



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

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

|          |  |
|----------|--|
| CCB      | Citizen Community Board                      |
| CO       | Chief Officer                                |
| DAC      | Departmental Accounts Committee              |
| DDO      | Drawing & Disbursing Officer                 |
| MFDAC    | Memorandum for Department Accounts Committee |
| NAM      | New Accounting Model                         |
| PAC      | Public Accounts Committee                    |
| PAO      | Principal Account Officer                    |
| PC       | Project Cost                                 |
| PFC      | Provincial Finance Commission                |
| PLGO     | Punjab Local Government Ordinance            |
| POL      | Petroleum, Oil & Lubricants                  |
| TMA      | Town Municipal Administration                |
| TMO      | Tehsil Municipal Officer                     |
| TST      | Triple Surface Treatment                     |
| TO (F)   | Tehsil Officer (Finance)                     |
| TO (I&S) | Tehsil Officer (Infrastructure & Services)   |
| TO (P&C) | Tehsil Officer (Planning & Coordination)     |
| TTIP     | Tax on Transfer of Immoveable Property       |

## **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 the District Bhakkar 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 observations 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 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, the Directorate General Audit District Governments Punjab (North), Lahore carried out audit of the accounts of four Tehsil Municipal Administrations of District Bhakkar for the Financial Year 2015-16.

Each Tehsil Municipal Administration in District Bhakkar 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 District Bhakkar was carried out with a view to ascertaining whether the expenditure was incurred with proper authorization, in-conformity with laws/ rules /regulations, economical procurement of assets and hiring of services etc.

Audit of receipts/ revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules.

**a) Scope of Audit**

All four TMAs of District Bhakkar were audited. The expenditure of four TMAs of District Bhakkar for the Financial Year 2015-16 under the jurisdiction of DG District Audit (N) Punjab was Rs 353.991 million covering four PAOs and four entities. Out of this, DG District Audit (N) Punjab audited an expenditure of Rs 152.216 million which in terms of percentage was 43% of the auditable expenditure.

Total receipts of four Tehsil Municipal Administrations of District Bhakkar for the Financial Year 2015-16, were Rs 163.168 million. Directorate General Audit Punjab (N), audited receipts of Rs 93.27 million which was 57% of the total receipts.

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

Recovery of Rs 39.104 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 Internals Control and Internal Audit Department**

Internal Control mechanism of Tehsil Municipal Administrations of District Bhakkar 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 Bhakkar 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. Non production of record for Rs 24.700 million was noted in two cases<sup>1</sup>
- ii. Irregularities and Non-compliance of Rules and Regulations amounting to Rs 45.728 million were noted in eleven cases<sup>2</sup> and
- iii. Weaknesses of Internal Controls amounting to Rs 193.708 million were noted in ten cases<sup>3</sup> and
- iv. Recovery of Rs 39.104 million was pointed out in eleven cases<sup>4</sup>.

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

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<sup>1</sup> Paras:1.2.1.1 & 1.3.1.1

<sup>2</sup> Paras:1.3.2.1-1.3.2.3, 1.4.1.1 & 1.5.2.1-1.5.2.7

<sup>3</sup>Paras: 1.2.2.1, 1.2.2.3, 1.2.2.6-1.2.2.7, 1.2.4.1, 1.4.2.2-1.4.2.3, 1.4.3.1, 1.5.1.1 & 1.5.4.1

<sup>4</sup>Paras: 1.2.2.2,1.2.2.4, 1.2.2.5, 1.2.2.8, 1.3.3.1, 1.4.2.1, 1.4.2.4, 1.5.3.1- 1.5.3.4

**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             | Receipt | Total   |
| 1       | Total Entities (PAOs) in Audit Jurisdiction | 06  | 465.597            | 163.168 | 628.765 |
| 2       | Total formations in audit jurisdiction      | 06  | 465.597            | 163.168 | 628.765 |
| 3       | Total Entities (PAOs) Audited               | 06  | 465.597            | 163.168 | 628.765 |
| 4       | Total formations Audited                    | 06  | 465.597            | 163.168 | 628.765 |
| 5       | Audit & Inspection Reports                  | 06  | 465.597            | 163.168 | 628.765 |
| 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                               | 39.104                                |
| 3            | Weak Internal Controls relating to Financial Management | 193.708                               |
| 4            | Violation of Rules                                      | 45.728                                |
| 5            | Others  | 24.700                                |
| <b>Total</b> |   | <b>303.240</b>                        |

**Table 3: Outcome Statistics**

(Rs in million)

| Sr. No. | Description   | Physical Assets | Civil Works | Receipt | Others  | Total    | Total last year |
|---------|---|-----------------|-------------|---------|---------|----------|-----------------|
| 1       | Outlays audited   | 2.245           | 45.971      | 163.437 | 305.506 | 517.159* | 741.98          |
| 2       | Amount placed under audit observation / irregularities of audit | 2.245           | 55.074      | 39.104  | 206.817 | 303.240  | 359.94          |
| 3       | Recoveries pointed out at the instance of Audit                 | -               | 1.785       | 35.741  | 1.578   | 39.104   | 23.11           |
| 4       | Recoveries accepted / established at the instance of Audit      | -               | 1.785       | 35.741  | 1.578   | 39.104   | 23.11           |
| 5       | Recoveries realized at the instance of Audit                    | -               | -           | -       | -       | -        | -               |

\*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 353.991 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.  | 45.728                         |
| 2            | Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public resources.   | -                              |
| 3            | Accounting Errors <sup>1</sup> (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            | If possible quantify weaknesses of internal control system.   | 193.708                        |
| 5            | Recoveries and overpayments representing cases of established overpayment of misappropriations of public money  | 39.104                         |
| 6            | Non-production of record  | 24.700                         |
| 7            | Others, including cases of accidents, negligence etc.   | -                              |
| <b>Total</b> |   | <b>303.240</b>                 |

**Table 5: Cost-Benefit**

(Rs in million)

| Sr. No. | Description                                  | Amount  |
|---------|--|---------|
| 1       | Outlays Audited (Item 1 of Table 3)          | 517.159 |
| 2       | Expenditure on Audit                         | 1.777   |
| 3       | Recoveries realized at the instance of Audit | -       |
| 4       | Cost Benefit Ratio                           | -       |

<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan.

# CHAPTER-1

## 1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, DISTRICT BHAKKAR

### 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 by-laws governing TMA's functioning
- iv. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils
- v. Propose taxes, 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

Total Budget of TMAs of District Bhakkar was Rs 465.597 million (Salary, Non Salary and Development) whereas the expenditure incurred (Salary, Non Salary and Development) was Rs 353.991 million showing saving of Rs 111.606 million which in terms of percentage was 24% of the final Budget as detailed below:

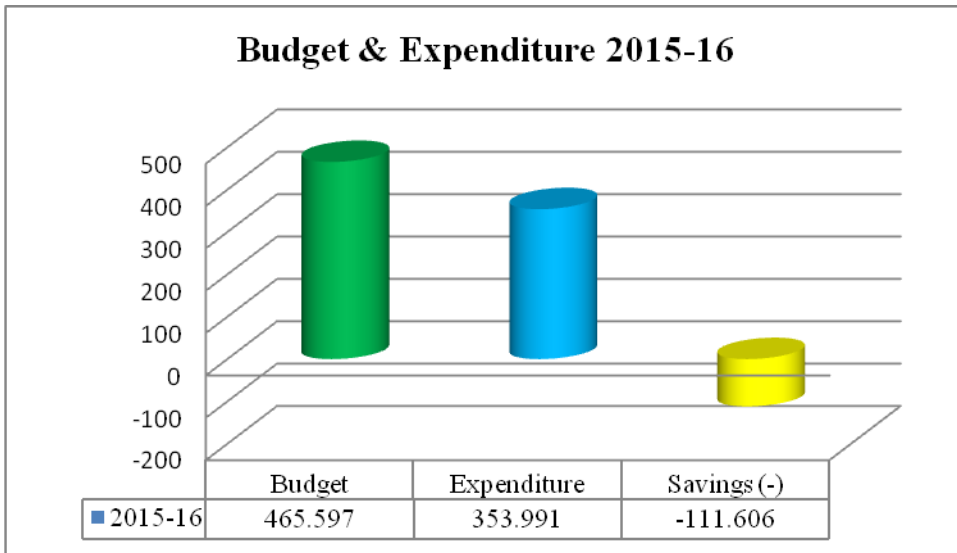
(Rs in million)

| <b>F.Y. 2015-16</b> | <b>Budget</b>  | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of Saving</b> |
|---------------------|----------------|--------------------|--------------------------------|------------------------|
| Salary              | 285.748        | 251.141            | (-) 34.607                     | 12                     |
| Non-salary          | 82.094         | 56.879             | (-) 25.215                     | 31                     |
| Development         | 97.755         | 45.971             | (-) 51.784                     | 53                     |
| <b>Total</b>        | <b>465.597</b> | <b>353.991</b>     | <b>(-) 111.606</b>             | <b>24</b>              |

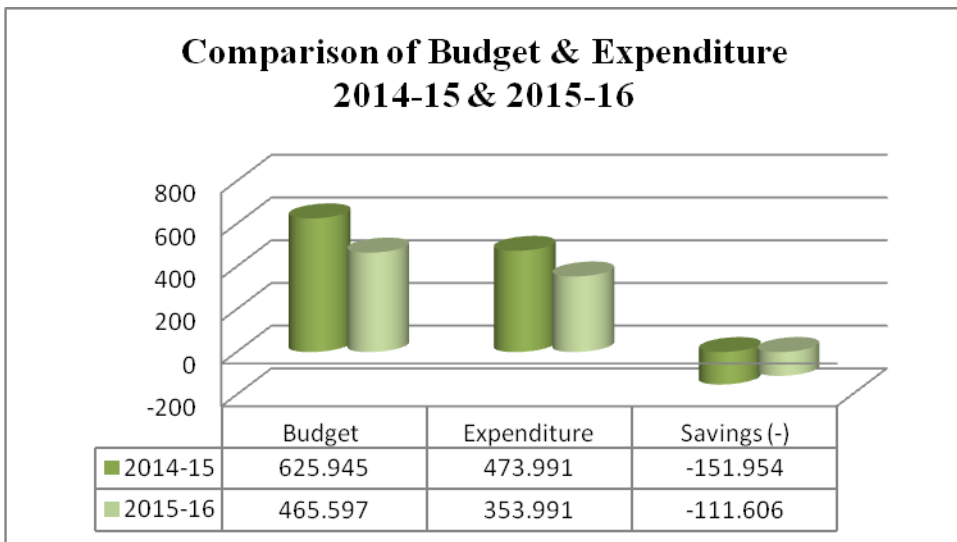
The budget outlays of Rs 465.597 million of three TMAs includes PFC award of Rs 198.437 million whereas total expenditure incurred by the TMAs during 2015-16 was Rs 353.991 million with a saving of Rs 111.606 million (detailed below). This indicated that either the PFC award was allocated over and above the actual needs or the management failed to achieve the developmental targets for the welfare of masses during the financial year.

(Rs in million)

| <b>TMA</b>   | <b>Budgeted Figure</b>          |                  |                       | <b>Budgeted Outlay</b> | <b>Actual Expenditure</b> | <b>Saving / Excess</b> | <b>% age of Saving</b> |
|--------------|---------------------------------|------------------|-----------------------|------------------------|---------------------------|------------------------|------------------------|
|              | <b>Own receipt including OB</b> | <b>PFC award</b> | <b>Total Receipts</b> |                        |                           |                        |                        |
| Bhakkar      | 113.398                         | 90.000           | 203.398               | 195.093                | 154.096                   | 40.997                 | 21                     |
| Mankera      | 89.590                          | 27.191           | 116.781               | 86.530                 | 39.687                    | 46.843                 | 54                     |
| Kallur Kot   | 92.590                          | 37.278           | 129.868               | 88.205                 | 84.685                    | 3.520                  | 04                     |
| Darya Khan   | 107.530                         | 43.968           | 151.498               | 95.769                 | 75.523                    | 20.246                 | 21                     |
| <b>Total</b> | <b>403.108</b>                  | <b>198.437</b>   | <b>601.545</b>        | <b>465.597</b>         | <b>353.991</b>            | <b>111.606</b>         | <b>24</b>              |



The comparative analysis of the Budget and Expenditure of current and previous financial years is depicted as under:



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        | 625.945 | 473.991     | (-) 151.954 | 24             |
| 2015-16        | 465.597 | 353.991     | (-) 111.606 | 24             |

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**

| <b>Sr. No.</b> | <b>Audit Year</b> | <b>No. of Paras</b> | <b>Status of PAC/TAC Meetings</b> |
|----------------|-------------------|---------------------|-----------------------------------|
| 1              | 2009-12           | 21                  | Not convened                      |
| 2              | 2012-13           | 04                  | Not convened                      |
| 3              | 2013-14           | 37                  | Not convened                      |
| 4              | 2014-15           | 09                  | Not convened                      |
| 5              | 2015-16           | 24                  | Not convened                      |

# **AUDIT PARAS**

## **1.2 TMA Bhakkar**



## **1.2.1 Non-production of Record**

### **1.2.1.1 Non maintenance / non production of record**

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 Bhakkar did not maintain/produce detailed below record for Audit verification despite repeated verbal as well written requests.

- a. License and permit fee record Challans Forms, D&C arrears record etc.
- b. Log books, History sheets and repair register of vehicles of TMA.

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

In the absence of Vouched Accounts, 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 for non-production besides ensuring provision of record for scrutiny to Audit.

[AIR Para No.20]

## **1.2.2 Internal Control Weaknesses**

### **1.2.2.1 Non-preparation of annual development program - Rs 22.513 million**

According to chapter-V of the work rule of the TMA 2003, the Tehsil/Town Municipal Administration may prepare its Annual Development Plan and get it approved by the concerned Tehsil/Town Council as per procedure laid down in para 4 Rule 24 of the PDG and TMA (Budget) Rules 2003, the Annual Development Plan shall be placed before the concerned Tehsil/ Town Council in its ordinary meeting for consideration or approval which may sanction it with or without modification.

TMO Bhakkar did not prepare mandatory annual development plan for the execution of the schemes against the development budget allocation of Rs 22.513 million.

Audit is of the view that due to weak internal and financial controls annual development program was not prepared / approved in violation of the rules.

This resulted in concealment of ADP schemes of Rs 22.513 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 for laps and negligence against the person at fault under intimation to audit.

[AIR Para No.5]

### **1.2.2.2 Non-recovery of arrears – Rs 11.600 million**

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

TMO Bhakkar collected only Rs 0.100 million against the arrear of Rs 11.700 million in different receipts heads during 2015-16. Moreover the arrears of income were not shown under relevant head of income in the demand and collection register. Detail is as under.

| <b>Income Head</b>          | <b>Budget Allocation<br/>(Rs)</b> | <b>Actual Income<br/>(Rs)</b> | <b>Less Recovery<br/>(Rs)</b> |
|-----------------------------|-----------------------------------|-------------------------------|-------------------------------|
| Arrears of building fee     | 2,500,000                         | -                             | 2,500,000                     |
| Arrears of Cattle Fair      | 7,700,000                         | -                             | 7,700,000                     |
| Arrears of rent of building | 1,000,000                         | -                             | 1,000,000                     |
| Arrears of Board Fee        | 500,000                           | 100,000                       | 400,000                       |
| <b>Total</b>                | <b>11,700,000</b>                 | <b>100,000</b>                | <b>11,600,000</b>             |

Audit is of the view that due to weak internal controls and financial discipline arrears of receipts under various heads was not realized.

This resulted in non recovery of arrears of receipt of Rs 11.600 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 recovery of the arrears under intimation to audit.

[AIR Para No.2]

### **1.2.2.3 Loss due to non-auction of tools and plant – Rs 5.951 million**

According to Rule 15.3 of PFR Vol-I, “a competent authority may sanction the sale or disposal of stores regarded as surplus, obsolete or unserviceable or order the write off of losses of stores.”

Management of TMA Bhakkar did not auction un-serviceable machinery placed in yard of TMA. The tools and plants were let further deteriorat to zero value. (**Annex-C**)

Audit is of the view that due to weak internal and financial controls auction was not made.

This resulted in loss of Rs 5.951 million to 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 finalization of this report.

Audit recommends auction of the stated tools and plant under intimation to audit.

[AIR Para No.6]

#### 1.2.2.4 Less recovery of arrears of water rates – Rs 5.397 million

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

TMO Bhakkar collected Rs 648,400 on account of water rate against the annual demand of Rs 852,800 during 2015-16 and arrears of Rs 244,665 were recovered against the total arrears of Rs 5.437 million. Detail is as under.

| Description            | No. of Connection | Rate PM | Demand (Rs)      | Recovery (Rs)  | Balance (Rs)     |
|------------------------|-------------------|---------|------------------|----------------|------------------|
| Domestic               | 669               | 100     | 802,800          | 605,400        | 197,400          |
| Commercial             | 3                 | 500     | 18,000           | 11,000         | 7,000            |
| New Connection Fee     | 25                | 500     | 12,500           | 12,500         | -                |
| Name Change Fee        | 3                 | 250     | 750              | 750            | -                |
| Fine                   |                   |         | 18,750           | 18,750         | -                |
| <b>Total (2015-16)</b> |                   |         | <b>852,800</b>   | <b>648,400</b> | <b>204,400</b>   |
| Arrears                |                   |         | 5,437,390        | 244,665        | 5,192,725        |
| <b>Balance</b>         |                   |         | <b>6,290,190</b> | <b>893,065</b> | <b>5,397,125</b> |

Audit is of the view that due to weak internal and financial controls less recovery on account of rent of shops was realized.

This resulted in less recovery of Rs 5.397 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 recovery of stated amount under intimation to audit.

[AIR Para No.14]

#### 1.2.2.5 Less-realization of conversion fee – Rs 4.893 million

According to letter No. SOR (LG) 38-18 /2009-P, Govt. of Punjab LG&CD Department dated 02.10.12, “conversion fee shall be levied /charged against the value of the land under valuation table which may either be residential, agricultural and industrial. & According to Rule 76 of PDG & TMA (Budget) Rules 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

TO (P&C) of TMA Bhakkar less realized conversion fee amounting to Rs 4.893 million due to incorrect application of rates of land value. Detail of calculations is given below:

| Sr. No. of D & C Register | Name of Building/ Plot Owner          | Area (in Marla) | Rate applicable (Rs) | Rate applied (Rs) | Rate under applied | Recovery (Rs) Difference X 5% |
|---------------------------|---------------------------------------|-----------------|----------------------|-------------------|--------------------|-------------------------------|
| 1                         | Ahmad Nawaz S/O Muhammad Bakhsh       | 18.25           | 530,000              | 46,000            | 484,000            | 441,650                       |
| 20                        | Abdul Shakor Tahir                    | 7.831           | 630,000              | -                 | 630,000            | 246,673                       |
| 127                       | Muhammad Mudassar Abdullah Chak 34Tda | 152             | 640,000              | 86,760            | 553,240            | 4,204,624                     |
| <b>Total</b>              |                                       |                 |                      |                   |                    | <b>4,892,947</b>              |

Audit is of the view that due to weak internal and financial controls correct rates of the conversion fee were not applied.

This resulted in less recovery of conversion fee of Rs 4.893 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 recovery of conversion fee under intimation to audit.

[AIR Para No.3]

#### **1.2.2.6 Non-completion of development schemes - Rs 4.436 million**

If a contractor fails to complete the work within stipulated period, he is liable to pay compensation @ 1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer Incharge to be worked out per day but not exceeding maximum of 10% of the cost of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion according to Clause 39 read with Clause 37 of contract agreement.

TMO Bhakkar started 4 development schemes at a cost of Rs 4.435 million during 2015-16 but remained uncomplete. The work of 3 schemes was not started even after issuance of work order and availability of funds. The work of 4<sup>th</sup> scheme was started but the said scheme was still uncompleted as detailed below:

| Sr. No.      | Name of Scheme   | Total (Rs)       |
|--------------|--|------------------|
| 1            | Supply of main holes cover 22,24 and 26 inch Dia and supply, fixing Manhole covers Frame 26 Inch | 1,500,000        |
| 2            | P&L Sewer Line Near Pull Sheikh Rao Urban Bhakkar  | 995,700          |
| 3            | Providing & Lying Pipe drain near Bhakkar Nasheb   | 866,800          |
| 4            | Supply of Main Hole Covers Urban Bhakkar   | 1,073,000        |
| <b>Total</b> |  | <b>4,435,500</b> |

Audit is of the view that due to weak internal controls and financial management, the schemes were not completed.

This resulted in non completion of development schemes of Rs 4.436 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 at fault under intimation to audit.

[AIR Para No.13]

#### **1.2.2.7 Improper maintenance of security register, non credit of lapsed securities to revenue – Rs 2.105 million**

According to article 170 of Account code Vol-III and para-346(a) (i) of Audit Manual, unclaimed balances for more than 3 years should be credited into Govt. Revenue.

TMO Bhakkar did not credit the securities which were not claimed by the contractor after lapse of five years. Moreover month and year of the security item were not mentioned in the register. The securities balances were not reconciled with the bank balance. (**Annex-D**)

Audit is of the view that due to weak internal and financial controls laps securities were not credited to the local fund revenues.

This resulted in improper maintenance of securities register and non credit of securities of Rs 2.105 million to 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 finalization of this report.

[AIR Para No.7]

Audit recommends early credit of lapsed securities to revenues under intimation to audit.

#### **1.2.2.8 Less recovery of rent of shops – Rs 1.333 million**

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

TMO Bhakkar collected Rs 11.169 million on account of rent of shops against the total annual demand of Rs 12.502 million during 2015-16.

Audit is of the view that due to weak internal and financial controls rent of shops was less realized.

This resulted in less recovery of rent of Rs 1.333 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 recovery of the rent of shops under intimation to audit.

[AIR Para No.12]

## **1.2.3 Performance**

### **1.2.3.1 Non-achievement of financial targets – Rs 43.359 million**

According to Rule 13 (i & ii) read with 16 of the PDG & TMA Budget Rules 2003, the collecting officer shall prepare the estimates of receipts diligently and accurately and in relation to revised estimates, he shall take into consideration the actual receipts of the first eight months and head of office shall consolidate the finalize and consolidate the figures.

TMO Bhakkar less collected receipts of Rs 43.359 million against the revised demand of Rs 123.425 million in various receipts heads during the financial year 2015-16. (**Annex-E**)

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

This resulted in less realization receipts of Rs 43.359 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 persons at fault under intimation to Audit.

[AIR Para No.1]



## **1.3 TMA Kallur Kot**

### 1.3.1 Non-production of Record

#### 1.3.1.1 Non production of record – Rs 24.697 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 Kallur Kot did not provide the record pertaining to development and repair & maintenance of civil work for Rs 24.697 million to audit for scrutiny. Non production of record was a serious financial irregularity on the part of management.

| Sr.No.       | Development Schemes                  | Budget (Rs) | Expenditure (Rs)  |
|--------------|--------------------------------------|-------------|-------------------|
| 1            | Ongoing Schemes ADP (Current year-I) | 8,510,000   | 8,506,235         |
| 2            | Ongoing Schemes ADP (Current year)   | 2,460,000   | 2,452,220         |
| 3            | M&R (Current year)                   | 7,000,000   | 6,960,284         |
| 4            | Ongoing Schemes ADP (Previous year)  | 6,780,000   | 6,778,091         |
| <b>Total</b> |                                      |             | <b>24,696,830</b> |

Audit is of the view that due to weak Internal Controls complete record was not produced for audit scrutiny.

In the absence of Vouched Accounts, the authenticity, validity, accuracy and genuineness of the 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 the finalization of this Report.

Audit recommends production of record besides fixing responsibility against the person (s) for non-producing record under intimation to Audit.

[AIR Para No.1]

## 1.3.2 Irregularity and Non-compliance

### 1.3.2.1 Irregular payment of pay & allowances - Rs 2.847 million

As per Schedule of Wage Rate 2015 issued by Government of Punjab Finance Department vide No. RO(TECH)FD 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.

TMO Kallur Kot hired 34 daily wages employees and paid Rs 2.847 million during the financial year 2015-16 as detailed below:

| No. of daily wages | Period             | Amount (Rs) |
|--------------------|--------------------|-------------|
| 34                 | 07/2015 to 06/2015 | 2,847,160   |

The payment was held irregular on the following grounds:

- a. Advertisement, applications of employees was not found on record.
- b. Approval of the competent authority was not available.
- c. Attendance register was not available on record.
- d. Duty rosters were not maintained.
- e. Acquaintance role was not available.
- f. Copies of CNIC of incumbents were not available.
- g. Detail of bank account of employees were not available.
- h. Evidence of receiving of crossed cheques by contingent paid staff was not available on record.
- i. No record of complaints, if any, against the performance of these daily wages staff / sanitary workers.

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

This resulted in irregular payment of Rs 2.847 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 regularization besides fixing of responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No.12]

### 1.3.2.2 Doubtful expenditure on POL and repair – Rs 3.117 million

According to rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. Further according to EPI 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 Kalur Kot incurred an expenditure of Rs 3.117 million on POL and repair of tractors used for handling solid waste during the financial year 2015-16 as detailed below:

| Items            | Tractors     | Amount (Rs)      |
|------------------|--------------|------------------|
| POL              | 3            | 2,526,864        |
| R&M of transport | 3            | 590,536          |
|                  | <b>Total</b> | <b>3,117,400</b> |

Following irregularities were also noticed.

- a. Log books shown that all the waste was being dumped at the bank of Indus River in violation of environment protection.
- b. No supervisory check was found which could verify the actual execution of work.
- c. No report of any supervisor was found about performance of waste collecting vehicles.
- d. No repair history of vehicles was maintained.
- e. No proper solid waste management system was found developed / maintained.
- f. Vehicles trolley's had no arrangement to cover the waste / garbage.
- g. Vehicles movement shows that s waste was shifted in peak hours.
- h. No planned routs were approved.
- i. No environment friendly area was fixed to dump/bury the waste.

Audit is of the view that due to weak internal and financial control the expenditure was incurred without fulfillments of codal formalities.

This resulted in doubtful expenditure of Rs 3.117 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.8]

### **1.3.2.3 Irregular expenditure due to splitting – Rs 1.436 million**

According to Rule 15.2(c) of PFR Vol-I, purchase orders should not be splitted up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders. Further, 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 Kalur Kot incurred an expenditure of Rs 1.436 million on M&R of civil works schemes during F. Y 2015-16 as detailed below by splitting in violation of referred rule. (**Annex-F**)

Audit is of the view that due to weak Internal and financial controls, M&R of civil works was awarded without advertisement in violation of the PPRA Rules.

This resulted in irregular expenditure of Rs 1.436 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 regularization of expenditure besides fixing of responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No.22]

### 1.3.3 Internal Control Weaknesses

#### 1.3.3.1 Loss due to non-recovery of arrears of rent of shops - Rs 2.348 million

As per para 76 (1) of Govt. of the Punjab, Local Government and Rural Development Department (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 Local Government Fund under proper receipt head.

TMO Kalur Kot did not recover the arrears of rent of shops Rs 2.348 million during 2015-16.

| Place of Shops                | No. of Shops | Arrears (Rs)     |
|-------------------------------|--------------|------------------|
| Jinnah Market                 | 18           | 363,270          |
| Faisal Market                 | 17           | 465,224          |
| Jinnah Market                 | 18           | 315,675          |
| Sharqi Gate                   | 05           | 20,648           |
| Saggu Shumali                 | 11           | 18,912           |
| Iqbal Market                  | 15           | 251,107          |
| Qadeer Market                 | 30           | 60,162           |
| General Bus Stand Sharqi Side | 39           | 532,501          |
| General Bus Stand             | 65           | 320,501          |
|                               | <b>Total</b> | <b>2,348,000</b> |

Audit is of the view that due to weak financial and internal controls arrears of rent of shops was not realized.

This resulted in non-recovery of arears of rent of shops of Rs 2.348 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 arears of rent of shops under intimation to audit.

[AIR Para No.20]

## **1.4 TMA Darya Khan**

## **1.4.1 Irregularity and Non-compliance**

### **1.4.1.1 Irregular expenditure on development schemes – Rs 1.886 million**

According to 2.10 (b) 3 of PFR Volume-I, That all charges incurred are drawn and paid at once and are not held up for want of funds and allowed to stand over to be paid from the grant of another year; that money indisputably payable is not left unpaid: and that all inevitable payments are ascertained and liquidated at the earliest possible date.

TMO Darya Khan made payment of Rs 1.886 million for execution of various development schemes pertaining to the financial year 2014-15 from the budget allocation of financial year of 2015-16 un-authorizdly in violation of above rules. (**Annex-G**)

Audit is of the view that due to weak internal and financial controls previous year liabilities were paid.

This resulted in un-authorized expenditure of Rs 1.886 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 regularization of the expenditure from competent forum under intimation to audit.

[AIR Para No.2]



## 1.4.2 Internal Control Weaknesses

### 1.4.2.1 Less realization of conversion fee – Rs 6.240 million

According to letter NO- SOR (LG) 38-18 /2009-P, Govt. of Punjab LG&CD Department dated 02.10.12, “conversion fee shall be levied / charged against the value of the land under valuation table which may either be residential, agricultural and industrial. & According to Rule 76 of PDG & TMA (Budget) Rules 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

TO (P&C) of TMA Darya Khan applied incorrect rates of land value for calculation of conversion. Detail is as under.

| Case No       | Name  | Place                | Area       | Area in Marla | Rate as Per Table | Value of land (Rs) | Conversion fee to be charged | Conversion Fee Received (Rs) | Fee Less Recovered (Rs) |
|---------------|---|----------------------|------------|---------------|-------------------|--------------------|------------------------------|------------------------------|-------------------------|
| 91            | Muhammad Amir SO ghulam Shabir                        | Ward No-19           | 1815 Sft   | 6.67          | 172,500           | 1,151,057          | 115,106                      | 9,175                        | 105,931                 |
| 110/9-5-16    | Rana Azmat Ali Amjad Ali etc                          | Ward No-19           | 1896       | 6 33/34       | 172,500           | 1,202,426          | 120,243                      | 9,585                        | 110,658                 |
| 477/19.0 3.16 | Dr. Muhammad Ishaq (Ali Jaan Memorial Hospital)       | Darya Khan Kkot Rd   | 6091       | 22.39         | 1,725,000         | 38,628,585         | 3,862,858                    | 15,500                       | 3,847,358               |
| 64            | Spirior College Shahab Ali Zaryab ali s/O Nazir Ahmad | Darya Khan Bakkar Rd | 9.90 Kanal | 198.00        | 100,000           | 19,800,000         | 1,980,000                    | 151,573                      | 1,828,427               |
| 28            | Mudassar Hussain S/O Sh. Shoukat                      | Ward NO-08           | 784        | 2 15/17       | 126,500           | 364,618            | 18,231                       | 4,111                        | 14,120                  |
| 30            | Samina Banoo DO Riaz Ul Haq                           | Ward No-02           | 4133       | 15.19         | 126,500           | 1,922,149          | 192,215                      | 3,471                        | 188,744                 |
| 44            | Javaid Iqbal SO Zaiqarnain                            | Ward No-02           | 1550       | 5 44/63       | 126,500           | 720,864            | 36,043                       | 6,582                        | 29,461                  |
| 79            | Muhammad Amin S/O Elahi Bakhush                       | Ward No-05           | 2596       | 9.54          | 126,500           | 1,207,331          | 120,733                      | 5,774                        | 114,959                 |
| <b>Total</b>  |   |                      |            |               |                   |                    | <b>6,445,429</b>             | <b>205,771</b>               | <b>6,239,658</b>        |

Audit is of the view that due to weak internal and financial controls incorrect rate of the conversion fee were applied.

This resulted in loss on account of conversion fee of Rs 6.240 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 recovery besides fixing responsibility of loss against the person (s) at fault under intimation to audit.

[AIR Para No.4]

#### **1.4.2.2 Improper maintenance of security register, non credit of lapsed securities to revenue – Rs 1.498 million**

According to article 170 of Account code Vol-III and para-346(a) (i) of Audit Manual, unclaimed balances for more than 3 years should be credited into Govt. Revenue.

TMO Darya Khan did not credit the securities which were not claimed by the contractor after lapse of five years. Moreover month and year of the security item were not mentioned in the register. The securities balances were not reconciled with the bank balance. **(Annex-H)**

Audit is of the view that due to weak internal and financial controls lapse securities were not credited to local fund.

This resulted in a non credit of lapsed of security of Rs 1.498 million to revenues.

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 early credit of lapsed securities to TMA revenues under intimation to audit.

[AIR Para No.3]

#### **1.4.2.3 Difference in budgeted and cash balances of bank – Rs 1.418 million**

According to Rule 20(iii) of PDG and TMA (Budget) Rules, 2003 also requires that each Drawing and Disbursing officer shall develop the most realistic and sound budget estimates.

