



**AUDIT REPORT
ON
THE ACCOUNTS OF
TOWN MUNICIPAL ADMINISTRATIONS
DISTRICT LAHORE**

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

| | |
|-----------|---|
| ADP | Annual Development Programme |
| APPM | Accounting Policies and Procedure Manual |
| BDD | Budget Demand - Development |
| CCB | Citizen Community Board |
| CFT | Cubic Feet |
| CO | Chief Officer |
| DAC | Departmental Accounts Committee |
| DDC | District Development Committee |
| DGBT | Data Gunj Bakhsh Town |
| DNIT | Detailed Notice Inviting Tenders |
| I&S | Infrastructure and Services |
| IPSAS | International Public Sector Accounting Standards |
| MB | Measurement Book |
| MRS | Market Rate System |
| NAM | New Accounting Model |
| NSL | Natural Surface Level |
| P&C | Planning & Co-ordination |
| PAO | Principal Accounting Officer |
| PCC | Plain Cement Concrete |
| PDG & TMA | Punjab District Governments & Tehsil Municipal Administration |
| PFR | Punjab Financial Rules |
| PLA | Personal Ledger Account |
| PLGB | Punjab Local Government Board |
| PLGO | Punjab Local Government Ordinance |
| RCC | Re-inforced Cement Concrete |
| RDA | Regional Director Audit |
| SAP | System Application Product |
| SFT | Square Feet |
| TMA | Town/Tehsil Municipal Administration |
| TO | Town Officer |
| TS | Technical Sanction |
| UA | Union Administration |
| UIP | Urban 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 Tehsil / Town Municipal Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The Report is based on audit of accounts of various offices of Town Municipal Administrations of District Lahore for the Financial Year 2015-16. The Directorate General of Audit District Governments Punjab (North) Lahore, conducted audit during Audit Year 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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 in the light of intimated responses without DAC meetings which the respondent entities did not convene despite repeated reminders.

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 (DGA), 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, Lahore has Audit jurisdiction of District Governments, TMAs and UAs of five districts i.e. Lahore, Kasur, Sheikhpura, Okara and Nankana Sahib.

The Regional Directorate of Audit Lahore had a human resource of 23 officers and staff with a total of 5,727 man days and annual budget of Rs 28.982 million for the Financial Year 2016-17. It had mandate to conduct Financial Attest, Regularity Audit, Compliance with Authority and Performance Audit of programmes & projects. Accordingly, Directorate General Audit, District Governments Punjab (North), Lahore carried out audit of various offices of nine TMAs of District Lahore for the Financial Year 2015-16.

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

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

Audit of receipts was also conducted to verify whether the assessment, collection, reconciliation and accounting of revenues were made in accordance with Laws and Rules.

a) Scope of Audit

Total expenditure of nine TMAs of District Lahore for the Financial Year 2015-16 under the jurisdiction of DG District Audit (North) Punjab was Rs 4,640.730 million covering nine PAOs and nine entities. Out of this, the Directorate General Audit (North) Punjab audited

an expenditure of Rs 3,248.511 million, which in terms of percentage, was 70% of the auditable expenditure.

Total receipts from own sources of nine Town Municipal Administrations of Lahore District for the Financial Year 2015-16, were Rs 4,087.649 million. Directorate General Audit Punjab (North), audited receipts of Rs 2,043.825 million which was 50% of total receipts.

b) Recoveries at the instance of Audit

Recovery of Rs 541.832 million was pointed out, which was not in the notice of executive before audit. However, no recovery was got affected 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 their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment of the audited entities 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 the shape of change in rules has not been significant due to non-convening of regular PAC meetings.

e) Comments on Internal Controls and Internal Audit Department

Internal control mechanism of TMAs of Lahore was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds without advertisement at PPRA website. Negligence on the part of TMA authorities may be captioned as one of important reasons for weak Internal Controls.

Section 115-A (1) of PLGO, 2001 empowers Nazim/Administrator of each TMA to appoint an Internal Auditor but the same was not appointed in TMAs of Lahore.

f) Key audit findings of the report

- i. Non-production of record worth Rs 131.061 million was noted in four cases.¹
- ii. Irregularity & Non-Compliance to the tune of Rs 11,007.618 million was noted in 157 cases.²
- iii. Recovery of Rs 54.832 million was pointed out in 46 cases.³
- iv. Poor Performance in discharge of duties was noted in 11 cases.⁴

Audit paras for the Audit Year 2016-17 involving procedural violations including internal control weaknesses and poor financial management not considered worth reporting are included in MFDAC (Annex-A).

g) Recommendations

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

- i. The PAO needs to take appropriate action for non-production of record.
- ii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iii. The PAO concerned needs to make efforts to promptly remedy expediting the realization of various Government receipts.
- iv. Inquiries need to be held to fix responsibility for losses, unauthorized/irregular payments and wasteful expenditure.

1 Para 1.2.2.1, 1.3.1.1, 1.4.1.1, 1.10.1.1

2 Para 1.2.2.1 to 1.2.2.20, 1.3.2.1 to 1.3.2.30, 1.4.2.1 to 1.4.2.11, 1.5.1.1 to 1.5.1.19, 1.6.1.1 to 1.6.1.17, 1.7.1.1 to 1.7.1.14, 1.8.1.1 to 1.8.1.14, 1.9.1.1 to 1.9.1.20, 1.10.2.1 to 1.10.2.12

3 Para 1.2.2.4, 1.2.2.7, 1.2.2.10, 1.2.2.11, 1.2.2.15-17, 1.3.2.6, 1.3.2.17, 1.3.2.21, 1.3.2.22, 1.3.2.26, 1.4.2.5-9, 1.5.1.7-8, 1.5.1.13, 1.6.1.4, 1.6.1.9-10, 1.6.1.12, 1.6.1.14-15, 1.7.1.4, 1.7.1.6, 1.7.1.8, 1.7.1.13, 1.7.1.14, 1.8.1.1-2, 1.8.1.6, 1.8.1.11, 1.9.1.1-2, 1.9.1.8, 1.9.1.13, 1.9.1.14, 1.10.2.1, 1.10.2.3-4, 1.10.2.8-9, 1.10.2.12

4 Para 1.2.3.1, 1.3.3.1, 1.3.3.2, 1.4.3.1, 1.5.2.1, 1.5.2.2, 1.6.2.1, 1.8.2.1, 1.9.2.1, 1.10.3.1

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in million

| Sr. No. | Description | No. | Budgeted Figure FY 2015-16 | | |
|---------|---|-----|----------------------------|-----------|-----------|
| | | | Expenditure | Receipt | Total |
| 1 | Total Entities (PAOs) in Audit Jurisdiction | 9 | 5,648.140 | 5,285.650 | 10,933.79 |
| 2 | Total formations in audit jurisdiction | 9 | 5,648.140 | 5,285.650 | 10,933.79 |
| 3 | Total Entities (PAOs) Audited | 9 | 5,648.140 | 5,285.650 | 10,933.79 |
| 4 | Total formations Audited | 9 | 5,648.140 | 4,087.649 | 9,735.789 |
| 5 | Audit & Inspection Reports | 9 | 5,648.140 | 4,087.649 | 9,735.789 |
| 6 | Special Audit Reports | -- | -- | - | - |
| 7 | Performance Audit Reports | -- | -- | - | - |
| 8 | Other Reports | -- | -- | - | - |

Table 2: Audit observation regarding Financial Management

Rs in million

| Sr. No. | Description | Amount Placed under Audit Observation |
|--------------|---|---------------------------------------|
| 1 | Asset Management | -- |
| 2 | Weak Financial Management | 541.832 |
| 3 | Weak Internal Controls relating to Financial Management | 4,695.728 |
| 4 | Others | 5,770.058 |
| Total | | 11,007.618 |

Table 3: Outcome Statistics

Rs in million

| Sr. No. | Description | Expenditure on Acquiring Physical Assets (Procurement) | Civil Works | Receipts | Others | Total Current Year | Total Last Year |
|---------|---|--|-------------|-----------|-----------|--------------------|-----------------|
| 1 | Outlays Audited | 5.650 | 2,383.070 | 4,087.649 | 2,252.010 | 8,728.379* | 1,833.63 |
| 2 | Amount Placed under Audit Observation / Irregularities of Audit | 1.385 | 417.380 | 933.043 | 2,424.482 | 11,007.618 | 427.26 |
| 3 | Recoveries Pointed Out at the instance of Audit | - | 65.080 | 370.013 | 106.739 | 541.832 | 93.54 |
| 4 | Recoveries Accepted /Established at the instance of Audit | - | 65.080 | 370.013 | 106.739 | 541.832 | 93.54 |
| 5 | Recoveries Realized at the instance of Audit | - | - | - | - | - | 0.72 |

* The amount mentioned against Serial No. 1 in column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 4,640.730 million.

Table 4: Irregularities pointed out

| | | Rs in million |
|--------------|--|---------------------------------------|
| Sr. No. | Description | Amount Placed under Audit Observation |
| 1 | Violation of Rules and Regulations, principle of propriety and probity in public operation. | 5,618.213 |
| 2 | Reported cases of fraud, embezzlement, theft and misuse of public resources. | - |
| 3 | Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements. | - |
| 4 | Quantification of weaknesses of internal control systems. | 4,695.728 |
| 5 | Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies. | 541.832 |
| 6 | Non-production of record. | 151.845 |
| 7 | Others, including cases of accidents, negligence etc. | - |
| Total | | 11,007.618 |

Table 5: Cost-Benefit

| | | Rs in million |
|---------|--|---------------|
| Sr. No. | Description | Amount |
| 1 | Outlays Audited (Items 1 of Table 3) | 8,728.379 |
| 2 | Expenditure on Audit | 1.260 |
| 3 | Recoveries realized at the instance of Audit | - |
| 4 | Cost Benefit Ratio | - |

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

CHAPTER 1

1.1 Town Municipal Administrations of District Lahore

1.1.1 INTRODUCTION

TMA consists of Town Nazim, Town Naib Nazim and Town Municipal Officer. Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (I&S), TO (Municipal Regulation), TO (P&C). As per Section 54 of PLGO 2001, the main functions of TMAs are as follows:-

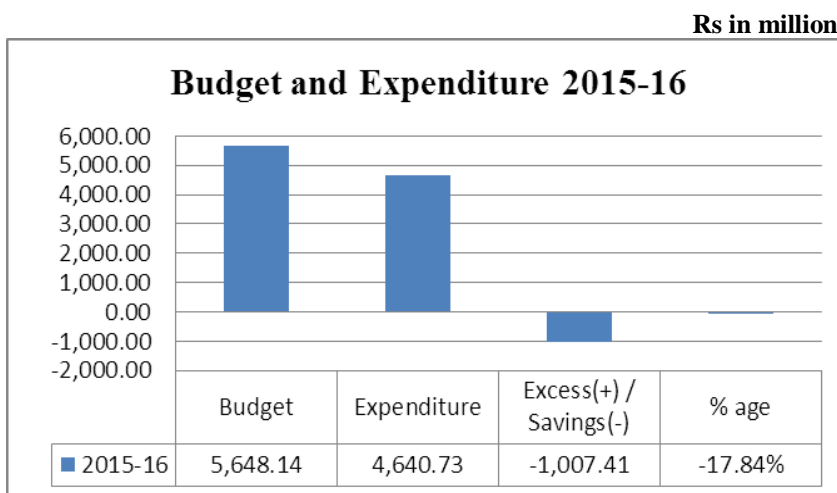
- i. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible within the framework of the spatial/master plans for the City District.
- ii. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations.
- iii. Enforce all municipal laws, rules and bye-laws governing TMA's functioning.
- iv. Prepare budget, long term and annual municipal development Programme in collaboration with the Union Councils.
- v. Propose taxes, cess, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-IV 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 City 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.
- xi. Maintain municipal records and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

Total Budget of nine TMAs selected for audit was Rs 5,648.140 million (inclusive of Salary, Non-salary and Development) whereas the expenditure incurred (inclusive of Salary, Non-salary and development) was Rs 4,640.730 million showing savings of Rs 1,007.410 million which in terms of percentage was 17.84% of the final budget as detailed in (**Annex-B**). Less utilization of development budget (13.19%) deprived the community from getting better municipal facilities. The break up of budget utilization is given as follows:-

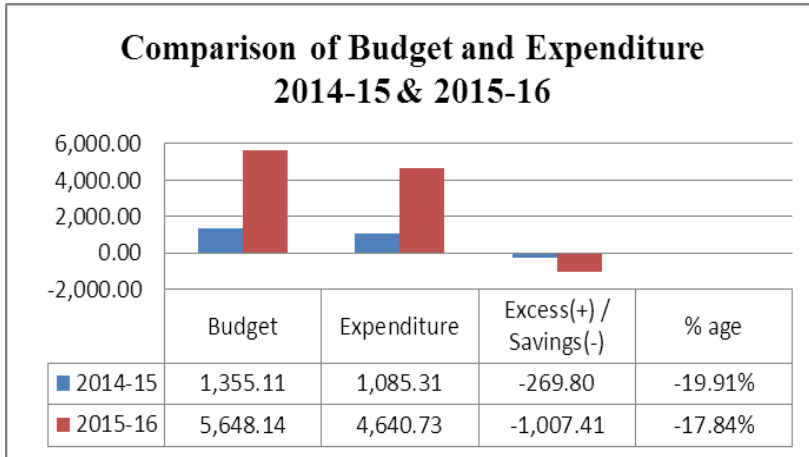
Rs in million

| FY 2015-16 | Budget | Expenditure | Saving | %age of Saving |
|-------------------|------------------|--------------------|-------------------|-----------------------|
| Salary | 1,231.940 | 1,044.110 | -187.829 | 15.25% |
| Non-salary | 1,670.920 | 1,213.550 | -457.373 | 27.37% |
| Development | 2,745.280 | 2,383.070 | -362.211 | 13.19% |
| Total | 5,648.140 | 4,640.730 | -1,007.410 | 17.84% |



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

Rs in million



There was savings in the budget allocation for the Financial Year 2014-15 and 2015-16 as follows:

Rs in million

| Financial Year | Budget | Expenditure | Excess(+) / Savings(-) | % age |
|----------------|----------|-------------|------------------------|--------|
| 2014-15 | 1,355.11 | 1,085.31 | -269.80 | 19.91% |
| 2015-16 | 5,648.14 | 4,640.73 | -1,007.41 | 17.84% |

The management needs to justify the savings when the development schemes have remained incomplete.

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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|--------------------|--------------|------------------------|
| 1 | 2009-10 to 2011-12 | 55 | Not convened |
| 2 | 2012-13 | 27 | Not convened |
| 3 | 2013-14 | 74 | Not convened |
| 4 | 2014-15 | 32 | Not convened |
| 5 | 2015-16 | 47 | Not convened |

1. AUDIT PARAS

1.2 TMA Allama Iqbal Town

1.2.1 Non-production of record

1.2.1.1 Non production of record of private housing schemes

According to Section 14(1)(b) of 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, according to Section-115(5) & (6) of PLGO 2001, at the time of audit, the official concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all expedition.

Management of TMA Allama Iqbal Town did not provide record of private housing schemes. Evidence regarding the recovery of fee from seventy nine housing schemes was not provided. Compliance of benchmarks set forth for the private housing schemes was not ensured. Total areas of the schemes were not worked out. A large number of schemes remained unapproved and no action was taken against these illegal schemes. This administrative lapse was a case of providing logistic support for illegal housing colonies / schemes thereby, allowing the defaulting developers to go scot free (**Annex-C**) inspite of depriving the localities of access to graveyards and public amenities.

Audit holds that because of negligence of the management and internal controls weakness, due care was not taken in discharge of duties by the management.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault besides prompt production of record by the management to Audit for scrutiny.

[PDP No. 26]

1.2.2 Irregularities and Non-compliance

1.2.2.1 Unauthorized payment of liabilities - Rs 64.895 million

According to Rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in PFR form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

Audit observed that TMO Allama Iqbal Town made payment amounting to Rs 64.895 million during financial year 2015-16 for expenses incurred in the preceeding financial year without fulfillment of the pre-requisites set forth under the framework of the Punjab Financial Rules 17.17 (A) read with Rule 17.18 of PFR Vol-I. Payment was held unauthorized because it was pertaining to financial year 2014-15 but no liability register was prepared on prescribed format and the approval of the competent authority was not obtained for payment of liabilities.

Audit was of the view that management made payment of liabilities without compliance of rules. This resulted in unauthorized payment amounting to Rs 64.895 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 23]

1.2.2.2 Loss due to overbilling of electricity bill - Rs 25.974 million

According to Section 2(XVII)(b) of PLGO 2001, mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive. Further according to Section 16(3) of PLGO 2001, the District Government shall be responsible to the people and the Government for improvement of governance and

delivery of services within the ambit of the authority decentralized to it under this Ordinance.

Audit observed that TMA Iqbal Town made overpayment amounting to Rs 25.974 million on account of street light bill to WAPDA. Scrutiny of record revealed that the actual utilization of electricity was not calculated on the basis of meter readings. Load of the devices / all street lights under the jurisdiction of TMA was not calculated and direct fixed deduction for electricity bill was made out of TMA fund. Besides this irregularity, while making payment load shedding period was not deducted out of the payment of eleven hours bills of street lights which resulted in overpayment of Rs 25.974 million. **Annex-C1.**

Audit was of the view that overbilling of electricity had occurred due to mal-administration and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault besides recovery from the concerned department / adjustment of the overpaid amount in future payments under intimation to audit.

[PDP No. 12]

1.2.2.3 Doubtful Collection of building plan fee - Rs 17.606 million

According to Rule 76(1) of PDG & TMA (Budget) Rules, 2003, the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head. Further according to section 2(XVII)(b) of PLGO 2001 mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive.

During audit scrutiny of record pertaining to the office of TMO, Iqbal Town, Lahore for the financial year 2015-16, it was observed that TMA recovered building fee amounting to Rs 17.606 million from the building owners. Collection was held doubtful because there was no record of total notices issued during the year, notices issued were not machine numbered and had not been entered in any register in chronological order. No area wise building register was maintained to

raise the demand for building fee and conversion fee use and change in land use in the territory of the TMA. There was no survey of buildings since the TMA was constituted. Excise and Taxation Department government of the Punjab collects property tax from shops commercial units in the territory of TMA but no reconciliation was made with excise department to assess the actual demand. Reliance on the authenticity and completeness of demand and collection data retained in the case of building fee was not possible.

