



**AUDIT REPORT
ON
THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
DISTRICT SARGODHA
AUDIT YEAR 2016-17**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ADP	Annual Development Programme
CCB	Citizen Community Board
CO	Chief Officer
DAC	Departmental Accounts Committee
D&C	Demand and Collection
FD	Finance Department
MFDAC	Memorandum for Departmental Accounts Committee
MOU	Memorandum of Understanding
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC	Project Cost
PCC	Plain Cement Concrete
PDG	Punjab District Government
PFC	Provincial Finance Commission
PLGO	Punjab Local Government Ordinance
POL	Petroleum, Oil and Lubricants
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TO (P&C)	Tehsil Officer (Planning & Coordination)
TO (R)	Tehsil Officer (Regulations)
TTIP	Tax on Transfer of Immoveable Property
UIP	Urban Immoveable Property
UAs	Union Administrations

PREFACE

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

The Report is based on audit of the accounts of various offices of Tehsil Municipal Administrations of District Sargodha for the Financial Year 2015-16. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings of serious nature. Relatively less significant issues are listed in the Annex-A of the Audit Report. The audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized after discussion of Audit paras with the management. However, no Departmental Accounts Committee meeting by PAO was convened despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General of Audit, District Governments, Punjab (North), Lahore, is responsible to carry out the audit of District Governments, Town/Tehsil Municipal Administrations and Union Administrations of nineteen Districts. Its Regional Directorate of Audit, Sargodha has audit jurisdiction of District Governments, TMAs and UAs of four Districts i.e. Sargodha, Khushab, Mianwali and Bhakkar.

The Regional Directorate of Audit Sargodha had a human resource of 11 officers and staff, total 2,739 man-days and the budget of Rs 14.220 million for the Financial Year 2016-17. It had the mandate to conduct Financial Attest Audit, Compliance with Authority Audit and Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, Directorate General of Audit District Governments Punjab (North), Lahore carried out Audit of accounts of six Tehsil Municipal Administrations of District Sargodha for the Financial Year 2015-16.

Each Tehsil Municipal Administration in District Sargodha conducts its operations under Punjab Local Government Ordinance, 2001. Tehsil Municipal Officer is the Principal Accounting Officer (PAO) and acts as coordinating and administrative officer, responsible to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and Bye-laws. The PLGO, 2001 requires the establishment of Tehsil Local Fund and Public Account for which Annual Budget Statement is authorized by the Tehsil Nazim / Tehsil Council / Administrator in the form of budgetary grants.

Audit of Tehsil Municipal Administrations of Sargodha District was carried out with a view to ascertaining whether the expenditure was incurred with proper authorization and 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.

a. Scope of Audit

All six TMAs of District Sargodha were audited. The expenditure of six audited TMAs of District Sargodha for the Financial Year 2015-16 under the jurisdiction of DG District Audit (N) Punjab was Rs 1,365.223 million covering six PAOs and six entities. Out of this, DG District Audit (N) Punjab audited an expenditure of Rs 695.325 million which in terms of percentage was 51% of the auditable expenditure.

Total receipts of the six Tehsil Municipal Administrations of District Sargodha for the Financial Year 2015-16, were Rs 987.725 million. Directorate General Audit Punjab (N) audited receipts of Rs 455.581 million which was 46% of the total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs 225.344 million was pointed out during audit. However, no recovery was effected till compilation of Report.

c. Audit Methodology

Audit was performed through understanding the business processes of TMAs with respect to functions, control structure, prioritization of risk areas by determining the significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment and the audited entity before starting field audit activity. Formations were selected for audit in accordance with risks analyzed. Audit was planned and executed accordingly.

d. Audit Impact

A number of improvements, as suggested by audit, in maintenance of record and procedures, have been initiated by the concerned Departments. However, audit impact in shape of change in rules has not been significant due to non-convening of regular PAC meetings.

e. Comments on Internal Control and Internal Audit Department

Internal control mechanism of Tehsil Municipal Administrations of District Sargodha was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit. Negligence on the part of authorities of TMAs of District Sargodha may be captioned as one of the important reasons for weak Internal Controls.

Section 115-A (1) of PLGO, 2001 empowers Tehsil Municipal Administration to appoint an Internal Auditor but the same was not appointed in Tehsil Municipal Administrations.

f. Key Audit Findings

- i. Misappropriation / fraud of Rs 13.781 million were noted in three cases¹
- ii. Non production of record for Rs 126.169 million was noted in two cases²
- iii. Irregularities and Non-compliance of Rules and Regulations amounting to Rs 589.607 million were noted in twenty four cases³
- iv. Weaknesses of Internal Controls amounting to Rs 25.284 million were noted in four cases⁴ and
- v. Recovery of Rs 225.344 million was pointed out in seventeen cases⁵

Audit paras involving procedural violations including Internal Control weaknesses, poor Asset Management and irregularities not considered worth reporting are included in MFDAC. (**Annex-A**)

¹ Paras: 1.3.1.1, 1.5.1.1 & 1.6.1.1

² Paras : 1.2.1.1 & 1.7.1.1

³ Paras : 1.2.2.1-1.2.2.5, 1.3.2.1-1.3.2.3, 1.4.1.1-1.4.1.2, 1.4.2.2-1.4.2.3, 1.5.2.1-1.5.2.2, 1.6.2.1-1.6.2.3, 1.7.2.1-1.7.2.6 & 1.7.3.1

⁴ Paras : 1.2.3.4, 1.3.3.6, 1.3.4.1, & 1.4.2.1

⁵ Paras: 1.2.3.1-1.2.3.3, 1.2.3.5, 1.2.4.1, 1.3.3.1-1.3.3.9, 1.5.3.1, 1.6.3.1-1.6.3.3

g. Recommendations

Audit recommends that the PAO / Management of TMAs should ensure the following:

- i. Production of record to audit for scrutiny
- ii. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions against the person (s) at fault
- iii. Expediting recoveries pointed out by Audit
- iv. Realizing and reconciling of various receipts and
- v. Strengthening of Internal Controls.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget (F.Y. 2015-16)		
			Budget	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	06	1,695.914	987.725	2,683.939
2	Total Formations in Audit Jurisdiction	06	1,695.914	987.725	2,683.939
3	Total Entities (PAOs) Audited	06	1,695.914	987.725	2,683.939
4	Total Formations Audited	06	1,695.914	987.725	2,683.939
5	Audit & Inspection Reports	06	1,695.914	987.725	2,683.939
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

Table 2: Audit Observations regarding Financial Management

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound Asset Management	-
2	Weak Financial Management	225.344
3	Weak Internal Controls relating to Financial Management	25.284
4	Violation of Rules	589.607
5	Others	139.950
TOTAL		980.185

Table 3: Outcome Statistics

(Rs in million)

Sr. No	Description	Physical Assets	Civil Works	Receipt	Others	Total	Total last year
1	Outlays audited	-	323.660	987.725	1,047.563	2,358.948*	2,234.870
2	Amount placed under audit observation / irregularities of audit	-	69.393	218.340	692.452	980.185	136.760
3	Recoveries pointed out at the instance of Audit	-	5.578	219.766	-	225.344	77.230
4	Recoveries accepted / established at the instance of Audit	-	5.578	219.766	-	225.344	77.230
5	Recoveries realized at the instance of Audit	-	-	-	-	-	22.970

*The amount in serial No.1 column of "total" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 1,365.223 million.

Table 4: Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount under Audit observation
1	Violation of Rules, Regulations and principle of propriety and probity in public operations	589.607
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public resources	13.781
3	Accounting Errors ¹ (Accounting Policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements	-
4	Quantification of weaknesses of internal control systems	25.284
5	Recoveries and overpayments representing cases of established overpayment or misappropriations of public money	225.344
6	Non-production of record	126.169
7	Others, including cases of accidents, negligence etc.	-
Total		980.185

Table 5: Cost-Benefit

(Rs in million)

Sr. No.	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	2,358.948
2	Expenditure on Audit	1.777
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	-

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan.

CHAPTER-1

1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, DISTRICT SARGODHA

1.1.1 Introduction

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 (I&S), TO (Regulation) and TO (P&C). As per Section 54 of PLGO 2001, the functions of TMAs are as follows:

- i. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible
- ii. Exercise control over land use, land sub-division, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations
- iii. Enforce all municipal laws, rules and bye-laws governing TMA's functioning
- iv. Prepare budget, long term and annual municipal development programs in collaboration with the Union Councils
- v. Propose taxes, cess, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same
- vi. Collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties
- vii. Manage properties, assets and funds vested in the Town Municipal Administration
- viii. Develop and manage schemes, including site development in collaboration with District Government and Union Administration

- ix. 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
- x. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction and
- xi. Maintain municipal records and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

Total Budget of TMAs of District Sargodha was Rs 1,695.914 million (Salary, Non-salary and Development) whereas the expenditure incurred (Salary, Non-Salary and Development) was Rs 1,365.223 million showing saving of Rs 330.691 million which in terms of percentage was 19% of the final Budget as detailed below:

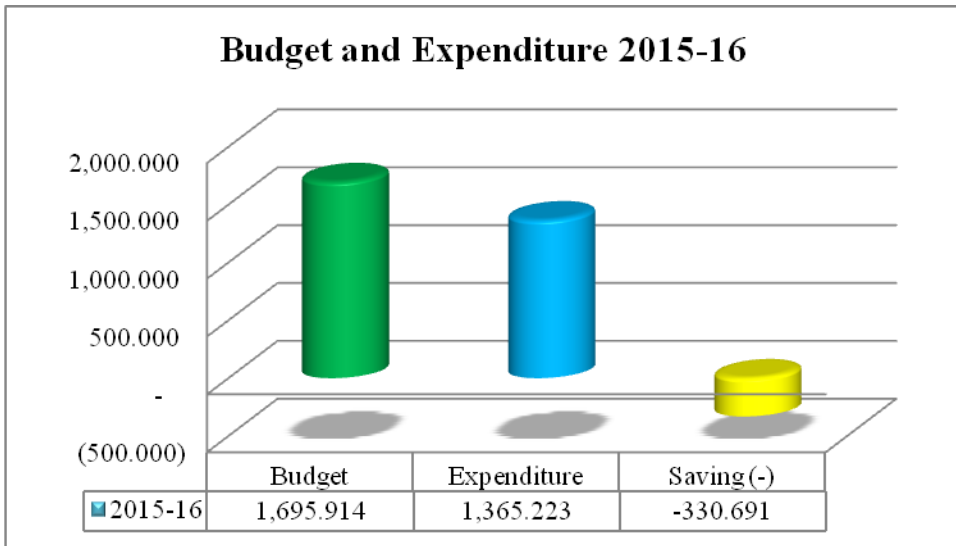
(Rs in million)

F.Y. 2015-16	Budget	Expenditure	Excess (+) / Saving (-)	% age (Saving)
Salary	770.900	677.118	(-) 93.782	12
Non-salary	585.198	364.444	(-) 220.754	38
Development	339.816	323.661	(-) 16.155	05
Total	1,695.914	1,365.223	(-) 330.691	19

The budget outlays of Rs 1,695.914 million of six TMAs includes PFC award of Rs 561.111 million whereas total expenditure incurred by the TMAs during 2015-16 was Rs 1,365.223 million with a saving of Rs 330.691 million (detailed below). This indicated that either the PFC award was allocated over and above the actual needs or the management failed to achieve the developmental targets for the welfare of masses during the financial year.

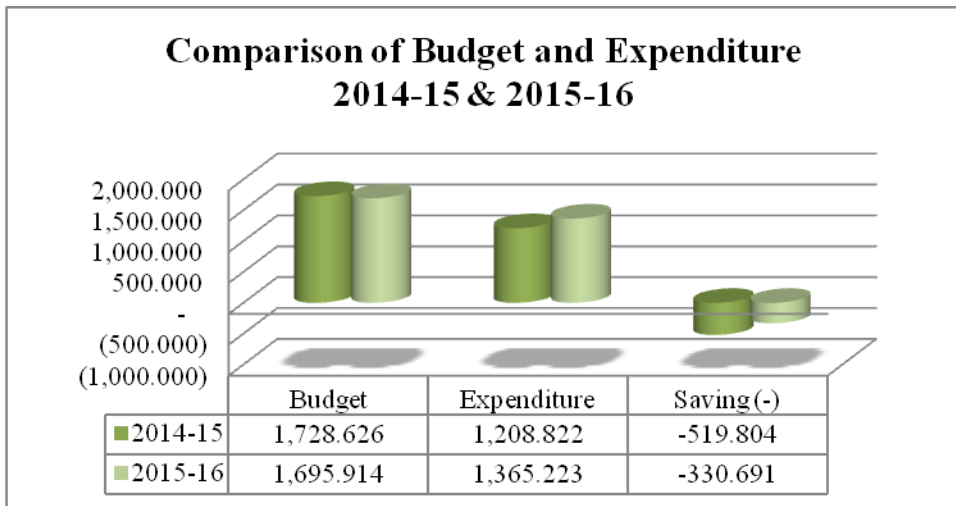
(Rs in million)

TMA	Budgeted Figure			Budgeted Outlay	Actual Expenditure	Saving	%age of Saving
	Own Receipt including OB	PFC Award	Total Receipts				
Sargodha	633.874	244.266	878.140	712.939	609.504	103.435	15
Bhalwal	466.378	134.778	601.156	442.912	325.499	117.413	27
Shahpur	197.967	45.876	243.843	200.419	175.744	24.675	12
Sillanwali	53.092	40.140	93.232	82.481	79.993	2.488	03
Sahiwal	88.893	40.140	129.033	94.127	93.113	1.014	01
Kotmomin	114.624	55.911	170.535	163.036	81.370	81.666	50
Total	1,554.828	561.111	2,115.939	1,695.914	1,365.223	330.691	19



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

(Rs in million)



There was saving in the budget allocation of the Financial Years 2014-15 and 2015-16 as follows:

(Rs in million)

Financial Year	Budget	Expenditure	Saving	%age of Saving
2014-15	1,728.626	1,208.822	519.804	30
2015-16	1,695.914	1,365.223	330.691	19

The justification of saving when the development schemes remained incomplete besides poor Public Service Delivery is required to be provided, explained by PAOs and TMO concerned.

1.1.3 Brief Comments on the Status of Compliance on MFDAC Paras of Audit Year 2015-16

Audit paras reported in MFDAC of last year Audit Report which have not been attended in accordance with the directives of DAC have been reported in **Part-II of Annex-A**.

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Audit Paras	Status of PAC Meetings
1	2009-12	25	Not convened
2	2012-13	10	Not convened
3	2013-14	67	Not convened
4	2014-15	27	Not convened
5	2015-16	19	Not convened

AUDIT PARAS

1.2 TMA Sargodha

1.2.1 Non-production of Record

1.2.1.1 Non-production of record – Rs 124.931 million

According to Section 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, Section 115 (6) of PLGO 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

TMO Sargodha did not produce the following record amounting to Rs 124.931 million to audit for scrutiny. Non-production of record was a serious financial irregularity on the part of the management.

Sr. No.	Description	Branch	Amount (Rs)
1	Sasta Ramzan Bazar/Fair Price Bazar	TO (I&S)	2,481,904
2	National Celebrations	-do- Store keeper	528,597
3	R&M of water pipelines	Water works TO (I&S)	968,917
4	Street light material & equipment	Street light TO (I&S)	803,069
5	POL	Garden Branch TO (I&S)	469,911
6	POL	CO (HQ)	14,970,130
7	Transport A13001	-do-	2,297,687
8	Purchase of Machinery & Equipment	-do-	1,984,901
9	Others (Tractor Trolley/ Accessories)	-do-	262,500
10	Detail of PLA	TMO	100,163,425
Total			124,931,041

Audit is of the view that due to defective financial discipline and weak Internal Controls, relevant record was not produced to Audit in violation of the constitutional provisions.

In the absence of relevant record, the authenticity, validity, accuracy and genuineness of receipt and expenditure could not be verified.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing of responsibility of non-producing record besides ensuring provision of record for audit scrutiny.

[AIR Para No.19]

1.2.2 Irregularity and Non-compliance

1.2.2.1 Irregular payment to daily wages staff - Rs 64.478 million

As per Schedule of Wage Rates, 2015 issued by Government of the Punjab Finance Department vide No. FD RO (TECH) 2-2/2014 dated 10.02.2015, the appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD) 10-1/2003 dated 17.9.2004.

TMA Sargodha drew Rs 64.478 million from the Local Fund for payment of salaries to daily wage staff / contingent paid staff of sanitation works for F.Y. 2015-16. Expenditure was held irregular due to the following reasons:

- i) The prior approval of Finance Department was not obtained as it was neither available on record nor shown to audit
- ii) Daily wages labour was appointed without fulfilling codal formalities as mentioned in the recruitment policy referred ibid.
- iii) No sanctioned strength of the contingent paid staff was available in the budget book and
- iv) Appointment orders, duties roster, disbursement record, acquaintance rolls and CNIC copies were also neither available on record nor shown to audit.

Period	No. of days	No of Employees	Rate	Amount (Rs)
01.07.15 to 27.09.15	89	364	465	15,064,140
01.10.15 to 28.12.15	89	393	465	16,264,305
01.01.16 to 30.03.16	89	393	465	16,264,305
01.04.16 to 28.06.16	89	408	465	16,885,080
Total				64,477,830

Audit is of the view that due to poor financial discipline and weak Internal Controls, daily wages staff was appointed in contravention of the rules ibid.

This resulted in irregular expenditure of Rs 64.478 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends investigation of the matter for fixing responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No.13]

1.2.2.2 Irregular construction of Housing Schemes & Non recovery of conversion fee- Rs 42.845 million

As per PLGO, 2001 TMA shall exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose. Further according to Punjab Land Use (Classification, Reclassification and Redevelopment) Rules 2009's rule 60 (c) the conversion fee for the conversion of peri-urban area or intercity service areas to residential use shall be one (01) percent of the value of the land as per valuation table.

Housing schemes under the jurisdiction of TMA Sargodha established without obtaining NOC, other codal formalities and payment of the prescribed fees to TMA in violation of rules ibid. TMA authorities also did not make serious efforts to recover the requisite fees and enforcement of bye laws. **(Annex-C)**

Audit is of the view that due to weak Internal and Financial Controls, land use conversion fees were not recovered.

