingent paid staff amounting to Rs 9.111 million resulted in violation of rules.

The matter was reported to TMO in March, 2015. But TMO did not submit any reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of expenditure from Finance Department, stoppage of any such future appointments and disciplinary action against the responsible, under intimation to Audit.

[AIR Para: 4]

1.5.2.2 Loss to Government due to Theft of Assets – Rs 2.400 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, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Town Municipal Administration Jalalpur Pirwala did not take any action against the concerned or make any effort to recover the Government assets (transformers, electric motors, electric meters, electric cables, etc) valuing Rs 2.400 million which had gone missing. The detail of stolen items is given below:

(Amount in Rupees)

Sr. No.	Place of Theft	Detail of Theft Material	Amount
1	Turbine No.4&5 Shujat Pur Road Sarwani Shah 10KM away on southern side near the River Bank (Sutlej)	2 Transformers 50 KVA with Cable etc	700,000
2		2 Electric Motors 60 HP	1,600,000
3		2 Electric Meters, Switch, Starter, Electric Wires and other necessary accessories	100,000
Total			2,400,000

Audit is of the view that due to weak internal controls, Government assets were stolen.

Theft of Government asset resulted in loss of Rs 2.400 million to the Government.

The matter was reported to TMO in March, 2015. But TMO did not submit any reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends lodging of FIR with the Police Department against the culprits and fixing of responsibility against the persons at fault, under intimation to Audit.

[AIR Para: 12]

1.6 Town Municipal Administration, Shujabad

1.6.1 Non-Production of Record

1.6.1.1 Non-production of record – Rs 2.890 million

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

Town Municipal Administration did not produce measurement books, log books and other record for Rs 2.890 million, despite various written and verbal requests by Audit. The detail is at **Annex-M**.

Audit is of the view that due to poor maintenance of record or intentional concealment, the record was not produced.

Non-production of record of Rs 2.890 million created doubt about the legitimacy of expenditure / record.

The matter was reported to TMO in March, 2015. But TMO did not submit any reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned DDOs for non-production of record of Rs 2.890 million.

[AIR Para: 38]

1.6.1.2 Non-production of vouched account by the CCBs – Rs 1.200 million

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

TMO did not produce the following vouched accounts of CCB projects valuing Rs 1.200 million carried out during 2013-14 despite repeated verbal as well as written requests made by Audit:

- i. Estimates
- ii. Cash Book
- iii. Cheque Books
- iv. Bank Statement duly verified by the concerned bank management.
- v. Tender Register
- vi. Vouchers against the expenses
- vii. Stock register in which material purchased and issued was recorded
- viii. Assessment of the projects of CCB duly verified from the monitoring and evaluation committee

(Amount in rupees)

Dated	Description	Name of CCB	Amount
Nov-13	2nd Installment of CCB, Const of Metalled Road	Sangri CCB	1,000,000
Jun-14	Payment of CCB Kuja Lateef Shaheed Last installment Construction of Soling	Kuja Lateef	200,000
Total			1,200,000

Audit is of the view that due to poor maintenance of record or intentional concealment, the record was not produced.

Non-production of record of Rs 1.200 million created doubt about the legitimacy of expenditure / record.

The matter was reported to TMO in March, 2015. But TMO did not submit any reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned DDOs for non-production of record of Rs 1.200 million.

[AIR Para: 25]

1.6.2 Irregularities and Non-compliance

1.6.2.1 Unauthorized revision of schemes and fraudulent withdrawal - Rs 2.090 million

According to Finance Department letter No. RO (Tech) FD-2-3/2004 dated 22nd December 2004, read with FD letter No. RO (Tech) FD-2-3/85 Vol-I dated 7th Jan-1990, the permissible excess of 15% over the administratively approved cost of the work has been split up as under:

- I. Technical sanction shall be subject to the condition that the excess over the amount for which the work has been administratively approved does not exceed 10%
- II. Acceptance of tender shall be subject to the condition that the rates of quoted amounts tendered are such that the total cost of the project will not exceed the amount for which technical sanction has been accorded by more than 4.5%

Town Municipal Officer allowed revision of estimates beyond the prescribed limit of 15% without taking revised administrative approval. Even the estimates seemed to have been revised with fake signatures. In the running bills of schemes funds of Rs 2.090 million were withdrawn by making the fake signature of authorities. The detail is as under:

(Amount in Rupees)

Name of Scheme	Original Estimated Cost	Revised Estimated Cost	Excess Revision	Increase in Revision Percentage	Drawl of Amount	Remarks
Const. of sewerage & carpeting Road adjacent to clinic Dr. Atta Wains Jalal Pur Road Shujabad	2,606,000	4,055,000	1,449,000	56	1,679,350	In 4th running bill, fraudulent drawl was made by making fake signature and revision of schemes / bill
Const. of office building	1,000,000	1,250,000	250,000	25	416,689	In 3rd running bill, fraudulent drawl was made by making fake signature and revision of Schemes / bill
Total	3,606,000	5,305,000	1,699,000	-	2,096,039	

Audit is of the view that due to weak internal controls, fraudulent revision of schemes and withdrawal of money were made.

Unauthorized revision of schemes and withdrawal of funds of Rs 2.096 million resulted in loss to the Government.

The matter was reported to TMO in March, 2015. But TMO did not submit any reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends disciplinary action against the responsible, besides recovery of Rs 2.096 million of overpaid amount, under intimation to Audit.

[AIR Para; 25]

1.6.3 Performance

1.6.3.1 Unauthorized construction of commercial buildings - Rs 15.352 million

According to Rule 60 (i) (a) of Punjab weekly gazette 6th June, 2012, the conversion fee for the conversion of a residential, industrial, peri-urban area or intercity service area to commercial use shall be as under:-

Value of Land As per Valuation Table	Conversion Fee
Less than one million Rupees	5%
From One Million Rupees to Ten Million Rupees	10%
More Than Ten Million Rupees	20%

Further, according to Section 146-D of Local Government Ordinance 2001, inspector can suspend any work, seize the goods, seal the premises, demolish or remove work and issue directions for taking corrective measures in the time specified by him.

TMO did not recover the conversion fee amounting to Rs 15.352 million during 2013-14 from the owners of many buildings which were constructed under the jurisdiction of TMA, without submitting and getting the plans approved, and without paying the conversion fee and also ignoring the Bye Laws of the buildings (**Annex-N**).

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

Non recovery of commercialization fee resulted in loss of Rs 15.352 million to the Government.

The matter was reported to TMO in March, 2015. But TMO did not submit any reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends complete recovery of Rs 15.352 million, besides fixing of responsibility and appropriate action against the illegal developers, under intimation to Audit.

[AIR Para:29]

1.6.3.2 Non-recovery of rent of shops - Rs 9.040 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.

TMO Shujabad did not recover the rent of 255 shops owned by the TMA, amounting to Rs 9.040 million during F.Y 2013-14. Authorities neither imposed fine nor made efforts to recover the Government revenue (**Annex-O**).

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 the Government amounting to Rs 9.040 million.

The matter was reported to TMO in March, 2015. But TMO did not submit any reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends that responsibility be fixed and pending recovery of Rs 9.040 million be made, under intimation to Audit.

[AIR Para: 37]

1.6.3.3 Unauthorized construction without payment of conversion fee – Rs 7.900 million

According to Rule 60 (i) (a) of Punjab Weekly Gazette 6th June, 2012, the conversion fee for the conversion of a residential, industrial, peri-urban area or intercity service area to commercial use shall be as under:

Value of Land As per Valuation Table	Conversion Fee
Less than one million Rupees	5%
From One Million Rupees to Ten Million Rupees	10%
More Than Ten Million Rupees	20%

Further, according to Section 146-D of Local Government Ordinance 2003, Inspector can suspend any work, seize the goods, seal the premises, demolish or remove work and issue directions for taking corrective measures in the time specified by him.

TMO did not recover the conversion fee amounting to Rs 7.900 million during 2013-14 from the owners of private schools, colleges and hospitals which were running without submission and approval of building plans. Buildings were constructed and enterprises were allowed to run commercial activities without payment of conversion fee. The detail is at **Annex-P**.

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

Non-recovery of Government fee resulted in loss of Rs 7.900 million to the Government.

The matter was reported to TMO in March, 2015. But TMO did not submit any reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends immediate recovery of conversion fee amounting to Rs 7.900 million, under intimation to Audit.

[AIR Para: 28]

1.6.3.4 Unauthorized establishment of residential colonies – Rs 3.730 million

According to Rule 60 (c) of Punjab Land Use Rules 2009, the conversion fee for the conversion of peri-urban area or intercity service area to residential use shall be one percent of the value of the commercial land as per valuation table or one percent of the average sale price of preceding twelve months of commercial land in the vicinity.

TMO did not recover the conversion fee amounting to Rs 3.730 million during 2013-14 from the developers of residential colonies situated in urban area. Plans of residential colonies were submitted in TMA Shujabad under the rule of Land Sub Division. No site visit was made by the Building Inspector in order to certify the actual total area and the owners of colonies were allowed to resale the plots. The developers of those residential colonies were running their business of sale of plots without paying conversion fee. Total outstanding amount was Rs 770,812. The detail is at **Annex-Q** (Table-I).

Similarly, it was also found that one housing scheme had been established without submission & approval of building plans in TMA office. Total outstanding amount of Government fee was Rs 2.96 million **Annex-Q** (Table-II).

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

Non-recovery of Government fee resulted in loss of Rs 3.730 million to the Government.

The matter was reported to TMO in March, 2015. But TMO did not submit any reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of conversion fee of Rs 3.730 million, under intimation to Audit.

[AIR Para-27]

1.7 Town Municipal Administration, Sher Shah

1.7.1 Non-Production of Record

1.7.1.1 Non-production of vouched accounts – Rs 4.370 million

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

TMO Sher Shah Town incurred contingent expenditures of Rs 4.370 million during F.Y 2013-14 but the following record was not produced for audit scrutiny:

(Amount in Rupees)

Office of DDO	Object Code	Amount of Expenditure	Amount of Record produced	Amount
Administrator	A03921- Unforeseen Expenditure	730,211	0	730,211
	A13199 Repair Transport	136,300	0	136,300
TMO	A03921- Unforeseen Expenditure	3233617	0	3,233,617
	A13199 Repair Transport	208,810	0	208,810
TO(R)	A13199 Repair Transport	257,630	196,500	61,130
Total				4,370,068

Audit is of the view that due to poor maintenance of record or intentional concealment, the record was not produced.