Scrutiny of bank statement and budget book of TMA Darya Khan for the period 2015-16, revealed that actual cash balances at bank was found short to the tune of Rs 1.124 million as on 01.07.15 and Rs 1.418 million as on 30.06.16 as tabulated below. Furthermore the reconciliation was also not made with the bank. Detail is as under.

| Sr. No.      | Bank A/C No         | Cash as on 01-07-15 | Figure as per Annual Budget Statement                | Variance 30-6-15  |
|--------------|---------------------|---------------------|--|-------------------|
| 1            | BOP 180-8 D.K       | 175292.68           | 1,414,000  | 0                 |
| 2            | BOP 956-1 Pension   | 108177.76           | 0  | 0                 |
| 3            | BOP 2875-6 Security | 6313.85             | 0  | 0                 |
| <b>Total</b> |                     | <b>289,784.29</b>   | <b>1,414,000</b>                                     | <b>1,124,216</b>  |
| Sr. No.      | Bank A/C No         | Cash as on 30-6-16  | Closing Figure as per Annual Budget Statement 1-7-16 | Variance 30-6-16  |
| 1            | BOP 180-8 D.K       | 175,380.57          | 1,883,000  | 0                 |
| 2            | BOP 956-1 Pension   | 277,655.76          | 0  | 0                 |
| 3            | BOP 2875-6 Security | 12,219.27           | 0  | 0                 |
| <b>Total</b> |                     | <b>465,255.60</b>   | <b>1,883,000</b>                                     | <b>141,744.40</b> |

Audit is of the view that due to weak internal and financial control reconciliation was not made.

This resulted in cash short fall of Rs 1.124 million in opening balance and Rs 1.418 million in closing balance for the financial Year 2015-16 and non-reconciliation with bank.

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 inquiry in the matter for fixing of responsibility for laps and negligence against the person (s) at fault.

[AIR Para No.15]

#### 1.4.2.4 Less recovery of raksha fee and advertisement fee – Rs 0.438 million

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

TMO Darya Khan less collected Rs 0.438 million auction money from the contractor on account of different income heads during 2015-16 as detailed below.

| Name of Contract    | Name of Contractor                           | Auction Value (Rs) | Income Tax (Rs) | Earnest Money 2% (Rs) | Demand (Rs)      | Collection (Rs) | Balance (Rs)   |
|---------------------|--|--------------------|-----------------|-----------------------|------------------|-----------------|----------------|
| Raksha Fee          | Malik Muhammad Imran S/O Mallik Ghulam Abbas | 420,000            | 42,000          | 8,400                 | 470,400          | 450,480         | 19,920         |
| Board Advertisement | Muhammad Omar Yousaf S/O Muhammad Yousaf     | 650,000            | 65,000          | 13,000                | 728,000          | 310,000         | 418,000        |
| <b>Total</b>        |  | <b>1,070,000</b>   | <b>107,000</b>  | <b>21,400</b>         | <b>1,198,400</b> | <b>760,480</b>  | <b>437,920</b> |

Audit is of the view that due to weak financial control auction money was less recovered.

This resulted in less recovery of auction money Rs 0.438 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 stresses for recovery besides fixing of responsibility against the person (s) at fault.

[AIR Para No.14]

### **1.4.3 Performance**

#### **1.4.3.1 Non-achievement of financial targets – Rs 20.414 million**

According to Rule 13 (i & ii) read with 16 of the PDG & TMA Budget Rules 2003, the collecting officer shall prepare the estimates of receipts diligently and accurately and in relation to revised estimates, he shall take into consideration the actual receipts of the first eight months and head of office shall consolidate the finalize and consolidate the figures.

TMO Darya Khan collected less receipts of Rs 20.414 million against the revised demand of Rs 95.769 million in various receipts heads for the financial year 2015-16. (**Annex-I**)

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

This resulted in non-achievement of financial targets of Rs 20.414 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.1]

## **1.5 TMA Mankera**

## **1.5.1 Non-production of Record**

### **1.5.1.1 Non-maintenance / non-production of record of development schemes - Rs 80.546 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 Mankera neither maintained nor produced the listed below record for audit of development expenditure for the period 2013-14, 2014-15 and 2015-16.

- a. Measurement books, Technical Sanctions, rate analysis of different items of development works.
- b. Detail of deduction on account of dismantled material of dismantled material component wise in the bill of quantities.
- c. Administrative approval, rough cost estimates, Tender process file, PPRA advertisements etc. of development schemes
- d. Monthly progress reports of development works.
- e. Drawings of development work.
- f. Completion reports and handing taking over notes of roads and others development schemes in prescribed manner
- g. Stock register of street lights and other consumable items.
- h. Register of Public roads and streets P-V
- i. Roads and streets maintenance registers
- j. Register of road , street sides trees P-XI
- k. Building maintenance register P-VII
- l. All mandatory test report/Laboratory reports of work done of each schemes of period under audit.
- m. Tender register, receipt issued, and balance.
- n. Sale receipt of tender form register of the period under audit.

- o. Cash payment vouchers of 2 years 2014-15 and 2015-16
- p. Record relating to the registration renewal and professional tax from the contractors.

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

In the absence of Vouched Accounts, 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 for non-production besides ensuring provision of record for scrutiny to Audit.

[AIR Para No.9]



## **1.5.2 Irregularity and Non-compliance**

### **1.5.2.1 Non-completion of development schemes - Rs 9.436 million**

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations. & If a contractor fails to complete the work within stipulated period, he is liable to pay compensation @ 1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer Incharge to be worked out per day but not exceeding maximum of 10% of the cost of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion according to Clause 39 read with Clause 37 of contract agreement.

TMO Mankera started 5 development schemes for the financial year 2014-15 and 42 for the financial year 2015-16 at a cost of Rs 9.606 million during 2015-16 but all the schemes were still uncomplete. **(Annex-J)**

Audit is of the view that due to weak internal controls and financial management, the schemes were not completed.

This resulted in waste full expenditure and depriving the general public from the benefit of the development schemes of Rs 9.606 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 their person (s) at fault under intimation to audit.

[AIR Para No.12]

### **1.5.2.2 Unauthorized payment without compaction test – Rs 6.716 million**

As per Section 511-4(a)(b)(c), prior to start of works contractor will carry out test of soil to be used to determine the exact percentage of cement to be used in consultation with engineer. Similarly both heavy and normal compaction test may be called for in accordance with AASHTO T99 or T180. The completion of sample shall be carried out one hour after the soil has been mixed with water and cement. On the basis of strength of the field mixed soil cement shall be determined by making in confined compression cylindrical specimens. At least 5

specimens shall be made at 100% AASHO density and tested after 7 days of curing. The mean strength shall be 80% of that specified for the laboratories mix or no result shall be less than 70% of the means.

TMO Mankera paid Rs 6.716 million for Base course and sub base course items for 100% compaction in different development schemes during 2015-16. Scrutiny of paid vouchers and other allied record revealed that no record of compaction tests were available for verification. **(Annex-K)**

Audit is of the view that due to weak internal and financial controls payment was made without tests of compaction.

This resulted in substandard compaction work and un-authorized payment of Rs 6.716 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 under intimation to audit.

[AIR Para No.16]

### **1.5.2.3 Irregular expenditure on ramzan bazar, moharram, sports events - Rs 6.610 million**

As per Rule 9 &12 of PPRA Rules, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of procurement so planned. Procurement over 100,000 and up to 2.00 million should be advertised on PPRA's website as well as in print media, if deemed necessary by the procuring agency &According to Rule 15(4) and Rule 15.5 of PFR Vol-I, all material received should be examined, counted, measured and weighted as the case may be, when delivery is taken and same should be kept in charge of a reasonable Government servant, when materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered.

TMA Mankera incurred Rs 6.610 million on various events during 2013-15 as detailed below.

| <b>Branch</b>      | <b>Description</b>            | <b>2013-14</b>   | <b>2014-15</b>   | <b>2015-16</b>   |
|--------------------|-------------------------------|------------------|------------------|------------------|
| CO Branch          | Drugs Equipment               | 371,100          | 0                | 0                |
| TMO                | Banners printing              | 0                | 106,480          | 0                |
| TMO                | Service rendered Ramzan Bazar | 0                | 230,080          | 0                |
| TMO                | Ramzan Bazar                  | 596,663          | 187,800          | 448,251          |
| TMO                | Purchase of machinery         | 0                | 171,350          | 0                |
| I&S Branch         | Purchase of machinery W/S     | 0                | 496,000          | 0                |
| I&S Branch         | Sports                        | 1,188,531        | 0                | 0                |
| I&S Branch         | Purchase of Equipment S/L     | 196,297          | 241,368          | 529,233          |
| I&S Branch         | Tentage                       | 296,400          | 130,800          | 0                |
| I&S Branch         | Moharram                      | 460,541          | 499,699          | 416,302          |
| TOF Branch         | Unforeseen                    | 43,337           | 0                | 0                |
| <b>Total</b>       |                               | <b>3,152,869</b> | <b>2,063,577</b> | <b>1,393,786</b> |
| <b>Grand Total</b> |                               |                  |                  | <b>6,610,232</b> |

The expenditure incurred was held irregular and exorbitant due to the following observations.

1. Purchases were made without advertisement on PPRA website.
2. Stock register and consumption account of consumable items was not maintained.
3. Purchases were made on exorbitant rates.
4. Expenditure on hiring of tentage was made instead of purchase of own tentage items as directed by the Punjab Govt.
5. Payment to daily wagers made for service rendered in ramzan bazaar without any justification and approval.
6. Survey Plan was neither prepared nor got approved. The requisition / demand for the installation of CCVT were not available in record.
7. Points where CCVT were installed were not on record.

Audit is of the view that due to weak internal and financial controls irregular expenditure was incurred.

This resulted in irregular expenditure of Rs 6.610 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 of irregular expenditure besides regularization of the expenditure under intimation to audit.

[AIR Para No.14]

#### 1.5.2.4 Irregular payment on account of TST - Rs 4.678 million

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 Mankera paid Rs 4.678 million on account of TST for different development works during 2015-16. Bitumen test report from Road Research & Material Testing Institute (RR&MTI) was not obtained before making payment as detailed below:

| Work/Contractor   | ADP Year                 | W/NO. and Date   | V/NO. and Date                | TST QtyXRRate      | Amount (Rs)      |
|---|--------------------------|------------------|-------------------------------|--------------------|------------------|
| Constt: of road street gondu road to abadi sakha Muhammad mocha wala/Mumtaz Hussain | 13-Dec                   | 326/<br>28-12-12 | 28/29-7-13                    | 38000 x<br>4200    | 1,596,000        |
| Constt: Matteled road Patti Bulanda / M. Hayat                                      | 13-Dec                   | 399/<br>19.1.13  | 102/30.9.13                   | 75984 x<br>4161.73 | 1,081,384        |
| Constt: of Matteled road patti bulanda abadi sakha Muhammad / Mumtaz Hussain        | 13-Dec                   | 326/<br>28.12.12 | Fifth and<br>final<br>7.10.13 | 40000 x<br>4274.02 | 1,709,608        |
| Const. of Rd from Aaahat to Chahi Thandamwali Seve line etc Mankeera                | Mehboob<br>Ali<br>Ghouri | 2014-15          |                               | 7000X416<br>3.21   | 291,425          |
| <b>Total</b>  |                          |                  |                               |                    | <b>4,678,417</b> |

Audit is of the view that due to weak internal and financial controls payment without requisite tests were made.

This resulted in irregular payment of Rs 4.678 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 regularization of the expenditure besides fixing of responsibility against the person (s) at fault.

[AIR Para No.17]

#### 1.5.2.5 Irregular expenditure on account of POL - Rs 4.649 million

According to Rule 20 of West Pakistan Staff Vehicle (Use and Maintenance) Rules, 1969, log book, history sheet and petrol consumption account register is required to be maintained for each government owned vehicle.

TMA Mankera incurred Rs 4.649 million on account of POL during 2013-16 as detailed below:

| Year               | TMO (Rs)       | CO Branch (Rs)   |
|--------------------|----------------|------------------|
| 2013-14            | 139,193        | 1,639,085        |
| 2014-15            | 29,523         | 1,382,175        |
| 2015-16            | 182,183        | 1,277,297        |
| <b>Total</b>       | <b>350,899</b> | <b>4,298,557</b> |
| <b>Grand Total</b> |                | <b>4,649,456</b> |

The expenditure incurred was held irregular and doubtful due to the following observations.

1. Log books of vehicles and machinery was not provided/maintained by the TMA authority.
2. Movement register of vehicles was also not maintained.
3. Average consumption certificates were also not provided.
4. Sanctioned strength of vehicles was also not provided.

Audit is of the view that due to weak internal and financial controls requisite accounts record was not maintained.

This resulted in irregular expenditure of Rs 4.649 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 under intimation to audit.

[AIR Para No.13]

#### **1.5.2.6 Irregular purchase of sewer suction machine - Rs 2.245 million**

As per Rule 9 &12 of PPRA Rules, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of procurement so planned. Procurement over 100,000 and up to 2.00 million should be advertised on PPRA's website as well as in print media, if deemed necessary by the procuring agency &According to Rule 15(4) and Rule 15.5 of PFR Vol-I, all material received should be examined, counted, measured and weighted as the case may be, when delivery is taken and same should be kept in charge of a reasonable

Government servant, when materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered.

TMO Mankera purchased sucker machine for Rs 2.245 million from Kisan Engineering Pvt. Limited during 2015-16 in violation of rule ibid. Further, irregularities were also noticed:

- a. Administrative approval of competent authority for purchase of suction unit was not produced.
- b. Advertisement was not published on PPRA website
- c. Detail specification was neither mentioned in the advertisement nor in the tender documents.
- d. Purchase was made without technical evaluation of the technical committee.
- e. Machine was not directly purchased from manufacturer and supplier charged profit @ 20%.

Audit is of the view that due to weak internal and financial controls purchase procedure was not followed.

This resulted in irregular expenditure of Rs 2.245 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 under intimation to audit.

[AIR Para No.8]

#### **1.5.2.7 Irregular expenditure on MS deformed bars without steel test reports - Rs 2.108 million**

According to the FD Letter No.RO (Tech) FD-2-3/2004 dated 2<sup>nd</sup> August 2004, the quality test of MS Steel Bars as per specifications is mandatory.

TMO Mankera paid Rs 2.108 million for item “P/L MS Deformed Bars” under different schemes during 2013-16 without mandatory test reports. **(Annex-L)**

Audit is of the view that due to weak internal and financial controls prescribed tests were not conducted.

This resulted in irregular expenditure of Rs 2.108 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 regularization of expenditure besides fixing of responsibility against the person (s) at fault under intimation to audit.

[AIR Para No.19]

### **1.5.3 Internal Control Weaknesses**

#### **1.5.3.1 Less realization of conversion fee – Rs 2.739 million**

According to letter NO- SOR (LG) 38-18 /2009-P, Govt. of Punjab LG&CD Department dated 02.10.12, “conversion fee shall be levied /charged against the value of the land under valuation table which may either be residential, agricultural and industrial. & According to Rule 76 of PDG & TMA (Budget) Rules 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

TO (P&C) of TMA Mankera applied incorrect rates of land value for calculation of conversion. (**Annex-M**)

Audit is of the view that due to weak internal and financial controls correct rates of the conversion fee were not applied.

This resulted in less recovery of conversion fee Rs 2.739 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 recovery of the stated amount under intimation to audit.

[AIR Para No.2]

#### **1.5.3.2 Non imposition of penalty due to delay in completion of work – Rs 1.785 million**

If a contractor fails to complete the work within stipulated period, he is liable to pay compensation @ 1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer Incharge to be worked out per day but not exceeding maximum of 10% of the cost of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion according to Clause 39 read with Clause 37 of contract agreement.

The accounts record of TMA Mankera revealed that the development schemes remained incomplete after the expiry of stipulated period but the penalty @ 10% amounting to Rs 1.785 million was not imposed. (**Annex-N**)



Audit is of the view that due to weak internal controls and financial discipline, penalty was not imposed.

This resulted in inordinate delay in completion of schemes, and impacting delivery of service besides non recovery of liquidated damages of Rs 1.785 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 recovery of penalty besides fixing of responsibility of against the person (s) at fault under intimation to audit.

[AIR Para No.10]

### **1.5.3.3 Loss due to less deduction of Income Tax – Rs 1.578 million**

According to Section 153 (1)(c) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person on the execution of a contract shall deduct tax @ 7.5% of the gross amount payable, if the person is a filer and 10% if the person is a non-filer.

TMO Mankera made payment of Rs 63.100 million on account of development schemes for the period 2013-16. Income tax was deducted @ 7.5% instead of 10% as no evidence of contractors being filer with FBR was found in record. **(Annex-O)**

Audit is of the view that due to weak internal and financial controls income tax was not deducted at prescribed rates.

This resulted in less deduction of income tax Rs 1.578 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 recovery of income tax under intimation to audit.

[AIR Para No.22]

### **1.5.3.4 Less recovery of water rates – Rs 0.753 million**

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

Scrutiny of demand and collection register of TMA, Mankera revealed that Rs 0.753 million were less collected against the annual demand and Arrears of water rates. **(Annex-P)**

Audit is of the view that due to weak internal and financial controls less realization of rent of shops during the financial year 2015-16.

This resulted in less recovery on account of water rates of Rs 0.753 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 stresses for recovery of the water rates under intimation to audit.

[AIR Para No.3]

## **1.5.4 Performance**

### **1.5.4.1 Non-achievement of financial targets – Rs 11.468 million**

According to Rule 13 (i & ii) read with 16 of the PDG & TMA Budget Rules 2003, the collecting officer shall prepare the estimates of receipts diligently and accurately and in relation to revised estimates, he shall take into consideration the actual receipts of the first eight months and head of office shall consolidate the finalize and consolidate the figures.

TMO Mankera collected less receipts of Rs 11.468 million against the revised demand of Rs 99.871 million in various receipts heads for the financial year 2013-16. **(Annex-Q)**

Audit is of the view that due to weak internal and financial controls less receipt was realized.

This resulted in non-achievement of financial targets of Rs 11.468 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 under intimation to audit.

[AIR Para No.7]

# **ANNEXURES**

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

(Rs in million)

| Sr. No. | Para No. | Name of TMA | Description of paras   | Nature of violation       | Amount |
|---------|----------|-------------|--|---------------------------|--------|
| 1       | 04       | Bhakkar     | Non-reconciliation of TTIP with Revenue Department                         | Internal control weakness | -      |
| 2       | 08       | Bhakkar     | Irregular Payment on Account of TST  | Irregularity              | 1.562  |
| 3       | 09       | Bhakkar     | Irregular payment on account of installation of Transformer                | Irregularity              | 0.215  |
| 4       | 10       | Bhakkar     | Non imposition of penalty from defaulter contractor due to late completion | Recovery                  | 0.587  |
| 5       | 11       | Bhakkar     | Overpayment to the contractor due to non deduction of shrinkage            | Recovery                  | 0.139  |
| 6       | 15       | Bhakkar     | Less collection of Raksha Parking Fee                                      | Recovery                  | 0.038  |
| 7       | 16       |             | Non deduction of conveyance allowance                                      | Recovery                  | 0.114  |
| 8       | 17       | Bhakkar     | Non deduction of HRA and 5% Maintenance Allowance                          | Recovery                  | 0.097  |
| 9       | 18       | Bhakkar     | Less collection of Bus Stop Parking Fee                                    | Recovery                  | 0.228  |
| 10      | 19       | Bhakkar     | Unjustified expenditure to avoid open competition by splitting Indents     | Irregularity              | 0.755  |
| 11      | 21       | Bhakkar     | Non finalization of Building Map and conversion cases by the TO P&C        | Internal control weakness | 0.972  |
| 12      | 22       | Bhakkar     | Disbursement of salary without performance of duty to TO Regulation Branch | Internal control weakness | -      |
| 13      | 23       | Bhakkar     | Irregular expenditure on earth filling                                     | Irregularity              | 1.396  |
| 14      | 24       | Bhakkar     | Unauthentic income on account of license and permit fee                    | Irregularity              | 0.470  |

|    |    |            |  |                           |        |
|----|----|------------|--|---------------------------|--------|
| 15 | 25 | Bhakkar    | Overpayment to contractor on account of brick work   | Recovery                  | 0.135  |
| 16 | 26 | Bhakkar    | Overpayment of Income Tax and Sales Tax  | Recovery                  | 0.036  |
| 17 | 27 | Bhakkar    | Loss to the local govt. due to non-collection of employees pay and allowances from contractors | Internal control weakness | 0.788  |
| 18 | 28 | Bhakkar    | Unauthorized issuance of stationery to accounts branch   | Irregularity              | 0.016  |
| 19 | 03 | Kallur Kot | Non-Collection of Call Deposit   | Internal control weakness | 13.060 |
| 20 | 06 | Kallur Kot | Loss in millions to government due to adopting of defective auctioning process                 | Weak internal control     | -      |
| 21 | 07 | Kallur Kot | Un-justified payment of pay & allowances   | Irregularity              | 0.380  |
| 22 | 08 | Kallur Kot | Unauthentic and obscure auction of collection rights of advertisement fee                      | Irregularity              | 0.380  |
| 23 | 09 | Kallur Kot | Irregular expenditure on purchase of shopping bags   | Irregularity              | 0.149  |
| 24 | 10 | Kallur Kot | Un-justified payment of pay & allowances   | Irregularity              | 0.378  |
| 25 | 11 | Kallur Kot | Un-justified / doubtful expenditure on account of electricity                                  | Irregularity              | 0.210  |
| 26 | 12 | Kallur Kot | Non-Reconciliation of TTIP/UIP with Revenue Department   | Internal control weakness | -      |
| 27 | 13 | Kallur Kot | Misappropriation / Doubtful Expenditure on Electricity   | Weak internal control     | 0.042  |
| 28 | 14 | Kallur Kot | Irregular expenditure on pay of legal advisors   | Irregularity              | 0.237  |
| 29 | 15 | Kallur Kot | Irregular expenditure on CCBs scheme without maintaining Measurement Book as per rule          | Irregularity              | 0.530  |
| 30 | 16 | Kallur Kot | Loss to government due non-auctioning of Solid Waste Collection Rights                         | Weak internal control     | 12.174 |

|    |    |            |  |                           |       |
|----|----|------------|--|---------------------------|-------|
| 31 | 17 | Kallur Kot | Loss to government due to non-auctioning of unserviceable articles                       | Recovery                  | 0.500 |
| 32 | 18 | Kallur Kot | Non-Reconciliation of Cash Book Balance with the Bank                                    | Internal control weakness | -     |
| 33 | 20 | Kallur Kot | Non Recovery of Pay & Allowance from Contractor  | Recovery                  | 0.480 |
| 34 | 05 | Dary Khan  | Unjustified expenditure to avoid open competition by splitting Indents                   | Irregularity              | 0.513 |
| 35 | 06 | Dary Khan  | Irregular payment of electricity bill and Non refund of electricity bill from contractor | Irregularity              | 0.151 |
| 36 | 08 | Dary Khan  | Overpayment to contractor on account of brick work                                       | Recovery                  | 0.116 |
| 37 | 09 | Dary Khan  | Expenditure on MS Deformed Bars without Steel Test Reports                               | Irregularity              | 0.243 |
| 38 | 10 | Dary Khan  | Non imposition of penalty from defaulter contractor due to late completion               | Recovery                  | 0.210 |
| 39 | 11 | Dary Khan  | Non auction of tools and plant   | Weak internal control     | 0.280 |
| 40 | 12 | Dary Khan  | Un-authentic income on account of license and permit fee                                 | Irregularity              | 0.384 |
| 41 | 13 |            | Non-reconciliation of TTIP with Revenue Department                                       | Internal control weakness | -     |
| 42 | 16 | Dary Khan  | Less recovery of rent of shops   | Recovery                  | 0.054 |
| 43 | 17 | Dary Khan  | Less recovery of water rates   | Recovery                  | 0.108 |
| 44 | 18 | Dary Khan  | Non achievement of life safety measures due to Blockage of money                         | Weak internal control     | -     |
| 45 | 01 | Mankera    | Loss to the Local Govt. due to no award of lease contract to highest bidder              | Weak internal control     | 0.212 |
| 46 | 04 | Mankera    | Less recovery of rent of shops   | Recovery                  | 0.212 |

|    |    |         |   |                           |       |
|----|----|---------|---|---------------------------|-------|
| 47 | 05 | Mankera | Loss to the Govt. due to non recovery of less income realized amount from defaulter contractor at risk and cost | Recovery                  | 0.180 |
| 48 | 06 | Mankera | Loss to the Govt. due to non recovery of professional and income  | Recovery                  | 0.093 |
| 49 | 08 | Mankera | Irregular payment on account of earth   | Irregularity              | 3.357 |
| 50 | 12 | Mankera | Non-reconciliation of TTIP with Revenue Department  | Internal control weakness | -     |
| 51 | 18 | Mankera | Overpayment to contractor on account of brick work  | Recovery                  | 0.268 |
| 52 | 21 | Mankera | Over payment due to allowing excessive rate for RCC work  | Recovery                  | 0.541 |
| 53 | 23 | Mankera | Un-authentic income on account of license and permit fee  | Irregularity              | 0.411 |
| 54 | 24 | Mankera | Irregular execution of lease contract of Rs resulting minimum loss  | Irregularity              | 0.394 |



**PART-II****[Para 1.1.3]****Memorandum for Departmental Accounts Committee Paras  
Pertaining to Audit Year 2015-16**

(Rs in million)

| <b>Sr. No.</b> | <b>Para No.</b> | <b>Name of TMA</b> | <b>Description of paras</b>  | <b>Nature of violation</b> | <b>Amount</b> |
|----------------|-----------------|--------------------|--|----------------------------|---------------|
| 1              | 7               | <b>Bhakkar</b>     | Non deduction of shrinking charges   | Recovery                   | 0.20          |
| 2              | 9               |                    | Irregular and doubtful expenditure on sports activities                      | Irregularity               | 0.38          |
| 3              | 11              |                    | Irregular and uneconomical expenditure for the purchase of electric material | Irregularity               | 0.52          |
| 4              | 13              |                    | Doubtful expenditure on POL Charges  | Irregularity               | 0.32          |
| 5              | 14              |                    | Doubtful expenditure on the repair of vehicle                                | Irregularity               | 0.23          |
| 6              | 17              |                    | Irregular expenditure on account of rent of CCTV Cameras                     | Irregularity               | 0.50          |
| 7              | 18              |                    | Non accounting of store  | Internal Control Weakness  | 0.71          |
| 8              | 22              |                    | Irregular and misclassified expenditure                                      | Irregularity               | 0.75          |
| 9              | 3               | <b>Darya Khan</b>  | Less realization of enlistment / renewal fee from the contractors            | Recovery                   | 0.13          |
| 10             | 7               |                    | Irregular and doubtful expenditure on sports activities                      | Irregularity               | 0.88          |
| 11             | 8               |                    | Irregular clearance of pending liability                                     | Irregularity               | 1.14          |
| 12             | 11              |                    | Non recovery of water rate charges   | Recovery                   | 0.15          |
| 13             | 12              |                    | Irregular and uneconomical purchase of electric items                        | Irregularity               | 0.23          |
| 14             | 13              |                    | Non recovery of rent from NADRA  | Recovery                   | 0.37          |
| 15             | 14              |                    | Doubtful consumption of POL  | Irregularity               | 0.79          |
| 16             | 16              |                    | Doubtful expenditure on the repair of vehicle                                | Irregularity               | 0.18          |
| 17             | 17              |                    | Recovery on account of   | Recovery                   | 0.10          |

| <b>Sr. No.</b> | <b>Para No.</b> | <b>Name of TMA</b> | <b>Description of paras</b>                                | <b>Nature of violation</b> | <b>Amount</b> |
|----------------|-----------------|--------------------|--|----------------------------|---------------|
|                |                 |                    | shrinkage  |                            |               |
| 18             | 3               | <b>Kallur Kot</b>  | Less collection of contractors enlistment and renewal fee  | Recovery                   | 0.08          |
| 19             | 9               |                    | Loss to Govt. due to non auction of different income heads | Recovery                   | 0.18          |
| 20             | 11              |                    | Non realization of water rate charges                      | Recovery                   | 0.13          |
| 21             | 13              |                    | Un-justified expenditure on account of personal publicity  | Irregularity               | 0.17          |

**TMA of Bhakkar District**  
**Budget and Expenditure Statement for the Financial Year 2015-16**

**1. TMA, Bhakkar**

(Rs in million)

| Head         | Budget         | Expenditure    | Excess / Saving | %age      | Comments |
|--------------|----------------|----------------|-----------------|-----------|----------|
| Salary       | 147.272        | 128.014        | 19.258          | 13        | -        |
| Non-salary   | 26.100         | 21.721         | 4.379           | 17        | -        |
| Development  | 21.721         | 4.362          | 17.359          | 80        | -        |
| <b>Total</b> | <b>195.093</b> | <b>154.097</b> | <b>40.996</b>   | <b>21</b> | -        |

**2. TMA, Mankera**

(Rs in million)

| Head         | Budget        | Expenditure   | Excess / Saving | %age      | Comments |
|--------------|---------------|---------------|-----------------|-----------|----------|
| Salary       | 27.105        | 19.910        | 7.195           | 27        | -        |
| Non-salary   | 20.238        | 7.600         | 12.638          | 62        | -        |
| Development  | 39.187        | 12.176        | 27.011          | 69        | -        |
| <b>Total</b> | <b>86.530</b> | <b>39.686</b> | <b>46.844</b>   | <b>54</b> | -        |

**3. TMA, Kallur Kot**

(Rs in million)

| Head         | Budget        | Expenditure   | Excess / Saving | %age     | Comments |
|--------------|---------------|---------------|-----------------|----------|----------|
| Salary       | 40.000        | 41.222        | (-) 1.222       | -3       | -        |
| Non-salary   | 21.158        | 17.062        | 4.096           | 19       | -        |
| Development  | 27.047        | 26.401        | 0.646           | 2        | -        |
| <b>Total</b> | <b>88.205</b> | <b>84.685</b> | <b>3.520</b>    | <b>4</b> | -        |

**4. TMA, Darya Khan**

(Rs in million)

| Head         | Budget        | Expenditure   | Excess / Saving | %age      | Comments |
|--------------|---------------|---------------|-----------------|-----------|----------|
| Salary       | 71.370        | 61.995        | 9.375           | 13        | -        |
| Non-salary   | 14.599        | 10.496        | 4.103           | 28        | -        |
| Development  | 9.800         | 3.032         | 6.768           | 69        | -        |
| <b>Total</b> | <b>95.769</b> | <b>75.523</b> | <b>20.246</b>   | <b>21</b> | -        |

### Non-auction of Tools and Plant

| Description       | Qty    | Estimated Rate (Rs) | Amount (Rs)      |
|-------------------|--------|---------------------|------------------|
| JOHNDEER          | 3      | 1,000,000           | 3,000,000        |
| Car + Jeep        | 2      | 300,000             | 600,000          |
| Tanker            | 1      | 150,000             | 150,000          |
| Pedestal          | 5      | 500                 | 2,500            |
| misc items        | 17     | 500                 | 8,500            |
| d /watering       | 4      | 10,000              | 40,000           |
| Furniture         | 45     | 500                 | 22,500           |
| Tractor + Trolley | 1      | 700000              | 700,000          |
| Sprinkling Lorry  | 1      | 150000              | 150,000          |
| Fog Machine       | 5      | 1000                | 5,000            |
| Road Rooler       | 1      | 1250000             | 1,250,000        |
| Pipes             | 500rft | 5                   | 2,500            |
| PETER             | 2      | 10,000              | 20,000           |
|                   |        | <b>Total</b>        | <b>5,951,000</b> |

