



**AUDIT REPORT
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
DISTRICT MUZAFFARGARH**

AUDIT YEAR 2012-2013

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AGP	Auditor General of Pakistan
AIR	Audit and Inspection Report
B&R	Building & Road
DAC	Departmental Accounts Committee
DG	Directorate General
IPSAS	International Public Sector Accounting Standards
MB	Measurement Book
MEFDAC	Memoranda for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG	Punjab District Government
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance, 2001
PPRA	Punjab Procurement Regulatory Authority
S&GAD	Services and General Administration Department
NOC	No Objection Certificate
TAC	Tehsil / Town Accounts Committee
TMA	Tehsil / Town Municipal Administration
TMO	Tehsil / Town Municipal Officer
TO (F)	Tehsil / Town Officer (Finance)
TO (I&S)	Tehsil / Town Officer (Infrastructure & Services)
TO (P&C)	Tehsil / Town Officer (Planning & Coordination)
TO (R)	Tehsil / Town Officer (Regulation)
TSE	Technically Sanctioned Estimate

Preface

Article 169 & 170 (2) 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 the audit of the receipts and the expenditure of the Local Fund and Public Accounts of Tehsil/ Town Municipal Administrations of the Districts.

The report is based on Audit of Tehsil Municipal Administrations of District Muzaffargarh for the year 2011-12. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2012-13 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs.1 million or more. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The Audit observations listed in the Annexure-1 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 observation 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.

Most of the observations included in this Report have been finalized in the light of written responses and discussion with the management.

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 of the Punjab.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has human resource of 21 officers and staff, constituting 4242 man days and a budget allocation of Rs3.723 million per financial year. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance Audit of entities, projects and programs. Accordingly Regional Director Audit D.G.Khan carried out audit of the accounts of four TMAs of District Muzaffargarh for the financial year 2011-12 and the findings included in the Audit Report.

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

The total Development Budget of three TMAs in District Muzaffargarh mentioned above, for the financial year 2011-12, was Rs358.252 million and expenditure incurred of Rs317.986 million showing savings of Rs40.266 million. The total Non-development Budget for financial year 2011-2012 was Rs542.844 million and expenditure of Rs504.884 million, showing savings of Rs37.960 million. The reasons for savings in Development and Non development Budgets are required to be provided by the TMO and PAO concerned.

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

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules and there was no leakage of revenues and revenue did not remain outside Government account/ Local Fund.

a. Audit methodology

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

b. Audit of Expenditure and Receipts

Total Development Budget allocation for financial years 2011-12 was of Rs358.252 million, out of which total expenditure was Rs317.986 million. Audit of the development expenditure of Rs124.014 million was carried out which was 39% of total expenditure. Audit of Non- Development expenditure of Rs196.904 million out of total expenditure of Rs504.884 million for the year was conducted which is 39% of total expenditure. Total overall expenditure of the TMAs of District Muzaffargarh for the financial year 2011-12 was Rs822.870 million, out of which, overall expenditure of Rs320.918 million was audited which, is 39% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total receipts of TMAs of District Government, Muzaffargarh, for the financial year 2011-2012, were Rs 640.027 million. RDA Dera Ghazi Khan audited receipts of Rs518.421 million which was 81% of total receipts.

c. Recoveries at the Instance of Audit

Recoveries of Rs24.660 million were pointed out through various audit paras but no recovery was effected till compilation of this Report.

d. Desk Audit

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

e. The Key Audit Findings of the Report;

- i. Non-production of Record amounting to Rs54.557 million in 02 cases was noted.¹
- ii. Violation of rules / financial propriety amounting to Rs329.845 million was noted in 15 cases.²
- iii. There were eight cases of non-recovery of Government revenue amounting to Rs23.183.³
- iv. There was one case of non-recovery of Government Advances amounting to Rs1.477.⁴

Audit Paras on the accounts for 2011-12 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, (Annexure-A).

¹Para 1.2.1.1, 1.3.1.1

²Para 1.2.2.1, 1.2.2.2, 1.2.2.5, 1.3.2.1, 1.3.2.2, 1.3.2.3, 1.3.2.4, 1.3.2.5, 1.3.2.6, 1.3.2.7, 1.3.2.10, 1.4.1.1, 1.4.1.2, 1.4.1.3, 1.4.1.4,

3Para 1.2.2.3, 1.2.2.4, 1.2.2.6, 1.3.2.8, 1.3.2.9, 1.4.1.5, 1.4.1.6, 1.4.1.8,

4Para 1.4.1.7

f. Recommendations

Audit recommends the Tehsil Municipal Administrations (TMAs) to focus on the following issues.

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

SUMMARY, TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Budget/Expenditure
1.	Total Entities (PAOs) in Audit Jurisdiction	04	1151.096
2.	Total formations in audit jurisdiction	04	1151.096
3.	Total Entities (PAOs) Audited	03	901.096
4.	Audit & Inspection Reports	03	901.096
5.	Special Audit Reports	Nil	Nil
6.	Performance Audit Reports	Nil	Nil
7.	Other Reports	Nil	Nil

Table 2: Audit Observation Classified by Categories

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation	Para Reference
1.	Asset management	1.474	1.2.2.5
2.	Financial management	23.183	1.2.2.3, 1.2.2.4, 1.2.2.6, 1.3.2.8, 1.3.2.9, 1.4.1.5, 1.4.1.6, 1.4.1.8
3.	Internal controls	1.477	1.4.1.7
4.	Violation of rules	328.371	1.2.2.1, 1.2.2.2, 1.3.2.1, 1.3.2.2, 1.3.2.3, 1.3.2.4, 1.3.2.5, 1.3.2.6, 1.3.2.7, 1.3.2.10, 1.4.1.1, 1.4.1.2, 1.4.1.3, 1.4.1.4
5.	Others	54.557	1.2.1.1, 1.3.1.1
Total		409.062	

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

Sr. No	Description	Physical Assets	Salary	Non-Salary	Civil Works	Receipts	Total
1.	Outlays Audited	1.474	242.512	260.898	317.986	640.027	1462.897
2.	Amount Placed under Audit Observation / Irregularities of Audit	1.474	77.939	82.894	223.572	23.183	409.062
3.	Recoveries Pointed out at the instance of Audit	-	-	1.477	0	23.183	24.660
4.	Recoveries Accepted / Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries realized at the instance of Audit	-	-	-	-	-	-

* The amount mentioned against Serial No.1 in column of "Total" is the sum of Expenditure and Receipts whereas the total expenditure for the period was Rs822.870 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.	329.845
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3.	Accounting errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4.	Quantification of weaknesses of internal control systems	24.660
5.	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	0
6.	Non-production of record	54.557
7.	Others, including cases of accidents, negligence, non-accountal of store etc.	0
Total		409.062

CHAPTER-1

1. Tehsil Municipal Administrations, District Muzaffargarh

1.1 Introduction

Tehsil Municipal Administration (TMA) consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer. Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO Infrastructure & Services (I&S), TO (Regulation), TO Planning and Coordination (P&C), Tehsil Nazim and Tehsil Naib Nazim. The main functions of TMAs are as follows:

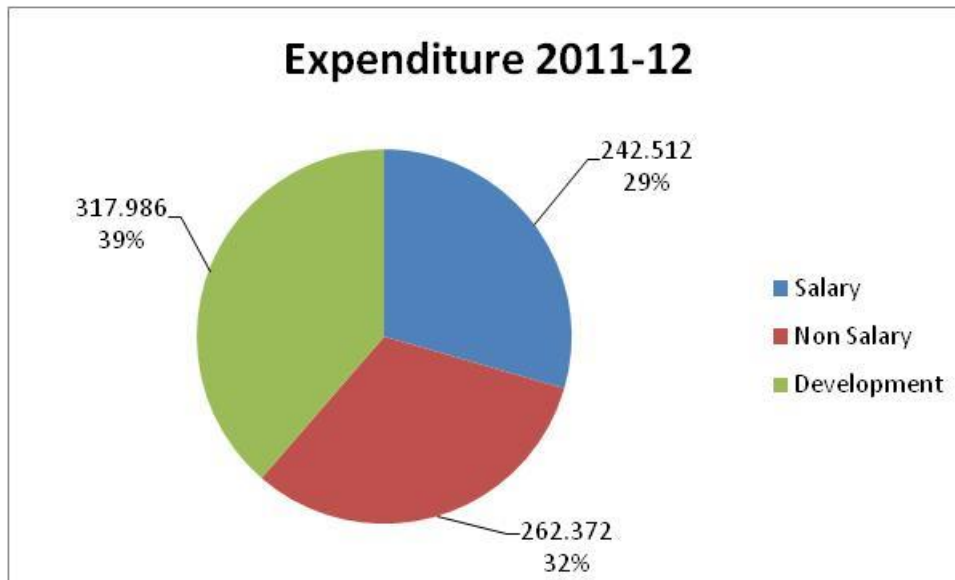
- i. Enforce all municipal laws, rules and bye-laws governing TMA's functioning;
- ii. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils;
- iii. Propose taxes, cesses, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same;
- iv. Collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties;
- v. Manage properties, assets and funds vested in the Tehsil Municipal Administration;
- vi. Develop and manage schemes, including site development in collaboration with District Government and Union Administration;
- vii. Issue notice for committing any municipal offence by any person and initiate legal proceedings for commission of such offence or failure to comply with the directions contained in such notice;
- viii. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction;
- ix. Maintain municipal records and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rupees in million)

2011-12	Budget	Expenditure	Excess (+)/ Saving(-)	%Saving
Salary	263.132	242.512	20.620	7.836
Non-Salary	279.712	262.372	17.340	6.199
Development	358.252	317.986	40.266	11.240
Total	901.096	822.870	78.226	

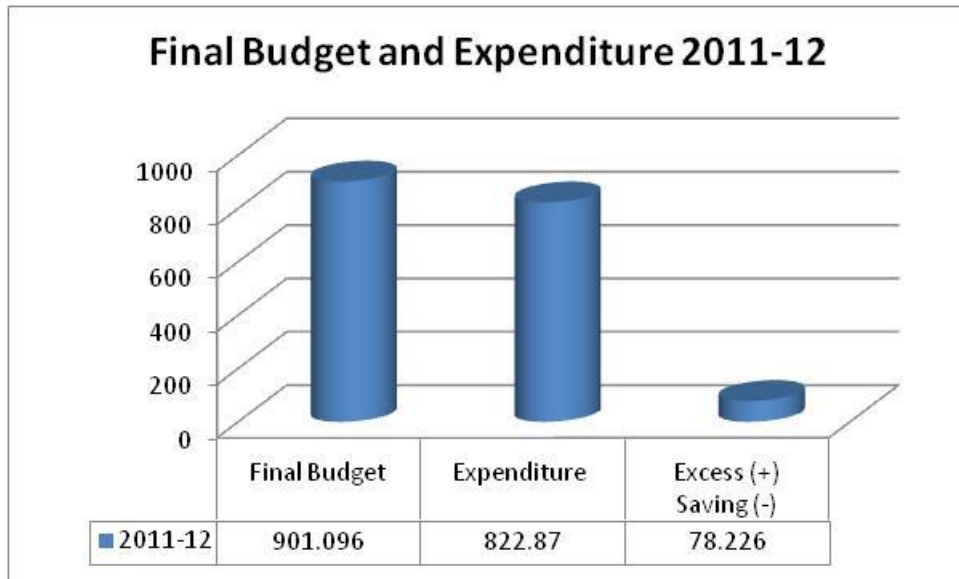
(Rupees in million)



Details of the budget allocations, expenditures and savings of each TMA of District Muzaffargarh for three financial years are at Annexure-B.