Audit holds that due to negligence of management, the government revenue was not fully assessed and collected.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends holding of a detailed inquiry into the matter and fixing of responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 34]

1.2.2.4 Non-recovery from Cattle Management Market Company - Rs 14.0 million

According to the provision of section 195(B) of PLGO 2001, a cattle market established by a Cattle Market Management Company shall be deemed to be a cattle market organized by Tehsil / Town Municipal Administration. According to Rule 76(1) read with Rule 77, 78 & 79 of PDG & TMA (Budget) Rules, 2003 the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

Scrutiny of record for the financial year 2015-16 revealed that TMA incurred expenditure on Cattle Market Shahpur Kanjran on behalf of Cattle Management Market Company but Rs 14.0 million out of capital cost had not been paid by the said company against demand raised on behalf of the TMA Iqbal Town.

Audit holds that due to negligence of management, amount was not recovered from the Cattle Management Market Company. This resulted in non-recovery of Rs 14.0 million from Cattle Management Market Company.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends affecting of recovery from the concerned besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 21]

1.2.2.5 Irregular expenditure on account of repair of vehicles - Rs 6.486 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”

Audit observed that TMO Allama Iqbal Town had incurred an expenditure of Rs 6.486 million on repair of vehicles during the financial year 2015-16. Expenditure was held irregular because history sheets of the vehicles were not maintained to check the previous date of execution of same repair. Evidently the chances of repeated payments without actual work done could not be ruled out. No limited tender inquiry /quotations were called for to get competitive and economical bidding for repaid of vehicles.

Audit holds that due to weak internal controls of the management, compliance of the rules was ignored. This resulted in irregular expenditure amounting to Rs 6.486 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends holding of a detailed inquiry into the matter and fixing responsibility against the officers / officials at fault under intimation to audit.

PDP No. 7

1.2.2.6 Irregular Expenditure on Earthwork - Rs 1.153 million

According to Chief Engineer Punjab North Highway Department letter No. II-PJT/77/1890/1940/P(2) dated 19.11.84, no payment should be made to any contractor on account of earthwork unless and until the NSLs are recorded in the MB duly checked and signed by the Sub-Engineer / SDO and contractor.

TMO Allama Iqbal Town made payment amounting to Rs 1.153 million on account of earth filling in connection with the development schemes during the financial year 2015-16. Payment was held irregular because in violation of the rules Natural Surface Level (NSL) had not been recorded in the measurement book. In the absence of record entry, the authenticity of quantity of earth filling could not be verified. **Annex-D**

Audit holds that due to non-compliance of rules, irregular payment was disbursed.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in the manner prescribed besides fixing of responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 05]

1.2.2.7 Unauthorized Payment of Electricity Bill - Rs 4.870 million

According to section 2(XVII)(b) of PLGO 2001, mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive. Further, according to Section 16(3) of PLGO 2001, the District Government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of the authority decentralized to it under this Ordinance.

TMO Allama Iqbal Town made payment amounting to Rs 4.870 million on account of electricity charges for street lights during financial year 2015-16. Payment was held irregular because these street lights were installed in the private housing colonies or in the localities under the control of LDA. Arrangement of street lights and payments of bill was outside the ambit of TMA. **Annex-D1**

Audit was of the view that due to poor financial controls, unauthorized payment was made to the tune of Rs 4.870 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery from the private housing schemes besides fixing responsibility for negligence against the person(s) at fault under intimation to audit.

1.2.2.8 Irregular Collection of License Fee - Rs 3.283 million

According to section 13 of, the Tehsil / Town Municipal Administration Licensing Bylaws, 2007, the TO(R) shall cause the survey to be conducted at the beginning of each financial year to have complete list and particulars of all the manufacturers, vendors traders and the other persons carrying on any occupation or operation in the local area of the T.M.A and maintain a complete record on “form T.L.10” as appended to these bylaws.

TMA Allama Iqbal Town collected license fee amounting to Rs 3.283 million during financial year 2015-16. Collection was held irregular because survey of shops or business running in the area of TMA was not conducted. The authenticity regarding demand and collection of fee from all shops could not be verified in the absence of survey report. Due to non calculation of complete demand, machine numbered bills were not served in the area. Actual recovery was just entered in the account with no linkage forged with Survey Reports. **Annex-D2**

Audit was of the view that collection of license fee without survey report was not without pilferage of duly assessed dues.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the person(s) at fault under intimation to Audit besides remedial action to complete detailed survey and complete record on “form TL 10”.

[PDP No. 11]

1.2.2.9 Payment of steel without quality test - Rs 1.609 million

According to additional clauses of contract agreement, the contractor is bound to get the steel tested from Structural Division of University of Engineering and Technology, Lahore or Building Research

Station, Lahore before using for building structure & according to Clause 60 of Additional Conditions of Contract Agreement, samples of steel to be used in Reinforcement cement concrete work shall be got tested but the Engineer In-charge and the contractor will have to bear the expenses for such tests. There should be at least two such samples for each batch received at site.

Audit observed that TMO Allama Iqbal Town incurred an expenditure of Rs 1.609 million on account of steel in connection with the construction of the five schemes. Payment was held irregular because it was made without requisite strength and bend tests of the steel from the Structural Division of University of Engineering & Technology, Lahore or Building Research Station, Lahore.

| Work Order No./ Date | Name of Scheme | Steel Used (Kg) | Amount (Rs) |
|----------------------|---|-----------------|------------------|
| 173/19.2.16 | Cons. Of bridge Flara Village | 2,023 | 222,663 |
| 233/12.4.16 | Cons of Naala PCC Sultanke | 1,554 | 162,904 |
| 235/12.4.16 | Const. of Naala PCC Bhai Kot | 2,764 | 289,845 |
| 333/16.6.16 | Const. of boundary wall Janaz Gah Bhatta Pind | 2,401 | 251,790 |
| 332/16.6.16 | Const. of boundary wall Janaz Gah Bhobatian | 6,497 | 681,334 |
| Total | | | 1,608,536 |

Audit was of the view that use of steel without conforming to lab test prerequisites was due to weak internal controls and poor monitoring of development projects.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

[PDP No. 03]

1.2.2.10 Non-recovery of liquidated damages - Rs 1.318 million

According to Clause 39 read with Clause 37 of contract agreement, 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 in-charge to be worked out per day but not exceeding maximum of 10% of the construction of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion.

TMO Allama Iqbal Town awarded the contracts of development works costing Rs 13.184 million. Scrutiny of the record revealed that the

contractors neither completed the works within stipulated time nor applied for any time extension before the completion of contract period but no penalty was imposed on the defaulting contractors.

(Rs in million)

| Sr. No. | Name of schemes | Work No. date | Time Limit | Total Cost | Penalty |
|---------|--|------------------|------------|---------------|--------------|
| 1 | Construction of sewerage PCC flooring Waris Colony | 124/ 03.10.15 | 2 months | 4.700 | 0.470 |
| 2 | Construction of PCC flooring street link Ittifaq Town | 125/ 03.10.15 | 2 months | 3.500 | 0.350 |
| 3 | Construction of PCC flooring drainage street Farukh Butt-Usmaina Masjid Gallah Jawa, Raiwind | 172/ 19.02.16 | 2 months | 4.984 | 0.498 |
| | Total | | | 13.184 | 1.318 |

Audit was of the view that non-imposition of penalty was occasioned due to weak monitoring system and defective financial discipline. This resulted in loss of local fund to the tune of Rs 1.318 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends imposition of liquidated charges besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 04]

1.2.2.11 Unauthorized Expenditure on Cattle Market - Rs 2.633 million

According to the provision of section 195(B) of PLGO 2001, a cattle market established by a Cattle Market Management Company shall be deemed to be a cattle market organized by Tehsil / Town Municipal Administration. According to Rule 76(1) read with Rule 77, 78 & 79 of PDG & TMA (Budget) Rules, 2003 the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

TMO Allama Iqbal Town incurred an expenditure of Rs 2.633 million on the arrangement of sale points of cattle market during financial year 2015-16. Expenditure was held unauthorized because the administration / management of cattle market had been transferred to Cattle Management Company w.e.f 01-01-2014. Expenditure was outside the ambit of TMA.

Audit was of the view that unauthorized expenditure incurred due to poor financial management and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of the expenditure from those who authorized the same without jurisdiction besides fixing responsibility against the person(s) at fault under intimation to audit.

[PDP No. 08]

1.2.2.12 Unauthorized refund of TTIP - Rs 1.354 million

According to Rule 3(2) of Punjab Local Governments (Tax on Transfer of Immovable Property) Rules, 2001, the rate of the tax shall be fixed as a percentage of the amount of consideration of transfer of property. For the purpose of this rule “consideration” means the price paid for the transfer of the immovable property and where no price is paid the market value as assessed by the authority competent to collect the tax. Further according to Rule 2.33 of PFR Vol-I every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

TMO Allama Iqbal Town refunded an amount of Rs 1.354 million tax on transfer of immovable property (TTIP) to tax payers during financial year 2015-16 disregarding the binding condition of invoking consideration value. Refund was held unauthorized because there was no verification / authority of treasury for refund of tax.

Audit was of the view that unauthorized refund of TTIP was due to poor financial controls. This resulted in unduly burden on local fund.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

[PDP No. 10]

1.2.2.13 Unauthentic government receipt due to non-conducting of survey - Rs 5.21 million (all small no cap)

According to Rule 13 of TMA Licensing Byelaws 2007, the TO (Regulations) shall cause the survey to be conducted at the beginning of each financial year to have complete list and particulars of all the manufacturers, vendors traders and the other persons carrying on any occupation or operation in the local area of the TMA and maintain a complete record on Form T.L.10 as appended to these bylaws.

Scrutiny of receipt record of the license and permit contract file revealed that Town Officer (Regulations), TMA Allama Iqbal Town did not conduct the survey of vendors during the financial year 2015-16. Demand list of fee from manufacturers, vendors, traders and the other persons carrying on any occupation or operation in the local area of the TMA was not maintained on Form T.L.10. In the absence of demand and complete list of the vendors the completeness of receipt realization without default could not be verified. This resulted in unauthentic receipt amounting to Rs 5.021 million.

Audit holds that survey was not conducted due to weak internal controls and poor financial discipline.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the person(s) at fault beside taking appropriate remedial action under intimation to audit.

[PDP No. 15]

1.2.2.14 Irregular payment against PCC work without requisite tests - Rs 19.516 million

As per para 511-4(a) (b) (c) of the Book of Specification, prior to start of works contractor will carry out test of soils to be used to determine the exact percentage of cement to be used in consultation with engineer. Further, both heavy and normal compaction test may be called in accordance with AASHTO T99 or T180.

TMO Allama Iqbal Town incurred an expenditure of Rs 19.516 million on the item PCC during financial year 2015-16. Expenditure was held without compliance with mandatory determination of percentage of cement in line with the soil test particularly in the context that soil test

reports and strength test report of PCC were not obtained for the execution of item PCC 1:7:20, 1:2:4 and 1:6:12. **Annex-E**

Audit holds that due to mismanagement and weak internal controls, PCC works were executed without compliance of the rules.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in the manner besides fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 18]

1.2.2.15 Unauthorized payment of house building advance - Rs 2.300 million

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

TMO Allama Iqbal Town made payment amounting to Rs 2.3 million on account of HBA during financial year 2015-16. Payment was held unauthorized because there was no provision in rules regarding payment of HBA to the employees of local council service. Besides this irregularity, no recovery was made from the employees.

Audit was of the view that payment of house building advance was made due to poor financial controls by the management.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery from the concerned besides fixing responsibility against the persons at fault under intimation to audit.

[PDP No. 19]

1.2.2.16 Non-recovery of government receipts - Rs 38.572 million

According to Rule 76(1) read with Rule 77, 78 & 79 of PDG & TMA (Budget) Rules, 2003 the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

TMO Allama Iqbal Town collected only Rs 129.428 million against the demand of Rs 168.0 million, the following receipts heads, a sum of Rs 38.572 million was less collected.

| Rupees in million | | | |
|------------------------------|----------------|----------------|-------------------|
| Description | Target | Actual | Difference |
| Road Cut Charges | 30.000 | 19.191 | 10.809 |
| Rent of Municipal Property | 17.000 | 16.049 | 0.951 |
| Urban Immovable Property Tax | 120.000 | 93.927 | 26.073 |
| Court Fine | 0.500 | 0.204 | 0.296 |
| Ticket Fine | 0.500 | 0.057 | 0.443 |
| Total | 168.000 | 129.428 | 38.572 |

Audit was of the view that due to poor financial controls of management the government receipt was not collected. This resulted in loss to local fund amounting to Rs 38.572 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends prompt recovery of the outstanding amount besides fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 20]

1.2.2.17 Non realization of receipts - Rs 5.877 million

According to section 118 of the Punjab Local Government Ordinance 2001, read with Rule 12 of the Punjab Local Government (Taxation rules) 2001, failure to pay any tax and other money claimable under this ordinance was an offence and the arrears were recoverable as Land Revenue.

TMO Allama Iqbal Town did not recover an amount of Rs 5.876 million on account of rent of shops from the tenants and Rs 3.907 million on account of water charges from the water users. Scrutiny of record revealed that no substantial efforts were made for the collection of government receipts.

Audit was of the view that due to weak internal controls and poor financial management, rent of shops and water charges arrears were not collected. This resulted is loss of Rs 5.877 million to public exchequer.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends prompt recovery of the outstanding rent from the concerned besides fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 22]

1.2.2.18 Irregular payments out of PLA account without Post Audit - Rs 141.747 million

According to para 115-A of PLGO ordinance 2001(1) Nazim of each District Government and Tehsil Municipal Administration or Town Municipal Administration [shall] appoint an Internal Auditor¹[as may be prescribed]. (2) Internal audit shall be an independent, objective assurance and consulting activity designed to add value and improve the operations of local government, and shall help the local government to accomplish the objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. According to Rule 17.2.4.2 of APPM, expenditure in relation to PLA's will be recognised in the accounts when payment has been endorsed by the respective DAO/treasury office maintaining that account, prior to encashment.

During audit scrutiny of record pertaining to the office of TMO, Iqbal Town, Lahore for the financial year 2015-16, it was observed that out of PLA account of TMA a payment amounting to Rs 141. 747 million was made. Payment was held irregular because the expenditure incurred from PLA was not post audited by the competent authority. In the absence of the post audit the authenticity of the payments could not be verified. This resulted in irregular payments. Moreover, internal audit was evaded for all the transactions from the PLA.

Audit was of the view that irregular payments out of PLA account without post audit was due to poor financial controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

[PDP No. 30]

1.2.2.19 Non reconciliation of receipts - Rs 1,063.720 million

According to Rules 12.19 and 12.20 of PFR Vol-I read with clause 68(3) of Punjab District Government and Town Municipal Administration

Rules 2003, requires that reconciliation on account of receipts and expenditure be made on monthly basis.

During audit scrutiny of record pertaining to the office of TMO, Iqbal Town, Lahore for the financial year 2015-16, it was observed that receipts of Rs 1,063.720 million was held doubtful because receipts were not recorded in cash book by the DDOs and there was no reconciliation of receipts with the Tehsil Account branch.

Audit holds that due to weak internal controls income was not reconciled. The non-reconciliation of the receipt runs the risk of default and pilferage payments which may result in huge loss to the public money.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends proper accounting of the receipts in the cash book and reconciliation with TAO besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 31]

1.2.2.20 Non reconciliation of Expenditure - Rs 1,092.389 million

According to Rue 67 of Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003, during the first week of each month, the respective Accounts Officer shall provide for the previous month, a schedule showing the numbers, dates and amounts of vouchers paid during that month, and supply copy of each such schedule to the concerned Drawing and Disbursing Officer (DDO). Upon receipt of the schedule from the Accounts Officer, the Drawing and Disbursing Officer (DDO) shall compare such schedule with the statement prepared by him and reconcile expenditure with Accounts Officer by 10th day of every following month for the previous month.

During audit scrutiny of record pertaining to the office of TMO, Iqbal Town, Lahore for the financial year 2015-16, it was observed that expenditure amounting to Rs 1,092.389 million was incurred by the DDOs but the same was not got reconciled with the Tehsil Accounts Officer and the bank.

| Description | Amount |
|--------------------|------------------|
| Salary | 141.747 |
| Non Salary | 217.625 |
| Development | 733.017 |
| Total | 1,092.389 |

Audit holds that non-reconciliation of the expenditure by the DDO with the TAO and bank runs the risk of fraudulent/fake payments which may result in huge loss to the public money.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

[PDP No. 32]

1.2.3 Performance

1.2.3.1 Mis-management of liquid Waste

According to section (12)(1) of PEPA 1997, no proponent of a project shall commence construction or operation unless he has filed with the government agency an environmental impact assessment and has obtained approval. Further section (11) of PEPA 1997 states that no person shall discharge or emit or allow the discharge or emission of any effluent or waste or air pollutant or noise in an amount, concentration or level which is in excess of national environmental quality standards.

TMO Iqbal Town did not formulate any plan for collection of liquid waste. Liquid wastes were flowing into the drains and sewerage of the area and after collection through disposals polluted waste water was being used for irrigation of crops without treatment. This resulted in direct destruction of public health and causing environmental hazards.

Audit was of the view that improper handling / management of liquid waste was due to poor performance of TMA Iqbal Town.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends ensuring collection / disposal of the liquid waste in a manner which reduces the pollution loads from effluents / sewerage discharged into water bodies besides fixing responsibility against the person(s) at fault under intimation to audit.

[PDP No. 27]

1.3 TMA Aziz Bhatti Town

1.3.1 Non-production of Record

1.3.1.1 Non-production of record - Rs 91.152 million

According to Section 14(1)(b) of 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, according to Section-115(5) & (6) of PLGO 2001, at the time of audit, the official concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all expedition.