**Improper Maintenance of Security Register, Non Credit of Lapsed  
Securities to Revenue**

| Sr. No. | ID No.    | Name of Contractor               | Scheme  | Amount (Rs)    |
|---------|-----------|----------------------------------|---|----------------|
| 1       | 98056     | Muhammad Musa                    | Providing iron sheet chowkidar                                    | 131            |
| 2       | 919/NB    | Rana Khurshed Ahmad              | Sewerage Water  | 500            |
| 3       | 917/NB    | Muhammad Sarwar                  | Wastage   | 1,000          |
| 4       | 1036      | Malik Gul Sher Advocate          | Main bazaar & street Lal darvesh                                  | 187            |
| 5       | 103/NB    | -do-                             | Soling, drains street Narzar Shah                                 | 497            |
| 6       | 1036/NB   | -do-                             | Drains, soling W. No. 12  | 1,084          |
| 7       | 118/NB    | -do-                             | Soling, drains W. No. 12  | 149            |
| 8       | 7548/NB   | Abdul Aziz                       | Soling, drains street Nizam Zargar                                | 2,367          |
| 9       | 7651/UBL  | Muhammad Akbar                   | Soling, drains street Noor Muhammad W. No. 10                     | 1,592          |
| 10      | 7787/UBL  | Anwar Khan                       | Theka Tanga Fee 1984/85   | 460            |
| 11      | 2538/UBL  | Ghulam Shabbir                   | Drains street W. No. 12   | 2,179          |
| 12      | 8638/UBL  | Riaz Elahi &Co.                  | Soling, drains street Muhammad Yaseen W. No. 15                   | 1,187          |
| 13      | MCF       | Lal Beig                         | Soling, Drains Street Ghulam Muhammad                             | 1,799          |
| 14      | MCF       | Ghulam Sarwar S/O Ghulam Hussain | Khaad Kora Kirkat 1987-88   | 3,000          |
| 15      | MCF       | Naveed S/O Ismail                | Parking Fee GBS   | 5,150          |
| 16      | MCF       | Sahib Khan S/O Ghazi Muhammad    | Teh-Bazari Fee 1988-89  | 700            |
| 17      | 4647/UBL  | Sadiq Ali                        | Drains Chishti Chowk to College road                              | 807            |
| 18      | 10921/UBL | Rana Muhammad Saleem             | Soling, drains, sewer W. No. 2                                    | 1,651          |
| 19      | 184       | Din Muhammad                     | Drains, soling, sewer W. No. 2                                    | 200            |
| 20      | 184       | M. Akram & Co.                   | Supply sprinkling Tanki   | 2,000          |
| 21      | 184       | Ghulam Qasim Khan                | Sewer line road street Fida Hussain to Hakeem Nazar Muhammad W. 5 | 1,905          |
| 22      | 184       | Rana Muhammad Saleem             | Water supply pipe line Basti Pawlian                              | 1,237          |
| 23      | 184       | Asif Ali                         | Coloring Kalma Chowk Jhang Road                                   | 250            |
| 24      | 184       | Sarfazar & Co.                   | Soling, drains, sewer Katchi Abadi Basti Pawlian                  | 2,800          |
| 25      | 184       | Rana Muhammad Saleem             | Soling, drains,sewer, water supply W. No. 1                       | 2,550<br>5,650 |
| 26      | 184       | Sayed Zahid Hussain Bukhari      | Soling, drains Gharib Colony Mandi Town W. 8                      | 100            |
| 27      | 184       | -do-                             | Soling, drains W.3  | 1,450          |
| 28      | 184       | Sayed Kazim Ali Zaidi            | Sewer line, earth filling W. No. 21                               | 1,996          |
| 29      | 184       | Sayed Maqbool Ali Shah           | Soling, drains street Juma Khan W. 19                             | 1,461          |
| 30      | 184       | Lal Beig                         | Soling, drains, water supply,                                     | 153            |

|    |     |                                |  |                |
|----|-----|--------------------------------|--|----------------|
|    |     |                                | sewerage   |                |
| 31 | 184 | Rana Khalid Mehmood            | Soling, drains   | 100            |
| 32 | 184 | Ch. Basharat Ali               | Sewer, soling, drains street Fida Hussain W. 4                               | 100            |
| 33 | 184 | Rana Muhammad Jameel           | Soling. Drains Street Jafir Shah W. 20                                       | 2,450          |
| 34 | 184 | -do-                           | Nala Gadolah Road near Chongi  | 4,030<br>3,380 |
| 35 | 184 | -do-                           | Improvement Janaza Gah Ahl-e-Tashi Bhakkar                                   | 2,625          |
| 36 | 184 | -do-                           | Soling, drains street Pathanawali W. 15                                      | 2,480<br>91    |
| 37 | 184 | Lal Beig                       | Soling, drains street sandhianwali W. 5                                      | 1,128          |
| 38 | 184 | Rana Muhammad Saleem           | Culverts, slab, Jangly Bhakkar City  | 1,503          |
| 39 | 184 | Hussain Habib Corporation Ltd. |  | 17,601         |
| 40 | 184 | Rana Muhammad Saleem           | Special repair Shikh Rao Pull Mohallah Malkanwala                            | 6,247          |
| 41 | 184 | Sayed Shabbar Raza Naqvi       | Supply tube lights, bulb mercury street lights                               | 12,543         |
| 42 | 184 | Din Muhammad                   | Sewer line, soling, drains street Abdul Majeed Mughal                        | 2,485          |
| 43 | 184 | Lal Beig                       | Soling, drains, near House Mali Nazir Utra                                   | 2,400          |
| 44 | 184 | Rana Muhammad Saleem           | Soling, drains street Muhammad Ramzan W. 21                                  | 4,709          |
| 45 | 184 | Abdul Hameed                   | Repair boundary wall graveyard Mohallah Chimni W. 4                          | 2,639          |
| 46 | 184 | Younas Raza Khan               | Special repair Road veterinary Hospital to PS Sadar                          | 3,502<br>1,040 |
| 47 | 184 | Rana Muhammad Saleem           | Bill Soling, drains etc from House Muhammad Shah to Manzoor Kan              | 4,426          |
| 48 | 184 | Muhammad Fayaz                 | Fist Bill soling, drains near House Sh. Abdul Aziz Advocate 4/10 Bhakkar     | 5,740<br>4,013 |
| 49 | 184 | Rana Muhammad Saleem           | 2nd and last bill special repair boundary wall water supply Sheikh Rao Road  | 710            |
| 50 | 184 | -do-                           | 1st running bill soling, drains from Masjid Alao-ul-din to Haji Yaseen W. 12 | 4,900          |
| 51 | 184 | Jahangir Khan                  | 1st running bill soling, drains Abdullah Patwari                             | 1,789          |
| 52 | 184 | Muhammad Anwar Khan Sumble     | 1st bill construction & repair of Road , sewera near House Muhammad Ai       | 5,800          |
| 53 | 184 | Rana Muhammad Yameen           | 1st bill fixing iron gate water supply Sheikh Road Road                      | 1,242          |
| 54 | 184 | Rana Muhammad Saleem           | 1st bill soling, drains, sewer prof. Muhamad Ali Shah                        | 1,800          |

|    |     |                        |  |                |
|----|-----|------------------------|--|----------------|
| 55 | 184 | Sh. Javed Iqbal        | Soling, drains, sewer Mohallah Sadaat                                | 3,500          |
| 56 | 184 | Bashir Hussain         | Soling, drains, sewer W. No. 9                                       | 3,932          |
| 57 | 184 | Sh. Muhammad Ashraf    | Soling, drains from Grid Station to Basti Gorcha                     | 4,831          |
| 58 | 184 | Lal Beig               | Soling, drains, sewer Mohallah Lasharianwala                         | 6,854          |
| 59 | 184 | Mali Allah Bakhsh      | Special repair tarring Shiekh Road Road                              | 10,426         |
| 60 | 184 | Malik Allah Bakhsh     | Soling, drains sewer W. 10   | 6,606<br>1,794 |
| 61 | 184 | Lal Beig               | Soling, drains, street Aman Ullah Shakri                             | 2,357,182      |
| 62 | 184 | Sh. Muhammad Ramzan    | Special repair road main portion Umar Farooq Bhakkar                 | 1,704          |
| 63 | 184 | Haji Sh. Nazir Ahmad   | Chang sewr pipe street Rana Khalid W. 15                             | 1,478          |
| 64 | 184 | Saeed Ullah Ghaori     | Iron Pillor sign board bhakkar                                       | 3,600          |
| 65 | 184 | Munawar Ahmad          | 1st bill soling, drains near House Muhammad Saleem                   | 1,533          |
| 66 | 184 | Akif Ilyas             | 2nd bill soling, drains W. 15-16                                     | 8,065<br>1,940 |
| 66 | 184 | Jamshed Raheem         | Const. repair M road newani Mor T&T City                             | 2,500          |
| 67 | 184 | Rana Muhammad Yameen   | Soling, drains, sewer street mudrassa wala Mohallah Hafiz Abad       | 2,555<br>6,476 |
| 68 | 184 | Sarfraz                | P/L sewer line house Dr. Ehsan                                       | 4,100          |
| 69 | 184 | Sh. Muhammad Yousaf    | Soling, drains W. 10   | 2,500          |
| 70 | 184 | Sh. Javed Iqbal        | Soling, drains, slab, culverts W. 21                                 | 1,706          |
| 71 | 184 | Allah Rakha            | Soling, drains house Muhammad Ishaq W. 19                            | 2,309          |
| 72 | 184 | Munawar Ahmad          | Soling, drains W. 12   | 412            |
| 73 | 184 | Ghulam Sarwar          | Soling, drains, sewer House Muhammad Aslam R.O                       | 122,463        |
| 74 |     | Muhammad Ramzan Khan   | Special repair near Rehman Hotel                                     | 356            |
| 75 |     | Rana Muhammad Yameen   | Const. Jangly, main holes cover Mohallah Chimni                      | 1,930          |
| 76 |     | Malik Muhammad Hanif   | Const./repair, white wash quarter Chief Officer, sub engineer Baldia | 1,918          |
| 77 |     | Sayed Kazim Raza Naqvi | Soling, drains street sayed Kazim Raza                               | 4,000          |
| 78 |     | Sh. Muhammad Ramzan    | Soling, nalah house Sh. Ashraf to Lal Darvesh                        | 5,000          |
| 79 |     | -do-                   | Special repair Road Umar Farooq                                      | 2,492          |
| 80 |     | -do-                   | Sewer line Chishti Chowk   | 2,000          |
| 81 |     | Rana Allah Rakha       | Soling, drains, water supply Behari Colony                           | 5,000          |
| 82 |     | Jahangir Khan          | 1st bill boundary wall graveyard Mandi Town                          | 20,000         |
| 83 |     | Saeed Ullah            | Const/repair Road patch work   | 1,990          |

|     |  |                      |   |         |
|-----|--|----------------------|---|---------|
| 84  |  | Sh. Ayub             | Special repair Municipal Park                               | 4,706   |
| 85  |  | Malik Umar Hayat     | Installation tube well boring, fitting water supply schemes | 21,090  |
| 86  |  | Ghulam Asghar        | Bill soling, drains Imam Bardhah                            | 2,500   |
| 87  |  | -do-                 | Bill soling , drains Imam Bargah                            | 2,498   |
| 88  |  | Nawab Khan           | soling, bourdary wall graveyard Chongi Sardar Bakhsh        | 2,944   |
| 89  |  | Muhammad Shahid      | Remaining work boundary wall Christian graveyard Mandi Town | 20,000  |
| 90  |  | Nawab Khan           | Soling, drains, slab, main hole                             | 29,445  |
| 91  |  | Asghar Sial          | Boundary wall graveyard , slab, main hole                   | 29,500  |
| 92  |  | Amjad Hussain        | Soling, drains House Zafar Abbas to Ghulam Qasim            | 12,356  |
| 93  |  | Tariq Shafiq         | Soling drains culverts UC 60-61/ML                          | 343,399 |
| 94  |  | Muhammad Asghar Khan | Soling, drains street Bashir-ul Din Ghaori                  | 4,935   |
| 95  |  | Abdul Qaddus         | Repair graveyard Sardar Bakhsh                              | 11,361  |
| 96  |  | Ejaz Ahmad           | Soling, drains mohallah Alam Abad                           | 19,020  |
| 97  |  | -do-                 | Sewe line street Meran Bakhsh                               | 9,889   |
| 98  |  | Khalid Mehmood       | Slab House Shafi Machi Mohallah Malkanwala                  | 9,875   |
| 99  |  | -do-                 | Nala UC No. 1   | 9,874   |
| 100 |  | Muhammad Khan        | Sewer line , drains street Sh. Javed Advocate               | 39,390  |
| 101 |  | Tariq Islam          | Repair main hole , earth filling                            | 2,495   |
| 102 |  | Rana Muhammad Saleem | Main holes, RCC House Mumtaz Hussain                        | 2,144   |
| 103 |  | -do-                 | Fixing RCC Imam Bargah Jafria                               | 1,952   |
| 104 |  | -do-                 | Fixing RCC Bano Bazar                                       | 2,478   |
| 105 |  | -do-                 | Fixing RCC House Mehmood Hussain                            | 13,563  |
| 106 |  | -do-                 | Fixing RCC Imam Bargah Muhajreen                            | 2,374   |
| 107 |  | -do-                 | Fixing RCC Bano Bazar                                       | 1,988   |
| 108 |  | -do-                 | Fixing RCC Imam Bardah Haidria                              | 9,935   |
| 109 |  | -do-                 | Sewer line Mohallah Jamia Rashidia                          | 59,327  |
| 110 |  | Mumtaz Hussain       | Slab, main holes near Qasar-e-Zainab                        | 1,997   |
| 111 |  | -do-                 | Latrine Janaza Gah Gadola Road                              | 6,862   |
| 112 |  | Musa Khan            | Soling, culverts Tibbah Sadaat                              | 9,434   |
| 113 |  | Ehsan Ullah          | Soling, earth filling Imam Tibah Sadat                      | 2,464   |
| 114 |  | -do-                 | Drains Imam Bardah Masoom Abad                              | 2,474   |
| 115 |  | Maqbool Ali Shah     | Slab cut Thallah Mureed                                     | 1,398   |
| 116 |  | Mazhar Ali Shah      | Const/repair drains street Nasir Shah                       | 2,266   |
| 117 |  | Ehsan Ullah          | Soling, drains basti pawlianwali                            | 29,955  |



|              |  |                        |   |                  |
|--------------|--|------------------------|---|------------------|
| 118          |  | Mushtaq Ahmad          | Culverts Basti Ghulam Abbas Nag meran           | 50,000           |
| 119          |  | Irfan Raza Shah        | Soling Muslim Kot                               | 29,940           |
| 220          |  | Manzoor Hussain        | Soling graveyard Cheena pir ashab               | 35,382           |
| 221          |  | Musa Khan              | Soling, drains street Ehsan Ullah Baloch        | 27,611           |
| 222          |  | Masood Ahmad           | Soling , nala , slab Gadolah                    | 109,989          |
| 223          |  | Raja Asghar Ali        | M. Road Basi Mehr                               | 39,919           |
| 224          |  | Sher Gul               | Soling street Shahid Khan                       | 24,978           |
| 225          |  | Muhammad Wajahat       | Soling shahani road to Abadi Master Gul 194/TDA | 8,891            |
| 226          |  | Zafar Iqbal            | M. Road Dera Abdul Rehman Kirari Kot            | 12,364           |
| 227          |  | Sher Gul               | Soling, drains Muslim Kot                       | 29,700           |
| 228          |  | -do-                   | Soling Kotli Imam yousaf Shah                   | 22,044           |
| 229          |  | -do-                   | Soling yousaf shah road                         | 21,861           |
| 230          |  | Irfan                  | Soling house nasir langah Kirari Kot            | 19,342           |
| 231          |  | -do-                   | Soling Jhang Road Pir Ashab                     | 14,422           |
| 232          |  | Muhammad Khan          | Soling, drains nusrat shah                      | 39,732           |
| 233          |  | -do-                   | Soling, drains Bet Bogha                        | 25,210           |
| 234          |  | Irfan Raza Shah        | Soling nasir abbas notki                        | 20,000           |
| 235          |  | -do-                   | Road kathanwala                                 | 97,819           |
| 236          |  | Irfan                  | Soling street Ghulam Haider UC Sial             | 29,475           |
| 237          |  | Jallat Khan            | Soling darbar Ali Shah Dadar Aulakh             | 24,999           |
| 238          |  | -do-                   | Soling Dera Aslam Kirari Kot                    | 27,884           |
| 239          |  | Aslam Khan             | Sewer line Dajil Road UC Gadola                 | 39,919           |
| 240          |  | Muhammad Nadeem Mughal | Sewer line Mohallah Kotal Jam                   | 68,896           |
| 241          |  | Muhammad Amjad Khan    | Sewer line Gadola                               | 38,574           |
| 242          |  | -do-                   | Boundary wall graveyard UC 1                    | 50,000           |
| 243          |  | Abdul raheem Hijazi    | Soling, drains UC Mullanwali                    | 19,969           |
| 244          |  | Abdul Hameed Ghaori    | Drains, grills UC Sial                          | 6,879            |
| 245          |  | Sher Gul               | Soling, drains UC 2                             | 13,553           |
| 246          |  | Mushtaq Ahmad          | Soling UC Khansar                               | 32,106           |
| 247          |  | Samar Abbas            | Soling, drains Behal                            | 29,918           |
| 248          |  | Ghulam Mustafa         | RCC Shed TMA Office                             | 92,850           |
| <b>Total</b> |  |                        |   | <b>2,105,112</b> |

## Non-achievement of Financial Targets

| Income Head                       | Budget (Rs)        | Actual Income (Rs) | Less Recovery (Rs) |
|-----------------------------------|--------------------|--------------------|--------------------|
| Buiding Constructin Plan Fee      | 15,000,000         | 6,519,689          | 8,480,311          |
| Arrears of building fee           | 2,500,000          | -                  | 2,500,000          |
| License Fee                       | 1,000,000          | 470,800            | 529,200            |
| Copying Fee                       | 50,000             | 26,118             | 23,882             |
| Cattle share from Govt. of Punjab | 2,500,000          | -                  | 2,500,000          |
| Arrears of Cattle Fair            | 7,700,000          | -                  | 7,700,000          |
| Rent of shops building            | 1,000,000          | 893,064            | 106,936            |
| Arrears of rent of building       | 1,000,000          | -                  | 1,000,000          |
| Provisional govt. Grant           | 90,000,000         | 70,257,000         | 19,743,000         |
| NOC Fee                           | 100,000            | 2,000              | 98,000             |
| Advertisement Board of Shops      | 2,075,000          | 1,797,774          | 277,226            |
| arrears of Board Fee              | 500,000            | 100,000            | 400,000            |
| <b>Total</b>                      | <b>123,425,000</b> | <b>80,066,445</b>  | <b>43,358,555</b>  |

## Irregular Expenditure due to Splitting

| Sr. No       | Name of Scheme  | Name of Contractor    | Admin Approval Date | Work Order Date | Date of Completion | Work order cost (Rs) |
|--------------|---|-----------------------|---------------------|-----------------|--------------------|----------------------|
| 1            | Const. of manhole cover Abdul Majeed Khan Farooq Khan     | Akbar Khan            | 5/6/2015            | 2/8/2015        | 9/8/2015           | 98,069               |
| 2            | Remainig work Support wall Rest House Kallurkot           | Rana Nadeem           | 4/8/15              | 9/8/2015        | 13/8/15            | 49,500               |
| 3            | Const. of Suport wall Officer Rest Hosue Kallurkot        | Rana Nadeem           | 18/8/15             | 21/8/15         | 31/8/15            | 98,800               |
| 4            | Rapair Rang rogan Rest House TMA, Kallurkot               | Rana Nadeem           | 10/11/15            | 17/11/15        | 30/11/15           | 99,000               |
| 5            | Const. of Sport wall C/O Sheikh Tanveer Hussain Kalluriot | Rana Nadeem           | 10/11/15            | 10/11/2015      | 19/11/15           | 99,600               |
| 6            | Suply of manhole cover C.O Unit kallurkot                 | Rana Nadeem           | 16/11/15            | 23/11/15        | 10/12/2015         | 98,901               |
| 7            | Const. of manhole cover TMA, kallurkot                    | Khezir Hayat          | 21/11/15            | 26/11/16        | 21/12/15           | 99,314               |
| 8            | Const of 2 nos culvers C/O Muhammad Nawaz UC Ghulman      | Khezir Hayat          | 7/12/15             | 19/12/15        | 22/12/15           | 98,569               |
| 9            | Const. of 2 Nos Culverts C/O Muhammad Mushtaq             | Muhammad Nadeed       | 13/12/15            | 22/02/16        | 42403              | 99,800               |
| 10           | Supply manhole cover TMA, Kallurkot                       | Mehmood Tariq         | 14/12/15            | 19/12/15        | 28/12/15           | 99,074               |
| 11           | Const of manhole cover kallurkot                          | Rana Nadeem           | 20/1/2016           | 25/1/16         | 8/2/2016           | 99,020               |
| 12           | Const of manhole cover kallurkot                          | Muhammad Sabtain Khan | 9/4/16              | 15/4/16         | 12/5/2016          | 99,002               |
| 13           | Const. of manhole slab Kallurkot Urban                    | Muhamamad Abkar Khan  | 4/6/16              | 10/8/2016       | 30/8/16            | 99,102               |
| 14           | Const .of culvert Bhamban wala                            | Akbar Khan            | 3/6/16              | 11/6/2016       | 15/6/16            | 99,000               |
| <b>Total</b> |   |                       |                     |                 |                    | <b>1,436,251</b>     |

## Irregular Expenditure on Development Schemes

| Work & contractor  | ADP YEAR | TS Value (Rs) | Start date | VR- dated/ Actual Completion Date | DOC       | Gross Value (Rs) |
|--|----------|---------------|------------|-----------------------------------|-----------|------------------|
| Repair control room TMA Darya khan/ cont:Rind & CO                                 | 2014-15  | 84,400        | 13-5-15    | 2/9/2015                          | 10/6/2015 | 84,698           |
| Contt culvert dera zulifqar contt Rind & Co  | 2014-15  | 84,700        | 10/10/2014 | 2/9/2015                          | 15-11-14  | 64,252           |
| Contt culverts main gate contt Faiz mohammad                                       | 2014-15  | 20,000        | 30-3-15    | 31-10-15                          | 15-4-15   | 16,500           |
| Contt: culverts basti hakim akbar awan 15-A TDA dagar qurashi contt: Faiz mohammad | 2014-15  | 69,100        | 11/4/2015  | 3/10/2015                         | 15-5-15   | 69,068           |
| Contt; main hole cover furniture market contt Rind & CO                            | 2014-15  | 64,400        | 15-10-14   | 2/9/2015                          | 15-11-14  | 36,235           |
| Contt: room, wall fixed office gate CO unit dullewala contt: ahmad khan khiyara    | 2013-14  | 400,000       | 17-1-14    | 15-7-15                           | 14-6-14   | 339,048          |
| Contt: bridge near ijaz ran dullewala contt: ahmad khan khiyara                    | 2014-15  | 600,000       | 24-8-15    | 5/8/2015                          | 10/6/2015 | 599,256          |
| Contt: soling gali akhtar abbas shah wanda nadir shah                              | 2014-15  | 78,000        | 5/10/2014  | 15-7-15                           | 15-11-14  | 77,703           |
| Contt: sewerage from house fida cover main holes contt: Rind & CO                  | 2014-15  | 70,000        | 15-10-14   | 15-7-15                           | 15-11-14  | 69,385           |
| Cont: culverts hafiz nazir KK road punjgrain                                       | 2014-15  | 99,800        | 31-3-15    | 22                                | 15-4-15   | 99,470           |
|  |          |               |            | 3/10/2015                         |           |                  |
| Cont: main hole near graveyard peer budhaya Contt: fazal Abdullah                  | 2014-15  | 97,000        | 11/4/2015  | 23                                | 13-5-15   | 96,855           |
|  |          |               |            | 3/10/2015                         |           |                  |
| Contt: supply of   | 2014-15  | 100,000       | 15-10-14   | 16                                | 14-11-14  | 96,640           |

|   |         |        |          |           |          |                  |
|---|---------|--------|----------|-----------|----------|------------------|
| cover main hole<br>40 Rind & CO   |         |        |          | 15-7-15   |          |                  |
| Repair of cover<br>and main hole<br>graveyard<br>shahedan wala<br>daryakhan Rind<br>&CO | 2014-15 | 56,800 | 15-10-14 | 13        | 15-11-14 | 53,654           |
|   |         |        |          | 15-7-15   |          |                  |
| Cont: drain street<br>rehan mohallah<br>bangayal abad<br>cont faiz<br>mohammad          | 2014-15 | 99,400 | 3/5/2015 | 85        | 16-6-15  | 99,400           |
|   |         |        |          | 8/9/2015  |          |                  |
| Cont: soling ramp<br>street jamil wale<br>punjgrain cont<br>Faiz Abdullah               | 2014-15 | 83,800 | 30-3-15  | 21        | 15-4-15  | 83,800           |
|   |         |        |          | 3/10/2015 |          |                  |
| <b>Total</b>  |         |        |          |           |          | <b>1,885,964</b> |

### Improper Maintenance of Security Register, Non Credit of Lapsed Securities to Revenue

| Sr.# | Token No. & Date | Scheme   | Year | 10% of work done (Rs) |
|------|------------------|--|------|-----------------------|
| 1    | 180/29-6-11      | Const. of Nalah Rizwan Baloch to Para Hassan Shah UC Angra             | 2011 | 22,040                |
|      | 38/ 9-8-11       | --do--   | 2011 | 27,960                |
| 2    | 209/29-6-11      | Tarcol metalled Road Basti Balheem                                     | 2011 | 4,400                 |
|      | 82/ 30-9-11      | --do--   | 2011 | 66,800                |
| 3    | 205/29-6-11      | Constt of soling Basit Baroka  | 2011 | 8,550                 |
| 4    | 137/25-6-11      | Constt of soling in street Anar jaat                                   | 2011 | 8,900                 |
|      | 110/19-8-11      | --do--   | 2011 | 31,384                |
|      | 34/15-9-11       | --do--   | 2011 | 6,666                 |
| 5    | 69/15-6-11       | Constt of slab drain near house malik Muhammad                         | 2011 | 7,500                 |
|      | 01/2-8-11        | --do--   | 2011 | 15,129                |
|      | 106/19-6-11      | --do--   | 2011 | 681                   |
| 6    | 149/25-6-11      | Constt of soling 13/TDA  | 2011 | 14,925                |
|      | 85/18-8-11       | --do--   | 2011 | 17,293                |
| 7    | 172/29-6-11      | Constt of PCC Slab, Drain Culvert Master Liaqat to master zulifqar     | 2011 | 2,490                 |
| 8    | 196/29-6-11      | Constt of nallah sewerage Mohallah Sialanwala D.K                      | 2011 | 16,980                |
|      | 112/20-8-11      | --do--   | 2011 | 24,880                |
| 9    | 195/29-6-11      | Constt of Soling, Darin, Nallah From house Ghulam Rasool to Ahmad Shah | 2011 | 20,300                |
|      | 164/29-8-11      | --do--   | 2011 | 8,271                 |
| 10   | 189/29-6-11      | Constt of PCC Slan Drains Dr Safir Hussain Shah                        | 2011 | 10,300                |
|      | 03/02-8-11       | --do--   | 2011 | 27,900                |
|      | 45/9-8-11        | --do--   | 2011 | 13,600                |
|      | 39/15-9-11       | --do--   | 2011 | 5,000                 |
| 11   | 131/25-6-11      | Const of PCC Slab Street Furniture Market                              | 2011 | 10,000                |
|      | 03/5-9-11        | --do--   | 2011 | 20,100                |
|      | 79/23-9-11       | --do--   | 2011 | 27,159                |
| 12   | 135/25-6-11      | Const of PCC Slab Street Khusrain Wali                                 | 2011 | 3,950                 |
|      | 107/19-8-11      | --do--   | 2011 | 8,905                 |
| 13   | 156/25-6-11      | Const of Soling from Dullewala Road                                    | 2011 | 3,990                 |
|      | 0/28-5-12        | --do--   | 2012 | 2,922                 |
| 14   | 192/29-6-11      | Const of culverts Chak No. 49/50 ML                                    | 2011 | 2,922                 |
| 15   | 155/25-6-11      | Const of culverts Foji Muhammad Akhtar Lot no 23                       | 2011 | 11,669                |
| 16   | 182/29-6-11      | Const of culverts Chak Munshian wala                                   | 2011 | 3,300                 |
|      | 39/9-8-11        | --do--   | 2011 | 4,087                 |
| 17   | 113/21-6-11      | Const of culverts PCC slab, Drain Street Naseer                        | 2011 | 9,150                 |
|      | 134/25-6-11      | --do--   | 2011 | 5,593                 |
| 18   | 152/25-6-11      | Const of PCC Slab Drain Street Asam Irshad                             | 2011 | 8,000                 |
|      | 88/18-8-11       | --do--   | 2011 | 2,800                 |

|    |               |   |      |        |
|----|---------------|---|------|--------|
| 19 | 185/29-6-11   | Const of Soling Drain Street Ghulam Qadir Jarra to Road Mills       | 2011 | 4,300  |
|    | 12/9-2-12     | --do--  | 2012 | 8,700  |
| 20 | 65/15-6-11    | Const of Soling Drains from house Allah Bukhsh to Muhammad Bukhsh   | 2011 | 23,900 |
|    | 130/25-6-11   | --do--  | 2011 | 8,300  |
|    | 78/28-9-11    | --do--  | 2011 | 5,507  |
| 21 | 174/29-6-11   | Const of PCC Slab Drain From Azam to Foji Mohammad                  | 2011 | 5,300  |
|    | 05/9-9-11     | --do--  | 2011 | 14,290 |
| 22 | 194/29-6-11   | Const of 2 no culverts dullewala                                    | 2011 | 1,990  |
|    | 48/9-8-11     | --do--  | 2011 | 2,864  |
| 23 | 141/25-6-11   | Const of Sewerage line Ahmad Shah                                   | 2011 | 12,300 |
|    | 0/17-5-12     | --do--  | 2012 | 1,486  |
| 24 | 154/25-6-11   | Const of Soling Drains  | 2011 | 3,500  |
|    | 86/18-8-11    | --do--  | 2011 | 5,700  |
| 25 | 184/29-6-11   | Const of PCC Slab From house Rana Irshad To house Malik             | 2011 | 1,300  |
|    | 01/14-6-12    | --do--  | 2012 | 6,200  |
| 26 | 63/15-6-11    | Const of Soling Drains Near Madrisa Nazimudin                       | 2011 | 8,072  |
| 27 | 214/29-6-11   | Const of Culverts 8 no Malik Rustam Awan                            | 2011 | 18,000 |
|    | 40/9-8-11     | --do--  | 2011 | 7,960  |
|    | 38/15-9-11    | --do--  | 2011 | 5,320  |
| 28 | 199/29-6-11   | Const of culverts C/O Muhammad Pervaz Iqbal UC Bharranga            | 2011 | 16,500 |
|    | 44/9-8-11     | --do--  | 2011 | 6,407  |
|    | 35/15-9-11    | --do--  | 2011 | 5,153  |
| 29 | 157/25-6-1111 | Const of PCC Slab Soling form Madrasa Allemudin to Khasor Road      | 2011 | 8,600  |
|    | 0/6-3-12      | --do--  | 2012 | 19,168 |
|    | 0/20-3-12     | --do--  | 2012 | 9,636  |
| 30 | 133/25-6-11   | Const of soling drains Main Road to Shop Asif Barkat wala           | 2011 | 11,100 |
|    | 24/3-8-11     | --do--  | 2011 | 2,262  |
| 31 | 114/21-6-11   | Const of soling Abadi Khuda Bukhsh                                  | 2011 | 8,699  |
| 32 | 132/25-6-11   | Const of culverts 3 no c/o nawab kheal                              | 2011 | 12,288 |
| 33 | 179/29-6-11   | Const of Jhamat Jhonubi c/o Noor Jhamat                             | 2011 | 6,390  |
|    | 0/0-0-0       | --do--  | 0    | 3,761  |
| 34 | 210/29-6-11   | Const of 3 no culverts Munshi Gul Dogar Qurachi                     | 2011 | 11,050 |
| 35 | 158/25-6-11   | Const of 2 no culverts c/o Iqbal Hussain 15/TDA                     | 2011 | 7,400  |
| 36 | 143/25-6-11   | Const of 3 no culverts c/o Shair Rasool                             | 2011 | 11,240 |
| 37 | 200/29-6-11   | Const of 2 no culverts c/o Ramzan Sandi Dullewala                   | 2011 | 7,794  |
| 38 | 202/29-6-11   | Const of 2 no culverts c/o gul ameer Dullewala                      | 2011 | 8,000  |
| 39 | 169/29-6-11   | Const of soling drain Masjid Awana wali                             | 2011 | 3,600  |
|    | 01/5-9-11     | --do--  | 2011 | 19,200 |
| 40 | 176/29-6-11   | Const of soling drain form house shamsu udin to road jhamat shumali | 2011 | 1,540  |
| 41 | 168/29-6-11   | Const of 4 no culverts c/o Abdul Majed Rain                         | 2011 | 7,050  |