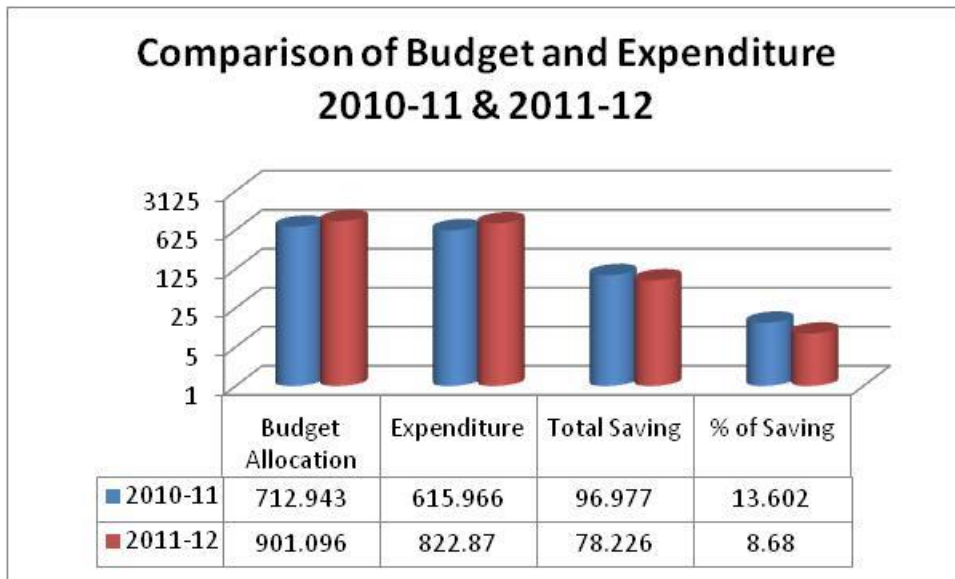
As per the budget books the expenditure relating to TMAs in District Muzaffargarh was Rs822.870 million against original budget of Rs901.096 million. There was a saving of Rs78.226 million for which the reasons should be explained by the PAO, Tehsil Nazims and management of TMAs.

(Rupees in million)



The comparative analysis of the budget and expenditure of current and previous financial year is depicted as under:

(Rupees in million)



There was overall saving in the budget allocations for the financial year 2011-12 are as follows:

(Rupees in million)

Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
2010-11	712.943	615.966	96.977	13.602
2011-12	901.096	822.870	78.226	8.68

The justification of saving when the development schemes have remained incomplete is required to be provided/ explained by PAO and TMO concerned.

Audit Paras

1.2 Tehsil Municipal Administration Muzaffargarh

1.2.1 Non-Production of Record

1.2.1.1 Non-Production of Record – Rs33.357 million

According to Section 14(3) of Auditor General of Pakistan Ordinance envisages that any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person. According to Section 115(6) of Punjab Local Government Ordinance 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Tehsil Municipal Officer did not produce the Administrative Approval, Technical Sanctioned Estimates, Tender Register, Measurement Books and Contractors bills in support of development expenditure amounting to Rs33.357 million incurred during 2011-12. (Annexure-C)

Audit held that the non-production of record reflected irresponsible attitude on the part of executive and the incurrence of expenditure could not verified.

The non-production of record may cause misuse of public resources.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-724 Dated 10.10.2012 And No. RDA/DGK/CD-831 dated 27.11.2012.

Audit recommends fixing of responsibility for non-production of record and disciplinary action in terms of Section 14(3) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001.

[AIR Para 1]

1.2.2 Non-Compliance of Rules

1.2.2.1 Unauthorized Payment due to Execution of Works without Measurements – Rs95.737 million

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

Tehsil Municipal Officer made payment of Rs95.737 million to contractors against various repair and maintenance schemes without record entry with date in the Measurement Book. The authenticity of the expenditure could not be accepted without measurement. (Annexure-D)

Due to weak financial controls, payment was made without proper measurement entry.

Payment without measurement in the Measurement Book was unauthorized.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-724 Dated 10.10.2012 and No. RDA/DGK/CD-831 dated 27.11.2012.

Audit recommends fixing of responsibility on the person concerned for unauthorized payments without recording measurements in Measurement Book besides regularization of expenditure from the competent authority.

[AIR Para 2]

1.2.2.2 Unauthorized Payment on Account of Salaries of Contingent Paid Staff – Rs24.506 million

According to Government of Punjab Finance Department letter No. FD.SO (GOOD) 44-4/2010 dated 9th August, 2010, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

Tehsil Municipal Officer paid Rs24.506 million on account of pay of contingent paid staff during 2010-12 without approval of Finance Department in violation of above rule as detailed below. All payments were made in cash, without acknowledgement.

(Amount in Rupees)

S,r No	Month	C.O. Unit Muzaffargarh	Amount
1.	7	-do-	-
2.	8	-do-	4,014,190
3.	9	-do-	-
4.	10	-do-	1,271,620
5.	11	-do-	1,663,770
6.	12	-do-	1,515,280
7.	1	-do-	1,378,570
8.	2	-do-	1,482,420
9.	3	-do-	1,316,880
10.	4	-do-	1,383,220
11.	5	-do-	1,471,570
12.	6	-do-	1,844,343
Total			1,7341,863
13.	7	C.O. Unit Khan Garh	200,330
14.	8	-do-	1,011,840
15.	9	-do-	-
16.	10	-do-	453,840
17.	11	-do-	618,140
18.	12	-do-	324,570
19.	1	-do-	564,200
20.	2	-do-	473,060
21.	3	-do-	678,280
22.	4	-do-	1,568,910
23.	5	-do-	539,710
24.	6	-do-	731,290
Total			7,164,170
Grand Total			24,506,033

Due to weak financial management the contingent staff was appointed and salaries were paid without approval from the quarter concerned.

The recruitment of contingent paid staff without approval of Finance Department was unauthorized.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-724 dated 10.10.2012 and No. RDA/DGK/CD-831 dated 27.11.2012.

Audit recommends fixing of responsibility on the person concerned for appointing contingent paid staff without approval of Finance Department besides regularization of expenditure from the competent authority.

[AIR Para 7]

1.2.2.3 Less Recovery of Various Auction Money - Rs3.168 million

According to in Rule 59 of Punjab local Government Ordinance, 2001, the Tehsil Nazim shall be personally responsible for any loss, financial or otherwise, following from the decisions made by him personally or under his directions in violation of any provisions of this ordinance or any other law for the time being in force and for any expenditure incurred without lawful authority

Tehsil Municipal Officer awarded lease contract for the financial year 2011-12 of the following collection rights with huge difference of Rs3.168 million from the previous year i.e 2010-11. Due to which the Government had to sustain a loss to the stated extent.

(Amount in Rupees)

Name of Lease	2010-11	2011-12	Less Recovery	%
License Fee business of dangerous things	547,340	339,980	207,360	62
Water Rate Muzaffargarh	388,020	384,720	3,300	99
Bus stand Muzaffargarh	6,872,470	4,800,000	2,072,470	70
Wagon Stand	3,700,000	2,820,000	880,000	76
Sale of filthy water	22,000	17,500	4,500	80
Total	11,529,830	8,362,200	3,167,630	73

Due to negligence and mismanagement of TMA authorities the collection rights were leased out on too less rates.

Due to lower rate of collection rights Government has to sustain a loss.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-724 dated 10.10.2012 and No. RDA/DGK/CD-831 dated 27.11.2012.

Audit recommends fixing of responsibility on the person concerned for leasing of rights at lesser rate besides disciplinary action against the person at fault.

[AIR Para 4]

1.2.2.4 Non-Recovery of Rent of Shops - Rs2.192 million

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

Tehsil Municipal Officer did not make any efforts to recover an amount of Rs2.192 million against outstanding rents of 50 No. shops leased out to various shopkeepers. Neither serious efforts were made nor any action taken against defaulting tenants of shops. (Annexure-E)

Audit held that timely action was not taken for recovery of outstanding rent of shops.

Non-recovery of outstanding rent caused a loss to Government ex-chequer.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-724 dated 10.10.2012 and No. RDA/DGK/CD-831 dated 27.11.2012.

Audit recommends fixing of responsibility on the officer concerned for non-recovery of outstanding rent from the tenants besides recovery of said amount.

[AIR Para 25]

1.2.2.5 Unauthorized Purchase of Mechanical Sweeper Machine - Rs1.474 million

According to Rule 28 (2) of Punjab Procurement Rules 2009 read with 36(b)(vii) *ibid*, all the bids shall be opened publically in the presence of the bidders or their representative. Further according to rule 25, the bidder should furnish bid security not exceeding five percent of bid price.

Tehsil Municipal Officer purchased mechanical sweepers machines worth Rs1.474 million during 2011-12. The financial proposals were opened in absence of the firms' representatives. The purchase was made from Kisaan Engineering without depositing cash security @5% of bid amount. And the quality and quantity certificate was not recorded by the technical evaluation committee.

Due to weak internal controls and negligence of the authorities the purchase was made without observing the rules, which resulted unhealthy competition and uneconomical purchase.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-724 dated 10.10.2012 and No. RDA/DGK/CD-831 dated 27.11.2012.

Audit recommends fixing of responsibilities on the person concerned along with getting the expenditure regularized with the sanction of the competent authority.

[AIR Para: 9]

1.2.2.6 Non-Recovery of Outstanding Government Dues – Rs 1.013 million

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

Tehsil Municipal Officer failed to collect lease monies amounting to Rs577,990 outstanding against Mr. Mazhar Hussain Government contractor on account of bus stand fee Muzaffargarh, leased out for the financial year 2011-12. Further Tehsil Municipal Officer did not make any efforts to collect outstanding water rate charges of Rs435,570 from 270 number connections holders. Neither any serious efforts were made nor penalty was imposed for non-payment.

(Amount in Rupees)

Name of Scheme	No. of connection	Rate Per Year	Period of recovery	Amount recoverable	Recovered	Balance Recoverable
Tibba Karim Abad	170	360	7/2005 to 6/2012	428,400	0	428,400
Pacca Ghalwan	60	-do-	1-07-11 to 30-06-12	17,630	17,000	630
ShahGarh	40	-do-	-do-	33,580	27,040	6,540
Mazhar Hussain	--	--	2011-12	577,990		577,990
Total					44,040	1,013,560

Audit held that timely action was not taken for recovery of outstanding dues.

Non-recovery of outstanding dues caused a loss to Government ex-chequer.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide

this office letter No. RDA/DGK/CD-724 dated 10.10.2012 and No. RDA/DGK/CD-831 dated 27.11.2012.

Audit recommends fixing of responsibility on the officer concerned for non-recovery of outstanding TMA dues besides recovery of said amount at the earliest.

[AIR Para 5,14]

1.3 Tehsil Municipal Administration Kot Addu

1.3.1 Non-Production of Record

1.3.1.1 Non-Production of Record - Rs21.200 million

According to Section 14(3) of Auditor General of Pakistan Ordinance envisages that any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person. According to Section 115(6) of Punjab Local Government Ordinance 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further according to Rule 21 (5) of the Punjab Local Government (CCB) Rules 2003, the CCB shall provide access to all its record to the auditor.

Tehsil Municipal Officer did not produce the Administrative Approval, Technical Sanctioned Estimates, Tender Register, Measurement Books and Contractors bills in support of development expenditure amounting Rs21.200 million during 2010-12 as detailed below:

(Amount in Rupees)

Withdrawal Date	Name of Work	Paid To	Amount
08.03.2011	Construction of Pull U/C Hinjrai	Indus Citizen community	523,340
29.12.2011	Work CCB	CCB Alu wala	554,092
22.07.2010	100 Culverts	CCB	300,000
22.07.2010	100 Culverts	CCB	96,800
22.07.2010	100 Culverts	CCB	50,000
08.03.2011	Nali, soling, earthwork	Al-Khidmat citizen	111,690
12.12.2011	M/R Canal Kot Sultan, Pul Gadi wala to Pul Adda Qayum	Contractor	3,370,600
16.12.2011	Earth Filling at various places of Kot Addu	Contractor	1,100,000
08.12.2011	Const. of CO Unit Chowk Sarwar Shaheed	Contractor	800,000
12.07.2011	M/R Meer Pur to Pattal Munda	Contractor	2,000,000
12.07.2011	M/R Chak No.569 TDA Rung Pur	Contractor	2,000,000
20.06.2012	Drain , E.Filling , Chah Darkhan wala , Mauza Halla	Contractor	3,500,000
20.06.2012	Bridge , Grave yard , Chak 577 TDA	Contractor	1,650,000
02.02.2012	M/R Chak No.146	Contractor	1,910,068
27.02.2012	Rural Drains	Contractor	1,706,251
01.10.2010	Culverts UC Pattal Munda	Contractor	1,529,012
Total			21,201,853

Audit held that the non-production of record reflected irresponsible attitude on the part of executive and it was sheer escape from accountability process.