TMA Aziz Bhatti Town Lahore did not produce record of revenue receipt of Rs 65.846 million for the period 2014-16 of following receipt heads.

| Head of Account | Receipts 2014-15 (Rs) | Receipts 2015-16 (Rs) | Total Receipt (Rs) |
|----------------------------|-----------------------------|-----------------------------|--------------------------|
| Fee for licenses & permits | 116,000 | 112,000 | 228,000 |
| TOR fines & penalties | 626,188 | 1166,400 | 1,792,588 |
| Fines by enforcement | 277,000 | 39,000 | 316,000 |
| TTIP Property Tax | 62,736,303 | 0 | 62,736,303 |
| Others C0388091 | 548,921 | 88,603 | 637,524 |
| Enlistment fee | 36,000 | 41,000 | 77,000 |
| Renewal fee | 6,000 | 53,000 | 59,000 |
| Total | 64,346,412 | 1,500,003 | 65,846,415 |

Audit was of the view that non production of receipt record was due to poor / improper maintenance of record and weak internal controls.

Non-production of record amounting to Rs 65.846 million may lead to misuse of government receipts.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends prompt production of receipts' record besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 51]

1.3.2 Irregularities and Non-compliance

1.3.2.1 Illegal Occupation of Government Land - Rs 564.800 million approximately

According to Rule 4 (3) of PLG (property) rules 2003, the manager shall be responsible to Local government for any loss, destruction or deterioration of the property, if such a loss, destruction or deterioration occurs as a result of his default or negligence in discharge of his responsibility.

During scrutiny of accounts record of TMA Aziz Bhatti Town for the financial year 2014-16, it was revealed that land measuring 35 Kanal 6 Marla vide Khasra No.1406 located on main road Ghaziababd and valuing Rs 564.800 million as per DC rate ($800,000 \times 706 = 564,800,000$) had been illegally occupied by the encroachers

Audit was of the view that illegal occupation of the Government property was due to poor asset management and negligence on the part of Town Municipal Administration.

This resulted in loss of land of TMA worth Rs 564.800 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends evacuation of government land from unauthorized occupants besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 1]

1.3.2.2 Non reconciliation of TTIP receipt – Rs 118.381 million

According to Rule 3(2) of Punjab Local Governments (Tax on Transfer of Immovable Property) Rules, 2001, the rate of the tax shall be fixed as a percentage of the amount of consideration of transfer of property. For the purpose of this rule “consideration” means the price paid for the transfer of the immovable property and where no price is paid the market value as assessed by the authority competent to collect the tax.

TMA Aziz Bhatti Town Lahore realized Rs 118.381 million on account of Tax on transfer of Immovable Property (TTIP) during financial years 2014-16. TMA collected fee on the DC rates and not as per actual rates prevailing in market. The amount was also not reconciled with Town Accounts Office and the record of revenue department got retained with the subregistrar concerned. In the absence of the invocation of

“consideration value” the authenticity about the full realization of assessed fee could not be verified by the audit.

Audit was of the view that non reconciliation of receipts of TTIP and its assessment on the lower side was due to defective financial management and internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 49]

1.3.2.3 Un-authorized deduction of electricity charges - Rs 42.780 million

According to section 2(XVII)(b) of PLGO 2001 mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive.

Scrutiny of record revealed that out of the PFC grant allocable to TMA Aziz Bhatti Town Lahore a sum of Rs 42.780 million was deducted at source by Finance department Government of Punjab on account of electricity charges of street lights and other equipments run by TMA, during financial year 2014-16 without actual calculation of electric load / detail of street lights and other equipments running on WAPDA / Lesco connection.

Audit was of the view that unjustified deduction from PFC share was made due to defective financial management and weak internal controls. This resulted in unauthorized and doubtful payment for electricity charges.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed and recoupment of PFC share besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 31]

1.3.2.4 Doubtful Collection of building plan fee - Rs 14.093 million

According to Rule 76(1) of PDG & TMA (Budget) Rules, 2003, the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head. Further according to section 2(XVII)(b) of PLGO 2001, mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive.

During audit scrutiny of record pertaining to the office of TMO, Aziz Bhatti Town, Lahore for the financial year 2015-16, it was observed that TMA recovered building fee amounting to Rs 14.093 million from the building owners. Collection was held doubtful because there was no survey of buildings since the TMA was established. It was observed that Excise and taxation department government of the Punjab collect property tax from shops commercial units in the territory of TMA but no reconciliation was done with Excise department.

Audit was of the view that unauthorized and doubtful collection of building plan fee was due to poor financial controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

[PDP No. 17]

1.3.2.5 Non conducting of survey - Rs 3.307 million

According to Rule 13 of TMA Licensing Byelaws 2007, the TO (Regulations) shall cause the survey to be conducted at the beginning of each financial year to have complete list and particulars of all the manufacturers, vendors traders and the other persons carrying on any occupation or operation in the local area of the TMA and maintain a complete record on Form T.L.10 as appended to these byelaws.

Scrutiny of receipt record of the license and permit contract file revealed that TO (Regulations) TMA Aziz Bhatti Town Lahore did not conduct the survey for the financial year 2014-16, to have complete list

and particulars of all the manufacturers, vendors, traders and the other persons carrying on any occupation or operation in the local area of the TMA and did not maintain a complete record on Form T.L.10 hendering the assessment of dues devoid of legal cover as fallows:

| Year | Amount Rs |
|--------------|----------------------|
| 2014-15 | 1,497,600 |
| 2015-16 | 1,809,600 |
| Total | 3,307,200 |

Audit was of the view that non conducting of survey was due to weak internal controls. This resulted in unauthentic collection of receipts.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault besides recourse to a detailed survey followed by maintenance of TL 10 Form register.

[PDP No. 20]

1.3.2.6 Non Recovery – Rs 3.000 million

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

During scrutiny of accounts record of TMA for the year 2014-16, it was observed that an amount of Rs 3.00 million under receipt head “C-0388091-others” was recoverable from TMA Shalimar Town for the period 2006-2009 but had not been recovered even after lapse of ten years.

Audit was of the view that recovery was not made due to defective financial management and internal controls.

This financial indiscipline resulted in loss of Rs 3.000 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends affecting recovery besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 6]

1.3.2.7 Doubtful consumption of POL - Rs 2.402 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

TMO Aziz Bhatti Town incurred an expenditure of Rs 2.402 million on account of POL of vehicles / machinery during financial year 2015-16. Payment was held doubtful because log books of the vehicles were not properly maintained and average consumption certificates of the vehicles had not been obtained from the competent authority. Consumption was recorded on the estimated basis. It was further observed that BD 1 Dumper, ABT-5 Shahzoor and road roller had not been got registered with Excise and Taxation department, and their deployment was unauthorized at the very outset.

This resulted in doubtful consumption of POL amounting to Rs 2.402 million is as under;

| Vehicle No | Amount (Rs) |
|-----------------------|------------------|
| BD-1Dumper | 238,735 |
| ABT-5 Shahzoor Street | 647,713 |
| Road Roller | 45,620 |
| Dewatering Set | 93,156 |
| Generator 3.5KVA | 735,253 |
| Jeep Suzuki LOW-9591 | 641,813 |
| Total | 2,402,290 |

Audit was of the view that irregular expenditure on purchase of POL was due to defective financial management and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 24]

1.3.2.8 Non-auction of dead stock and store – Rs 2.1 million

According to Para 4.40 of PWD Code, unserviceable store material would be auctioned on the book value or nearer to market value after

getting approval of competent authority. Further, according to Rule 76(1) read with Rule 77, 78 & 79 of PDG & TMA (Budget) Rules, 2003 the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

During inspection of stock & store of TMA Aziz Bhatti Town Lahore for the year 2014-16, it was noticed that a large number of worn out and unserviceable items like electricity material, banners, bamboo, tyres, furniture, seized unclaimed material, vehicles, sign board were awaiting disposal and condemnation since long but the same had not been auctioned. This resulted in a minimum loss of Rs 2.1 million.

| Description | Approximate value (Rs) |
|---|------------------------|
| Vehicles Suzuki Mehran LXO-6899, Suzuki Mehran LXO6892, Nissan Sunny LHF-8136, LOM 7220 | 1,600,000 |
| Electric material, chowk, rod etc., | 200,000 |
| Sign board | 300,000 |
| Total | 2,100,000 |

Audit was of the view that wastage of government property without securing its salvage value was due to defective asset management and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends auction of the unserviceable items and deposit of the government receipt in to government treasury besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 40]

1.3.2.9 Unjustified expenditure – Rs 1.593 million

According to section 2(XVII)(b) of PLGO 2001, mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive.

TMO Aziz Bhatti Town incurred an expenditure of Rs 1.594 million on account of the three development schemes during the financial

period from 2014-16. Payment was held unauthorized because the purview and jurisdiction of TMA Aziz Bhatti Town was not attracted in following cases.

| Sr. No. | Name of Work | Name of contractor | Amount (Rs) |
|---------|---|---------------------------|------------------|
| 1 | Supply and fixing of iron Fence at Median Shalimar Link Road Lahore | Haji Muhammad Ismail & Co | 618,000 |
| 2 | Supply Dengue Awareness Material | Khizar & Co | 678,740 |
| 3 | Providing Fixing Cat Eyes | Al-Imran Brothers | 296,320 |
| | Total | | 1,593,060 |

Audit was of the view that unjustified expenditure was made due to weak internal controls and mis-management. This resulted in payment for the items outside the ambit of TMA to the tune of Rs 1.593 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in the manner prescribed besides fixing responsibility against the officers / officials at fault under intimation to Audit also seeking recoupment of fund spent from agencies whose role and responsibility stood arrogated to itself by TMA Aziz Bhatti Town.

[PDP No. 04]

1.3.2.10 Un-justified payment for PCC work without quality test - Rs 19.945 million

As per para 511-4(a) (b) (c) of book of specification, prior to start of works contractor will carry out test of soils to be used to determine the exact percentage of cement to be used in consultation with engineer. Further both heavy and normal compaction Test may be called in accordance with AASHO 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 Aziz Bhatti Town incurred an expenditure of Rs 19.945 million on the item PCC while executing schemes during financial year 2015-16. Expenditure of Rs 19.945 million was held in deviation of the compliance regarding compulsion of lab tests of soil for determination of

exact percentage of cement because soil test was not executed before start of work similarly PCC item 1:7:20, 1:2:4 and 1:6:12 were laid without 5 cylindrical pieces test. **Annex-F**

Audit was of the view that value for money was compromised against sub-standard PCC work due to defective financial management and internal controls. This resulted in un-justified payment against sub-standard PCC work amounting to Rs 19.945 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in the manner prescribed besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 07]

1.3.2.11 Irregular Expenditure on Ramzan Bazar - Rs 9.044 million

According to Rule 4 of Punjab procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Under definition clause within the meaning of Section 2(ae) of the Rules ibid 'value for money' means the best returns for each rupee spent in terms of quality, timeliness, reliability, after sales service, up-grade ability, price, source, and the combination of whole-life cost and quality to meet the procuring agency's requirements.

TMA Aziz Bhatti Town incurred an expenditure of Rs 9.044 million on the purchase of items for use in Ramzan Bazars during the financial period 2014-16. Expenditure was held irregular because in violation of the rules advertisement was not given on the PPRA website. It was further observed that items purchased were not entered in the stock register. The contractor's profit and overhead charges were unduly paid for to the suppliers against exstock and retail items. **Annex-G**

Audit was of the view that irregular expenditure was made due to weak internal controls. This resulted in irregular expenditure worth Rs 9.044 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 10]

1.3.2.12 Irregular payments out of PLA account without Post Audit - Rs 58.535 million

According to para 115-A of PLGO ordinance 2001(1) Nazim of each District Government and Tehsil Municipal Administration or Town Municipal Administration [shall] appoint an Internal Auditor¹[as may be prescribed]. (2) Internal audit shall be an independent, objective assurance and consulting activity designed to add value and improve the operations of local government, and shall help the local government to accomplish the objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. According to Rule 17.2.4.2 of APPM, expenditure in relation to PLA's will be recognised in the accounts when payment has been endorsed by the respective DAO/treasury office maintaining that account, prior to encashment.

During audit scrutiny of record pertaining to the office of TMO, Aziz Bhatti Town, Lahore for the financial period 2014-16, it was observed that out of PLA account of TMA, payment, amounting to Rs 58.535 million were made. Payment was held irregular because the disbursements from the PLA was not post audited by the competent authority. In the absence of the post audit the authenticity of the payments could not be assured as follows:

| Year | Amount Rs in million |
|--------------|---------------------------------|
| 2014-15 | 28.793 |
| 2015-16 | 29.742 |
| Total | 58.535 |

Audit was of the view that irregular payment was made out of PLA without post audit due to defective financial management and internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

[PDP No. 12]

1.3.2.13 Non reconciliation of receipts - Rs 233.128 million

According to Rule 77 of PDG and TMA Budget Rules 2003, the collecting officers shall furnish monthly reconciled statements of actual collections under the heads for which they are responsible to the head of office in forms BM-3 and BM-4. Further according to Rule 78 of PDG and TMA Budget Rules 2003, the collecting officer shall reconcile his figure of receipts with the record maintained by the accounts officer by the 10th day of the month following the month to which the statement relates.

During audit scrutiny of record pertaining to the office of TMO, Aziz Bhatti Town Lahore for the financial year 2014-16, it was observed that receipts of Rs 233.128 million were collected. Receipt was held unauthorized and doubtful because same were not recorded in cash book by the DDOs and there was no reconciliation of receipts with the Tehsil Accounts branch in respect of following transactions.

| Year | Receipts Rs in million |
|--------------|-----------------------------------|
| 2014-15 | 118.651 |
| 2015-16 | 114.477 |
| Total | 233.128 |

Audit was of the view that non reconciliation of receipts was due to defective financial management and internal controls. This resulted in non-reconciliation of receipts Rs 233.128 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends proper accounting of the receipts in the cash book and reconciliation with the concerned TAO besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 13]

1.3.2.14 Non reconciliation of expenditure – Rs 247.472 million

According to Rue 67 of Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003, During the first week of each month, the respective Accounts Officer shall provide for the previous month, a schedule showing the numbers, dates and amounts of vouchers paid during that month, and supply copy of each such schedule to the concerned Drawing and Disbursing Officer (DDO). Upon receipt of the schedule from the Accounts Officer, the Drawing and Disbursing Officer (DDO) shall compare such schedule with the statement prepared by him

and reconcile expenditure with Accounts Officer by 10th day of every following month for the previous month.

During audit scrutiny of record pertaining to the office of TMO, Aziz Bhatti Town, Lahore for the financial year 2015-16, it was observed that expenditure amounting to Rs 247.472 million was incurred by the DDOs but the same was not got reconciled with the Tehsil Accounts Officer and bank as detailed below:

| Year | Expenditure Rs in million |
|--------------|--------------------------------------|
| 2015-16 | 130.148 |
| 2014-15 | 117.324 |
| Total | 247.472 |

Audit was of the view that Doubtful expenditure due to non-reconciliation of expenditures was made due to defective financial management and internal controls. This resulted in non-reconciliation of expenditure worth Rs 247.472 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends reconciliation of the expenditure besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 14]

1.3.2.15 Irregular execution of development schemes – Rs 35.484 million

According to Rule 30 of PDG and TMA (Budget) Rules 2003, Development projects are undertaken through development budget and required to be prepared on the form BDD-4. Further according to Rule 56 TMA Works Rules 2003 an order book shall be maintained for every work in which shall be written from time to time .(a) the orders and instruction given to the subordinates or to the contractor; and (b) the remarks about the inspection of the work. Moreover, As per instructions contained in F.D letter No FD (F-R) ii 2/89 dated 27-03-1990, in order to watch the transparency that the Estimate of the work has been technically sanctioned by the competent authority prior to start of the work. Evidently, so the number, date and amount of TS Estimate and name of authority who Technically Sanctioned the estimates should be mentioned in the notice of press advertisement.

TMA Aziz Bhatti Town incurred an expenditure of Rs 35.484 million on development schemes without preparation of budget on form BDD-4 and recording of instructions given to subordinate or the contractors disregarding remarks about inspection of work in order book. It was further observed that no amount of TS estimate and the name of the authority approving the TS estimate were mentioned in the tender notices advertised in the press.

Audit was of the view that irregular execution of development schemes was due to defective financial management and internal controls. This resulted in irregular execution of development schemes worth Rs 35.484 million. The conditions adherence to PC I, PC II, PC III and PC IV.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 8, 21]

1.3.2.16 Unauthorized Purchase of Truck - Rs 1.385 million

According to Government of the Punjab, Finance Department letter No. FD.SO (Goods) 44-4/2011 dated 6th August 2013, procurement of items of machinery and equipment will not be allowed except with the prior concurrence of the Austerity Committee. Provision under serial No. 3 of Punjab Delegation of Financial Powers Rules, 2006 stipulates that sanctioned strength of vehicles as approved by the Finance Department should be maintained in the department and no purchase of new vehicle should be made unless the strength of vehicles in the Department has been sanctioned by the Finance Department or the purchase / replacement is required for keeping up the sanctioned strength and the vehicle to be replaced has been condemned by the competent authority

TMO Aziz Bhatti Town incurred an expenditure of Rs 1.385 million during the financial year 2015-16. Purchase was held unauthorized because approval of the austerity committee was not obtained and tender was not given on PPRA website.

Audit holds that due to negligence of the management, the compliance of the rules was not made. This resulted in unauthorized expenditure of Rs 1.385 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in the manner prescribed besides fixing of responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 23]

1.3.2.17 Unauthorized Advance payment on account of Bitumen - Rs 1.280 million

As per rules 2.33 of PFR Vol-1, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

During scrutiny of the accounts record of TMA Aziz Bhatti Town Lahore for the year 2014-16, it was observed that an advance payment Rs 1.280 million was made to executive Engineer Provincial Machinery maintenance Division Lahore for purchase of 13000 kg of bitumen without contractual cover the prior approval of the Finance department. It was further observed that payment was made @ Rs 98.48 per Kg instead of applicable Rate Rs 66.50 per Kg resulting in overpayment of 416,000.

Audit was of the view that unauthorized advance payment was made due to defective financial management and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter from the competent authority and recovery of the overpayment besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 5]

1.3.2.18 Irregular block allocation for ADP - Rs 109.0 million

According to Rule 70 of the Punjab Local Governments TMA / District Government (Budget) Rules 2003, no lump sum provision shall be made in the estimates, the detail of which cannot be explained, justified and classified.