|    |              |   |      |        |
|----|--------------|---|------|--------|
| 42 | 144/25-6-11  | Const of culverts c/o M Bashir Khan 15/TDA  | 2011 | 3,860  |
| 43 | 142/25-6-11  | Const of PCC Slab Drian M. Khalid Usmani  | 2011 | 6,485  |
| 44 | 145/25-6-11  | Const of PCC slab house Rizwan Haider to shafiqe                                      | 2011 | 12,100 |
|    | 49/9-8-11    | --do--  | 2011 | 2,168  |
| 45 | 186/29-6-11  | Const of PCC Slab Drain Muhammad Irshad   | 2011 | 11,100 |
|    | 0/7-2-12     | --do--  | 2012 | 12,000 |
|    | 10/7-2-12    | --do--  | 2012 | 6,000  |
|    | 0/25-7-12    | --do--  | 2012 | 9,328  |
| 46 | 115/21-6-11  | Const of Soling Drain House Malik TO Rana Foji  | 2011 | 31,147 |
|    | 23/3-8-11    | --do--  | 2011 | 4,728  |
| 47 | 181/29-6-11  | Const of culverts 5 no 13/TDA   | 2011 | 10,389 |
|    | 50/29-8-11   | --do--  | 2011 | 8,751  |
| 48 | 138/25-6-11  | Const of culverts uc dagar qurishi  | 2011 | 36,400 |
|    | 41/9-8-11    | --do--  | 2011 | 7,037  |
| 49 | 198/29-6-11  | Const of culverts near Gondal 52/TDA  | 2011 | 7,800  |
|    | 43/9-8-11    | --do--  | 2011 | 6,961  |
|    | 36/15-9-11   | --do--  | 2011 | 3,064  |
| 50 | 67/15-6-11   | Const of soling Darbar Haji Shah  | 2011 | 26,232 |
| 51 | 188/29-6-11  | Const of soling drain form Petroling chek post To Ijaz Pungrian                       | 2011 | 6,480  |
|    | 11/9-2-12    | --do--  | 2012 | 5,680  |
| 53 | 146/25-6-11  | Const of culvert 2 no 8/TDA   | 2011 | 6,761  |
| 54 | 25/25-6-11   | Const of soling from Mushtaq Khan TO Shop Ahmad Nawaz Solarha Basti Ahmad Shah Nasheb | 2011 | 13,900 |
|    | 0/6-3-11     | --do--  | 2011 | 2,188  |
| 55 | 170/29-6-11  | Const of soling drains metted road to Farooq  | 2011 | 9,700  |
|    | 35/10-2-2012 | --do--  | 2012 | 15,500 |
|    | 85/25-10-12  | --do--  | 2012 | 8,837  |
| 56 | 136/25-6-11  | Const of soling drains gali master mureed abbas                                       | 2011 | 17,500 |
|    | 26/3-8-11    | --do--  | 2011 | 10,327 |
| 57 | 139/25-6-11  | Const of PCC Slab Nazar Hussain   | 2011 | 11,380 |
|    | 48/9-8-11    | --do--  | 2011 | 23,200 |
|    | 0/19-1-12    | --do--  | 2012 | 7,634  |
| 58 | 213/29-6-11  | Const of sewerage Kath city uc Baranga  | 2011 | 8,800  |
|    | 163/29-9-11  | --do--  | 2011 | 22,200 |
|    | 37/15-9-11   | --do--  | 2011 | 12,470 |
| 59 | 140/25-6-11  | Const of soling drain form house Ameer to Rab Newaz Darya khan                        | 2011 | 12,600 |
|    | 87/18-8-11   | --do--  | 2011 | 16,700 |
| 60 | 175/29-6-11  | Const of PCC Slab Street Nthnoo Bhoon Darya Khan                                      | 2011 | 1,800  |
| 61 | 64/15-6-11   | Const of PCC slab form House Irshad Hussain Shah to Main Road Darya Khan              | 2011 | 10,360 |
|    | 25/3-8-11    | --do--  | 2011 | 1,554  |
| 62 | 192/29-6-11  | Const of Soling Drains from Street Ghulam Qudir & PCC Saleem                          | 2011 | 5,850  |
|    | 90/18-8-11   | --do--  | 2011 | 5,150  |
|    | 80/23-9-11   | --do--  | 2011 | 1,731  |
| 63 | 191/29-6-11  | Const of Soling Street from Gul Riaz Hussain  | 2011 | 6,770  |



|              |             |  |      |                  |
|--------------|-------------|--|------|------------------|
|              |             | Mirasi   |      |                  |
|              | 92/18-8-11  | --do--   | 2011 | 4,615            |
|              | 77/23-9-11  | --do--   | 2011 | 1,843            |
| 64           | 203/29-6-11 | Const of Soling Drians form House Nawaz Hussain TO Safdar Shah               | 2011 | 3,450            |
|              | 91/18-8-11  | --do--   | 2011 | 4,800            |
| 65           | 173/29-9-11 | Const of PCC Slab from House Qamar Mirasi TO Thla Lutianwala                 | 2011 | 3,500            |
| 66           | 66/15-6-11  | Const of Soling Metteled Road 49/ML  | 2011 | 19,940           |
|              | 02/2-8-11   | --do--   | 2011 | 10,769           |
|              | 46/9-8-11   | --do--   | 2011 | --               |
| 67           | 148/25-6-11 | Const of Soling 19/TDA   | 2011 | 9,690            |
| 68           | 0/25-6-11   | Const of Mettled Ramp Jhook Shah Muhammad                                    | 2011 | 4,570            |
|              | 0/27-12-11  | --do--   | 2011 | 14,430           |
| 69           | 197/29-6-11 | Re-Soling & Sewerage Drains Near Madrase Mulana Ghulam Fareed Darya Khan     | 2011 | 27,640           |
| 70           | 211/29-6-11 | Repair Resoling PCC From Azimia Public School boysTo Azimia Chok Darya Khan  | 2011 | 20,850           |
| 71           | 207/29-6-11 | Repair Office CO Unit Dullewala  | 2011 | 62,076           |
| 72           | 208/29-6-11 | Repair Drains PCC Slab From House Naveed Chandia TO Iqbal Paracha Darya Khan | 2011 | 11,692           |
| 73           | 129/25-6-11 | Repair of Drains Nallah From House Mistri Khusa Bux To Haideri Masjid        | 2011 | 7,500            |
| 74           | 16/6-8-13   | Const of PCC Slab , Drain Dr. Aman Ullah Khan                                | 2013 | 14,400           |
| 75           | 0/20-9-12   | Const of PCC Slab Drain Hafiz Yasin Near Kousar Masjid                       | 2012 | 7,200            |
|              | 0/24-10-12  |  | 2012 | 8,377            |
| <b>Total</b> |             |  |      | <b>1,497,910</b> |

### Non-achievement of Financial Targets

| Sr.#         | Receipt Head  | Code No     | Receipt Target<br>2015-16 (Rs) | Actual receipt<br>2015-16 (Rs) | Less<br>realization<br>(Rs) |
|--------------|---|-------------|--------------------------------|--------------------------------|-----------------------------|
| 1            | Urban property Tax  | E01302      | 15,500,000                     | 5,516,317                      | 9,983,683                   |
| 2            | Receipts from Investment Cash Balance by Local Govt. (Profit) | E01305      | 35,000                         | 34,894                         | 105                         |
| 3            | Tax on Transfer of Immovable Property                         | B01313      | 20,000,000                     | 19,587,562                     | 412,438                     |
| 4            | collection of payment for services render/arrears             | C02705      | 7,063,000                      | 0                              | 7,063,000                   |
| 5            | Car Parking Fee/Taxi Stand                                    | C03555      | 70,000                         | 58,630                         | 11,370                      |
| 6            | Grants from Provincial Govt. (PFC Share )                     | C03683      | 45,936,000                     | 43,968,000                     | 1,968,000                   |
| 7            | License Fee (Article of Food & Drinks)                        | C0388001-02 | 600,000                        | 384,855                        | 215,145                     |
| 8            | General Bus Stand Fees  | C0388016    | 1,100,000                      | 972,495                        | 127,505                     |
| 9            | Raksha Stand Fee  | C0388020    | 700,000                        | 659,940                        | 40,060                      |
| 10           | Fee for Approval of Building Construction Plans               | C0388027    | 1,300,000                      | 1,308,490                      | 8,490                       |
| 11           | Fee for change in building use                                | C0388029    | 500,000                        | 392,345                        | 107,655                     |
| 12           | Fee for Slaughtering of Animals                               | C0388042    | 150,000                        | 131,351                        | 18,649                      |
| 13           | Receipts on a/c of Water Rate (Residential)/commercial.       | C0388047-48 | 250,000                        | 206,440                        | 43,560                      |
| 14           | Registration / Enlistment, Renewal Fee of Contractors         | C0388071-72 | 100,000                        | 10,000                         | 90,000                      |
| 15           | Advertisement Fee on Sign Board of Shops / Commercial Places  | C0388076-77 | 650,000                        | 388,000                        | 262,000                     |
| 16           | Rent of Municipal Property Shops                              | C0388081    | 1,600,000                      | 1,658,415                      | 58,415                      |
| 17           | Copying Fee   | C0388087    | 15,000                         | 11,650                         | 3,350                       |
| 18           | Other Fee / Miscellaneous Fee                                 | C0388091    | 200,000                        | 199,390                        | 610                         |
| <b>Total</b> |   |             | <b>95,769,000</b>              | <b>75,488,774</b>              | <b>20,414,035</b>           |

## Wasteful Expenditure due to Non-Completion of Development Schemes

| Sr. No | Year    | Scheme  | Work No/Date          | Contractor            | AA & NO/Date                  | Date of Completion | TS Value (Rs) | Expenditure (Rs) |
|--------|---------|---|-----------------------|-----------------------|-------------------------------|--------------------|---------------|------------------|
| 1      | 2015-16 | Construction of Soling Dera Ghulam Sarwar Jakhar Rakh Mankera   | 111/TO(I&S)30-06-2016 | Muhammad Altaf Mangna | 125000/163/TO (I&S)09-04-2016 | 9/30/2016          | 125,000       | 74,747           |
| 2      | 2015-16 | Construction of Soling House Muhammad Alyas Allot No. 66 Chak No. 5 Rakh Mankera  | 85/TO(I&S)10-05-2016  | Mahboob Ali Ghauri    | 125000/163/TO (I&S)09-04-2016 | 6/10/2016          | 125,000       | 100,938          |
| 3      | 2015-16 | Construction of Soling Near House Ghulam Akbar Lumberdar Chah Noor Khan Wala  | 86/TO(I&S)10-05-2016  | Mahboob Ali Ghauri    | 125000/163/TO (I&S)09-04-2016 | 7/10/2016          | 125,000       | 101,619          |
| 4      | 2015-16 | Construction of Soling, Culvert Nainu Wala Road to Dera Doctor Iqbal Urf Bhola Chak No. 6 Rakh Mankera  | 200/TO(I&S)21-06-2016 | Sheikh Jamshaid       | 600000/163/TO (I&S)09-04-2016 | On going           | 600,000       | 231,889          |
| 5      | 2015-16 | (i) Construction of Culvert Darkheer Wala Rakh Galkala (ii) Construction of Culvert Dera Malik Yaqoob (iii) Construction of Culvert Ch. Khadim Hussain (iv) Construction of Culvert Master Muhammad Ashraf Chak No.4 Rakh Mankera (v) Construction of Culvert Alyas Chima Chak No.5 Rakh Mankera (vi) Construction of Culvert Allot Saeed Ahmad Gumman Rakh Mankera (vii) Construction of Culvert Muhammad Fiaz Road Arain Wala Chak No.5 Rakh Mankera  | 114/TO(I&S)30-06-2016 | Muhammad Altaf Mangna | 350000/163/TO (I&S)09-04-2016 | 9/30/2016          | 350,000       | 138,104          |
| 6      | 2015-16 | (i) Construction of Culvert Parvaiz Gondal Chak Rakh Mankera (ii) Construction of Culvert Tube Well Mazhar Iqbal Gondal Chak No. 4 Rakh Mankera (iii) Construction of Culvert Faiz Chadhar Chak No. 4 Rakh Mankera (iv) Construction of Culvert Nasir Abbas Gondal Chak No.4 Rakh Mankera (v) Construction of Culvert Ansar Javed Gondal Chak No.4 Rakh Mankera   | 115/TO(I&S)30-06-2016 | Muhammad Altaf Mangna | 250000/163/TO (I&S)09-04-2016 | 9/30/2016          | 250,000       | 103,755          |
| 7      | 2015-16 | (i) Construction of Culvert Allot No. 118 Tube Well Sikandar Hayat Gondal (ii) Construction of Culvert Katcha Way Dera Sakhi-ur-Rahman Thala Galkala (iii) Construction of Culvert Allot No.222 Rakh Mankera (iv) Construction of Culvert Sakhi-ur-Rahman Rakh Galkala (v) Construction of Culvert Malik Azam Chheena Dera Bummay Wala  | 90/TO(I&S)10-05-2016  | Mahboob Ali Ghauri    | 200000/163/TO (I&S)09-04-2016 | 8/10/2016          | 200,000       | 177,411          |
| 8      | 2015-16 | (i) Construction of Culvert Bashir Ahmad S/O Ghulam Rasool Gunja Rakh Mankera (ii) Construction of Culvert Allot No. 167 Muhammad Ashraf Gondal Rakh Mankera (iii) Construction of Culvert Tube Well Ameer Sanmal Road Chari Wali Allot Rakh Mankera (iv) Construction of Culvert Malik Ashfaq Awan Rakh Mankera (v) Construction of Culvert Allot No. 167 Muhammad Aslam Gondal Rakh Mankera (vi) Construction of Culvert Katcha Way Tube Well Fida Hussain Thala Galkala (vii) Construction of Culvert Ahmad Chheena Rakh Galkala | 91/TO(I&S)10-05-2016  | Mahboob Ali Ghauri    | 350000/163/TO (I&S)09-04-2016 | 8/10/2016          | 350,000       | 211,500          |
| 9      | 2015-16 | Construction of Soling Bashir Ahmad Gunjah Litten   | 108/TO(I&S)28-06-2016 | Bashir Ahmed Thind    | 340000/163/TO (I&S)09-04-2016 | 9/28/2016          | 340,000       | 185,815          |
| 10     | 2015-16 | Construction of Soling Noori Masjid to Abadi Ghulam Baqir Gorava Litten   | 108/TO(I&S)28-06-2016 | Bashir Ahmed Thind    | 340000/163/TO (I&S)09-04-2016 | 9/28/2016          | 340,000       | 227,138          |
| 11     | 2015-16 | Construction of Nala House Ashiq Gazar to House Shahid Iqbal Mohallah Ghaforia Goharwala  | 109/TO(I&S)28-06-2016 | Munawar Baloch        | 600000/163/TO (I&S)09-04-2016 | 9/28/2016          | 600,000       | 273,242          |
| 12     | 2015-16 | Construction of Soling Transformer to Dera Malik Mushfaq Asad Colony Jafir Abad Dhangana  | 114/TO(I&S)14-05-2016 | Zafar Abbas           | 85000/163/TO (I&S)09-04-2016  | 7/14/2016          | 85,000        | -                |
| 13     | 2015-16 | Construction of Soling Ghulam Hussain Karlu to House Liaqat Karlu urf Jogi Mahni  | 96/TO(I&S)11-05-2016  | Mahboob Ali Ghauri    | 167000/163/TO (I&S)09-04-2016 | 8/11/2016          | 167,000       | -                |

|    |         |  |                       |                       |                               |            |         |         |
|----|---------|--|-----------------------|-----------------------|-------------------------------|------------|---------|---------|
| 14 | 2015-16 | Construction of PCC/Soling with Drain House Malik Jahan Bhidwal to House Malik Ghulam Qasim Bhidwal Mahni  | 97/TO(I&S) 11-05-2016 | Mahboob Ali Ghauri    | 170000/163/TO (I&S)09-04-2016 | 8/11/2016  | 170,000 | -       |
| 15 | 2015-16 | Construction of Boundary Wall Janazah Gah/Eid Gah Muhallah Bhidwal Wala Mahni  | 98/TO(I&S) 11-05-2016 | Mahboob Ali Ghauri    | 400000/163/TO (I&S)09-04-2016 | 8/11/2016  | 400,000 | -       |
| 16 | 2015-16 | Construction of Soling Masjid Chadhran Wali to House Aslam Chadhar Dhingana  | 118/TO(I&S)20-05-2016 | Zafar Abbas           | 550000/163/TO (I&S)09-04-2016 | 9/20/2016  | 550,000 | 275,890 |
| 17 | 2015-16 | Construction of Soling Masjid Sandilawal to House Allah Dad Sandilah Dhingana  | 106/TO(I&S)12-05-2016 | Zafar Abbas           | 170000/163/TO (I&S)09-04-2016 | 7/12/2016  | 170,000 | 132,600 |
| 18 | 2015-16 | Construction of Soling House Ahmad Tanwari to House Rasheed Naol Shair Garh U/C Mahni  | 99/TO(I&S) 12-05-2016 | Mahboob Ali Ghauri    | 170000/163/TO (I&S)09-04-2016 | 8/12/2016  | 170,000 | -       |
| 19 | 2015-16 | Construction of Soling House Ata Joya to House Hussain Darkhan Shair Garh  | 107/TO(I&S)12-05-2016 | Zafar Abbas           | 140000/163/TO (I&S)09-04-2016 | 7/12/2016  | 140,000 | -       |
| 20 | 2015-16 | Construction of PCC Street Government Higher Secondary School Hyderabad  | 116/TO(I&S)30-06-2016 | Muhammad Altaf Mangna | 500000/163/TO (I&S)09-04-2016 | 9/30/2016  | 500,000 | 175,193 |
| 21 | 2015-16 | Construction of Drain Masjid Bismillah to Shah Said Ali, Hyderabad   | 117/TO(I&S)30-06-2016 | Muhammad Altaf Mangna | 400000/163/TO (I&S)09-04-2016 | 9/30/2016  | 400,000 | 77,923  |
| 22 | 2015-16 | Construction of Soling, Culvert Chhumb Road to House Iqbal Hussain Sheran Wala & Construction of Soling Chhumb Road to House Professor Akhtar Rasool Sheran Wala   | 112/TO(I&S)28-06-2016 | Bashir Ahmed Thind    | 600000/163/TO (I&S)09-04-2016 | 10/28/2016 | 600,000 | 227,890 |
| 23 | 2015-16 | Construction of Drain/Culvert on Matted Bye-Pas Near House Muhammad Afzal Gazar Hyderabad  | 101/TO(I&S)12-05-2016 | Mahboob Ali Ghauri    | 100000/163/TO (I&S)09-04-2016 | 8/12/2016  | 100,000 | 76,966  |
| 24 | 2015-16 | Construction of Soling Ghulam Abbas Butt Chhiken U/C Patti Bulanda   | 164/TO(I&S)06-06-2016 | Mahboob Ali Ghauri    | 300000/163/TO (I&S)09-04-2016 | 9/6/2016   | 300,000 | -       |
| 25 | 2015-16 | Construction of Soling with Culvert Graveyard Chah Ganji Khoo Patti Bulanda  | 129/TO(I&S)31-05-2016 | Muhammad Amir Shaheen | 165000/163/TO (I&S)09-04-2016 | 8/31/2016  | 165,000 | 114,998 |
| 26 | 2015-16 | (i) Construction of Culvert Ghulam Abbas Chheena Patti Bulanda (ii) Construction of Culvert Ghulam Abbas Chheena Councilor Chah Gundoo (iii) Construction of Culvert Muhammad Afzal Budhaian Wala (iv) Construction of Culvert Allah Baksh Chheena Patti Bulanda (v) Construction of Culvert Rafique Hussain Bhada Dharoomi  | 164/TO(I&S)06-06-2016 | Mahboob Ali Ghauri    | 250000/163/TO (I&S)09-04-2016 | 9/6/2016   | 250,000 | -       |
| 27 | 2015-16 | (i) Construction of Culvert Patwari Muhammad Iqbal Butt Chhiken (ii) Construction of Culvert Mulazim Hussain Chheena Chah Sangairan Wala (iii) Construction of Culvert Rana Ifkhar Ahmad S/O Abdul Majeed Azizabad Dagar Kotli Janobi (iv) Construction of Culvert Amjad Ali S/O Ahmad Hassan Khan Lal Bhatti Wala (v) Construction of Culvert Muhammad Afzal S/O Muhammad Ameer Azizabad  | 102/TO(I&S)12-05-2016 | Mahboob Ali Ghauri    | 250000/163/TO (I&S)09-04-2016 | 5/12/2016  | 250,000 | 177,500 |
| 28 | 2015-16 | (i) Construction of Culvert Ghazanfar Abbas S/O Talib Hussain Jarri Sawag (ii) Construction of Culvert Muhammad Hussain S/O Fateh Shair Gamay Goday Wala (iii) Construction of Culvert Haji Muhammad Baksh S/O Muhammad Nawaz Bhaddey Wala (iv) Construction of Culvert Abdul Hameed S/O Muhammad Majeed Naorang Wala (v) Construction of Culvert Muhammad Akram Chheena Taikey Wala (vi) Construction of Culvert Javed Iqbal S/O Muhammad Ramzan Gamey Goday Wala | 103/TO(I&S)12-05-2016 | Mahboob Ali Ghauri    | 300000/163/TO (I&S)09-04-2016 | 8/12/2016  | 300,000 | 212,909 |
| 29 | 2015-16 | (i) Construction of Culvert Muhammad Ashfaq Chheena Taikey Wala (ii) Construction of Culvert Ghulam Rasool S/O Ahmad Nawaz Gamey Goday Wala (iii) Construction of Culvert Zafar Iqbal S/O Allah Daad Waraich Wala (iv) Construction of Culvert Anwaar Hussain S/O Muhammad Ramzan Ganji Wala   | 109/TO(I&S)14-05-2016 | Mahboob Ali Ghauri    | 200000/163/TO (I&S)09-04-2016 | 8/14/2016  | 200,000 | 144,000 |
| 30 | 2015-16 | (i) Construction of Culvert Mulazim Hussain S/O Allah Baksh Ganji Wala (ii) Construction of Culvert  | 118/TO(I&S)30-06-2016 | Muhammad Altaf Mangna | 300000/163/TO (I&S)09-04-2016 | 9/30/2016  | 300,000 | 137,906 |

|    |         |   |                      |                       |                              |           |         |         |
|----|---------|---|----------------------|-----------------------|------------------------------|-----------|---------|---------|
|    |         | Muhammad Sharif S/O Dumkan Sunarey Wala (iii) Construction of Culvert Ghulam Rasool S/O Sardar Hussain Chheena Bummey Wala (iv) Construction of Culvert Liaqat Ali S/O Dost Muhammad Bukharey Wala (v) Construction of Culvert Malik Khaliq Daad S/O Malik Haji Bahadar Yaro Wala (vi) Construction of Culvert Malik Abdul Aziz S/O Malik Muraad Sarang Wala  |                      |                       |                              |           |         |         |
| 31 | 2015-16 | (i) Construction of Culvert Muhammad Yaqoob S/O Muhammad Bakhsh Chheena Fateh Shair Wala (ii) Construction of Culvert Tasawar Hussain S/O Malik Muhammad Ameer Yaroo Wala (iii) Construction of Culvert Khan Muhammad S/O Sultan Mahmood Bukhrey Wala (iv) Construction of Culvert Muhammad Hassan S/O Ghulam Yaseen Darkhan Basti Darkhana Wali (v) Construction of Culvert Muhammad Ameer S/O Allah Diwaya Basti Darkhana Wali (vi) Construction of Culvert Ghulam Asghar Dittori Chah Dittori Wala | 190/TO(&S)21-06-2016 | Muhammad Amir Shaheen | 300000/163/TO (&S)09-04-2016 | 9/21/2016 | 300,000 | 137,415 |
| 32 | 2015-16 | (i) Construction of Culvert Haji Muhammad Aslam Lashari Basti Lashari Wala (ii) Construction of Culvert Rab Nawaz S/O Malik Bahadar Bakhray Wala  | 110/TO(&S)14-05-2016 | Mahboob Ali Ghauri    | 100000/163/TO (&S)09-04-2016 | 7/14/2016 | 100,000 | 74,000  |
| 33 | 2015-16 | (i) Construction of Culvert Malik Falak Shair S/O Lalu Chheena Chah Dagar Kotli Darmiyani (ii) Construction of Culvert Rana Dilshaad Dagar Kotli Janobi (iii) Construction of Culvert Muslim Thind Patti Bulanda (iv) Construction of Culvert Azmat Shair S/O Ghulam Muhammad Sarang Wala   | 198/TO(&S)21-06-2016 | Muhammad Amir Shaheen | 200000/163/TO (&S)09-04-2016 | 9/21/2016 | 200,000 | -       |
| 34 | 2015-16 | (i) Construction of Culvert Mattedel Road Leley Wala Patti Bulamad (ii) Construction of Culvert Muhammad Ali Bhatti S/O Abdul Rahman Bhatti Near Lal Bhatti Wala (iii) Construction of Culvert Haji Rab Nawaz Budhai (iv) Construction of Culvert Riaz Hussain Chheena Chah Sangairan Wala (v) Construction of Culvert Rana Abdul Majeed S/O Abdul Ghafoor Azizabad Dagar Kotli Janobi  | 111/TO(&S)14-05-2016 | Mahboob Ali Ghauri    | 300000/163/TO (&S)09-04-2016 | 8/14/2016 | 300,000 | 212,451 |
| 35 | 2015-16 | Construction of Soling Mattedel Road Chak No. 210/TDA to Imam Bargah Raza-e-Zahra (as) Chak No. 210/TDA   | 155/TO(&S)06-06-2016 | Sheikh Muhammad Ayoub | 100000/163/TO (&S)09-04-2016 | 8/6/2016  | 100,000 | -       |
| 36 | 2015-16 | Construction of Waiting Room MM Road Bus Stop Chak No. 210/TDA  | 0                    | 0                     | 0                            | -         | 400,000 | -       |
| 37 | 2015-16 | (i) Construction of Culvert Zafar Abbas Chak No. 212/TDA (ii) Construction of Culvert Muzafar Abbas Chak No. 212/TDA  | 220/TO(&S)30-06-2016 | Muhammad Amir Shaheen | 100000/163/TO (&S)09-04-2016 | 8/30/2016 | 100,000 | 57,303  |
| 38 | 2015-16 | (i) Construction of Culvert Ijaz Hussain Chak No. 211/TDA (ii) Construction of Culvert Sikandar Khan S/O Shair Zaman Chak No. 211/TDA (iii) Construction of Culvert Riaz Hussain Chak No. 210/TDA   | 112/TO(&S)14-05-2016 | Mahboob Ali Ghauri    | 150000/163/TO (&S)09-04-2016 | 7/14/2016 | 150,000 | 111,000 |
| 39 | 2015-16 | (i) Construction of Culvert Muhammad Amanat S/O Muhammad Iqbal Near Site Area Chak No. 75/ML (ii) Construction of Culvert area katcha Muhammad Dilshad S/O Muhammad Rafique Jatt Chak No. 75/ML   | 199/TO(&S)21-06-2016 | Muhammad Amir Shaheen | 100000/163/TO (&S)09-04-2016 | 8/21/2016 | 100,000 | 64,411  |
| 40 | 2015-16 | (i) Construction of Culvert Dera Muhammad Ramzan Goraya Chak No. 74/ML (ii) Construction of Culvert Dera Malko Wais Chak No. 74/ML (iii) Construction of Culvert Dera Shair Muhammad Chak No. 74/ML (iv) Construction of Culvert way Boys Primary School Chak No. 74/ML (v) Construction of Culvert Dera Liaqat Ali Chak No. 74/ML (vi) Construction of Culvert Mudasar S/O Taufail Arain Katcha Way Chak No. 73/ML (vii) Construction of Culvert Mattedel  | 196/TO(&S)21-06-2016 | Muhammad Amir Shaheen | 350000/163/TO (&S)09-04-2016 | 9/21/2016 | 350,000 | 227,384 |

|              |         |  |                        |                       |                                |           |                   |                  |
|--------------|---------|--|------------------------|-----------------------|--------------------------------|-----------|-------------------|------------------|
|              |         | Road to Dera Ghulam Muhammad Mahia Chak No. 72/ML  |                        |                       |                                |           |                   |                  |
| 41           | 2015-16 | (i) Construction of Culvert Area Gulzar S/O Ranjha Chak No. 70/ML (ii) Construction of Culvert Area Haider Ranjha Chak No. 70/ML (iii) Construction of Culvert Area Iftikhar Ranjha Chak No. 70/ML | 197/TO(I&S)21-06-2016  | Muhammad Amir Shaheen | 150000/163/TO (I&S)09-04-2016  | 9/21/2016 | 150,000           | 97,618           |
| 42           | 2015-16 | (i) Construction of Culvert Area Iqbal S/O Sadiq Jatt Chak No. 68/ML (ii) Construction of Culvert Area Muhammad Riaz S/O Muhammad Yaqoob Okarvi Near Chak No. 68/ML                                | 113/TO(I&S)14-05-2016  | Mahboob Ali Ghauri    | 100000/163/TO (I&S)09-04-2016  | 7/14/2016 | 100,000           | 75,000           |
| 43           | 2014-15 | Construction of Bridge Naurang Nala #II Brugi No. 27-RD Muza Litten  | 1185/TO(I&S)15-11-2014 | Muhammad Qasim Ali    | 800000/1085/TO (I&S)01-10-2014 | On Goning | 800,000           | 3,571,166        |
| 44           | 2014-15 | Construction of Soling Street Khizar Hayat Shahi Union Council Gohar wala  | 89/TO(I&S)11-02-2015   | Altaf Hussain         | 500000/10/TO (I&S)12-01-2015   | 5/10/2015 | 500,000           | 239,661          |
| 45           | 2014-15 | Construction of Bridge Agr Mainer Burji No. 18 Kacha Rasta Graveyard Lara , Union Council Litten   | 141/TO(I&S)06-04-2015  | Muhammad Abu Bakar    | 750000/90/TO (I&S)16-02-2015   | 8/5/2015  | 750,000           | 556,580          |
| 46           | 2014-15 | 9,606  | 148/TO(I&S)06-04-2015  | Muhammad Abu Bakar    | 750000/90/TO (I&S)16-02-2015   | 8/5/2015  | 750,000           | 542,079          |
| 47           | 2014-15 | Providing / Laying sewer line commission shop Hafiz Zubair Patti Bulanda Mankera   | 231/TO(I&S)13-05-2015  | Younas Ali Ghauri     | 150000/182/TO (I&S)17-04-2015  | 8/12/2015 | 150,000           | 60,000           |
| <b>Total</b> |         |  |                        |                       |                                |           | <b>13,922,000</b> | <b>9,606,001</b> |

### Unauthorized Payment without Compation Test

| Work  | ADP Year | W/NO. and Date   | V/NO. and Date                | Amount of bill | Sub bas corce      | Value (Rs)       | Base corce (Rs)    | Value (Rs)       |
|---|----------|------------------|-------------------------------|----------------|--------------------|------------------|--------------------|------------------|
| Constt: of road street gondu road to abadi sakha Muhammad mocha wala/Mumtaz Hussain | 13-Dec   | 326/<br>28-12-12 | 28/<br>29-7-13                | 216,677        | 19145 x            | 1,220,871        | 12639 x<br>8288    | 1,047,520        |
| Constt: Matteled road Patti Bulanda / M. Hayat                                      | 13-Dec   | 399/<br>19.1.13  | 102/<br>30.9.13               | 405,705        | 12952 x<br>6088.63 | 788,599          | 8554 x<br>8000.83  | 684,391          |
| Constt: of Matteled road patti bulanda abadi sakha Muhammad / Mumtaz Hussain        | 13-Dec   | 326/<br>28.12.12 | Fifth<br>and final<br>7.10.13 | 247,639        | 20025 x<br>6376.97 | 1,276,988        | 13216 x<br>8288.67 | 1,095,431        |
| Construction PCC slab litten /Zafar Abbas   | 2013-14  | 561/<br>22.4.14  | 13/<br>14.6.14                | 152,532        | 5644*51<br>19.55   | 28,895           | 0                  | -                |
| Construction of pcc slab M.zakir gul chah sher garh uc mahni/M.Arif sandila         | 2013-14  | 351/<br>11.4.14  | 16/<br>14.6/14                | 130,197        | 13105              | 5,120            | 67092              | 67,092           |
| Construction of pcc sher garh   | 2013-14  | 387/<br>11.4.14  | 18/<br>14.6.14                | 142,896        | 18672              | 5,120            | 95592              | 95,592           |
| Const. of Rd from Aaahat to Chahi Thandamwali Seve line etc Mankeera                | 2014-15  |                  |                               |                |                    | 216,189          |                    | 183,697          |
| <b>Total</b>  |          |                  |                               |                |                    | <b>3,541,781</b> |                    | <b>3,173,723</b> |
| <b>Grand Total</b>  |          |                  |                               |                |                    |                  |                    | <b>6,715,504</b> |