The non-production of record may cause misuse of public resources.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-722 dated 10.10.2012 and No. RDA/DGK/CD-832 dated 27.11.2012.

Audit recommends fixing of responsibility for non-production of record and disciplinary action in terms of Section 14(3) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001.

[AIR Para 2]

1.3.2 Non-Compliance of Rules

1.3.2.1 Unauthorized Cash Payments – Rs30.734 Million

According to Clause 37(1) of Punjab Local Government Accounts Manual, Contractors/Suppliers and employees shall be paid by direct credit into their bank account and may apply to be paid by cheque. All Cheques of payments over Rs1,000 shall be crossed.

Tehsil Municipal Officer incurred expenditure amounting to Rs30.734 million on account of salaries, contingent expenditure and development work during 2010-12. All the payments were made in cash instead of cross cheques / direct credit into their bank account. (Annexure-F)

Due to weak financial controls, all the payments were made in cash.

Cash payment resulted in chances of misappropriation of public money.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-722 dated 10.10.2012 and No. RDA/DGK/CD-832 dated 27.11.2012.

Audit recommends fixing of responsibility on the person concerned besides the regularization of the expenditure.

[AIR Para 4]

1.3.2.2 Unauthorized Payment due to Execution of Works without Measurements – Rs21.978 million

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

Tehsil Municipal Officer made payment of Rs21.978 million to contractors against repair and maintenance schemes without measurement and record entry with date in the Measurement Book. The authenticity of the expenditure could not be accepted without measurement. (Annexure-G)

Due to weak financial controls, payment was made without proper measurement entry.

Payment without measurement in the Measurement Book caused unauthorized expenditure.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-722 dated 10.10.2012 and No. RDA/DGK/CD-832 dated 27.11.2012.

Audit recommends fixing of responsibility on the officer concerned for unauthorized payments without recording measurements in Measurement Book besides regularization of expenditure from the competent authority.

[AIR Para 3,26,32]

1.3.2.3 Unauthorized Payment on Account of Salaries of Contingent Paid Staff – Rs20.984 million

According to Government of Punjab Finance Department letter No. FD.SO (GOOD) 44-4/2010 dated 9th August, 2010, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

Tehsil Municipal Officer paid Rs20.984 million on account of pay of contingent paid staff during 2010-12 without approval of Finance Department in violation of above rule as detailed below:

(Amount in Rupees)

Period	No. of Sanitary Workers	Total Payment (Approx.)
2010-11	199	42,128,300
2011-12	234	49,537,800
Total		20,984,400

Due to weak financial management the contingent paid staff was appointed and salaries were paid without approval from the quarter concerned.

The recruitment of contingent paid staff without approval of Finance Department was unauthorized.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-722 dated 10.10.2012 and No. RDA/DGK/CD-832 dated 27.11.2012.

Audit recommends fixing of responsibility on the officer concerned for appointing contingent paid staff without approval of Finance Department besides regularization of expenditure from the competent authority.

[AIR Para 15]

**1.3.2.4 Unauthorized Purchase of Stores and Doubtful Consumption
- Rs19.589 million**

According to Rule 12 (1) of The Punjab Public Procurements Rules 2009, the procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency. Further According to rule 15.4(a) and 15.5 of the PFR, Vol-I, when materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched.

Tehsil Municipal Officer incurred expenditure of Rs19.589 million on account of purchase of various items through calling local quotations instead of

tendering for the values exceeding limit of Rs100,000 during 2010-12. Further, the issuance of store from the stock register was shown without demand, approved indent and acknowledgement of recipient which make the expenditure doubtful. The detail is given as below:

(Amount in Rupees)

Withdrawal Date	Item / Description	Paid to	Amount
21.11.2011	Drum etc , Paint	Salim Farzand	916,700
23.04.2011	Electric Material Daira Din Panah	DDO	249,815
12.07.2010	Electric Material for Moharram	DDO	756,575
29.12.2011	Electric Material for Moharram K.Addu	Rana Riyasat	1,359,067
21.12.2011	Insecticides	Rana Aziz	4,691,829
26.01.2012	Electric Material K.Addu	Muhammdi Electric Store	575,890
16.08.2011	Sanitation Material for C/O UnitK.Adu	Rana Irfan	745,725
21.11.2011	Main whole cover	Jahanzaib	411,188
21.12.2011	Kankar Starter 63-Ampare	Muhammdi Electric Store	477,928
21.10.2011	Sanitation Material for C/O Unit Chowk Sarwar Shaheed	Salim Farzand Ali	1,671,914
02.11.2011	Material for C/O Unit Daira Din Pamah	Rafiq Khan	1,930,166
27.10.2011	Material for C/O Unit Sinawan	Rana Riyasat	1,144,914
23.09.2011	Supply material to sanitation	Rana Irfan	745,725
27.10.2011	Supply material to sanitation	Rana Aziz	3,700,684
31.10.2011	Material for C/O Unit Sinawan	Rana Riyasat	211,094
Total			19,589,214

Audit held that non-invitation of tenders caused uncompetitive purchases and loss to Government. Moreover, owing to non-maintenance of stock registers, consumption of store became doubtful.

Due to weak financial controls Government instructions were not followed.

The purchases without proper competition and issuance of stores without indent caused loss to Government.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-722 dated 10.10.2012 and No. RDA/DGK/CD-832 dated 27.11.2012.

Audit recommends fixing of responsibility on the officer concerned for non-observing the Government instructions besides regularization the expenditure from the competent authority.

[AIR Para: 5]

1.3.2.5 Unjustified Payment of Salaries to Staff - Rs11.465 million

According to Rule 17 of Punjab Civil Servants (Appointment and Conditions of Service) rules 1974, initial appointments to posts in basic pay scales 1 to 15 and equivalent shall be made on the basis of examination or test to be held by the appropriate committee or board, as the case may be after advertisement of the vacancies in newspaper or in manner to be determined by the Government. Promotion will be made on the basis of seniority cum fitness. Further according to Govt. instructions letter No.SO Admin-11 (LG)1-36/2004 dated 19.09.2004, change of cadre requires prior sanction from the Government.

Tehsil Municipal Officer incurred expenditure amounting to Rs11.465 million on account of pay and allowances. The employees were appointed / promoted without observing the merit. In some cases cadre was changed without approval from the competent authority. (Annexure-H)

Due to mismanagement appointments / promotions were made without observing Government instructions.

Due to unauthorized payment of pay and allowances the Government has to sustain a loss.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-722 dated 10.10.2012 and No. RDA/DGK/CD-832 dated 27.11.2012.

Audit recommends fixing of responsibility on the person concerned besides regularization of expenditure from the competent authority.

[AIR Para 42]

1.3.2.6 Unjustified Payment against Hiring of Tentage Services - Rs4.499 million

According to Rule 9 and 4 of Punjab Procurement Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurements of each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The annual requirements, thus determined would be advertised in advance on the PPRA's website as well as on the website of procuring agency, if any.

Tehsil Municipal Officer incurred expenditure amounting to Rs4.499 million on account of hiring of tentage service during 2010-12. All the expenditure was made on quotation basis instead of tendering process besides payments were repeated against single activity. Further the payments were made in cash without acknowledgement. The detail is given below:

(Amount in Rupees)

Withdrawal Date	Description	Paid to	Amount
11.08.2010	Tent flood relief	Shahid Tent house	200,000
17.09.2010	Tent bill (Ramzan Bazar 09-10)	Shahid Tent house	70,000
17.09.2010	Tent bill Flood Relief	Shahid Tent house	138,000
02.05.2011	Tent flood relief	Ahsaan Pur	212,144
02.05.2011	Tent flood relief	Ahsaan Pur	150,299
02.05.2011	Tent Ramzan Bazar	Sinawan	102,200
23.09.2011	Tent Ramzan Bazar	Zaffar Iqbal	990,000
21.07.2011	Tent flood relief	Allah Ditta Kullachi	285,000
01.03.2011	Tent service flood relief	Zaffar Tent service	164,052
01.03.2011	Tent service for wattan card	Zaffar Tent service	179,490
12.07.2010	Rent of Ramzan Bazar	DDO	232,600
29.09.10	Ramzan Bazar liability of 2009	Zaffar Tent House	262,200
08.07.10	Ramzan Bazar liability of 2009	Zaffar Tent House	292,600
17.09.10	Ramzan Bazar year 2009-2010	Shahid tent service	340,000
01.03.11	for wattan card distribution	Zaffar Tent House	186,000
01.03.11	for wattan card distribution	Zaffar Tent House	173,600
02.08.2010	for flood 02.08.10 to 08.08.10	Nasir Tent Service	155,750
27.04.2011	For Gujrat centre, flood during September 2010	New Surani Tent house	212,144
03.01.2012	Prime / chief minister visit	Kashif Tent house	153,760
Total			4,499,839

The unjustified payment was due to weak financial controls and negligence of TMA authorities.

Unjustified payment caused loss to Local Government.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-722 dated 10.10.2012 and No. RDA/DGK/CD-832 dated 27.11.2012.

Audit recommends fixing of responsibility on the person concerned besides regularization of the expenditure from the competent authority.

[AIR Para 12]

1.3.2.7 Unjustified payment of Securities to Contractor - Rs3.112 million

According to Serial No.78 of Appendix-II of B&R Code, every Divisional Officer shall maintain a deposit register.

Tehsil Municipal Officer made payment of 3.112 million on account of securities to the contractor. Neither any security register was maintained in the office nor any proof of deduction of securities at source was on record. The payment of securities to contractor without any record was unauthorized.

(Amount in Rupees)

Withdrawal Date	Contractor	Amount
08.09.2010	Abdul Aziz	24,182
08.09.2010	Abdul Aziz	71,615
08.09.2010	Abdul Aziz	71,675
08.09.2010	M.Ijaz	334,041
01.08.2011	Shahid Iqbal (CSS)	598,800
01.08.2011	M.Riaz	2,012,400
Total		3,112,713

Due to weak financial controls securities were paid without any record.

Payment of securities without any record caused loss to Government.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-722 dated 10.10.2012 and No. RDA/DGK/CD-832 dated 27.11.2012.

Audit recommends fixing of responsibility on the person concerned besides production of security register and recovery of unjustified payment.

[AIR Para 10]

1.3.2.8 Non-Recovery of Outstanding dues - Rs2.991 million

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

Tehsil Municipal Officer did not collect lease money amounting to Rs2.991 million outstanding against the following contractors on account of bus stand fee and slaughter house fee for the financial year 2010-12:

(Amount in Rupees)

Name of Leases	Name of Contractor	Year	Lease Amount	Amount Collected	Balance
Bus/ Wagon Ada Fee D.D Panah	Ghous Muhammad S/O Allah Bux	2010-11	1,321,568	330,000	991,568
Wagon Adda Fee Kot Addu	Mr. Yasir Faheem S/O Ghulam Hussain	2010-11	829,043	333,190	495,853
Bus/Wagon fee CSS	Rana Jahan Zaib S/O Muhammad Ashraf	2010-11	1,652,389	1,468,750	183,639
Slaughter House Kot Addu	Riaz Hussain S/O Ghulam Rasool	2010-11	115,500	28,100	87,400
License fee Co Unit Kot Addu	Riaz Khan S/O kamal Khan	2011-12	1,522,500	298,000	1,224,500
Slaughter House CSS	Rana Jahan Zaib S/O Muhammad Ashraf	2011-12	18,375	10,717	7,658
Total			5,459,375	2,468,757	2,990,618

Audit held that timely action was not taken for recovery of outstanding dues from the contractors.

Non-recovery of outstanding dues caused a loss to Government.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-722 dated 10.10.2012 and No. RDA/DGK/CD-832 dated 27.11.2012.

Audit recommends fixing of responsibility on the officer concerned for non-recovery of outstanding TMA dues besides recovery of said amount at the earliest.