Scrutiny of Sanctioned Budget for the year 2014-16 of TMA Aziz Bhatti Town Lahore revealed that an amount of Rs 109.0 million was

reflected in the budget as block allocation for development schemes in violation of rule ibid. The scheme-wise details of development schemes were not prepared and approved from, the competent forum.

| Year | Description | Amount (Rs in million) |
|-------------|--|-----------------------------------|
| 2014-15 | Allocation for ADP (part-I) | 51.000 |
| 2015-16 | Allocation for new local fund development schemes. | 58.000 |
| Total:- | | 109 |

Audit was of the view that irregular block allocation for ADP schemes occasioned due to defective financial management and internal controls.

Block allocation resulted in unjustified blockage of government funds amounting to Rs 109 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 25]

1.3.2.19 Irregular purchase of Tents and other material - Rs 8.396 million

According to Rule 66 PPRA Rules 2014 read with freedom of information act, 2014 as soon as contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public.

TMO Aziz Bhatti Town incurred an expenditure of Rs 8.396 million during the financial period 2014-16 on the purchase of tentage and other materials. Expenditure was held irregular and doubtful because advertisement for purchase was not given on the PPRA website. No stock entries were made. Old material was not auctioned. The purchases were made without mentioning the area / site where material was to be used **Annex-H**. Contract and bid evaluation was not made public either.

Audit holds that purchase of material by violating PPRA rules was due to weak internal controls and negligence on the part of the TMA management. This resulted in irregular purchases to the tune of Rs 8.396 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 26]

1.3.2.20 Non receipt of performance security - Rs 5.780 million

According to para 26(a) general directions for the guidance of the contract documents, in case the total tendered amount is less than 5% of the approved estimated (DNIT) amount the lowest bidder will have to deposit additional performance security from the schedule bank ranging from 5% to 10% within 15 days of issuance of notice or within expiry period of bid, whichever is earlier.

TMO Aziz Bhatti Town awarded works contract costing Rs 19.945 million to the contractors during financial period 2014-16. Contractors offered rates more than 5% below the estimated value but the performance security amounting to Rs 5.780 million was not recovered from the contractors. **Annex-I**

Audit was of the view that performance security was not obtained due to weak internal controls and poor financial discipline. Non-obtaining of performance security amounting to Rs 5.780 million resulted in collusive supervision of development schemes with an undue favour to the contractor.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No.29]

1.3.2.21 Less Realization of income - Rs 51.369 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.

TMA Aziz Bhatti Town Lahore realized Rs 78.730 million against the target of Rs 130.100 million during 2014-16. This resulted in less realization of Rs 51.369 million. **Annex-J**

Audit was of the view that less realization receipt was due to defective financial management and weak internal controls. Less realization of receipts amounting to Rs 51.369 million resulted in loss to public exchequer.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery of the outstanding government dues besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 47]

1.3.2.22 Non Realization of Arrears - Rs 31.400 million

According to the Para 76 (1) of the Punjab District Government & 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.

TMA Aziz Bhatti Town Lahore did not realize arrears of Rs 31.400 million against the following receipt heads as shown in the budget of Aziz Bhatti Town during 2015-16.

| Head of Account | Target (Rs) | Actual Receipts (Rs) | Less Realization (Rs) |
|--|--------------------|-----------------------------|------------------------------|
| Arrear fee for Licenses & permits | 1,400,000 | 0 | 1,400,000 |
| Road Cut charges (arrears) | 27,000,000 | 0 | 27,000,000 |
| Others (recoverable from Shalimar Town from Jan 2006 to June 2009 as arrears of Building plan fee etc) | 3,000,000 | 0 | 3,000,000 |
| Total | 31,400,000 | 0 | 31,400,000 |

Audit was of the view that non realization of receipts was due to defective financial management and weak internal controls.

Non-realization arrears resulted in loss of Rs 31.400 million to the public exchequer.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of the outstanding government dues besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 48]

1.3.2.23 Unjustified Payment of patch work - Rs 4.462 million

According to Rule 2.32 (a) of PFR Vol-I, It is necessary that all accounts should be so kept and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the bona fide of the transactions. It is further essential that the records of payments, measurement and transactions in general must be so clear, explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in a Court of Law.

TMA Aziz Bhatti Town made payment of Rs 4.462 million during financial period 2014-16 on account of patch works. The expenditure was unjustified as detail of patch work, purchase of material, its consumption record and closing stock was not provided for verification. Premix job formula was not got approved from the competent authority. Expenditure was made without making agreement with the contractors. **Annex-K**

Audit was of the view that unjustified payment of patch work was due to defective financial management and weak internal controls. This resulted in unjustified of patch work Rs 4.462 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter besides producing the detail of patch work and fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 55]

1.3.2.24 Irregular purchase of bitumen and bajri - Rs 2.236 million

According to Rule 2.33 of PFR Vol-I every Government servant should realize fully and clearly that he will be held personally responsible

for any loss sustained by Government through fraud or negligence on his part.

TMO Aziz Bhatti Town incurred an expenditure of Rs 2.236 million on the purchase of bitumen and bajri during the financial period 2014-16 supplier of bitumen was M/S Zulfiqar Ali instead of NRC Karachi. Moreover, the source of excavation of bajri and quarry from where it was purchased was not shown to audit team.

| Month | Party Name | Description | Amount (Rs) |
|--------------|--------------|------------------------|------------------|
| 13-10-2015 | Zulfiqar Ali | Purchase of Bitumen | 1,236,600 |
| 20-04-2016 | Khizar & Co | Stone crush, bajri etc | 1,000,000 |
| Total | | | 2,236,600 |

Audit was of the view that irregular purchase was made due to defective financial management and internal controls. This resulted in irregular purchase Rs 2.236 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 56]

1.3.2.25 Mis-procurement of Ramzan Bazar Items – Rs 5.124 million

According to Rule 12 of PPRA rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned the annual requirements has determined would be advertised in advance on the PPRA's website as well as on the website of the procuring agency in case the procuring agency has its own website

TMA Aziz Bhatti Town Lahore purchased different items valuing Rs 5.124 million by violating the PPRA Rules 2014 during 2014-2016. The purchase was made without pre planning of classified purchases under each head nor was the same uploaded at the PPRA website for obtaining economical rates. Technical committee was not constituted to verify that the items were actually received as per required specifications and entered

in the stock register. Moreover the land title of Bazar was not in the name of TMA. **Annex-L**

Audit was of the view that irregular and non-transparent purchases were made due to defective financial management and internal controls. This resulted in irregular purchases worth - Rs 5.124 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 58]

1.3.2.26 Non recovery of court fines - Rs 1.035 million

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

During audit of TMA Aziz Bhatti Town for the period 2014-16 it was observed that 2023 challans were deposited by license and fines branches of TMA to the Magistrate for recovery. An amount of Rs 662,950 was recovered during the period and 1035 challans of an estimated amount of Rs 1.035 million remained un-recovered as detailed below.

| Year | No of Challans | Recovery made | Unrecovered yet to be deposited | Amount (Rs) |
|--------------|-----------------------|----------------------|--|--------------------|
| 2014-15 | 893 | 511 | 382 | 382,000 |
| 2015-16 | 1130 | 477 | 653 | 653,000 |
| Total | 2023 | 988 | 1,035 | 1,035,000 |

Audit was of the view that non recovery of receipts was due to defective financial management and weak internal controls resulting in loss of Rs 1.035 million to the public exchequer.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of the outstanding government dues besides fixing responsibility against the officers / officials at fault besides early recovery.

[PDP No. 60]

1.3.2.27 Irregular appointment of contingent paid staff - Rs 21.742 million

As per wage rate 2007 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 recruitment policy issued by the S&GAD vide No. SOR-IV (S&GAD)10-1/2003 dated 17.9.2004.

TMA Aziz Bhatti Town appointed contingent paid employees without advertisement in newspapers also violating the instructions of the Government. Applications for appointment, joining reports and duty roaster was not on record to have proof that the persons actually joined the duties. The chances of mis-appropriation of the amount of salaries cannot be eliminated. This resulted in unjustified payment of Rs 21.742 million.

| Year | No. of Daily Wage Employees | Average per Month 28 days (Rs) | Total Amount (Rs) |
|--------------|------------------------------------|---------------------------------------|--------------------------|
| 2014-15 | 50 | 420*28*50*12 months | 7,056,000 |
| 2015-16 | 50 | 480*28*50*12 months | 8,064,000 |
| | 18 | Rs 511*18*30*24 months= | 6,622,560 |
| Total | | | 21,742,560 |

Audit was of the view that appointment of contingent paid staff and payment of their salaries without observing the codal formalities was due to poor financial discipline and negligence on the part of TMA administration. This resulted in doubtful expenditure of Rs 21.742 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 61]

1.3.2.28 Non-Accountal for Material - Rs 8.658 million

According to Rule 15.7 of PFR Volume I, Heads of offices and others entrusted with the care of stores of any kind should maintain suitable accounts and inventories of the stores in their charge. For securing this object it is important that all quantities received in or issued from stores are entered in the stock accounts strictly in accordance with the rule and in the order of occurrence on the dates the transactions take place, so that it should be possible at any time to check the actual balances with the book balances.

During scrutiny of the accounts record of TMA Aziz Bhatti Town for the financial year 2014-16, it was observed that a sum of Rs 8.658 million was incurred on the procurement of sodium lights flexes etc. Purchase was held irregular because stock entry and consumption was not available. **Annex-M**

Audit was of the view that non-accountal of material was due to defective financial management and internal controls. Non-accountal of material may lead to misuse and misappropriation of government funds amounting to Rs 8.658 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends proper stock taking and maintenance of consumption record of the material besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 62]

1.3.2.29 Un-justified expenditure on Fun Fair, and Independence Day celebrations - Rs 4.198 million

According to Rule 12 of PPRA Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned the annual requirements has determined would be advertised in advance on the PPRA's website as well as on the website of the procuring agency in case the procuring agency has its own website

TMO Aziz Bhatti Town incurred an expenditure of Rs 4.198 million on the purchase of following items on the occasion of fun fare, and Independence Day celebrations during the financial period 2014-16. The purchases were made by slitting the indent in order to avoid adherence to Public Procurement Rules 2014.

| Sr. No. | Transaction Date | Description | Supplier | Amount (Rs) |
|----------------|-------------------------|-----------------------|------------------------|--------------------|
| 1. | 11-05-2016 | Fun fair arrangements | Hard craft Pvt limited | 1,859,545 |
| 2. | 19-08-2014 | Fixing flags etc | Niamat Ali | 1,611,000 |
| 3. | 19-08-2014 | Steamers etc | Sath construction co | 353,125 |
| 4. | 16-03-2016 | Flexes, steamers etc | Master flex | 374,650 |
| Total | | | | 4,198,320 |

Audit was of the view that purchase without giving advertisement on the PPRA website was due to defective financial management and weak internal controls. Expenditure without following PPRA 2014 resulted in uneconomical purchase of items amounting to Rs 4.198 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in the manner prescribed besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 63]

1.3.2.30 Mis-procurement and irregular execution of schemes - Rs 35.484 million

According to Rule 66 PPRA Rules 2014 read with freedom of information act, 2014 as soon as contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract should be made public. Further, according to Rule 44(1) of the PDG and TMA (Budget) Rules, 2003, expenditure can be incurred only on development projects for which administrative approval and technical sanction (for works) has been accorded and the development project has been included in the budget and has been approved by the Council.

During scrutiny of the accounts record of TMA Aziz Bhatti Town Lahore for the year 2014-16 it was observed that development schemes were executed without bid evaluations uploaded on PPRA website and ignoring the necessity of the budgetary approvals by the council. on PPRA website in violation of the above rule.

Audit was of the view that award of contract without uploading bid evaluation on PPRA website was due to defective financial management and weak internal controls. This resulted in irregular expenditure worth Rs 35.484 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in the manner prescribed besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 65, 66]

1.3.3 Performance

1.3.3.1 Mis-management of liquid Waste

According to section (12)(1) of PEPA 1997, no proponent of a project shall commence construction or operation unless he has filed with the government agency an environmental impact assessment and has obtained approval. Further section (11) of PEPA 1997 states that no person shall discharge or emit or allow the discharge or emission of any affluent or waste or air pollutant or noise in an amount, concentration or level which is in excess of national environmental quality standards.

TMO, Aziz Bhatti Town, Lahore during the financial year 2015-16, did not formulate any plan for collection of liquid waste. Liquid wastes were flowing into the drains and sewerage of the area and after collection through disposals Polluted waste water was being used for irrigation of crops without treatment. This resulted in direct destruction of public health causing environmental hazards.

Audit was of the view that improper handling / management of liquid waste was due to poor performance of TMA Aziz Bhatti Town.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends collection / disposal of the liquid waste in a manner which reduces the fixing responsibility against the person(s) at fault under intimation to audit.

[PDP No. 11]

1.3.3.2 Unauthorized running of illegal schemes

Rule 10 of the Punjab Private Housing Schemes and Land Sub-division envisages that a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority shall ensure that a housing scheme is planned and sanctioned in accordance with the National Reference Manual on Planning and Infrastructure Standards, prepared by Ministry of Housing & Ministry of Environment Government of Pakistan. (2) Notwithstanding the generality of the sub-rule (1) above, the developer while planning a housing scheme shall adhere to following requirements: (a) open space or park, seven percent and above; (b) graveyard, two percent and above; (c) commercial area, fixed five percent; (d) 12[public buildings from two percent to ten percent;

During scrutiny of the record of TMA Aziz Bhatti Town Lahore for the year 2014-16, it was observed that private housing schemes such as Paragon and Green City were illegally developed in the territory of TMA but no action was taken against the schemes. Conversion fee was not deposited by the owners. Land as per the prescribed prerequisites was not transferred in the name of TMA. Huge loss was sustained by the local fund.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends remedial action to ensure that developers conform to binding conditions set forth under the law also seeking regularization of the matter in the manner prescribed besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No.18 & 76]

1.4 TMA Data Gunj Bakhsh Town

1.4.1 Non-production of Record

1.4.1.1 Non-production of Record - Rs 18.286 million

According to Section 14(1)(b) of 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, according to Section-115(5) & (6) of PLGO 2001, at the time of audit, the official concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all expedition.

TMO Data Gunj Bukhsh Town did not produce the record of receipts and expenditure amounting to Rs 18.286 million. In the absence of record, authenticity, validity and accuracy of the expenditure could not be verified. **Annex-N**

Audit holds that relevant record was not maintained and hence was not produced to Audit for verification which may lead to misappropriation and misuse of public resources.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

[PDP No. 01, 18]

1.4.2 Irregularities and Non-compliance

1.4.2.1 Irregular splitting of schemes to avoid Approval from DDC- Rs 13.232 million

According to Rule 16(1) Punjab Tehsil/Town Municipal Administration (Works) Rules, 2003, the schemes costing above rupees five million but not exceeding rupees twenty million shall be submitted to the District Development Committee, as notified by the Planning and Development Department, for administrative approval.

TMO Data Gunj Bakhsh Town incurred an expenditure of Rs 13.232 million during the financial year 2015-16 on the development schemes. Expenditure was held irregular because works were splitted in to small works to avoid approval of District Development Committee.

Annex-O

Audit was of the view that execution of development schemes without approval of DDC was due to poor financial discipline and weak internal controls. This resulted in unauthorized expenditure of Rs 13.232 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.4.2.2 Unauthorized award of Contract - 15.425 million

As per bidding condition of quotation/tender notice dated 19-05-2015, only those firms could participate in the bidding process which were registered with Pakistan Engineering Council in addition to its registration with Sales Tax and Income Tax department.

TMA Data Gunj Bukhsh Town purchased tentage material for Ramzan Bazars, rent of tentage material for temporary cattle market, Ramzan Bazars, Sunday Bazars, Sahulat Bazars costing Rs 15.425 million during financial year 2015-16. Purchase was held irregular because purchase was made from the firm M/S ANW Enterprises which was not registered with the Pakistan Engineering Council entailing a clear breach of bidding conditios at the4 out set . Further, no evidence was available regarding registration of the firm with Sales Tax and Income Tax Departments. Detail disbursements of made is as under:

| Date / period | Description | Amount (Rs) |
|----------------------|--|--------------------|
| 09.07.2015 | Purchase of tentage Material | 4,820,000 |
| 03.08.2015 | Labour, carriage, fixation & removal charges of tentage material at Ramzan Bazar | 127,500 |
| 25.01.2016 | Labour, carriage, fixation & removal charges of tentage material (on rent) at Govt. Mian Munshi Hospital on Sahulat Bazar for disable persons. | 200,000 |
| 25.07.15 | Rent of Marquee fixed at sasta Ramzan Bazar Karim Park Gol ground | 3,320,000 |
| 22.12.15 | Payment regarding Rent of Tentage Material regarding Temporary Bakar Mandi, Iqbal Park near Saggian Bridge, Lahore. | 6,060,370 |
| 21.10.15 | Payment regarding Rent of Tentage material for Ramzan Bazar Shadman 2015. | 896,960 |
| Total | | 15,424,830 |

Audit was of the view that unauthorized award of contract was due to weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.4.2.3 Unauthorized advance payment - Rs 3.139 million

According to rule 2.10 (5) of PFR Vol-I, it is not permissible to draw advances from the treasury for the execution of work, the completion of which is likely to take considerable time.

During scrutiny of the record of TMA Data Gunj Bukhsh Town for the period 2015-16 it was noticed that advance payment amounting to Rs 3.139 million was made to Philips electrical industries Pakistan for purchase of electric material.

Audit was of the view that Advance payment was made due to weak internal controls and poor financial discipline.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in the manner prescribed besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 10]

1.4.2.4 Un-authorized Expenditure on Dengue - Rs 2.041 million

According to S. No. 6(i) of Schedule-II of Punjab District Government Rules of Business, 2001, prevention and control of infectious and contagious diseases is the responsibility of district health department.