**Irregular expenditure on MS Deformed Bars without Steel Test Reports**

| Work/Contractor  | ADP Year                    | W/NO. and Date  | V/NO. and Date? Rate | Steel               | Value (Rs)       |
|--|-----------------------------|-----------------|----------------------|---------------------|------------------|
| P & F B/Board Hyderabad /67ML/ CH. Iqar Hussain                    | 13-Dec                      | 501/4.7.1<br>3  | 5.1.813              | 643.27 x<br>12008.3 | 77,246           |
| P & F B/Board Mankera/ CH. Iqar Hussain                            | 13-Dec                      | 498/4.7.1<br>3  | 6/1.8.13             | 643.27 x<br>12008.3 | 77,246           |
| Constt: Culverts Chak No.73/ML / Taj Muhammad                      | 13-Dec                      | 407/19.1.<br>13 | 101/23.9.<br>13      | 475 x<br>10898.65   | 51,769           |
| Constt: Matteled road Patti Bulanda / M. Hayat                     | 13-Dec                      | 399/19.1.<br>13 | 102/30.9.<br>13      | 379 x<br>11483.30   | 43,522           |
| Constt: Culvert of Gondu Road Mochi Wala / Mumtaz Hussain          | 13-Dec                      | 413/26.3.<br>13 | 21/6.9.13            | 210 x<br>11536.20   | 24,226           |
| Const: of RCC Slab Nali Near House Ahmad Buksh Bhatt / Zafar Abbas | 13-14                       | 597/7-<br>11-13 | ½-12-13              | 164x115<br>2.05     | 18,781           |
| Constrction of 3 shops bhatti bazaara mankra/zafar abbas           | 2013-14                     | 323/11.4.<br>14 | 15/14.6.1<br>4       | 8.254*11            | 29,149           |
|  |                             |                 |                      | 1476.20             | 231,811          |
| Const. of 08 Pulyan chak No 216-TDA                                | M. Aamir Shaheen            |                 | 11742.9              | 8026                | 942,485          |
| Const. of Shops, B/W and Toilet Block at Bus Stand Mankera         | Malik Taaj Muammad Warraich |                 | 11978.25             | 346                 | 41,445           |
| Const of Pull Burgi NO 18 Kacha Rasta Qabarstan UC Lattan          | Muhammad Abu Bakkar Ali     | 2014-15         | 12475.8              | 1284                | 160,189          |
| const. pf pull hernoorang nala 3R Mines Dagggar kotli              | Muhammad Abubakar           | 2014-15         | 12475.8              | 1507                | 188,010          |
| Const of Pulyan U C Mankera  | Mehboob Ali Ghouri          | 2013-14         | 11476.6              | 1935                | 222,072          |
| <b>Total</b>   |                             |                 |                      |                     | <b>2,107,952</b> |



## Less Realization of Conversion Fee

| Case No      | Year    | Name of applicant                            | Moza            | Conversion          | Area in Sft | Area in Marla | Rate Per Marla | Value of land     | Conversion Fee to be collected | Amount Already | Recovery (Rs)    |
|--------------|---------|--|-----------------|---------------------|-------------|---------------|----------------|-------------------|--------------------------------|----------------|------------------|
| 38           | 2013-14 | Muhammad Asad Javid S/O Mukhtar Hussain Khan | Hyderabad Thal  | Al-Noor Dal Factory |             | 109           | 44,000         | 4,796,000         | 479,600                        | 49552          | 430,048          |
| 1            | 2014-15 | Abid Hussain S/O Ghulam Hussain              | Hyderabad Thal  | Shops               | 1904        | 7             | 44,000         | 308,000           | 15,400                         | 0              | 15,400           |
| 2            | 2014-15 | Nadeem Abbas Etc S/O Riaz Hussain            | Hyderabad Thal  | Shops               |             | 13            | 44,000         | 572,000           | 28,600                         | 0              | 28,600           |
| 3            | 2014-15 | Zafar Abbas S/O Noor Muhammad                | Hyderabad Thal  | Shops               |             | 46            | 44,000         | 2,024,000         | 101,200                        | 0              | 101,200          |
| 4            | 2014-15 | Dr. Khizer Hayyat                            | Mankera City    | Shops               |             | 125           | 400,000        | 500,000           | 25,000                         | 0              | 25,000           |
| 15           | 2014-15 | Mazhar Hussain S/O Muhammad Amir             | Hyderabad Thal  | Petrol Pump         |             | 40            | 44,000         | 1,760,000         | 176,000                        | 2270           | 173,730          |
| 16           | 2014-15 | Bashir Ahmad S/O Ghulam Qadar                | Mankera City    | Shops               |             | 4.5           | 40,000         | 180,000           | 18,000                         | 0              | 18,000           |
| 20           | 2014-15 | Muhammad Ramzan S/O Mehmood                  | Mankera City    | Shops               | 140         | 0.514706      | 400,000        | 205,882           | 20,588                         | 0              | 20,588           |
| 23           | 2014-15 | Muhammad Anwar Muhammad Yousaf               | Mankera City    | Shops               |             | 6             | 400,000        | 2,400,000         | 120,000                        | 0              | 120,000          |
| 24           | 2014-15 | Muhammad Jahangir S/O Sagbeer Ahmad          | 70 ML           | Petrol Pump         | 340         | 20            | 440,000        | 8,800,000         | 880,000                        | 22000          | 858,000          |
| 29           | 2014-15 | Muhammad Azhar S/O Zafar Iqbal               | Jari Rd Mankera | Shops               | 1792        | 6.588235      | 400,000        | 2,635,294         | 263,529                        | 22000          | 241,529          |
| 10           | 2015-16 | Muhammad Fasih asgher                        | Mankera City    |                     | 4915        | 18.06985      | 400,000        | 7,227,941         | 722,794                        | 16250          | 706,544          |
| <b>Total</b> |         |  |                 |                     |             |               |                | <b>31,409,118</b> | <b>2,850,712</b>               | <b>112,072</b> | <b>2,738,640</b> |

### Non Imposition of Penalty due to late Completion of Work

| Sr. No | Scheme   | Work No/Date           | Contractor             | TS Value  | Date of Completion | Actual Date of Completion | 10% Penalty (Rs) |
|--------|--|------------------------|------------------------|-----------|--------------------|---------------------------|------------------|
| 1      | Providing / Laying Water Supply Line Iqbla Gate to House Khalid Bajwa Mankera  | 1193/TO(I&S)15-11-2014 | Rana Muhammad Adrees   | 150,000   | 1/15/2015          | 6/16/2015                 | 15,000           |
| 2      | Special Repair / Renovation of Building Office TMA, Manekra  | 1210/TO(I&S)15-11-2014 | Ijaz Hussain           | 1,000,000 | 4/14/2015          | 11/30/2015                | 100,000          |
| 3      | Construction of PCC Road Goharwala to Street Noubar Shah Mankera   | 1193/TO(I&S)15-11-2014 | Rana Muhammad Adrees   | 1,057,000 | 5/14/2015          | 10/5/2015                 | 105,700          |
| 4      | Construction of Soling Mankera Road Near Higher Secondary School Gohar wala to Gali Rihan Bhatti   | 102/TO(I&S)18-02-2015  | Bashir Ahmed Thind     | 250,000   | 5/17/2015          | 7/13/2015                 | 25,000           |
| 5      | Construction of Soling, Culverts from Sheikh Dawa road Dera Muhammad Aslam Hyderabad   | 124/TO(I&S)06-04-2015  | Muhammad Abu Bakar     | 150,000   | 05-07-015          | 7/15/2015                 | 15,000           |
| 6      | Construction of Soling Near House Mubashir Mohallah Mamran wala Hyderabad  | 128/TO(I&S)06-04-2015  | Altaf Hussain          | 300,000   | 5/5/2015           | 8/5/2016                  | 30,000           |
| 7      | Construction of Soling Mattelled Road Sanyasi Muhammad Yar wala Road to House Muhammad Muneer Chheena  | 131/TO(I&S)06-04-2015  | Muneer Hussain Chheena | 200,000   | 6/5/2015           | 8/2/2015                  | 20,000           |
| 8      | Construction of Soling, Jhang Bhakkar Road to House Haq Nawaz Kambha Chah Kaisan Wala Mankera  | 247/TO(I&S)13-05-2015  | Younas Ali Ghauri      | 150,000   | 8/12/2015          | 5/25/2016                 | 15,000           |
| 9      | Repair Water Supply Pipe line Mohallah Gharbi and Janobi and Mohallah Mammran wala Hyderabad Grant PHED Bhakkar.   | 282/TO(I&S)30-06-2015  | Abu Bakar Ali          | 495,000   | 10/29/2015         | 7/30/2016                 | 49,500           |
| 10     | Construction of Soling, Drain House Muneer Mammrar to House Safdar Mammrar Mohallah Mammran Wala Hyderabad Thal.   | 384/TO(I&S)30-06-2015  | Altaf Hussain          | 500,000   | 11/29/2015         | 9/17/2016                 | 50,000           |
| 11     | Construction of Soling Dera Ghulam Sarwar Jakhar Rakh Mankera  | 111/TO(I&S)30-06-2016  | Muhammad Altaf Mangna  | 125,000   | 9/30/2016          | On going                  | 12,500           |
| 12     | Construction of Soling House Muhammad Alyas Allot No. 66 Chak No. 5 Rakh Mankera   | 85/TO(I&S)10-05-2016   | Mahboob Ali Ghauri     | 125,000   | 6/10/2016          | On going                  | 12,500           |
| 13     | Construction of Soling Near House Ghulam Akbar Lumberdar Chah Noor Khan Wala   | 86/TO(I&S)10-05-2016   | Mahboob Ali Ghauri     | 125,000   | 7/10/2016          | On going                  | 12,500           |
| 14     | Construction of Soling, Culvert Nainu Wala Road to Dera Doctor Iqbal Urf Bhola Chak No. 6 Rakh Mankera   | 200/TO(I&S)21-06-2016  | Sheikh Jamshaid        | 600,000   | On goning          | On goning                 | 60,000           |
| 15     | (i) Construction of Culvert Darkheer Wala Rakh Galkala (ii) Construction of Culvert Dera Malik Yaqoob (iii) Construction of Culvert Ch. Khadim Hussain (iv) Construction of Culvert Master Muhammad Ashraf Chak No.4 Rakh Mankera (v) Construction of Culvert Alyas Chima Chak No.5 Rakh Mankera (vi) Construction of Culvert Allot Saeed Ahmad Gumman Rakh Mankera (vii) Construction of Culvert Muhammad Fiaz Road Arain Wala Chak No.5 Rakh Mankera | 114/TO(I&S)30-06-2016  | Muhammad Altaf Mangna  | 350,000   | 9/30/2016          | On goning                 | 35,000           |
| 16     | (i) Construction of Culvert Parvaiz Gondal Chak Rakh Mankera (ii) Construction of Culvert Tube Well Mazhar Iqbal Gondal Chak No. 4 Rakh Mankera (iii) Construction of Culvert Faiz Chadhar Chak No. 4 Rakh Mankera (iv) Construction of Culvert Nasir Abbas Gondal Chak No.4 Rakh Mankera (v)  | 115/TO(I&S)30-06-2016  | Muhammad Altaf Mangna  | 250,000   | 9/30/2016          | On goning                 | 25,000           |

|    |   |                            |                          |           |           |           |         |
|----|---|----------------------------|--------------------------|-----------|-----------|-----------|---------|
|    | Construction of Culvert Ansar Javed Gondal Chak No.4 Rakh Mankera   |                            |                          |           |           |           |         |
| 17 | (i) Construction of Culvert Allot No. 118 Tube Well Sikandar Hayat Gondal (ii) Construction of Culvert Katcha Way Dera Sakhi-ur-Rahman Thala Galkala (iii) Construction of Culvert Allot No.222 Rakh Mankera (iv) Construction of Culvert Sakhi-ur-Rahman Rakh Galkala (v) Construction of Culvert Malik Azam Chheena Dera Bummay Wala  | 90/TO(I&S)<br>10-05-2016   | Mahboob<br>Ali Ghauri    | 200,000   | 8/10/2016 | On going  | 20,000  |
| 18 | (i) Construction of Culvert Bashir Ahmad S/O Ghulam Rasool Gunja Rakh Mankera (ii) Construction of Culvert Allot No. 167 Muhammad Ashraf Gondal Rakh Mankera (iii) Construction of Culvert Tube Well Ameer Sanmal Road Chari Wali Allot Rakh Mankera (iv) Construction of Culvert Malik Ashfaq Awan Rakh Mankera (v) Construction of Culvert Allot No. 167 Muhammad Aslam Gondal Rakh Mankera (vi) Construction of Culvert Katcha Way Tube Well Fida Hussain Thala Galkala (vii) Construction of Culvert Ahmad Chheena Rakh Galkala | 91/TO(I&S)<br>10-05-2016   | Mahboob<br>Ali Ghauri    | 350,000   | 8/10/2016 | On going  | 35,000  |
| 19 | Construction of Soling Bashir Ahmad Gunjah Litten   | 108/TO(I&S)<br>)28-06-2016 | Bashir<br>Ahmed<br>Thind | 340,000   | 9/28/2016 | On going  | 34,000  |
| 20 | Construction of Soling Noori Masjid to Abadi Ghulam Baqir Goraya Litten   | 108/TO(I&S)<br>)28-06-2016 | Bashir<br>Ahmed<br>Thind | 340,000   | 9/28/2016 | On going  | 34,000  |
| 21 | Construction of Soling Matteled Road to Masjid Jakhran Wali Litten  | 0                          | 0                        | 85,000    | -         | -         | 8,500   |
| 22 | Construction of Soling Ahmad Hassan Lumberdar Karlu Wala, Litten  | 93/TO(I&S)<br>11-05-2016   | Mahboob<br>Ali Ghauri    | 250,000   | -         | -         | 25,000  |
| 23 | Construction of Soling Masjid to House Nazar Hussain Bhidwal Chah Gali Wala Litten  | 0                          | 0                        | 340,000   | -         | -         | 34,000  |
| 24 | Construction of Soling, Drains, Earth Filling and Rising Matteled Road Koru, U/C Goharwala  | 0                          | 0                        | 1,800,000 | -         | -         | 180,000 |
| 25 | Construction of Nala House Ashiq Gazar to House Shahid Iqbal Mohallah Ghaforia Goharwala  | 109/TO(I&S)<br>)28-06-2016 | Munawar<br>Baloch        | 600,000   | 9/28/2016 | On going  | 60,000  |
| 26 | Construction of Soling Transformer to Dera Malik Mushtaq Asad Colony Jafir Abad Dhingana  | 114/TO(I&S)<br>)14-05-2016 | Zafar<br>Abbas           | 85,000    | 7/14/2016 | On goning | 8,500   |
| 27 | Construction of Soling Ghulam Hussain Karlu to House Liaqat Karlu urf Jogi Mahni  | 96/TO(I&S)<br>11-05-2016   | Mahboob<br>Ali Ghauri    | 167,000   | 8/11/2016 | On gong   | 16,700  |
| 28 | Construction of PCC/Soling with Drain House Malik Jahan Bhidwal to House Malik Ghulam Qasim Bhidwal Mahni   | 97/TO(I&S)<br>11-05-2016   | Mahboob<br>Ali Ghauri    | 170,000   | 8/11/2016 | On goning | 17,000  |
| 29 | Construction of Boundary Wall Janazah Gah/Eid Gah Muhallah Bhidwal Wala Mahni   | 98/TO(I&S)<br>11-05-2016   | Mahboob<br>Ali Ghauri    | 400,000   | 8/11/2016 | On going  | 40,000  |
| 30 | Construction of Soling Masjid Chadhran Wali to House Aslam Chadhar Dhingana   | 118/TO(I&S)<br>20-05-2016  | Zafar<br>Abbas           | 550,000   | 9/20/2016 | On going  | 55,000  |
| 31 | Construction of Soling Masjid Sandilanwali to House Allah Dad Sandilah Dhingana   | 106/TO(I&S)<br>12-05-2016  | Zafar<br>Abbas           | 170,000   | 7/12/2016 | On going  | 17,000  |
| 32 | Construction of Soling House Ahmad Tanwari to House Rasheed Naol Shair Garh U/C Mahni   | 99/TO(I&S)<br>12-05-2016   | Mahboob<br>Ali Ghauri    | 170,000   | 8/12/2016 | On going  | 17,000  |
| 33 | Construction of Soling House Ata Joya to House Hussain Darkhan Shair Garh   | 107/TO(I&S)<br>)12-05-2016 | Zafar<br>Abbas           | 140,000   | 7/12/2016 | On going  | 14,000  |
| 34 | Construction of PCC Street  | 116/TO(I&S)                | Muhamma                  | 500,000   | 9/30/2016 | On going  | 50,000  |

|    |   |                        |                        |         |            |           |        |
|----|---|------------------------|------------------------|---------|------------|-----------|--------|
|    | Government Higher Secondary School Hyderabad  | )30-06-2016            | d Altaf Mangna         |         |            |           |        |
| 35 | Construction of Drain Masjid Bismillah to Shah Said Ali, Hyderabad  | 117/TO(I&S )30-06-2016 | Muhamma d Altaf Mangna | 400,000 | 9/30/2016  | On gon    | 40,000 |
| 36 | Construction of Soling, Culvert Chhumb Road to House Iqbal Hussain Sheran Wala & Construction of Soling Chhumb Road to House Professor Akhtar Rasool Sheran Wala  | 112/TO(I&S )28-06-2016 | Bashir Ahmed Thind     | 600,000 | 10/28/2016 | On going  | 60,000 |
| 37 | Construction of Drain/Culvert on Matteled Bye-Pas Near House Muhammad Afzal Gazar Hyderabad   | 101/TO(I&S )12-05-2016 | Mahboob Ali Ghauri     | 100,000 | 8/12/2016  | On gon    | 10,000 |
| 38 | Construction of Soling Ghulam Abbas Butt Chhiken U/C Patti Bulanda  | 164/TO(I&S )06-06-2016 | Mahboob Ali Ghauri     | 300,000 | 9/6/2016   | On goning | 30,000 |
| 39 | Construction of Soling with Culvert Graveyard Chah Ganji Khoo Patti Bulanda   | 129/TO(I&S )31-05-2016 | Muhamma d Amir Shaheen | 165,000 | 8/31/2016  | On gon    | 16,500 |
| 40 | (i) Construction of Culvert Ghulam Abbas Chheena Patti Bulanda (ii) Construction of Culvert Ghulam Abbas Chheena Councilor Chah Gundoo (iii) Construction of Culvert Muhammad Afzal Budhain Wala (iv) Construction of Culvert Allah Bakhsh Chheena Patti Bulanda (v) Construction of Culvert Rafique Hussain Bhada Dharoni  | 164/TO(I&S )06-06-2016 | Mahboob Ali Ghauri     | 250,000 | 9/6/2016   | On going  | 25,000 |
| 41 | (i) Construction of Culvert Patwari Muhammad Iqbal Butt Chhiken (ii) Construction of Culvert Mulazim Hussain Chheena Chah Sangairan Wala (iii) Construction of Culvert Rana Iftikhar Ahmad S/O Abdul Majeed Azizabad Dagar Kothi Janobi (iv) Construction of Culvert Amjad Ali S/O Ahmad Hassan Khan Lal Bhatti Wala (v) Construction of Culvert Muhammad Afzal S/O Muhammad Ameer Azizabad   | 102/TO(I&S )12-05-2016 | Mahboob Ali Ghauri     | 250,000 | 5/12/2016  | On going  | 25,000 |
| 42 | (i) Construction of Culvert Ghazanfar Abbas S/O Talib Hussain Jarri Sawag (ii) Construction of Culvert Muhammad Hussain S/O Fateh Shair Gamay Goday Wala (iii) Construction of Culvert Haji Muhammad Bakhsh S/O Muhammad Nawaz Bhaddey Wala (iv) Construction of Culvert Abdul Hameed S/O Muhammad Majeed Naorang Wala (v) Construction of Culvert Muhammad Akram Chheena Taikey Wala (vi) Construction of Culvert Javed Iqbal S/O Muhammad Ramzan Gamey Goday Wala | 103/TO(I&S )12-05-2016 | Mahboob Ali Ghauri     | 300,000 | 8/12/2016  | On going  | 30,000 |
| 43 | (i) Construction of Culvert Muhammad Ashfaq Chheena Taikey Wala (ii) Construction of Culvert Ghulam Rasool S/O Ahmad Nawaz Gamey Goday Wala (iii) Construction of Culvert Zafar Iqbal S/O Allah Daad Waraich Wala (iv) Construction of Culvert Anwaar Hussain S/O Muhammad Ramzan Ganji Wala  | 109/TO(I&S )14-05-2016 | Mahboob Ali Ghauri     | 200,000 | 8/14/2016  | On going  | 20,000 |
| 44 | (i) Construction of Culvert Mulazim Hussain S/O Allah Bakhsh Ganji Wala (ii) Construction of Culvert Muhammad Sharif S/O Dumman Sunarey Wala (iii) Construction of Culvert Ghulam Rasool S/O Sardar Hussain Chheena Bummey Wala (iv) Construction of Culvert  | 118/TO(I&S )30-06-2016 | Muhamma d Altaf Mangna | 300,000 | 9/30/2016  | On going  | 30,000 |

|    |   |                        |                       |         |           |            |        |
|----|---|------------------------|-----------------------|---------|-----------|------------|--------|
|    | Liaqat Ali S/O Dost Muhammad Bukharey Wala (v) Construction of Culvert Malik Khaliq Daad S/O Malik Haji Bahadar Yaro Wala (vi) Construction of Culvert Malik Abdul Aziz S/O Malik Muraad Sarang Wala  |                        |                       |         |           |            |        |
| 45 | (i) Construction of Culvert Muhammad Yaqoob S/O Muhammad Bakhsh Chheena Fateh Shair Wala (ii) Construction of Culvert Tasawar Hussain S/O Malik Muhammad Ameer Yaroo Wala (iii) Construction of Culvert Khan Muhammad S/O Sultan Mahmood Bukhrey Wala (iv) Construction of Culvert Muhammad Hassan S/O Ghulam Yaseen Darkhan Basti Darkhana Wali (v) Construction of Culvert Muhammad Ameer S/O Allah Diwaya Basti Darkhana Wali (vi) Construction of Culvert Ghulam Asghar Dittori Chah Dittroi Wala | 190/TO(I&S )21-06-2016 | Muhammad Amir Shaheen | 300,000 | 9/21/2016 | On going   | 30,000 |
| 46 | (i) Construction of Culvert Haji Muhammad Aslam Lashari Basti Lashari Wala (ii) Construction of Culvert Rab Nawaz S/O Malik Bahadar Bakhray Wala  | 110/TO(I&S )14-05-2016 | Mahboob Ali Ghauri    | 100,000 | 7/14/2016 | On going   | 10,000 |
| 47 | (i) Construction of Culvert Malik Falak Shair S/O Lalu Chheena Chah Dagar Kotli Darmiyani (ii) Construction of Culvert Rana Dikshaad Dagar Kotli Janobi (iii) Construction of Culvert Muslim Thind Patti Bulanda (iv) Construction of Culvert Azmat Shair S/O Ghulam Muhammad Sarang Wala   | 198/TO(I&S )21-06-2016 | Muhammad Amir Shaheen | 200,000 | 9/21/2016 | On going   | 20,000 |
| 48 | (i) Construction of Culvert <u>Matted Road</u> Leley Wala Patti Bulanad (ii) Construction of Culvert Muhammad Ali Bhatti S/O Abdul Rahman Bhatti Near Lal Bhati Wala (iii) Construction of Culvert Haji Rab Nawaz Budhai (iv) Construction of Culvert Riaz Hussain Chheena Chah Sangairan Wala (v) Construction of Culvert Rana Abdul Majeed S/O Abdul Ghafoor Azizabad Dagar Kotli Janobi  | 111/TO(I&S )14-05-2016 | Mahboob Ali Ghauri    | 300,000 | 8/14/2016 | On going   | 30,000 |
| 49 | Construction of Soling Matted Road Chak No. 210/TDA to Imam Bargah Raza-e-Zahra (as) Chak No. 210/TDA   | 155/TO(I&S )06-06-2016 | Sheikh Muhammad Ayoub | 100,000 | 8/6/2016  | On going   | 10,000 |
| 50 | Construction of Waiting Room MM Road Bus Stop Chak No. 210/TDA  | 0                      | 0                     | 400,000 | -         | On going   | 40,000 |
| 51 | (i) Construction of Culvert Mukhtar Hussain Lohaich Khoo Chak No. 215/TDA (ii) Construction of Culvert Ghulam Fareed Chak No. 215/TDA (iii) Construction of Culvert Dera Abdul Jabar Chak No. 215/TDA   | 192/TO(I&S )21-06-2016 | Muhammad Amir Shaheen | 150,000 | 8/21/2016 | 10/25/2016 | 15,000 |
| 52 | (i) Construction of Culvert Zafar Abbas Chak No. 212/TDA (ii) Construction of Culvert Muzafar Abbas Chak No. 212/TDA  | 220/TO(I&S )30-06-2016 | Muhammad Amir Shaheen | 100,000 | 8/30/2016 | On going   | 10,000 |
| 53 | (i) Construction of Culvert Ijaz Hussain Chak No. 211/TDA (ii) Construction of Culvert Sikandar Khan S/O Shair Zaman Chak No. 211/TDA (iii) Construction of Culvert Riaz Hussain Chak No. 210/TDA   | 112/TO(I&S )14-05-2016 | Mahboob Ali Ghauri    | 150,000 | 7/14/2016 | On going   | 15,000 |
| 54 | (i) Construction of Culvert Muhammad Amanat S/O Muhammad Iqbal Near Site Area Chak No. 75/ML (ii) Construction  | 199/TO(I&S )21-06-2016 | Muhammad Amir Shaheen | 100,000 | 8/21/2016 | On going   | 10,000 |

|              |  |                            |                              |         |           |          |                  |
|--------------|--|----------------------------|------------------------------|---------|-----------|----------|------------------|
|              | of Culvert area katcha Muhammad Dilshad S/O Muhammad Rafique Jatt Chak No. 75/ML   |                            |                              |         |           |          |                  |
| 55           | (i) Construction of Culvert Dera Muhammad Ramzan Goraya Chak No. 74/ML (ii) Construction of Culvert Dera Malko Wais Chak No. 74/ML (iii) Construction of Culvert Dera Shair Muhammad Chak No. 74/ML (iv) Construction of Culvert way Boys Primary School Chak No. 74/ML (v) Construction of Culvert Dera Liaqat Ali Chak No. 74/ML (vi) Construction of Culvert Mudasir S/O Taufail Arain Katcha Way Chak No. 73/ML (vii) Construction of Culvert Matteled Road to Dera Ghulam Muhammad Mahia Chak No. 72/ML | 196/TO(I&S)<br>)21-06-2016 | Muhamma<br>d Amir<br>Shaheen | 350,000 | 9/21/2016 | On going | 35,000           |
| 56           | (i) Construction of Culvert Area Gulzar S/O Ranjha Chak No. 70/ML (ii) Construction of Culvert Area Haider Ranjha Chak No. 70/ML (iii) Construction of Culvert Area Iftikhar Ranjha Chak No. 70/ML   | 197/TO(I&S)<br>)21-06-2016 | Muhamma<br>d Amir<br>Shaheen | 150,000 | 9/21/2016 | On going | 15,000           |
| 57           | (i) Construction of Culvert Area Iqbal S/O Sadiq Jatt Chak No. 68/ML (ii) Construction of Culvert Area Muhammad Riaz S/O Muhammad Yaqoob Okarvi Near Chak No. 68/ML  | 113/TO(I&S)<br>)14-05-2016 | Mahboob<br>Ali Ghauri        | 100,000 | 7/14/2016 | On going | 10,000           |
| <b>Total</b> |  |                            |                              |         |           |          | <b>1,784,900</b> |

## Loss due to less deduction of Income Tax

| Sr.# | Year    | Scheme   | Work No/Date          | Contractor            | TS Value | Expenditure | Income tax Deducted @7.5% | Income Tax to be deducted @10% | Recovery Income tax |
|------|---------|--|-----------------------|-----------------------|----------|-------------|---------------------------|--------------------------------|---------------------|
| 1    | 2013-14 | Construction of PCC and Sewer Line House javed to Patti Balanda Road Mankera                                     | 573/TO(I&S)22-04-2014 | Muhammad Hayat        | 600000   | 426000      | 31950                     | 42600                          | 10650               |
| 2    | 2013-14 | Construction of PCC and drains house baboo aker to house Ali Mourad Mankera                                      | 577/TO(I&S)22-04-2014 | Muhammad Hayat        | 320000   | 245610      | 18420.75                  | 24561                          | 6140.25             |
| 3    | 2013-14 | Construction of PCC and drains house Imam Baksh Jhakar to Bhakkar Road   | 529/TO(I&S)22-04-2014 | Mahboob Ali Ghauri    | 450000   | 332678      | 24950.85                  | 33267.8                        | 8316.95             |
| 4    | 2013-14 | Construction of PCC and drains house Musa Tahir to house Javed Mankera   | 533/TO(I&S)22-04-2014 | Mahboob Ali Ghauri    | 450000   | 330351      | 24776.325                 | 33035.1                        | 8258.775            |
| 5    | 2013-14 | Construction of PCC and drains house Master Mahmood to main soling shafi colony Mankera                          | 525/TO(I&S)22-04-2014 | Abdul Hameed Ghauri   | 150000   | 102896      | 7717.2                    | 10289.6                        | 2572.4              |
| 6    | 2013-14 | Construction of PCC house Bahir Thind to main soling shafi colony Mankera  | 581/TO(I&S)22-04-2014 | Muhammad Hayat        | 350000   | 215912      | 16193.4                   | 21591.2                        | 5397.8              |
| 7    | 2013-14 | P/Laying of Sewer Line house Khizar Hayat to Masjid Komharan wali Mankera  | 537/TO(I&S)22-04-2014 | Mahboob Ali Ghauri    | 250000   | 177500      | 13312.5                   | 17750                          | 4437.5              |
| 8    | 2013-14 | Construction of PCC Bhakkar Road to house Ghulam Abbas Awan Mankera  | 355/TO(I&S)11-04-2014 | Saith Altaf Hussain   | 125000   | 104524      | 7839.3                    | 10452.4                        | 2613.1              |
| 9    | 2013-14 | Construction of PCC and drains house Mushtaq Hussain to house Khuda Baksh Mankera                                | 585/TO(I&S)22-04-2014 | Muhammad Hayat        | 400000   | 305963      | 22947.225                 | 30596.3                        | 7649.075            |
| 10   | 2013-14 | Construction of PCC and drains house Nawaz Chheena to shafi colony Mankera                                       | 547/TO(I&S)11-04-2014 | Muhammad Arif Sandila | 250000   | 212395      | 15929.625                 | 21239.5                        | 5309.875            |
| 11   | 2013-14 | Construction of PCC and drains and Culverts Bhakkar Road to house Safdar Abbas Mankera                           | 541/TO(I&S)22-04-2014 | Mahboob Ali Ghauri    | 500000   | 363635      | 27272.625                 | 36363.5                        | 9090.875            |
| 12   | 2013-14 | P/Laying of Sewer Line house Nadeem Imran Mohallah Kaisan wala to Imam Bargah Qasr-e-Abbas Mankera               | 545/TO(I&S)22-04-2014 | Mahboob Ali Ghauri    | 300000   | 215635      | 16172.625                 | 21563.5                        | 5390.875            |
| 13   | 2013-14 | Construction of PCC Jarri Road to Chheena Filling Station Mankera  | 679/TO(I&S)22-04-2014 | Seikh Javed Iqbal     | 300000   | 273561      | 20517.075                 | 27356.1                        | 6839.025            |
| 14   | 2013-14 | Construction of Culverts Mohallah Kaisan wala Mankera near Masjid Kaisan wali                                    | 535/TO(I&S)11-04-2014 | Hasnain Mehdi         | 50000    | 35456       | 2659.2                    | 3545.6                         | 886.4               |
| 15   | 2013-14 | Construction of PCC and drains huse Gull Muhammad to Mushtaq Hussain Mohallah Saitan wala Mankera                | 549/TO(I&S)22-04-2014 | Mahboob Ali Ghauri    | 1250000  | 967097      | 72532.275                 | 96709.7                        | 24177.425           |
| 16   | 2013-14 | Construction of PCC and drains house Master Manzoor Hussain to house Khadim Hussain Mohallah Saitan wala Mankera | 553/TO(I&S)22-04-2014 | Mahboob Ali Ghauri    | 750000   | 569953      | 42746.475                 | 56995.3                        | 14248.825           |
| 17   | 2013-14 | Construction of PCC Jhang Bhakkar Road to Sakeena Bintul Hussain Mankera   | 593/TO(I&S)22-04-2014 | Muhammad Hayat        | 800000   | 575775      | 43183.125                 | 57577.5                        | 14394.375           |
| 18   | 2013-14 | Construction of PCC and drains house Zafar Gazar to Noor   | 597/TO(I&S)22-04-2014 | Muhammad Hayat        | 300000   | 224084      | 16806.3                   | 22408.4                        | 5602.1              |