Non-production of record of Rs 4.370 million created doubt about the legitimacy of expenditure / record.

The matter was reported to TMO in March, 2015. But TMO did not submit any reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned DDOs for non-production of record of Rs 4.370 million.

[AIR Para:12]

1.7.2 Irregularities and Non-Compliance

1.7.2.1 Irregular payment of salaries to contingent paid staff – Rs 6.133 million

According to Government of the Punjab Finance Department letter No. FD.SO(GOODS)44-4/2011 dated 07.07.2012, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

TMO Sher Shah Town made payment of Rs 6.133 million on account of salaries of contingent paid staff during F.Y 2013-14 from non-development budget. The TMO appointed contingent paid staff without obtaining permission from Finance Department. No advertisement was made for such appointments. Appointments were also not made by the Recruitment Committee. Audit called for appointment orders, original attendance register and payment acknowledgements of staff but the same were not produced to audit.

Audit is of the view that due to weak internal controls, irregular payment was made on account of salaries of contingent paid staff.

Irregular payment on account of salaries of contingent paid staff amounting to Rs 6.133 million resulted in violation of rules.

The matter was reported to TMO in March, 2015. But TMO did not submit any reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of expenditure from Finance Department, stoppage of any such future appointments and disciplinary action against the responsible, under intimation to Audit.

[AIR Para: 9]

1.7.2.2 Substandard execution of work of roads – Rs 4.421 million

According to Rule 10 of PFR, Volume-I every Government officer is expected to exercise the same vigilance while incurring expenditure from public exchequer as a man of ordinary prudence would exercise while incurring expenditure of his own money. 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 Sher Shah Town awarded the carpeting of different roads and streets situated in jurisdiction of the town. Scrutiny of estimates revealed that the rate of plant pre-mixed carpeting was paid to the contractor by using 4.5% or 4% bitumen. Carpeting work was executed in different streets where pre-mixed plant cannot work. Photographs attached in the files revealed that the manual plant was used instead of Plant Premixed and asphalt was laid. This resulted into substandard work valuing Rs 4.421 million at site (**Annex-R**).

Audit is of the view, that due to weak internal controls, the rate of mechanical plant was paid but the work was got executed with manual plant which resulted into sub-standard work at site.

Payment against sub-standard work resulted in loss of Rs 4.421 million to the Government.

The matter was reported to TMO in March, 2015. But TMO did not submit any reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility against the concerned, besides regularization of Expenditure from the Punjab Finance Department, under intimation to Audit.

[AIR Para: 13, 23]

1.7.2.3 Irregular execution of works by splitting of estimates - Rs 3.000 million

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

TO (I&S) of TMA Sher Shah executed following two works for construction of soling costing Rs 3.000 million during F.Y 2013-14. Contrary to the above TO (I&S) accorded technical sanction of estimates by splitting the works into four schemes to avoid the sanction from higher authority.

(Amount in Rupees)

Sr. No.	Name Of Scheme	Estimated Cost	Expenditure
1	Construction of Soling Askari Petrol Pump to Basti Bahadur Abad Mouza Sultan Pur Hammar (Phase-I NA-152	1,000,000	6,70,000
2	Construction of Soling Askari Petrol Pump to Basti Bahadur Abad Mouza Sultan Pur Hammar (Phase-II NA-152	500,000	4,98,000
3	Construction of Soling Basti Baqar Pur to KhouAwan Wala (phase-I) NA-152	1,000,000	9,98,500
4	Construction of Soling Basti Baqar Pur to KhouAwan Wala (phase-II) NA-152	500,000	4,98,000
Total		3,000,000	2,664,500

Audit is of the view that due to weak internal controls, irregular expenditures were incurred.

Splitting of estimates resulted in uneconomical expenditure of Rs 3.000 million.

The matter was reported to TMO in March, 2015. But TMO did not submit any reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

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

[AIR Para: 7]

1.7.2.4 Unjustified expenditure on tentage - Rs 1.796 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.

TO (I&S) incurred expenditure on account of leasing of tentage for Sahulat Bazar during the financial year 2013-14, whereas the tent for Sahulat bazar was purchased to save the heavy expenditure on leasing the tent every year. Audit observed that in the presence of own tentage, unjustified expenditures were incurred on leasing the tent. Further, expenditures on account of leasing of tentage for Sahulat Bazar were showing/claiming excess quantity / number of tents (Shamiyanas) in relation to space available/ provided for sahulat bazar at Bagh Langay Khan.

Audit is of the view that due to weak internal controls, unjustified expenditure was incurred despite available tentage in store.

Unjustified expenditure resulted in loss of Rs 1.796 million to the Government.

The matter was reported to TMO in March, 2015. But TMO did not submit any reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends Inquiry at appropriate level for fixing of responsibility, under intimation to Audit.

[AIR Para: 16,17]

1.7.2.5 Unauthorized construction without map fee - Rs 1.360 million

According to Section 146D(1) (a) (b)(c)(d) (e) of Chapter 'Building Control' of the PLGO Ordinance,2001, Inspector in case of any serious threat to the public health, safety or welfare or danger to life and property, may, in his area

of jurisdiction, in addition to imposition of fine or initiating prosecution under this Ordinance, 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.

TO (P&C) of the TMA Sher Shah allowed the construction of building within their jurisdiction without collection of map fee amounting to Rs 1.360 million, and did not take any measures against the unauthorized constructions.

(Amount in rupees)

Building / Plaza	Location	Area	Map Fee
Bata / Service	Abdali Road	4K	1,088,000
J S Bank	Abdali Road	2K	272,000
Total			1,360,000

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

Non-recovery of map fee resulted in loss amounting to Rs 1.360 million to the Government.

The matter was reported to TMO in March, 2015. But TMO did not submit any reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of map fee of Rs 1.360 million, besides fixing of responsibility, under intimation to Audit.

[AIR Para:18]

Annex

Annex-A**Part-I****Memorandum for Departmental Accounts Committee Paras Pertaining to
Current Audit Year 2014-15****(Rupees in Million)**

Formation Name	Sr. No	Para No.	Subject	Amount
TMA Bosan Town	1	3	Bogus payment of earth work due to non –execution of work at site	0.415
	2	4	Excess payment to the contractor	1.102
	3	7	Bogus payment on account of earth work	0.578
	4	11	Doubtful expenditures and excess claim of quantity of uniform provided in youth festival	0.819
	5	12	Overpayment to the contractor due to excess payment of quantity of tentage to the contractor	0.724
	6	14	Excess charges on account of fixing of iron frame	0.433
	7	27	Non-recovery of license fee	0.159
	8	31	Excess payment to the contractor due to charging of excess rate	0.070
TMA Musa Pak Town	9	1	Non-collection of house rent and maintenance charges	5.262
	10	2	Unjustified claim of refreshment charges in excess of allowed limit recovery thereof	0.605
	11	8	Non-recovery of penalty from the contractors	0.477
	12	9	Loss to TMA funds due to shortage of assets in physical	1.116
	13	10	Loss to Government due to illegal construction of buildings without payment of conversion fee	0.483
	14	14	Unauthorized expenditure on hiring of tentage for small cattle mandi without advertisement on PPRA website and inviolation of PPRA	1.899
	15	15	Excess payment due to charging high rates on hiring of tentage for small cattle mandi	1.156
	16	17	Unauthorized expenditure on hiring of tentage for youth festival and in violation of PPRA rules	1.956
	17	21	Overpayment to contractors due to charging excess rates	0.285

Formation Name	Sr. No	Para No.	Subject	Amount
	18	22	Non-reconciliation of mutation fee with revenue department	-
	19	23	Unauthorized hiring of tentage for sasta / ramzan bazar without advertisement and tendering process and without observing PPRA rules	7.858
	20	25	Excess payment on account of GST on hiring of tentage	0.117
	21	26	Non recovery of professional tax from contractors	0.399
	22	27	Excess payment to the contractor by taking extra quantities and rates in TS estimate	0.913
TMA Shah Rukn-e-Alam Town	23	1	Fictitious preparation of map fees challans and recovery	0.100
	24	2	Recovery due to tempering in rate of quotations. Purchase of date plants.	0.160
	25	5	Double drawl of earth for "Madni Dustart Khawan" behind Lohari Gate Multan	0.198
	26	7	Doubtful purchases without observing Government rules	4.735
	27	9	Recovery on account of excess rate charge	0.444
	28	14	Irregular purchase of fun race shirts	0.563
	29	21	Recovery on account of excess rate charge.	0.316
	30	22	Non recovery of map fees and conversion fees	1.605
	31	25	Undue retention of commercial maps beyond time limit and loss to Government	1.350
	32	30	Irregular expenditure without advertisement on PPRA's website	2.310
	33	32	Irregular expenditure without advertisement on PPRA's website	0.565
	34	36	Irregular purchases	0.764
	35	38	Non-completion of work construction of general block 1 st floor office Building TMA Shah Rukn-e-Alam Town Multan and recovery	0.348
	36	39	Irregular sanction of administrative approval of work construction of 1 st floor general block office building Shah Rukn-e-Alam Town Multan	1.000
	37	42	Non-production of record	12.069