This resulted in non-recovery of receipt of Rs 42.845 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of the fees under intimation to audit.

[AIR Para No.29]

1.2.2.3 Irregular expenditure on Ramzan Bazar - Rs 2.482 million

According to Rule 12 (1) of PPRA Rule 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of procurement so planned. The annual requirements thus determined would be advertised in advance at the PPRA's website. Procurement over Rs 100,000 and up to Rs 2.00 million should be advertised on PPRA's website as well as in print media if deemed necessary by the procuring agency.

TMO Sargodha incurred Rs 2.482 million during 2015-16 for establishment of Sasta Ramzan Bazar. The purchases were made through

quotations instead through open competitive bidding in violation of above rules. Moreover, quotations were received on 06.05.2016 and the work order was placed on the same day without evaluation process of contractor. Detail is as under:

Months	Item	Amount (Rs)
June, 2016	Sound System LCD	159,400
June, 2016	Pedestal Fan Generator Lighting	200,160
June, 2016	Mega Phone water tank Green Sheets etc	602,140
June, 2016	Sofa Set Takhi posh Glass Set etc	458,060
June, 2016	Banners Green pointer	649,600
June, 2016	Qaleem, Generator Lighting`	412,580
Total		2,481,940

Audit is of the view that due to weak internal controls, PPRA Rules were not observed.

This resulted in irregular expenditure of Rs 2.482 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility of irregular expenditure against the person (s) at fault under intimation to Audit.

[AIR Para No.23]

1.2.2.4 Irregular expenditure on repair of electric motors of water supply – Rs 1.588 million

As per item No. 9 of chapter 18.1 of “Specifications for Execution of Works, the dismantled material is the property of the government and as such it is required to be re-used / adjusted or accounted for accordingly.

TO (I&S) of TMA Sargodha incurred an expenditure of Rs 1.588 million on the repair/rewinding of motors of water supplies during financial year 2015-16 but the cost of waste copper was neither deducted nor recovered from the contractors. Furthermore, requisition for repair of motor, history sheets, report of the mechanic etc. and operator register were not available on record. In the absence of documentary evidence of repair the expenditure on repair could not be termed as legitimate. Detail is as under:

Sr. No.	Description	Branch	Amount (Rs)
1	Machinery & Equipment	Water works TO (I&S)	1,145,430
2	Repair & Maintenance	Disposal Works TO (I&S)	442,567
Total			1,587,997

Audit is of the view that due to weak financial discipline and weak internal controls history sheets of motors was not maintained and cost of copper was not deducted.

This resulted in non-recovery of cost of copper from contractors and irregular expenditure of Rs 1.588 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit stresses for recovery of cost of copper besides fixing of responsibility of non-maintenance of history sheets against the person (s) at fault under intimation to audit.

[AIR Para No.11]

1.2.2.5 Unauthorized purchase of manhole covers – Rs 1.500 million

According to Letter No RO (Tech)FD-18-29/2004 Government of Punjab Finance Department dated 03-03-2005, Plant & machinery and other store items like generators, lifts, AC, electric motors and street lights, manhole covers etc., were required to be purchased according to Purchase manual instead of through the contractors because of avoiding 20% profit & overhead charges of contractors.

TMO Sargodha purchased manhole covers amounting to Rs 1.500 million through contractor instead of direct purchase under PPRA Rules. This resulted in unauthorized purchase of manhole covers and overpayment of overhead charges and contractor's profit @ 20% amounting to Rs 0.250 million to the contractor as detailed below:

Name of Scheme	Qty	Rate (Rs)	Amount (Rs)	Overhead Charges & Contractor's profit 20% (Rs)
Providing / fixing of Manhole Covers Sargodha City	779	1925.28	1,499,800	249,966

Following shortcomings were also observed:

- i. No rate analysis of the item was available.
- ii. Site plan for installation was not mentioned.
- iii. Items were procured by contractor hence the contractor is bound to provide at site supply but as per logbook the items were delivered to sanitary supervisors directly.

iv. No whereabouts of the old one/replaced rings was available in record.

Audit is of the view that due to weak financial discipline and weak internal controls government instructions were violated.

This resulted in unauthorized purchase of Rs 1.500 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility against the person (s) at fault.

[AIR Para No.15]

1.2.3 Internal Control Weaknesses

1.2.3.1 Non-realization of rent of shops – Rs 140.462 million

According to Rule 76 of PDG and TMA Budget Rules 2003 the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the government account, under the proper receipt head

TMO Sargodha did not realize 85% share of the rent from the tenants. Detail is as under:

Sr. No.	Description /Area	No. of Shops	Period	Amount (Rs)
1	Municipal Plaza Block No.2	149	2002-16	140,462,207
2	Sherdil Market Block No.3	68		
3	Municipal Plaza Block No.5	62		

Audit is of the view that due to weak internal and financial controls neither the relevant record of shops was maintained nor rent recovered.

This resulted in non-realization of rent of shops of Rs 140.462 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends that record be produced to audit for verification besides recovery of outstanding amount under intimation to audit.

[AIR Para No.21]

1.2.3.2 Non recovery of arrears of rent of shops – Rs 27.229 million

According to Rules 76 (1) of the PDG & TMA (Budget) Rules, 2003 the Collecting Officer is to ensure that all revenue due is claimed, realized and credited to local Government fund.

TMO Sargodha did not recover arrears of rent of shops amounting to Rs 27.229 million till June, 2016. Scrutiny of the Demand & Collection Register revealed that arrears against large number of shops were pending for recovery since long as detailed below:

(Rs in million)

Year	No. of shops	Amount of arrears
2015-16	1168	27.229

Audit is of the view that due to weak financial and internal controls neither shops were auctioned nor rent recovered from the tenants.

This resulted in non recovery of arrears of rent of shops of Rs 27.229 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit stresses for recovery of arrears of rent under intimation to audit.

[AIR Para No.14]

1.2.3.3 Less recovery of various rates and taxes - Rs 5.717 million

According to clause 15, of the water supply byelaws of TMA, Sargodha if the user fails to deposit water rates up to six months, his connection be disconnected after giving him a notice of 15 days. Further, according to Rule 76 (1) of The PDG & TMA (Budget) Rules 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

TMO Sargodha failed to recover an amount of Rs 5.717 million on account of water charges, drainage tax and service station fee in violation of rule ibid. The detail is as under:

Sr. No.	Head	Demand (Rs)	Recovery (Rs)	Balance (Rs)
1	Water Rate	9,000,000	6,155,869	2,844,131
2	Drainage Tax	4,000,000	1,126,251	2,873,749
Total		13,000,000	7,282,120	5,717,880

Audit is of the view that due to weak financial discipline and weak internal controls water charges were less realized.

This resulted in less recovery of receipt of Rs 5.717 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit stresses for recovery under intimation to Audit.

[AIR Para No.10]

1.2.3.4 Non-realization of cost of land and development charges on account of katchi abadi - Rs 3.139 million

According to Board of Revenue Punjab, Director General Katchi Abadies Colonies Department letter No.DG(KA)1-202/2013-200 dated 09.09.13 Grant of proprietary rights to the dwellers of Katchi Abadies is a priority focus of the Government of the Punjab.

TMO Sargodha failed to recover the proprietary rights of Rs 3.139 million from the dwellers of Katchi Abadies up till the financial year 2015-16 in violation of government directions. Furthermore notices served to dwellers of Katchi Abadies were not shown to audit to watch the authenticity of transfer process. Detail is as under:

Sr. No.	Head	Budget (Rs)	Recovery (Rs)	Balance (Rs)
1	Cost of land	5,878,318	3,784,319	2,133,746
2	Development Charges	4,418,174	3,284,076	1,005,092
	Total	10,296,492	7,068,395	3,138,838

Audit is of the view that due to weak internal controls, recovery of Government dues was not made.

This resulted in non recovery of cost of land and development charges Rs 3.139 million from the dwellers.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends grant of proprietary rights to dwellers besides collection of cost of land and development charges under intimation to Audit.

[AIR Para No.8]

1.2.3.5 Overpayment on account of cleaning of sewerage lines - Rs 1.196 million

As per item 18 of Chapter 21 (Sewerage) de-silting of disposal work rate was Rs 733.15/100 Cft.

TMO Sargodha paid Rs 1.336 million on account of cleaning of sewerage lines through venching machine, at higher rates as compared to MRS. Detail of calculations is as under:

Name of Schemes	Contractor	Description	Rate applied	Rate Admissible, if converted MRS rate in RFT	Excess Rate paid	Qty	Amount (Rs)
Cleaning of sewerage lines with venching machine	Farooq Jamil	De-silting of 30" dia line	369.49/Rft	40/Rft	329.49	2135 Rft	703,461
		De-silting of 24" dia line	250/Rft	25/Rft	225	2190 Rft	492,750
Total							1,196,211

Audit is of the view that due to weak internal control and financial controls abnormal high rates were paid.

This resulted in overpayment of Rs 1.196 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit stresses for recovery of the overpaid amount besides fixing of responsibility of overpayment against the person (s) at fault.

[AIR Para No.27]

1.2.4 Performance

1.2.4.1 Non realization of receipts – Rs 2.125 million

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

Branches of TMA Sargodha issued 2263 notices for recovery of fine/license fee etc valuing Rs 2.772 million against which an amount of Rs 647,000 was realized and an amount of Rs 2.125 million was not realized till the close of the financial year 2015-16 as detailed below:

Sr. No.	Branch	No. of Notices Issued	Value of Tickets	Notices Cleared	Amount realized during 2015-16	Pending Amount (Rs)
1	TO Revenue	1567	1,662,000	304	647,000	1015000
2	License Branch	696	1,109,700	Nil	Nil	1,109,700
Total		2263	2,771,700	304	647,000	2,124,700

Audit is of the view that due to weak financial discipline and weak internal controls receipt was not realized.

This resulted in non realization of receipt of Rs 2.125 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit stresses on recovery of the receipt under intimation to audit.

[AIR Para No.22]

1.3 TMA Bhalwal

1.3.1 Misappropriation / Fraud

1.3.1.1 Misappropriation of receipts - Rs 12.248 million

According to Rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence. Moreover as per Rule 76 of PDG and TMA Budget Rules 2003 the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the government account, under the proper receipt head.

Receipts of Rs 12.248 million of TMA Bhalwal for the year 2015-16 was handed over by different branches i.e TO(F), TO(R), TO(I&S) to Mr. Sohail Ahmad Receipt Clerk but the stated amount was not deposited into the TMA account.

Audit is of the view that misappropriation was occurred due to weak internal controls and non reconciliation of receipts by the management of TMA.

This resulted in misappropriation of receipts of Rs 12.248 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery besides investigation of the matter for fixing responsibility against the person (s) at fault.

[AIR Para No.30]

1.3.2 Irregularity and Non-compliance

1.3.2.1 Irregular construction of housing schemes– Rs 229.320 million

According to Chapter II, Rule 6 sub rule b (iii) of The Punjab Weekly Gazette March 17, 2010, “area of proposed scheme is not less than 100 Kanals”. Further as per rule 10 sub rule 2 D, it was mandatory to allocate 5% to 10% area to Public Buildings.

TMO Bhalwal granted the NOCs to the following housing schemes but the said schemes were not fulfilling the requisite criteria in violation of rule ibid. Detail is as under:

Sr.#	Name of Scheme	Minimum area approval of scheme as per rule	Area available against which scheme was approved	Deficient Area in Kanals	Public Area as per rules (Minimum)	Public area at site	Deficient Area in Kanal	Cost of land (Rs)
1	Life City Bhalwal	100 K	94 k 07 Marla	6	5 K	5.07	-	49,920,000
2	Al Nawaz Valley	100 K	78 K	22	5K	1K 16 Marla	3 K	179,400,000
Total								229,320,000

Audit is of the view that due to defective financial discipline and weak internal controls NOC were issued without fulfillment of initial requirements.

This resulted in un-authorized approval of and non realization of receipts.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends investigation in the matter for fixing responsibility against the person (s) at fault besides recovery of the fees.

[AIR Para No.20]

1.3.2.2 Irregular expenditure on electricity bill and repair & maintenance - Rs 6.672 million

As per MOU signed by TMA and Anjamaan e Samaji Behbood (NGO) in 2006, all operational cost should have to be borne by the NGO.

TMO Bhalwal made payment of Rs 5.384 million on account of electricity charges for water supply and public park during the financial year 2015-16 despite the fact that Changa Pani Scheme was handed over to an NGO and Brig. Afzal Cheema Shaheed Park was auctioned to a contractor respectively with the condition that the expenditure and operational cost will be borne by the NGO and contractor prior to the period of Audit.

Similarly, Rs 1.288 million were also spent on repair and maintenance of Changa Pani water supply by the TMA. Detail is as under:

Sr. No.	Expenditure	Amount (Rs)
1	Changa Pani Water Tube Well Bhalwal	8,500
2	Sand Pipe	97,960
3	Pipe	98,954
4	filling of sand	98,500
5	Pipe Change	8,000
6	Manhole	66,500
7	Water Sample test	4,000
8	Sand	14,595
9	Water Supply	14,983
10	PC Pipe	545,509
11	Pipe	299,699
12	Pipe	30,816
	Total	1,288,016

Audit is of the view that due to defective financial management the electricity bill and expenditure on repair were paid by TMA.

This resulted in the un-authorized payment of electricity bill and repair and maintenance Rs 6.672 million by TMA.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends that the expenditure be recovered from the contractors and NGO besides fixing responsibility against the person (s) at fault.

[AIR Para No.32 & 35]

1.3.2.3 Irregular expenditure on account of street lights - Rs 2.458 million

According to Rule 12 (2) of PPRA Rule 2014, (2) Subject to rule 13, any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

TMO Bhalwal made purchase of street lights through quotations and incurred expenditure of Rs 2.458 million during the financial year 2015-16 in violation of Rule *ibid*. Detail is as under:

Branch	Budget	Expenditure (Rs)
Bhalwal	1,000,000	753,354
Bhera	200,000	74,886
To (I&S)	2,000,000	1,629,760
Total	3,200,000	2,458,000

Audit is of the view that due to defective financial management expenditure was incurred in violation of PPRA Rules.

This resulted in irregular expenditure of Rs 2.458 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility against the persons at fault under intimation to Audit.

[AIR Para No.31]

1.3.3 Internal Control Weaknesses

1.3.3.1 Loss due to less realization of receipts - Rs 12.624 million

According to Rule 16 (1) and 79 (3) of PDG and TMA Budget Rules 2003, on receiving the estimates of receipts from the Collecting Officer, each Head of Offices concerned shall finalize and consolidate the figures furnished by his Collecting Officers. The Head of Offices and Collecting Officers shall be responsible for the correctness of all figures supplied to the Finance and Budget Officer and the sanction of the competent authority is necessary for the remission of, and abandonment of claims to revenue.

TMO Bhalwal less realized Rs 12.623 million on account of receipt against revised budgeted amount during 2015-16. Detail is as under.

Revised Budgeted Demand (Rs)	Receipt Realized (Rs)	Less Realization (Rs)
40,264,000	27,640,209	12,623,791

Less realization of receipt was occurred due to poor financial control.

This resulted in non achievement of targets of Rs 12.623 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till finalization of this Report.

Audit recommends fixing of responsibility against the person (s) at fault.

[AIR Para No.38]

1.3.3.2 Less recovery of penalties - Rs 9.581 million

According to clause 39 - A & C of agreement, the time allowed for carrying out the work as entered in the tender shall be strictly observe by the contractor. The works shall through the stipulated period of the contract be proceeded with all due diligence in accordance with the programme of work. If work remained incomplete provided always that the entire amount of the work to be paid under the provisions of this clause shall not exceed ten percent of the estimated cost stated in item (b) of the memorandum of work annexed here to.

TMO Bhalwal did not recover the amount of penalty of Rs 7.034 million from the contractors during the financial year 2015-16, due to non completion of work in time. The amount of the penalty amounting to Rs 0.178 million recovered and deposited into TMA Account leaving balance amount of Rs 7.212 million from the concerned contractors. **(Annex-D)**

Similarly, TMO Bhalwal incurred an expenditure of Rs 47.379 million on the schemes for execution up to the dates mentioned in the work orders during the financial year 2015-16. Neither the schemes were completed within the stipulated period nor the amount of penalty for Rs 2.369 million were recovered from the contractors. **(Annex-E)**

Audit is of the view that due to defective financial discipline the schemes were not completed within the given time and penalties were not imposed on the contractors.

This resulted in less recovery of penalties Rs 9.581 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of the amount under intimation to Audit.

[AIR Para No.14 &15]

1.3.3.3 Non recovery of pay & allowance from contractor - Rs 4.680 million

As per condition 19 of contract agreement between Contractor & TMA Authorities, Contractor was bound to collect receipt through TMA's Staff. He was also responsible to bear all the expenditure of pay & allowance of said deployed staff.

TMO Bhalwal awarded collections rights to different contractors during 2015-16 but pay & allowances of deputed TMA staff was not recovered from the contractors. The management also did not make serious efforts to recover the amount of pay and allowances from the contractors. Detail is as under:

Sr. No.	No. of Contracts	2 Staff Appointed at each contract, Total staff deployed	Per month Average Salary	Total Months	Total recovery (Rs)
1	13	26	15,000	12	4,680,000

Due to weak internal and financial controls recoveries were not made from contractors.

This resulted in non-recovery of Rs 4.680 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixation of responsibility for lapse and negligence against the person at fault beside recovery of the amount.

[AIR Para No.27]

1.3.3.4 Loss due to non-collection of monthly rent - Rs 3.744 million

According to Rule 76 of Punjab District government and TMA Budget Rules 2003 the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the government account, under the proper receipt head. Further, as per letter No.T-84/7490/LF dated 30-04-1969, where it is considered that permission may continue, then permission should be granted to all. Uniformly arrears plus penalties should be realized from those who have encroached without permission and without Tehbazari licenses, if they do not then action for demolition should take place.

There were 26 points of encroachment at general bus stand at Bhalwal from which the TMA collected encroachment fee. With the passage of time these points were converted into regular shops. TMA neither recovered the occupied area where shops were established nor imposed any monthly rent at the occupied persons during the period 2015-16. (**Annex-E**)

Audit is of the view that neither penalties were imposed willfully by TMA nor land was vacated by illegal encroachers.