|    |         |   |                       |                    |        |        |           |         |           |
|----|---------|---|-----------------------|--------------------|--------|--------|-----------|---------|-----------|
|    |         | Khan Road Shafi Colony Mankera  |                       |                    |        |        |           |         |           |
| 19 | 2013-14 | Construction of PCC Jhang Road to house Iqbal Hussain Sarwal                              | 601/TO(I&S)22-04-2014 | Muhammad Hayat     | 300000 | 118500 | 8887.5    | 11850   | 2962.5    |
| 20 | 2013-14 | Construction of drains shop Malik Azam Chheena to Gohar wala Road Mankera                 | 307/TO(I&S)11-04-2014 | Ch. Niamat Ali     | 150000 | 118500 | 8887.5    | 11850   | 2962.5    |
| 21 | 2013-14 | Construction of PCC house Haji Qader Bakhsh to Haji Muhammad Hussain Kais Kaisanwala      | 605/TO(I&S)22-04-2014 | Muhammad Hayat     | 375000 | 288565 | 21642.375 | 28856.5 | 7214.125  |
| 22 | 2013-14 | Construction of PCC and drains house Rab Nawaz Kimboh to Jhang Road Chah Kaisanwala       | 569/TO(I&S)22-04-2014 | Ijaz Hussain       | 300000 | 210956 | 15821.7   | 21095.6 | 5273.9    |
| 23 | 2013-14 | Construction of PCC Jhang Bhakkar Road to E/School Chah Kaisanwala                        | 609/TO(I&S)22-04-2014 | Muhammad Hayat     | 200000 | 156000 | 11700     | 15600   | 3900      |
| 24 | 2013-14 | Construction of PCC link road warrich wala to house Shabbir Hussain chak No. 9            | 613/TO(I&S)22-04-2014 | Muhammad Hayat     | 250000 | 192500 | 14437.5   | 19250   | 4812.5    |
| 25 | 2013-14 | Construction of PCC Master Muhammad Hussain to Eid Gah Chah Kaisanwala                    | 339/TO(I&S)11-04-2014 | Hasnain Mehdi      | 125000 | 106061 | 7954.575  | 10606.1 | 2651.525  |
| 27 | 2013-14 | Construction of PCC Masjid Eid Gah Shumali to National Bank Mankera                       | 375/TO(I&S)11-04-2014 | Ghulam Mustafa     | 150000 | 126000 | 9450      | 12600   | 3150      |
| 28 | 2013-14 | Construction of Three (3) Culverts Allot No. 98 Liaqat Ali Ghoman Rakh Mankera            | 295/TO(I&S)11-04-2014 | Ch. Niamat Ali     | 150000 | 109500 | 8212.5    | 10950   | 2737.5    |
| 29 | 2013-14 | Construction of Two (2) Culverts Allot No. 87 Chak No. 6 Rakh Mankera                     | 299/TO(I&S)11-04-2014 | Ch. Niamat Ali     | 100000 | 74800  | 5610      | 7480    | 1870      |
| 31 | 2013-14 | Construction of drains Jhang Bhakkar Road to house Khuda Bakhsh Mankera                   | 617/TO(I&S)22-04-2014 | Muhammad Hayat     | 500000 | 354467 | 26585.025 | 35446.7 | 8861.675  |
| 32 | 2013-14 | Construction of PCC Chah Chodharri wala Jhang Bhakkar Road to house Qasim Mangna Mankera  | 407/TO(I&S)11-04-2014 | Mahboob Ali Ghauri | 440000 | 334400 | 25080     | 33440   | 8360      |
| 33 | 2013-14 | Construction of PCC Chah Khariyar wala Abadi Jhakhranwala Mankera                         | 621/TO(I&S)22-04-2014 | Muhammad Hayat     | 250000 | 180617 | 13546.275 | 18061.7 | 4515.425  |
| 34 | 2013-14 | Construction of PCC house Fouji Dilber to House Saif Ullah Shafi Colony Mankera           | 627/TO(I&S)22-04-2014 | Muhammad Hayat     | 200000 | 162176 | 12163.2   | 16217.6 | 4054.4    |
| 35 | 2013-14 | Construction of PCC house Sabir Hussain Mochi to Road Noor Khan wala Mankera              | 631/TO(I&S)22-04-2014 | Muhammad Hayat     | 300000 | 232896 | 17467.2   | 23289.6 | 5822.4    |
| 36 | 2013-14 | Construction of Fifteen (15) Culverts Halqa Union Council Mankera                         | 415/TO(I&S)11-04-2014 | Mahboob Ali Ghauri | 750000 | 468659 | 35149.425 | 46865.9 | 11716.475 |
| 37 | 2013-14 | Construction of PCC Masjid Nawab to house Liaqat Ali S/O Abdul Ghani Mankera              | 557/TO(I&S)22-04-2014 | Mahboob Ali Ghauri | 400000 | 298623 | 22396.725 | 29862.3 | 7465.575  |
| 38 | 2013-14 | Construction of PCC Chungi No. 3 to house Imdad Hussain Khmna Mankera                     | 303/TO(I&S)11-04-2014 | Ch. Niamat Ali     | 400000 | 315453 | 23658.975 | 31545.3 | 7886.325  |
| 39 | 2013-14 | Construction of Drains house Muhammad Yameen to house Ishfaq Hussain Shafi Colony Mankera | 359/TO(I&S)11-04-2014 | Ashfaq Ahmed Ran   | 100000 | 78631  | 5897.325  | 7863.1  | 1965.775  |
| 40 | 2013-14 | Construction of PCC Jarri Road to House Najm-ul-Hussan Mankera                            | 635/TO(I&S)22-04-2014 | Muhammad Hayat     | 500000 | 388520 | 29139     | 38852   | 9713      |
| 41 | 2013-14 | Construction of PCC house Olkhan wali to house Muneer                                     | 419/TO(I&S)11-04-2014 | Mahboob Ali Ghauri | 300000 | 217337 | 16300.275 | 21733.7 | 5433.425  |



|    |         |  |                       |                       |         |        |           |         |           |
|----|---------|--|-----------------------|-----------------------|---------|--------|-----------|---------|-----------|
|    |         | Hussain Kais Mankera   |                       |                       |         |        |           |         |           |
| 42 | 2013-14 | Construction of Drains house Master Allah Ditta to house Mukhtiar Hussain Mochi Mankera                | 0                     | 0                     | 40000   | 0      | 0         | 0       | 0         |
| 43 | 2013-14 | Construction of Culverts Master Zahoor Hussain S/O Qadir Bakhsd Andron Qillah Mankera                  | 371/TO(I&S)22-04-2014 | Nazir Hussain Chheena | 125000  | 96993  | 7274.475  | 9699.3  | 2424.825  |
| 44 | 2013-14 | Construction of Two (2) Culverts Allot No. 35 Rakh Mankera Dera Habib Jutt                             | 371/TO(I&S)11-04-2014 | Bashir Ahmed Thind    | 100000  | 78739  | 5905.425  | 7873.9  | 1968.475  |
| 45 | 2013-14 | Construction of PCC Gull Muhammad Shomali Mankera  | 423/TO(I&S)11-04-2014 | Mahboob Ali Ghauri    | 375000  | 303427 | 22757.025 | 30342.7 | 7585.675  |
| 46 | 2013-14 | Construction of PCC and drains house Bashir Hussain Machi to House Safdar Mohallah Saithanwala Mankera | 427/TO(I&S)11-04-2014 | Mahboob Ali Ghauri    | 450000  | 319500 | 23962.5   | 31950   | 7987.5    |
| 47 | 2013-14 | Construction of PCC drains Masjid Saithan wali to house Sheikh Safdar Mankera                          | 431/TO(I&S)11-04-2014 | Mahboob Ali Ghauri    | 450000  | 318015 | 23851.125 | 31801.5 | 7950.375  |
| 48 | 2013-14 | Construction of PCC Patti Balanda Road to house of Shah Nawaz Kais Mankera                             | 565/TO(I&S)22-04-2014 | Ijaz Hussain          | 600000  | 432000 | 32400     | 43200   | 10800     |
| 49 | 2013-14 | Construction of PCC from previous soling to Masjid Bilal Mohallah Mehboob Abad                         | 639/TO(I&S)22-04-2014 | Muhammad Hayat        | 500000  | 388960 | 29172     | 38896   | 9724      |
| 50 | 2013-14 | Construction of PCC Khairay wala Abadi Khayary wala  | 643/TO(I&S)22-04-2014 | Muhammad Hayat        | 200000  | 149048 | 11178.6   | 14904.8 | 3726.2    |
| 51 | 2013-14 | Construction of PCC and drain from Noor Khan wala Road to Street Asghar Secretary Mankera              | 367/TO(I&S)11-04-2014 | Bashir Ahmed Thind    | 100000  | 86981  | 6523.575  | 8698.1  | 2174.525  |
| 52 | 2013-14 | Construction of drain house of Master Zahoor Hussain to Road Nawab Sar Buland Khan Mankera             | 0                     | 0                     | 0       | 0      | 0         | 0       | 0         |
| 53 | 2013-14 | Construction of waiting Room at Govt. Girls College Mankera  | 319/TO(I&S)11-04-2014 | Zafar Abbas           | 400000  | 272000 | 20400     | 27200   | 6800      |
| 54 | 2013-14 | Repair of Boundry wall office of TMA, Mankera  | 435/TO(I&S)11-04-2014 | Mahboob Ali Ghauri    | 200000  | 148000 | 11100     | 14800   | 3700      |
| 56 | 2013-14 | Construction of Three (3) Shops Bhatti Bazar Mankera   | 323/TO(I&S)11-04-2014 | Zafar Abbas           | 1000000 | 657932 | 49344.9   | 65793.2 | 16448.3   |
| 58 | 2013-14 | Construction PCC and drains Mohallah Darzian Wala Mankera  | 663/TO(I&S)22-04-2014 | Muhammad Hayat        | 200000  | 151884 | 11391.3   | 15188.4 | 3797.1    |
| 59 | 2013-14 | Construction of PCC and drain Ameer Muhammad Khyara to link Road Karbala Mankera                       | 439/TO(I&S)11-04-2014 | Mahboob Ali Ghauri    | 400000  | 300000 | 22500     | 30000   | 7500      |
| 60 | 2013-14 | P/Laying sewer and Construction of PCC Street Hafiz Athar Qureshi Mohallah Sheikhanwala Mankera        | 443/TO(I&S)11-04-2014 | Mahboob Ali Ghauri    | 200000  | 145897 | 10942.275 | 14589.7 | 3647.425  |
| 61 | 2013-14 | Construction of PCC and Culvert Link Road to House Haji Mukhtiar Ditoria Chah Ditorianwala             | 391/TO(I&S)11-04-2014 | Muhammad Tahir Khan   | 250000  | 219755 | 16481.625 | 21975.5 | 5493.875  |
| 64 | 2013-14 | Construction of Two (2) Culvert Sarang wala Union Council Gautharwala                                  | 363/TO(I&S)11-04-2014 | Bashir Ahmed Thind    | 100000  | 81739  | 6130.425  | 8173.9  | 2043.475  |
| 65 | 2013-14 | Construction of PCC Patti Balanda City   | 447/TO(I&S)11-04-2014 | Mahboob Ali Ghauri    | 700000  | 558337 | 41875.275 | 55833.7 | 13958.425 |

|    |         |  |                       |                         |        |        |           |         |          |
|----|---------|--|-----------------------|-------------------------|--------|--------|-----------|---------|----------|
|    |         | Mohallah Kumharanwala Darzian wala and Chheena Wala  |                       |                         |        |        |           |         |          |
| 67 | 2013-14 | Construction of PCC and Culverts Lillay wala to link Road Daggar Kotli Darmiani            | 655/TO(I&S)22-04-2014 | Muhammad Hayat          | 200000 | 152901 | 11467.575 | 15290.1 | 3822.525 |
| 68 | 2013-14 | Construction of PCC Chah Daggar Kotli Darmeani Union Council Patti Balanda                 | 659/TO(I&S)22-04-2014 | Muhammad Hayat          | 200000 | 158000 | 11850     | 15800   | 3950     |
| 69 | 2013-14 | Construction of PCC Chah Gangi Daggar Kotli Darmiani                                       | 451/TO(I&S)11-04-2014 | Mahboob Ali Ghauri      | 300000 | 227411 | 17055.825 | 22741.1 | 5685.275 |
| 70 | 2013-14 | Construction of PCC Jarri Road to Dera Muhammad Sibtain                                    | 343/TO(I&S)11-04-2014 | Sakha Muhammad Thind    | 150000 | 131697 | 9877.275  | 13169.7 | 3292.425 |
| 71 | 2013-14 | Construction of PCC Chak No. 213/TDA Dera Ghulam Muhammad Tarurr                           | 395/TO(I&S)11-04-2014 | Muhamamd Tahir Khan     | 200000 | 175269 | 13145.175 | 17526.9 | 4381.725 |
| 72 | 2013-14 | P/Laying of PCC and drains chak No. 214/TDA Muhammad Yaqoob S/O Jamal Araiien              | 327/TO(I&S)11-04-2014 | Jhangir Sultan          | 600000 | 372413 | 27930.975 | 37241.3 | 9310.325 |
| 73 | 2013-14 | P/Laying sewer line PCC Jhang Road to house Muhammad Shafique                              | 455/TO(I&S)11-04-2014 | Mahboob Ali Ghauri      | 300000 | 205551 | 15416.325 | 20555.1 | 5138.775 |
| 74 | 2013-14 | Construction of PCC and Culverts Chak No. 210/TDA From MM Road to house Ghulam Nabi Karori | 487/TO(I&S)11-04-2014 | Mahboob Ali Ghauri      | 500000 | 352983 | 26473.725 | 35298.3 | 8824.575 |
| 75 | 2013-14 | Construction of PCC Zakir Gill Chah Sher Garrah Union Council Mahni                        | 351/TO(I&S)11-04-2014 | Muhammad Arif Sandila   | 500000 | 421798 | 31634.85  | 42179.8 | 10544.95 |
| 76 | 2013-14 | Construction of PCC Mohallah Machi wala to link road sher Garrah Union Council Mahni       | 387/TO(I&S)11-04-2014 | Muhammad Qasim Ali      | 800000 | 657846 | 49338.45  | 65784.6 | 16446.15 |
| 77 | 2013-14 | Construction of PCC Mahni City Mohallah Bhidwal Wala Karlo Wala Machian wala Mahni         | 399/TO(I&S)11-04-2014 | Muhammad Iqbal Sanda    | 700000 | 562692 | 42201.9   | 56269.2 | 14067.3  |
| 79 | 2013-14 | Construction of PCC wig sadar road to abadi Gondlan wali Union Council Litten              | 459/TO(I&S)11-04-2014 | Mahboob Ali Ghauri      | 400000 | 304000 | 22800     | 30400   | 7600     |
| 80 | 2013-14 | Construction of PCC near Masjid Naino wala   | 483/TO(I&S)11-04-2014 | Mahboob Ali Ghauri      | 300000 | 231000 | 17325     | 23100   | 5775     |
| 81 | 2013-14 | Construction of PCC ouse Abdul Kareem Abadi Naino wala                                     | 561/TO(I&S)22-04-2014 | Zafar Abbas             | 200000 | 169206 | 12690.45  | 16920.6 | 4230.15  |
| 82 | 2013-14 | Construction of PCC Gali saad wala to Dera Ghulam Hussain Kanjan Bamb                      | 331/TO(I&S)11-04-2014 | Jhangir Sultan          | 400000 | 297756 | 22331.7   | 29775.6 | 7443.9   |
| 83 | 2013-14 | Construction of PCC Goharwala Manikera Road to Boundry wall High School Gohar wala         | 463/TO(I&S)11-04-2014 | Mahboob Ali Ghauri      | 200000 | 199325 | 14949.375 | 19932.5 | 4983.125 |
| 84 | 2013-14 | Construction of PCC Pawlian wala to Road Mohallah Hijraan wala Gohar wala                  | 383/TO(I&S)11-04-2014 | Ghulam Abbas Lashkarani | 200000 | 183000 | 13725     | 18300   | 4575     |
| 85 | 2013-14 | Construction of PCC Mohallah Dirkhan wala Goharwala  | 467/TO(I&S)11-04-2014 | Mahboob Ali Ghauri      | 250000 | 182604 | 13695.3   | 18260.4 | 4565.1   |
| 86 | 2013-14 | Construction of PCC Hafiz Shabbir to Mehboob Gazar G/Wala                                  | 411/TO(I&S)11-04-2014 | Mahboob Ali Ghauri      | 200000 | 162000 | 12150     | 16200   | 4050     |
| 88 | 2013-14 | Construction of PCC Road to Janju Sharif   | 521/TO(I&S)22-04-2014 | Abdul Karim Khan        | 500000 | 376664 | 28249.8   | 37666.4 | 9416.6   |
| 89 | 2013-14 | Construction of Janaza Gah and Boundry wall chah Bindian wala                              | 311/TO(I&S)11-04-2014 | Zafar Abbas             | 600000 | 419828 | 31487.1   | 41982.8 | 10495.7  |
| 90 | 2013-14 | Construction of Culverts Halqa Union Council Goharwala                                     | 471/TO(I&S)11-04-2014 | Mahboob Ali Ghauri      | 500000 | 312500 | 23437.5   | 31250   | 7812.5   |
| 91 | 2013-14 | Construction of PCC  | 475/TO(I&S)11         | Mahboob Ali             | 500000 | 394533 | 29589.975 | 39453.3 | 9863.325 |

|    |                    |  |                         |                        |         |         |           |          |           |  |
|----|--------------------|--|-------------------------|------------------------|---------|---------|-----------|----------|-----------|--|
|    |                    | mohallah Kundian wala and Mohallah Ghawoon wala Kapahi   | -04-2014                | Ghauri                 |         |         |           |          |           |  |
| 92 | 2013-14            | Construction of WAITING Room at Shikh Abad 209/TDA   | 315/TO(I&S)11-04-2014   | Zafar Abbas            | 300000  | 203415  | 15256.125 | 20341.5  | 5085.375  |  |
| 93 | 2013-14            | Construction of PCC/Taugh Taile Mohallah Islam Pura Mankera  | 675/TO(I&S)22-04-2014   | Sheikh Javed Iqbal     | 500000  | 457795  | 34334.625 | 45779.5  | 11444.875 |  |
| 95 | 2013-14            | Construction of PCC Aand drain Chah Nusrat wala Mouza Dagar Kotli Chak No. 211/TDA   | 403/TO(I&S)11-04-2014   | Mahboob Ali Ghauri     | 300000  | 227910  | 17093.25  | 22791    | 5697.75   |  |
| 98 | 2013-14            | Construction of PCC & Drains Safety Wall street Tahir Amin to Master Abdal Hameed Mankera  | 479/TO(I&S)11-04-2014   | Mahboob Ali Ghauri     | 870000  | 640133  | 48009.975 | 64013.3  | 16003.325 |  |
| 2  | 2014-15            | Construction of PCC, Slab, Soling, Drains Jarri Road to House Abdul Rahman Mankera   | 1222/TO(I&S)1 5-11-2014 | Qaiser Mahmood Usama   | 190000  | 1474440 | 110583    | 147444   | 36861     |  |
| 3  | 2014-15            | Construction of PCC Slab, Soling House Dii Shair Gondal to Abdullah Khan Goharwala   | 1214/TO(I&S)1 5-11-2014 | Mahboob Ali Ghauri     | 250000  | 165568  | 12417.6   | 16556.8  | 4139.2    |  |
| 4  | 2014-15            | Providing / Laying Water Supply Line Iqbla Gate to House Khalid Bajwa Mankera  | 1193/TO(I&S)1 5-11-2014 | Rana Muhammad Adrees   | 150000  | 96447   | 7233.525  | 9644.7   | 2411.175  |  |
| 5  | 2014-15            | Construction of Soling Street Dr. Zulficar Litten  | 1201/TO(I&S)1 5-11-2014 | Amjid Khan             | 700000  | 515167  | 38637.525 | 51516.7  | 12879.175 |  |
| 6  | 2014-15            | Construction of Stage at Mela Ground Mankera   | 1203/TO(I&S)1 5-11-2014 | Muneer Hussain Chheena | 271000  | 264903  | 19867.725 | 26490.3  | 6622.575  |  |
| 7  | 2014-15            | Construction of Soling Gul Nawaz Dhol to House Rab Nawaz Dhol Wig Sadar  | 1197/TO(I&S)1 5-11-2014 | Younas Ali Ghauri      | 300000  | 220600  | 16545     | 22060    | 5515      |  |
| 8  | 2014-15            | Construction of Bridge Naurang Nala #11 Brugi No. 27-RD Muza Litten  | 1185/TO(I&S)1 5-11-2014 | Muhammad Qasim Ali     | 800000  | 3571166 | 267837.45 | 357116.6 | 89279.15  |  |
| 9  | 2014-15            | Construction of PCC, Soling street Jamia Masjid Haqani Wig Sadar   | 12-07/TO(I&S)15-11-2014 | Ghulam Yaseen          | 400000  | 307887  | 23091.525 | 30788.7  | 7697.175  |  |
| 11 | 2014-15            | Construction of Drain House Master Zahoore Hussain to Road Nawab Sar Buland Mankera  | 1181/TO(I&S)1 5-11-2014 | Muhammad Qasim Ali     | 100000  | 78000   | 5850      | 7800     | 1950      |  |
| 12 | 2014-15            | Special Repair / Renovation of Building Office TMA, Manekra  | 1210/TO(I&S)1 5-11-2014 | Ijaz Hussain           | 1000000 | 712410  | 53430.75  | 71241    | 17810.25  |  |
| 13 | 2014-15            | Rising Mattel Road Hafiz Zubair to Chaki Khadim Wali and Providing Sewer Line Via Chaki Khadim Hussain wali to Jarri Road Mankera  | 1175/TO(I&S)0 8-11-2014 | Mahboob Ali Ghauri     | 3417000 | 2353006 | 176475.45 | 235300.6 | 58825.15  |  |
| 14 | 2014-15            | Construction of PCC Road Goharwala to Street Noubar Shah Mankera   | 1193/TO(I&S)1 5-11-2014 | Rana Muhammad Adrees   | 1057000 | 776762  | 58257.15  | 77676.2  | 19419.05  |  |
| 1  | 2014-15 (Phaes-II) | Construction of PCC, Slab, Drains Kot Shakir Road to Dera Mulazim Hussain Bhidwal Ex. Chairman Yara Sulah Union Council Gohar wala | 88/TO(I&S)11-02-2015    | Bashir Ahmed Thind     | 350000  | 255381  | 19153.575 | 25538.1  | 6384.525  |  |
| 2  | 2014-15            | Construction of Soling Street Khizar Hayat Shahi Union Council Gohar wala  | 89/TO(I&S)11-02-2015    | Altif Hussain          | 500000  | 239661  | 17974.575 | 23966.1  | 5991.525  |  |
| 3  | 2014-15            | Construction of Waiting Room Near Taymoor Chowk Mankera Road Gohar wala  | 87/TO(I&S)11-02-2015    | Mahboob Ali Ghauri     | 300000  | 242618  | 18196.35  | 24261.8  | 6065.45   |  |
| 4  | 2014-15            | Construction of  | 101/TO(I&S)18           | Mahboob Ali            | 200000  | 175725  | 13179.375 | 17572.5  | 4393.125  |  |

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|----|------------------------|--|---------------------------|------------------------------|--------|--------|-----------|---------|----------|
|    |                        | Soling Street<br>Zulqarnain Bhidwal<br>at Makhni   | -02-2015                  | Ghuri                        |        |        |           |         |          |
| 5  | 2014-15                | Construction of Two<br>No. Culverts Union<br>Council Gohar Wala<br>Tube Well Bashir<br>Gondal & Tube Well<br>Raja Khan   | 85/TO(I&S)11-<br>02-2015  | Mahboob Ali<br>Ghuri         | 100000 | 70717  | 5303.775  | 7071.7  | 1767.925 |
| 6  | 2014-15                | Construction of Two<br>No. Culverts Union<br>Council Gohar wala<br>Tube Well Nazar<br>Abbas & Tube Well<br>Sajad Pushiya | 86/TO(I&S)11-<br>02-2015  | Mahboob Ali<br>Ghuri         | 100000 | 69721  | 5229.075  | 6972.1  | 1743.025 |
| 7  | 2014-15                | Construction of<br>Soling Mankera<br>Road Near Higher<br>Secondary School<br>Gohar wala to Gali<br>Rihan Bhatti          | 102/TO(I&S)18<br>-02-2015 | Bashir<br>Ahmed<br>Thind     | 250000 | 185700 | 13927.5   | 18570   | 4642.5   |
| 1  | 2014-15<br>(Phase-III) | Construction of<br>Soling from Dera<br>Gulshair Wala<br>Hyderabad Khue<br>Road   | 123/TO(I&S)06<br>-04-2015 | Mahboob Ali<br>Ghuri         | 175000 | 139701 | 10477.575 | 13970.1 | 3492.525 |
| 2  | 2014-15                | Construction of<br>Soling. Culverts<br>from Sheikh Dawa<br>road Dera<br>Muhammad Aslam<br>Hyderabad                      | 124/TO(I&S)06<br>-04-2015 | Muhammad<br>Abu Bakar        | 150000 | 115500 | 8662.5    | 11550   | 2887.5   |
| 3  | 2014-15                | Construction of<br>Soling. House<br>Muhammad Nawaz<br>to Muhammad<br>Aslam Bhatti<br>Mohallah Gharbi<br>Hyderabad        | 125/TO(I&S)06<br>-04-2015 | Younas Ali<br>Ghuri          | 250000 | 192500 | 14437.5   | 19250   | 4812.5   |
| 4  | 2014-15                | Construction of One<br>Culverts Tube Well<br>Malik Khizar wala at<br>Mattelled road<br>Chhamb Hyderabad                  | 126/TO(I&S)06<br>-04-2015 | Ameer<br>Mukhtiar<br>Khan    | 100000 | 74250  | 5568.75   | 7425    | 1856.25  |
| 5  | 2014-15                | Construction of<br>Soling, Drains House<br>Alamdaar Mohallah<br>Janobi Hyderabad   | 127/TO(I&S)06<br>-04-2015 | Iqar Hussain<br>Gujar        | 500000 | 379949 | 28496.175 | 37994.9 | 9498.725 |
| 6  | 2014-15                | Construction of<br>Soling Near House<br>Mubashir Mohallah<br>Mamran wala<br>Hyderabad                                    | 128/TO(I&S)06<br>-04-2015 | Altaf Hussain                | 300000 | 220979 | 16573.425 | 22097.9 | 5524.475 |
| 7  | 2014-15                | Construction of two<br>No. Culverts Tube<br>well Shair<br>Muhammad Chheena<br>Nalka Lal Wala at<br>mattelled Road        | 129/TO(I&S)06<br>-04-2015 | Bashir<br>Ahmed<br>Thind     | 200000 | 144288 | 10821.6   | 14428.8 | 3607.2   |
| 8  | 2014-15                | Construction of<br>Soling, House Safdar<br>Mamar to Naseem<br>Mohallah Mamran<br>wala Hyderabad                          | 130/TO(I&S)06<br>-04-2015 | Iqar Hussain<br>Gujar        | 500000 | 380000 | 28500     | 38000   | 9500     |
| 9  | 2014-15                | Construction of<br>Soling Mattelled<br>Road Sanyasi<br>Muhammad Yar<br>wala Road to House<br>Muhammad Muneer<br>Chheena  | 131/TO(I&S)06<br>-04-2015 | Muneer<br>Hussain<br>Chheena | 200000 | 146507 | 10988.025 | 14650.7 | 3662.675 |
| 10 | 2014-15                | Construction fo Two<br>No. Culverts<br>Hyderabad Chhamb<br>Road Sohay wala,<br>Dera Sultan at<br>Matelled Road           | 132/TO(I&S)06<br>-04-2015 | Iqar Hussain<br>Gujar        | 200000 | 149608 | 11220.6   | 14960.8 | 3740.2   |
| 11 | 2014-15                | Construction of<br>Soling, Drain Street<br>Baba Nor<br>Muhammad Araain<br>70/ML  | 133/TO(I&S)06<br>-04-2015 | Rasheed<br>Ahmed             | 300000 | 209253 | 15693.975 | 20925.3 | 5231.325 |
| 12 | 2014-15                | Construction of<br>Boundary wall<br>Janaza Gah<br>Mohallah Sialan<br>wala Mahmi  | 134/TO(I&S)06<br>-04-2015 | Muhammad<br>Qasim Ali        | 400000 | 324000 | 24300     | 32400   | 8100     |
| 13 | 2014-15                | Construction of<br>Soling, Drain, Shair<br>Garh Noon Road to<br>House Muhammad<br>Rafique Shair Garh                     | 135/TO(I&S)06<br>-04-2015 | Mahboob Ali<br>Ghuri         | 125000 | 103389 | 7754.175  | 10338.9 | 2584.725 |
| 14 | 2014-15                | Construction of<br>Soling, Drain,<br>Culverts Matelled<br>Road to House Haji   | 136/TO(I&S)06<br>-04-2015 | Abu Bakar<br>Ali             | 400000 | 308491 | 23136.825 | 30849.1 | 7712.275 |