[AIR Para 38]

1.3.2.9 Less Recovery of Various Taxes through Self Collection - Rs1.342

According to Rule 59 of Punjab local Government Ordinance, 2001, the Tehsil Nazim/Administrator shall be personally responsible for any loss, financial or otherwise, following from the decisions made by him personally or under his directions in violation of any provisions of this ordinance or any other law for the time being in force and for any expenditure incurred without lawful authority

Tehsil Municipal Officer less collected an amount of Rs1.342 million through self collection of various taxes during 2010-12. The average comparison of previous three years revealed that less amounts were collected through TMA self collection as detailed below:

(Amount in Rupees)

Self Collection 2010-11						
Name of Lease	2007-08	2008-09	2009-10	Average	2010-11	Less Collection
Slaughter House CSS	21,006	20,583	14,046	18545	10073	8,472
Bus Adda fee Kot Addu	310,000	362,000	272,000	314667	139761	174,906
Cattle Mundi Sinawan	202,000	106,993	106,860	138618	85363	53,255
Cattle Mundi Sultan Colony	101,000	51,101	46,000	66034	41880	24,154
Self Collection 2011-12						
Name of Lease	2008-09	2009-10	2010-11	Average	2011-12	
Bus Adda Kot Addu	362,000	272,000	299,200	311067	159500	151,567
Wagon Adda kot Addu	1,100,000	975,000	1,201,000	1092000	806110	285,890
Slaughter House Kot Addu	86,000	92,000	110,000	96,000	87,493	8,507
Wagon/Bus Adda Daira Din Panah	1400,000	901,000	1,100,000	1,133,667	498,740	634,927
Total						1,341,678

Due to weak financial controls and lack of interest of the TMA authorities the collection rights were not leased out and were made through self collection.

Due to self collection less amounts were collected which caused loss to Government.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-722 dated 10.10.2012 and No. RDA/DGK/CD-832 dated 27.11.2012.

Audit recommends probing the matter in detail and fixing the responsibility on persons at fault besides recovery of less amounts.

[AIR Para 37]

1.3.2.10 Doubtful Expenditure on Repair of Vehicle - Rs1.168 million

According to Rule 2.32 of PFR Vol-1 states that it is essential that the records of payments, measurement and transactions in general must be so clear, explicit and self contained as to be producible as satisfactory and convincing evidence of facts. Further according to Sr. 4 (IV) of The Punjab Delegation of Financial Powers Rules 2006, “the repairs are carried in the departmental workshop, in absence of departments own workshop quotations and open tenders may be invited in the following manner (a) small order up to Rs10000 (b) limited tender enquiry up to Rs50000 (c) open tender enquiry when the estimate of repair exceeds the limit of Rs50000 and the expenditure is economical with reference to the service period of tools, plants and machinery”

Tehsil Municipal Officer incurred expenditure of Rs1,168,458 out of local fund for repair of vehicles without open tender inquiry and maintaining comparative statement and history sheet. Costly parts were shown replaced but the cost of old parts were not deducted from the bill. The repair was not confirmed from the Log books of the concerned vehicles. The detail is given as below:

(Amount in Rupees)

Withdrawal Date	Description	Amount
13.01.2012	Repair of tractors / machinery	436,250
26.07.2011	Repair Fire Vehicle 5534	352,000
01.03.2012	Repair tractors	380,208
Total		1,168,458

Due to weak financial controls, the payment was made without documentary evidence of repairs.

The repair work without documentary evidence caused unauthorized payment was unjustified and it creates doubt of repair

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-722 dated 10.10.2012 and No. RDA/DGK/CD-832 dated 27.11.2012.

Audit recommends fixing of responsibility against the person concerned for payment of doubtful expenditure besides regularization of expenditure.

[AIR Para 6]

1.4 Tehsil Municipal Administration Ali Pur

1.4.1 Non-Compliance of Rules

1.4.1.1 Irregular and Doubtful Payment against Execution of Repair and Maintenance- Rs51.300 million

According to B & R Code Paragraph 4.5, no payment should be made without detail measurement in the measurement book. Further, according to Rule 15.2 (c) of Punjab Financial Rules, Vol-I, expenditure should not be split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders. Further B & R Code Paragraph 4.7, every measurement must be recorded in the measurement book at the time it is taken and nowhere else. The practice of entering measurements in note books and elsewhere and afterwards coping them into measurement book is strictly prohibited

Tehsil Municipal Officer Ali Pur executed various schemes of repair and maintenance for Rs51.3 million during 2010-12 but neither the estimates were technically sanctioned by the competent authority nor measurement was recorded in the Measurement Book. No tender was called and repair work was split up. No public demand for maintenance work was on record and progress report / completion certificate was not maintained. The detail is given as below:

(Rupees in million)

Period	Expenditure Head	Amount
2010-11	Emergency Repair & Maintenance works	27.30
2010-11	Repair of Drain and Soling	5.70
2011-12	Emergency Repair & Maintenance works	6.40
2011-12	Repair of Water Supply works/electric	7.70
2011-12	Repair of Drain and Soling	4.20
Total		51.30

Due to weak internal controls, payment was made without technical sanction, measurement and tender process.

Payment without proper process for execution of civil work was unauthorized.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this

office letter No. RDA/DGK/CD-723 dated 10.10.2012 and No. RDA/DGK/CD-830 dated 27.11.2012.

Audit recommends probing the matter in detail and fixing of responsibility on the officer concerned for doubtful payments without recording measurements in Measurement Book besides regularization of expenditure from the competent authority.

[AIR Para 29]

1.4.1.2 Unauthorized Payment on Account of Salaries of Contingent Paid Staff – Rs20.984 million

According to Government of Punjab Finance Department letter No. FD.SO (GOOD) 44-4/2010 dated 9th August, 2010, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

Tehsil Municipal Officer paid Rs20.984 million on account of pay of contingent paid staff during 2010-12 without approval of Finance Department in violation of above rule as detailed below:

(Amount in Rupees)

No. of Sanitary Workers	Daily Rate	Period	Total Payment
120	230	2010-11	9,936,000
99	310	2011-12	11,048,400
Total			20,984,400

Due to weak financial management the contingent staff was appointed and salaries were paid without approval from the quarter concerned.

The recruitment of contingent paid staff without approval of Finance Department was unauthorized.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-723 dated 10.10.2012 and No. RDA/DGK/CD-830 dated 27.11.2012.

Audit recommends fixing of responsibility on the officer concerned for appointing contingent paid staff without approval of Finance Department besides regularization of expenditure from the competent authority.

[AIR Para 15]

1.4.1.3 Unauthorized Cash Payments - Rs12.743 Million

According to Clause 37(1) of Punjab Local Government Accounts Manual, Contractors/Suppliers and employees shall be paid by direct credit into their bank account and may apply to be paid by cheque. All Cheques of payments over Rs1000/- shall be crossed.

Tehsil Municipal Officer incurred expenditure amounting to Rs12.743 million on account of salaries, contingent expenditure and development work during 2010-12. All the payments were made in cash instead of cross cheques / direct credit into their bank account (Annexure-I)

Due to weak financial control, chances of misappropriation of public money cannot be overruled.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-723 dated 10.10.2012 and No. RDA/DGK/CD-830 dated 27.11.2012.

Audit recommends investigating the matter and disciplinary action should be taken against the Officers / Officials held responsible to restrict such practice in future besides regularization of expenditure by the competent authority.

[AIR Para 19]

1.4.1.4 Loss due to Self Collection of Cattle Mandi Fee – Rs9.572 million

According to Rule 2.33 of PFR Vol-I, Every Government Servant should realize fully and clearly that he will be hold personally responsible for any loss

sustained by Govt. through fraud or negligence on his part and he will be also hold personally responsible for any loss arriving from fraud or negligence on the part of any other Govt. servant to the extent to which it may be shown that the contributed to the loss by his own action or negligence.

Tehsil Municipal Officer leased out collection rights of tax/fee on cattle mandi to Contractor Mr. Ahmad Khan Niazi for Rs19.00 million but the contractor was stopped to collect cattle mandi fee / tax without authentic reasons and the department started self collection. Later on Court awarded the lease to contractor again for Rs10.350 million for the remaining period of 199 days and the contractor deposited Rs2.883 million against 40 days possession from 14.12.10 to 24.01.11 but the contractor was again restricted to collect cattle mandi fee without authentic reason and started self collection which caused loss of Rs9.572 million to Government due to malafide intention and hindrance of management.

(Amount in Rupees)

Period	Self Collection of TMA staff	Value of lease period wise	Less Collection
1 st July 2010 to 13 th December 2010	4,060,489	8,650,000	4,589,511
25 th January 2011 to 30 th June 2011	2,493,469	7,475,558 (10358746-2883188)	4,982,089
Total			9,571,600

Due to self interest of TMA officers/ officials, self collection of cattle mandi fee was started and the Government revenue was misappropriated by the collecting staff.

Due to misappropriation of revenue Govt. sustained loss.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-723 dated 10.10.2012 and No. RDA/DGK/CD-830 dated 27.11.2012.

Audit recommends probing the matter in detail and fixing the responsibility besides disciplinary action and recovery of loss from the concerned.

[AIR Para 28]

1.4.1.5 Non-Recovery of Arrear of Receipts– Rs9.000 million

As per Rule 76 of Punjab District Government and TMA (Budget) Rules 2003 The primary obligation of collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government fund under the proper receipt head. Further Rule 4.7 (1) of PFR Vol-I, it is the duty of the departmental authorities to see that all Govt. dues/revenues which have to be brought to account are correctly and promptly assessed, realized and credited to Government Account.

Tehsil Municipal Officer Ali Pur did not collect arrears of Rs9.000 million from various contractors against various leases i.e., bus stand fees, cattle mandi fee, Teh Bazari fee, Immovable Property Tax etc due from 2001 and. No action was taken against the defaulter.

Due to weak internal control, revenue was not recovered by the department.

Less recovery of revenue resulted in loss to Local Government.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-723 dated 10.10.2012 and No. RDA/DGK/CD-830 dated 27.11.2012.

Audit recommends fixing of responsibility on the officer concerned for non-recovery dues besides recovery of said amount under intimation to it.

[AIR Para 9]

1.4.1.6 Loss due to non-Collection of Commercialization Fee - Rs2.200 million

According to Chapter VIII Rule 60 (a) of commercialization rules 2008 “The conversion fee for the conversion of residential, peri-urban area or intercity service area to commercial use shall be twenty percent (20%) of the value of the commercial land as per valuation table. Further according to Rule 4.7 (1) PFR Vol-I, it is the duty of the departmental authorities to see that all Govt. dues/revenues which have to be brought to account are correctly and promptly assessed, realized and credited to Govt. account.

Tehsil Municipal Officer did not recover commercialization charges of Rs2.200 million during 2010-12 from owner of CNG station, petrol pumps and commercial markets established in Ali Pur. (Annexure-J)

Due to negligence and least interest of TMA authorities, an amount Rs2.200 million remained un-recovered.

Non-recovery caused loss to Local Government.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-723 dated 10.10.2012 and No. RDA/DGK/CD-830 dated 27.11.2012.

Audit requires the investigation in detail and disciplinary action against the persons held responsible besides immediate recovery under intimation to audit.

[AIR Para 11]

1.4.1.7 Non-Recovery of Temporary Advances to Employees - Rs1.477 million

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

Tehsil Municipal Officer paid Rs1.477 million as temporary advances for petty expenses to different employees of the TMA Office and Councilors but advance was neither recovered since long and nor strict action taken against the defaulters to give them undue favor.

(Amount in Rupees)

Temporary Advances given to	Description	Amount
TMA Employees	Purchase of small items	514,404
Councilors	Purchase of Sports Material and for 14th August 2008	415,285
LCS officers of TMA	Purchase of small items	346,915
Misc. payments to persons	Purchase of small items	200,950
Total		1,477,554

Due to non-adjustment of temporary advances since long, there are sufficient chances that the amount has been misappropriated.

Due to unauthorized payments Government sustained loss.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-723 dated 10.10.2012 and No. RDA/DGK/CD-830 dated 27.11.2012.

Audit recommends disciplinary action besides recovery of amount from the pay of all staff.

[AIR Para 23]

1.4.1.8 Loss due to Non-Recovery of Government Dues – Rs1.277 million

According to Rule 76 (1) of the PDG and TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head. Further according to Chapter VIII Rule 60 (C) of Commercialization Rules 2008 “The conversion fee for the conversion of pre-urban area or intercity services area to residential use shall be 1% of the value of the commercial land as per valuation table. Further as per By Laws approved by TMA Residential Colonies shall pay Plan approval fee, development fee @1500/ per Marla.