Formation Name	Sr. No	Para No.	Subject	Amount
	38	46	Non-deposit of sale tax	0.198
	39	48	Recovery on account of excess payment to contractor	0.157
	40	49	Leasing of walk through gates on excessive rate	1.125
	41	50	Non-recovery of professional tax	0.107
	42	51	Non-recovery of permit fees	0.462
	43	52	Misuse of Government vehicle No. MNG 1017 & 3838 and recovery	0.154
	44	53	Irregular opening of tender without opening committee and loss to TMA	0.397
	45	55	Unjustified use of carpeting and loss to TMA	0.246
	46	56	Recovery of on account of less recovery of dismantled material	0.141
TMA Jalalpur Pirwala	47	1	Un-authorized repair of machinery and equipment	0.505
	48	2	Irregular expenditure without stock entry and consumption account thereof	0.253
	49	3	Irregular expenditure on account of purchase of durable goods	2.246
	50	5	Deterioration of Government property due to non-auction thereof	2.693
	51	6	Irregular expenditure on account of installation of CCTV camera, lights and bamboo	0.154
	52	7	Non-deduction of conveyance allowance	0.077
	53	8	loss to Government due to negligence and non-recovery of trade license and pure food fee	1.023
	54	9	Non-realization of entertainment fee	0.500
	55	10	Non-maintenance of record of security deposit of TMA shops	0.122
	56	11	Irregular and doubtful expenditure on sport activities	0.056
	57	13	Non-collection of advance tax	0.037
	58	14	Less allocation of prescribed ratio of funds to sports activities	1.182
	59	15	Non-collection of proof of deposit of sales tax	0.083
	60	16	Loss to Government due to misappropriation of fine for encroachments and unjustified pay and allowance of encroachment staff	1.009
	61	17	Poor recovery position of water rates	7.258
	62	18	Unauthorized auction of collection rights through irrelevant auction committee and without full media coverage	0.680

Formation Name	Sr. No	Para No.	Subject	Amount
	63	19	Shortfall in income during the year 2013-14	29.062
	64	20	Non-production of record of receipt books	0.680
	65	21	Non-recovery of income tax	0.032
	66	22	Loss to TMA fund by non-auctioning of shops to actualize recovery of rent at competitive rates	1.728
	67	23	Improper pursuance the case of rent of shops in the court of law and blockade of revenue	2.159
	68	24	Non-cancelation of lease from the defaulters of rent of shops	1.030
	69	25	Non-collection of cost of land of katchi abadi from the occupants	0.170
	70	26	Non-preparation of register of revenue in arrears	-
	71	27	Non-maintenance of cash book of expenditures	51.844
	72	28	Construction of unapproved commercial unit without payment of conversion fee	0.927
	73	29	Unjustified deduction of expenditure from the PFC award	5.415
	74	31	Non-installation of motors for disposal of sludge water and generator for water supply	5.375
	75	32	Unauthorized balance in bank statement	3.177
	76	33	Non-reconciliation of expenditure and difference	2.495
	77	34	Misappropriation of Government Receipts	3.078
	78	35	Loss to Government due to misappropriation of slaughter house fee and unjustified payment of pay and allowance of recovery staff	0.910
	79	36	Misclassification of expenditure	1.234
TMA Shujabad	80	2	Excess payment to contractor by charging high rates	0.318
	81	3	Excess payment to contractor by approving higher rates of items	0.251
	82	4	Loss to the Government due to purchase of electric items on higher rates than the schedule rates	0.670
	83	5	Unjustified purchase of UPS for TMO house & payment of sui gas bill of TMO house	0.099
	84	6	Unjustified drawl of conveyance allowance & house rent allowance & excess drawl of pay	0.113
	85	7	Unjustified purchase of luxury items, water dispensers, UPS, computers etc.	0.426

Formation Name	Sr. No	Para No.	Subject	Amount
	86	8	Excess payment to the contractor due to charging excess rate of carpeting	0.347
	87	9	Sub-standard work in construction of roads	6.277
	88	10	Excess payment to contractor by paying excess quantities & rates	0.065
	89	11	Excess payment to contractor by charging high rates of earth filling	0.061
	90	12	Excess payment to contractor by charging high rates	0.074
	91	13	Excess payment to contractor by charging excess rate of earth compaction	0.671
	92	14	Unjustified purchase of electric items in the absence of stock entry and consumption record	1.200
	93	15	Excess payment to contractor by paying excess quantities & rates	0.093
	94	16	Excess payment to contractor by paying excess quantities & rates	0.070
	95	17	Loss to Government due to excess payment of rates	0.420
	96	18	Unjustified payment of earth without recording of cross section area	2.900
	97	19	Non-obtaining of additional performance securities	1.660
	98	20	Excess payment to contractor by approving higher rates of tuff tile & quantities	0.286
	99	21	Unauthorized payment without technical sanction of estimate by the competent authority	0.400
	100	22	Unjustified hiring of walk through gates during Muharrum and Recovery	0.324
	101	23	Non-deduction/payment of income tax	0.241
	102	24	Doubtful award of CCBs projects to the contractors for concealing the contractor profit which resulted into the loss	0.500
	103	26	Illegal issuance of NOC of establishment of cellular phone towers	-
	104	30	Excess payment to contractor by charging higher rates & quantities of tenting items in camp of encroachment	0.038

Formation Name	Sr. No	Para No.	Subject	Amount
	105	31	Non-vacation of Government property from the illegal occupants	204.300
	106	32	Non-recovery of arrear of lease of rent of shop	6.995
	107	33	Poor recovery position of water rates which resulted into blockage of revenue	0.109
	108	34	Poor recovery position of license fee which resulted into blockage of revenue	0.181
	109	35	Down fall In the income of IP tax	0.205
	110	36	Down fall in the income of encroachment fee	0.032
TMA Sher Shah Town	111	1	Non-collection of record from the contractors	222.300
	112	2	Irregular payment to the contractor without photographs of sites	47.463
	113	3	Loss to Government due less self-recovery of cattle sales fee	15.216
	114	4	Irregular expenditure of construction of development schemes without proper advertisement	47.643
	115	5	Non-reconciliation of expenditure and difference	22.382
	116	6	Irregular expenditure of construction of development schemes without advertisement on PPRA website	12.690
	117	8	Non-issuance of cheque in favour of contractor / suppliers	7.361
	118	10	Unjustified deduction of recovery of loan from the PFC	5.415
	119	14	Unauthorized construction of buildings	3.136
	120	15	Non-collection of late surcharge/penalty	2.465
	121	19	Loss to Government due to charging excess quantity	1.269
	122	20	Non-reconciliation of receipts and difference	1.236
	123	21	Unjustified excess payment on refreshment charges	1.162
	124	22	Doubtful payment of daily wages staff	1.127
	125	24	Irregular Expenditure on Walk through Gate	1.026
	126	25	Illegal financial benefit to the contractors	0.974
	127	26	Non-cancellation of rent agreement and loss to Government	0.973
	128	27	Fake withdrawal of expenditure on Jashn-e-Baharn	0.972
	129	28	Fake consumption of POL	0.833

Formation Name	Sr. No	Para No.	Subject	Amount
	130	29	Unjustified payment of POL charges	0.816
	131	30	Irregular variation in street lights electricity bills	0.694
	132	31	Illegal construction of tuff tile and soling at private place	0.682
	133	32	Non-stock entry of store items and proof of consumption of stores	0.673
	134	33	Shortage of stock	0.617
	135	34	Unjustified expenditure without mentioning the budget and object code	0.405
	136	35	Unrealistic budget and collection of license fee	0.376
	137	36	Unjustified excess payment on refreshment charges	0.344
	138	37	Overpayment due to non-deduction of shrinkage in the earth work for bank measurements	0.323
	139	38	Loss to Government due to charging excess rates	0.317
	140	39	Unauthorized constructions of building without approval of map	0.313
	141	40	Loss to Government due to charging excess quantity	0.309
	142	41	Loss to Government due to charging excess days	0.306
	143	42	Irregular expenditure on construction of soling without advertisement	0.300
	144	43	Irregular expenditure on construction of soling without advertisement	0.299
	145	44	Irregular expenditure by the splitting-up voucher without approval	0.299
	146	45	Loss to Government due to charging excess rates on sports items	0.262
	147	46	Unjustified / irregular expenditure on repair of vehicle	0.258
	148	47	Doubtful payment of compaction in construction of road	0.257
	149	48	Less collection of commercial buildings map fee and construction without approval	0.239
	150	49	Irregular expenditure on purchase of material for cattle mandi without advertisement	0.197
	151	50	Irregular purchase of UPS & furniture against austerity measures	0.174
	152	51	Fake/bogus withdrawal of POL	0.121

Formation Name	Sr. No	Para No.	Subject	Amount
	153	52	Embezzlement of sports Items	0.078
	154	53	Doubtful withdrawal of expenditure on panaflex and excess payment	0.067
	155	54	Non-collection / imposition of penalty for late supplies	0.065
	156	55	Non-deduction of sales tax	0.055
	157	56	Loss to Government due to charging excess rates	0.053
	158	57	Unjustified / Irregular expenditure on repair of vehicle	0.049

Part-II**[Para-1.1.3]****Memorandum for Departmental Accounts Committee Paras not attended in
Accordance with the Directives of DAC Pertaining to Audit Year 2013-14****(Rupees in Million)**

Name of TMA	Sr. No.	Para No.	Description	Amount	Nature
TMA Shah Rukn e Alam Town	1	2	Doubtful estimation of works resulted into excess payment	0.884	Irregularity
	2	8	Irregular and doubtful withdrawal of amounts on account of POL without any meter readings in log books	0.5	Irregularity
	3	9	Excess claim of refreshment charges than the actual at site	0.324	Irregularity
		10	Loss due to unauthorized free distribution of dismantled material	1.050	Irregularity
	4	11	Charging of extra ordinary exorbitant rates 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	0.229	Irregularity
	6	13	Unjustified issuance of bulk quantity of electric material	0.45	Irregularity
		14	Excessive payment on account of WAPDA charges of meters that does not relate to TMA and overcharging of electricity	27.686	Performance

Name of TMA	Sr. No.	Para No.	Description	Amount	Nature
			units		
		16	unjustified arrear of electricity bills despite regular payment of electricity dues	2.383	Irregularity
	7	19	Excess claim of tentage charges during youth festival	0.177	Irregularity
	8	26	Excess payment to the contractor in the work	0.334	Irregularity
	9	28	Illegal construction of factory without the approval and payment of commercialization fee	1.000	Performance
	10	29	Illegal establishment of land sub-division and non-forfeiture of fee deposited	0.359	Performance
	11	30	Payment of fake quantity of raising of main holes in the development schemes	0	Misappropriation
		32	Unjustified / irregular expenditure on purchase of other items	0.283	Irregularity
	12	36	Illegal construction of commercial buildings without approval of map and payment of Government fee	1.822	Performance
TMA Bosan Town	13	1	Irregular construction of commercial buildings without recovery of extra height charges, map fee and conversion fee	22.787	Performance
	14	2	Irregular construction of commercial buildings without approval of map and payment of map & conversion fee	20.342	Performance