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|----|---------|---|-----------------------|---------------------|--------|--------|-----------|---------|-----------|
|    |         | Abdul Hakeem Dhingana   |                       |                     |        |        |           |         |           |
| 15 | 2014-15 | Construction of Soling, Drains, House Allah Ditta Machhi to Abdul Ali Shah Dhingana                             | 137/TO(I&S)06-04-2015 | Mahboob Ali Ghauri  | 150000 | 121028 | 9077.1    | 12102.8 | 3025.7    |
| 16 | 2014-15 | Construction of Soling, Drains, House Saith Ashiq Gazar to Link Soling Dhingana                                 | 138/TO(I&S)06-04-2015 | Mahboob Ali Ghauri  | 200000 | 156200 | 11715     | 15620   | 3905      |
| 17 | 2014-15 | Construction of Soling, Drains, House Allah Ditta Bhatta to Wali Muhammad Bhatti Dhingana                       | 139/TO(I&S)06-04-2015 | Mahboob Ali Ghauri  | 150000 | 121500 | 9112.5    | 12150   | 3037.5    |
| 18 | 2014-15 | Construction of Soling, Drains, House Hakim Ali Chachhar to Link Soling Dhingana                                | 140/TO(I&S)06-04-2015 | Mahboob Ali Ghauri  | 150000 | 120000 | 9000      | 12000   | 3000      |
| 19 | 2014-15 | Construction of Bridge Agr Mainer Butji No. 18 Kacha Rasta Graveyard Lara, Union Council Litten                 | 141/TO(I&S)06-04-2015 | Muhammad Abu Bakar  | 750000 | 556580 | 41743.5   | 55658   | 13914.5   |
| 20 | 2014-15 | Construction of Soling, Drains, Culverts Moballah Sharqi Lara, Union Council Litten                             | 142/TO(I&S)06-04-2015 | Parvaiz Jamal Khan  | 500000 | 369040 | 27678     | 36904   | 9226      |
| 21 | 2014-15 | Construction of Soling, Drains, Masjid Jafria to Imam Bargah Galli Wala, Union Council Litten                   | 143/TO(I&S)06-04-2015 | Parvaiz Jamal Khan  | 250000 | 193289 | 14496.675 | 19328.9 | 4832.225  |
| 22 | 2014-15 | Construction of Soling, Drains, Culverts Dera Bhidwal to Dera Sona Khan Galli wala, Union Council Litten        | 144/TO(I&S)06-04-2015 | Parvaiz Jamal Khan  | 400000 | 304000 | 22800     | 30400   | 7600      |
| 23 | 2014-15 | Construction of Soling, Drains, House Allah Bhakhs to Girls Primary School Galli wala, Union Council Litten     | 145/TO(I&S)06-04-2015 | Mahboob Ali Ghauri  | 250000 | 187500 | 14062.5   | 18750   | 4687.5    |
| 24 | 2014-15 | Construction of Two No. Culverts Tube Well Ghulam Hassan Sandhi Naino Wala Road, Union Council Litten           | 146/TO(I&S)06-04-2015 | Saith Altaf Hussain | 100000 | 69330  | 5199.75   | 6933    | 1733.25   |
| 25 | 2014-15 | Construction of Soling, Drains, Patti Bulamda Road to House Foji Fiaz Mohallah Kiasan Wala, Mankera             | 147/TO(I&S)06-04-2015 | Mahboob Ali Ghauri  | 150000 | 114000 | 8550      | 11400   | 2850      |
| 26 | 2014-15 | Construction of Bridge at Naurang Mainer 3R Mainer Dagar Kotli Shomali  | 148/TO(I&S)06-04-2015 | Muhammad Abu Bakar  | 750000 | 542079 | 40655.925 | 54207.9 | 13551.975 |
| 27 | 2014-15 | Construction of Soling, Drains, PCC Abid Hussain S/O Ameer Muhammad Kais Chah Kaisan Wala Union Council Mankera | 149/TO(I&S)06-04-2015 | Muhammad Abu Bakar  | 125000 | 100858 | 7564.35   | 10085.8 | 2521.45   |
| 28 | 2014-15 | Construction of PCC, Soling Drain Ex. PCC Midrissa Sakina Bint-ul-Hussain Mankera to House Talib Hussain Gazar  | 150/TO(I&S)06-04-2015 | Ijaz Hussain        | 300000 | 213840 | 16038     | 21384   | 5346      |
| 29 | 2014-15 | Construction of Tuff Tail Jhang Bhakkar Road to House Alamdar Mankera   | 151/TO(I&S)06-04-2015 | Saith Altaf Hussain | 300000 | 213343 | 16000.725 | 21334.3 | 5333.575  |
| 30 | 2014-15 | Construction of Soling, Drains, PCC House Muhammad Aslam Awan to Fida Hussain Kamboh Mankera                    | 152/TO(I&S)09-04-2015 | Rasheed Ahmed       | 250000 | 178325 | 13374.375 | 17832.5 | 4458.125  |
| 31 | 2014-15 | Construction of Soling, Drains, PCC, Culverts Allot No. 66 Chak No. 5 Rakh                                      | 153/TO(I&S)09-04-2015 | Muhammad Qasim Ali  | 150000 | 107811 | 8085.825  | 10781.1 | 2695.275  |

|    |         |  |                       |                      |        |        |           |         |          |
|----|---------|--|-----------------------|----------------------|--------|--------|-----------|---------|----------|
|    |         | Mankera Abadi Chudhary Ilyas Araain Union Council Mankera  |                       |                      |        |        |           |         |          |
| 32 | 2014-15 | Providing/Laying Sewer line House Abdul Rahman Araain to Jarri Road Mankera                                    | 154/TO(I&S)09-04-2015 | Ghulam Qasim Chheena | 150000 | 101831 | 7637.325  | 10183.1 | 2545.775 |
| 33 | 2014-15 | Construction of Soling, Drains Street Shaukat Ali Jatt Shafi Colony Mankera                                    | 155/TO(I&S)09-04-2015 | Iqar Hussain Gujar   | 150000 | 114391 | 8579.325  | 11439.1 | 2859.775 |
| 34 | 2014-15 | Construction of PCC/Soling Jarri Road House Faiz Muhammad Kais Mankera   | 156/TO(I&S)06-04-2015 | Muhammad Abu Bakar   | 100000 | 73346  | 5500.95   | 7334.6  | 1833.65  |
| 35 | 2014-15 | Construction of Soling, Drains, PCC Jhang Bhakkar Road to House Mureed Oulakh Near Asghar Chowk Mankera        | 157/TO(I&S)09-04-2015 | Mahboob Aii Ghauri   | 100000 | 81000  | 6075      | 8100    | 2025     |
| 36 | 2014-15 | Providing / Laying Sewer Line House Nadir Hussain to Main Sewer line Mankera                                   | 158/TO(I&S)09-04-2015 | Muhammad Amjid Khan  | 200000 | 153000 | 11475     | 15300   | 3825     |
| 37 | 2014-15 | Construction of Soling Allot No. 167 Chak No. 4 Abadi Muhammad Aslam S/O Nazar Muhammad Union Council Mankera  | 159/TO(I&S)09-04-2015 | Muhammad Hayat       | 350000 | 258510 | 19388.25  | 25851   | 6462.75  |
| 38 | 2014-15 | Construction of Remaining Works PCC, Soling, Drains, Sewer, Street Mushtaq Hussain Gazar Mankera City          | 160/TO(I&S)09-04-2015 | Mahboob Ali Ghauri   | 100000 | 75000  | 5625      | 7500    | 1875     |
| 40 | 2014-15 | Construction of Soling Dera Allah Baksh Chheena Union Council Patti Bulanda                                    | 162/TO(I&S)09-04-2015 | Younas Ali Ghauri    | 200000 | 154815 | 11611.125 | 15481.5 | 3870.375 |
| 41 | 2014-15 | Construction of Soling Dera Ghulam Hussain to Masjid Thindan wali Union Council Patti Bulanda                  | 163/TO(I&S)06-04-2015 | Bashir Ahmed Thind   | 150000 | 121236 | 9092.7    | 12123.6 | 3030.9   |
| 42 | 2014-15 | Construction of Soling Abadi Haji Ahmad Nawaz Khan Chah Zarami wala, Union Council Patti Bulanda               | 164/TO(I&S)06-04-2015 | Altaf Hussain        | 250000 | 201630 | 15122.25  | 20163   | 5040.75  |
| 43 | 2014-15 | Construction of Soling Abadi Haji Saifar Chah Yaro Wala Union Council Patti Bulanda                            | 165/TO(I&S)09-04-2015 | Muhammad Abu Bakar   | 250000 | 192500 | 14437.5   | 19250   | 4812.5   |
| 44 | 2014-15 | Construction of Soling Patti Bulanda Road to Dera Haji Mulazim Hussain Chah Gondu, Union Council Patti Bulanda | 166/TO(I&S)09-04-2015 | Altaf Hussain        | 250000 | 224613 | 16845.975 | 22461.3 | 5615.325 |
| 45 | 2014-15 | Construction of Soling Chah Yaro wala to Dera Hussain Baksh Chheena Union Council Patti Bulanda                | 167/TO(I&S)09-04-2015 | Muhammad Abu Bakar   | 200000 | 150000 | 11250     | 15000   | 3750     |
| 46 | 2014-15 | Construction of Soling Tube Well Muhammad Sibtain Jarri Road, Union Council Patti Bulanda                      | 168/TO(I&S)09-04-2015 | Saith Altaf Hussain  | 100000 | 84116  | 6308.7    | 8411.6  | 2102.9   |
| 47 | 2014-15 | Construction of Soling, Jhang Bhakkar Road to Mehboob abad Union Council Hyderabad                             | 169/TO(I&S)09-04-2015 | Ghulam Abbas Chheena | 250000 | 196933 | 14769.975 | 19693.3 | 4923.325 |
| 48 | 2014-15 | Construction of Soling Dera Muhammad Sharif Chheena Near 7 Marla Scheme Mankera                                | 170/TO(I&S)09-04-2015 | Iqar Hussain Gujar   | 150000 | 104749 | 7856.175  | 10474.9 | 2618.725 |

|    |                    |  |                       |                      |         |         |           |         |           |
|----|--------------------|--|-----------------------|----------------------|---------|---------|-----------|---------|-----------|
| 49 | 2014-15            | Providing/Laying Sewer line and Construction of Tuff Tail from Iqbal Gate to Jhang Bhakkar Road Mankera    | 171/TO(I&S)09-04-2015 | Maqbool Ali Shah     | 2300000 | 1794000 | 134550    | 179400  | 44850     |
| 50 | 2014-15            | Construction of One Room with Veranda for Recovery of Parking Fee at General Bus Stand Mankera             | 172/TO(I&S)09-04-2015 | Ijaz Hussain         | 200000  | 141142  | 10585.65  | 14114.2 | 3528.55   |
| 1  | 2014-15 (Phase-IV) | Construction of Soling Street Muhammad Ashfaq Mummar Mohallah Mummrn wala Hyderabad                        | 277/TO(I&S)13-05-2015 | Ghulam Qasim Chheena | 225000  | 157500  | 11812.5   | 15750   | 3937.5    |
| 2  | 2014-15            | Construction of Soling Street Ghulam Ali Mummar Mohallah Mummrn wala Hyderabad                             | 228/TO(I&S)13-05-2015 | Younas Ali Ghauri    | 155000  | 119350  | 8951.25   | 11935   | 2983.75   |
| 3  | 2014-15            | Construction of PCC . Soling Remaining work sewer line to House Zulfiqar Ali to Patti Bulanda Road Mankera | 229/TO(I&S)13-05-2015 | Muhammad Afzal Rana  | 1200000 | 852741  | 63955.575 | 85274.1 | 21318.525 |
| 5  | 2014-15            | Providing / Laying sewer line commission shop Hafiz Zubair Patti Bulanda Mankera                           | 231/TO(I&S)13-05-2015 | Younas Ali Ghauri    | 150000  | 60000   | 4500      | 6000    | 1500      |
| 7  | 2014-15            | Construction of Washroom / Bathroom Near Water Supply Scheme No. 01 Mankera                                | 233/TO(I&S)13-05-2015 | Mahboob Ali Ghauri   | 100000  | 94910   | 7118.25   | 9491    | 2372.75   |
| 8  | 2014-15            | Construction of Soling, PCC, Culvert Near House Abdul Karim Naino wala                                     | 234/TO(I&S)13-05-2015 | Abu Bakar Ali        | 250000  | 202500  | 15187.5   | 20250   | 5062.5    |
| 11 | 2014-15            | Construction of PCC . Drain, Nala Near House Malik Qasim Bhidwal Mahmi                                     | 237/TO(I&S)13-05-2015 | Parvaiz Jamal Khan   | 400000  | 347897  | 26092.275 | 34789.7 | 8697.425  |
| 13 | 2014-15            | Construction of Soling , drain , culverts , sewer street master khalid chak no. 71/ml Union Council 67/ML  | 239/TO(I&S)13-05-2015 | Mahboob Ali Ghauri   | 500000  | 359579  | 26968.425 | 35957.9 | 8989.475  |
| 14 | 2014-15            | Construction of Soling - Culverts , Drain , Sewer street Rana Muhammad Qayoum 67/ML                        | 240/TO(I&S)13-05-2015 | Rasheed Ahmed        | 500000  | 342100  | 25657.5   | 34210   | 8552.5    |
| 15 | 2014-15            | Construction of Soling, Drain , Culverts, Street Ramzan 214/TDA  | 241/TO(I&S)13-05-2015 | Rasheed Ahmed        | 500000  | 340195  | 25514.625 | 34019.5 | 8504.875  |
| 16 | 2014-15            | Construction of Soling, Drain , Culverts, Street Rana Amjid 75/ML Union Council 67/ML                      | 242/TO(I&S)13-05-2015 | Rasheed Ahmed        | 500000  | 341700  | 25627.5   | 34170   | 8542.5    |
| 17 | 2014-15            | Construction of Soling, Drain , Culverts, Street Malik Saleem Bhidwal Mauza Khue                           | 243/TO(I&S)13-05-2015 | Ghulam Yaseen        | 450000  | 336953  | 25271.475 | 33695.3 | 8423.825  |
| 18 | 2014-15            | Construction of Soling, Drain , Culverts, Mohallah Machian wala , Mohallah Karluan wala Mahmi              | 244/TO(I&S)15-05-2015 | Parvaiz Jamal Khan   | 400000  | 348000  | 26100     | 34800   | 8700      |
| 19 | 2014-15            | Construction of Soling, Drain , Jhang Bhakkar Road to House Ghulam Qasim S/O Allah wasaya Ch. Wala Mankera | 245/TO(I&S)15-05-2015 | Ghulam Qasim Chheena | 100000  | 94895   | 7117.125  | 9489.5  | 2372.375  |
| 21 | 2014-15            | Construction of Soling, Jhang Bhakkar Road to House Haq Nawaz Kamboh Chah Kaisan Wala                      | 247/TO(I&S)13-05-2015 | Younas Ali Ghauri    | 150000  | 121004  | 9075.3    | 12100.4 | 3025.1    |

|    |         |   |                       |                       |        |        |           |         |           |
|----|---------|---|-----------------------|-----------------------|--------|--------|-----------|---------|-----------|
|    |         | Mankera   |                       |                       |        |        |           |         |           |
| 22 | 2014-15 | Construction of PCC, Soling, Drain, Sewer Jhang Bhakkar Road to Dr. Shaukat Ali Itehad Colony Mankera             | 248/TO(I&S)13-05-2015 | Mahboob Ali Ghauri    | 300000 | 253525 | 19014.375 | 25352.5 | 6338.125  |
| 23 | 2014-15 | Construction of PCC / Drains street Mushtaq Kais Mohallah Kaisan wala Mankera                                     | 226/TO(I&S)13-05-2015 | Altaf Hussain         | 300000 | 292696 | 21952.2   | 29269.6 | 7317.4    |
| 2  | 2014-15 | Repair Water Supply Pipe line Mohallah Gharbi and Janobi and Mohallah Mammran wala Hyderabad Grant PHED Bhakkar.  | 282/TO(I&S)30-06-2015 | Abu Bakar Ali         | 495000 | 486493 | 36486.975 | 48649.3 | 12162.325 |
| 3  | 2014-15 | Repari Berm and patch work Matteled Road Bambye wala Chak No. 216/TDA to Dagar kotli Tehsil Mankera Grant PAK PWD | 383/TO(I&S)30-06-2015 | Muhammad Hayat        | 300000 | 288000 | 21600     | 28800   | 7200      |
| 4  | 2014-15 | Construction of Soling, Drain House Muneer Mammrar to House Saifdar Mammrar Mohallah Mammran Wala Hyderabad Thal. | 384/TO(I&S)30-06-2015 | Altaf Hussain         | 500000 | 483750 | 36281.25  | 48375   | 12093.75  |
| 1  | 215-16  | Construction of Soling House Master Akhtar Kais to House Sultan Kaisan Wala U/C Mankera                           | 135/TO(I&S)01-06-2016 | Muhammad Altaf Mangna | 75000  | 55694  | 4177.05   | 5569.4  | 1392.35   |
| 2  | 215-16  | Construction of Soling Jhang Bhakkar Road to Jafir Hatar Abadi Hataran Wali Mankera                               | 134/TO(I&S)01-06-2016 | Muhammad Altaf Mangna | 100000 | 70000  | 5250      | 7000    | 1750      |
| 4  | 215-16  | Construction of Soling Jhang Bhakkar Road to House Muhammad Ramzan Mankera  | 182/TO(I&S)13-06-2016 | Ghulam Qasim Chheena  | 75000  | 67819  | 5086.425  | 6781.9  | 1695.475  |
| 5  | 215-16  | Construction of Soling Jhang Bhakkar Road to House Noor Muhammad S/O Zahid to Nasir Hussain Shah Mankera          | 208/TO(I&S)26-06-2016 | Bashir Ahmed Thind    | 100000 | 75000  | 5625      | 7500    | 1875      |
| 7  | 215-16  | Construction of Soling Dera Ghulam Sarwar Jakhar Rakh Mankera   | 111/TO(I&S)30-06-2016 | Muhammad Altaf Mangna | 125000 | 74747  | 5606.025  | 7474.7  | 1868.675  |
| 8  | 215-16  | Construction of Soling House Muhammad Alyas Allot No. 66 Chak No. 5 Rakh Mankera                                  | 85/TO(I&S)10-05-2016  | Mahboob Ali Ghauri    | 125000 | 100938 | 7570.35   | 10093.8 | 2523.45   |
| 9  | 215-16  | Construction of Soling Near House Ghulam Akbar Lumberdar Chah Noor Khan Wala                                      | 86/TO(I&S)10-05-2016  | Mahboob Ali Ghauri    | 125000 | 101619 | 7621.425  | 10161.9 | 2540.475  |
| 10 | 215-16  | Construction of Soling House Sajjad Hussain Kambho to Jhang Bhakkar Road Chah Kaisan Wala                         | 101/TO(I&S)22-06-2016 | Muhammad Altaf Mangna | 125000 | 85000  | 6375      | 8500    | 2125      |
| 12 | 215-16  | Construction of Soling Matteled Road to Dera Kernel Hafiz Taiyab Aslam Rakh Galkala                               | 87/TO(I&S)10-05-2016  | Mahboob Ali Ghauri    | 125000 | 98383  | 7378.725  | 9838.3  | 2459.575  |
| 13 | 215-16  | Construction of Soling Goharwala Road Mankera to House Ghulam Hur Chheena Mankera                                 | 183/TO(I&S)13-06-2016 | Mukhtiar Hussain      | 500000 | 359803 | 26985.225 | 35980.3 | 8995.075  |
| 14 | 215-16  | Construction of Soling Goharwala Road Mankera to House Hameed Ullah Khan Niazi Mankera                            | 112/TO(I&S)30-06-2016 | Muhammad Altaf Mangna | 500000 | 342434 | 25682.55  | 34243.4 | 8560.85   |
| 15 | 215-16  | Construction of Soling Goharwala Road Mankera to House Abdul Rahman Mankera                                       | 113/TO(I&S)30-06-2016 | Muhammad Altaf Mangna | 500000 | 344915 | 25868.625 | 34491.5 | 8622.875  |



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| 16 | 215-16 | Construction of Soling Goharwala Road Mankera to House Muhammad Iqbal Mankera  | 102/TO(I&S)22-06-2016 | Muhammad Altaf Mangna | 500000  | 350000  | 26250     | 35000    | 8750      |
| 17 | 215-16 | Construction of Soling, Culvert Nainu Wala Road to Dera Doctor Iqbal Urf Bholi Chak No. 6 Rakh Mankera   | 200/TO(I&S)21-06-2016 | Sheikh Jamshaid       | 600000  | 231889  | 17391.675 | 23188.9  | 5797.225  |
| 18 | 215-16 | Construction of Retaining Wall House Shamshad New Abadi Sheikhhan Wali Mankera   | 88/TO(I&S)10-05-2016  | Mahboob Ali Ghauri    | 100000  | 85891   | 6441.825  | 8589.1   | 2147.275  |
| 19 | 215-16 | Construction of Shops, Boundary Wall, Gate, Bathroom, Block Tuff Tile, shed and Renovation General Bus Stand Mankera   | 110/TO(I&S)30-06-2016 | Taj Muhammad          | 3100000 | 1494025 | 112051.88 | 149402.5 | 37350.625 |
| 23 | 215-16 | (i) Construction of Culvert Darkheer Wala Rakh Galkala (ii) Construction of Culvert Dera Malik Yaqoob (iii) Construction of Culvert Ch. Khadim Hussain (iv) Construction of Culvert Master Muhammad Ashraf Chak No.4 Rakh Mankera (v) Construction of Culvert Alyas Chima Chak No.5 Rakh Mankera (vi) Construction of Culvert Allot Saeed Ahmad Gumman Rakh Mankera (vii) Construction of Culvert Muhammad Fiaz Road Arain Wala Chak No.5 Rakh Mankera | 114/TO(I&S)30-06-2016 | Muhammad Altaf Mangna | 350000  | 138104  | 10357.8   | 13810.4  | 3452.6    |
| 24 | 215-16 | (i) Construction of Culvert Mukhtiar Waraich Rakh Mankera (ii) Construction of Culvert Allot No. 184 Liaqat (iii) Construction of Culvert Chah Chudhary Wala Malik Ghulam Qasim S/O Allah Wasaya Chheena (iv) Construction of Culvert Allot No. 24 Chak No. 5 Rakh Mankera Near Dera Ghulam Rasool Chima   | 89/TO(I&S)10-05-2016  | Mahboob Ali Ghauri    | 200000  | 107877  | 8090.775  | 10787.7  | 2696.925  |
| 25 | 215-16 | (i) Construction of Culvert Parvaiz Gondal Chak Rakh Mankera (ii) Construction of Culvert Tube Well Mazhar Iqbal Gondal Chak No. 4 Rakh Mankera (iii) Construction of Culvert Faiz Chadhar Chak No. 4 Rakh Mankera (iv) Construction of Culvert Nasir Abbas Gondal Chak No.4 Rakh Mankera (v) Construction of Culvert Ansar Javed Gondal Chak No.4 Rakh Mankera  | 115/TO(I&S)30-06-2016 | Muhammad Altaf Mangna | 250000  | 103755  | 7781.625  | 10375.5  | 2593.875  |
| 26 | 215-16 | (i) Construction of Culvert Allot No. 118 Tube Well Sikandar Hayat Gondal (ii) Construction of Culvert Katcha Way  | 90/TO(I&S)10-05-2016  | Mahboob Ali Ghauri    | 200000  | 177411  | 13305.825 | 17741.1  | 4435.275  |

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|    |        | Dera Sakhi-ur-Rahman Thala Galkala (iii) Construction of Culvert Allot No.222 Rakh Mankera (iv) Construction of Culvert Sakhi-ur-Rahman Rakh Galkala (v) Construction of Culvert Malik Azam Chheena Dera Bummay Wala  |                       |                       |        |        |           |         |          |
| 27 | 215-16 | (i) Construction of Culvert Bashir Ahmad S/O Ghulam Rasool Gunja Rakh Mankera (ii) Construction of Culvert Allot No. 167 Muhammad Ashraf Gondal Rakh Mankera (iii) Construction of Culvert Tube Well Ameer Sanmal Road Chari Wali Allot Rakh Mankera (iv) Construction of Culvert Malik Ashfaq Awan Rakh Mankera (v) Construction of Culvert Allot No. 167 Muhammad Aslam Gondal Rakh Mankera (vi) Construction of Culvert Katcha Way Tube Well Fida Hussain Thala Galkala (vii) Construction of Culvert Ahmad Chheena Rakh Galkala | 91/TO(I&S)10-05-2016  | Mahboob Ali Ghauri    | 350000 | 211500 | 15862.5   | 21150   | 5287.5   |
| 28 | 215-16 | Construction of Soling Bashir Ahmad Gunjah Litten   | 108/TO(I&S)28-06-2016 | Bashir Ahmed Thind    | 340000 | 185815 | 13936.125 | 18581.5 | 4645.375 |
| 29 | 215-16 | Construction of Soling Noori Masjid to Abadi Ghulam Baqir Goraya Litten   | 108/TO(I&S)28-06-2016 | Bashir Ahmed Thind    | 340000 | 227138 | 17035.35  | 22713.8 | 5678.45  |
| 32 | 215-16 | Construction of Soling Nawab Wala Dera Abdul Ghafar Litten  | 92/TO(I&S)11-05-2016  | Mahboob Ali Ghauri    | 560000 | 414400 | 31080     | 41440   | 10360    |
| 36 | 215-16 | Construction of Nala House Ashiq Gazar to House Shahid Iqbal Mohallah Ghaforia Goharwala  | 109/TO(I&S)28-06-2016 | Munawar Baloch        | 600000 | 273242 | 20493.15  | 27324.2 | 6831.05  |
| 37 | 215-16 | Construction of Boundary Wall Eid Gah Goharwala   | 141/TO(I&S)02-06-2016 | Munawar Baloch        | 500000 | 318382 | 23878.65  | 31838.2 | 7959.55  |
| 38 | 215-16 | Construction of Soling and Drains Mohallah Gazaran Wala Goharwala   | 76/TO(I&S)04-05-2016  | Farman Ali Sajid      | 200000 | 153567 | 11517.525 | 15356.7 | 3839.175 |
| 39 | 215-16 | Construction of Soling Drain Street Jamia Masjid to Mohallah Darkhana Wala Goharwala  | 77/TO(I&S)04-05-2016  | Farman Ali Sajid      | 200000 | 157864 | 11839.8   | 15786.4 | 3946.6   |
| 40 | 215-16 | Construction of Soling House Safdar Ghallu Dhingana, U/C Mahni  | 108/TO(I&S)12-05-2016 | Zafar Abbas           | 170000 | 137700 | 10327.5   | 13770   | 3442.5   |
| 47 | 215-16 | Construction of Soling Masjid Chadhran Wali to House Aslam Chadhar Dhingana   | 118/TO(I&S)20-05-2016 | Zafar Abbas           | 550000 | 275890 | 20691.75  | 27589   | 6897.25  |
| 52 | 215-16 | Construction of PCC Street Government Higher Secondary School Hyderabad   | 116/TO(I&S)30-06-2016 | Muhammad Altaf Mangna | 500000 | 175193 | 13139.475 | 17519.3 | 4379.825 |
| 53 | 215-16 | Construction of Soling Jhang Bhakkar Road Near Total Petrol Pump to Dera Falak Sheir Chheena Hyderabad  | 119/TO(I&S)30-06-2016 | Mahboob Ali Ghauri    | 225000 | 180563 | 13542.225 | 18056.3 | 4514.075 |
| 54 | 215-16 | Construction of Soling Girls Primary  | 103/TO(I&S)22-06-2016 | Muhammad Altaf        | 225000 | 156706 | 11752.95  | 15670.6 | 3917.65  |

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|    |        | School to House Hafiz Muhammad Ali Muthar Wala, Hyderabad  |                       | Mangna                |        |        |           |         |          |
| 55 | 215-16 | Construction of Drain Masjid Bismillah to Shah Said Ali, Hyderabad   | 117/TO(I&S)30-06-2016 | Muhammad Altaf Mangna | 400000 | 77923  | 5844.225  | 7792.3  | 1948.075 |
| 56 | 215-16 | Construction of Soling, Culvert Chhumb Road to House Iqbal Hussain Sheran Wala & Construction of Soling Chhumb Road to House Professor Akhtar Rasool Sheran Wala   | 112/TO(I&S)28-06-2016 | Bashir Ahmed Thind    | 600000 | 227890 | 17091.75  | 22789   | 5697.25  |
| 57 | 215-16 | Construction of Soling House Imran Advocate to Masjid Laranwali Darbola  | 100/TO(I&S)12-05-2016 | Mahboob Ali Ghauri    | 300000 | 246000 | 18450     | 24600   | 6150     |
| 58 | 215-16 | Construction of Drain/Culvert on Mattede Bye-Pas Near House Muhammad Afzal Gazar Hyderabad   | 101/TO(I&S)12-05-2016 | Mahboob Ali Ghauri    | 100000 | 76966  | 5772.45   | 7696.6  | 1924.15  |
| 59 | 215-16 | Construction of Soling Ameer Bahar Bodan Wala Chah Gundoo U/C Patti Bulanda  | 146/TO(I&S)06-06-2016 | Muhammad Amir Shaheen | 200000 | 120227 | 9017.025  | 12022.7 | 3005.675 |
| 61 | 215-16 | Construction of Soling Behram Khan S/O Faqeer Muhammad Waraich Wala Patti Bulanda  | 189/TO(I&S)21-06-2016 | Muhammad Amir Shaheen | 115000 | 83990  | 6299.25   | 8399    | 2099.75  |
| 62 | 215-16 | Construction of Soling Masjid Bakharey Wali U/C Patti Bulanda  | 127/TO(I&S)31-05-2016 | Muhammad Amir Shaheen | 170000 | 127976 | 9598.2    | 12797.6 | 3199.4   |
| 63 | 215-16 | Construction of Soling with Culvert Graveyard Chah Ganji Khoo Patti Bulanda  | 129/TO(I&S)31-05-2016 | Muhammad Amir Shaheen | 165000 | 114998 | 8624.85   | 11499.8 | 2874.95  |
| 65 | 215-16 | (i) Construction of Culvert Patwari Muhammad Iqbal Butt Chhiken (ii) Construction of Culvert Mulazim Hussain Chheena Chah Sangairan Wala (iii) Construction of Culvert Rana Ifrikhar Ahmad S/O Abdul Majeed Azizabad Dagar Kotli Janobi (iv) Construction of Culvert Amjad Ali S/O Ahmad Hassan Khan Lal Bhatti Wala (v) Construction of Culvert Muhammad Afzal S/O Muhammad Ameer Azizabad                                      | 102/TO(I&S)12-05-2016 | Mahboob Ali Ghauri    | 250000 | 177500 | 13312.5   | 17750   | 4437.5   |
| 66 | 215-16 | (i) Construction of Culvert Ghazanfar Abbas S/O Talib Hussain Jarri Sawag (ii) Construction of Culvert Muhammad Hussain S/O Fateh Shair Gamay Goday Wala (iii) Construction of Culvert Haji Muhammad Bakshish S/O Muhammad Nawaz Bhaddey Wala (iv) Construction of Culvert Abdul Hameed S/O Muhammad Majeed Naorang Wala (v) Construction of Culvert Muhammad Akram Chheena Taikey Wala (vi) Construction of Culvert Javed Iqbal | 103/TO(I&S)12-05-2016 | Mahboob Ali Ghauri    | 300000 | 212909 | 15968.175 | 21290.9 | 5322.725 |