Under the jurisdiction of Tehsil Municipal Officer Ali Pur the housing scheme “Gulburg Housing Scheme” was established. The Authorities did not collect plan approval, development, and conversion fee nor taken any serious action against the illegal Housing scheme. Further various business entities (Mobile towers, Bricks Company / Bhatta, cotton and ice factories commercial shops) were established but NOC fee, Building/Map fee and water rates were not collected from the owners. TMO neither took any serious action nor collected revenue. (Annexure-K)

(Amount in Rupees)

Name of TMA	AIR Para	Description of Revenue/Fee	Recoverable Amount	Reference
Ali Pur	26	Plan approval, Development and Conversion	678,000	Annex. Table-1
	5	NOC Fee	290,700	Annex. Table-2
	1	Rent of Shops	168,452	Annex. Table-3
	7	Water Rates	43,200	Annex. Table-4
	8	Building /Map Fee	97,500	Annex. Table-5
Total			1,277,852	

Due to negligence and weak financial management, Local Government deprived of revenue.

Non-recovery of Government dues/ fee caused loss to Local fund.

The matter was reported to TMO in September, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-723 dated 10.10.2012 and No. RDA/DGK/CD-830 dated 27.11.2012.

Audit recommends fixing of responsibility on the officer/official concerned besides recovery of said amount under intimation to Audit.

[AIR Para 26,5,1,7,8]

Annexures

ANNEXURE-1

(Amount in Rupees)

Sr. No.	Name of TMA	AP No.	Title of Para	Amount	Nature of Observation
1.	TMA Muzaffar Garh	10	Incurrence of Expenditure Excess than the Administrative Approval	94,820	Violation of Rule
2.		11	Misappropriation of POL through Showing Excess Distances	656,200	Misappropriation
3.		12	Unauthorized Approval of Non-Schedule Items	404,831	Violation of Rule
4.		13	Over Payment of Pay and Allowance after Retirement	422,474	Over payment
5.		16	Non-Conducting of Survey and Loss due to Non-Recovery of Trade License Fee	207,360	Recovery
6.		17	Loss due to Non-Imposition of Penalty	439,189	-do-
7.		18	Misappropriation of POL without Recording Meter Reading	299,965	Misappropriation
8.		21	Non-Recovery of Professional Tax	357,000	Recovery
9.		24	Non-Recovery of Pay and Allowances of the Employees Deployed for Contractor	702,390	-do-
10.		27	Non-Deduction of Shrinkage and Overpayment	189,247	-do-
11.		39	Unauthorized Expenditure on Water Supply Schemes	173,800	-do-
12.	TMA Kot Adu 2010-12	7	Un authorized payment of Allowance	49,500	Overpayment
13.		8	Un admissible Payment of POL Charges to employees	192,000	Overpayment
14.		11	Misappropriation of Rupees	698,672	Misappropriation
15.		14	Unjustified Expenditure on Advertisement and Publicity	475,200	Violation of rules
16.		21	Loss to Government due to Purchase of POL at Higher Rates than the Rates Fixed by OGRA	221,397	Over payment
17.		27	Loss to Government due to Less Relaying of Dismantled Material as Sub Base Course	139,307	Recovery
18.		23	Unauthorized Payment due to Unjustified Measurements	268,341	Violation of rules
19.		24	Loss due to Non-Imposition of Penalty	377,280	Recovery
20.		28	Overpayment due to Allowing Higher Rate of Tuff Tile	140,287	Over payment
21.		30	Non-recovery of secured advance	0.805	Recovery
22.		34	Non-Recovery of Commercialization Fee from	400,000	-do-

			CNG Stations		
23.		35	Non-Recovery of Rent of Shops	453,285	-do-
24.		36	Non-Recovery of Commercialization Fee	508,000	-do-
25.		44	Non-Recovery of Professional Tax	129,000	-do-
26.		45	Less Collection of Renewal Fee from the Contractors	215,000	-do-
27.	TMA Ali Pur	2	Recovery of Unauthorized payment of Allowances	117,375	-do-
28.		3	Recovery of Overpayment on Account of Salaries during Absent Period	249,046	-do-
29.		4	Recovery of Unauthorized Payment of Honoraria	115,200	Over payment
30.		6	Unauthorized Withdrawal of House Rent Allowance and Non-Deduction of 5% Maintenance Charges	208,476	-do-
31.		16	Doubtful expenditure on Purchases of Electric Material	763,722	Recovery
32.		27	Loss to govt. due to purchase of POL at higher rates than the rates fixed by OGRA	125,066	Over payment

Annexure -A

MEFDAC PARAS

(Amount in Rupees / million)

Sr. No.	Name of Formation	AP No.	Subject	Amount
1.	TMA Muzaffargarh 2010-12	3	Non-Showing The Heavy Outstanding Amount In The Budget Book 2012-13	17.474
2.		6	Non-achievement of receipt targets, expected loss	38.937
3.		8	Shortfall due to reduction of revenue in the revised budget estimates	8.000
4.		15	Loss Due To Non-Installation Of Transformer	0.354
5.		19	Doubtful Theft Of Transformer	0.174
6.		20	Unauthorized Purchase Of Insecticide Spray without Requirement	15.748
7.		22	Unauthorized Award Of Auction	6.810
8.		23	Non-Deduction Of Advance Income Tax Loss	1.590
9.		26	Illegal Construction Of Buildings Without Paying Commercialization Fee Loss Of million Rupees	
10.		28	Unauthorized Approval Of Non-Schedule Item	0.197
11.		29	Incurrence of Expenditure excess than the Administrative Approval	0.094
12.		30	Irregular Expenditure On Repair Of Sakkar Machine	0.092
13.		31	Doubtful const of drains, laying tuff tiles costing Rs. 407761/- recovery	0.239
14.		32	Purchases Of Digital Cameras In Excess Of Requirements	0.060
15.		33	Unauthorized Payment On Account Of Tentage Charges	0.048
16.		34	Unauthorized Payments Due To Change Of Cadre	0.043
17.		35	Non-Recovery Of Commercialization/ Building Fee	0.025
18.		36	Execution of works without collaboration of district govt. And UAs	1.859
19.		37	Overpayment of the quantities than provided in detailed estimate	0.039
20.		38	Non-Utilization Of CCB Fund	15.000
21.		40	Unauthorized drawl of house rent allowance recovery	0.024
22.		41	Loss Due To Non-Deduction Of The Rate Of Ms Bars	0.011
23.		42	Loss To Govt. Due To Overpayment Of Carriages	0.008
24.	TMA Kot Addu 2010-12	1	Unauthorized award of contracts on the basis of defective advertisement of schemes	83.068
25.		9	Unjustified Payment of Tehwari Allowance to Regular Employees	2.500
26.		13	Incurrence of expenditure without verification of measurements	150.000

27.		16	Unjustified tendering	220.000
28.		17	Non-conducting of post completion evaluation of development schemes	150.000
29.		18	Unauthorized expenditure on culverts and bridges	3.423
30.		19	Tenders and Allotments of development schemes without Budget availability Budget	75.000
31.		20	Execution of Original and Repair Work without collaboration of District Govt. And UAs	150.000
32.		22	Doubtful Payment	1.813
33.		25	Overpayment due allowing of premium than the permissible limit	0.019
34.		29	Unauthorized payment	0.805
35.		31	Overpayment due to allowing of unjustified rate of tuff tile (local billet)	0.087
36.		33	Overpayment Due To Less Deduction Of Road Crust	0.021
37.		39	Loss to govt. due to Cancellation of Contract	3.778
38.		40	Non-achievements of receipt targets, Expected Loss	7.948
39.		41	Defective budget, Chances of Misappropriation on account of Arrears	30.500
40.		43	Less receipt of TMA, Chances of Misappropriations of millions	83.068
41.		44	Unauthentic Accounts, Week Internal Control And Monitoring System	2.500
42.	TMA	10	Non-recovery of House Building Advances	0.013
43.	Ali Pur	12	Less collection of Renewal Fee from the Contractors	0.150
44.	2010-12	13	Non-collection of Professional Tax Rs75,000	0.075
45.		14	Loss due to no Leasing of Shops	0.743
46.		17	Doubtful expenditure on repair of Vehicle	0.373
47.		18	Non-auction of old material	0.350
48.		20	Reduction of revenue in the revised budget estimates Expected Loss	2.177
49.		21	Execution of Repair and Maintenance works without collaboration of District Govt. And UAs	40.0
50.		22	Non-Achievement of Receipt Targets, Loss	13.120
51.		24	Unjustified Expenditure due to misclassification	9.989
52.		25	Payment of Income Tax without reconciliation	1.735

TMA Muzaffargarh District

Budget and Expenditure Statement for Financial Years 2011-2012

1. TMA's, of Muzaffargarh District, Budget and Expenditure details

(Rupees in million)

TMA Muzaffar Garh Budget and Expenditure F.Y 2011-12					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	114.100	106.300	7.800	6.8	
Non-Salary	130.700	126.000	4.700	3.6	
Development	182.100	168.200	13.900	7.6	
Revenue	331.400	286.556	44.844	13.5	
Total	758.300	687.056	71.244		
TMA Kot Addu Budget and Expenditure F.Y 2011-12					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	95.182	86.871	8.311	8.7	
Non-Salary	106.912	100.420	6.492	6.1	
Development	147.652	135.656	11.996	8.1	
Revenue	258.000	257.900	0.100	0.0	
Total	607.746	580.847	26.899		
TMA Ali Pur Budget and Expenditure F.Y 2011-12					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	53.850	49.341	4.509	8.4	
Non-Salary	42.100	35.952	6.148	14.6	
Development	28.500	14.130	14.370	50.4	
Revenue	123.880	95.571	28.309	22.9	
Total	248.330	194.994	53.336		

Grand Total of Budget & Expenditure of TMA,s of District Muzaffargarh for the Finance Year 2011-12

	Budget	Actual	Excess (+)/ Saving(-)	%Saving
Salary	263.132	242.512	20.620	7.836
Non-Salary	279.712	262.372	17.340	6.199
Development	358.252	317.986	40.266	11.240
Total	901.096	822.870	78.226	

Annexure-C**[Para 1.2.1.1]****Detail of Non-Production of Record****(Amount in Rupees)**

Sr. No	Name of work	Name of Contractor	Amount
1	Construction of Metal led Road from Langer Sarai Pacca Sandila Road to Dera Akhter T.M.A M.Garh	Mujahid Zubair	235,000
2	Construction of purification plant Qasba ali pur shumali in the area of U/C Murrad Abad	Rana Muhammad Nadeem	1,400,000
3	Construction of Green Belt Along with Sods and P/Fixing of different Plants from Jhang More Railway Crossing To Bhutta Pur T.M.A M.Garh		633,227
4	Construction of Drains/Laying of Tuff Tile/Soling etc Andron Hadood U/C Murad Abad	Yasir Malik	575,000
5	Construction of Boundary Wall Improvement up gradation of Grave Yard Christian Community M.Garh	Rana Khushid	275,000
6	Construction of Drains Laying Of Tuff tiles Basti Riaz Abad Near Masjid U/C No:37 M.garh	Zia Muhammad Rana	2,000,000
7	Construction of Drains,Solling,Culverts,Basti Rapri,Basti Aari Mauza Gohar,Jangla Mauza Chatta Dhab U/C Wan Rittafi M.Garh	Muhammad Naveed Abdullah	300,000
8	Construction of R.CC Sewer/Drains/Nala/Providing and Laying of Tuff tiles Galli Sajid Gaddi Wali And Adjoining Streets New Abbadi Talkot U/C No:35,36 M.Garh	Rafique Khan	3,000,000
9	Construction of Tuff tiles Galli Malik Javed Iqbal Wali near DFC godawn U/C NO 35	Wass Engineer	300,000
10	Special Repair of Mettaled Roads M.Garh City T.M.A M.Garh		1,980,000
11	Tuff tiles Basti Lohar Wali Mohallah Inam Abad		890,920
12	Supplying of Electric Material		1,200,000
13	Construction of Boundary Wall of CO Unit Muzaffar Garh		2,193,000
14	Special Repair of Metal Road Androon City Muzaffar Garh	Khan Rafique Khan	1,980,000
15	Special Repair drain tuff tiles etc Androon City Muzaffar Garh		4,849,970
16	Supplying of hand trolleys for sanitation staff		495,000
17	Filling of earth work from Nala Qinwan Bazaar to main Bazaar		4,500,000
18	Drain tuff tiles Galli Maik Javed Wali Near Godawn		997,500
19	Construction of Green belt Khara Niazi		3,500,000
20	Metal Road Lunger sarai		1,500,000
21	Soling , Earth work Luger Sarai UC Murad Abad		552,120
Total			33,356,737