Name of TMA	Sr. No.	Para No.	Description	Amount	Nature
		3	Irregular payment of labor charges on account of erection of street lights	0.182	Irregularity
		6	Overpayment to contractors due to charging excess rates	0.235	Performance
		8	Overpayment to contractors due to charging excess rates in construction of tuff tiles	0.507	Performance
		9	Short receipt of cattle mandi share	2.883	Performance
		12	Non-reconciliation of PFC award / UIP tax and non-recovery of unjustified deductions	21.898	Irregularity
		14	Overpayment of carpeting and re-soling as compare to work done at site recovery thereof	0.397	Performance
		16	Excess claim of refreshment charges than the actual at site	0.39	Performance
		18	Unjustified payment of excess quantities of tentage to the contractor in youth festival	0.198	Irregularity
		20	Overpayment due to payment of excess quantities	0.763	Performance
		22	Irregular payment for disposal of excavated material rather deduction from contractor recovery thereof	0.204	Irregularity
		26	Unauthorized appointment of daily wages staff	5.478	Irregularity

Name of TMA	Sr. No.	Para No.	Description	Amount	Nature
		28	Misuse of public money on account of youth festival by creating artificial pool	3.59	Irregularity
		30	Loss to TMA fund in millions due to encroachment/misuse of property of TMA due to improper monitoring control of TO (Regulation)	0	Irregularity
		31	Irregular payment of hiring charges of CCTV cameras and walk through gates on Moharram routes	1	Irregularity
		34	Wasteful utilization of funds to favor the self favored suppliers Inquiry thereof	0.516	Irregularity
		35	Unjustified issuance of bulk quantity of electric material hence recovery of labor charges	0.799	Irregularity
		36	Overpayment of daily wages due to award of excess rates recovery thereof	0.315	Performance
		37	Mal-administration in infrastructure and services branch investigation thereof	0	Performance
		39	Non-obtaining of prescribed performance security from contractors	1.351	Performance
		40	Loss to TMA fund due to non-auction of disposal water at treatment plant C.O unit Qadirpur Raan	2.628	Performance
		41	Unjustified issuance of bulk quantity of electric material hence recovery of labor charges	0.799	Performance

Name of TMA	Sr. No.	Para No.	Description	Amount	Nature
		42	Inefficient utilization of human resources	0.573	Performance
		5	Irregular award of work without approval of competent authority and payment thereof	1.157	Performance
	15	11	Irregular construction of commercial buildings without approval of map and payment of map & conversion fee	6.172	Performance
TMA Musa Pak Town	16	2	Excess payment to contractor by charging high rates & quantities	0.266	Irregularity
	17	3	Excess payment to contractor by charging high rates	0.146	Irregularity
	18	4	Excess payment to contractor by charging high rates & quantities	0.125	Irregularity
	19	5	Unjustified revision of technical sanction estimates resulted into irregular excess payment to the contractor	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	0.091	Irregularity
	21	9	Excess payment to contractor by charging high rates of carpeting	0.91	Irregularity
	22	10	Loss to Government due to non-deduction of shrinkage of earth work	0.254	Irregularity
		27	Excessive payment on account of WAPDA charges of meters that does not relate to TMA	20.94	Performance

Name of TMA	Sr. No.	Para No.	Description	Amount	Nature
	23	13	Unauthorized approval of commercial building plans	0	Irregularity
	24	14	Illegally establishment of residential colony without paying conversion fee	0.949	Irregularity
	25	15	Illegally construction of factories without paying commercialization fee	4.68	Performance
	26	16	Illegally construction of godowns without paying commercialization fee	1.805	Irregularity
	27	17	Illegally construction of commercial markets without paying commercialization fee	5.18	Irregularity
	28	18	Illegally construction of schools without paying commercialization fee	2.898	Irregularity
	29	22	Loss to Government due to non-assessment of rent of shops by district assessment committee	15.2	Performance
	30	26	Less recovery of entertainment fee	0.515	Performance
	31	30	Non-auction of Government property	0	Performance
TMA Sher Shah	32	1	Misappropriation of funds by concealing the actual rates due to overwriting	0.275	Misappropriation
	33	2	Doubtful purchase of fun race shirts	0.563	Irregularity
	34	5	Excess claim of refreshment charges than the actual at site	0.324	Irregularity
	35	6	Charging of extra ordinary exorbitant rates on account of competition of naut khawani	0.106	Irregularity

Name of TMA	Sr. No.	Para No.	Description	Amount	Nature
	36	7	Illegally construction of cold store without paying commercialization fee	1.6	Performance
	37	9	Non-payment of commercialization fee by Shabeer Plaza	74.76	Performance
	38	10	Non-payment of commercialization fee by Bundu Khan Restaurant	4.23	Performance
	39	11	Illegally construction / working of Dubai Marriage Club without paying map & commercialization fee	0.551	Performance
		12	Illegally construction of commercial buildings without paying commercialization fee & map fee	9.12	Irregularity
		15	Unauthorized approval of building plan of Al-Maida Hotel	0	Irregularity
		17	Non-assessment of shops by District Assessment Committee	0	Irregularity
		18	Unjustified collection of IP tax	55.36	Irregularity
		20	Non-auction of Government property	0	Irregularity
		34	Loss to Government due to excess payment of earth filling	0.109	Irregularity
		41	Unjustified purchase of luxury items, sterilizers, woofers speakers ,electric heater, UPS etc.	0.233	Irregularity
		44	Excess payment to contractor by not deducting the main holes deductions	0.052	Performance

Name of TMA	Sr. No.	Para No.	Description	Amount	Nature
		53	Doubtful expenditure on arrangement of cattle mandi	10.6	Irregularity
		54	Excess payment to contractor by charging higher rates of tenting items of cattle mandi Balel	1.55	Performance
		56	Excess payment to contractor by charging higher rates of tenting items of bakar mandi railway ground & Samurana	0.401	Performance
		60	Doubtful consumption of POL and repair of vehicle	1.9	Irregularity
	40	16	Non-recovery of rent of shops	1.15	Performance
	41	22	Excess payment to contractor by allowing 20% contractor profit & overhead charges	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	0.271	Irregularity
	43	27	Loss to Government due to charging excess rates of electric items which resulted into excess payment to contractor	0.099	Irregularity
	44	28	Excess payment to contractor by approving higher rates of tuff tile	0.392	Irregularity
	45	29	Excess payment to contractor by approving higher rates of labour of 2" carpeting	0.372	Irregularity

Name of TMA	Sr. No.	Para No.	Description	Amount	Nature
	46	30	Excess payment to contractor by charging high transportation rates	0.156	Irregularity
	47	31	Excess payment to contractor by charging high rates	0.4	Irregularity
	48	36	Excess payment to contractor by charging higher rates	0.147	Irregularity
	49	37	Loss to Government due to auction of dismantled material less than reserve price	0.599	Irregularity
	50	38	Non-auction of dismantled material of Government property	0.7	Irregularity
	51	40	Unjustified drawl of pay & allowances during absent period & drawl of conveyance allowance, during leave period	0.103	Irregularity
	52	41	Unjustified purchase of luxury items, sterilizers, woofers speakers ,electric heater, UPS etc.	0.233	Irregularity
	53	42	Non-recovery of conveyance allowance	0.254	Performance
	54	46	Unjustified payment for disposal of excavated material rather deduction from contractor recovery thereof	0.155	Irregularity
	55	48	Excess payment to contractor by charging higher rates & quantities of tenting items in arrangement of cattle mandi	0.344	Irregularity

Name of TMA	Sr. No.	Para No.	Description	Amount	Nature
	56	49	Excess payment to contractor by charging irrelevant unnecessary quantities of tenting items	4.9	Irregularity
	57	50	Unjustified consumption of POL of generator of cattle mandi	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	0.219	Irregularity
	59	57	Excess payment to contractor by charging irrelevant unnecessary quantities of tenting items for bakar mandi railway ground	0.862	Irregularity
TMA Jalalpur Pirwala	60	2	Construction of unapproved commercial unit without payment of conversion fee	16.551	Performance
	61	8	Non-collection of conversion fee for commercial unit	3.14	Performance
		3	Unauthorized appointment of contingent paid staff and payment	8.884	Irregularity
		4	Unjustified deduction of expenditure from the PFC award	4.933	Irregularity
		7	Unauthorized balance in bank statement	3.177	Irregularity
		11	Non-reconciliation of expenditure and difference	2.245	Irregularity
		13	Misappropriation of Government receipts	1.787	Irregularity

Name of TMA	Sr. No.	Para No.	Description	Amount	Nature
		16	Unjustified expenditure on POL for tractor	1.403	Irregularity
		37	Doubtful payment on construction of sewer street Niaz Ahmed Master Gulzar	0.249	Irregularity
		40	Irregular pay on promotion of turbine operator to record clerk	0.165	Irregularity
		43	Excess payment due to charging excess rate	0.081	Performance
		45	Non-production of Inquiry report against the staff	0	Irregularity
		6	Unauthorized expenditure through calling simple quotations purchase of generator	3.775	Irregularity
		10	Unauthorized expenditure through calling simple quotations purchase of PVC pipe	2.246	Irregularity
	62	17	Unauthorized expenditure through calling simple quotations purchase of two hydraulic trollies	1.315	Irregularity
	63	19	Unauthorized expenditure through calling simple quotations purchase of sports material	1.197	Irregularity
	64	25	Misappropriation of Government revenue/receipts	0.579	Misappropriation
	65	27	Non-recovery of loss to TMA by theft /robbery	0.5	Performance
	66	29	Excess payment to contractors by allowing excess quantities than executed	0.483	Irregularity
	67	30	Illegal payment of sales tax	0.412	Irregularity