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|----|--------|---|-----------------------|-----------------------|--------|--------|-----------|---------|----------|
|    |        | S/O Muhammad Ramzan Gamey Goday Wala  |                       |                       |        |        |           |         |          |
| 67 | 215-16 | (i) Construction of Culvert Muhammad Ashfaq Chheena Taikey Wala (ii) Construction of Culvert Ghulam Rasool S/O Ahmad Nawaz Gamey Goday Wala (iii) Construction of Culvert Zafar Iqbal S/O Allah Daad Waraich Wala (iv) Construction of Culvert Anwaar Hussain S/O Muhammad Ramzan Ganji Wala  | 109/TO(I&S)14-05-2016 | Mahboob Ali Ghauri    | 200000 | 144000 | 10800     | 14400   | 3600     |
| 68 | 215-16 | (i) Construction of Culvert Mulazim Hussain S/O Allah Bakhsh Ganji Wala (ii) Construction of Culvert Muhammad Sharif S/O Dumman Sunarey Wala (iii) Construction of Culvert Ghulam Rasool S/O Sardar Hussain Chheena Bummey Wala (iv) Construction of Culvert Liaqat Ali S/O Dost Muhammad Bukharey Wala (v) Construction of Culvert Malik Khaliq Daad S/O Malik Haji Bahadar Yaro Wala (vi) Construction of Culvert Malik Abdul Aziz S/O Malik Muraad Sarang Wala                                     | 118/TO(I&S)30-06-2016 | Muhammad Altaf Mangna | 300000 | 137906 | 10342.95  | 13790.6 | 3447.65  |
| 69 | 215-16 | (i) Construction of Culvert Muhammad Yaqoob S/O Muhammad Bakhsh Chheena Fateh Shair Wala (ii) Construction of Culvert Tasawar Hussain S/O Malik Muhammad Ameer Yaroo Wala (iii) Construction of Culvert Khan Muhammad S/O Sultan Mahmood Bukhrey Wala (iv) Construction of Culvert Muhammad Hassan S/O Ghulam Yaseen Darkhan Basti Darkhana Wali (v) Construction of Culvert Muhammad Ameer S/O Allah Diwaya Basti Darkhana Wali (vi) Construction of Culvert Ghulam Asghar Dittori Chah Dittroi Wala | 190/TO(I&S)21-06-2016 | Muhammad Amir Shaheen | 300000 | 137415 | 10306.125 | 13741.5 | 3435.375 |
| 70 | 215-16 | (i) Construction of Culvert Haji Muhammad Aslam Lashari Basti Lashari Wala (ii) Construction of Culvert Rab Nawaz S/O Malik Bahadar Bakhray Wala  | 110/TO(I&S)14-05-2016 | Mahboob Ali Ghauri    | 100000 | 74000  | 5550      | 7400    | 1850     |
| 72 | 215-16 | (i) Construction of Culvert <del>Matteled</del> Road Leley Wala Patti Bulanad (ii) Construction of Culvert Muhammad Ali Bhatti S/O Abdul Rahman Bhatti Near Lal Bhatti Wala (iii) Construction of Culvert Haji Rab  | 111/TO(I&S)14-05-2016 | Mahboob Ali Ghauri    | 300000 | 212451 | 15933.825 | 21245.1 | 5311.275 |

|    |        |   |                       |                       |        |        |           |         |          |
|----|--------|---|-----------------------|-----------------------|--------|--------|-----------|---------|----------|
|    |        | Nawaz Budhai (iv) Construction of Culvert Riaz Hussain Chheena Chah Sangairan Wala (v) Construction of Culvert Rana Abdul Majeed S/O Abdul Ghafoor Azizabad Daggar Kotli Janobi   |                       |                       |        |        |           |         |          |
| 73 | 215-16 | Construction of Soling / Matteled Road to Dera Sayed Asghar Ali Gillani Chak 67/ML  | 73/TO(I&S)10-05-2016  | Bashir Ahmed Thind    | 250000 | 176333 | 13224.975 | 17633.3 | 4408.325 |
| 74 | 215-16 | Construction of Soling Matteled Road to Dera Riaz Peer Chak No. 64/ML   | 128/TO(I&S)31-05-2016 | Muhammad Amir Shaheen | 400000 | 280800 | 21060     | 28080   | 7020     |
| 75 | 215-16 | Construction of Soling House Ghulam Shabir Sumbal to House Nazir Contractor Chak. 69/ML   | 130/TO(I&S)31-05-2016 | Muhammad Amir Shaheen | 330000 | 224730 | 16854.75  | 22473   | 5618.25  |
| 78 | 215-16 | (i) Construction of Culvert Area Ghulam Shabir Dhool Khoo to Katcha Road Chak No. 216/TDA (ii) Construction of Culvert Site Area Raza Muhammad Dhool to Katcha Road Dera Raza Muhammad Dhool to Chak No. 216/TDA (iii) Construction of Culvert Katcha Road to Dera Muhammad Hussain Chak No. 216/TDA (iv) Construction of Culvert Dera Khizar Hayat Marth Way Pathan Kot Chak No. 216/TDA (v) Construction of Culvert Dera Faiz Muhammad Dhool Khoo to Dera Fiaz Chak No. 216/TDA (vi) Construction of Culvert Way Graveyard to South Site Area Arshad Mangit Chak No. 216/TDA (vii) Construction of Culvert MM Road to Dera Ramzan S/O Muhammad Bakhsh Dhool Chak No. 216/TDA (viii) Construction of Culvert Jameel S/O Sabir Jutt Chak No. 216 to Matteled Road | 191/TO(I&S)21-06-2016 | Muhammad Amir Shaheen | 400000 | 274037 | 20552.775 | 27403.7 | 6850.925 |
| 79 | 215-16 | (i) Construction of Culvert Mukhtar Hussain Lohaich Khoo Chak No. 215/TDA (ii) Construction of Culvert Ghulam Fareed Chak No. 215/TDA (iii) Construction of Culvert Dera Abdul Jabar Chak No. 215/TDA   | 192/TO(I&S)21-06-2016 | Muhammad Amir Shaheen | 150000 | 106285 | 7971.375  | 10628.5 | 2657.125 |
| 80 | 215-16 | (i) Construction of Culvert Katcha Way Dera Muhammad Sadiq Chack No. 214/TDA (ii) Construction of Culvert Katcha Way Dera Wali Muhammad Chack No. 214/TDA (iii) Construction of Culvert Katcha Way Dera Muhammad  | 193/TO(I&S)21-06-2016 | Muhammad Amir Shaheen | 200000 | 143020 | 10726.5   | 14302   | 3575.5   |

|    |        |  |                           |                       |        |        |          |         |          |
|----|--------|--|---------------------------|-----------------------|--------|--------|----------|---------|----------|
|    |        | Arif Chack No. 214/TDA (iv) Construction of Culvert Bilal S/O Sabir Chak No. 213/TDA   |                           |                       |        |        |          |         |          |
| 81 | 215-16 | (i) Construction of Culvert Zafar Abbas Chak No. 212/TDA<br>(ii) Construction of Culvert Muzafar Abbas Chak No. 212/TDA  | 220/TO(I&S)30<br>-06-2016 | Muhammad Amir Shaheen | 100000 | 57303  | 4297.725 | 5730.3  | 1432.575 |
| 82 | 215-16 | (i) Construction of Culvert Ijaz Hussain Chak No. 211/TDA<br>(ii) Construction of Culvert Sikandar Khan S/O Shair Zaman Chak No. 211/TDA<br>(iii) Construction of Culvert Riaz Hussain Chak No. 210/TDA  | 112/TO(I&S)14<br>-05-2016 | Mahboob Ali Ghauri    | 150000 | 111000 | 8325     | 11100   | 2775     |
| 83 | 215-16 | (i) Construction of Culvert Muhammad Amanat S/O Muhammad Iqbal Near Site Area Chak No. 75/ML<br>(ii) Construction of Culvert area katcha Muhammad Dilshad S/O Muhammad Rafique Jatt Chak No. 75/ML   | 199/TO(I&S)21<br>-06-2016 | Muhammad Amir Shaheen | 100000 | 64411  | 4830.825 | 6441.1  | 1610.275 |
| 84 | 215-16 | (i) Construction of Culvert Dera Muhammad Ramzan Goraya Chak No. 74/ML<br>(ii) Construction of Culvert Dera Malko Wais Chak No. 74/ML<br>(iii) Construction of Culvert Dera Shair Muhammad Chak No. 74/ML<br>(iv) Construction of Culvert way Boys Primary School Chak No. 74/ML<br>(v) Construction of Culvert Dera Liaqat Ali Chak No. 74/ML<br>(vi) Construction of Culvert Mudasar S/O Taufail Arain Katcha Way Chak No. 73/ML<br>(vii) Construction of Culvert Matteled Road to Dera Ghulam Muhammad Mahia Chak No. 72/ML | 196/TO(I&S)21<br>-06-2016 | Muhammad Amir Shaheen | 350000 | 227384 | 17053.8  | 22738.4 | 5684.6   |
| 85 | 215-16 | (i) Construction of Culvert Area Gulzar S/O Ranjha Chak No. 70/ML<br>(ii) Construction of Culvert Area Haider Ranjha Chak No. 70/ML<br>(iii) Construction of Culvert Area Ifrikhar Ranjha Chak No. 70/ML   | 197/TO(I&S)21<br>-06-2016 | Muhammad Amir Shaheen | 150000 | 97618  | 7321.35  | 9761.8  | 2440.45  |
| 86 | 215-16 | (i) Construction of Culvert Chak No. 69/ML to Katcha Way Dera Abdul Ghafoor Sheikh<br>(ii) Construction of Culvert MM Road to Katcha Way Dera Jaat Mehdi Iqbal Lumberdar etc. Chak No. 69/ML   | 194/TO(I&S)21<br>-06-2016 | Muhammad Amir Shaheen | 100000 | 69809  | 5235.675 | 6980.9  | 1745.225 |
| 87 | 215-16 | (i) Construction of Culvert Area Iqbal S/O Sadiq Jatt Chak No. 68/ML<br>(ii) Construction of Culvert Area Muhammad Riaz  | 113/TO(I&S)14<br>-05-2016 | Mahboob Ali Ghauri    | 100000 | 75000  | 5625     | 7500    | 1875     |

|              |        |  |                           |                             |        |                   |                    |                    |                  |
|--------------|--------|--|---------------------------|-----------------------------|--------|-------------------|--------------------|--------------------|------------------|
|              |        | S/O Muhammad<br>Yaqoob Okarvi Near<br>Chak No. 68/ML   |                           |                             |        |                   |                    |                    |                  |
| 88           | 215-16 | (i) Construction of<br>Culvert Katcha Way<br>Dera Abdullah Khan<br>Sunmbal Pathan Kot<br>(ii) Construction of<br>Culvert Katcha Way<br>Usman Khan Awan<br>Pathan Kot (iii)<br>Construction of<br>Culvert Rab Nawaz<br>Azizabad (iv)<br>Construction of<br>Culvert Hafiz Ullah<br>S/O Hafiz Raza<br>Muhammad Awan<br>Chak NO. 1 Rakh<br>Maoj Garh | 195/TO(I&S)21<br>-06-2016 | Muhammad<br>Amir<br>Shaheen | 200000 | 136376            | 10228.2            | 13637.6            | 3409.4           |
| <b>Total</b> |        |  |                           |                             |        | <b>11,549,521</b> | <b>4,734,807.1</b> | <b>6,313,076.1</b> | <b>1,578,269</b> |

## Less Recovery of Water Rates

| Name & No. of Connections | Previous dues outstanding | Annual Demand | Total Demand (Rs) | Receipts Realized (Rs) | Still Outstanding (Rs) |
|---------------------------|---------------------------|---------------|-------------------|------------------------|------------------------|
| 4 Mahboob Ahmad           | 8,400                     | 1,200         | 9,600             | -                      | 9,600                  |
| 14 M Zahoor               | -                         | 1,000         | 1,000             | -                      | 1,000                  |
| 16 Besharat Ali           | 200                       | 100           | 300               |                        |                        |
| 21 Shahab ul Deen         | 600                       | 1,200         | 1,800             | 1,200                  | 600                    |
| 28 Aziz Ahmad             | -                         | 1,200         | 1,200             | -                      | 1,200                  |
| 34 Shamas ul Deen         | 7,100                     | 1,200         | 8,300             | -                      | 8,300                  |
| 36 Tabasam Abbas          | 11,370                    | 1,200         | 12,570            | -                      | 12,570                 |
| 48 Mumtaz Alam            | 4,200                     | 1,200         | 5,400             | -                      | 5,400                  |
| 66 M Saleem               | 8,940                     | 1,200         | 10,140            | -                      | 10,140                 |
| 68 Raheem-ul-deen         | 10,140                    | 1,200         | 11,340            | -                      | 11,340                 |
| 70 Shokat Ali             | 9,735                     | 1,200         | 10,935            | -                      | 10,935                 |
| 72 Nobahar Shah           | -                         | 1,200         | 1,200             | -                      | 1,200                  |
| 77 Liaqat Ali             | 600                       | 1,200         | 1,800             | -                      | 1,800                  |
| 79 Nazam Deen             | -                         | 1,200         | 1,200             | -                      | 1,200                  |
| 81 Ashiq Hussain          | 11,200                    | 1,200         | 12,400            | -                      | 12,400                 |
| 82 Abdul sattar           | -                         | 1,200         | 1,200             | -                      | 1,200                  |
| 85 Saraj Deen             | 8,445                     | 1,200         | 9,645             | -                      | 9,645                  |
| 96 Shamshad Ali           | -                         | 1,800         | 1,800             | -                      | 1,800                  |
| 107 M sadeeq              | -                         | 1,200         | 1,200             | 600                    | 600                    |
| 119 Noor Muhammad         | 200                       | 1,200         | 1,400             | -                      | 1,400                  |
| 123 Khalid Mahmood        | 8,340                     | 1,200         | 9,540             | -                      | 9,540                  |
| 135 M Hayat               | 1,150                     | 1,200         | 2,350             | 1,400                  | 950                    |
| 140 M Bakhsh              | 1,200                     | 1,200         | 2,400             | -                      | 2,400                  |
| 144 Mushtaq Ahmad         | 600                       | 1,200         | 1,800             | 1,200                  | 600                    |
| 153 M Aslam               | -                         | 1,200         | 1,200             | -                      | 1,200                  |
| 154 Basit Ali             | 8,670                     | 1,200         | 9,870             | -                      | 9,870                  |
| 162 M Anayat              | -                         | 1,100         | 1,100             | -                      | 1,100                  |
| 174 Akhtar Hussain        | 200                       | 1,200         | 1,400             | -                      | 1,400                  |
| 188 Khalid Mahmood        | -                         | 1,200         | 1,200             | -                      | 1,200                  |
| 190 M Shafeeq             | -                         | 1,200         | 1,200             | 900                    | 300                    |
| 198 Gulzar Ahmad          | 8,250                     | 1,200         | 9,450             | -                      | 9,450                  |
| 202 M Yameen              | -                         | 1,200         | 1,200             | -                      | 1,200                  |
| 203 Abdul Waheed          | 9,125                     | 1,200         | 10,325            | -                      | 10,325                 |
| 209 M Saleem              | 100                       | 1,800         | 1,900             | -                      | 1,900                  |
| 225 M Rafeeq              | 1,200                     | 1,200         | 2,400             | -                      | 2,400                  |
| 229 M Saleem              | 2,700                     | 1,200         | 3,900             | -                      | 3,900                  |
| 239 Abdul Hameed          | -                         | 1,200         | 1,200             | -                      | 1,200                  |
| 242 G Asgar               | -                         | 1,200         | 1,200             | -                      | 1,200                  |
| 245 Khalid Mahmood        | 17,200                    | 1,800         | 19,000            | -                      | 19,000                 |
| 249 Khuda Bakhsh          | 3,400                     | 1,200         | 4,600             | -                      | 4,600                  |
| 251 Naeem Ahmad           | -                         | 1,200         | 1,200             | -                      | 1,200                  |
| 252 Fakhar Zaman          | -                         | 1,200         | 1,200             | -                      | 1,200                  |
| 259 M Tofail              | -                         | 1,200         | 1,200             | 400                    | 800                    |
| 262 M Shafi               | 2,650                     | 1,200         | 3,850             | -                      | 3,850                  |
| 269 M Sadeeq              | -                         | 1,200         | 1,200             | -                      | 1,200                  |
| 295 Muhammad Ali          | -                         | 1,200         | 1,200             | -                      | 1,200                  |
| 298 Ijaz Hussain          | -                         | 1,200         | 1,200             | 1,100                  | 100                    |
| 301 G Rasool              | 9,150                     | 1,200         | 10,350            | -                      | 10,350                 |
| 305 Basit Ali             | 9,060                     | 1,200         | 10,260            | -                      | 10,260                 |
| 309 Fazal Ahmad           | -                         | 1,200         | 1,200             | -                      | 1,200                  |
| 316 Gulzar Ahmad          | 6,940                     | 1,200         | 8,140             | -                      | 8,140                  |
| 319 G Muhammad            | 8,940                     | 1,200         | 10,140            | -                      | 10,140                 |



|                      |        |       |        |       |        |
|----------------------|--------|-------|--------|-------|--------|
| 323 Irshad Hussain   | 9,360  | 1,200 | 10,560 | -     | 10,560 |
| 325 M Afzal          | -      | 1,200 | 1,200  | -     | 1,200  |
| 337 M Rafeeq         | -      | 1,200 | 1,200  | -     | 1,200  |
| 338 M Yaar           | 3,000  | 1,200 | 4,200  | -     | 4,200  |
| 349 Ghulam Fareed    | 7,200  | 1,200 | 8,400  | -     | 8,400  |
| 350 M Hussain        | 6,350  | 1,200 | 7,550  | -     | 7,550  |
| 360 Taj Deen         | 3,000  | 1,200 | 4,200  | -     | 4,200  |
| 362 M Mumtaz         | 8,000  | 1,200 | 9,200  | -     | 9,200  |
| 364 Ahmad Hassan     | 3,900  | 1,200 | 5,100  | -     | 5,100  |
| 366 Ghulam Nabi      | 7,645  | 1,200 | 8,845  | -     | 8,845  |
| 367 Abdul razaq      | -      | 1,200 | 1,200  | -     | 1,200  |
| 369 M Mukhtiar       | -      | 1,200 | 1,200  | 600   | 600    |
| 371 M Ashraf         | 8,350  | 1,200 | 9,550  | -     | 9,550  |
| 382 G Muhammad       | 8,200  | 1,200 | 9,400  | -     | 9,400  |
| 385 M Aslam          | -      | 1,200 | 1,200  | -     | 1,200  |
| 386 Waris Hussain    | 600    | 1,200 | 1,800  | -     | 1,800  |
| 389 Abdul Majeed     | 600    | 1,200 | 1,800  | -     | 1,800  |
| 391 Abdul Majeed     | 1,200  | 1,200 | 2,400  | -     | 2,400  |
| 392 M Yousif         | 2,150  | 1,200 | 3,350  | -     | 3,350  |
| 405 Ahmad Hassan     | 15,000 | 1,800 | 16,800 | -     | 16,800 |
| 406 Ahmad Yaar       | -      | 1,100 | 1,100  | -     | 1,100  |
| 407 Abdul Jabar      | 6,600  | 1,200 | 7,800  | -     | 7,800  |
| 408 M Sultan         | 900    | 1,200 | 2,100  | -     | 2,100  |
| 410 Akram Deen       | -      | 1,200 | 1,200  | 600   | 600    |
| 418 M Aslam          | -      | 1,200 | 1,200  | -     | 1,200  |
| 423 M Zulfiqar       | 600    | 1,200 | 1,800  | 1,200 | 600    |
| 435 M Ayoub          | 3,750  | 1,200 | 4,950  | -     | 4,950  |
| 443 Ijaz Hussain     | 3,500  | 1,200 | 4,700  | -     | 4,700  |
| 453 Akbar Ali        | 1,200  | 1,200 | 2,400  | -     | 2,400  |
| 454 M Rafeeq         | 8,445  | 1,200 | 9,645  | -     | 9,645  |
| 457 Rashid Saleem    | 1,200  | 1,200 | 2,400  | -     | 2,400  |
| 461 Abdul Raheem     | 7,200  | 1,200 | 8,400  | -     | 8,400  |
| 462 Irshad Hussain   | 1,650  | 1,200 | 2,850  | -     | 2,850  |
| 469Mubaraq Ahmad     | 1,000  | 1,200 | 2,200  | -     | 2,200  |
| 471 M Aazam          | 5,200  | 1,200 | 6,400  | -     | 6,400  |
| 473 Nazar Hussain    | 1,200  | 1,200 | 2,400  | 1,800 | 600    |
| 474 Ghulam Baqir     | 2,700  | 1,200 | 3,900  | -     | 3,900  |
| 478 M Zubair         | 5,300  | 1,200 | 6,500  | -     | 6,500  |
| 479 Mukhtiar Hussain | 2,400  | 1,200 | 3,600  | -     | 3,600  |
| 481 Riaz Hussain     | 1,000  | 1,200 | 2,200  | -     | 2,200  |
| 483 Niaz Abbas       | 1,200  | 1,200 | 2,400  | -     | 2,400  |
| 484 M Rasheed        | 400    | 1,200 | 1,600  | 1,100 | 500    |
| 485 M Taqi           | 2,350  | 1,200 | 3,550  | -     | 3,550  |
| 487 Moeen ul Deen    | -      | 1,200 | 1,200  | -     | 1,200  |
| 488 Akbar Ali        | -      | 1,200 | 1,200  | -     | 1,200  |
| 489 Shakila bibi     | -      | 1,200 | 1,200  | -     | 1,200  |
| 493 M Mahmood        | 100    | 1,200 | 1,300  | 1,000 | 300    |
| 494 M Farooq         | -      | 800   | 800    | 400   | 400    |
| 2/4 Mushtaq Ahmad    | 7,500  | 1,200 | 8,700  | -     | 8,700  |
| 2/5 Walayat Hussain  | -      | 1,200 | 1,200  | -     | 1,200  |
| 2/6 M Gafar          | 1,200  | 1,200 | 2,400  | -     | 2,400  |
| 2/8 M Aslam          | -      | 1,200 | 1,200  | -     | 1,200  |
| 2/15 M Munir         | 200    | 1,200 | 1,400  | 1,100 | 300    |
| 2/16 M Haroon        | 4,300  | 1,200 | 5,500  | -     | 5,500  |
| 2/19 M Nawaz         | 5,800  | 1,200 | 7,000  | -     | 7,000  |
| 2/21 Bashir Hussain  | 3,600  | 1,200 | 4,800  | -     | 4,800  |
| 2/26 M Ajmal         | -      | 1,200 | 1,200  | -     | 1,200  |
| 2/27 Tasleem Raza    | 2,100  | 1,200 | 3,300  | 1,000 | 2,300  |

|                       |       |       |        |       |        |
|-----------------------|-------|-------|--------|-------|--------|
| 2/28 Akbar Ali        | 200   | 1,200 | 1,400  | 1,200 | 200    |
| 2/32 Allah Rakha      | 6,100 | 1,200 | 7,300  | -     | 7,300  |
| 2/34 M Irfan          | 700   | 1,200 | 1,900  | 700   | 1,200  |
| 2/36 Ghulam Raza      | 9,290 | 1,200 | 10,490 | -     | 10,490 |
| 2/38 Ghulam Muhammad  | 1,800 | 1,200 | 3,000  | 1,200 | 1,800  |
| 2/39 Manzoor Hussain  | 7,300 | 1,200 | 8,500  | -     | 8,500  |
| 2/41 M Ishaq          | 1,800 | 1,200 | 3,000  | 1,200 | 1,800  |
| 2/43 M Razaq          | 300   | 1,200 | 1,500  | -     | 1,500  |
| 2/46 Mukhtiar Hussain | 7,300 | 1,200 | 8,500  | 1,000 | 7,500  |
| 2/48 M Aslam          | 1,200 | 1,200 | 2,400  | -     | 2,400  |
| 2/52 Riaz Hussain     | 1,900 | 1,200 | 3,100  | 1,500 | 1,600  |
| 2/54 Munir Ahmad      | 6,490 | 1,200 | 7,690  | -     | 7,690  |
| 2/55 Abdul Hameed     | 6,900 | 1,200 | 8,100  | -     | 8,100  |
| 2/59 Bashir Ahmad     | 1,200 | 1,200 | 2,400  | 600   | 1,800  |
| 2/61 M Amjid          | 4,200 | 1,200 | 5,400  | -     | 5,400  |
| 2/66 Faqeer Hussain   | 2,400 | 1,200 | 3,600  | 1,000 | 2,600  |
| 2/68 Abdul Hameed     | 8,410 | 1,200 | 9,610  | -     | 9,610  |
| 2/76 Iltaf Hussain    | 1,200 | 1,200 | 2,400  | -     | 2,400  |
| 2/78 Umar Deen        | 2,350 | 1,200 | 3,550  | -     | 3,550  |
| 2/79 Riaz Hussain     | 1,200 | 1,200 | 2,400  | -     | 2,400  |
| 2/82 Bashir Ahmad     | 1,200 | 1,200 | 2,400  | 1,200 | 1,200  |
| 2/83 Mushtaq Ahmad    | 2,200 | 1,200 | 3,400  | 500   | 2,900  |
| 2/86 Aman Ullah       | 5,600 | 1,200 | 6,800  | -     | 6,800  |
| 2/88 Mukhtiar Hussain | -     | 1,200 | 1,200  | 1,100 | 100    |
| 2/90 Khalid Hussain   | 6,480 | 1,200 | 7,680  | -     | 7,680  |
| 2/93 Attah Muhammad   | 2,500 | 1,200 | 3,700  | -     | 3,700  |
| 2/100 M Nawaz         | 1,500 | 1,200 | 2,700  | -     | 2,700  |
| 2/102 G Raza          | 3,000 | 1,200 | 4,200  | -     | 4,200  |
| 2/104 M Sadiq         | 1,200 | 1,200 | 2,400  | 2,000 | 400    |
| 2/105 Sarfaraz Ahmad  | 1,300 | 1,200 | 2,500  | -     | 2,500  |
| 2/106 Allah Bakhsh    | 1,800 | 1,200 | 3,000  | -     | 3,000  |
| 2/107 M Haneef        | 1,200 | 1,200 | 2,400  | 1,200 | 1,200  |
| 2/108 M Azeem         | 600   | 1,200 | 1,800  | -     | 1,800  |
| 2/109 Abdul Qayoom    | 2,250 | 1,200 | 3,450  | -     | 3,450  |
| 2/111 Shafqat Nawaz   | 1,200 | 1,200 | 2,400  | -     | 2,400  |
| 2/112Matloob Elahi    | 1,000 | 1,200 | 2,200  | 600   | 1,600  |
| 2/113Akbar Ali        | 4,100 | 1,200 | 5,300  | -     | 5,300  |
| 2/114M Sultan         | 2,350 | 1,200 | 3,550  | -     | 3,550  |
| 2/118Allah Wasaya     | -     | 1,200 | 1,200  | -     | 1,200  |
| 2/119Shokat Ali       | 1,200 | 1,200 | 2,400  | -     | 2,400  |
| 2/120Zulfqar Ali      | 6,200 | 1,200 | 7,400  | -     | 7,400  |
| 2/121Riaz Ahmad       | -     | 1,200 | 1,200  | -     | 1,200  |
| 2/123M Shahid         | 1,200 | 1,200 | 2,400  | -     | 2,400  |
| 2/124Naseer Ahmad     | 1,200 | 1,200 | 2,400  | 1,500 | 900    |
| 2/125Nazar Abbas      | 2,000 | 1,200 | 3,200  | -     | 3,200  |
| 2/128Abdul Rahman     | 6,850 | 1,200 | 8,050  | -     | 8,050  |
| 2/129M Arshid         | 3,000 | 1,200 | 4,200  | 2,450 | 1,750  |
| 2/130G Muhammad       | 4,900 | 1,200 | 6,100  | -     | 6,100  |
| 2/134Tanveer Abbas    | 3,450 | 1,200 | 4,650  | -     | 4,650  |
| 2/135M Anayat         | 1,200 | 1,200 | 2,400  | 1,200 | 1,200  |
| 2/137Abid Hussain     | 3,050 | 1,200 | 4,250  | 1,000 | 3,250  |
| 2/138M Sadiq          | 1,800 | 1,200 | 3,000  | 1,200 | 1,800  |
| 2/139Ghul Muhammad    | 1,200 | 1,200 | 2,400  | -     | 2,400  |
| 2/140M Imran          | 7,800 | 1,200 | 9,000  | -     | 9,000  |
| 2/142Sajad Hussain    | -     | 1,200 | 1,200  | -     | 1,200  |
| 2/143M Nisaar         | 700   | 1,200 | 1,900  | 700   | 1,200  |
| 2/145M Ramzan         | 1,200 | 1,200 | 2,400  | -     | 2,400  |
| 2/150Sarfaraz         | 700   | 1,200 | 1,900  | -     | 1,900  |

|                      |                |                |                |               |                |
|----------------------|----------------|----------------|----------------|---------------|----------------|
| 2/151Sultan Ahmad    | 3,600          | 1,200          | 4,800          | -             | 4,800          |
| 2/152Riaz Hussain    | 800            | 1,200          | 2,000          | -             | 2,000          |
| 2/153Tariq Ali       | 1,800          | 1,200          | 3,000          | -             | 3,000          |
| 2/156M Akram         | -              | 1,200          | 1,200          | 600           | 600            |
| 2/158G Sadeeq        | 5,950          | 1,200          | 7,150          | -             | 7,150          |
| 2/159 M Akram        | 600            | 1,200          | 1,800          | 600           | 1,200          |
| 2/160 M Sadiq        | 1,200          | 1,200          | 2,400          | -             | 2,400          |
| 2/161M Arshid        | -              | 1,200          | 1,200          | -             | 1,200          |
| 2/165Farhan Ali      | 2,250          | 1,200          | 3,450          | -             | 3,450          |
| 2/166Irfan Ali       | 2,850          | 1,200          | 4,050          | 1,200         | 2,850          |
| 2/167Hagi Ahmad      | 1,200          | 1,200          | 2,400          | -             | 2,400          |
| 2/171Allah Bakhsh    | 1,200          | 1,200          | 2,400          | -             | 2,400          |
| 2/174Haqnawaz        | -              | 1,200          | 1,200          | -             | 1,200          |
| 2/176M Shakil        | 2,400          | 1,200          | 3,600          | -             | 3,600          |
| 2/177M Anayat        | 2,200          | 1,200          | 3,400          | 1,200         | 2,200          |
| 2/180M Iqbal         | 1,200          | 1,200          | 2,400          | -             | 2,400          |
| 2/181Rabnawaz        | 1,200          | 1,200          | 2,400          | -             | 2,400          |
| 2/183m Javaid        | 1,000          | 1,200          | 2,200          | -             | 2,200          |
| 2/184M Azaam         | 1,200          | 1,200          | 2,400          | 1,200         | 1,200          |
| 2/185M Arif          | 1,200          | 1,200          | 2,400          | 1,000         | 1,400          |
| 2/186M Azmat         | 1,200          | 1,200          | 2,400          | -             | 2,400          |
| 2/191M Ramzan        | 1,700          | 1,200          | 2,900          | -             | 2,900          |
| 2/192Aftab Ahmad     | 2,200          | 1,200          | 3,400          | -             | 3,400          |
| 2/195Dilbar Hussain  | -              | 1,200          | 1,200          | -             | 1,200          |
| 2/196Ahmadnawaz      | 1,000          | 1,200          | 2,200          | -             | 2,200          |
| 2/198Faqeer Muhammad | 1,200          | 1,200          | 2,400          | 1,800         | 600            |
| 2/199M Mohsan        | 1,200          | 1,200          | 2,400          | -             | 2,400          |
| 2/201Mushtaq Ahmad   | 800            | 1,200          | 2,000          | 600           | 1,400          |
| 2/203Liaqat Ali      | 1,650          | 1,200          | 2,850          | -             | 2,850          |
| 2/204Ajmal Parviz    | 1,400          | 1,200          | 2,600          | -             | 2,600          |
| 2/205Ishfaq Ahmad    | 1,250          | 1,200          | 2,450          | 1,050         | 1,400          |
| 2/206Shahnawaz       | 1,250          | 1,200          | 2,450          | -             | 2,450          |
| 2/207M Arif          | 1,200          | 1,200          | 2,400          | 1,200         | 1,200          |
| 2/208Nadeem          | 600            | 1,200          | 1,800          | -             | 1,800          |
| 2/209 Akbar Ali      | 600            | 1,200          | 1,800          | -             | 1,800          |
| 2/211M Mushtaq       | -              | 1,100          | 1,100          | 200           | 900            |
| 2/112M Safdar        | -              | 1,000          | 1,000          | 200           | 800            |
| 2/113SamreenKhalid   | -              | 900            | 900            | 400           | 500            |
| <b>Total</b>         | <b>555,625</b> | <b>247,100</b> | <b>802,725</b> | <b>49,900</b> | <b>752,525</b> |

### Non Achievement of Financial Targets

| Receipt Head                                   | Code      | Budget for the Year 2013-14 | Progressive (Rs)  | Less Income (Rs)  |
|--|-----------|-----------------------------|-------------------|-------------------|
| 9 Cattle Fairs ) Fee on sale of Animals        | C 0388062 | 7,250,000                   | 7,070,285         | 179,715           |
| Water Rate                                     | C 0388047 | 660,000                     | 387,271           | 272,729           |
| Building Fee for approval of Construction Plan | C 0388027 | 300,000                     | 258,135           | 41,865            |
| Income Tax Leases                              | G 12714   | 800,000                     | -                 | 800,000           |
| Interest                                       | EO 1305   | 600,000                     | 579,490           | 20,510            |
| Registration / Enlistment of Contractors       | C 0388071 | 250,000                     | 216,000           | 34,000            |
| Sale of Store & Material                       | C 038802  | 50,000                      | -                 | 50,000            |
| Arrear Land Revenue                            | C 0388073 | 500,000                     | -                 | 500,000           |
| Grant from Provincial Government               | C 03683   | 32,000,000                  | 28,578,000        | 3,422,000         |
| Misc. Income                                   | C 0388091 | 100,000                     | 42,452            | 57,548            |
| <b>Total</b>                                   |           | <b>42,510,000</b>           | <b>37,131,633</b> | <b>5,378,367</b>  |
| Receipt Head                                   | Code      | Budget for the Year 2014-15 | Progressive       | Less Income       |
| Tax on Transfer of Immovable Property          | BO- 1313  | 19,600,000                  | 18,969,160        | 630,840           |
| General Bus Stand Fee ( Parking Fee )          | C 0388062 | 870,000                     | 800,690           | 69,310            |
| Water Rate                                     | C 0388047 | 1,000,000                   | 201,255           | 798,745           |
| Building Fee for approval of Construction Plan | C 0388027 | 500,000                     | 231,220           | 268,780           |
| Rent of Shop                                   | C 0388081 | 705,300                     | 666,000           | 39,300            |
| Interest                                       | EO 1305   | 1,000,000                   | 970,720           | 29,280            |
| Advertisement Fee                              | C 0388077 | 150,000                     | 62,500            | 87,500            |
| <b>Total</b>                                   |           | <b>23,825,300</b>           | <b>21,901,545</b> | <b>1,923,755</b>  |
| Receipt Head                                   | Code      | Budget for the Year 2015-16 | Progressive       | Less Inome        |
| General Bus Stand Fee ( Parking Fee )          | C 0388062 | 800,000                     | 664,640           | 135,360           |
| Water Rate                                     | C 0388047 | 900,000                     | 168,070           | 731,930           |
| Building Fee for approval of Construction Plan | C 0388027 | 500,000                     | 277,094           | 222,906           |
| Fine for construction of Non-approved Building | C 0388030 | 5,000                       | -                 | 5,000             |
| Rent of Shop                                   | C 0388081 | 775,830                     | 559,704           | 216,126           |
| Income Tax Leases                              | G 12714   | 55,000                      | -                 | 55,000            |
| License Fee                                    | C 0388001 | 150,000                     | 100,550           | 49,450            |
| Slaughter House Fee                            | C 0388042 | 30,000                      | 12,036            | 17,964            |
| Registration / Entilstment of Contractors      | C 0388071 | 300,000                     | 225,000           | 75,000            |
| Sale of Store & Material                       | C 038802  | 20,000                      | -                 | 20,000            |
| Arrear Land Revenue                            | C 0388073 | 500,000                     | -                 | 500,000           |
| Grant from Provincial Government               | C 03683   | 29,000,000                  | 27,191,000        | 1,809,000         |
| Misc. Income                                   | C 0388091 | 500,000                     | 171,087           | 328,913           |
| <b>Total</b>                                   |           | <b>33,535,830</b>           | <b>29,369,181</b> | <b>4,166,649</b>  |
| <b>Grand Total</b>                             |           | <b>99,871,130</b>           | <b>88,402,359</b> | <b>11,468,771</b> |