TMA Data Gunj Bakhsh Town paid Rs 2.041 million during financial year 2015-16 on account of dengue campaign. The payments were held unauthorized because the function did not fall within the jurisdiction of TMA and instead it fell within the purview of District Government Health department. **Annex- O1**

Audit was of the view that un-authentic expenditure was incurred due to weak internal controls and poor financial discipline. This resulted in unauthorized and doubtful payment amounting to Rs 2.041 million

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter from the competent authority and recoument of the funds from the Health Department besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.4.2.5 Non-imposition of Penalty - Rs 1.206 million

As per clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to one percent of the amount of the contract subject to the maximum of 10% or such smaller amount as the Engineer Incharge may decide, for delay in completion of work.

During audit of TMA Data Gunj Bukhsh Town for the period 2015-16, it was noticed that development schemes were not completed by the contractors within the specified period. Neither time extension was granted nor penalty was imposed for late completion of development schemes. This resulted in loss of Rs 1.206 million. **Annex-O2**

Audit holds that non-imposition of penalty for delay in completion of work was due to poor monitoring of development works and weak internal controls. Non-imposition of liquidated damages resulted in loss of Rs 1.206 million to the public exchequer.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends imposition of penalty and recovery from the contractors besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 4]

1.4.2.6 Non-realization of receipts – Rs 12.314 million

According to Rule 13 (i & ii) read with Rule 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 finalize and consolidate the figures.

TMA Data Gunj Bakhsh Town recovered an amount of Rs 115.586 million on account of following receipt heads against the demand of Rs 127.900 million.

| Rs in million | | | |
|---|--------------|-------------------|------------------|
| Description | Demand | Recovery effected | Less Realization |
| UIP | 120.4 | 110.401 | 9.999 |
| Fee on Registration/Enlistment of contractors | 0.2 | 0.086 | 0.114 |
| License Fee | 5.5 | 4.608 | 0.892 |
| Enforcement fines | 0.5 | 0.049 | 0.451 |
| Fine by TO(R) | 1 | 0.326 | 0.674 |
| Fine by SJM | 0.2 | 0.116 | 0.084 |
| Sale of store & material | 0.1 | 0 | 0.1 |
| Total | 127.9 | 115.586 | 12.314 |

Audit holds that receipt target was not achieved due to financial indiscipline and weak internal controls. This resulted in loss of Rs 12.314 million to the public exchequer.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery of the outstanding government receipts besides fixing responsibility against the officers / officials at fault under intimation to audit.

[PDP No. 5]

1.4.2.7 Non recovery of Road Cut Charges – Rs 90.946 Million

According to Rule 76 of PLGO & TMA (Budget) Rules 2003, the primary obligation of the Collecting Officers shall be to ensure that all

revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

The management of TMA Data Gunj Bakhsh Town did not recover an amount of Rs 90.946 million Road Cut Charges from the following departments.

| Sr. No. | Period | Name of Department | Amount (Rs) |
|----------------|---------------|---------------------------|--------------------|
| 1 | 2001-15 | SNGPL | 7,229,112 |
| 2 | 2001-15 | WAPDA | 221,520 |
| 4 | 2001-15 | PTCL | 28,174,386 |
| 5 | 2001-15 | WASA | 49,572,392 |
| 6 | 2001-15 | NTC | 1,410,504 |
| 7 | 2015-16 | WASA | 4,337,924 |
| Total | | | 90,945,838 |

Audit holds that the amount was not recovered due to defective financial discipline and weak internal controls. This resulted in loss of Rs 90.946 million to the public exchequer.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of outstanding government dues besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 6]

1.4.2.8 Overpayment to contractors - Rs 1.001 million

According to Rule 4 of Punjab procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Under definition clause within the meaning of Section 2(ae) of the Rules ibid 'value for money' means the best returns for each rupee spent in terms of quality, timeliness, reliability, after sales service, up-grade ability, price, source, and the combination of whole-life cost and quality to meet the procuring agency's requirements.

TMA Data Gunj Bakhsh Town incurred an expenditure amounting to Rs 7.166 million for the Purchase of street light Material and deep freezers during financial year 2015-16. The expenditure was incurred by preparing development schemes instead of direct purchase through PPRA.

The examination of rate analysis revealed that the cost of each item was enhanced by 20% (10% contractor's profit and 10% overhead charges) which raised the cost by Rs 1.001 million, **Annex-P**

Audit holds that due to defective financial discipline and weak internal controls purchase was made at higher rates. This resulted in loss of Rs 1.001 million to the public exchequer.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of the overpayment on account of contractor's profit besides fixing responsibility against the person(s) at fault under intimation Audit.

[PDP No. 9]

1.4.2.9 Non-deduction of Sales Tax - Rs 3.225 million

As per Section 3(1) of Punjab Sales Tax Act 2012, a taxable service is a service listed in Second Schedule, which is provided by a person from his office or place of business in the Punjab in the course of an economic activity, including the commencement or termination of the activity. As per Government of Pakistan (Revenue Division) Central Board of Revenue (Sales Tax Wing) Letter No. C.No.4 (47) STB/98(Vol. I) dated 04th August 2010, purchases should be made by the Government Departments from the suppliers registered with Sales Tax Department and payment shall be made to the suppliers / contractors only on the bills supported with sales tax invoices. In case of registered person, 1/10th of the Sales Tax would be deducted at source. However, in case of non-registered person, whole amount of GST would be deducted by the withholding agent.

TMA Data Gunj Bakhsh Town incurred an expenditure of Rs 19.478 million on purchase of tentage material but sales tax amounting to Rs 3.225 million was not deducted from the bills of suppliers / contractors. **Annex-Q**

Audit holds that Sales tax was not deducted due to weak internal controls and poor financial discipline. This resulted in loss to government amounting to Rs 3.225 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of the sales tax besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 11]

1.4.2.10 Irregular payment of Rent of Office Building - Rs 2.314 million

According to Delegation of Financial Powers 2006 all expenditure on account of rent of official building is subject to the condition that the rent paid should not exceed the rent assessed by the Excise and Taxation Department.

TMA Data Gunj Bakhsh Town paid rent of office building / Godown amounting to Rs 2.314 million during financial year 2015-16. Payment was held irregular because assessment of rent of the office building was not made by Excise and Taxation Department. In the absence of assessment report, the payment of rent was unauthorized as per detail given below:-

| Description | No. of Months | Rate (Rs) | Amount (Rs) |
|-------------------------|----------------------|------------------|--------------------|
| Rent for Godown | 12 | 60,000 | 720,000 |
| Rent of office Building | 12 | 132,812 | 1,593,744 |
| Total | | | 2,313,744 |

Audit was of the view that the assessment reports were not obtained from Excise and Taxation department due to weak internal controls and defective financial management.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

[PDP No. 21]

1.4.2.11 Non disposal of off road vehicles – Rs 1.00 million

According to Rule 4(2) of the PLG (Property) Rules, 2003, the manager shall be responsible to the local government for any loss, destruction or deterioration of the property, if such loss, destruction or deterioration occurs as a result of his default or negligence in discharge of his responsibility.

During scrutiny of record of TMA Data Gunj Bakhsh Town, it was noticed that three vehicles owned by the local government were off road since long. The vehicles were in unserviceable condition but were not auctioned. Due to wear and tear, the condition and value of the vehicles further deteriorated. Due to non-auction of vehicles the expected revenue of Rs 1.00 Million (approximate value) was not realized. Detail is as under.

| Sr. No. | Description | Quantity | Approximate Cost (Rs) |
|----------------|--------------------|-----------------|------------------------------|
| 1 | Suzuki Jeep | 02 | 200,000 |
| 2 | Suzuki Margala Car | 01 | 200,000 |
| 3 | Suzuki Van | 01 | 100,000 |
| 4. | Mazda Truck T-3500 | 01 | 200,000 |
| 5. | Truck Tipper | 01 | 300,000 |
| Total | | | 1,000,000 |

Audit holds that non disposal of unserviceable vehicles was due to poor asset management and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommended auction of the off road vehicles besides fixing responsibility against the officers / officials under intimation to Audit.

[PDP No. 26]

1.4.3 Performance

1.4.3.1 Non-Classification of Land under the jurisdiction of TMA

According to Rule 4 of Land Use Rules 2009, a City District Government or a Tehsil Municipal Administration shall classify and sub-classify the areas under its control into the following land use classes: (a) residential; (b) commercial (including institutional); (c) industrial; (d) peri-urban; (e) agricultural; and (f) notified area.

During audit scrutiny of record pertaining to the office of TMO, Data Gunj Bukhsh Town, Lahore for the financial year 2015-16, it was observed that the area of TMA was not classified and sub classified in residential, commercial, industrial, peri Urban and agriculture in terms of land use classes. Due to non-classification of the land / area serious violations of the land use could not be stopped. Non compliance of the rules resulted in development of un-planned, dangerous and illegal housing schemes, commercial areas. Serious environmental hazardous cropped up. The problems in handling / addressing / management liquid wastes have become strongly challenging in the municipal areas of TMA.

Audit was of the view that non-classification of land under the jurisdiction of TMA was due to abdication of its legal rules and responsibilities.

Audit recommends classification and sub-classification of land to stop its misuse and illegal occupation besides fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 38]

1.5 TMA Gulberg Town

1.5.1 Irregularities and Non-compliance

1.5.1.1 Unauthorized expenditure on POL – Rs 9.728 million

Provision under serial No. 3 of Punjab Delegation of Financial Powers Rules, 2006 stipulates that sanctioned strength of vehicles as approved by the Finance Department should be maintained in the department and no purchase of new vehicle should be made unless the strength of vehicles in the Department has been sanctioned by the Finance Department or the purchase / replacement is required for keeping up the sanctioned strength and the vehicle to be replaced has been condemned by the competent authority.

During audit of record of TMA Gulberg Town Lahore for the period 2015-16, it was observed that expenditure amounting to Rs 9.728 million was incurred on account of POL but sanctioned strength of vehicles had not been got approved from Finance Department. Further log books of vehicles were neither maintained nor provided for audit.

Audit was of the view that due to non-compliance of Rules and financial indiscipline, unauthorized payment was made.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.5.1.2 Unjustified payment of electricity charges - Rs 14.00 million

According to section 2(XVII)(b) of PLGO 2001 mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive.

During scrutiny of the record of TMA Gulberg Town Lahore for the period 2015-16, it was noticed that payment of Rs 14.00 million was made on account of electricity charges for street lights. The payment was held unjustified as the same was made against the current bills of 7.548 million the residual amount being that of arrears undisclosed without reconciliation with the LESCO. Further, no assessment was available on

record for per unit cost keeping in view the load shedding schedule and consumption units to be calculated on the basis of actual number of functional street light points. As such on the contrary, the Lesco authorities had conceded adjustment of overbilling charged against TMA connections of Lahore.

Audit was of the view that due to non-compliance of Rules and financial indiscipline, unjustified payment was made.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.5.1.3 Unauthentic collection of License Fee - Rs 6.0 million

According to section 13 of The Tehsil/Town Municipal Administration Licensing Bylaws, 2007, the TO(R) shall cause the survey to be conducted at the beginning of each financial year to have complete list and particulars of all the manufacturers, vendors traders and the other persons carrying on any occupation or operation in the local area of the T.M.A and maintain a complete record on “form T.L.10” as appended to these bylaws.

Receipt record of the license and permit fee of TMA Gulberg Town revealed that TO(R) failed to conduct the survey for the financial year 2015-16 in order to obtain the complete list and particulars of all the manufacturers, vendors, traders, tyre shops and other persons undertaking commercial activities in the jurisdiction of T.M.A. Similarly, “Form T.L.10” was not maintained, hence not provided for scrutiny. An amount of Rs 6 million was collected and deposited in the TMA’s account but no survey report was shown to the audit of the preceding financial year to verify the current year’s receipt and arrears accordingly.

Audit was of the view that due to non-compliance of Rules and negligence on part of the management survey was not conducted.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 2]

1.5.1.4 Expenditure without advertisement at PPRA’s Website – Rs 5.181 million

According to Rule 12(1) & (2) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by PPRA regulation from time to time. Further, as per Rule 59 (d) (iii & iv) of Punjab Procurement Rules 2014, for reasons of extreme urgency brought about by events unforeseeable by the procuring agency, the time limits laid down for open and limited bidding methods cannot be met, however, the circumstances invoked to justify extreme urgency must not be attributable to the procuring agency; and the Provincial Cabinet, for reason to be recorded in writing, approves any specific procurement to be made on urgent basis and shall fix the time for such urgency.

TMO Gulberg Town incurred an expenditure of Rs 5.181 million on account of procurement of different items during the financial year 2015-16. Each job order cost was over one hundred thousand rupees but the purchases were made without advertisement at PPRA’s website or in the newspaper. In some cases indents were split up to avoid sanction of the higher authority and urgency clause was invoked without obtaining approval of Provincial Cabinet. This resulted in irregular expenditure of Rs 5.181 million as detailed below;

| Date / period | Description | Amount (Rs) |
|----------------------|---|--------------------|
| 2-6-16 to 30-6-16 | Rent Air conditioner chiller 360 HP for marquee at Ramzan Bazar Walton | 1,305,000 |
| 2-6-16 to 30-6-16 | Rent Air conditioner chiller 420 HP for marquee at Ramzan Bazar Model Town | 1,305,000 |
| 2-6-16 to 30-6-16 | Rent Air conditioner chiller 360 HP for marquee at Ramzan Bazar Ghalib Market | 1,305,000 |
| 2-5-16 to 4-5-16 | Expenditure on account of polio campaign | 326,000 |
| 23-5-16 to 27-5-16 | Expenditure on account of polio campaign | 395,000 |
| 26/7-10-2015 | Repair / washing of tentage material | 545,000 |
| Total | | 5,181,000 |

Audit holds that due to non-compliance of Rules and financial indiscipline, irregular payment was made. This resulted in irregular expenditure on account of purchase of different items for Rs 6.926 million

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the expenditure incurred besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 01, 03]

1.5.1.5 Unauthorized Award of Contract – 7.814 million

As per tender notice dated 9-7-2015, only those firms can participate in the bidding process which are registered with Pakistan Engineering Council in addition to ensuring Sales Tax and Income Tax registration.

During audit of TMA Gulberg Town, it was noticed that an expenditure of Rs 7.814 million was incurred on account of temporary arrangement of lighting, generators & sound system etc. on rent basis for Ramzan Bazars, Sunday Bazars, Sahulat Bazars, Bakar Mandi and different events. The expenditure was held irregular because the work was awarded to the firm M/S ANW Enterprises which had not been registered with the Pakistan Engineering Council. Further, there was no evidence vis-à-vis registration of the firm with Sales Tax and Income Tax Department. Moreover, tenders were awarded /opened in the absence of representative of LG&CD Department. **Annex-R**

Audit holds that due to non-compliance of Rules and financial indiscipline, contract was awarded without fulfilling the required criteria.

This resulted in unauthorized award of contract amounting to Rs 7.814 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the expenditure incurred besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 04]

1.5.1.6 Unauthorized Collection of building plan fee - Rs 1.587 million

According to section 2(XVII)(b) of PLGO 2001, mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive.

During audit scrutiny of record pertaining to the office of TMO, Gulberg Town, Lahore for the financial year 2015-16, it was observed that TMA recovered building fee amounting to Rs 1.587 million from the building owners. Collection was held doubtful because there was no survey of buildings since the TMA was established. It was observed that Excise and Taxation department collected property tax from shops, and commercial units in the territory of TMA but no reconciliation was done to bring assesses at per with excise department.

Audit holds that due to non-compliance of Rules and negligence on part of the management survey was not conducted resulting in unauthentic collection of receipts.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends inquiry of the matter for fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 31]

1.5.1.7 Loss due to Uneconomical Hiring of Services – Rs 1.021 million

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

During audit of TMA Gulberg Town for the period 2015-16, it was noticed that excess expenditure of Rs 1.021 million was incurred on account of temporary arrangement of lighting, generators & sound system etc. on rent basis for Ramzan Bazars. The hiring of services was held uneconomical as depicted in the per day comparison of expenditure at

different Ramzan Bazars given below resulting in loss of Rs 1.021 million to the public exchequer.

| Date / period | Description | No. of days | Per day expenditure 2015-16 | Per day expenditure 2014-15 | Difference (Rs) | Excess Expenditure (Rs) |
|--------------------|---|-------------|-----------------------------|-----------------------------|-----------------|-------------------------|
| 17-6-16 to 26-6-16 | Rent generator and DJ sound system at Ramzan Bazar Bab-e Pakistan | 10 | 45,800 | 10,730 | 35,070 | 350,700 |
| 17-6-16 to 26-6-16 | Rent generator and DJ sound system at Ramzan Bazar Makkah Colony | 10 | 17,500 | 10,910 | 6,590 | 65,900 |
| 17-6-16 to 26-6-16 | Rent generator and DJ sound system at Ramzan Bazar Model Town | 10 | 43,500 | 14,420 | 29,080 | 290,803 |
| 17-6-16 to 26-6-16 | Rent generator and DJ sound system at Ramzan Bazar Barkat market | 10 | 40,000 | 8,600 | 31,400 | 314,000 |
| Total | | | | | | 1,021,403 |

Audit holds that due to non-compliance of Rules and financial indiscipline, overpayment was made. This resulted in overpayment of Rs 1.021 million and loss to the public exchequer.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of the overpayment besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 05]

1.5.1.8 Non-deduction of Sales Tax on service provision - Rs 1.296 million

Section 3(1) of Punjab Sales Tax Act 2012, provides that a taxable service is a service listed in Second Schedule, which is provided by a person from his office or place of business in the Punjab in the course of an economic activity, including the commencement or termination of the activity.

TMA Gulberg town made payment of Rs 9.397 million on account of hiring of different services for Ramzan Bazars during financial year 2015-16. As per record, there was no evidence of the firms / suppliers

registered with the Sales Tax department and as such payment made to the suppliers inclusive of Sales Tax amount but Sales Tax amount was not deducted from the claim of suppliers which in turn resulted in loss of revenue of Rs 1.296 million. **Annex-S**

Audit holds that due to non-compliance of Rules and financial indiscipline, overpayment was made.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 6]

1.5.1.9 Irregular payment of Rent of Building –Rs 4.477 million

According to Serial No. 5 of the Punjab Delegation of Financial Powers Rules 2006, payment of rent of office buildings is subject to the rent assessment made by the Excise and Taxation Department.

During audit of TMA Gulberg Town Lahore for the period 2015-16, it was noticed that rent of Rs 4.477 million for office building was paid without assessment by the Excise and Taxation Department.