Name of TMA	Sr. No.	Para No.	Description	Amount	Nature
	68	32	Less-collection of conversion fee for commercial unit	0.385	Performance
	69	33	Excess payment to contractors by approving excess rate	0.368	Irregularity
	70	36	Non-production of Inquiry report of supply of man hole covers	0.274	Irregularity
TMA Shujaabad	71	3	Unauthorized payment without technical sanction of estimate by the competent authority	0.106	Irregularity
	72	12	Unjustified payment of earth without recording of cross section area	3.977	Irregularity
		4	Loss to Government due to non-recovery of license fee of professionals	0.13	Irregularity
		5	Fraudulent excess payment through replacement of detail of TS estimate after payment of 1 st running bill	0.067	Irregularity
		6	Fraudulent record entries by the sub-engineer and unauthorized technical sanction of estimate	0.15	Irregularity
		10	Unauthorized auction of collection rights through irrelevant auction committee	1.235	Irregularity
		13	Unauthorized use of savings without revised administrative approval and excess payment	0.094	Irregularity
		15	Short recovery of penalty from the contractors	0.074	Performance
		9	Unauthorized award of auctions to defaulter contractor	1.019	Performance

Name of TMA	Sr. No.	Para No.	Description	Amount	Nature
	73	14	Excess payment to contractors by approving excess rate	0.226	Irregularity
	74	18	Poor performance of recovery due to heavy outstanding balance of rent of shops	8.018	Performance
	75	19	Non-recovery of conversion fee for residential use of land	0.415	Performance
	76	20	Loss to Government due to less charging of immoveable property tax	0.164	Performance
	77	22	Loss to Government due to non-auction of shops after prescribed period	6.136	Irregularity
	78	24	Unauthorized refund of additional performance securities before completion of works	1.074	Irregularity
	79	26	Unauthorized expenditure on Ramzan Bazaar through calling simple quotations	1.003	Irregularity
	80	27	Doubtful withdrawal on repair of vehicle	0.15	Irregularity
	81	28	Uneconomical purchases of street light material	0.361	Irregularity
	82	29	Unauthorized excess withdrawal on arrangement of baqar mandi on the occasion of Eid-ul-Azha	0.582	Weak internal control
	83	30	Unauthorized purchases of different items without observing the PPRA Rules	0.58	Irregularity

TMA's of MULTAN District
Budget and Expenditure Statement for Financial Year 2013-14
TMA's, District Multan

TMA Shujabad

Description	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	70.085	51.803	-18.282	-26%
Non-salary	50.36	31.002	-19.358	-38%
Development	107.761	47.494	-60.267	-56%
Revenue	23.2	22.044	-1.156	-5%
Total	251.406	152.343	-99.063	-39%

TMA Jalalpur Pirwala

Description	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	49.852	44.007	-5.845	-12%
Non-salary	69.171	17.36	-51.811	-75%
Development	62.841	20.901	-41.94	-67%
Revenue	121.85	92.788	-29.062	-24%
Total	303.714	175.056	-128.658	-42%

TMA Shah Rukn -e- Alam

Description	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	66.09	65.647	-0.443	-1%
Non-salary	71.232	63.267	-7.965	-11%
Development	50.674	26.296	-24.378	-48%
Revenue	164.57	178.872	14.302	9%
Total	352.566	334.082	-18.484	-5%

TMA Bosan Town

Description	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	57.666	43.711	-13.955	-24%
Non-salary	100.306	41.452	-58.854	-59%
Development	189.505	71.222	-118.283	-62%
Revenue	242.819	249.078	6.259	3%
Total	590.296	405.463	-184.833	-31%

TMA Musa Pak Town

Description	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	56.553	38.488	-18.065	-32%
Non-salary	69.282	58.768	-10.514	-15%
Development	92.435	78.97	-13.465	-15%
Revenue	198.072	179.753	-18.319	-9%
Total	416.342	355.979	-60.363	-14%

TMA Sher Shah Town

Description	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	59.949	58.062	-1.887	-3%
Non-salary	240.967	206.449	-34.518	-14%
Development	96.764	41.981	-54.783	-57%
Revenue	479.014	394.022	-84.992	-18%
Total	876.694	700.514	-176.18	-20%

Annex-C
[Para 1.2.1.1]

Non-production of record –Rs 8.875 million

Table: 1

(Amount in Rupees)

Cheque No. and date.	Nature of quotations / items	Amount
81391230 dated 20-1-14	Tuff Tank 500 gallons	28,542
75508092 dated 29-07-13	Distemper room T.O (I&S) room	47,000
81391230 dated 20-1-14	Distemper room T.O (I&S) room & TMO room	52,000
81391205 dated 27-12-13	P/F ceiling fan 8 Nos	44,000
81391223 dated 0-01-14	P/F distribution panel	77,600
81391256 dated 19-02-14	P/L tuff tile	63,000
81391232 dated 22-1-14	P/L wooden piling	82,613
81391230 dated 20-1-14	P/L wooden piling	98,901
81391230 dated 20-1-14	Polishing of office doors	36,963
81391205 dated 27-12-13	Carpet T.O.(I&S) room	68,600
76605652 dated 30-06-14	Carpet T.O.(I&S) room	30,727
Total		629,946

Table: 2

(Amount in Rupees)

Name of scheme	Amount
Supply of generator & emergency lights etc; rent. S No. 22	100,000
Construction of sullage carrier drain and soling U.C No.46. Sr.No. 23	134,000
Construction of sullage carrier drain and soling U.C No.46. Sr.No. 24	200,000
Construction of office building 1 st floor admen; block	5,000,000
Construction of road Mohallah Sharif Pura	98,000
Construction of Thala and footpath Chowk Ghanta Ghar	478,413
Supply fixing of sogo light steps light etc;	25,000
Construction of sullage carrier drain and soling U.C No.58	680,000
Construction of flooring carpeting Jaloos route Astana Lal Shahwar	150,000
Construction of soling drain, carpeting & flooring street Yousaf Wali galli	680,000
Construction of soling drain, carpeting & flooring near Government Girls Mango Research High school S block New Multan	700,000
Total	8,245,413
Grand Total Table I and II (629,946+8245413)	8,875,359

Annex-D
[Para 1.2.2.2]

Irregular payment of contingent paid staff – Rs 3.371 million

(Amount in Rupees)

Month of bill	Nature of bill	No of employee	Amount
06/13	17 Nos plant operator	17	207,300
06/13	3 Nos sanitary workers	03	27,768
7/13, (11-07-13 to 31-07-13)	17 Nos plant operator	17	145,110
7/13, (01-07-13 to 05-07-13)	17 Nos plant operator	17	62,190
08/13	17 Nos plant operator	17	213,820
09/13	17 Nos plant operator	17	207,300
10/13 ()1-07-13 to 07-10-13)	17 Nos –do-	17	48,370
10/13 ()08-07-13 to 31-10-13)	17 Nos –do-	17	153,470
11/13	Ali Saqlain	01-11-13 to 20-11-13	7,800
11/13	17 Nos plant operator	17	199,500
11/13	3 Nos sanitary workers	3	38,676
12/13	17 Nos plant operator	17	214,210
01/14 (01-01-14 to 05-01-14)	17 Nos plant operator	17	34,550
01/14 (07-01-1 to 31-01-2014)	17 Nos plant operator	17	171,970
02/14	17 Nos plant operator	17	192,700
03/14	17 Nos plant operator	17	214,210
04/14	17 Nos Chowkidar	17	135,660
05/14	3 sanitary workers	3	19,380
05/14	4 sanitary worker	4	39,668
04/14 (07-04-14to 30-04-014)	17 Nos plant operator	17	165,840
04/14 (01-04-14 to 05-04-14)	17 Nos plant operator	17	34,550
05/14	17 Nos Chowkidar	17	188,480
05/14	5 Nos sanitary workers	05	44,460
05/14	17 Nos plant operator	17	213,820
06/14	17 Nos chowkidar	17	182,400
06/14	17 Nos plant operator	17	207,300
Total			3,370,502

Annex-E
[Para 1.2.3.1]

Non-deposit of building map fee by the Mobilink Company for installed tower –Rs 2.274 million

(Amount in Rupees)

Name of the lease	Nature of the building	Amount to be recovered	Amount recovered	Amount to be recovered	Fees rate
Tariq Amin Manager Pakistan Mobile company	37 Nos towers already installed. List enclosed.	2,667,050	892,625	1,774,425	Plan fees @ 24 as already constructed. File fees @ 20 each case. @ 25 % fine on plan fees 20000 N.O.C Fees for each case
Tariq Amin Manager Pakistan Mobile company	06 No's towers already installed list enclosed	429,180	0	429,120	-do-
Senior Manager Logistics Zong Mobile Company Limited	1 No tower at National colony owner Mr. Amir Bashir S/O Bashir Masih already installed towers	70,870	0	70,870	-do-
Total				2,274,415	-

Annex-F
[Para 1.2.3.2]

Excess payment to contractor due to doubtful award of works-Rs 2.018 million

(Amount in Rupees)

Name of work	First date of tender	Name of lowest contractor	Rate offered	Amount to be paid	Date of next tender	Name of contractor Awarded work	Rate offered	Amount paid	Excess
01	02	03	04	05	06	07	08	09	09-05
Const; of soling, drain ,flooring at Galli Yousaf wali Hamdani Colony	23-04-14	Ihrar-ul Haq	46.09 % below frm TS estimate on 700000	377370	20-06-14	Ch; Bahir	0.45 % less on 680000	676,940	299,570
Construction of soling Government Girls Mango Research High School	-do-	Malik Mushtaq Bhutta	45.45 % below on 700000	381850	-do-	Mujahid Builders	0.50 % below on 700000	696,500	314,650
Construction of soling street No. 07 W block New Multan	-do-	Rashid Saeed Khan	50 % below on 350000	175000	-do-	Rashid Saeed Khan	.55 % below on 350000	348,250	173,250
Construction of Metelled road Ali Marble wali galli near Ali Hospital	-do-	Salman Zaman	49.90 % below on 316000	158316	-do-	Adnan Nasir	0.50 % below on 316000	314,420	156,104
Construction of Tuff tile Galli Mahar Riaz Colony Multan	-do-	Rashid Bhutta	50.99 % below on 300000	152970	-do-	Faisal Javid	.40 % less on 350000	348,600	195,630
Special repair Road galli No. 40 G Shah Rukne Alam colony	-do-	Asif Khan	56.10 % on Rs; 500000	21500	-do-	Falik Sher enterprises	.55 % less On 500000	497,250	282,250
Construction of soling carpeting Galli No. 01 Ashrf Abad	-do-	Asif Khan	55.09 % on Rs; 200000	89820	-do-	Faisal Javid	0.60 % less on 200000	198,800	108,980
Construction carpeting chief engineer Jamal Pura colony	-do-	Qadir Ahmad	60 % less on 150000	60000	-do-	Qamar Zaman	0.50 % less on 150000	149,250	89,250