Annexure-D**[Para 1.2.2.1]****Detail of Unauthorized Payment due to Execution of Works without Measurements**

(Amount in Rupees)

Sr. No	Name of work	Name of Contractor	Amount
1.	Construction of Metal led Road from Langer Sarai Pacca Sandila Road to Dera Akhter T.M.A M.Garh	Mujahid Zubair	235,000
2.	Construction of purification plant Qasba ali pur shumali in the area of U/C Murrad Abad	Rana Muhammad Nadeem	1,400,000
3.	Construction of Drains/Laying of Tuff Tile/Soling etc Andron Hadoo U/C Murad Abad	Yasir Malik	575,000
4.	Construction of Drains/Filling Of earth/Laying of Basti Kumharan Mauza Chak Mithan U/C No:37	Chaudry younis Ghani	3,000,000
5.	Construction of drain /soling Basti Maanga	Abdul Malik	4,000,000
6.	Construction of 1 km metal led road from Mouza Jeewan Wala to Narain Segal U/C Wan Pittafi	Zahoor Khan	2,700,000
7.	Construction of drain /Tuff tiles/earth filling Galli Mehtab Naseem Operator TMA near Primary School Purani Basti Talkot	Rao Muhammad Arshad	430,000
8.	Construction of Metalled Road Drains/Solling along with laying Tuff tiles Kotwal U/C No 36	Naseer Ahmad	1,000,000
9.	Construction of Drains,Sewr/ Tuff tiles Basti Shore KotBasti Chah Nawar Faiz Pur Umer farooq Colony Sheikh purra U/C 37 M. Garh	Umar Nawaz Dasti	6,000,000
10.	Constructon of Sewer Line and Laying of Tuff tilesMuhallah Roashan Abad U/C No 36	Rana Aish Muhammad	225,000
11.	Constructon of Sewer Gully Grating Tuff tiles etc Union Council Rohillan Wali	Rao Muhammad Arshad	8,000,000
12.	Construction of Drains/Laying of Soling Gali Haji Rafique Kamboh Wali Muhallah Bhukhari Wala U/C No:37	Muhammed saqib khan	208,327
13.	Construction of Drains, Solling,Culverts, Mauza Khudai	M.Garh Construction Company	8,000,000
14.	Construction of Metallrd Road from Bangla Shah Jamal To Basti Chabah Part 1 U/C Shah Jamal	Mirza Muhammad Arshad	4,000,000
15.	Construction of 1Km Metal led Road from Jeewan Wala to Mauza Naraih Sehgal U/c Wali Pittafi M.Garh	Zahur Khan	2,267,915
16.	Construction ofMetalled road from Basti Arain Lal pur to Saipur Bund Lal Pur	Zahur khan	3,200,000
17.	Construction of Soling Basti Fouji Muhammad Nawaz Sial U/C Chak Frazi T.M.A M.Garh	Muhammad Baksh	3,000,000
18.	Construction of Boundary Wall Improvement up gradation of Grave Yard Christian Community M.Garh	Rana Khushid	275,000
19.	Construction of Boundary Wall Graveyard Basti Jhandeer Wala U/C Noohan Wali T.M.A M.Garh	Mr. Naveed Abdullah	290,000
20.	Construction of Drain Tuff Tiles Mohallah Bhukhari Wala Galli	Rao Muhammad	4,000,000

	Chakkiwala U/C No:37	Arshad	
21.	Construction of Surface Drains/Soling Street Ijaz Hattar Wali Hayat Nagar	Allah Dita	350,000
22.	Construction of Drains Laying Of Tuff tiles Basti Riaz Abad Near Masjid U/C No:37 M.Garh	Zia Muhammad Rana	2,000,000
23.	Construction of Drains/Laying of Tuff tiles Muhalla Ghazi Abad M.Garh	Muhammad Munir	5,000,000
24.	Construction of Drains Laying Of Tuff tiles Basti Maharan Galli Basheer Ahmed Postman	Rao Muhammad Arshah	4,000,000
25.	Construction of Metal led Road From 81-jhaal to Basti Kari Ali Mardan	Mirza Nadeem Baig	1,121,985
26.	Construction of Drains,Solling,Culverts,Basti Rapri,Basti Aari Mauza Gohar,Jangla Mauza Chatta Dhab U/C Wan Rittafi M.Garh	Muhammad Naveed Abdullah	300,000
27.	Construction of Drain Soling Tuff tiles Laying Of Sewer Line Mohalla Kumharan Wala.Ghas Mandi,Ward No6 Roshan Green View & Taliri,Imam Town Union Council 36	Naveed Saif	700,000
28.	Construction of R.CC Sewer/Drains/Nala/Providing and Laying of Tuff tiles Galli Sajid Gaddi Wali And Adjoining Streets New Abbadi Talkot U/C No:35,36 M.Garh	Rafique Khan	3,000,000
29.	Construction of Drains Tuff tiles Soling Galli Haji Muneer Driver Wali Galli Qalander Wali U/C Bhutta Pur	Muhammad Munir	500,000
30.	Construction of Tuff tiles Galli Malik Javed Iqbal Wali near DFC godawn U/C NO 35	Wass Engineer	300,000
31.	Construction of Drains Tuff tiles Mohalla Tibbi Hussain Abad Link Galiat Near Dasti Wala Road U/C No:35	Rao Muhammad Rashid	3,000,000
32.	Tuff tiles Basti Lohar Wali Mohallah Inam Abad		890,920
33.	Supplying of Electric Material		1,200,000
34.	Construction of Boundary Wall of CO Unit Muzaffar Garh		2,193,000
35.	Special Repair of Metal Road Androon City Muzaffar Garh	Khan Rafique Khan	1,980,000
36.	Special Repair drain tuff tiles etc Androon City Muzaffar Garh		4,849,970
37.	Supplying of hand trolleys for sanitation staff		495,000
38.	Filling of earth work from Nala Qinwan Bazaar to main Bazaar		4,500,000
39.	Drain tuff tiles Galli Maik Javed Wali Near Godawn		997,500
40.	Construction of Green belt Khara Niazi		3,500,000
41.	Metal Road Lunger sarai		1,500,000
42.	Soling , Earth work Luger Sarai UC Murad Abad		552,120
Total			95,736,737

Annexure-E**[Para 1.2.2.4]****Detail of Non-Recovery of Rent of Shops**

(Amount in Rupees)

Co unit Khan Garh						
Sr.#	Name of Rent Payee	Shop No.	Location	Amount due	Amount deposit	Balance Amount
1	Modussar IqbalS/O Ghulam Muhammad	01	Nazool Khan Garh	54,084	47,000	7,084
2	Muhammad Shafique S/O Muhammad Rafique	1	Committee Khan Garh	34,198	17,000	17,198
3	Muhammad Athar S/O Ghulam Muhammad	2	Nazool Khan Garh	41,434	24,000	17,434
4	Imran Shabir S/O Shabir Hussain	2	South side Khan Garh	50,605	29,000	21,605
5	Muhammad Aslam S/O Qadir Buksh	2	North side Khan Garh	19,503	9,000	10,503
6	Rana Falk Shair S/O Din Muhammad	3	Committee Khan Garh	22,440	18,700	3,740
7	Israr Ahmad S/O Abdul Aziz	4	Nazool Khan Garh	53,762	40,500	13,262
8	Muhammad Baqir S/O Nabi Buksh	4	Committee Khan Garh	103,006	5,000	98,006
9	Nazir Ahmad S/O Bashir Ahmad	5	Committee Khan Garh	28,727	2,400	26,327
10	Muhammad Anwar S/O Hadi Hassan	6	Committee Khan Garh	17,685	16,075	1,610
11	Muhammad Asif S/O Nasiruddin	8	Committee Khan Garh	28,080	17,000	11,080
12	Ali Muhammad S/O Shabir Ahmad	9	Committee Khan Garh	18,803	13,311	5,492
13	Ghulam HassanS/O Ali Muhammad	12-13	Committee Khan Garh	38,411	11,500	26,911
14	Muhammad Ramzan S/O Allah Buksh	Shop Mahal Chungi	Khan Garh	85,569	72,000	13,569
15	Muhammad Amjid S/Muhammad Ashraf	Purani Chungi No2	-do-	72,250	6,000	66,250
16	Naseeb Uallah S/Muhammad Ramzan	Mattun Markeet	-do-	35,368	34,500	868
17	Rashid Ali S/O Murrad Ali	Purani Chungi No4	-do-	13,068	10,800	2,268
18	Muhammad Naeem S/O Abdul Hakim	Purani Chungi No7	-do-	19,325	18,450	875

19	Muhammad Irfan S/O Shabir Ahmad	1 Shopping Plaza Khan Garh	-do-	112,420	70,000	42,420
20	Sh.Abdul Saleem S/OAbdul Hakim	2	-do-	60,449	30,821	29,628
21	Fareed Ahmad S/O Muhammad Hanif	3	-do-	21,252	15,939	5,313
22	Mehboob Ali S/O Muhammad Yasin	6	-do-	27,637	25,294	2,343
23	Muhammad Tariq S/O Sajad Ahmad	7	-do-	55,986	25,135	30,851
24	Mohsan Ali S/O Mehboob Ali	8	-do-	87,308	71,246	16,062
25	Rana Tahir Ayub S/O Nazir Ahmad	9	-do-	13,220	11,000	2,220
26	Abdul Rehman S/O Abdul Razaq	10	-do-	46,108	19,500	26,608
27	Abdul Qyum S/O Fateh Muhammad	11	-do-	33,092	25,500	7,592
28	Muhammad Kazim Abbas S/O Iqbal Hussain	12	-do-	24,320	22,560	1,760
29	Rizwan Ashraf S/O Muhammad Ashraf	13	-do-	26,400	24,200	2,200
Total				1,244,510	733,431	511,079
Co unit Muzaffar Garh						
1	Syed Amir Hassan S/O Syed Aban-e- Hassan	Shop No1	Shopping Plaza	258,412	149,974	108,438
2	Qazi Muhammad Khalid S/O Qazi Muhammad Ramzan	2	-do-	176,879	112,559	64,320
3	Syed Amir Hassan S/O Syed Aban-e- Hassan	3	-do-	315,230	153,856	161,374
4	Muhammad Faisal Khalid S/OKhalid Jalal	4-5	-do-	87,464	58,435	29,029
5	Mslam Khan S/O Muhammad Mueen khan	7	-do-	187,484	118,708	68,776
6	Syed Abass Hussain S/O Syed Asgher Abass	8	-do-	137,742	105,186	32,556
7	Syed Amir Hassan S/O Syed Aban-e- Hassan	9	-do-	52,527	40,107	12,420
8	Pervez Iqbal S/OMuhammd Iqbal	11	-do-	283,184	187,722	95,462
9	Syed Muhammad Ali S/O Asgar Abass	12	-do-	227,360	112,414	114,946