Audit holds that due to non-compliance of Rules and financial indiscipline, irregular payment was made. This resulted in irregular payment of Rs 4.477 million on account of rent of building.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 07]

1.5.1.10 Provision of HBA without codal formalities – Rs 1.000 million

According to Rule 10.16 of PFR Vol-I in cases of grant of House Building Advances to the public servants a mortgage deed should be executed in favor of Government to safe guard Government interest.

TMA Gulberg Town paid House Building Advance amounting to Rs 1.000 million to its employees during the financial year 2015-16. The payment was held irregular owing to the fact that these advances were granted without executing mortgage deed, a prerequisite for the provision of HBA.

Audit holds that due to non-compliance of Rules and financial indiscipline, irregular payment was made. This resulted in irregular payment of HBA to the employees amounting to Rs 1.000 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 09]

1.5.1.11 Unauthorized Expenditure on Polio, Dengue and Measles campaign - Rs 3.884 million

According to Tehsil Municipal Administration Rules of Business 2002 read with District Governments Rules of Business 2001, prevention and control of infectious and contagious diseases is the function of District Governments Health Department rather than Tehsil Municipal Administration.

During the audit of the record of TMA Gulberg, it was noticed that an expenditure of Rs 3.884 million was incurred during 2015-16 on account of Polio, Dengue and Measles campaign. The payment, was held unauthorized because the function falls under the jurisdiction of District Government, Health Department.

Audit holds that due to negligence on part of the management, funds were not got reimbursed from the concerned government resulting in undue financial burden on the TMA. This resulted in unauthorized expenditure of Rs 3.884 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides reimbursement of funds and fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 10]

1.5.1.12 Unverified receipts of TTIP - Rs 228.212 million

According to Rule 3(2) of Punjab Local Governments (Tax on Transfer of Immovable Property) Rules, 2001, the rate of the tax shall be fixed as a percentage of the amount of consideration of transfer of property. For the purpose of this rule “consideration” means the price paid for the transfer of the immovable property and where no price is paid the market value as assessed by the authority competent to collect the tax.

Scrutiny of receipt record of TMA Gulberg Town for the period 2015-16, revealed that Rs 228.212 million was shown realized on account of Tax on Transfer of Immovable Property (TTIP). The receipt was held unauthentic as supporting files were not available on record to verify the basis for tax calculations. Only the deposited challans were provided in support of the realized amount, which did not serve the purpose. Moreover, Tax on Transfer of Immoveable Property was also not reconciled with the Revenue Department.

Audit holds that due to non-compliance of Rules and financial indiscipline, reconciliation with the Revenue Department was not made resulting in non-verification of receipts.

Non-reconciliation of receipts with the revenue department and non-production of supporting documents may lead to misuse of public receipts.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends imposition of TTIP assessment on the basis of “considerations value” and production of the supporting documents besides reconciliation of receipts with the revenue department and fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 11]

1.5.1.13 Receipt target not Achieved – Rs 17.329 million

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

competent authority is necessary for the remission of, and abandonment of claims to revenue. Further, Rule 91 of the said Rule states that the Provincial Finance Department shall communicate the final estimates of local government share in June each year.

Management of TMA Gulberg Town collected Rs 29.721 million in various heads of income against the targeted figure of Rs 47.050 million for the financial year 2015-16. This resulted in less realization of receipts as well as deprived the Government treasury of Rs 17.329 million.

| Rs in million | | | |
|-----------------------------------|--------------------|-----------------------------|------------------------------|
| Head | Target (Rs) | Income realized (Rs) | Less Realization (Rs) |
| PFC Award | 40.000 | 26.772 | 13.228 |
| Fee for approval of building plan | 3.500 | 1.587 | 1.913 |
| TOR Fine | 1.500 | 0.580 | 0.920 |
| Ticket Fine | 1.000 | 0 | 1.000 |
| Magistrate Fine | 0.050 | 0 | 0.050 |
| Misc. of TMA | 1.000 | 0.782 | 0.218 |
| Total | 47.050 | 29.721 | 17.329 |

Audit holds that due to negligence and poor financial management targets were not achieved resulting in loss to government.

This resulted in loss of Rs 17.329 million to the public exchequer.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of the outstanding government dues besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 14]

1.5.1.14 Unauthorized Payment without Approval of Rates – Rs 4.739 million

According to MRS Rates given at Finance Department Website, Government of Punjab, rate for item of carpeting shall be fixed by Chief Engineer on the basis of different % ages of bitumen i.e. 3% to 6%. However, payment will be made to the contractor as per job mix formula for bitumen used in the work. Further, para 641-Sr. No. 3.1 of book of specification of C&W requires that the exact percentage of bitumen to be used shall be fixed on the basis of laboratory tests on the Job Mix Formula.

Scrutiny of record of TO (I&S) TMA Gulberg Town revealed that an item of plant premix bituminous carpeting was laid for Rs 4.739 million without obtaining approval of percentage from the Chief Engineer for the carpeting on the basis of laboratory tests on Job mix formula in violation of rule ibid. the details are as under;

| Sr. No. | Name of scheme | Amount (Rs in million) |
|--------------|--|------------------------|
| 1 | Carpeting of roads in Faisal Town | 2.754 |
| 2 | Carpeting of road 236-B to 79-B Faisal town | 0.953 |
| 3 | Carpeting of road 223-D to 276-A Faisal town | 1.032 |
| Total | | 4.739 |

Audit holds that due to non-compliance of Rules and financial indiscipline, unauthorized payment was made.

This resulted in unauthorized use of bitumen and payment of Rs 4.739 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 22]

1.5.1.15 Non-obtaining of additional Performance Security – Rs 1.115 million

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

TMA Gulberg Town executed different schemes having estimated cost of Rs 11.150 million during 2015-16. The contractors offered rates below the TS estimates but performance security amounting to Rs 1.115 million was not realized in violation of the rule ibid.

| Sr. No. | Name of scheme | Estimated cost (Rs) | % below TS | 10% performance security (Rs) |
|--------------|---|---------------------|------------|-------------------------------|
| 1 | Improvement of streets, patch work, Ittehad colony, Makkah colony, Model colony | 3,000,000 | 23.50 % | 300,000 |
| 2 | P/L Tuff tile street no. 3, 4, 5 Link street Kotha Pind | 1300,000 | 18 % | 130,000 |
| 3 | Carpeting of Road 501 D to 590 D Faisal Town | 1,000,000 | 14.25% | 100,000 |
| 4 | Improvement of Road streets, sewerage link streets | 3,850,000 | 26.25% | 385,000 |
| 5 | Carpeting of Road 223 D to 276 D Faisal Town | 1,500,000 | 19.50% | 150,000 |
| 6 | P/F street lights UC-32 | 500,000 | 21.86% | 50,000 |
| Total | | 11,150,000 | | 1,115,000 |

Audit holds that due to non-compliance of Rules and financial indiscipline, additional performance security was not obtained. This resulted in loss of Rs 1.115 million to the public exchequer.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 25]

1.5.1.16 Irregular Expenditure on Non-Scheduled Items – Rs 5.639 million

According to Government of the Punjab, Finance Department Notification No.RO(TECH)FD 18-23/2004 dated 21-09-2004, the rate analysis for the item rates (non-standardized) shall be prepared by the Executive Engineer clearly giving the specifications of the material used and approved by the competent authority to accord Technical Sanction (not below the rank of S.E) before the work is undertaken.

TMA Gulberg Town Lahore made payment of Rs 5.639 million for non-scheduled items during 2015-16 on account of different schemes without the approval of the competent authority. The expenditure incurred without the sanction of the competent authority was held irregular as detailed below:

| Sr. No. | Name of Work | Item Description | Quantity | Unit | Rate | Amount (Rs) |
|---------|--|------------------|----------|-------|-------|-------------|
| 1 | P/L Tuff tile street no.3,4,5 Kotha Pind | Tuff paver 60mm | 9045 | p.sft | 79.54 | 719,439 |

| | | | | | | |
|--------------|--|------------------------|-------|--------|-------|------------------|
| 2 | Const. of Tuff tile main Bazar Bahar colony | Tuff paver 60mm | 11364 | p.sft | 81.00 | 920,484 |
| 3 | S/E of street lights complete fitting UC 126 | Street lights complete | 768 | P.unit | 5207 | 3,998,976 |
| Total | | | | | | 5,638,899 |

Audit was of the view that expenditure incurred without approval of the competent authority was due to non-compliance of rules, resulting in unauthorized expenditure of Rs 5.639 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility against the officers/officials at fault under intimation to Audit.

[PDP No. 28]

1.5.1.17 Irregular payments out of PLA account without Post Audit - Rs 186.836 million

According to Rule 17.2.4.2 of APPM, expenditure in relation to PLA's will be recognised in the accounts when payment has been endorsed by the respective DAO/treasury office maintaining that account, prior to encashment.

During the Audit of TMA Gulberg Town for the financial year 2015-16, it was observed that out of PLA account of TMA a payment amounting to Rs 186.836 million was made. Payment was held irregular because the account of PLA was not got post audited by the competent authority.

Audit holds that payment without post audit was due to weak internal controls and poor financial discipline.

In the absence of the post audit the authenticity of the payments could not be assured. This resulted in irregular payments of Rs 186.836 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 30]

1.5.1.18 Non-reconciliation of Receipts - Rs 461.720 million

According to Rule 77 of PDG and TMA Budget Rules 2003, the collecting officers shall furnish monthly reconciled statements of actual collections under the heads for which they are responsible to the head of office in forms BM-3 and BM-4. Further according to Rule 78 of PDG and TMA Budget Rules 2003, the collecting officer shall reconcile his figure of receipts with the record maintained by the accounts officer by the 10th day of the month following the month to which the statement relates.

During scrutiny of the record of TMA Gulberg Town for financial year 2015-16 it was observed that receipts of Rs 461.720 million were shown realized during 2015-16 but the same were not reconciled with the Tehsil Account branch.

Audit holds that due to non-compliance of Rules and financial indiscipline, reconciliation was not made. Non reconciliation of receipts may lead to misuse of government funds.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

[PDP No. 33]

1.5.1.19 Non-reconciliation of expenditure – Rs 433.847 million

According to Rule 67 of Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003, During the first week of each month, the respective Accounts Officer shall provide for the previous month, a schedule showing the numbers, dates and amounts of vouchers paid during that month, and supply copy of each such schedule to the concerned Drawing and Disbursing Officer (DDO). Upon receipt of the schedule from the Accounts Officer, the Drawing and Disbursing Officer (DDO) shall compare such schedule with the statement prepared by him and reconcile expenditure with Accounts Officer by 10th day of every following month for the previous month.

During audit of TMA Gulberg Town Lahore for the period 2015-16, it was observed that expenditure of Rs 433.847 million was incurred by the DDOs but the same was not reconciled with the Tehsil Accounts Officer and bank. Besides the non-compliance of rules the

authenticity of expenditure could not be verified by audit. The chance of misappropriation could not be ignored.

Audit holds that due to non-compliance of Rules and financial indiscipline, reconciliation was not made. Non-reconciliation of expenditure may lead to misuse of government funds.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends reconciliation of the expenditure besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 34]

1.5.2 Performance

1.5.2.1 Non-transfer of Land in the name of TMA

As per Rules 10 & 35 (e & f) of the Punjab Private Housing Schemes and Land sub-division Rules 2010, the developer of the scheme will reserve and transfer 2% area of total area of the scheme each for public building and graveyard and 7% for open space etc. to the Authority. Further, the developer would mortgage 20% of saleable area of the scheme with Authority as a warranty of developing work within scheduled period.

During audit of TMA Gulberg Town Lahore for the period 2015-16, it was observed that in case of private housing schemes the ownership of public areas like parks, graveyards, school and gymnasium etc were not transferred in the name of TMA.

Audit was of the view the non-transfer of land in the name of TMA was due to poor asset management and weak internal control. Non-transfer of funds may lead to misuse of land.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 32]

1.5.2.2 Non-Classification of Land under the jurisdiction of TMA

According to Rule 4 of Land Use Rules 2009 A City District Government or a Tehsil Municipal Administration shall classify and sub-classify the areas under its control into the following land use classes: (a) residential; (b) commercial (including institutional); (c) industrial; (d) peri-urban; (e) agricultural; and (f) notified area.

During audit of TMA Gulberg Town it was observed that the area of TMA was not classified and sub classified in residential, commercial, industrial, peri Urban and agriculture. Due to non-classification of the land / area serious violations of the land use could not be stopped. Non compliance of the rules resulted in development of un-planned, dangerous and illegal housing schemes, and commercial areas. Serious environmental hazardous have cropped up in the areas. The problems in

handling / addressing / management liquid waste have become strongly challenging in the municipal areas of TMA.

Audit was of the view that classification of Land was not done due to poor asset management and weak internal controls. This may lead to misuse of public property and illegal construction.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter besides fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 36]

1.6 TMA Nishtar Town

1.6.1 Irregularities and Non-Compliance

1.6.1.1 Unauthentic and Doubtful Collection of building plan fee - Rs 20.784 million

According to section 2(XVII)(b) of PLGO 2001, mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive.

During audit scrutiny of record pertaining to the office of TMO, Nishtar Town, Lahore for the financial year 2015-16, it was observed that TMA recovered building fee amounting to Rs 20.784 million as detailed below from the building owners. Collection was held doubtful because there was no survey of buildings since the TMA was established and no linkage was forged with the data of Provincial Excise Department regarding their assessment of Punjab collect property tax from shops commercial units in the territory of TMA but no reconciliation was done with excise department.

| Financial Year | Amount (Rs in million) |
|-----------------------|-------------------------------|
| 2014-15 | 6.858 |
| 2015-16 | 13.926 |
| Total | 20.784 |

Audit was of the view that unauthorized collection of building plan fee was due to poor financial discipline and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking remedial action to complete a detailed survey of buildings erected for legal action against building plan by laws besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 5]

1.6.1.2 Unauthentic realization of License and Permit Fees due to non-conduction of survey - Rs 5.660 million

According to Rule 13 of The Tehsil/Town Municipal Administration Licensing Bylaws, 2007, the TO(R) shall cause the survey to be conducted at the beginning of each financial year to have complete

list and particulars of all the manufacturers, vendors traders and the other persons carrying on any occupation or operation in the local area of the T.M.A and maintain a complete record on “form T.L.10” as appended to these bylaws.

Scrutiny of receipt record of the license and permit fee of TMA Nishtar Town revealed that TO (R) did not conduct the survey for the financial year 2014-15 and 2015-16 for obtaining complete list and particulars of all the manufacturers, vendors, traders, tyre shops and the other persons carrying on any occupation or operation in the local area of the T.M.A. Further, complete record was not maintained on “Form T.L.10”. The amount of Rs 5.660 million was shown collected and deposited into TMA account. No survey report was shown to the audit for any preceding financial year to verify the current year receipt and arrears.

| Financial Year | Amount (Rs in million) |
|-----------------------|-------------------------------|
| 2014-15 | 2.790 |
| 2015-16 | 2.870 |
| Total | 5.660 |

Audit was of the view that due to non-compliance of Rules and negligence on part of the management survey was not conducted resulting in unauthentic collection of receipts.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 8]

1.6.1.3 Execution of Development Schemes by splitting - Rs 18.00 million

According to Rule 16(1) Punjab Tehsil/Town Municipal Administration (Works) Rules, 2003, the schemes costing above rupees five million but not exceeding rupees twenty million shall be submitted to the District Development Committee, as notified by the Planning and Development Department, for administrative approval.

During audit of TMA Nishtar Town Lahore, it was revealed that TMA incurred an expenditure of Rs 18.000 million on the development

schemes by splitting the outlay of schemes to avoid approval from District Development Committee.

| Sr. No. | Name of Scheme | ADP | Cost of Scheme (Rs) |
|--------------|---|---------|---------------------|
| 1 | Reconditioning of Road Link Raiwind Road Peru Café Wali Road Portion-I | 2015-16 | 5,000,000 |
| 2 | Reconditioning of Road Link Raiwind Road Peru Café Wali Road Portion-II | 2015-16 | 5,000,000 |
| 3 | Const. of Nallah, PCC, soling & sewerage different streets Gaju Matta Havelian (Shalimar Town) UC-145 | 2014-15 | 4,000,000 |
| 4 | Const. of Nallah, PCC, soling & sewerage different streets Gaju Matta Sua (Shalimar Town) UC-145 | 2014-15 | 4,000,000 |
| Total | | | 18,000,000 |

Audit was of the view that due to non-compliance of Rules and financial indiscipline, schemes were split to avoid approval of higher forum resulting in unauthorized execution of schemes. This resulted in unauthorized expenditure of Rs 18.0 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends that the management ought to seek regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 9]

1.6.1.4 Unjustified Payment of Electricity Charges - Rs 9.788 million

According to section 2(XVII)(b) of PLGO 2001 mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive.

During scrutiny of the record of TMA Nishtar Town Lahore for the period 2014-15 and 2015-16 it was noticed that payment of Rs 9.788 million was made on account of electricity charges for street lights. The payment was held unjustified as no assessment was available on record for per unit cost keeping in view the load shedding schedule and consumption

units to be calculated on the basis of actual number of functional street light points. Besides this irregularity the arrears of bills were not decided with mutual consent of the parties.

| Financial Year | Amount (Rs in million) |
|-----------------------|-------------------------------|
| 2014-15 | 4.328 |
| 2015-16 | 5.460 |
| Total | 9.788 |

Audit was of the view that due to weak monitoring system and poor financial controls, unjustified payment was made.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends that management ought to seek regularization of the matter in a manner prescribed and adjustment of the excess amount in future payments besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 21]

1.6.1.5 Unauthorized Expenditure on POL without sanctioned strength – Rs 25.498 million

Provision under serial No. 3 of Punjab Delegation of Financial Powers Rules, 2006 stipulates that sanctioned strength of vehicles as approved by the Finance Department should be maintained in the department and no purchase of new vehicle should be made unless the strength of vehicles in the Department has been sanctioned by the Financial Department or the purchase / replacement is required for keeping up the sanctioned strength and the vehicle to be replaced has been condemned by the competent authority.