Name of work	First date of tender	Name of lowest contractor	Rate offered	Amount to be paid	Date of next tender	Name of contractor Awarded work	Rate offered	Amount paid	Excess
Construction of carpeting Nawaz Abad Naqashband colony Abbas Pura	-do-	Salman Zaman	56.85 % below on 107000	46171	-do-	Qamar Zaman	.60 % less on 107000	106,358	60,188
Construction of metelled road Asghar Majeed wali galli T Block Multan	-do-	Asif Khan	46.44 % below on 500000	267800	-do-	M.Akram Butt	.48 % less on 500000	497,600	229,800
Repair of road behind Fatima Hospital	-do-	Asif Khan	55.09 % less on 200000	89820	-do-	Qamar Zaman	.50 % below on 200000	199,000	109,180
									2,018,852

Annex-G
[Para 1.3.1.1]

Misappropriation in payment of pay and allowances – Rs 2.760 million

(Amount in Rupees)

Sr. No	Name of Employee	Designation	Place of Posting	Average Pay
1	Khadim Hussain S/o Muhammad Afzal	Chowkidar	Faisal Mukhtiar Park	10,000
2	Haji Manzoor	Chowkidar	District Jail Kotla Waris	10,000
3	Rana Naseer	Chowkidar	Gulshan Sadique Colony	10,000
4	Ghulam Abbas S/o Mubarik Ali	Chowkidar	Basti Buch Wala Souraj Miani	10,000
5	Shahid Ahmed s/o Altaf Hussain	Chowkidar	Taj Pur Sandhaila	10,000
6	Imran s/O Muhammad Ramzan	Chowkidar	Sakhi Sultan	10,000
7	Faseeh Khan	Operator	Souraj Miani	10,000
8	Zaishan Haider	Chowkidar	Souraj Miani	10,000
9	Mukhtiar Ahmed	Chowkidar	Pull Moundhay Wala	10,000
10	Muhammad Ahmed	Chowkidar	Peeran Gaib Plant	10,000
11	Syed Arif Ali Zaidi	Operator	Scheme Moor Nai Zindgi Hospital	10,000
12	Muhammad Naeem	Chowkidar	Modle High School Gulgasht	10,000
	Irfan Hussain S/o Allah Ditta	Operator	Model High School Gulgasht	10,000
13	Allah Ditta S/o Khan Muhammad	Operator	Pakeeza Hotel	10,000
14	Muhammad Shehbaz	Chowkidar	Pakeeza Hotel	10,000
15	Jamal Mustafa	Chowkidar	Chah Wahga Wala Neel Kot UC # 55	10,000
16	Malik Naeem Sandhail	Operator	UC No 59	10,000
17	Ansar Abbas	Chowkidar	uc No 63	10,000
18	Muhammad Pervaiz	Chowkidar	UC No.62	10,000
19	Muhammad Rafique	Chowkidar	UC No 61	10,000
20	Wajid Elahi	Chowkidar	UC No 53	10,000

Sr. No	Name of Employee	Designation	Place of Posting	Average Pay
21	Raees Shah	Chowkidar	UC No 41	10,000
22	Faheem Shah	Chowkidar	UC No 41	10,000
23	Muhammad Rafique	Chowkidar	UC No. 53	10,000
Total(Average Pay embezzled per month Rs 230,000)				2,760,000

Annex-H
[Para 1.3.3.5]

Purchase on higher rates - Rs 1.058 million

Table: I

(Amount in Rupees)

Particular	Sanction # & Date	Quantity	Quantity in Sft	Rate Paid (Financial Year 2013-14)	Rate in 2014-15	Difference	Excess Amount
31 banners cloth size 20x4	Nil dated Nil	31	2,480	40	19	21	52,080
Banners cloth sized 18x4	221 dated 17.02.2014	34	2,448	40	19	21	51,408
Banners cloth sized 18x4	222/GB dated 17.02.2014	34	2,448	40	19	21	51,408
Panaflex 16x4	219/ 17.02.2014	31	1,984	50	19	31	61,504
Panaflex 5x15,4x12,3x9	50/04.02.2014	37	2,775	50	19	31	86,025
Pana flex 4x15	37/8.01.2014	30	1,800	50	19	31	55,800
Cloth Banners 18x4	220/17.02.2014	34	2,448	40	19	21	51,408
Pana flex 5x20	238/09.5.2014	19	1,900	50	19	31	58,900
Total Excess Amount Drawn							468,533

Table: II

(Amount in Rupees)

Particular	Occasion	Sanction # & Date	Quantity	Rate	Amount
31 banners cloth size 20x4	Regulation of trade of storing processing, etc Animals fat	Nil dated Nil	31	40	99,200
Banners cloth sized 18x4	Awareness campaign for Rehri Ban	221 dated 17.02.2014	34	40	97,920
Banners cloth sized 18x4	for Encroachment	222/GB dated 17.02.2014	34	40	97,920
Panaflex 16x4	Kashmir Day	219/ 17.02.2014	31	50	99,200
Panaflex 5x15,4x12,3x9	Christmas Day	50/04.02.2014	37	50	98,550
Pana flex 4x15	Dark Day	37/8.01.2014	30	3,000	90,000
Cloth Banners 18x4	Bhana jat shifting	220/17.02.2014	34	40	97,920
Pana flex 5x20	Ladies Day	238/09.5.2014	19	50	95,000
Bill Board Pana Flex	Measles Campaign	679/2.12.2013	4	23,500	94,000
Bill Board Pana Flex	Measles Campaign	779/2.12.2013	4	23,500	94,000
Bill Board Pana Flex	Measles Campaign	801/2.12.2013	4	23,500	94,000
Grand Total					1,057,710

Annex-I
[Para 1.3.3.6]

Unauthorized withdrawal through splitting the indent - Rs 1.029 million

(Amount in Rupees)

Particular	Occasion	Sanction # & Date	Quantity	Rate	Amount
Bill Board Pana Flex	Measles Campaign	679/2.12.2013	4	23,500	94,000
		779/2.12.2013	4	23,500	94,000
		801/2.12.2013	4	23,500	94,000
Electricity Items	Moharam-ul- Haram	39/8.01.2014	-	-	79,135
		38/8.01.2014	-	-	87,770
		41/8.01.2014	-	-	93,300
		40/8.01.2014	-	-	90,000
Pamphlets	Dengue Campaign	TMO634/16.5.14	50	500	99,700
Stimper Panaflex			83	50	
Panaflex 12x4		631/16.5.2014	41	50	98,400
Brushers		No sanction attached	5,000	8	40,000
Panaflex 20x6			1,200	50	60,000
Pamphlet		633/ 16.5.2014	10,000	9.6	99,600
Total					1,029,905

Annex-J

[Para 1.4.2.1]

Unauthorized construction of buildings – Rs 8.485 million

(Amount in Rupees)

Map No.	Title of Property	Nature	Area in Sq. Foot	Rate as per Valuation Table	Total Value of the Property	Rate Conversion Fee Applicable	Conversion Fee
42	Muhammad Arif S/O Allaj Diway	Industrial Unit	618300	3,000,000	42,900,000	10%	4,290,000
54	Ms. Sabiha Iqbal D/O Shekh Muhammad Iqbal	Industrial Unit	5400	115,920	2,318,400	5%	115,920
69	Muhammad Javed Iqbal S/O Chaudhry Akhter Ali	Land Sub-Division	83610	2,000,000	3,880,000	1%	38,800
77	Akhter Hameed, Sajid Hameed S/O Abdul Hameed	Commercial Market	5400	3,000,000	375,000	5%	18,750
80	Shams ul Haq, Sharf ul Haq S/O Nazir Ahmad	Land Sub-Division	89478	2,500,000	5,175,000	1%	51,750
100	Mukhtar Babar S/O Murad Ali Etc.	Land Sub-Division	129600	1,500,000	4,500,000	1%	45,000
120	Zulfiqar Ashraf, Asim Ashraf	Industrial Unit	6438	115,920	2,763,533	5%	138,177
123	Malik Salim Raza S/O Malik Muhammad Shafi Bhuta	Industrial Unit	45752	2,000,000	2,120,000	5%	106,000
130	Muhammad Nasrullah S/O Hameed Ullah	Land Sub-Division	48060	2,000,000	2,224,000	1%	22,240
146	Muhammad Shafique, Muhammad Naveed S/O Muhammad Siddique	Industrial Unit	38034	115,920	16,329,650	5%	816,483
157	Peer Bux S/O Budha	Commercial Shop	7290	2,000,000	338,000	5%	16,900
169	Haji Mukhtar Ahmad S/O Haji Muhammad Sadiq	Industrial Unit	3063	115,920	1,315,048	5%	65,752
171	Abdul Nasir S/o Rashid Ahmad	Industrial Unit	21600	55,680	4,454,400	5%	222,720
187	Ch. Abid Amin S/o Mohammad Amin	Industrial Unit	4860	79,440	1,429,920	5%	71,496
208	Mohammad Hasib S/o Mohammad Ashraf	Industrial Unit	5400	115,920	2,318,400	5%	115,920
209	Mohammad Ashraf S/o Haji Mali Mohammad	Industrial Unit	5400	115,920	2,318,400	5%	115,920