This resulted in non-recovery of Rs 4.032 million from land encroachers.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixation of responsibility for lapse and negligence against the person at fault beside recovery.

[AIR Para No.28]

1.3.3.5 Non-recovery of arrears of water charges – Rs 3.519 million

According to Rule 76 of PDG and TMA (Budget) Rules, 2003 read with Section 18(2) of PLGO, 2001, 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 the proper receipt head.

TMO Bhalwal had 3041 active water supply connections in 2009 and kept on supplying water till 2013. In 2013 a scheme named “Changa Pani” started supply of water in some area of city. TMA discontinued water supply operations in the city and also did not recover the arrears of water supply charges for the period 2009 to 2013. Detail is as under:

No. of connections	Rate	Months	Annual Demand in 2009	Amount Recovered in 2009	Arrears in 2009	Period of arrears 2009-13	Total Arrears (Rs)
3041	30	12	1,094,760	215,050	879,710	4	3,518,840

Audit is of the view that due to weak financial controls arrears were not recovered.

This resulted in non-recovery of arrears Rs 3.519 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit stresses on recovery of the arrears of water charges.

[AIR Para No.25]

1.3.3.6 Non-recoupment of funds from Irrigation Department – Rs 2.388 million

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

TMO Bhalwal incurred Rs 2.388 million during the year 2015-16 to protect the land from erosion at bank of river Jhelum near Gaga Village on the request of Irrigation Department Sargodha and orders of the DCO Sargodha but the expenditure was not recouped from the Irrigation Department.

Audit is of the view that due to defective financial management the expenditure of Rs 2.388 million was not recouped from the concerned department.

This resulted in non recoupment of funds of Rs 2.388 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends the expenditure be recouped from the concerned department.

[AIR Para No.34]

1.3.3.7 Non recovery of arrears on account of rent of shops - Rs 2.243 million

According to Rule 76 of Punjab District government and TMA Budget Rules 2003 the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the government account, under the proper receipt head.

TMO Bhalwal recovered Rs 0.831 million from the tenants against annual rent of Rs 3.074 million for financial year 2015-16 for 139 shops while Rs 2.243 million was not recovered. (**Annex-G**)

Audit is of the view that due to weak internal and financial controls undue financial benefit was granted to shop keepers.

This resulted in non recovery of arrears of Rs 2.243 million

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery besides fixing of responsibility for lapse and negligence against the persons at fault under intimation to Audit.

[AIR Para No.24]

1.3.3.8 Non-deduction of effect of de-escalation in the prices of diesel, bitumen and steel – Rs 1.953 million

According to clause 55(I) of contract agreement, where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the acceptance of tender and before the completion of contract the amount payable/recoverable shall be adjusted to the actual variation in the cost of item concerned. Further, the base

price for the purpose of calculation of price variation shall be the price prevalent in the month during which the last day of the submission of tender falls as per clause 55 (3) of contract agreement.

TMO Bhalwal made payments to different contractors but did not adjusted 5% and above decrease in the prices of diesel, bitumen and steel. **(Annex-H)**

Audit is of the view that due to weak internal and financial controls price escalation was not adjusted.

This resulted in an overpayment due to non-deduction of effect of de-escalation in the prices of diesel, bitumen and steel of Rs 1.953 million

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of the stated amount under intimation to Audit.

[AIR Para No.2, 3, 4, 5, 6, 7, 8, 9, 10 & 11]

1.3.3.9 Non realization of conversion fee - Rs 1.473 million

According to Chapter VIII Conversion and Betterment Fee Rule 60, fee for conversion of land use.– (1) A City District Government or a Tehsil Municipal Administration shall levy following fee for conversion of land use:(a) 26 the conversion fee for the conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be as under:- Value of land as per Valuation Table Conversion fee 26 Subs. of clause (a) by Notification No.SOR(LG)38-18/2009, dated 06.06.2012. Conversion fees will be charged at the following rates

- i. Less than one million rupees 5%
- ii. From one million rupees to ten million rupees 10%
- iii. More than ten million rupees 20%

Provided that in case of non-availability of Valuation Table, the value of the land shall be as per average sale price of the preceding twelve months of the land in the vicinity];

TMO Bhalwal issued Preliminary Planning Permission to the following housing societies but conversion fee @1% of total value was not collected during the financial year 2015-16. Detail is as under:

Sr. #	Name of Scheme	Total Area	D.C Rate	Total Value (Rs)	Conversion Fee @ 1% (Rs)
1	Hakam City	286 K	150,000	42,900,000	429,000
2	Makkah City	105	150,000	15,750,000	157,500
3	Canal View	101	150,000	15,150,000	151,500
Total				73,800,000	738,000

Similarly, TMO Bhalwal neither issued notices for the recovery of conversion fee nor taken any action against the following Orange factories, which were established in the limits of TMA Bhalwal during the financial year 2015-16. **(Annex-I)**

Audit is of the view that due weak internal controls undue financial benefit was granted to the housing societies.

This resulted in non-realization of receipt of Rs 1.473 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of the stated amount under intimation to Audit.

[AIR Para No.21 &22]

1.3.4 Performance

1.3.4.1 Loss on account of rent of shops - Rs 17.430 million

According to Government of the Punjab Local Government & Rural Development Department letter No. SO.III (LG)2-11/80(P) Dated, the 30th May, 2003, 10% annual increase in rent of land/shops leased by the Local Governments.

TMO Bhalwal rented out 139 shops but shops were not open auctioned since of the allotment. Moreover, rent of shops were not annually increased. TMA recovered very low rent comparing the market rents of the similar shops. **(Annex-J)**

Audit is of the view that due to weak internal controls undue financial benefit was awarded to the tenants.

This resulted in loss of Rs 17.430 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixation of responsibility of loss against the person (s) at fault.

[AIR Para No.23]

1.4 TMA Shahpur

1.4.1 Irregularity and Non-compliance

1.4.1.1 Unauthorized technical sanction – Rs 7.850 million

As per Finance Department, Government of the Punjab vide letter No. FD(FR)11-5/82 dated 2.04.2002, The Governor of the Punjab has approved TS powers as under;

1. TO(I&S) (BS-18) of District Headquarter TMA up to Rs 5.0 million
2. All schemes of other TMAs in the District up to Rs 5.0 million will be submitted to TO(I&S) of District Headquarter TMA, whereas schemes exceeding Rs 5.0 million and upto Rs 20.0 million will be submitted to EDO (W&S) of the concerned district for TS.

TMO Shahpur obtained Technical Sanction of the schemes from Technical Sanction obtained from LG&CD and Public Health Engineer Department instead from TO(I&S) (BS-18), of District Headquarter TMA during 2015-16 in violation of above directions of the Finance Department. Detailed is as under:

Scheme	Executed	Estimated cost (Rs)	TS granted
Improvement/rehabilitation of road from abadi bhai khan to Jehanabad road 6250 RFT	CCB Awami Pukar	5,000,000	Chief Engineer LG&CD Lahore
Beautification of City Shahpur	TMA Shahpur	2,000,000	-do-
Beautification of Kalama Chowk Shahpur	-do-	850,000	-do-
Total		7,850,000	

Audit is of the view that due to weak financial management rules not followed properly

This resulted in irregular expenditure of Rs 3.400 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audits recommend regularization of the expenditure from the competent forum.

[AIR Para No.11 & 18]

1.4.1.2 Irregular expenditure on CCB scheme – Rs 3.933 million

According to Rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence. Further as per letter No. RO (TECH) FD 10-2/2001 dated 22nd November, 2006 of Finance Department Government of the Punjab, contractor profit (10%) and overhead charges (10%) would only be admissible where the project is executed by CCB through contractor.

TMO Shahpur released Rs 3.933 million (TMA share) to Al-Rehmat CCB scheme for “improvement / rehabilitation of road from abadi bhai khan to jehanabad road 6250 RFT” during 2014-16. The scheme was approved by the Tehsil Development Committee as on 26.12.2014 for costing Rs 5.0 million. Detail is as under:

(Rs in million)		
CCB Name	CCB Scheme	Amount
Al Rehmat CCB	Improvement / rehabilitation of road from Abadi Bhai Khan to Jehanabad road 6250 RFT	3.933

Following short comings were observed in execution of the scheme by CCB.

- i. CCB share of 20% was deposited on 10th April 2015 whereas request for 2nd installment was initiated on 7th April 2015.
- ii. Number of Tender form issued and received was not available on record. Chances of Pool of tendering could not be eliminated.
- iii. The signatures of the committee on received forms were not on record.
- iv. The attendance sheet of the contractor on bid opening was not on record.
- v. Contractor agreement was not available indicating that the work was done by CCB itself hence 20% contractor profit should be recovered.
- vi. Estimate was got approved from EE LG&CD Sargodha which is not competent to accord the sanction

- vii. The pictures of the site before and after the completion of scheme were not on record to assess Natural Surface Level (NSL) and Final Surface Level (SFL).
- viii. The PC-I of the scheme was not prepared
- ix. The sanction of TS accorded by the Executive Engineer (EE) LG&CD Sargodha Circle was without date and without forwarding through proper channel for approval.
- x. The bank statement of the CCB for payment purpose was not on record
- xi. The vouched bills for payment to contractor were not produced. Furthermore unspent balance was also not refunded.

Audit is of the view that due to weak Internal Controls, procedures for the execution of CCB Schemes were not followed.

This resulted in irregular expenditure of Rs 3.433 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends finalization of inquiry at the earliest besides fixing of responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No.5]

1.4.2 Internal Control Weaknesses

1.4.2.1 Non-deposit of performance security – Rs 2.327 million

According to Clause 26-A of the contract under Government Instruction for the guideline as notified by the Government of the Punjab, Finance Department vide letter No. RO(Tech) FD1-2/83 (vi) (P) dated 6th April 2005, in case the total tendered amount is less than 5% of the approved estimate (DNIT) amount, the lowest bidder will have to deposit additional performance security in the Scheduled Bank ranging from 5% to 10% within 15 days of the issuance of notice or within expiry period of bid whichever is earlier.

TMO Shahpur got executed different schemes in which contractors offered rates below 5 % of the TS estimates but performance security amounting to Rs 2.327 million was not realized in violation of rule **ibid.** (**Annex-K**)

Audit is of the view that due to weak Internal Controls, procedures for the execution of Development Schemes were not followed.

This resulted in non deposit of performance security of Rs 2.327 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends investigation against the person (s) at fault under intimation to Audit.

[AIR Para No.6]

1.4.2.2 Excessive expenditure on the eve of mela – Rs 1.362 million

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

TMA Shapur purchased and consumed the following items / material almost double in terms of quantity and rates as compare to the previous year or the current prevailing market rate on the mela of shah shamas sherazi during the year 2015-16 as detailed below:

Sr. No.	Description	Amount 2015-16	Amount 2014-15	Difference (Rs)
1	Lighting of Darbar	67,700	13,000	54,700
2	Purchase of phool pati	68,000	11,600	56,400
3	P/L of tin boora (sawdust)	79,600	15,500	64,100
4	Tent pegging	39,600	21,500	18,100
5	Purchase of bamboos	103,100	52,000	51,100
6	Purchase of crockery	30,715	0	30,715
7	Invitation cards	157,800	87,500	70,300
8	Purchase of shield & cups	271,200	71,000	200,200
9	Rent of tentage	768,000	65,000	703,000
10	Provision of panaflex and steamer	200,000	86,000	114,000
Total		1,785,715	309,500	1,362,615

Audit is of the view that due to defective financial discipline excess expenditure of Rs 1.362 million was incurred.

This resulted in excessive expenditure of Rs 1.362 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility against the persons at fault under intimation to audit.

[AIR Para No.24]

1.4.2.3 Use of substandard bitumen - Rs 1.174 million

According to clause at Serial No.4 of contract agreement bitumen will be arranged by the contractor himself from the National Refinery Limited, Karachi and documentary proof shall be provided to the engineer incharge before the release of the payment against the work done.

TMO Shahpur made payment of Rs 1.174 million to the contractor on account of bitumen (TST Work) without obtaining invoice of the National Refinery Karachi during the year 2016-17. Details is as under:

Sr. No.	Name of Scheme	Name of contractor	TST (Rs)
1	Rep./Const. of matted road from same nallah to radha nagar	Al-Jabbar	877,602
2	Const./repair of road Falak Sher Lak Dakhali Shahpur	Construction	379,781
Total			1,174,385

Audit is of the view that expenditure was incurred in violation of the Rule ibid.

This resulted in substandard bitumen of Rs 1.174 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of the expenditure besides fixing responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No.17]

1.5 TMA Sillanwali

1.5.1 Misappropriation / Fraud

1.5.1.1 Misappropriation on account of electricity - Rs 0.462 million

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

Scrutiny of Form LA-46 of CO Unit of TMA Sillanwali revealed that an expenditure of Rs 2.813 million was drawn on account of electricity bills of water supply schemes and street lights of different roads during the financial year 2015-16. As per electricity meters in the name of TMA total the bills was Rs 2.351 million. Hence, Rs 0.462 million was drawn in excess of the actual bills. **(Annex-L)**

Audit is of the view that due to defective financial discipline expenditure of Rs 2.813 million was incurred without maintenance of proper record.

This resulted in misappropriation of Rs 0.462 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends investigation of the matter for fixing responsibility against the persons at fault besides recovery under intimation to Audit.

[AIR Para No.4]

1.5.2 Irregularity and Non-compliance

1.5.2.1 Non-maintenance of cash book - Rs 79.943 million

As per rule 2.2 of PFR Vol.1

- i. All cash transactions should be entered in the cash book and attested in token of check.
- ii. The cash book should be completely checked and closed regularly
- iii. In token of check of cash book the last entry checked therein should be initialed (with date) by the Govt. servant concerned on each occasion.
- iv. Treasury schedule and the cash book be compared
- v. At the end of each month, the head of office should personally verify the cash balance and, record below the closing entries in the cash book, a certificate to the effect over his dated signatures specifying both in words and figures, the actual cash balance.

TMO Sillanwali did not prepare the basic and complementary document i.e. cash book (General) of an expenditure of Rs 79.943 million for the financial year 2015-16. In the absence of this most important document expenditure incurred during the period could not be authenticated and verified.

Audit is of the view that due to weak internal controls cash book was not prepared.

This resulted in non-maintenance of cash book.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility of non-maintenance of cash book against the person (s) at fault.

[AIR Para No.8]

1.5.2.2 Irregular expenditure on CCB schemes - Rs 3.125 million

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

TMO Sillanwali incurred an expenditure of Rs 3.125 million on a CCB schemes in the period 2015-16. The schemes were executed by CCB Named Al-Rehmat Citizen Community Board namely Construction of Drain, soling, Resoling and nulla chak no 127/SB and Construction of Soling, Resoling and pullian chak no 164, 119 and 123. The scheme was approved by the Tehsil Development Committee as on 26.12.2014 following short comings were pointed out:

The attendance sheet of the contractor on bid opening was not on record

- i. The No. of Tender form issued and received was not on record the chances of Pool of contract/scheme cannot be eliminated
- ii. As the Tehsil development committee (TDC) was held in August 15 hence the rates of the same bi-annual should be applied instead of previous bi annual.
- iii. The signature of the committee on received forms were not on record
- iv. Estimate was got approved from EE LG&CD Sargodha which is not competent to accord the sanction
- v. The pictures of the site before and after the completion of scheme were not on record to assess the area of Natural Surface Level (NSL) and Final Surface Level (SFL).
- vi. The PC-I of the scheme was not prepared
- vii. The sanction of TS accorded for the construction of Soling, Resoling and pullian chak no 136,164, 119 and 123 by the Executive Engineer LG&CD Sargodha Circle seems doubtful as the TDC meeting was held on 28.08.15 at 10 am and the sanctioned by the engineer incharge was of the same date without forwarding Executive Engineer LG&CD Sargodha Circle for approval through proper channel.
- viii. The bank statement of the CCB for payment purpose was not in record.
- ix. The vouched bills for payment to contractor were not produced to verify the date of payment with bank statement to contractor as per MB.

Audit is of the view that due to weak Internal Controls, procedures for the execution of CCB Schemes were not followed.

This resulted in irregular expenditure of Rs 3.125 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of expenditure besides fixing of responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No.2]

1.5.3 Performance

1.5.3.1 Loss to government due to less collection of receipts than budgeted target – Rs 3.420 million

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

TMO Sillanwali set budget target for the collection of receipts amounting to Rs 70.847 million for the financial year 2015-16, but only Rs 67.427 million was collected. In this way fixing irrational budget income targets TMA plans the development schemes, which were remained incomplete due to poor budgeting and shortage of funding. Detail is as under:

(Rs in million)

Year	Particulars	Budget Target	Achievement	Less Collection
2015-16	Receipt	70.847	67.427	3.420

Audit is of the view that due to defective financial management the receipt targets were fixed high without any budgetary planning to justify the forecasted expenditure.

This resulted in loss on account of receipt Rs 3.420 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends that the responsibility be fixed against the person (s) at fault.

[AIR Para No.15]

1.6 TMA Sahiwal

1.6.1 Misappropriation / Fraud

1.6.1.1 Fraudulent expenditure on eve of Ramadan Bazar - Rs 1.071 million

According to rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. Further, according to PPRA Rules, 2014, Chapter-I, Rule-2 (p) 'corrupt practice' means the offering, giving, receiving, or soliciting of anything of value to influence the action of a public official or the contractor in the procurement process or in contract execution to the detriment of the procuring agency.

TMO Sahiwal incurred Rs 1.071 million on purchases of Metal Detector, Walk through Gates and purchase of tentage for the arrangement of Ramadan Bazar during the financial year 2015-16, The publishing date of advertisement was 29th June, 2015 and closing date for submission of tender was 13 July, 2015. It is worth mentioning that Ramadan was started on 18th June, 2015. This clearly shows that purchases were made after the departure of Ramadan. Moreover neither dates mentioned on quotations nor available on dispatch register/Central Diary Register.

Audit is of the view that due to weak Internal and Financial Controls bills were drawn fraudulently.

This resulted in fraudulent payment of Rs 1.071 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends that matter be inquired under intimation of Audit.