TMO Nishtar Town Lahore incurred an expenditure of Rs 25.498 million on POL during the financial period 2014-15 and 2015-16 POL without approved sanctioned strength of vehicles from Finance Department. It was further observed that log books of vehicles were also not provided for verification in following cases.

| Branch | 2014-15 | 2015-16 | Total (Rs) |
|---------------------------|----------------|----------------|-------------------|
| Town Nazim/ Administrator | 331,261 | 97,769 | 429,030 |
| TMO | 387,181 | 344,028 | 731,209 |
| Finance | 417,471 | 403,317 | 820,788 |
| I&S | 7,071,992 | 7,115,267 | 14,187,259 |
| Regulations | 3,378,059 | 4,641,588 | 8,019,647 |

| | | | |
|-------------------|-------------------|-------------------|-------------------|
| P&C | 471,003 | 363,731 | 834,734 |
| CO Unit Kahna Nau | 127,521 | 348,311 | 475,832 |
| Total | 12,184,488 | 13,314,011 | 25,498,499 |

Audit was of the view that due to non-compliance of Rules and financial indiscipline, unauthorized payment was made.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed and provision of log books for verification besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 24]

1.6.1.6 Non reconciliation of receipts - Rs 1,227.422 million

According to Rule 77 of PDG and TMA Budget Rules 2003, the collecting officers shall furnish monthly reconciled statements of atul collections under the heads for which they are responsible to the head of office in forms BM-3 and BM-4. Further according to Rule 78 of PDG and TMA Budget Rules 2003, the collecting officer shall reconcile his figure of receipts with the record maintained by the accounts officer by the 10th day of the month following the month to which the statement relates.

During scrutiny of the record of TMA Nishtar Town for financial year 2014-15 and 2015-16 it was observed that receipts of Rs 1227.422 million were shown realized during 2014-15 and 2015-16 but the same was not got reconciled with the Tehsil Account branch.

| Financial Year | Amount (Rs in million) |
|-----------------------|-------------------------------|
| 2014-15 | 501.920 |
| 2015-16 | 725.502 |
| Total | 1227.422 |

Audit was of the view that due to non-compliance of Rules and financial indiscipline, reconciliation was not made.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PPD No. 27]

1.6.1.7 Non reconciliation of expenditure – Rs 1,098.477 million

According to Rue 67 of Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003, during the first week of each month, the respective Accounts Officer shall provide for the previous month, a schedule showing the numbers, dates and amounts of vouchers paid during that month, and supply copy of each such schedule to the concerned Drawing and Disbursing Officer (DDO). Upon receipt of the schedule from the Accounts Officer, the Drawing and Disbursing Officer (DDO) shall compare such schedule with the statement prepared by him and reconcile expenditure with Accounts Officer by 10th day of every following month for the previous month.

During audit of TMA Nishtar Town Lahore for the period 2014-15 and 2015-16, it was observed that expenditure of Rs 1,098.477 million was incurred by the DDOs but the same was not got reconciled with the Tehsil Accounts Officer and bank.

| Financial Year | Amount (Rs in million) |
|-----------------------|-------------------------------|
| 2014-15 | 483.614 |
| 2015-16 | 614.863 |
| Total | 1,098.477 |

Audit was of the view that due to non-compliance of Rules and financial indiscipline, reconciliation was not made.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends reconciliation of the expenditure incurred besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.6.1.8 Expenditure without Advertisement at PPRA's Website - Rs 4.103 million

According to Rule 12(1) & (2) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by PPRA regulation from time to time.

TMA Nishtar Town incurred expenditure of Rs 4.103 million on account of procurement of different items during the financial year 2015-16. Each job order cost was over one hundred thousand rupees but the purchases were made without advertisement at PPRA's website or in the newspapers. In some cases the indents were split up to avoid advertisement on the PPRA website as detailed below;

| Date / period | Description | Amount (Rs) |
|----------------------|--|--------------------|
| 16-6-15 | Play cards, flex banners, generator etc for Dengue seminar / walk | 230,175 |
| 18-2-15 | Steamers, banners for polio campaign | 441,006 |
| 15-12-15 | Flexes, banners for polio campaign | 201,500 |
| 15-12-15 | flex banners, generator etc for Dengue campaign | 548,200 |
| 9-2-15 | Steamers for public awareness for kite flying | 238,500 |
| 6-2-15 | Steamers, Play cards, sound system etc. for polio awareness | 365,000 |
| 6-2-15 | Steamers, Play cards, etc. for polio awareness | 369,000 |
| 6-2-15 | Steamers, posters and banners for public awareness against terrorism | 1,051,500 |
| 6-2-15 | Steamers, banners etc. for Christmas Bazar | 657,625 |
| Total | | 4,102,506 |

Audit holds that due to non-compliance of Rules and financial indiscipline, irregular payment was made. This resulted in irregular payment of Rs 8.033 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 01, 03]

1.6.1.9 Double Payment for spring festival – Rs 3.889 million

According to Serial No. 5 of the Punjab Delegation of Financial Powers Rules 2006, payment of rent of office buildings is subject to the rent assessment made by the Excise and Taxation Department.

During audit of TMA Nishtar Town Lahore for the period 2015-16, it was noticed that an amount of Rs 3.889 million was drawn for making payment on account of arrangements for Jashan-e-Baharan 2016. The drawl of funds was held doubtful as the bill was drawn twice for the same work. Further, the expenditure on celebrations was shown incurred in compliance of directions from Punjab Government and District Government but no documentary evidence was available on record in support of the contention. The detail is given below:

| Sanction Date | Description | Supplier | Amount (Rs in million) |
|----------------------|---|-----------------|-------------------------------|
| 13-4-2016 | Celebration of Jashan-e Baharan in Ideal Park, Kahna Nau, Yohana Abad 23-3-2016 to 27-03-2016 | Hasan Builders | 1.941 |
| 13-4-2016 | Celebration of Jashan-e Baharan in Ideal Park, Kahna Nau, Yohana Abad 23-3-2016 to 27-03-2016 | Hasan Builders | 1.948 |
| Total | | | 3.889 |

Audit holds that due to weak internal controls and financial indiscipline, doubtful payment was made. This resulted in overpayment of Rs 3.889 million to the supplier and loss to public exchequer.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of the overpayment besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 7]

1.6.1.10 Unauthorized Expenditure on Account of Polio, Dengue and Measles - Rs 34.437 million

According to Tehsil Municipal Administration Rules of Business 2002 read with District Governments Rules of Business 2001, prevention and control of infectious and contagious diseases is the function of District Governments Health Department rather than Tehsil Municipal Administration.

During audit of TMA Nishtar Town Lahore, it was noticed that expenditure of Rs 34.437 million was incurred on account of Dengue and Polio campaign during 2014-15 and 2015-16. The payments were held unauthorized because the function falls under the jurisdiction of District Government, Health Department.

| Financial Year | Amount (Rs in million) |
|-----------------------|-------------------------------|
| 2014-15 | 14.584 |
| 2015-16 | 19.853 |
| Total | 34.437 |

Audit holds that due to poor management of TMA, an expenditure of Rs 34.437 million was incurred on the functions which did not fall

under the ambit of TMA. This resulted in misuse of public funds amounting to Rs 34.437 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends holding of a detailed inquiry into the matter and reimbursement of funds besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 10]

1.6.1.11 Non-reconciliation of TTIP - Rs 848.328 million

According to Rule 3(2) of Punjab Local Governments (Tax on Transfer of Immovable Property) Rules, 2001, the rate of the tax shall be fixed as a percentage of the amount of consideration of transfer of property. For the purpose of this rule “consideration” means the price paid for the transfer of the immovable property and where no price is paid the market value as assessed by the authority competent to collect the tax.

TMA Nishtar Town during the financial period 2014-15 and 2015-16 did not reconcile receipt of Rs 848.328 million collected on account of TTIP (Tax on Transfer of Immovable Property) during 2014-15 and 2015-16 with the Revenue Department.

| Financial Year | Amount (Rs in million) |
|-----------------------|-------------------------------|
| 2014-15 | 335.666 |
| 2015-16 | 512.662 |
| Total | 848.328 |

The assessment of levied tax was not based on consideration / market value either. The tax due at the rate chargeable was not imposed and collected.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends a detailed enquiry into for the matter to recover the assessed tax on the basis of consideration / market value besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 11]

1.6.1.12 Less achievement of Receipt targets – Rs 9.620 million

According to Rule 16(1) and 79(3) of PDG and TMA Budget Rules 2003, on receiving the estimates of receipts from the Collecting Officer, each Head of Offices concerned shall finalize and consolidate the figures furnished by his Collecting Officers. The Head of Offices and Collecting Officers shall be responsible for the correctness of all figures supplied to the Finance and Budget Officer and the sanction of the competent authority is necessary for the remission of, and abandonment of claims to revenue. Further, Rule 91 of the said Rule states that the Provincial Finance Department shall communicate the final estimates of local government share in June each year.

Management of TMA Nishtar Town collected Rs 89.380 million on account of various heads of income against target figure of Rs 99.000 million. This resulted in less realization of receipts amounting to Rs 9.620 million.

| Rs in million | | | | |
|-----------------------|-----------------------------|---------------|------------------------|-------------------------|
| Financial Year | Head | Target | Income realized | Less Realization |
| 2014-15 | UIP Tax | 70.000 | 68.798 | 1.202 |
| | Building plan fee | 10.000 | 6.858 | 3.142 |
| | Fee for License and permits | 4.000 | 2.790 | 1.21 |
| | Road cut charges | 10.000 | 8.064 | 1.936 |
| | Sale of stock | 0.500 | 0 | 0.500 |
| 2015-16 | Fee for License and permits | 4.000 | 2.870 | 1.130 |
| | Sale of stock | 0.500 | 0 | 0.500 |
| Total | | 99.000 | 89.380 | 9.620 |

Audit holds that due to negligence and poor financial management targets were not achieved resulting in loss to government. Less collection of revenue resulted in loss of Rs 9.620 million to the public exchequer.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of the government dues besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 14]

1.6.1.13 Unjustified Expenditure from TMA Funds – Rs 1.283 million

According to Section 109(3) of PLG Ordinance 2001, no local government shall transfer monies to higher level of government except by way of re-payment of debts contracted before the coming into force of this Ordinance or for carrying out deposit work.

Scrutiny of record of TMA Nishtar Town Lahore revealed that an expenditure of Rs 1.283 million was incurred out of TMA funds on account of “Temporary arrangement of generators, street lights at Prime Minister House Jaati Umrah Lahore on visit of Indian Prime Minister”. The expenditure was held unjustified because this was the responsibility of Federal / Provincial Government to incur expenditure for arrangement of such events instead of TMA. Further, Indian Prime Minister’s visit was only for one day whereas the expenditure was shown incurred for four days.

| Date / period | Description | Amount (Rs) |
|-----------------------------------|---|--------------------|
| 24-12-2015 to 27-12-2015 (4 days) | Temporary arrangement of generators, street lights at Prime Minister House Jaati Umrah Lahore on visit of Indian Prime Minister | 1,225,300 |
| 26-12-2015 (1 day) | -do- | 57,855 |
| Total | | 1,283,155 |

Audit holds that due to negligence on part of the management, funds were not reimbursed from the concerned government resulting in undue financial burden on the TMA.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides reimbursement of funds from the Provincial Government and fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 15]

1.6.1.14 Irregular purchase of store items – Rs 33.994 million

According to Rule 4 of Punjab procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Under definition clause

within the meaning of Section 2(ae) of the Rules ibid ‘value for money’ means the best returns for each rupee spent in terms of quality, timeliness, reliability, after sales service, up-grade ability, price, source, and the combination of whole-life cost and quality to meet the procuring agency’s requirements.

During audit of TMA Nishtar Town, scrutiny of payment record of street light material revealed that an expenditure of Rs 33.994 million was incurred through adopting the procedure of awarding works to contractors by adding contractor’s profit and overhead charges instead of adopting procedure prescribed in PPRA. This resulted in not only irregular expenditure of Rs 33.994 million but also over payment of Rs 4.218 million from the Public Exchequer as detailed below:

| Approval Date | Exp excluding Contractor Profit and Overhead charges (Rs) | Contractor Profit and Overhead Charges (Rs) | Total cost (Rs) |
|---------------|---|---|-------------------|
| 23-4-16 | 1,753,882 | 245,760 | 1,999,642 |
| 14-3-16 | 1,753,882 | 245,760 | 1,999,642 |
| 5-12-15 | 4,377,984 | 621,120 | 4,999,104 |
| 19-8-15 | 4,377,984 | 621,120 | 4,999,104 |
| 31-8-15 | 4,377,984 | 621,120 | 4,999,104 |
| 28-8-15 | 4,377,984 | 621,120 | 4,999,104 |
| 11-3-16 | 4,377,984 | 621,120 | 4,999,104 |
| 9-3-16 | 4,377,984 | 621,120 | 4,999,104 |
| Total | 29,775,668 | 4,218,240 | 33,993,908 |

Audit holds that due to non-compliance of Rules and financial indiscipline, irregular purchases were made resulting in overpayment and loss to TMA. Overpayment of Rs 4.218 million on account of contractors profit and overhead charges resulted in loss to the public exchequer and irregular purchases.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter and recovery of the overpayment besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 17]

1.6.1.15 Overpayment for Lane Marking – Rs 1.052 million

According to Finance Department letter No.RO (TECH) FD.2-3/2004 dated 2nd August, 2004, Composite Schedule of Rates 1998 were replaced with Market Rates System w.e.f 1st July 2004.

Scrutiny of record of TMA Nishtar Town for the year 2014-15 and 2015-16 revealed overpayment of Rs 1.052 million was made on account of the item Lane Marking. The item was included in Market Rates System as Standardized item. The department made payment of this item as non-scheduled item instead of scheduled item. This resulted in overpayment of Rs 1.052 million as detailed below:

| Sr. No. | Name of Scheme | Qty R. ft. | Rate Admissible Rs /R. ft. | Rate Paid Rs/R. ft. | Excess Rate Rs/R. ft. | Overpaym ent (Rs) |
|--------------|---|------------|----------------------------|---------------------|-----------------------|-------------------|
| 1 | Maintenance & Painting of curb stones and Road Lane Marking in UC-140 | 11,800 | 9.65 | 34.80 | 25.15 | 296,770 |
| 2 | Maintenance & Painting of curb stones and Road Lane Marking in UC-138 | 10,950 | 9.65 | 34.80 | 25.15 | 275,393 |
| 3 | Maintenance & Painting of curb stones and Road Lane Marking in UC-143 | 11,986 | 9.65 | 34.80 | 25.15 | 301,448 |
| 4 | Maintenance & Painting of curb stones and Road Lane Marking in UC-143 | 7,100 | 9.65 | 34.80 | 25.15 | 178,565 |
| Total | | | | | | 1,052,176 |

Audit holds that due to non-compliance of Rules and financial indiscipline, overpayment was made. This resulted in loss of Rs 1.052 million to the public exchequer.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of the overpayment besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 19]

1.6.1.16 Irregular Expenditure on Non-Scheduled Items – Rs 2.332 million

According to Government of the Punjab, Finance Department Notification No.RO(TECH)FD 18-23/2004 dated 21-09-2004, the rate analysis for the item rates (non-standardized) shall be prepared by the Executive Engineer clearly giving the specifications of the material used and approved by the competent authority to accord Technical Sanction (not below the rank of S.E) before the work is undertaken.

TMA Nishtar Town Lahore made payment of Rs 2.332 million for non-schedule items during 2015-16 on account of different schemes without the approval of the competent authority. The expenditure incurred without sanction of the competent authority was held irregular as detailed below:

| Sr. No. | Name of Work | Item Description | Qty | Unit | Rate | Amount (Rs in million) |
|--------------|--|------------------|--------|--------|-------|------------------------|
| 1 | P/L Tuff tile street Floor Mill wali UC 134 | Tuff paver 60mm | 47,828 | Sq. ft | 76.69 | 0.367 |
| 2 | Const of tuff tile near Tanvir Islam school Bohistan colony UC 134 | Tuff paver 60mm | 12,327 | Sq. ft | 79.64 | 0.980 |
| 3 | Const. of tuff tile Haji Di Khoi Ferozpur Road | Tuff paver 60mm | 10,748 | Sq. ft | 79.54 | 0.807 |
| 4 | Const. of tuff tile street Ideal Garden Ferozpur road | Tuff paver 60mm | 2,242 | sq. ft | 79.54 | 0.178 |
| Total | | | | | | 2.332 |

Audit was of the view that expenditure incurred without approval of the competent authority was due to non-compliance of rules, resulting in unauthorized expenditure of Rs 2.332 million. Irregular expenditure of Rs 2.332 million resulted in non-compliance of government instructions.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 20]

1.6.1.17 Unauthorized Payment without Approval of Rates – Rs 5.863 million

According to MRS Rates, rate for item of carpeting shall be fixed by Chief Engineer on the basis of different % ages of bitumen i.e. 3% to 6%. However, payment will be made to the contractor as per job mix formula for bitumen used in the work. Further, para 641-Sr. No. 3.1 of book of specification of C&W requires that the exact percentage of bitumen to be used shall be fixed on the basis of laboratory tests on the Job Mix Formula.

Scrutiny of record of TMA Nishtar Town revealed that an item of plant premix bituminous carpeting was laid for Rs 5.863 million without obtaining approval of percentage from the Chief Engineer for the

carpeting on the basis of laboratory tests on Job mix formula in violation of rule ibid.

| Sr. No. | Name of scheme | Amount (Rs in million) |
|----------------|---|-------------------------------|
| 1 | Const. of road portion Bhatta Road Deputy Chowk | 0.939 |
| 2 | Widening of service road near Shell Petrol Pump Ferozpur Road Chungi Amar Sadhu | 0.953 |
| 3 | Const. of Road Azmat Chowk to Bhola Chowk | 1.035 |
| 4 | Const. of road Munir Chowk to Babar Chowk | 1.679 |
| 5 | Const. of road Bohistan Colony along Railway line | 1.257 |
| Total | | 5.863 |

Audit holds that due to non-compliance of Rules and financial indiscipline, unauthorized payment was made. This resulted in irregular expenditure of Rs 5.863 million on account of non-scheduled items.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 22]

1.6.2 Performance

1.6.2.1 Unauthorized Running of illegal schemes

Rule 10 of the Punjab Private Housing Schemes and Land Sub-division envisages that a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority shall ensure that a housing scheme is planned and sanctioned in accordance with the National Reference Manual on Planning and Infrastructure Standards, prepared by Ministry of Housing & Ministry of Environment Government of Pakistan. (2) Notwithstanding the generality of the sub-rule (1) above, the developer while planning a housing scheme shall adhere to following requirements: (a) open space or park, seven percent and above; (b) graveyard, two percent and above; (c) commercial area, fixed five percent; (d) 12[public buildings from two percent to ten percent.