Map No.	Title of Property	Nature	Area in Sq. Foot	Rate as per Valuation Table	Total Value of the Property	Rate Conversion Fee Applicable	Conversion Fee
212	Abdul Samad Sultan Mehmood etc.	Industrial Unit	7200	115,920	3,091,200	5%	154,560
226	Muhammad Younas S/O Muhammad Usman	Industrial Unit	2160	115,920	927,360	5%	46,368
228	Zulfiqar Ali S/O Rana Khadim Hussain	Industrial Unit	16200	2,000,000	750,000	5%	37,500
239	Ms. Shafia Raza W/O Malik Hussain	Godown	1350	115,920	579,600	5%	28,980
240	Muhammad Arshad Sial S/O Manzoor Hussain	Industrial Unit	71280	1,500,000	2,475,000	5%	123,750
241	Sheikh Naem 8/11/2007	Industrial Unit	32521	115,920	13,962,349	10%	1,396,235
242	Malik Foods	Industrial Unit	43200	55,680	8,908,800	5%	445,440
Total							8,484,661

Annex-K**[Para 1.4.3.1]****Irregular payment of contingent paid staff – Rs 13.398 million**

(Amount in Rupees)

Sr. No.	Name of operator/Chowkidar	Rate	No. of Months	Amount
1	Sulaman Murid s/o Murid Hussain Operator	11,700	20	234,000
2	Syed M. Ali s/o Saqlain Naqvi Chowkidar	11,400	20	228,000
3	Abdul Basit Khan S/O Khadium Hussain Operator	11,700	20	234,000
4	Aamir Javed s/o Muhamamd Rafique Chowkidar	11,400	20	228,000
5	Zafar Abbas S/O M. Shafi Operator	11,700	20	234,000
6	M. Amir Khan s/o Sikandar Hayyat Chowkidar	11,400	20	228,000
7	Syed Zahid Hussain s/o Syed Karar Hussain Operator	11,700	20	234,000
8	Muhammad Arif S/O Karam Hussain Chowkidar	11,400	20	228,000
9	Muhammad Asif S/O M. Akhtar Operator	11,700	20	234,000
10	Abdul Waheed S/o Abdul Hakeem	11,400	20	228,000
11	Faisal Riaz S/O Riaz Ahmed Operator	11,700	20	234,000
12	Javaid Iqabl s/o Iqbal Hussain Chowkidar	11,400	20	228,000
13	M. Adnan Farid S/O Ghulam Farid Operator	11,700	20	234,000
14	Mahboob Farooq S/o Farooq Ahmed Chowkidar	11,400	20	228,000
15	Muhammad Imran S/O Ilam Deen Operator	11,700	20	234,000
16	M. Imran S/O M. Shafi Chowkidar	11,400	20	228,000
17	Kashif Ghulam Hussain S/o Ghulam Hussain Operator	11,700	20	234,000
18	Ali Nawaz S/O Raheem Nawaz Chowkidar	11,400	20	228,000
19	Abdul Aleem shah s/o Amin Shah Operator	11,700	20	234,000
20	Sabbir Hussain S/o Muhammad Ramzan Chowkidar	11,400	20	228,000
21	M. Shahbaz S/O M. Tariq operator	11,700	20	234,000
22	Nadeem Iqbal S/O Muhammad Iqbal Chowkidar	11,400	20	228,000
23	M. Amir S/O Din Muhammad Shah Operator	11,700	20	234,000
24	Saeed Nawaz s/o Hameed Nawaz Chowkidar	11,400	20	228,000
25	Sajjad Hussain S/O Ghulam Hussain Operator	11,700	20	234,000
26	Wajahat Hussain s/o Sikandar Hayyat Chowkidar	11,400	20	228,000
27	Shabeer Hussain S/o Ghulam Hussain Operator	11,700	20	234,000
28	Amar Ali s/o Umar Draz Chowkidar	11,400	20	228,000
29	Aslam Shahzad S/O Emmanuel Masih Operator	11,700	20	234,000
30	Rizwan Shahid S/O Shahid Hussain	11,400	20	228,000

Sr. No.	Name of operator/Chowkidar	Rate	No. of Months	Amount
31	Meer Muhammad Faiz s/o Meer Ijaz-ud-Din Operator	11,700	20	234,000
32	Shahbaz Ahmed S/O Munawar Hayyat (Late)	11,400	20	228,000
33	Muhammad Zeshan Jamil s/o Jamil Ahmed	11,700	20	234,000
34	Muhammad Naveed S/O Maqbool Ahmed	11,400	20	228,000
35	Uzair Ahsan S/o Peerzada Saddiq Hussain Operator	11,700	20	234,000
36	Syed Ali Abdi S/o Laiq Ali Abdi Chowkidar	11,400	20	228,000
37	Naveed Ahmed S/o Bashir Ahmed Operator	11,700	20	234,000
38	Muhammad Asif Riaz S/o Riaz Hussain (Chowkidar)	11,400	20	228,000
39	Afzal Hussain Qurashi S/o Muhammad Islam	11,700	20	234,000
40	Muhammad Safdar S/o Murshid Ali (Chowkidar)	11,400	20	228,000
41	Ishtiaq Haider s/o Aftab Haider Operator	11,700	20	234,000
42	Muhammad Shahid S/O Allah Ditta (Chowkidar)	11,400	20	228,000
43	Nasir Sohail S/O Abdul Khaliq Operator	11,700	20	234,000
44	Muhammad Usman S/O Muhammad Shakir(Chowkidar)	11,400	20	228,000
45	Bilal Iqbal s/o Muhammad Iqbal Operator	11,700	20	234,000
46	Muhammad Rizwan Ishfaq s/o Muhammad Ishfaq (Chowkidar)	11,400	20	228,000
47	Shahbaz Qadir S/O Ghulam Qadir Operator	11,700	20	234,000
48	Hamid Ali S/O Ghulam Qadir (Chowkidar)	11,400	20	228,000
49	Mamoon Tahir Rana s/o Ghulam Tahir Din Rana Operator	11,700	20	234,000
50	Tahir Mahmood S/O Abdul Aziz (Chowkidar)	11,400	20	228,000
51	Tanveer Ali s/o Muhammad Yamin Operator	11,700	20	234,000
52	Muhammad Shahzad S/O Muhammad Rafique (Chowkidar)	11,400	20	228,000
53	Saqlain Abbas S/O Sabir Hussain Zia Operator	11,700	20	234,000
54	Muhammad Sadiq S/O Muhammad Ramzan (Chowkidar)	11,400	20	228,000
55	Sarfraz Hussain S/O Shanshah Hussain Operator	11,700	20	234,000
56	M. Waseem Abbas S/O Allah Bukhsh (Chowkidar)	11,400	20	228,000
57	Wlayat Ali S/O Haji Muhammad Arif Operator	11,700	20	234,000
58	Zafar Iqbal S/O Arshad Ahmad (Chowkidar)	11,400	20	228,000
Total				13,398,000

Irregular payment of contingent paid staff – Rs 9.111 million

Statement Showing the Details of Payment of Work Charge/Daily Wages/Contingent Staff During 2013-14		
Sr. No.	Month of Payment	Amount Paid
1	Jul-13	752,762
2	Aug-13	738,853
3	Sep-13	716,040
4	Oct-13	740,894
5	Nov-13	830,400
6	Dec-13	768,746
7	Jan-14	853,546
8	Feb-14	804,516
9	Mar-14	816,462
10	Apr-14	716,400
11	May-14	675,838
12	Jun-14	696,300
Total		9,110,757

Annex-M
[Para 1.6.1.1]

Non-Production of Record – Rs 2.89 Million

- Enlistment record of contractors of Rs 0.53 million was not produced.
- Progress report of development schemes (current & pending).
- Tender received registers.
- Development schemes budget control registers.
- Diary and dispatch register of I& S branch.
- Attendance registers (Detail is enclosed).

Branch Name	Period
I & S	Jan-2013 to Dec-2013
TO (F) Recovery	Jan-2013 to Dec-2013
TMO Branch	2013-14
Administrator Branch	2013-14
Niab Nazim Branch	2013-14

- Vouched Accounts of following Bills.

Dated	Description	Amount
24-06-2014	Plants on Jashn-e-Bahara	98,650
24-06-2014	Bill of Jashan-E-Baharan	25,000
23-09-2013	Sports festival	42,608
-	Sports festival	123,250
Total		289,508

➤ Following Measurement Books were not provided.

MB No.s	MB No.s	MBs No.	MBs No.
394	609	159	158
393	156	153	152
159	24	158	151
8583	159	610	153

It was found that expenditure of Rs 2.36 million were made for POL of different vehicles during 2013-14. But the consumption of the POL was doubtful because no consumption record was shown / maintained. In the absence of the log book and consumption record whole expenditure seems to be doubtful.