10	Khan Muhammd S/O Muhammad Ramzan	13	-do-	246,245	152,870	93,375
11	Muhammad Khalid S/O Muhammad Yasin	14	-do-	352,140	244,779	107,361
12	Muhammad Tariq S/O Muhammad Yasin	15	-do-	628,016	334,048	293,968
13	Muhammad Khalid Khan S/O Muhammd Khan Dasti	16	-do-	218,460	35,000	183,460
14	Syed Abul Ahmad S/O Syed Jalil Ahmad	1	Main Bazar	184,365	102,152	82,213
14	Liaqat Hussain S/O Fakhu-d-Din	2	-do-	184,365	102,152	82,213
15	Qammar Jalil S/O Jalil Ahmad	1	Qinwan Chowk	102,060	71,720	30,340
16	Abdul Sami Khan S/O Abdul Karim	2	-do-	102,060	56,548	45,512
17	Wajid Kamran S/O Karim Buksh	1	Chungi No 7	6,336	4,158	2,178
18	Shahid Ali S/O Muhammad Jamil	1	Mumla chowk	70,044	40,000	30,044
19	Ubaid- u-llah S/O Ghulam Hussan	1	General Bus Stand	10,320	1,500	8,820
20	Javed Akhtar S/O AllahWassaya	1	Khan gharhi Bazar	6,000	0	6,000
21	Nasir Iqbal S/O Muhammad Shafi	2	-do-	42,832	15,000	27,832
Total				3,879,525	2,198,888	1,680,637
G.Total				5,124,035	2,932,319	2,191,716

Annexure-F**[Para 1.3.2.1]****Detail of Unauthorized Cash Payments**

(Amount in Rupees)

Date	Amount	Date	Amount	Date	Amount
07.07.2010	140,941	16.11.2010	129,879	05.04.2011	1,850,099
12.07.2010	232,600	16.11.2010	317,648	06.04.2011	750,532
12.07.2010	606,575	16.11.2010	381,648	21.04.2011	112,932
15.07.2010	329,005	15.12.2010	3,349,365	23.04.2011	119,945
22.07.2010	146,800	15.12.2010	2,280,274	23.04.2011	249,815
28.07.2010	508,185	15.12.2010	816,526	05.05.2011	408,181
28.07.2010	206,820	15.12.2010	413,439	05.05.2011	386,483
13.08.2010	5,195,027	15.12.2010	934,541	05.05.2011	420,235
13.08.2010	322,701	15.12.2010	502,206	05.05.2011	1,758,242
13.08.2010	1,641,424	22.12.2010	104,650	05.05.2011	499,256
13.08.2010	3,606,087	13.01.2011	511,968	25.05.2011	150,299
13.08.2010	9,185	13.01.2011	210,000	25.05.2011	314,344
13.08.2010	200,000	24.01.2011	110,000	08.06.2011	499,256
13.08.2010	22,184	26.01.2011	1,744,719	08.06.2011	1,728,910
13.08.2010	1,437,667	26.01.2011	200,610	08.06.2011	435,734
02.09.2010	340,111	26.01.2011	446,775	09.06.2011	407,311
09.09.2010	943,751	26.01.2011	350,160	09.06.2011	374,628
09.09.2010	437,642	27.01.2011	418,364	17.06.2011	159,172
09.09.2010	382,430	03.02.2011	511,968	08.07.2011	404,121
09.09.2010	2,127,370	09.02.2011	3,322,113	08.07.2011	334,658
09.09.2010	513,409	09.02.2011	2,924,606	08.07.2011	1,806,388
09.09.2010	3,142,495	17.02.2011	380,993	08.07.2011	406,923
09.09.2010	799,602	17.02.2011	462,790	12.07.2011	169,267
09.09.2010	138,623	17.02.2011	549,930	22.07.2011	275,025
09.09.2010	196,040	19.02.2011	1,914,404	27.07.2011	399,680
17.09.2010	208,000	09.03.2011	607,600	03.08.2011	2,012,400
13.010.2010	4,171,738	09.03.2011	2,197,971	03.08.2011	598,800
13.010.2010	695,718	10.03.2011	431,840	06.08.2011	2,467,754
13.010.2010	362,252	10.03.2011	262,066	06.08.2011	624,546
13.010.2010	524,170	25.03.2011	132,489	06.08.2011	438,286
13.010.2010	1,669,964	02.04.2011	380,957	06.08.2011	204,474
15.11.2010	988,320	02.04.2011	411,371	06.08.2011	446,127
15.11.2010	3,383,620	02.04.2011	506,723	28.08.2011	1,549,037
15.11.2010	2,523,183	04.04.2011	200,000	29.08.2011	2,430,931
15.11.2010	969,435	04.04.2011	150,000	29.08.2011	594,334
16.11.2010	514,495	05.04.2011	106,416	29.08.2011	874,524

29.08.2011	872,710	14.12.2011	723,553	06.03.2012	172,928
29.08.2011	343,938	14.12.2011	167,798	07.03.2012	819,734
29.08.2011	2,163,299	14.12.2011	135,199	07.03.2012	187,810
29.08.2011	123,250	21.12.2011	112,588	07.03.2012	154,144
29.08.2011	1,050,749	21.12.2011	477,928	07.03.2012	890,756
13.09.2011	112,898	28.12.2011	250,993	07.03.2012	886,910
16.09.2011	255,538	31.12.2011	132,283	07.03.2012	348,061
23.09.2011	900,000	31.12.2011	155,174	07.03.2012	4,108,866
24.09.2011	292,807	31.12.2011	139,262	07.03.2012	118,989
06.10.2011	665,121	11.01.2012	250,138	07.03.2012	500,000
14.10.2011	1,960,427	12.01.2012	131,232	07.03.2012	403,626
14.10.2011	484,186	13.01.2012	488,409	22.03.2012	1,482,733
14.10.2011	481,936	13.01.2012	1,875,199	26.03.2012	1,238,844
14.10.2011	540,299	13.01.2012	350,775	18.04.2012	360,911
14.10.2011	421,253	13.01.2012	1,036,327	18.04.2012	403,204
21.10.2011	1,228,206	13.01.2012	474,629	18.04.2012	1,960,159
21.10.2011	132,034	13.01.2012	144,534	18.04.2012	749,178
02.11.2011	449,064	13.01.2012	113,346	18.04.2012	419,705
04.11.2011	542,562	13.01.2012	1,875,199	18.04.2012	142,068
04.11.2011	3,929,608	13.01.2012	350,775	24.05.2012	385,382
04.11.2011	944,184	13.01.2012	1,036,327	24.05.2012	414,272
04.11.2011	2,573,189	13.01.2012	474,629	24.05.2012	2,270,742
04.11.2011	624,889	13.01.2012	144,534	24.05.2012	856,324
04.11.2011	1,073,315	17.01.2012	24,889	24.05.2012	356,771
04.11.2011	127,238	24.01.2012	690,000	24.05.2012	100,000
04.11.2011	195,171	26.01.2012	250,980	25.05.2012	3,386,110
21.11.2011	252,000	14.02.2012	235,963	07.06.2012	478,391
22.11.2011	150,475	14.02.2012	297,000	07.06.2012	407,284
25.11.2011	916,700	17.02.2012	130,800	07.06.2012	186,564
29.11.2011	105,185	17.02.2012	114,011	08.06.2012	1,957,990
09.12.2011	476,021	22.02.2012	185,803	08.06.2012	1,283,439
09.12.2011	1,855,043	17.02.2012	482,017	08.06.2012	424,973
09.12.2011	342,526	27.02.2012	504,273	21.06.2012	141,046
09.12.2011	455,349	28.02.2012	530,629	30.06.2012	736,676
09.12.2011	624,889	01.03.2012	2,094,365	30.06.2012	2,000,000
13.12.2011	1,091,124	01.03.2012	06.03.2012		
Total					30,734,590

Detail of Unauthorized Payment due to Execution of Works without Measurements

Table-1

(Amount in Rupees)

Drawl Date	Description	Contractor	Amount
03.02.2012	Earth , RCC Pipe	Rana M.Khalid	264,403
03.02.2012	Earth , RCC Pipe	Rana M.Khalid	226,478
03.02.2012	Earth filling , street new dawn	Faiz Bux	614,312
01.12.2011	Earth filling bus stand	Sabir Hussain	411,910
16.12.2011	Earth filling co unit Kot Adu	Riaz Ahmed	914,312
03.01.2012	Earth filling Koray Khan School	Rafiq Khan	920,172
01.12.2011	Earth filling MANAJAAT	Ab.Aziz pachar	231,313
21.12.2011	Earth filling Masjid Hanfi	Ab.Rashid	366,438
03.02.2012	Earth filling Mavaishi	Sajjad	585,546
21.12.2011	Earth filling Naeer Abaadi	Ab.Rashid	487,683
19.01.2012	Earth work Gali Mohsin sinawan	Zaffar Iqbal	183,852
16.08.2011	Moharramm routs	M.Abid	146,556
03.01.2012	Nali Earth filling	Wahid Bux	5,320,270
03.02.2012	Nali, Earth filling, soling	Sajjad	559,193
12.09.2011	Nali, Earth filling, soling	Rana Khalid	1,037,947
Jun-12	Earth Filling Zulfiqar Qabrstaan, Laaroo wala	Salim Farzand Ali	249,499
Jun-12	Earth Filling Mohalla Gamman Sha	Salim Farzand Ali	299,382
Jun-12	Earth Filling Near Tablighi Markaz	Salim Farzand Ali	299,580
27.02.2012	Rural Drainage	Ch.Asalam	1,706,251
27.02.2012	Rural Drainage	Ch.Asalam	956,056
Total			15,781,153

Table-2**(Amount in Rupees)**

Name of Scheme	MB No.	Amount
Const. of mattle road I Km from Pull 88 to head Daad wala Tehsil Kot Adu	1072 Page-10	2,577,147
Const. of mattle road Drain GT road Layyah road to Dera Rana IdreesDaira Din Pannah	1072 Page-2	1,235,103
Total		3,812,250

Table-3**(Amount in Rupees)**

Name of Scheme	MB No.	Acceptance Letter No.	Amount
Const. of drain soling Mahala Shuhali Daira Din Pannah	1919	45-48 I&S dated 13.08.2011	600,341
Const. of mettaled road basti sonhra to basti Wason mouza Dona Bar Nishandhai mian ghulam Jaffir	-do-	145-47 dated 11.10.2011	924,715
Const. of drain soling earth filling khala Jat hafiz Abad Mouza chauthary Kota du	-do-	200-202 dated 16.11.2011	860,378
Total			2,385,434
Grand Total Table-1 + Table-2 + Table-3			21,978,837

Annexure-H**[Para 1.3.2.5]****Detail of Unjustified Payment of Salaries of Staff****(Amount in Rupees)**

Sr. No.	Name	Designation	Scale(BPS)			Current Salary	Total Drawl 2010-2012
			2008-09	2010-11	2011-12		
1	Iftikhar Alam	Jr. Clerk		9	11	16,382	393,168
2	Mumtaz Ahmed	Admn Assistant		11	14	32,266	774,384
3	Atteq Urehman	Sr. Clerk	7	9	11	24,802	595,248
4	Gh. Akbar	Head Clerk		11	14	31,766	762,384
5	Sadiq Ameen	Registry Clerk		7	9	24,364	584,736
6	Syed Murtaza Shah	AC. Clerk	5	9	11	18,725	449,400
7	Rana Asif	Head Clerk		11	14	21,043	505,032
8	Mehtab Shah	Clerk		7	9	27,409	657,816
9	Mughees Athar	A.S.I		6	7	36,537	876,888
10	Hammad Raza	Clerk		5	7	15,752	378,048
11	Tahir Shehzad	Office Clerk		7	11	23,494	563,856
12	Amir Saeed	Patwari	5	9		15,921	382,104
13	Aftab Shah	Head Clerk			11	22,109	530,616
14	Sh.Muhammad Nawaz	AC. Clerk	9	11	11	20,219	485,256
15	Mahar Ghullam Mujtaba	Jr. Clerk		5		17,798	427,152
16	Shahbaz Bhatti	AC. Clerk	9	11		29,439	706,536
17	Imran Akbar	AC. Clerk	7	11		20,461	491,064
18	Muhammad Arif	Sanitary Clerk		7		14,737	353,688
19	Farhat Abbas	Jr. Clerk		7		12,806	307,344
20	Amir Jawad	Tax Inspector		11		13,801	331,224
21	Ghulam Muhammad Tahir	A.S.I		6		14,099	338,376
22	Munawar Abbas	Supervisor		5		11,390	273,360
23	Muhammad Javaid	Supervisor		5		12,390	297,360
Total							11,465,040

Annexure-I

[Para 1.4.1.3]

Detail of Unauthorized Cash Payments

(Amount in Rupees)