[AIR Para No.28]

1.6.2 Irregularity and Non-compliance

1.6.2.1 Irregular expenditure without issuing of bid documents – Rs 100 million

According to Rule 25 of PPRA Rules, 2014, (1) Procuring agency shall formulate precise and unambiguous bidding documents that shall be made available to the bidders immediately after the publication of the invitation to bid.

(2) For competitive bidding, whether open or limited, the bidding documents shall include the following:

- a) Invitation to bid;
- b) Instructions to bidders;
- c) Form of bid;
- d) Form of contract;
- e) General or special conditions of contract;
- f) Specifications and drawings or performance criteria
- g) (Where applicable);
- h) List of goods or bill of quantities (where applicable);
- i) Delivery time or completion schedule;
- j) Qualification criteria (where applicable);
- k) bid evaluation criteria;
- l) Format of all securities required (where applicable);
- m) Details of standards (if any) that are to be used in assessing the quality of goods, works or services specified;

TMO Sahiwal published different advertisements on PPRA website during the financial year 2014-16, but not in a single case bidding documents were prepared in consistency with rules, which was violation of rule ibid. In absence of tender form and bidding documents, valuable contractors could not participate in the competitive process. Department made purchases through un-registered person on hand made bills having no date and ref. numbers. Moreover, it was also noticed that TMA authorities did not assess the estimated cost before floating the tenders which was against the PPRA rules.

Audit is of the view that due to weak Internal and Financial Controls purchases were made in violation of PPRA Rules.

This resulted in irregular expenditure of Rs 100 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends inquiry of the matter besides fixing responsibility for unauthorized and doubtful expenditure under intimation to Audit.

[AIR Para No.18]

1.6.2.2 Irregular payment of securities to TO (I&S) instead of contractors – Rs 7.536 million

According to instruction laid down in article 399 CPWA code, Para 54 DFR and Para 12.7 of PFR Vol-I, all lapsed, confiscated and unclaimed deposits lying more than 03 complete years may be credit to government revenue / local fund.

Tehsil Accounts Officer TMA Sahiwal made payment of securities for the period of November 2004 to June 2012 to TO (I&S) instead cross cheques in the names of contractors. The amount of securities was primarily credited to TO (I & S) DDO account instead of cross cheques to contractors. Further disbursement of these securities to contractors was not shown to audit for verification. Chances of misappropriation could not be ruled out.

Audit is of the view that due to weak financial management payment was made to TO (I&S) instead of contractors.

This resulted in an-unauthorized payment of Rs 7.536 million out of local fund.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility of un-authorized payment against the person (s) at fault.

[AIR Para No.12]

1.6.2.3 Wasteful expenditure on handling solid waste & improper handling of solid waste – Rs 2.624

As per Section 54 and Sub-section h(iv) of PLGO,2001, the functions and powers of the Tehsil Municipal Administration shall be to sanitation and solid waste collection and sanitary disposal of solid, liquid, industrial and hospital wastes. Furthermore according to EPA Punjab the waste should

be transported in well maintained, designated and covered vehicles. No waste collection should be allowed in busy streets during peak hours. Every transportation vehicle must have fixed routes, which should be established by the district governments. No hazardous material must be allowed to mix with domestic waste. Waste should be collected every other day. However, collection could be made earlier or later, depending on the locality's requirement.

TMO Sahiwal did not adopt proper solid waste management system right from collection of solid waste up to its proper disposal. Much of the uncollected waste poses serious risk to public health through clogging of drains, formation of stagnant ponds and providing breeding ground for mosquitoes and flies with consequent risks of malaria, cholera and dengue. In addition because of poor planning collected waste finds its way in dumping grounds, open pits, ponds, rivers and agriculture land. Audit observed the following irregularities in violation of the rule *ibid*.

- i. Vehicles trolley's were not Covered.
- ii. Vehicles went for collection of waste in peak hours.
- iii. No fixed routs were available.
- iv. No garbage yard was available for dumping waste.
- v. Movement of tractors deputed for shifting of solid waste was not recorded in detail on Log books.
- vi. In view of above expenditure incurred on POL and staff deployed to collect the garbage was wasteful. The detail is as under:

Sr.#	Description	Amount (Rs)
1	POL of Tractor	1,327,899
2	Staff Deployed on handling solid waste (6 Employee @ 9000 Avg Pay*2)	1,296,000
Total		2,623,899

Audit is of the view that due to weak financial management, expenditure was incurred without fulfillments of codal formalities.

This resulted in wasteful expenditure of Rs 2.624 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility of lapse and negligence against the person (s) at fault.

[AIR Para No.27]

1.6.3 Internal Control Weaknesses

1.6.3.1 Non-deduction of price variation on account of bitumen - Rs 2.429 million

According to clause 55 (I) of contract agreement, where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the acceptance of tender and before the completion of contract the amount payable/recoverable shall be adjusted to the actual variation in the cost of item concerned. Further as per clause 55 (3) of contract agreement, the base price for the purpose of calculation of price variation shall be the price prevalent in the month during which the last day of the submission of tender falls.

TMO Sahiwal did not adjusted 5% and above decrease in the prices of bitumen in annexed 8 works during FY 2015-16 in violation of above rules. **(Annex-M)**

Audit is of the view that due to weak internal controls the decrease in the prices of bitumen was not adjusted.

This resulted in overpayment and undue financial benefit to contractor of Rs 2.429 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery besides fixing of responsibility for lapse and negligence against the person at fault under intimation to Audit.

[AIR Para No.2, 3, 4, 5, 6, 7, 8 & 9]

1.6.3.2 Non recovery of pay & allowance from contractor - Rs 1.800 million

As per terms & Condition laid down in contract agreement of TMA, as per Agreement between Contractor & TMA Authorities, Contract was bound to collect receipt through TMA's Staff. He was also responsible to bear all the expenditure of pay & allowance of said deployed staff.

TMO Sahiwal awarded contract of five collection rights to the contractors during the financial year 2015-16. As per referred criteria contractor was bound to collect the receipt through TMA staff and to pay their salaries alongwith other emoluments permissible to them. But no

staff was attached with the contractor nor were dues recovered from him. In this way government sustained a heavy monetary loss of Rs 1.800 million in shape of payment of pay & allowance to 10 staff members from its own exchequer. Detail is as under:

Sr.#	No. of Contracts	2 Staff Appointed at each contract, Total staff deployed	Per month avg. Salary (Rs)	Total Months	Total recovery (Rs)
1	5	10	15,000	12	1,800,000

Audit is of the view that due to weak financial and internal controls pay and allowances of staff was not realized from contractor.

This resulted non realization of pay and allowances Rs 1.800 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of pay and allowances besides fixing of responsibility against the person at fault under intimation to audit.

[AIR Para No.26]

1.6.3.3 Non-recovery of rent of shops - Rs 1.149 million

According to Rule 76(1) read with Rule 77, 78 & 79 of PDG & 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 the local government fund under the proper receipt head.

TMO Sahiwal did not recover the arrears of rent of shops from the listed below tenants for the FY 2014-16. The detail is given as under:

Sr.#	Name of Person	Monthly Rent (Rs)	Arrear (Rs)
1	Muhammad Yaqoob	3,000	346,605
2	Allah Ditta	3,000	159,800
3	Muhammad Dilshad	2,790	642,458
		Total	1,148,863

Audit is of the view that due to weak Financial Management, amount of rent of shops was not recovered from the shop-keepers.

This resulted in non-realization of arrears of rent of shops Rs 1.149 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of rent besides fixing of responsibility against the person (s) at fault.

[AIR Para No.21]

1.7 TMA Kotmomin

1.7.1 Non Production of Record

1.7.1.1 Non production of record - Rs 1.238 million

According to Section 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, Section 115 (6) of PLGO 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

TMO Kotmoman incurred an expenditure of Rs 1.238 million on sports during 2014-15 but relevant record of the same was not found available to verify the expenditure.

Audit is of the view that the relevant record of expenditure was not maintained and produced to Audit for verification which may lead to likely misappropriation and misuse of public resources.

This resulted in non production of record of Rs 1.238 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends that record be produced to audit for verification besides action against the person at fault for non production of record.

[AIR Para No.9]

1.7.2 Irregularity and Non-compliance

1.7.2.1 Unjustified payment to daily paid staff- Rs 16.554 million

As per Wage Rate 2015 the appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.9.2004.

TMO Kotmoman, appointed daily wages staff without open advertisement in the press and observing codal formalities in violation of the above instructions. Further probe in the matter revealed that work charged register and attendance sheet of the daily wagers were maintained. The detail is as under :

Period	No. of days	No of Employees	Rate (Rs)	Amount (Rs)
01.07.15 to 27.09.15	89	100	465	4,138,500
01.10.15 to 28.12.15	89		465	4,138,500
0.01.16 to 30.03.16	89		465	4,138,500
01.04.16 to 28.06.16	89		465	4,138,500
Total				16,554,000

Audit is of the view that due to weak financial discipline and weak internal control codal formalities were not observed.

This resulted in irregular payment of Rs 16.554 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility of irregular appointment against the person (s) at fault.

[AIR Para No.7]

1.7.2.2 Doubtful consumption of POL - Rs 4.318 million

Para 20 of west Pakistan staff vehicle (use and maintenance) rule 1969 laid down that log book containing petrol account, history sheet and all expenditure incurred there on should be maintained for each Government vehicle. As well as per Annexure 7.1 and 7(9) of B&R Manual, annual estimate of repair and maintenance of each Govt Vehicle taking both direct and indirect charges should be prepared and TS by competent authority and Art.162-163 of A/c code Vol-III laid down that

operation and out turn charges should be closed / adjusted at the end of year.

CO Unit (HQ), TMA Kotmoman incurred expenditure of Rs 4.318 million on account of POL on tractors and peter engines during 2014-16 but no log books were maintained nor available on record to verify the expenditure. (**Annex-N**)

Audit is of the view that due to weak internal and financial controls the accounts record was not maintained neither produced for audit scrutiny.

This resulted in doubtful consumption of POL Rs 4.318 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends that record be produced to audit for verification besides action against the person at fault for non-production of record.

[AIR Para No.14]

1.7.2.3 Unauthorized technical sanction – Rs 3.400 million

As per Finance Department, Government of the Punjab vide letter No. FD(FR)11-5/82 dated 2.04.2002, The Governor of the Punjab has approved TS powers as under;

1. TO(I&S) (BS-18) of District Headquarter TMA upto Rs5.0 million
2. All schemes of other TMAs in the District up to Rs 5.0 million will be submitted to TO(I&S) of District Headquarter TMA, whereas schemes exceeding Rs 5.0 million and upto Rs 20.0 million will be submitted to EDO (W&S) of the concerned district for TS.

TMO Kotmomin obtained Technical Sanction of the schemes from Technical Sanction obtained from LG&CD and Public Health Engineer Department instead from TO(I&S) (BS-18), of District Headquarter TMA during 2014-15 and 2015-16 in violation of above directions of the Finance Department. Detail is as under:

Year	Scheme	Estimated Cost (Rs)	TS granted
2015-16 & 2014-15	Beautification of City Kot Momin	20,00,000	CH (HQ) LG&CD, Lahore
	Construction & Repair Road Ada Lilliani to High School	1,400,000	
Total		3,400,000	

Audit is of the view that due to weak financial management rules not followed properly

This resulted in irregular expenditure of Rs 3.400 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of the expenditure from the competent forum.

[AIR Para No.15]

1.7.2.4 Irregular expenditure on account of development scheme Rs 2.295 million, recovery thereof - Rs 0.556 million

According to Rule 12 (1) of PPRA Rule 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of procurement so planned. The annual requirements thus determined would be advertised in advance at the PPRA's website. Procurement over Rs 100,000 and up to Rs 2.00 million should be advertised on PPRA's website as well as in print media if deemed necessary by the procuring agency.

TMO Kotmomin accorded Admin Approval for execution of the development scheme "beautification of City Kotmomin" The following short comings were pointed out:

1. The scheme was not a development scheme as most of the items mentioned in the scheme were store items which were not procured as per PPRA rule.
2. The store items were not accounted for in stock register
3. The TO (I&S) having power to accord sanction of a scheme upto 10 lac which was violated
4. The scheme was revised from 2 million to 2.3 million (15%) un-authorizedly without obtaining revised admin approval.
5. The scheme was executed in Midh Ranjha instead in Kotmomin city as mentioned in the estimate.
6. Unjustified payment of Rs 391,354 for RCC and fabrication of mild steel was paid for construction of simple round about.

Sr. No.	Item	Qty	Rate (Rs)	Amount (Rs)
1.	RCC 1:2:4	645Cft	306.15/cft	197,467
2.	Fab. Of mild steel	1756.98 %Kg	11,035.25/%kg	193,887
Total				391,354

7. Overhead charges and contractor profit of Rs 165,000 overpaid to contractor due to purchase of store items through civil work contractor.

Item	Quantity	Rate (Rs)	Amount (Rs)	Contractor Profit 20% (Rs)
Lions	4	207,600	830,000	165,000

Audit is of the view that due to weak internal controls, work was executed in violation of rules.

This resulted in irregular expenditure on development schemes Rs 2.295 million and overpayment of Rs 0.556 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of overpayment besides fixing of responsibility against the person at fault under intimation to audit.

[AIR Para No.3]

1.7.2.5 Irregular expenditure on Ramzan Bazar - Rs 1.961 million

According to Rule 22 of PPRA Rules 2014, Principal method of procurement, save as otherwise provided hereinafter, the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works. Further, Rule 23 explains open competitive bidding, subject to rules 24 to 38, the procuring agencies shall engage in open competitive bidding if the cost of procurement is more than the prescribed financial limit.

TMO Kotmomin incurred an amount of Rs 1.961 million on account of purchase of tentage during 2014-16 The purchase were made through quotations by splitting instead of open competitive bidding in violation of rule ibid. Moreover, procurement was made during the financial year 2013-14 but payment was made during 2014-15. Minutes of meeting were not maintained, quotations were received on 17.06.14 and the work order was placed on the same day without evaluation process.

Audit is of the view that due to weak internal and financial control PPRA rules were not followed.

This resulted in irregular purchases Rs 1.961 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility of irregular expenditure beside regularization of the expenditure from competent forum.

[AIR Para No.24]

1.7.2.6 Irregular and uneconomical expenditure on POL – Rs 1.015 million

According to rule 32(a) of the PLG (Accounts) Rules 2001, same vigilance shall be exercised in respect of expenditure from the Local Fund as a person of ordinary prudence would exercise in respect of his own money.

TMO Kotmoman drew an amount of Rs 1.015 million on account of POL for generator during F.Y. 2014-16. Further scrutiny revealed that the generator was not in working position during audit. No meter reading was mentioned in logbook to justify the huge amount of POL consumed.

F. Y.	Expenditure on POL (Rs)
2014-15	439,613
2015-16	575,367
Total	1,014,980

Audit is of the view that due to weak internal and financial control irregular expenditure was incurred without meter readings.

This resulted in irregular and un-justified expenditure of Rs 1.015 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of amount besides fixing of responsibility against the person at fault under intimation to audit.

[AIR Para No.12]

1.7.3 Internal Control Weaknesses

1.7.3.1 Use of substandard bitumen - Rs 1.174 million

According to Government of the Punjab, Communication & Works (C&W) Department, letter No.PA/SECY(C&W)26.05/2009 dated 25.05.2009, the bitumen to be used should be tested from the Road Research & Material Testing Institute (RR&MTI) to ensure that it meets the American Association of State Highway and Transportation Officials (AASHTO) Standards. Further, according to Government of the Punjab, C&W Department Notification No.SOH-I(C&W)1-49/2012(G) dated 13.06.2014, approval was accorded for use of “Parco Biturox” produced by Pak Arab Refinery Limited (PARCO), Mehmood Kot District Muzaffargarh, in projects to be executed by C&W Department, having grade 60/70 & grade 80/100 in addition to bitumen of National Refinery Karachi.

TMO Kotmomin made payment on account of TST Rs 1.174 million during 2015-16. The documentary evidences of bitumen used for the forthcoming schemes were not available in the record. This reflects that sub-standard bitumen was used violating above quoted government instructions.

Sr. No.	Name of Scheme	Amount (Rs)
1	Const. /repair of road Ada Lilliani to High School Lilliani	794,604
2	Const./repair of road Falak Sher Lak Dakhali Kotmomin	379,781
	Total	1,174,385

Audit is of the view that due to weak internal controls, payments were made to the contractors without requisite test reports.

This resulted in irregular expenditure and utilization of substandard material Rs 1.174 million.

The matter was reported to PAO / TMO in April, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility of use of substandard material against the person at fault.