Name of Vehicle	POL Drawn During 2013-14
Jetting Pete Engine	198,104
Tractor No. 04	394,949
Tractor No. 05	302,121
Succer	163,723
Succer Peter Engine	48,972
Tractor No. 03	6,442
Generator Disposal Colony	53,327
Jetting	74,276
Tractor No. 06 Hydraulic	752,943
Water Bouzer / Tanker	74,547
Motor Cycle Pak Hero	29,443
Tractor No. 02	16,246
Vehicle ML-4444	247,272
Total	2,362,365

Annex-N
[Para 1.6.3.1]

Unauthorized construction of commercial buildings without payment of building & conversion fee - Rs 15.352 million

(Amount in Rupees)

Property Type	Owner Name	Address	Area	Average Sale Price	Total Value of Land	Conversion Fee
Angro Ware House	Haji Abdullah	Lar Road Shuja Bad	4 K	72,000	5,760,000	457,600
Goodoown	Muhammad Hanif	Puran Multan Road	7 M	120,000	16,800,000	2,310,000
Islami Kanta	Ch. Nazeer Ahmad Meu	Near Raja Ram Phatak	2 K	85,000	3,400,000	390,000
Madina Rice Mil	Haji Anwar-ul Haq Qureshi	Jamal More Jalapur By Pass	10 K	91,200	18,240,000	2,590,000
Rice Mil	Sheikh Akhtar Ali Qureshi	Jamal More Jalapur By Pass	20 K	91,200	36,480,000	6,150,000
Itifaq Rice Mill	Abdul Aziz	Jamal More Jalapur By Pass	8 K	91,200	14,592,000	1,868,400
Ice Factory	Rao Hummayun	Near Choti Canal	1 K	120,000	2,400,000	190,000
Commercial Market	Abdul Waheed	Raja Ram	10 M	85,000	850,000	42,500
Zarai Tariqati Bank / Commercial Halls	Zahoor Ahmad	Jalapur Road By Pass	2 K	91,200	3,648,000	310,000
Commercial Hall	Kashif Khan Baloch	Jalapur Road Near Munawra Mosque	10 M	91,200	912,000	45,600
Hotel	Khuja Mutee-ur-Rehman	Purana Multan Road	10 M	120,000	1,200,000	70,000
Kheria Market, Almost 50 shops	Muhammad Ali Qureshi	Baroon Railway Bazar	1 Kanal	84,000	1,680,000	118,000
Shell Shujabad Filling Station/ CNG	Sohaib Haider	Multan Road	72 m	120,000	8,640,000	810,000
Total						15,352,100

Annex-O**[Para 1.6.3.2]****Non-recovery of rent of shops – Rs 9.040 million**

(Amount in Rupees)

Name of Shopping Center	No. of Shops	Arrear of 2012-13	Demand of 2013-14	Total Demand of 2013-14	Received During 2013-04	Arrears
Municipal Shopping Center	49	767,463	1,917,564	2,685,027	1,832,569	852,458
New Shopping Center	49	3,311,555	1,966,892	5,278,447	1,516,294	3,762,153
Shuja shopping Center	42	1,073,136	1,319,412	2,392,548	915,779	1,476,769
Jinnah Shopping Center Phase-I	32	667,215	1,221,118	1,888,333	1,143,964	744,369
Jinnah Shopping Center Phase-II	28	682,132	264,396	946,528	215,051	731,477
Zel Khar Road	19	550,189	552,624	1,102,813	486,605	616,208
Bismillah Shopping Center	14	178,061	274,368	452,429	228,763	223,666
Masjid Addey Wali Purana Multan Road	6	101,594	191,076	292,670	144,134	148,536
Near Civil Court	4	110,113	282,312	392,425	258,310	134,115
Rooms Masjid Adday Wali	4	25,622	23,016	48,638	9,000	39,638
Near Water Works	5	200,940	86,664	287,604	61,120	226,484
Baroni Multani Door	3	74,855	31,853	106,708	22,288	84,420
Total	255	7,742,875	8,131,295	15,874,170	6,833,877	9,040,293

Annex-P
[Para 1.6.3.3]

Illegal Construction of Schools/ Colleges & Hospitals without paying Conversion Fee – Rs7.900 Million

(Amount in Rupees)

Name of School	Owner Name	Adress	Area	Average Sale Price Per Marla	Total Value of Land	Conversion Fee
Iqra College	Khalid Meu	Jalal Pur Road near Qabar Bholi Mai	36 Kanal	40,000	28,800,000	4,550,000
Professor College	Mian Mudasar Bodhla	Purana Mandar Road on Samall Canal	4 Kanal	84,000	6,720,000	622,000
Punjab college		Jalal pur By Pass Chowk	8 Kanal	91,200	14,592,000	1,868,400
Hashim Hospital	Dr. Ibrahim	Purana Multan Road	2 K	120,000	4,800,000	430,000
Al-Shifa Hospital	Dr. Mirza Ishfaq Baig	Near Thana Chowk	2 K	120,000	4,800,000	430,000
Total						7,900,400

Annex-Q

[Para 1.6.3.4]

Unauthorized establishment of residential colonies without payment of conversion fee – Rs 3.730 million**Tab-I**

(Amount in Rupees)

Building Register No.	Date of Plan Deposited	Description	Area	Fee Received	Average Sale Price	Total Value of Area	1 % Conversion Fee
45	1/1/2010	Al- Hamd City Housing Colony	2 Acre	4,055	3,000,000	6,000,000	60,000
80	4/5/2010	New City Housing Colony	6 Acre	12,055	3,000,000	18,000,000	180,000
112	8/1/2014	Housing Colony	37.55 K	80,055	3,000,000	14,081,250	140,812
113	8/5/2014	Housing colony	39 K	84,055	3,000,000	14,625,000	146,250
120	4/6/2014	Housing Colony	16 K	37,055	3,000,000	6,000,000	60,000
121	4/6/2014	Housing Colony	24 K	53,055	3,000,000	9,000,000	90,000
124	11/6/2014	Housing Colony	25 K	55,055	3,000,000	9,375,000	93,750
Total							770,812

Tab-II

Owner Name	Address	Area	Map Fee	Average Sale Price	Total Value of Area	1 % Conversion Fee	Remarks
Khalid Murtaza	Lar Road Near Railway Phatak	80 K	160,000	3,000,000	280,000,000	2,800,000	No Mp is submitted

Annex-R
[Para 1.7.2.2]

Substandard execution of work of roads – Rs 4.421 million

Table-I

Sr.No.	Name Of Scheme	Estimated Cost	Name of Contractor	Amount
12	Const of Carpeting Flooring Drains Metala Town Peer Colony #3 UC# 30 PP-196	10,00,000/-	ZeshanAzeem	449,139
15	Const of Carpeting Flooring Drains Adil Town UC# 31 PP-196	5,00,000/-	ZeshanAzeem	232,950
18	Const of Flooring Carpeting Iron Cross Drains Basti Muhanian Abu Bakar Street UC# 37 PP 197	5,00,000/-	Azhar Husain	301,070
21	Const of Flooring Carpeting Iron Cross Drains Tipu Sultan Colony, old sabzi Mandi road UC# 38 PP 197	10,00,000/-	Asif Ashiq	470,100
22	Const of Flooring Carpeting Iron Cross Drains Habib Colony, KachieAbadi Hassan Parwana UC# 39 PP 197	10,00,000/-	ZeshanAzeem	470,000
26	Const of Carpeting concrete flooring Dhoop Sari Ghous-UI Azam road UC-42 PP-198	5,00,000/-	Muhammad Rashid	314,000
27	Const of Carpeting St Amin Bargar Wala NawanSheher UC 42 PP-198	10,00,000/-	Rana Mushtaq	430,000
31	Const of Concrete Flooring Carpeting different UC 35 PP-199 PREMIX	10,00,000/-	Rana Mushtaq	469,853
55	Const. of Carpeting Bhutta Colony Street No.1 UC-31 PREMIX	5,00,000/-	Ishfaq Usman	234,450
Total				3,371,562

Table-II

(Amount in Rupees)

Sr. #	Name of Work	Name of Item	Quantity	Rate allowed per%	Rate be allowed per %	Excess per %	Amount
1	const. carpeting, flooring, WalayatabadMukhtar Town	P/L plant premixed carpeting 4% bitumen 2" thick	9552	8247.7	7172	1075.7	102,751
2	Const. soling and carpeting , Habib Colon Katchi Abadi Hassan Parwan UC 39	P/L plant premixed carpeting 4% bitumen 2" thick	9828	8247.7	7172	1075.7	105,720
3	Const. carpeting ,Gali No1 Bhutta Colony UC 31	P/L plant premixed carpeting 4% bitumen 2" thick	5432	8247.7	7172	1075.7	58,432
4	Const. soling and carpeting ,Gali Amin Burger Wali UC 42	P/L plant premixed carpeting 4% bitumen 2" thick	3982	8247.7	7172	1075.7	42,834
		P/L plant premixed carpeting 4% bitumen 1/3/4" thick	1351	7309.5	6356	953.5	12,882
5	Const. carpeting ,Iron Cross etc Basti Mhanian Abu BAKAR ST UC 37	P/L plant premixed carpeting 4% bitumen 2" thick	5896	8247.7	7172	1075.7	63,423
6	Reapi Road, Basti larr	P/L plant premixed carpeting 4% bitumen 2" thick	9233	8247.7	7172	1075.7	99,319
7	Const. carpeting ,dhoopsarriGhaus ul Azam road UC 42	P/L plant premixed carpeting 4% bitumen 2" thick	5868	8247.7	7172	1075.7	63,122
	Muharram				0	0	0
8	construction of DransCapeting Iron Cross Slab Flooring Imam BarghaSabriya	P/L plant premixed carpeting 4% bitumen 2" thick	2872	8247.7	7172	1075.7	30,894

Sr. #	Name of Work	Name of Item	Quantity	Rate allowed per%	Rate be allowed per %	Excess per %	Amount
9	patch work Carapeting Myharram Routs Hassan Parwana to Sutri Watt Riksha Market	P/L plant premixed carpeting 4% bitumen 2" thick	12134	7309.5	6356	953.5	115,698
10	patch work Carapeting Muharram Routs Hassan Parwana to Sutri Watt Riksha Market	P/L plant premixed carpeting 4% bitumen 2" thick	8484	8247.7	7172	1075.7	91,262
11	Const& repair Drains Carpeting Imam Bargah Babul Hawaijh UC 32	P/L plant premixed carpeting 4% bitumen 2" thick	3050	8247.7	7172	1075.7	32,809
12	patch work Carapeting slab flooring Tasbehwali Ziyarat Na wan Sheher	P/L plant premixed carpeting 4% bitumen 2" thick	1215	8247.7	7172	1075.7	13,070
13	const carpeting flooring drains Mukhtayar Town UC 31	P/L plant premixed carpeting 4% bitumen 2" thick	6442	8247.7	7172	1075.7	69,297
14	const of Carpeting Flooring Drains Adil Town UC31	P/L plant premixed carpeting 4% bitumen 2" thick	4985	8247.7	7172	1075.7	53,624
15	const Flooring carpeting iron cross drains Tipu Sultan colony sabzi mandi road UC 38	P/L plant premixed carpeting 4% bitumen 2" thick	8756	8247.7	7172	1075.7	94,188
Total							1,049,325