Date	Cheque No.	Amount
06.06.12	75449233	920,700
29.06.12	75449246	20,664
29.06.12	75449252	138,970
29.06.12	75449250	46,000
04.10.11	73713102	422,862
04.10.11	73713101	352,356
04.10.11	73713103	305,060
04.10.11	73713104	23,470
04.10.11	73713105	34,898
04.10.11	73713106	34,975
04.10.11	73713108	34,931
04.10.11	73713109	34,457
04.10.11	73713110	34,962
04.10.11	73713112	29,979
04.10.11	73713115	27,484
04.10.11	73713116	27,483
05.10.11	73713123	21,174
05.10.11	73713118	18,697
05.10.11	73713117	17,484
05.10.11	73713126	298,000
11.10.11	73713130	613,060
11.10.11	73713129	339,963
11.10.11	73713131	209,366
11.10.11	73713168	273,729
11.10.11	73713173	20,000
11.10.11	73713154	92,120
11.10.11	73713172	94,600
11.10.11	73713171	56,500
11.10.11	73713169	78,000
11.10.11	73713170	49,900
11.10.11	73713160	19,173
11.10.11	73713159	23,030
11.10.11	73713150	23,030

11.10.11	73713148	23,218
12.10.11	73713138	20,405
12.10.11	73713139	118,478
12.10.11	73713135	38,118
12.10.11	73713136	15,812
12.10.11	73713144	23,406
13.10.11	73713141	20,000
21.10.11	73713176	76,271
27.10.11	73713178	170,483
27.10.11	73713177	168,233
27.10.11	73713179	109,594
27.10.11	73713184	20,830
27.10.11	73713182	32,242
27.10.11	73713183	18,711
01.11.11	73713191	22,861
24.11.11	74024052	27,630
24.11.11	74024050	200,000
24.11.11	74024049	266,000
24.11.11	74024051	23,500
29.11.11	74024054	229,810
01.12.11	74024066	16,592
01.12.11	74024067	17,550
01.12.11	74024080	21,414
01.12.11	74024059	23,090
01.12.11	74024070	120,911
01.12.11	74024082	19,544
01.12.11	74024069	15,132
01.12.11	74024076	27,456
01.12.11	74024073	22,043
01.12.11	74024084	2,381,080
01.12.11	74024058	643,841
01.12.11	74024085	576,077
01.12.11	74024086	125,015
01.12.11	74024060	20,000
02.12.11	74024089	23,030
13.12.11	74024090	131,000
14.12.11	74024094	20,520
14.12.11	74347746	22,485
14.12.11	74024097	37,550
14.12.11	74024093	16,120
14.12.11	74024096	20,380

14.12.11	74024095	20,385
15.12.11	74347701	120,207
15.12.11	74347725	15,000
15.12.11	74347730	15,000
15.12.11	74347712	15,000
21.12.11	74347756	93,304
21.12.11	74347748	15,288
21.12.11	74347765	382,961
21.12.11	74347766	121,984
21.12.11	74347767	129,621
21.12.11	74347759	21,996
21.12.11	74347761	63,706
21.12.11	74347773	300,000
21.12.11	74347775	200,000
21.12.11	74347774	400,000
21.12.11	74347777	100,000
21.12.11	74347772	15,000
21.12.11	74347751	20,116
26.12.11	74347771	15,000
27.12.11	74347770	15,000
Total		12,743,077

Annexure-J

[Para 1.4.1.6]

Detail of Loss due to non-Collection of Commercialization Fee

(Amount in Rupees)

S#	Description	Owner/ Incharge Name	Address	NO's	Area (Marla)	Rate Per Marla	Value (Approx)	Commere ialization Charges 20%
1	Attock Petroleum Pump		Multan Road Alipur	1	20	100,000	2,000,000	400,000
2	Sprint Energy CNG Station		Multan Road Alipur	1	20	100,000	2,000,000	400,000
3	Caltex Petroleum Pump		Multan Road Alipur	1	15	100,000	1,500,000	300,000
4	Gopang Market/Shops	Mr. Amir Khan	Exchange road Alipur	15	10	100,000	1,000,000	200,000
5	Indus Hotel & Restaurant		Near Bus stand	1	6	100,000	600,000	120,000
6	Sut Bismillah Plaza		Katchehri Road near By Pass Chowk	1	5	100,000	500,000	100,000
7	Hotel Restaurant		Near Bus stand	1	5	100,000	500,000	100,000
8	Shops	Qazi Saeed Ahmad	Iqbal chowk Alipur	3	1	100,000	100,000	20,000
9	Shops	Mansoor Gujar	Gujar Chowk Rajput colony Alipur	3	1	100,000	100,000	20,000
10	Shops	Haqnwaz	Chanigoth road Alipur	3	1	100,000	100,000	20,000
11	Shop	Ch. Bahadur	Near Total Petrol Pump	1	0.25	100,000	25,000	5,000
12	Shop	Zulfiqar Ali	Near DSP chowk	1	0.25	100,000	25,000	5,000
13	Shop	M. Asif	Near Hujvery Sweets	1	0.25	100,000	25,000	5,000
14	Shop	Khalid Mehmood	Near UBL Alipur	1	0.25	100,000	25,000	5,000
15	Hotel/shops	Malik Tarik	Karachi Road Near Pindi Pump	7	2	100,000	200,000	40,000
16	Shops	Nazir Khan Sherwani	Jatoi Road Alipur	3	1	100,000	100,000	20,000
17	Shops	Imran Shah	College Chowk Alipur	4	1	100,000	100,000	20,000
18	Shop	Malik Khadim	Seet Pur road Alipur	1	0.25	100,000	25,000	5,000
19	Shops	M. Aslam	Chanigoth road Alipur	4	0.25	100,000	25,000	5,000
20	Shop	M. Tarik Lashari	Chanigoth road Alipur	1	0.25	100,000	25,000	5,000
21	Hajveri Sweets Shop		Near Bus stand	2	0.25	100,000	25,000	5,000
22	Abdullah Shopping Center		Cercular road Alipur city	1	0.5	100,000	50,000	10,000
23	Rehman Plaza		Katchehri Road near By Pass Chowk	1	4	100,000	400,000	80,000
24	Dubai Plaza e.f.u		Katchehri Road near By Pass Chowk	1	4	100,000	400,000	80,000
25	State Life Office Building		Katchehri Road near By Pass Chowk	1	0.5	100,000	50,000	10,000
26	Honda showroom		Katchehri Road near By Pass Chowk	1	0.5	100,000	50,000	10,000
27	Almeezan Kanta		Multan Road Alipur	1	2	100,000	200,000	40,000
28	Al-Ghazi Tractors		Multan Road Alipur	1	2	100,000	200,000	40,000

29	Ahmad Motor Showroom		Katchehri Road near By Pass Chowk	1	2	100,000	200,000	40,000
30	Bukhari Tractors		Karachi Panjnud Road near ByPass Chowk	1	2	100,000	200,000	40,000
31	Al-Hilal Tractor Workshop		Karachi Panjnud Road near ByPass Chowk	1	2	100,000	200,000	40,000
32	Millat Zarai Showroom		Karachi Panjnud Road near ByPass Chowk	1	0.5	100,000	50,000	10,000
Total								2,200,000

Detail of Loss due to Non-Recovery of Government Dues**Table.1****(Amount in Rupees)**

Description	Area (Marla)	Rate	Value of Land @60,000 per Mala (as per land schedule by A.C)	Recoverable Amount
Plan Approval Fee	320	Fix		15,000
Development Expenses	320	1,500		480,000
Conversion Fee	320	1,%	19,200,000	192,000
Total				687,000

Table.2**(Amount in Rupees)**

S#	Name	Address /(owner)	Description	Recovery
1	U.Fone Mobile Tower	Head Panjnud road Near Nazr Shop	NOC Fee	30,000
2	Warid Mobile Tower	Near Usmania Gate Ali Pur	NOC Fee	30,000
3	U.Fone Mobile Tower	Rajpoot Colony Ali Pur	NOC Fee	30,000
4	Bricks company Bhatta	Fateh Pur road/(Ijaz H Thaheem)	NOC Fee	25,000
5	Bricks company Bhatta	Fateh Pur road/(Ghulam H Thaheem)	NOC Fee	25,000
6	Bricks company Bhatta	Opp. Al-Falah Public School Multan Road	NOC Fee	25,000
7	Gas cylinder agency	Alipur City	NOC Fee	5,500
8	Farooq Ice Factory	Gujar chowk Alipur	NOC Fee	17,000
9	Khurum Riaz Ice Factory	Khan Nala Alipur	NOC Fee	17,000
10	Ishfaq cotton Factory	Chandar ban nala punjnud road Alipur	NOC Fee	35,000
11	Kazmi cotton Factory	Jatoi Road Ali Pur	NOC Fee	35,000
12	Baraat Hussain Flour Mills	Punjnad road	NOC Fee	15,000
13	Bunday Shah Nursary	Multan Road Alipur	NOC Fee	1,200
Total				290,700

Table.3**(Amount in Rupees)**

Shop Number	Period	Amount
Shop # 8	1.7.11 to 30.6.12	7,300
Shop # 9	1.7.11 to 30.6.12	1,600
Shop #11	1.7.11 to 30.6.12	30,610
Shop #20	1.7.11 to 30.6.12	1,575
Shop #22	1.7.11 to 30.6.12	41,560
Shop #23	1.7.11 to 30.6.12	3,310
Shop #25	1.7.11 to 30.6.12	20,752
Shop #26	1.7.11 to 30.6.12	6,405
Shop #27	1.7.11 to 30.6.12	580
Shop #62	1.7.11 to 30.6.12	18,040
Shop #64	1.7.11 to 30.6.12	6,920
Shop #5	1.7.11 to 30.6.12	1,220
Shop #14	1.7.11 to 30.6.12	3,540
Shop #20	1.7.11 to 30.6.12	3,580
Shop #23	1.7.11 to 30.6.12	9,360
Shop #24	1.7.11 to 30.6.12	12,100
Total		168,452

Table.4**(Amount in Rupees)**

Types of connection	No. Of connection	Rate Per Year	Amount recoverable
Home/ AliPur City	20	1080	21,600
Home/ Khair Pur	20	1080	21,600
			43,200

Table.5**(Amount in Rupees)**

S#	Description	Owner/ Incharge Name	Address	Quantity	Rate of Building Fee	Recovery
1	Shops	Qazi Saeed Ahmad	Iqbal chowk Alipur	3	1,300	3,900
2	Shop & House	M. Arshad	Rajput colony Alipur	2	1,300	2,600
3	Shops	Mansoor Gujar	Gujar Chowk Rajput colony Alipur	3	1,300	3,900
4	Shops	Haqnwaz	Chanigoth road Alipur	3	1,300	3,900
5	Shop	Ch. Bahadur	Near Total Petrol Pump	1	1,300	1,300
6	Shop	Zulfiqar Ali	Near DSP chowk	1	1,300	1,300
7	Shop & House	Abdul Qadir	Ghalwan Nala near aslam Nursary	2	1,300	2,600
8	Shop	M. Asif	Near Hujvery Sweets	1	1,300	1,300
9	Shop	Khalid Mehmood	Near UBL Alipur	1	1,300	1,300
10	Hotel/shops	Malik Tarik	Karachi Road Near Pindi Pump	7	1,300	9,100
11	Shops	Nazir Khan Sherwani	Jatoi Road Alipur	3	1,300	3,900
12	Shops	Imran Shah	College Chowk Alipur	4	1,300	5,200
13	Shop	Malik Khadim	Seet Pur road Alipur	1	1,300	1,300
14	Shops	M. Aslam	Chanigoth road Alipur	4	1,300	5,200
15	Shop	M. Tarik Lashari	Chanigoth road Alipur	1	1,300	1,300
16	Hajveri Sweets Shop		Near Bus stand	2	1,300	2,600
17	School Building	M. Husain Naich	Panjnud by pass basti naich	6	1,300	7,800
18	School Building	M. Naseem Abbas	Near sir syed H/S school	5	1,300	6,500
19	Rashid Minhas School Building		Multan Road Alipur	5	1,300	6,500
20	Allama Iqbal College Building		Multan Road Alipur	5	1,300	6,500
21	Gopang Market/Shops	Mr. Amir Khan	Exchange road Alipur	15	1,300	19,500
Total						97,500