[AIR Para No.1]

ANNEXURES

PART-I
Memorandum for Departmental Accounts Committee Paras
Pertaining to Audit Year 2016-17

(Rs in million)

Sr. No.	PDP No.	Name of TMA	Description of Paras	Nature of Violation	Amount
1	01	Sargodha	Unfair Budget Position	Internal control weakness	100.000
2	02	Sargodha	Difference in Cash Book and Expenditure Statement	Internal control weakness	164.993
3	03	Sargodha	Non forfeiture of security	Internal control weakness	0.022
4	04	Sargodha	Non forfeiture of security	Internal control weakness	0.018
5	05	Sargodha	Irregular Auction of Collection Rights of stand fee	Irregularity	34.953
6	06	Sargodha	Irregular Auction of Collection Rights	Irregularity	4.601
7	07	Sargodha	Irregular Auction of Collection Rights	Irregularity	1.175
8	09	Sargodha	Non recoupment of funds	Internal control weakness	0.173
9	12	Sargodha	Difference in Cash Book and Expenditure Statement	Internal control weakness	127.749
10	16	Sargodha	Non allocation of CCB budget	Internal control weakness	42.423
11	17	Sargodha	Irregular payment of bonus to enforcement inspectors	Irregularity	0.325
12	20	Sargodha	Loss to TMA due to irregular Transfer of General Bus Stand	Irregularity	13.534
13	24	Sargodha	Irregular expenditure on purchase of shopping bags	Irregularity	0.133
14	25	Sargodha	Overpayment to contractor on account of brick work	Recovery	0.078
15	26	Sargodha	Overpayment Due to Excessive Use of Steel	Recovery	0.139
16	01	Bhalwal	Less collection of contractors Enlistment & renewal fee	Recovery	0.424
17	03	Bhalwal	Overpayment to contractor due to Incorrect Application of Rates	Recovery	0.180
18	04	Bhalwal	Recovery of Income Tax	Recovery	0.049
19	16	Bhalwal	Loss Due to Less Recovery	Internal control	4.580

Sr. No.	PDP No.	Name of TMA	Description of Paras	Nature of Violation	Amount
			of Rent of TMA Shops	weakness	
20	17	Bhalwal	Non-incorporation of Receipts in DDO Cash Book	Internal control weakness	40.264
21	01	Shahpur	Overpayment to Contractor on Account of Brick Work	Internal control weakness	1.037
22	02	Shahpur	Unauthorized/Irregular drawl of rent of tentage	Irregularity	0.768
23	03	Shahpur	Irregular payment of liabilities of Mela Sha Shamas Sherazi	Irregularity	0.635
24	04	Shahpur	Mis-appropriation on account of invitation cards and brochures	Internal control weakness	0.157
25	07	Shahpur	Irregular expenditure on water pipelines	Irregularity	0.262
26	08	Shahpur	Irregular expenditure on POL	Irregularity	0.544
27	09	Shahpur	Charging of extravagant rates for panaflex and recovery	Internal control weakness	0.200
28	10	Shahpur	Irregular expenditure on account of repair of motors Non deduction of cost of waste burnt copper on winding of motors	Irregularity	0.398
29	15	Shahpur	Irregular expenditure on purchase of shopping bags	Irregularity	0.090
30	16	Shahpur	Doubtful expenditure on store items	Internal control weakness	0.419
31	17	Shahpur	Irregular expenditure on procurement of CCTV Cameras	Irregularity	0.070
32	19	Shahpur	Irregular drawl of contractor profit	Irregularity	0.177
33	21	Shahpur	Irregular expenditure on earth filling	Irregularity	2.493
34	22	Shahpur	Irregular expenditure on development schemes	Irregularity	21.450
35	01	Sillanwali	Overpayment to Contractors on Account of Brick Work	Internal control weakness	0.316
36	03	Sillanwali	Doubtful expenditure on store items	Irregularity	0.361
37	04	Sillanwali	Loss to government due less imposition of conversion fee	Recovery	0.252
38	06	Sillanwali	Non-reconciliation of TTIP	Internal control	-

Sr. No.	PDP No.	Name of TMA	Description of Paras	Nature of Violation	Amount
				weakness	
39	07	Sillanwali	Non Imposing of Penalty due to late completion of schemes	Recovery	0.315
40	09	Sillanwali	Less recovery of income tax	Recovery	0.034
41	10	Sillanwali	Misappropriation/doubtful expenditure on Fairs	Recovery	0.023
42	01	Sahiwal	Less collection of contractors Enlistment fee	Recovery	0.495
43	10	Sahiwal	Overpayment to contractor due to Incorrect Application of Rates	Recovery	0.071
44	11	Sahiwal	Non Recovery of Penalty amount due to non completion of schemes	Recovery	0.275
45	13	Sahiwal	Irregular / un-authentic and doubtful expenditure on the purchase of POL	Irregularity	0.611
46	14	Sahiwal	Irregular expenditure on pay of legal advisors	Irregularity	0.380
47	15	Sahiwal	Unauthorized expenditure on purchase of Tentages	Irregularity	0.742
48	16	Sahiwal	Unauthorized expenditure on purchase of Shopping Bags	Irregularity	0.182
49	17	Sahiwal	Unauthorized purchase of LED through Un-register Contractor by splitting	Irregularity	0.170
50	19	Sahiwal	Fraudulent Expenditure of Repair of Fire Lorry	Irregularity	0.700
51	20	Sahiwal	Non recovery of water rates	Recovery	0.264
52	22	Sahiwal	Non Preparation of Survey Register and Non recovery of Commercialization Fee & Conversion Fee	Internal control weakness	-
53	24	Sahiwal	Non Reconciliation of Receipts	Internal control weakness	157.791
54	02	Kotmomin	Less recovery from contractor on account of collection of auction rights	Recovery	0.015
55	04	Kotmomin	Non production of record	Weak internal control	
56	05	Kotmomin	Less realization of Stamp papers	Recovery	0.066
57	06	Kotmomin	Non Recovery of Shop Rent	Recovery	0.212
58	08	Kotmomin	Loss to Govt due to non	Recovery	-

Sr. No.	PDP No.	Name of TMA	Description of Paras	Nature of Violation	Amount
			recovery of conversion fee, development charges and scrutiny fee		
59	10	Kotmomin	Loss to TMA due to non recovery of House Building Advance	Recovery	0.350
60	11	Kotmomin	Non Collection of Water Charges	Recovery	-
61	15	Kotmomin	Wasteful Expenditure on pay and allowances of Regulation Wing	Irregularity	1.145
62	16	Kotmomin	Doubtful expenditure on repair of water supplies and disposal, Non deduction of cost of waste burnt copper on winding of motors Rs 83,811	Irregularity	0.558
63	17	Kotmomin	Overpayment to contractor on account of brick	Recovery	0.427
64	18	Kotmomin	Recovery due to unjustified payment of Contractor Profit and overhead Charges	Recovery	0.165
65	19	Kotmomin	Non imposition of penalty for delayed completion of work	Recovery	0.877
66	20	Kotmomin	Irregular expenditure on earth filling	Irregularity	0.788
67	21	Kotmomin	Difference in TTIP receipt as per register and audit branch	Weak internal control	-
68	22	Kotmomin	Non reconciliation of Receipts with bank	Weak internal control	-

PART-II

[Para 1.1.3]

Memorandum for Departmental Accounts Committee Paras Pertaining to Audit Year 2015-16

(Rs in million)

Sr. No.	Name of TMA	Description of Paras	Nature of Violation	Amount
1	Sargodha	Non-Auctioning of Solid Waste Rights loss to TMA	Non compliance	34.48
2		Less realization of rent of Shops	Internal control weakness	21.28
3		Advance payment to Revenue Department	Non compliance	5.36
4		Irregular expenditure on auctioning due to violating PPRA rules	Non compliance	54.92
5		Missing Shops as per TMA record loss to govt.	Poor assets management	124.00
6		Non achievement of Income Targets-	Internal control weakness	103.67
7		Non imposition of penalty for delayed completion of work –	Weak internal control	0.078
8		Non disposal of off road vehicles valuing	Internal control weakness	1.00
9		Loss to govt. due to non-deduction of income tax	Internal control weakness	0.07
10		Un-authentic realization of government receipts because of non-conducting of survey	Internal control weakness	1.40
11	Bhalwal	Loss to TMA due to theft of Electric motors and accessories of the water supply schemes	Internal control weakness	3.57
12		Irregular doubtful expenditure at the eve of Baisakhi Mela	Internal control weakness	0.76
13		Non accounting of store	Internal control weakness	0.80
14		Irregular expenditure incurred without sanction of time barred claimed	Non compliance	0.62
15	Shahpur	Less collection of contractors Enlistment & renewal fee	Non compliance	1.10
16		Non deposit of Professional Tax	Non compliance	0.25
17		Non- credit of lapsed securities to Government revenue	Internal control weakness	0.60

Sr. No.	Name of TMA	Description of Paras	Nature of Violation	Amount
18		No collection of rent of shops	Internal control weakness	0.67
19		Non-recovery of compensation amount from contractor on account of delay in completion of works	Internal control weakness	0.26
20		Unjustified expenditure on A/C of personal publicity	Internal control weakness	0.17
21		Likely misappropriation	Internal control weakness	0.32
22		Loss due to non imposition of penalty	Internal control weakness	0.12
23		Less collection of contractors Enlistment & renewal fee	Internal control weakness	0.28
24		Non auction of shops of TMA	Internal control weakness	0.50
25		Loss in departmental collection of advertisement	Internal control weakness	0.98
26		No collection of rent of shops	Internal control weakness	0.10
27	Sillanwali	Loss To local fund due to non-recovery of TMA property Rent	Internal control weakness	0.36
28		Non deduction of cost of waste burnt copper on winding of motors	Internal control weakness	0.05
29		Non deposit of Professional Tax	Internal control weakness	0.21
30		Illegitimate payment of electricity against Nil billing	Non compliance	0.25
31		Non realization of commercialization fee	Internal control weakness	0.65

TMAs of Sargodha District

Budget and Expenditure Statement for the Financial Year 2015-16

1. TMA, Sargodha

(Rs in million)

Head	Budget	Expenditure	Excess / Saving	%age	Comments
Salary	424.619	381.532	43.087	10	-
Non-salary	275.320	216.082	59.238	22	-
Development	13.000	11.890	1.110	09	-
Total	712.939	609.504	103.435	15	-

2. TMA, Shahpur

Head	Budget	Expenditure	Excess / Saving	%age	Comments
Salary	48.061	41.063	6.998	15	-
Non-salary	76.669	49.347	27.322	36	-
Development	75.689	85.334	(+) 9.645	13	-
Total	200.419	175.744	24.675	12	-

3. TMA, Bhalwal

Head	Budget	Expenditure	Excess / Saving	%age	Comments
Salary	152.800	127.437	25.363	17	-
Non-salary	122.870	53.470	69.400	56	-
Development	167.242	144.592	22.650	14	-
Total	442.912	325.499	117.413	27	-

4. TMA, Sillanwali

Head	Budget	Expenditure	Excess / Saving	%age	Comments
Salary	49.302	48.301	1.001	02	-
Non-salary	19.547	19.312	0.235	01	-
Development	13.632	12.379	1.253	09	-
Total	82.481	79.992	2.489	03	-

5. TMA, Sahiwal

Head	Budget	Expenditure	Excess / Saving	%age	Comments
Salary	38.585	38.454	0.131	0	-
Non-salary	10.866	9.994	0.872	08	-
Development	44.676	44.664	0.012	0	-
Total	94.127	93.112	1.015	01	-

6. TMA, Kotmomin

Head	Budget	Expenditure	Excess / Saving	%age	Comments
Salary	57.534	40.330	17.204	30	-
Non-salary	79.925	16.238	63.687	80	-
Development	25.577	24.802	0.775	03	-
Total	163.036	81.370	81.666	50	-

Annex-C

Irregular construction of Housing Schemes & Non recovery of conversion fee

Name of Scheme	Minimum Land Requirement for approval of society	Value of Land As per Valuation Table 2.00 million per Kanal 2015-16	Land Use Conversion Fee @ 1% of Land Value	Scrutiny Fee Rs2500/ Kanal	Preliminary Planning Permission Rs5000	Total Recoverable Fee (Rs)
C-1	C-2	C-3 x C2	C-4	C-5	C-6	C-7
Hayaban-e-Naveed	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Asad Park	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Ali Town	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Al-Fareed Garden Phase I,II etc.	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Green valley	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Hamza Garden	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Nawab City	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Gulberg City	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Shareef Garden	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Nashrah Villas	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
City Farm house	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Rose Garden	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Rose Valley	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
New Raza Garden	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Eden Life	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Al-Jannat Valley	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Gulshan-e-Iqbal	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Atiya Garden	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Glaxy Tower	100 Kanal	200,000,000	2,000,000	250,000	5,000	2,255,000
Total						42,845,000

Less Recovery of Penalties

Sr. No	Name of Scheme	T.S Cost (Rs)	Rate	Awarded amount	Contract Award Date	Completion period	Date of Completion	Penalty Imposed and recovered (Rs)
4	Cosntt: of Soling Drains Culverts Tatrian	1800000	6.19% less	1688580	19-08-15	19-12-15	03-04-16	1,000
5	Constt: of Soling Drains Culverts Sher Muhammad Wala	500000	18.55% less	407250	19-8-15	19-10-15	29-12-15	500
7	Constt: of Soling Drain Culverts Usman Abad	1500000	8.8% less	1368000	19-8-15	19-12-15	10-2-16	1,000
8	Constt: of Soling Drains Culverts Jhada	1000000	8.19% less	918100	19-8-15	19-11-15	30-3-16	1,000
9	Constt: of Soling Culverts Hathi Wind	1000000	10.19% Less	898100	19-8-15	19-11-15	20-4-16	500
11	Constt: of Soling Drains Culverts Chak Qazi	920000	16.55% less	767740	19-8-15	19-10-15	20-1-16	1,000
12	Constt: of Drains Culverts Hajka	800000	10.19% less	718480	19-8-15	19-10-15	3-2-16	1,000
14	Constt of Soling Drains Culverts PCC Ranjhian wala	1148000	15.05% less	975226	19-8-15	25-10-15	20-12-15	1,000
17	Constt: of Soling Drains Culverts Jhugian Jhmat	570000	16.18% less	477774	19-8-15	19-10-15	28-4-16	1,000
18	Constt: of Culverts Tatrian	200000	6.05% less	187900	19-8-15	19-9-15	On going	500
19	Constt: of Soling Drains Kohlian	400000	3% less	380000	19-8-15	29-9-15	28-12-15	1,000
22	Constt: of Soling Resoling Drain Street Abdul Rauf Gondal Qaisarabad Bhalwal	114500	2.10% less	112095	19-8-15	19-9-15	9-10-15	200
23	Constt: of PCC Drain Street Malik Kashif Raza Wali Manzoor Hayat Colony Bhalwal	1550000	7% less	1441500	19-8-15	19-11-15	15-2-16	1,000
26	Constt: of Soling Drain Chak No 13 NB Colony	500000	8.17% less	459150	19-08-15	19-11-15	25-02-16	1,000
27	Constt: of Soling Drain Chak No 7 NB	1494000	8% less	1374480	19-8-15	19-11-15	30-3-16	1,000
29	Constt: of Soling Drains Dhori	500000	16.08% less	419600	19-8-15	19-10-15	15-11-15	500
30	Constt: of Soling Drains Nallah Chakian	500000	9% less	455000	19-08-15	29-09-15	01-05-16	500
33	Constt: of Soling Drain Sardar Allam Colony Farooq Abad Rattokala	1149000	2.25% less	1123147	19-08-15	19-12-15	25-08-16	1,000
34	Constt: of Soling Drain Culverts Chak No 13 ASB	888000	13.61% less	771139	19-08-15	19-10-15	25-11-15	1,000
35	Constt: of PCC Soling Drains Culverts Nintas	900000	11.19% less	799290	19-08-15	19-11-15	05-02-16	1,000
36	Constt: of PCC Drain Ali Pur Syedan	1035000	10.19% less	929533	19-08-15	19-11-15	18-12-15	1,000
37	Constt: of Soling Drain Culverts, PCC Phullarwan & Chabba Purana	1724000	6.10% less	1618836	19-08-15	19-12-15	20-08-16	1,000
38	Constt: of Soling Drain Culverts Fateh Garh (Raja Mujahid)	1034000	7.16% less	959965	19-08-15	19-10-15	28-12-15	500
39	Constt: of Soling Drain Wadhan (Dr.Ashraf Wadhan)	1724000	9.31% less	1563495	19-08-15	15-12-15	25-11-16	2,000
40	Constt: of Soling Drain Culverts Sumbalwala Kot Ahmad Khan (Sardar Farukh Khan)	1700000	2.19% less	1662770	19-08-15	15-11-15	29-07-16	2,500
41	Constt: of Soling Drains Culverts kalas Sharif (Per Shamim Sabri Sb)	1500000	22.05% less	1169250	19-08-15	19-11-15	28-12-15	1,000
42	Constt: of Soling Drains Culverts Melowal (Hafiz Manzoor Ahmad)	919000	8% less	845480	19-08-15	18-10-15	05-11-15	500
43	Constt: of Chiri Cheg Bhera	1150000	7.16% less	1067660	19-08-15	20-11-15	On going	2,000
44	Constt: of Soling Drains Culverts Nallah Chak No .4 (Ch.Nasir Muhammad Ali)	1149000	9.16% less	1043751	19-8-15	19-10-15	1-12-15	1,000

45	Constt: of Soling Drain Culverts PCC Manwais	1000000	10.15% less	898500	19-8-15	19-10-15	24-12-15	1,000
46	Constt: of Soling PCC Dera Anwar S/O Muttali	918000	8.16% less	843091	19-8-15	19-10-15	5-5-16	500
48	Constt: of Soling Culverts Deowal (Arshad Mathiana)	900000	5.19% less	853290	19-8-15	19-11-15	5-2-16	500
49	Constt: of Soling Drain Culverts Deowal (RajaSilab)	1000000	8.7% less	913000	19-8-15	19-10-15	15-12-15	500
51	Constt: of Soling Drain Culverts Nabba Sharif	1000000	7.30% less	927000	19-8-15	30-10-15	5-3-15	1,000
52	Constt: of Soling Drains Culverts Chant	800000	16.50% less	668000	19-8-15	19-10-15	20-4-16	2,000
55	Constt: of Soling Drain Culverts Chak Nizam (Sabir Sial & Arshad Tarar)	1000000	22.05% less	779500	19-08-15	19-11-15	28-12-15	1,000
56	Constt: of Soling Purana Bhalwal	574000	13.16% less	498461	19-08-15	09-10-15	15-11-15	500
57	Constt: of Soling Drain Culvert Lokari Hattaran	345000	15.55% less	291352	19-08-15	19-09-15	25-03-16	1,000
58	Constt: of PCC Soling Drain Culvert Chak NO 8 ML (Muhammad Ali Sundrana)	565000	11.01% less	502793	19-08-15	19-10-15	02-02-16	500
59	Constt: of Soling Drain Culverts Salam	574000	16.21% less	480954	19-08-15	19-10-15	24-07-16	1,000
61	Constt: of Nallah Chak No 5 NB	150000	5.22% less	142170	19-08-15	20-09-15	20-06-16	1,000
62	Constt: of Soling Dera Khalid Tarar Chak No 7 NB	200000	3.16% less	193680	19-08-15	20-09-16	20-11-15	500
63	Constt: of Soling Street Abbas Wali & Street Aziz Wali ZAhooor Hayat Colony Bhalwal	344000	3.11% less	333301	19-08-15	29-09-15	02-11-15	500
64	Constt: of PCC Street Mirza Younas Wali Bhalwal	574500	5.19% less	544683	19-08-15	19-10-15	14-01-16	500
65	Constt: of PCC Manzoor Hayat Colony Bhalwal	459000	6.12% less	430909	19-08-15	19-09-15	10-12-15	500
66	Constt: of Soling Drains Culverts Chak No 17 NB & Chak No 18 NB	574000	14.13% less	492893	19-08-15	19-10-15	25-01-16	500
67	Constt: of Soling Sher Muhammad Wala & Fateh Pur	459500	7.15% less	426181	19-08-15	19-10-15	05-12-15	500
68	Constt: of Road and Soling Chak No 22 NB	1300000	10.21% less	1167270	19-08-15	19-11-15	24-03-16	1,000
73	Constt: of Soling Drain Purana Bhalwal	300000	11.18% less	305985	25-02-16	15-04-16	10-05-16	500
78	Constt: of PCC Road Zahoor Hayat Colony Muharram Rout	458000	0.005% less	457977	10-09-15	05-11-15	01-01-16	500
79	Constt: of Culverts TMA Bhalwal	500000	10.14% less	449300	19-08-15	19-09-15	10-10-15	500
80	Constt: of PCC Miani	1000000	0.10% less	999000	30-09-15	10-12-15	10-04-16	1,000
86	Electricity Saintery Fitting Press Culab Bhera	99000	0.5% Less	98505	31-12-15	31-01-16	25-02-16	100
98	Special Repair of Qadeer Hall TMA Bhalwal	200000	2.18% less	195640	25-02-16	25-03-16	05-07-16	200
99	Constt: of Sewer Line Street Faiz Patwari Bhalwal	200000	15% less	170000	19-08-15	19-09-15	15-02-16	500
100	Constt: of PCC & laying of sewer line in city Bhalwal	350000	0.05% less	349825	30-09-15	25-12-15	25-03-16	500
101	Constt: of Pull Chiti Pulli Darwaza Mouhram Root Bhera	70000	0.20% less	698760	23-11-15	23-12-15	15-4-16	300
102	Constt: Ahani Jangaly Mouhram Root Bhera	70000	0.05% less	69965	23-11-15	23-12-15	15-4-16	300
103	Connection Water Supply Tahir Abad Colony Bhalwal	60000	0.02% less	59988	23-11-15	22-04-15	18-05-16	500
108	Constt: of Culverts Rakah Chargah	98000	0.10% less	97902	23-11-15	23-12-15	10-04-16	1,000
109	Constt: of Culverts Near Gangh Mandi Mouhram Root Bhera	98000	0.15% less	97853	23-11-15	22-12-15	15-04-16	300
110	Constt: of Pulli Near House Haji Yousaf Mouhram Root Bhera	96000	0.10% less	95904	23-11-15	23-12-15	15-04-16	300
117	Constt: of Resoling Drain Street Zafar Wali	98000	At Par	98000	31-12-15	30-01-16	15-05-16	200

	Phullarwan (Eid Melad Un Nabi)							
118	Constt: of Soling Resoling Sub Base Miani (Eid Melad Un Nabi)	73000	0.03% less	72978	31-12-15	30-01-16	15-02-16	200
119	Constt: of PCC Usman Aba(Eid Melad Un Nabi)	72000	0.02% Less	71986	31-12-15	31-01-16	08-04-16	500
120	Improvement of Slaughter House Bhera	500000	0.02% less	499900	10-09-15	10-11-15	25-01-16	500
125	Constt: of Drains Culverts Chak No 26 NB	400000	At par	400000	30-09-15	15-11-15	13-12-15	500
127	Constt: of Soling Drains Ghughiat (P.L)	500000	9% Less	455000	6/2/2015	6/5/2015	20-08-15	1,000
129	Constt: of Drains Soling Slab Wijian (P.L)	500000	15.60% Less	422000	6/2/2015	6/5/2015	20-08-15	1,000
131	Constt: of Soling Drains Chiller (P.L)	300000	10% less	270000	6/2/2015	26-03-15	20-08-15	1,500
133	Constt: of Soling Drains Culverts Phullarwan (P.L)	300000	5% less	285000	6/2/2015	26-03-15	7/7/2015	500
	Constt: of Soling Nallah Drains PCC Chak No 4 SB (P.L)	2000000	17.05% less	1659000	06-02-151	6/5/2015	25-10-15	1,000
	Constt: of Force Man Remaining Portion Near Dera Qasaban to Model High School Bhera Phase-ii (P.L)	2700000	0.15% less	2695950	5/7/2014	6/9/2014	10/7/2015	1,000
	Constt: Sewer Line & Earth Filling From Madrissa Fatima tu zahra to Dera Qasaban Bhera (P.L)	2500000	6.26% less	2343500	5/7/2014	5/11/2014	30-05-15	3,000
	Earth Filling & Constt: Foot Path From Chongi Bhalwal to Chowk Grave Yard Maqbra Road Bhera (P.L)	2500000	2.31% less	2442250	5/7/2014	5/9/2014	20-04-16	2,500
	Constt: of PCC Drains Soling Culverts Bhera (P.L)	4600000	15.85% less	3870900	6/5/2014	6/8/2014	9/7/2015	10,000
	Constt/Repair of One way Road Jinaza Gah Chowk to Daewoo Stand Bhalwal (P.L)	4900000	Item Rates	3356278	5/7/2014	5/10/2014	25-09-15	5,000
	Constt/Repair of One way Road Daewoo Stand to Vetnary Hospital Bhalwal (P.L)	4500000	Item Rates		5/7/2014	5/10/2014	9/10/2014	4,500
	Constt: of Shed for Sahulat Bazaar Bhalwal (P.L)	1700000	10.05% less	1529150	30-06-14	30-08-14	7/8/2015	1,000
	Constt: / Repair of Imtiaz Zafar Road Chak No.6NB (P.L)	400000	23.06% less	307760	30-06-14	30-07-14	15-03-16	500
	Constt: of PCC Link Road Degree College for Women Miani (P.L)	4000000	7.35% less	3706000	30-06-14	30-09-14	10/8/2015	4,000
	Constt: of Nallah Chak No.3NB (P.L)	400000	24.25% less	303000	11/10/2014	10/11/2014	22-09-15	8,500
	Constt: of Soling Drain Culverts Chak No 22 NB(Sohail Zaman) (P.L)	574000	20% less	459200	5/5/2012	30-6-12	15-7-15	1,500
	Constt: of Soling Drain Chak No 13 SB (P.L)	200000	11% less	178000	5/5/2012	15-6-12	10/7/2015	1,000
	Constt: of Soling Drains Culverts Jhada	700000	17% less	581000	6/2/2015	5/4/2015	29-11-15	1,500
	Constt: of Soling Drains Dera Jaat Purana Bhalwal	574000	16%	482160	6/2/2015	6/4/2015	1/7/2015	500
	Constt: of Soling Dera Jaat Chak No 15 NB	680500	12.12% less	598023	6/2/2015	6/4/2015	19-07-15	1,500
	Constt: of Soling from Road Chak 18/21 to Gillani from Chak No 21 NB	400000	15.85% less	336600	2/3/2015	2/4/2015	8/7/2015	1,000
	Constt: of Soling Drain Culvert Chak No 15 NB	436000	5.5% less	433820	27-03-15	27-05-15	15-07-15	1,000
	Constt: of Soling Dera Ghulam Hussain Deowal	230000	24.86%	172822	6/2/2015	6/3/2015	31-10-15	1,000
	Constt: of Soling Drain Culverts Dhori & Chak No 2 SB	998000	0.15% less	898650	17-4-15	17-6-15	10/7/2015	1,000
	Constt: of Soling Drain Nallah Culverts & Laying of Pipeline Water Supply Chak	798000	0.05% less	797601	17-4-15	17-6-15	8/7/2015	1,000

	No.7 ML							
	Constt: of Soling Resoling Culverts Salam	574000	0.05% less	573713	17-4-15	16-6-15	1/11/2015	1,000
	Constt: of Soling Chak No 1 NB	574000	At Par	574000	17-4-15	17-6-15	8/7/2015	500
	Constt: of Soling Drains Culverts Chabba Purana	574000	0.05% less	573713	17-4-15	17-6-15	15-7-15	500
	Constt: of Soling Resoling Drains Culverts Deowal	459000	At Par	459000	17-4-15	17-6-15	15-7-15	500
	Constt: of Soling Drains Culverts Chak No. 5 SB	459000	At Par	459000	17-4-15	17-6-15	15-7-15	500
	Constt: of Soling Drains Culverts Chak No.13 NB	344000	0.05% less	299850	17-4-15	17-6-15	15-8-15	1,000
	Constt: of Soling Drains Culverts Nabi Shah	689000	0.05% less	688655	17-4-15	17-6-15	15-8-15	1,000
	Constt: of Pir Hafeez ul Barkaat Shah Park Bhera	1149000	At Par	1149000	17-4-15	17-6-15	25-2-16	2,000
	Constt: of Soling Drains PCC Culverts Earth Filling Islam Pur Lokari & Bhera	500000	1.02% less	494900	17-4-15	17-6-15	7/7/2015	1,000
	Constt: of PCC Soling Drains Culverts Dera Jaat & Chak Mubarak Ch. Muhammad Yar Panjutha)	1200000	0.02% less	1199760	17-4-15	16-6-15	28-12-15	1,000
	Constt: of Soling Drains Culverts Bhalwal City (Malik Safdar Noon Sugar Mills)	1149000	At Par	1149000	17-4-15	20-6-15	25-1-16	1,000
	Constt: of Soling Drains Culverts Dera Jaat (Sher Muhammad Goraya) Salam	919000	0.20% less	917162	17-4-15	17-6-15	1/8/2015	1,000
	Constt: of Ghaat & Soling Drain Culverts Village Beer Baran	700000	0.05 % less	699650	17-4-15	17-6-15	14-7-15	1,000
	Constt: of Soling Drains PCC Ah Pur Syedan	800000	0.10 % less	799200	17-4-15	17-6-15	14-9-15	1,000
	Constt: of Soling Dera Master Akram Thabal	1149000	At Par	1149000	17-4-15	17-6-15	30-8-15	1,000
	Constt: of Soling Drains PCC Chak Mubarak	1800000	4% less	1728000	20-6-15	20-8-15	25-1-16	1,000
	Constt: of Green Belt with Jangla Phullarwan (P.L)	700000	6.50% less	654500	20-6-15	20-8-15	2/1/2016	500
	Constt: of Green Belt Joging Track Dr. Ijaz Stadium Miani (P.L)	1000000	20% less	800000	6/5/2014	6/7/2014	25-8-14	12,000
	Constt: of Green Belts & Plantation Phullarwan	2000000	35.50% less	1290000	6/2/2015	6/4/2015	15-8-15	5,000
	Constt: of Rooms TMA Office Bhalwal (P.L)	4450000	18.18% less	3640990	6/5/2014	6/8/2014	5/7/2015	3,000
	Constt: of Plat Form (Slaughter House Bhalwal	172000	23.23% less	132044	6/2/2015	6/3/2015	8/7/2015	500
	Constt/Repair of Qdeer Hall TMA Bhalwal	200000	18.68% less	162640	6/7/2015	6/8/2015	4/11/2015	200
	Constt: of Soling & Earth filling in Slaughter House Bhalwal	200000	0.01% less	199980	17-4-15	17-5-15	20-7-15	500
	Contt/Repair Office C.O Unit Bhera	1000000	18.50% less	815000	6/2/2015	6/4/2015	25-12-15	3,000
	Constt: of Missing Pipe line & washout Water Supply Scheme Bhalwal	2000000	8.13% less	1837400	2/6/2015	6/4/2015	27-11-15	1,000
	Constt / Repair of Water Supply Scheme Bhera	725000	9% less	659750	6/2/2015	8/4/2015	9/7/2015	1,000
	Constt: of Water Tanki Phullarwan	200000	14.20% less	171600	6/2/2015	6/4/2015	10/5/2016	500
	Constt: of Sewer line Fawara Chowk to Eid Gah Chowk Bhalwal	1724000	21% less	1361960	6/2/2015	6/4/2015	25-9-15	2,000
	Constt: of Culverts TMA Bhalwal	800000	16.19% less	670480	20-6-15	20-8-15	15-9-15	1,000
	Constt/Repair Road Pull Nallah Phullarwan (Mouhram Routs) (P.L)	2874000	0.30% less	2865378	6/2/2015	6/5/2015	20-8-15	2,000
	Constt: of Pickets on Tube Wells Chambers along NB Bhalwal	500000	0.10% less	499500	6/2/2015	6/4/2015	20-4-16	1,500
	Constt: of Road Mali Colony Bhalwal (P.L)	2777000	item rate	2213902	6/5/2014	6/7/2014	18-1-16	1,000
	Constt: of Road Street No 7	1952000	34.10%	1286368	5/6/2014	6/7/2014	25-10-15	500

	Suleman Pura to Street No 15 Mukhtar Colony Bhalwal (P.L)		less					
	Constt/Repair of Road From Phattk to Phullarwan City Phase-ii (P.L)	2500000	Itme Rate		5/7/2014	5/9/2014	15-12-15	2,000
	Constt: of Soling Drains PCC Culverts Earth Filling Boundary wall Foot Path Bhera	3400000	At Par	34000000	17-4-15	17-7-15	24-8-16	3,000
	Constt/Repair of Road Fateh Abad	1800000	0.50% less	1791000	17-4-15	17-7-15	5/9/2015	500
	Constt: of PCC Culverts Chant &Tuff Tile Bhera City	2000000	3.90% less	1922000	14-7-15	28-10-15	22-4-16	1,000
	Constt/Repair of Road Ghughiat	500000	At Par	500000	17-4-15	17-6-15	30-9-15	,500
	Constt: of Soling Culverts Jhada	400000	15.86% less	336560	20-6-15	20-7-15	26-8-15	1,000
	Constt: of Soling Drains Chak No 6 Ahali	200000	13.50% less	173000	20-6-15	20-7-15	25-8-15	500
	Repair / Improvement of Road from tower Chowk to Khalil Paan Shop	4050000	Itme Rate	3432519	20-6-15	20-9-15	2/4/2016	1,000
	Constt: of Sewer Line Chak No 7 NB	157000	8.95% less	142948	20-6-15	25-7-15	14-12-15	500
	Constt: of Boundary Wall Ch. Fakhar Iqbal Sandhu Play Ground Phullarwan (P.L)	1000000	At par	1000000	6/2/2015	5/4/2015	15-11-15	1,000
	Constt: of Boundary Wall, Game Courts & Earth Filling Ch. Fakhar Iqbal Play Ground Phullarwan (P.L)	1000000	At par	1000000	6/2/2015	6/4/2015	15-12-15	1,000
	Constt: of Mano Ments / Green Belts & Plantation TMA Bhalwal	1000000	10.16% less	898400	6/2/2015	6/4/2015	15-12-15	1,500
	Constt: of Tough Tile Tower Chowk Bhalwal	472000	At par	472000	17-4-15	30-6-15		4,500
	Beatification of Mitha Lak Rajbah / Parks / Green Belts Bhalwal	2500000	4.5% less	2387500	20-6-15	25-12-15	2/4/2016	1,000
	Supply of Man Hole Covers	200000	8.16% less	183680	20-6-15	20-7-15	27-11-15	500
	Constt: of Sports Center Bhalwal Phase-i	2500000	6.13% less	2346750	20-6-15	20-11-15	20-12-15	1,000
	Total	144,230,000						177,800
Penalty @ 5% of Rs144,230,000 = Rs 7,211,500 Less Collection Rs 72,11,500 – Rs177,800 = Rs7,033,700								

Non Recovery of Penalty due to Non Completion of Schemes

Sr. No.	Name of Scheme	T.S Cost (Rs)
1	Constt: Sewer Line & Earth Filling From Madrissa Fatima tu zahra to Dera Qasaban Bhera (P.L)	2,500,000
2	Constt: of Force main near Dera Qasaban to Model High School Part-I Bhera (P.L)	2,000,000
3	Constt: of Sewer Line & Sewer Connection (P.L)	200,000
4	Constt: of Soling Drains PCC Culverts Earth Filling Boundary wall Foot Path Bhera	3,400,000
5	Repair / Improvement of Road from tower Chowk to Khalil Paan Shop	4,050,000
6	Constt: of Road Bypass Purana Bhalwal Remaining Portion	2,875,000
7	Constt: of Culverts Tatrian	200,000
8	Constt: of Soling Drains Nallah Chakian	500,000
9	Constt: of Soling Drain Culverts, PCC Phullarwan & Chabba Purana	1,724,000
10	Constt: of Soling Drain Wadhan (Dr.Ashraf Wadhan)	1,724,000
11	Constt: of Chiri Cheg Bhera	1,150,000
12	Constt: of Soling Drain Culverts Chak No 4 SB	800,000
13	Constt: of Soling Drain Culverts Salam	574,000
14	Constt: of Nallah Chak No 5 NB	150,000
15	Constt: of Drain Soling Dera Zafar Khan Muhammad Wala	200,000
16	Constt: of Soling Sheikh Da Lok	138,000
17	Constt/Repair of Road Dera Leaqtat Abad Purana Bhalwal	220,000
18	Constt: of Soling Dera Mirza Asad Dhori	217,000
19	Constt: of Soling Nallah, Drains Ratto Kala (R)	1,149,000
20	Constt: of Green Belt Joging Track Dr. Ijaz Stadium Miani (P.L)	1,000,000
21	Constt: of Monuments, Benches, Green Belts Bhalwal, Bhera, Phullarwan & Miani	2,000,000
22	Constt: of Tuff Tile Tower Chowk Bhalwal	472,000
23	Constt: of water Tanki Phullarwan (P.L)	200,000
24	Special Repair of Qadeer Hall TMA Bhalwal	200,000
25	Repair of Qauter White Washing Sub Engineer TMA Bhalwal	99,000
26	Constt: of Pull Chiti Pulli Darwaza Mouhram Rout Bhera	70,000
27	Constt: of Culverts Near Ganj Mandi Mouhram Rout Bhera	98,000
28	Constt: of Pulli Near House Haji Yousaf Mouhram Rout Bhera	96,000
29	Constt: of Sports Club Phase-II Moghian (Bed Minton Court, Valley Ball Tabe Tens ect)	4,500,000
30	Constt: of Culverts Soling TMA Bhalwal	400,000
31	P/L Sewer Line & Manhole Main Road Al Fazal Town Bhalwal	75,000
32	Constt: of Drains Soling Sakhi Suleman Town Bhalwal	60,000
33	Constt: of PCC Street No 14 to 17 Noor Hayat Colony Bhalwal	75,000
34	Constt: of Drain Soling Resoling Street No 17 Noor Hayat	75,000

	Colony Bhalwal	
35	Constt: of PCC Street Sami Ullah Niazi Wali Mukhtar Colony Bhalwal	90,000
36	Constt: of Soling Drains Chak No 17 NB	90,000
37	Constt: of Drain Soling Lokari Hattaran	99,500
38	Constt : of PCC Chak No 8 NB	90,000
39	P/F Street Light 100 watt with arms at elephant chowk to station chowk Bhalwal	3,600,000
40	P/F Street Light LED 100 watt elephant chowk to Allah chowk Bhalwal	1,910,000
41	P/F Poll & PVC Pipe and Cable Conductor 7/0.029 , 7/0.064	1,790,000
42	Constt : of PCC Near Pull Saim Nallah Salam	600,000
43	Constt: of PCC Dera Mukhtar Paris chant	700,000
44	Constt: of Soling Drains Salam (R)	300,000
45	Constt: of Soling Drain Sardar Allam Colony Farooq Abad Rattokala	1,149,000
46	Constt: of Soling Drain Culverts Sumblanwala Kot Ahmad Khan (Sardar Farukh Khan)	1,700,000
47	P/F Street Light (With cable & light with arm) & Main Switch Bhera Chowk to Pull Suleman Pura along mitha lak Rajbah (lorry ada side)	350,000
48	Constt: Ahani Jangaly Mouhram Root Bhera	70,000
49	Providing of Man hole Covers 22", 24",26" for CO Unit Bhalwal	200,000
50	Constt; of PCC Main Bazar Phullarwan (deposit work of PHED)	1,450,000
	Total	47,379,500
	5% penalty	2,368,975

Loss to TMA by Non Collection of Monthly Rent

Sr. No.	Description	Rate of rent (Approx)	Period 2009 to 2016	Amount (Rs)
	26 shops	1,500x26=39,000x12=504,000	468,000x8	3,744,000
1	Mukhtar Ahmed	General Bus stand		
2	Khushi Muhammad			
3	Umar Draz			
4	Muhammad Iqbal Tarar			
5	Abdul Wahid			
6	Barkat Ali			
7	Wali Muhammad			
8	Nisar Ahmed			
9	Muhammad Shaffi			
10	Habib			
11	Muhammad Ramzan			
12	Muhammad Afzal			
13	Muhammad Sabtain			
14	Ghulam Nabi			
15	Abdul Rehman			
16	Muhammad Aslam			
17	Rana Shahabud din			
18	Rana Shahabud din			
19	Muhammad Ghous			
20	Ibrahim			
21	Muhammad Rasheed			
22	Farzand Ali			
23	Muhammad Ihsan			
24	Khushi Muhammad			
25	Maslahud din			
26	Sardar Ahmed			

Non Recovery of Arrears on account of Rent of Shops

Sr. No.	Name	Date of Auction	Monthly Rent	Annual Rent	Arrear (Rs)
1	Muhammad Iqbal	29-09-92	3,456	41,472	0
2	Sheikh Sikandar	29-09-92	4,463	53,556	4,463
3	Muhammad Ali	26-06-92	13,433	161,196	0
4	Liaquat Ali	25-06-92	1,472	177,504	0
5	Sheikh Karim Ali	25-06-92	10,776	129,312	104,893
6	Sheikh Mukhtar	25-06-92	11,625	139,500	0
7	Muhammad Shahfique	15-09-92	1,475	17,700	4,475
8	Rao Tanveer	-	6,228	74,736	18,684
9	Faisal Dilshad	20-02-02	6,843	82,116	190,413
10	Muhammad Rasheed	18-09-02	1,652	19,824	0
11	Dr. Muhammad Farooq	11-07-93	1,507	18,084	1,507
12	Liaquat Ali	14-10-92	1,495	17,940	1,359
13	Muhammad Ali	03-04-01	688	8,256	0
14	Hassan Ali	21-07-93	1,365	16,380	1,365
15	Amjad Hussain	09-08-08	1,550	19,800	0
16	Akbar Hayat	18-10-03	2,200	26,400	130,458
17	Babu Pani	11-06-02	0	0	0
18	Muhammad Jamil	11-06-02	1,249	14,988	0
19	Muhammad Asghar	11-06-02	1,099	13,188	400
20	Muhammad Asghar	11-06-02	1,099	13,188	400
21	Zaheer Ahmed	11-06-02	1,225	14,700	0
22	Azhar Iqbal	16-06-02	1,224	14,688	0
23	Sher Ahmed	11-06-02	1,210	14,520	1,210
24	Sher Ahmed	11-06-02	1,225	14,700	2,450
25	Malik Sher Ahmed	11-06-02	1,224	14,688	4,218
26	Malik Muhammad Habib	11-06-02	1,224	14,688	1,224
27	Malazam Husasain	11-06-02	1,208	14,496	13,516
28	Muhammad Akram	11-06-02	1,099	13,188	0
29	Mukhtar Hussain	11-06-02	1,228	14,736	0
30	Muhammad Akhtar	11-06-02	1,350	1,620	0
31	Muhammad Akhtar	11-06-02	1,330	15,960	0
32	Muhammad Ramzan	11-06-02	1,108	13,296	0
33	Nazir Ahmed	11-06-02	1,109	13,308	6,763
34	Saqlain	11-06-02	1,210	14,520	0
35	Zaheer Ahmed	11-06-02	908	10,896	0
36	Muhammad Tariq	11-06-02	908	10,896	4,575
37	Allah Ditta	11-06-02	909	10,908	0
38	Dr. Atta Muhammad	11-06-02	909	10,908	909
39	Allah Ditta	11-06-02	919	11,028	0
40	Dr. Atta Muhammad	11-06-02	909	10,908	909
41	Zahid	25-07-02	1,540	18,480	6,904
42	Raja Gulraiz	25-07-02	2,427	29,124	19,195

43	Attique-ur-Rehman	25-07-02	2,563	30,756	24,931
44	Zia-ul-Haq	25-07-02	1,824	21,888	32,664
45	Mudasar Iqbal	25-07-02	1,173	14,076	0
46	Muhammad Aslam	25-07-02	2,025	24,300	30,746
47	Muhammad Asif	25-07-02	2,054	24,648	0
48	Muhammad Saeed	25-07-02	2,025	24,300	0
49	Talib Hussain	25-07-02	1,997	23,964	13,979
50	Khawaja Abdul Raouf	25-07-02	3,113	37,356	3,939
51	Wali Muhammad	25-07-02	1,599	19,188	0
52	Mahlik	25-07-02	1,947	23,364	13,629
53	Mushtaq Ahmed	25-07-02	1,454	17,448	24,588
54	Muhammad Fiaz	25-07-02	1,782	21,384	0
55	Ijaz Ahmed	25-07-02	1,612	19,344	0
56	Muhammad Aslam	25-07-02	1,452	17,424	1,441
57	Muhammad Aslam	25-07-02	1,452	17,424	1,441
58	Faiz Ahmed	25-07-02	1,453	17,436	9,729
59	Khalil Qasir	25-07-02	1,453	17,436	0
60	Sheikh Akram	25-07-02	1,454	17,448	24,570
61	Ghulam Akbar	25-07-02	1,480	17,760	4,609
62	Dr. Khalid Mehmood	25-07-02	1,454	17,448	0
63	Gulzar Ahmed	25-07-02	1,507	18,084	4,110
64	Zia-ur-Rehman	25-07-02	1,367	16,404	11,945
65	Nabeel Rafique	15-07-02	1,316	15,792	1,316
66	Nabeel Rafique	25-07-02	1,316	15,792	1,316
67	Arshad Mehmood	25-07-02	1,429	17,148	0
68	Zafar Iqbal	25-07-02	1,453	17,436	0
69	Sograh Aslam	25-07-02	1,480	17,760	0
70	Muhammad Anwar	25-07-02	1,312	15,744	67,062
71	Muhammad Iqbal	25-07-02	1,419	17,028	9,933
72	Khawaja Abdul Raouf	25-07-02	1,322	15,864	53,807
73	Malik Sher	25-07-02	1,319	15,828	32,821
74	Malik Sher Ahmed	25-07-02	1,312	15,744	41,211
75	Shah Jahan	07-08-06	1,115	13,380	0
76	Zulfiqar Ali	07-08-06	1,084	13,008	40,007
77	Yasir Ameer	08-01-05	6,356	76,272	194,397
78	Nasar Ahmed	17-08-07	1,070	12,840	0
79	Yasir Mehmood	17-08-07	1,188	14,256	8,216
80	Muhammad Usman	17-08-07	1,226	14,712	1,226
81	Mazhar Hussain	17-08-07	1,219	14,628	28,009
82	Mirza Naveed Baig	17-08-07	1,209	14,508	18,639
83	Mirza Naveed Baig	17-08-07	1,239	14,868	1,239
84	Zafar Iqbal	17-08-07	1,227	14,724	2,918
85	Akbar Hayat	17-08-07	1,227	14,724	31,875
86	Muhammad Yousaf	17-08-07	1,268	15,216	13,488
87	Umer Hayat	17-08-07	1,246	14,952	13,466
88	Muhammad Qasim	17-08-07	1,268	15,216	13,860
89	Syed Tahir Abbas	17-08-07	1,257	15,084	22,791

90	Muhammad Nazir	17-08-07	1,238	14,856	8,666
91	Sajid Hayat	17-08-07	1,256	15,072	8,792
92	Haroon Zakir	17-08-07	1,286	15,216	0
93	Nazim Mehmood	17-08-07	1,227	14,724	0
94	Muhammad Rafique	17-08-07	1,257	15,084	0
95	Muhammad Arshad Ali	17-08-07	1,256	15,072	1,256
96	Mehmood Ahmed	17-08-07	1,268	15,216	1,268
97	Khalid Zia	17-08-07	1,227	14,724	0
98	Jamil Asghar	17-08-07	1,256	15,072	0
99	Akhtar Ali	17-08-07	1,275	15,300	22,845
100	Niaz Hussain	17-08-07	1,256	15,072	1,256
101	Qasir Raza	17-08-07	1,268	15,216	10,415
102	Muhammad Tamoor Ahmed	17-08-07	1,227	14,724	17,439
103	Qamar Iqbal	17-08-07	1,306	15,672	0
104	Shafi Muhammad	17-08-07	1,306	15,672	9,734
105	Maqbool Hussain	17-08-07	1,326	15,912	16,887
106	Muhammad Nawzish Ali	17-08-07	1,326	15,912	9,583
107	Muhammad Nadeem Sajid	17-08-07	1,345	16,140	10,598
108	Muhammad Iqbal	17-08-07	1,365	16,140	9,555
109	Ishtiaq Ahmed	17-08-07	1,365	16,380	0
110	Ishaq Ahmed	17-08-07	1,365	16,380	80,845
111	Muhammad Naveed Nawaz	17-08-07	1,383	16,596	5,680
112	Shahid Hussain	17-08-07	1,402	16,824	9,814
113	Muhammad Anar	17-08-07	1,488	17,856	13,809
114	Noor Muhammad Naveed	17-08-07	1,480	17,760	0
115	Afzal Hussain	17-08-07	1,205	14,460	34,510
116	Asrar Ahmed	17-08-07	1,197	14,364	27,399
117	Gulzar Ahmed	17-08-07	1,197	14,364	0
118	Raja Amjad Ali	17-08-07	1,218	14,616	24,886
119	Muhammad Arshad	17-08-07	1,235	14,820	0
120	Muhammad Younas	17-08-07	1,235	14,820	0
121	Safdar Khan	17-08-07	1,268	15,216	51,100
122	Adnan Shezad	17-08-07	1,315	15,780	48,457
123	Abdul Razaq	05-07-03	4,070	48,840	16,980
124	Syed Ijaz Hussain	27-05-03	4,070	48,840	19,980
125	Shabir Hussain	29-06-06	794	9,528	66,160
126	Muhammad Ramzan	21-06-95	2,314	27,768	84,345
127	Muhammad Sabir	14-03-92	2,516	30,192	126,206
128	Muhammad Arshad	14-05-92	2,516	30,192	85,042
129	Abdul Rehman	11-03-90	2,289	27,468	46,203
130	Muhammad Martaz	10-06-91	2,300	27,600	5,600
131	Muhammad Awais	27-07-99	1,522	18,264	7,610
132	Muhammad Shabir	03-07-2000	1,373	16,474	6,865
133	Muhammad Iqbal	02-12-02	242	2,904	1,694

134	Muhammad Iqbal	02-12-02	242	2,904	10,898
135	Muhammad Iqbal	02-12-02	242	2,904	10,898
136	Muhammad Iqbal	02-12-02	242	2,904	6,734
137	Muhammad Ihsan	06-06-01	907	10,884	2,721
138	Muhammad Arshad	03-12-09	275	3,300	0
139	Muhammad Arshad	23-12-08	283	3,396	0
Total			3,074,194	2,242,938	

Non-deduction of Price Variation on Account of Diesel, Bitumen and Steel

Descrip tion	Name of Scheme	Runnin g Bill	Amount	Tende r Date	Recor d Entry Date	Tender date base rate of diesel	M.B rate of diesel	Differ	Recovery (Rs)
Diesel	Construction/Repair of one way road Jinaz Gah Chowk to Dawoo Stand Bhalwal	1 st	1752580	06-14	6-15	116.75	87.12	29.63	66,718
		2 nd	1701481		9-15	116.75	82.04	34.71	75,878
	Construction/Repair of one way road Dawoo Stand to Vety. Hospital Bhalwal	1 st	1819147	6-14	6-15	116.75	87.12	29.63	69,252
		2 nd	1784464		9-15	116.75	82.04	34.71	79,579
	Repair/Improvement road from Tower Chowk to Khalil Pan Shop	2 nd	1135363	6-15	9-15	87.12	82.04	5.08	9,930
		3 rd	1163416		6-16	87.12	75.02	11.6	22,155
	Construction of Soling Drain PCC Culverts Earth Filling Boundary Wall Foot Path Bhera	1 st	1038584	6-14	2-15	116.75	80.61	36.14	48,224
		2 nd	202974		1-16	116.75	80.79	35.96	9,378
		3 rd	721489		3-16	116.75	71.12	45.63	42,297
		4 th	360663		5-16	116.75	72.52	44.23	20,495
	Construction/Repair of Road from Phattak to Phullarwan City Phase-I	1 st	882938	6-14	8-15	113.85	85.5	28.35	32,979
		2 nd	1180250		1-16	113.85	81.79	33.06	51,409
	Construction/Repair of Road Mali Colony Bhalwal	1 st	991297	4-14	11-14	113.85	101.21	12.64	16,508
		2 nd	1274518		4-16	113.85	72.52	41.33	69,402
	Construction of Room TMA Office Bhalwal	2 nd	1140218	4-14	12-14	113.85	94.09	19.76	13,853
		3 rd	705844		3-15	113.85	80.61	33.24	14,425
		4 th	872927		7-15	113.85	87.12	26.73	14,346
	Construction of Bridge on Canal Shahpur Branch near Chak Siada Bhalwal	2 nd	2234382	3-15	9-15	80.61	82.04	0	0
		3 rd	690258		3-16	80.61	71.12	9.49	12,189
	PCC Soling drains Culverts Bhera	2 nd	962246	4-14	11-14	113.85	101.21	12.64	16,025
		3 rd	959045		2-15	113.85	80.61	33.24	42,000
		4 th	489150		8-15	113.85	85.5	28.35	18,271
	Earth filling & construction foot path from graveyard Maqbra road Bhera	1 st	1038584	6-14	2-15	116.75	80.61	36.14	48,224
		2 nd	202974		1-16	116.75	80.79	35.96	9,378
		3 rd	721489		3-16	116.75	80.61	36.14	3,350
Total									806,265

Bitumen	Name of Scheme	No. of Running Bill	Qty of Bitumen / KG	Tendering Date	Record Entry Date	Tendering date base rate of diesel	M.B rate of Diesel	Difference in rate	Recovery
	Construction/Repair of one way road Jinaz Gah Chowk to Dawoo Stand Bhalwal	2 nd	15615	6-14	9-15	96.8	74.99	21.81	340,563
	Construction/Repair of one way road Dawoo Stand to Vety. Hospital Bhalwal	2 nd	13085	6-14	9-15	96.8	74.99	21.81	285,384
	Construction/Repair of Road from Phattak to Phullarwan City Phase-I	2 nd	6133	6-14	1-16	96.08	74.09	22.071	135,361
	Construction/Repair of Road Mali Colony Bhalwal	2 nd	8648	4-14	4-16	96.12	70.01	26.11	225,799
Steal	Construction of Bridge on Canal Shahpur Branch near Chak Siada Bhalwal	2 nd	10717	3-15	9-15	84.85	79.25	5.6	60,015
		3 rd	7647		3-16	84.85	71.75	13.1	100,176
Total									1,147,298
Grand Total									1,953,563

Annex-I

Non Realization of Commercialization fee from Orange Factories

Sr. No.	Factory Name	Location	Area (Kanal)	DC Rate	Amount (Rs)	Commercial fee (5%) (Rs)
1	Zala zar	Kot Momin Road Bhalwal	12	50,000	600,000	30,000
2	Salmi Kinow factory	Kot Momin Road Bhalwal	10	50,000	500,000	25,000
3	Afsar Kinow factory	Kot Momin Road Bhalwal	8	50,000	400,000	20,000
4	Shafqat and Al Hayat	Kot Momin Road Bhalwal	6	50,000	300,000	15,000
5	Bismillah Kinow	Kot Momin Road Bhalwal	8	50,000	400,000	20,000
6	Zahid Kinow	Kot Momin Road Bhalwal	20	50,000	1,000,000	100,000
7	Zahid pakges	Kot Momin Road Bhalwal	24	50,000	1,200,000	120,000
8	Ghusia Kino factory	Kot Momin Road Bhalwal	12	50,000	600,000	30,000
9	Marfat Kino	Kot Momin Road Bhalwal	8	50,000	400,000	20,000
10	MDS kino	Wilson pur	9	50,000	450,000	22,500
11	Prime Kino	Ajnala road Ajnala	11	50,000	550,000	27,500
12	Al Falah	Ajnala road Chak	9	50,000	450,000	22,500
13	Bhalwal kino	Ajnala road Chak 23	10	50,000	500,000	25,000
14	National Kino	Ajnala road chak 10	10	50,000	500,000	25,000
15	Pak kino	Ajnala road chak 10	13	50,000	650,000	32,500
16	Rex Kino	Ajnala road chak 22	10	50,000	500,000	25,000
17	Citro fresh	Ajnala chak 10	9	50,000	450,000	22,500
18	Shangrila	Ajnala road chak 10	8	50,000	400,000	20,000
19	Ch Kino Factory	Chak 16/SB	10	50,000	500,000	25,000
20	Gondal Kino	Gujrat road salam	8	50,000	400,000	20,000
21	Ch Shahzad Akram	Chak No.24/NB	11	50,000	550,000	27,500
22	Sikandar Zubair	Chak 13/NB	14	50,000	700,000	35,000
23	Pak fruits	Ajnala road Chak 10/NB	10	50,000	500,000	25,000
Total					12,500,000	735,000

Non-increased Annual Rent of Shops

Sr. No.	Name	Monthly Rent	Annual Rent	Date of Auction	Total Year of allotment	increase rate in percent	Current Amount should be "Fv=Pv (I+i)n (Rs)
1	Muhammad Iqbal	3456	41472	29-09-92	25	10	449,337
2	Sheikh Sikandar	4463	53556	29-09-92	25	10	580,264
3	Muhammad Ali	13433	161196	26-06-92	25	10	1,746,511
4	Liaquat Ali	1472	177504	25-06-92	25	10	1,923,204
5	Sheikh Karim Ali	10776	129312	25-06-92	25	10	1,401,057
6	Sheikh Mukhtar	11625	139500	25-06-92	25	10	1,511,441
7	Muhammad Shahfique	1475	17700	15-09-92	25	10	191,774
8	Rao Tanveer	6228	74736	-	1	10	82,210
9	Faisal Dilshad	6843	82116	20-02-02	15	10	343,019
10	Muhammad Rasheed	1652	19824	18-09-02	15	10	82,810
11	Dr. Muhammad Farooq	1507	18084	11/7/1993	24	10	178,123
12	Liaquat Ali	1495	17940	14-10-92	25	10	194,375
13	Muhammad Ali	688	8256	3/4/2001	16	10	37,936
14	Hassan Ali	1365	16380	21-07-93	24	10	161,339
15	Amjad Hussain	1550	19800	9/8/2008	9	10	46,687
16	Akbar Hayat	2200	26400	18-10-03	14	10	100,254
17	Babu Pani	0	0	11/6/2002	15	10	0
18	Muhammad Jamil	1249	14988	11/6/2002	15	10	62,609
19	Muhammad Asghar	1099	13188	11/6/2002	15	10	55,090
20	Muhammad Asghar	1099	13188	11/6/2002	15	10	55,090
21	Zaheer Ahmed	1225	14700	11/6/2002	15	10	61,406
22	Azhar Iqbal	1224	14688	16-06-02	15	10	61,355
23	Sher Ahmed	1210	14520	11/6/2002	15	10	60,654
24	Sher Ahmed	1225	14700	11/6/2002	15	10	61,406
25	Malik Sher Ahmed	1224	14688	11/6/2002	15	10	61,355
26	Malik Muhammad Habib	1224	14688	11/6/2002	15	10	61,355
27	Malazam Husasain	1208	14496	11/6/2002	15	10	60,553
28	Muhammad Akram	1099	13188	11/6/2002	15	10	55,090
29	Mukhtar Hussain	1228	14736	11/6/2002	15	10	61,556

30	Muhammad Akhtar	1350	1620	11/6/2002	15	10	6,767
31	Muhammad Akhtar	1330	15960	11/6/2002	15	10	66,669
32	Muhammad Ramzan	1108	13296	11/6/2002	15	10	55,541
33	Nazir Ahmed	1109	13308	11/6/2002	15	10	55,591
34	Saqlain	1210	14520	11/6/2002	15	10	60,654
35	Zaheer Ahmed	908	10896	11/6/2002	15	10	45,515
36	Muhammad Tariq	908	10896	11/6/2002	15	10	45,515
37	Allah Ditta	909	10908	11/6/2002	15	10	45,565
38	Dr. Atta Muhammad	909	10908	11/6/2002	15	10	45,565
39	Allah Ditta	919	11028	11/6/2002	15	10	46,067
40	Dr. Atta Muhammad	909	10908	11/6/2002	15	10	45,565
41	Zahid	1540	18480	25-07-02	15	10	77,196
42	Raja Gulraiz	2427	29124	25-07-02	15	10	121,658
43	Attique-ur-Rehman	2563	30756	25-07-02	15	10	128,475
44	Zia-ul-Haq	1824	21888	25-07-02	15	10	91,432
45	Mudasar Iqbal	1173	14076	25-07-02	15	10	58,799
46	Muhammad Aslam	2025	24300	25-07-02	15	10	101,507
47	Muhammad Asif	2054	24648	25-07-02	15	10	102,961
48	Muhammad Saeed	2025	24300	25-07-02	15	10	101,507
49	Talib Hussain	1997	23964	25-07-02	15	10	100,104
50	Khawaja Abdul Raouf	3113	37356	25-07-02	15	10	156,045
51	Wali Muhammad	1599	19188	25-07-02	15	10	80,153
52	Mahluk	1947	23364	25-07-02	15	10	97,597
53	Mushtaq Ahmed	1454	17448	25-07-02	15	10	72,885
54	Muhammad Fiaz	1782	21384	25-07-02	15	10	89,326
55	Ijaz Ahmed	1612	19344	25-07-02	15	10	80,805
56	Muhammad Aslam	1452	17424	25-07-02	15	10	72,784
57	Muhammad Aslam	1452	17424	25-07-02	15	10	72,784
58	Faiz Ahmed	1453	17436	25-07-02	15	10	72,834
59	Khalil Qasir	1453	17436	25-07-02	15	10	72,834
60	Sheikh Akram	1454	17448	25-07-02	15	10	72,885
61	Ghulam Akbar	1480	17760	25-07-02	15	10	74,188
62	Dr. Khalid Mehmood	1454	17448	25-07-02	15	10	72,885
63	Gulzar Ahmed	1507	18084	25-07-02	15	10	75,541
64	Zia-ur-Rehman	1367	16404	25-07-02	15	10	68,524
65	Nabeel	1316	15792	15-07-02	15	10	65,967

	Rafique						
66	Nabeel Rafique	1316	15792	25-07-02	15	10	65,967
67	Arshad Mehmood	1429	17148	25-07-02	15	10	71,631
68	Zafar Iqbal	1453	17436	25-07-02	15	10	72,834
69	Sograh Aslam	1480	17760	25-07-02	15	10	74,188
70	Muhammad Anwar	1312	15744	25-07-02	15	10	65,767
71	Muhammad Iqbal	1419	17028	25-07-02	15	10	71,130
72	Khawaja Abdul Raouf	1322	15864	25-07-02	15	10	66,268
73	Malik Sher	1319	15828	25-07-02	15	10	66,117
74	Malik Sher Ahmed	1312	15744	25-07-02	15	10	65,767
75	Shah Jahan	1115	13380	7/8/2006	11	10	38,175
76	Zulfiqar Ali	1084	13008	7/8/2006	11	10	37,113
77	Yasir Ameer	6356	76272	8/1/2005	12	10	239,374
78	Nasar Ahmed	1070	12840	17-08-07	10	10	33,304
79	Yasir Mehmood	1188	14256	17-08-07	10	10	36,976
80	Muhammad Usman	1226	14712	17-08-07	10	10	38,159
81	Mazhar Hussain	1219	14628	17-08-07	10	10	37,941
82	Mirza Naveed Baig	1209	14508	17-08-07	10	10	37,630
83	Mirza Naveed Baig	1239	14868	17-08-07	10	10	38,564
84	Zafar Iqbal	1227	14724	17-08-07	10	10	38,190
85	Akbar Hayat	1227	14724	17-08-07	10	10	38,190
86	Muhammad Yousaf	1268	15216	17-08-07	10	10	39,466
87	Umer Hayat	1246	14952	17-08-07	10	10	38,782
88	Muhammad Qasim	1268	15216	17-08-07	10	10	39,466
89	Syed Tahir Abbas	1257	15084	17-08-07	10	10	39,124
90	Muhammad Nazir	1238	14856	17-08-07	10	10	38,533
91	Sajid Hayat	1256	15072	17-08-07	10	10	39,093
92	Haroon Zakir	1286	15216	17-08-07	10	10	39,466
93	Nazim Mehmood	1227	14724	17-08-07	10	10	38,190
94	Muhammad Rafique	1257	15084	17-08-07	10	10	39,124
95	Muhammad Arshad Ali	1256	15072	17-08-07	10	10	39,093
96	Mehmood Ahmed	1268	15216	17-08-07	10	10	39,466
97	Khalid Zia	1227	14724	17-08-07	10	10	38,190
98	Jamil Asghar	1256	15072	17-08-07	10	10	39,093
99	Akhtar Ali	1275	15300	17-08-07	10	10	39,684
100	Niaz Hussain	1256	15072	17-08-07	10	10	39,093
101	Qasir Raza	1268	15216	17-08-07	10	10	39,466
102	Muhammad Tamoor	1227	14724	17-08-07	10	10	38,190

	Ahmed						
103	Qamar Iqbal	1306	15672	17-08-07	10	10	40,649
104	Shafi Muhammad	1306	15672	17-08-07	10	10	40,649
105	Maqbool Hussain	1326	15912	17-08-07	10	10	41,272
106	Muhammad Nawzish Ali	1326	15912	17-08-07	10	10	41,272
107	Muhammad Nadeem Sajid	1345	16140	17-08-07	10	10	41,863
108	Muhammad Iqbal	1365	16140	17-08-07	10	10	41,863
109	Ishtiaq Ahmed	1365	16380	17-08-07	10	10	42,486
110	Ishaq Ahmed	1365	16380	17-08-07	10	10	42,486
111	Muhammad Naveed Nawaz	1383	16596	17-08-07	10	10	43,046
112	Shahid Hussain	1402	16824	17-08-07	10	10	43,637
113	Muhammad Anar	1488	17856	17-08-07	10	10	46,314
114	Noor Muhammad Naveed	1480	17760	17-08-07	10	10	46,065
115	Afzal Hussain	1205	14460	17-08-07	10	10	37,506
116	Asrar Ahmed	1197	14364	17-08-07	10	10	37,257
117	Gulzar Ahmed	1197	14364	17-08-07	10	10	37,257
118	Raja Amjad Ali	1218	14616	17-08-07	10	10	37,910
119	Muhammad Arshad	1235	14820	17-08-07	10	10	38,439
120	Muhammad Younas	1235	14820	17-08-07	10	10	38,439
121	Safdar Khan	1268	15216	17-08-07	10	10	39,466
122	Adnan Shezad	1315	15780	17-08-07	10	10	40,929
123	Abdul Razaq	4070	48840	5/7/2003	14	10	185,470
124	Syed Ijaz Hussain	4070	48840	27-05-03	14	10	185,470
125	Shabir Hussain	794	9528	29-06-06	11	10	27,184
126	Muhammad Ramzan	2314	27768	21-06-95	22	10	226,039
127	Muhammad Sabir	2516	30192	14-03-92	25	10	327,121
128	Muhammad Arshad	2516	30192	14-05-92	25	10	327,121
129	Abdul Rehman	2289	27468	11/3/1990	27	10	360,105
130	Muhammad Martaz	2300	27600	10/6/1991	26	10	328,942
131	Muhammad Awais	1522	18264	27-07-99	18	10	101,546
132	Muhammad Shabir	1373	16474	3/7/2000	17	10	83,267
133	Muhammad	242	2904	2/12/2002	15	10	12,131

	Iqbal						
134	Muhammad Iqbal	242	2904	2/12/2002	15	10	12,131
135	Muhammad Iqbal	242	2904	2/12/2002	15	10	12,131
136	Muhammad Iqbal	242	2904	2/12/2002	15	10	12,131
137	Muhammad Ihsan	907	10884	6/6/2001	16	10	50,012
138	Muhammad Arshad	275	3300	3/12/2009	8	10	7,074
139	Muhammad Arshad	283	3396	23-12-08	9	10	8,008
Total Amount Recoverable							17,430,042

Non-deposit of Performance Security

Sr. No.	Name of scheme	Name of contractor.	Rate quoted by the contractor	Cost of Scheme	Amount of performance security (Rs)
1	Rep./Const. of matted road from same Nallah to Radha Nagar	Al-Jabbar Construction	23.36% Below	2,400,000	560,640
2	Construction of Soling, Midh road to GPS Acharr	Muhammad Rashid Khan	16.05% Below	550,000	88,275
3	Construction of Soling, drain Mehboob colony Shahpur city	Muhammad Ismail	16.05% Below	500,000	80,250
4	Construction of Soling, drain PCC slab Saidal	Husnain Iqbal Hashmi	18.20% Below	500,000	91,000
5	Const. of culvert same Nullah Kot Bhai Khan	Nasir Hayat	20.05% Below	600,000	120,300
6	Construction of Soling, drain Malikwala Dakhli	Husnain Hashmi	19.00% Below	500,000	95,000
7	Construction of Soling, culvert, PCC Kadlathi	Husnain Hashmi	19.19% Below	500,000	95,950
8	Construction of Soling, Culvert, Drain PCC Maig Kadhi	Mehar Sikindar	18.56% Below	500,000	92,800
9	P/L Water Supply Pine Line Plaza Chowk to Gujjar colony	Ghulam Mustafa	15% Below	500,000	75,000
10	Const. of Soling Midh Road to Girls Primary School Achar	M/S Muhammad Arshad Khan	16.05% Below	550,000	88,000
11	Const of drain soling PCC Hussain Shah	Imtyaz Hussain shah	31.30% Below	1,000,000	313,000
12	Const of drain soling Jhugian Syedan	Imtyaz Hussain shah	20.55% Below	1,000,000	205,500
13	Const of drain soling UC Aqil shah	Naseer Ahmad	16.05% Below	1,000,000	160,500
14	Const of drain soling PCC slab Wadhi	Ghulam Abbas khan	26.14% Below	1,000,000	261,400
Total					2,327,615

Misappropriation on Account of Electricity

Sr. #	Place of Meter	Electric Meter No.	No. of Street Light	Amount of Bill (Rs)
1	Committee Road	5802200	150	68,565
2	Islam Nagar Road	5802300	100	41,902
3	Railway Road	5802400	200	103,068
4	Cinema Road	5802500	100	83,247
5	Zafar Abad Road	5802600	150	60,530
6	Channan Pura	5802700	150	54,230
7	Saeed Bazar	5802800	100	71,016
water supply				
8	Block No. 4	728700	89 D 1 C	31,308
9		728900		254,647
10		728800		8,992
11	Canal Water Supply Scheme	743400	1280 D 17 C	22,448
12		743500		261,376
13		743600		330,585
14		743601		28,280
15		743602		410,658
16		743603		28,280
17		743604		422,399
18		743605		26,698
19		743606		43,260
Total				2,351,489

Non-deduction of Price Variation on Account of Bitumen

Calculation of Bitumen									
Name of Scheme	No. of Running Bill	Qty.	Qty of Bitumen / KG	Tender Date	Record Entry Date	Base Rate	Record entry Rate	Differ in rate	Recovery
Improve ment of Circular Road, Tuff Tilling of Circular Road Sahiwal		33876	12136	5-15	12-16	71.801	60.009	11.792	143,108
Construc tion of Mettled Road Nooray Wal		27563	8375	1-14	12-14	96.72	91.39	5.33	44,638
Construc tion of Mettled Road Mouza Jarola	3rd	27563 7	8374	5-15	6-16	96.8	64.125	32.68	273,662
Improve ment of Road Saim Nala to Ghazni	2nd	45000	16121	3-15	10-15	87.25	75.177	12.073	194,628
Improve ment of Road Muham mad Ali Wala to Saim Nala	2nd	53000	18988	3-15	10-15	87.35	75.177	12.073	229,242
Improve ment of Road Dera Jadeed to Jara Berlub Nahar	3rd	73239	26239	3-15	7-15	87.35	67.783	19.47	510,873
Improve ment of Road Gul da Kot & Chitror	3rd	80000	28661	3-15	6-15	87.25	67.783	19.47	557,943
	4th	28018	10087		7-15	87.25	67.783	19.47	196,393
Improve ment of Road Abbas Pur to Vijh	2nd	40000	14330	3-15	7-15	87.25	67.783	19.467	278,962
Total									2,429,449

Doubtful Consumption of POL

POL/Diesel for tractors by CO (HQ)											
Tractors	SGS-1113	Peter 2	Peter 3	Peter 4	Peter 5	Peter 6	Peter 7	Peter 8	Messy 385	sgg-125	SGG-13
Date											
16.07.15	29,588		40,122	41,442	22,290	26,286					
05.09.15	28,085	28,068	41,442	44,117	23,182	20,044					
08.10.15	33,325	31,356	45,741	40,515	28,321	29,192					
14.11.15	29,014	33,278	41,688	44,211	24,868	16,820					
23.12.15	22,183	31,596	44,211	46,734	26,550	17,299	10,092		55,045		
	22,965										
	19,316										
26.12.15		10,302	39,952	42,528	17,170	16,773	9,443				
06.02.16	26,873	6,868	39,952	45,103	20,207	18,490	11,622			27,258	
21.03.16	22,724	7,042	41,916	41,088	11,262	16,233	19,547			25,683	
29.03.16	24,638	10,899	41,023	39,466		11,677	19,462			25,018	
18.05.16	15,789	5,742	35,770	37,923		13,521	12,085	17,225		29,057	7,177
31.05.16	22,733	10,098	38,626	39,358		12,435	11,704	20,339		27,065	16,824
18.06.16	25,311	2,926	36,432	38,626		18,287	15,950	23,408		28,334	16,093
Total	322,544	178,175	486,875	501,111	173,850	217,057	109,905	60,972	55,045	162,415	40,094