During scrutiny of the record of TMA Nishtar Town it was observed that illegal schemes were running in the territory of TMA but no action was taken against the schemes. Conversion fee was not deposited by the owners. Land as per the prescribed prerequisites was not transferred in the name of TMA. Huge loss was sustained by the local fund. It was further observed that in case of private housing schemes the total area of the schemes were not properly worked out. A large number of schemes remained unapproved and no action was taken against these illegal schemes.

Audit was of the view that running of illegal schemes was due to poor town planning.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends remedial action to take cognizance of illegalities besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 34, 35]

1.7 TMA Ravi Town

1.7.1 Irregularities and Non-compliance

1.7.1.1 Unreliable Receipt Income of TTIP - Rs 173.142 million

According to Rule 3(2) of Punjab Local Governments (Tax on Transfer of Immovable Property) Rules, 2001, the rate of the tax shall be fixed as a percentage of the amount of consideration of transfer of property. For the purpose of this rule “consideration” means the price paid for the transfer of the immovable property and where no price is paid the market value as assessed by the authority competent to collect the tax.

TMA Ravi Town made departmental collection of Rs 173.142 million on account of Tax on Transfer of Immovable Property (TTIP) during 2014-16. TMA did not reconcile the income collected by DDO (Revenue) Lahore on account of cost of Registries as detailed below:

| Period | Description | Amount |
|---------------|--------------------|--------------------|
| 2014-15 | TTIP | 76,136,414 |
| 2015-16 | TTIP | 97,005,304 |
| | | 173,141,718 |

The assessment of levied tax was not based on consideration / market value either. The tax due at the rate chargeable was not imposed and collected.

Audit was of the view that actual chargeable tax was short levied and reconciliation was evaded due to poor financial discipline and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends a detailed enquiry into for the matter to recover the assessed tax on the basis of consideration / market value besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 22]

1.7.1.2 Un-authorized expenditure on account of non schedule item - Rs 1.197 million

The rates for various components of the Non-Scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of item of work are not contained in the CSR 1998 Vol-III, Part-II (MRS) average prevailing market rates shall be made basis for arriving at the Non-Schedule Rate. Copies of the analysis and of composite rates sanctioned by the

Superintending Engineer for non-Schedule items shall be sent to the Secretary, Standing Rates Committee, according to para 4(iii & iv) of Composite Schedule Rates.

TO (I&S), TMA Ravi Town Lahore made payment of Rs 1.197 million on account of non schedule item during 2014-16. Neither copies of the valid rates analysis were furnished nor approval of composite rates obtained from SE and sent to Secretary Standing Rates Committee in violation of above directions. **Annex- T**

Audit was of the view that payment without approval of rate analysis was due to weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in the manner prescribed besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 26]

1.7.1.3 Lum sum payment of electricity claims - Rs 3.50 million and delayed settlement of overbilled electricity payment – Rs 64.100 million

According to section 2(XVII)(b) of PLGO 2001, mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive.

TMO Ravi Town paid Rs 3.50 million as lum sum amount of Electricity Bills instead of payment of actual claim during the financial year 2014-16 whereas overbilled electricity units worth Rs 64.100 million already stood credited against the TMA Ravi Town in lieu of the same connection of bulk supply. The vouched account of Rs 3.50 million was not provided in the absence of which the authenticity, validity and accuracy could not be verified. The lump sum payment of electricity bills was irregular and unjustifiable. The adjustment of overbilled electricity payments had not yet materialized for credits to be settled against current claims worth Rs 64.100 million.

Audit was of the view that lump sum payment was paid due to weak internal controls and financial indiscipline.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends production of the record followed by settlement of credits for overbilled payments upon reconciliation besides fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 20]

1.7.1.4 Less Realization of Receipt than Targets – Rs 31.338 million

According to Rule 13 (i & ii) read with Rule 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. The shall take into consideration the actual receipts of the first eight months and head of office shall finalize and consolidate the figures.

TMA Ravi Town made a receipt target of Rs 162.700 million in the Budget 2014-16. TMA collected Rs 131.362 million against the target and failed to realize remaining amount of Rs 31.338 million. **Annex-U**

Audit was of the view that due to weak internal controls targets were not achieved.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of the government dues besides fixing responsibility against the officers / official(s) at fault under intimation to audit.

[PDP No. 1]

1.7.1.5 Unauthorized Advance Payment for the Purchase of Electric Material - Rs 7.226 million

Rule 43 of the Punjab Procurement Rules 2014 provides that payment to the suppliers and contractors should be against their invoices or running bills. There is no provision of advance payment and according to rule 2.10 (5) of PFR Vol-I, it is not permissible to draw advances from the treasury for the execution of work, the completion of which is likely to take considerable time. Further, according to section 12(2) of PPRA rules

2014, all procurement opportunities over 2 million rupees should be advertised on the PPRA website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall be in at least two national dailies one in English and the other in Urdu. As per Rule 10 of PPRA rules, specifications shall be generic and shall not include references to brand names, model numbers, catalogue numbers or similar classifications. However, if the procuring agency is convinced that the use of or a reference to a brand name or catalogue numbers is essential to complete an otherwise in complete specification, such use or reference shall be qualified with the words "or equivalent".

During scrutiny of the record of TMA Ravi Town Lahore for the period 2014-16 it was noticed that advance payment amounting to Rs 7.226 million was made to Philips electrical industries of Pakistan on account of purchase of electric material. It was further observed that purchase was made without giving advertisement on the PPRA website.

| Token No. & Date | Amount (Rs) |
|------------------|------------------|
| 182 dt. 16.09.15 | 1,675,350 |
| 518 dt.09.03.16 | 1,492,300 |
| 439 dt. 12.01.15 | 1,177,500 |
| 728 dt.14.05.15 | 2,032,625 |
| 259 dt.29.10.14 | 848,750 |
| Total | 7,226,525 |

Audit holds that advance payment was made due to weak internal controls and poor financial discipline.

The matter was reported to the management in March, 217 but the department neither submitted any reply nor convened DAC meeting till finalization of this report.

Audit recommends that management ought to seek regularization of the matter besides fixing responsibility against the officers / official(s) at fault under intimation to Audit.

[PDP No. 5, 8]

1.7.1.6 Unauthorized advance payment for purchase of bitumen – Rs 6.560 million

Rule 43 of the Punjab Procurement Rules 2014 provides that payment to the suppliers and contractors should be against their invoices or running bills. There is no provision of advance payment and according to rule 2.10 (5) of PFR Vol-I, it is not permissible to draw advances from the treasury for the execution of work, the completion of which is likely to take considerable time.

During scrutiny of the record of TMA Ravi Town Lahore for the period 2014-16 it was noticed that advance payment amounting to Rs 6.560 million was made to Attock Petroleum Limited Karachi on account of purchase of bitumen (80/100 grade). Payment was held unauthorized as the same was made in advance in violation of rules ibid. Further overpayment of Rs 1.049 million was made on account of carriage contrary to the fact that the rates fixed by Finance Department were inclusive of carriage.

| Cheque No. & Date | Description | Qty (MT) | Rate of Purchase/ MT as per Rates approved for district Lahore by FD (Rs) | Amount (Rs) | Overpayment of Carriage (Rs) | Total (Rs) |
|---------------------------|------------------------|----------|---|-------------|------------------------------|--------------|
| 8100600 dt.12.01.2015 | Bitumen (80/100 grade) | 40 | 87,145 | 3,486 | 0.572 | 4.057 |
| D163187 dt. 09.03.2016 | -do- | 42 | 73,200 | 3,074 | 0.478 | 3.552 |
| Total | | | | 6.56 | 1.05 | 7.609 |

Audit holds that advance payment was made due to weak internal controls and poor financial discipline.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter and recovery of the payment made on account of carriage besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 6]

1.7.1.7 Irregular expenditure by splitting - Rs 1.108 million

As per Rule 12 of the Punjab Procurement Rules 2014, 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 PPRAs website as well as in print media, if deemed necessary by the procuring agency.

TMA Ravi town incurred Rs 1.108 million on account of purchase of different items during 2014-16. The examination of record revealed that expenditure was incurred by splitting the bills to avoid the advertised tendering and open competitive bidding. Due to this reason expenditure was held non-transparent and irregular. **Annex-V**

Audit holds that irregular payment was made due to weak internal controls and non-compliance of government rules. This resulted in irregular expenditure of Rs 1.108 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends that management ought to seek regularization of the matter besides fixing responsibility against the officers / official(s) at fault under intimation to Audit.

[PDP No. 7]

1.7.1.8 Non-deduction of Sales Tax-Rs 1.025 million

As per Section 3(1) of Punjab Sales Tax Act 2012, a taxable service is a service listed in Second Schedule, which is provided by a person from his office or place of business in the Punjab in the course of an economic activity, including the commencement or termination of the activity. As per Government of Pakistan (Revenue Division) Central Board of Revenue (Sales Tax Wing) Letter No. C.No.4 (47) STB/98(Vol. I) dated 04th August 2010, purchases should be made by the Government Departments from the suppliers registered with Sales Tax Department and payment shall be made to the suppliers / contractors only on the bills supported with sales tax invoices. In case of registered person, 1/5th of the Sales Tax would be deducted at source. However, in case of non-registered person, whole amount of GST would be deducted by the withholding agent.

TMA Ravi Town incurred an expenditure of Rs 6.242 million on purchase of different items but sales tax amounting to Rs 1.245 million was not deducted from the bills of suppliers / contractors. **Annex-W**

Audit holds that non deduction of Sales tax was due to weak internal controls and financial mismanagement. This resulted in loss of government revenue amounting to Rs 1.025 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

[PDP No. 9]

1.7.1.9 Non-maintenance of Consumption of Patch Work Materials - Rs 17.197 million

According to Rule 2.9(d) of D.F.R read with Rule 15.2 of PFR Vol-I, the Divisional Officer is required to maintain clear accounts of all stores received by him and to make these accounts available for audit. Moreover, purchases should not be made without estimates/reserve limit of stock.

During the course of Annual audit on the accounts of TMA Ravi Town Lahore for the years 2014-16, it was observed from the paid vouchers that an amount of Rs 17.197 million was spent on account of purchase of patch work material for repair of roads and streets but no Road Material Register (RMR), RD-wise measurement in MB were available in the office. In the absence of detailed consumption in MB and RMR the whole of the expenditure was unexplained and unverifiable.

| Cheque No. & Date | Description | Amount (Rs in million) |
|------------------------------|---------------------------------|-----------------------------------|
| 8100600 dt.12.01.2015 | Bitumen (80/100 grade) | 3.486 |
| D163187 dt. 09.03.2016 | Bitumen (80/100 grade) | 3.074 |
| 830 dt.29.06.15 | Harrow sand | 0.401 |
| 831 dt. 29.06.15 | Harrow Sand | 0.577 |
| MB 8586 page 32-33 | Crush Stone 10000 cft @ 106/cft | 1.060 |
| | Crush Stone | 8.598 |
| | Total | 17.196 |

Audit was of the view that non-maintenance of consumption record is due to financial indiscipline.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends that matter may please be investigated and responsibility be fixed against the person(s) at fault under intimation to Audit.

[PDP No. 11]

1.7.1.10 Un-authentic Govt. receipt due to non-conducting of survey – Rs 7.044 million

According to Rule 13 of The Tehsil / Town Municipal Administration Licensing Bylaws, 2007, the TO(R) shall cause the survey to be conducted at the beginning of each financial year to have complete list and particulars of all the manufacturers, vendors traders and the other persons carrying on any occupation or operation in the local area of the

T.M.A and maintain a complete record on “form T.L.10” as appended to these bylaws.

Scrutiny of receipt record of the license fee revealed that TMA Ravi Town Lahore did not conduct the survey for the financial year 2014-16 to have complete list and particulars of all the manufacturers, vendors traders and the other persons carrying on any occupation or operation in the local area of the TMA and did not maintain a complete record on “form T.L.10”.

Audit was of the view that survey was not conducted due to weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 13]

1.7.1.11 Irregular payment due to overage appointments - Rs 6.075 million

As per Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.9.2004 Wage Rate 2007 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.

During the scrutiny of record of TMA Ravi Town Lahore, it was observed from the record that overage appointments had been made on engaging contingent paid employees. **Annex-X**

Audit was of the view that overage appointments were made due to weak internal controls and poor financial discipline.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends holding on detailed inquiry into the matter besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 17]

1.7.1.12 Un-authorized Expenditure on Dengue, Polio and Measles Campaign - Rs 2.723 million

According to S. No. 6(i) of Schedule-II of Punjab District Government Rules of Business, 2001, prevention and control of infectious and contagious diseases is the responsibility of district health department.

TMA Ravi Town paid Rs 2.723 million during 2014-16 on account of dengue, Polio and measles campaign. The payments were held unauthorized because the function did not fall within the jurisdiction of TMA. **Annex-Y**

Audit was of the view that unauthentic expenditure was incurred due to weak internal controls and financial indiscipline which resulted in unauthorized expenditure.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

[PDP No. 19]

1.7.1.13 Unauthorized Payment to Punjab Local Government Board – Rs 3.74 million

As per Section 109(3) of PLGO 2001, no local Government shall transfer monies to a higher level except by way of re payment of debts contracted before the coming into force of this ordinance.

TMA Ravi Town transferred an amount of Rs 3.74 million to Punjab Local Government Board (PLGB) as contribution during 2014-16. The payment was made on the direction of Secretary PLGB Lahore in violation of above rule and without concurrence of Finance Department, Government of Punjab as detailed below;

| Token No. & Date | Particulars | Amount (Rs) |
|-----------------------------|----------------------|--------------------|
| 227 dt. 16.10.14 | Subscription to PLGB | 1,737,000 |
| 484 dt. 22.02.16 | Subscription to PLGB | 847,500 |
| | Subscription to PLGB | 1,152,457 |
| Total | | 3,736,957 |

Audit was of the view that due to poor internal controls and dereliction of mismanagement, amount was transferred to PLGB Lahore

without the approval of Finance Department, resulting in un-authorized payment of Rs 3.74 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends that matter may be investigated besides ensuring recovery and fixing responsibility against the person(s) at fault under intimation to audit.

[PDP No. 21]

1.7.1.14 Uneconomical Expenditure on account of Sub-base - Rs 2.803 million

As per para 127 (6) and 129 (i) of PWD Code, payment for all work done should be made on the basis of measurement recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for general correctness of the bill as a whole.

TMA Ravi Town made payment of Rs 2.803 million for item sub-base under the PCC instead of admissible item Brick Ballast with 25% sand mix without recording axle load of the road. Moreover, Scrutiny of TS of the schemes mentioned at Sr. No. 1, 5, 6, 10 & 13 of Annex-Z revealed that width of the area/ street was so less that the same was inadequate for heavy traffic and compaction with road ruler. Without compaction sub-base could not be laid. Hence, payment of sub-base course without axle load verification of the streets could not be termed as legitimate.

Audit was of the view that uneconomical expenditure was incurred due to weak internal controls and poor supervision of the development projects.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends that matter may be investigated besides ensuring recovery of wasteful expenditure as well as fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 27]

1.8 TMA Samanabad Town

1.8.1 Irregularities and Non-compliance

1.8.1.1 Un-authorized Deduction of Electricity Charges - Rs 31.05 million

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

During audit of TMA Samanabad Town Lahore, it was found that Rs 31.050 million was deducted on account of electricity charges during the financial year 2015-16 from PFC share of TMA Samanabad. Payment was held irregular and doubtful because the sanctioned load of meters and installed capacity for electricity consumption for street lights were not calculated and there was no detail retained in the record about the number of lights and other equipments running on Lesco feeders .

Audit was of the view that deduction from PFC share and non-recoupment of funds from the Finance Department was due to poor financial management and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter and reimbursement of funds from Finance Department besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 02]

1.8.1.2 Non recovery of fee on sale of Animals - Rs 10.000 million

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

During audit scrutiny in the office of TMA Samnabad Lahore, it was observed that a sum of Rs 10 million was due towards TMA Allama Iqbal Town for share of Cattle mandi but amount had not been recovered since long. No serious efforts were made for the recovery of local fund.

Audit was of the view that recovery of cattle market share was not received due to weak financial controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 03]

1.8.1.3 Unauthorized purchase of street light material - Rs 9.732 million

According to Rule 12 of the Punjab Procurement rules 2014, A procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favour any single contractor nor put others at a disadvantage.

TMA Samnabad Lahore, incurred an expenditure of Rs 9.732 million on the purchase of Street light material. Purchase was held irregular because specifications of the items were not predetermined and were not the part of the bidding document. The comparative statement was not prepared. Stock entry, property register, demand, detail of previous stock, detail of condemned stock, was not prepared / provided. Analysis of the rate was not prepared and was not got approved by the competent authority.

| Sr. No | Name of Work | Name of Contractor | Acceptance No / Date | Amount (Rs) |
|--------------|--|--------------------------------|----------------------|------------------|
| 1 | Rehabilitation of Street light at pakki thatti UC 107 | MS Rebz Engineering | 727/06-02-16 | 225,000 |
| 2 | Rehabilitation of Street light at different areas of TMA | Al-Ghani Builders | 775/12-05-16 | 1,930,221 |
| 3 | Rehabilitation of Street light at Siddiquia Colony UC 88 | MS M Fahad Mehboob & Co | 700/15-01-16 | 287,337 |
| 4 | Supply of Street light material during Moharram | Usman Builders & Constructions | 629/02-10-15 | 1,991,009 |
| 5 | Supply of Street light material during Moharram | MS Bashir Electric Company | 637/04-11-15 | 2,142,997 |
| 6 | Supply of Street light material during Ramzan | MS Shehbaz international | 807/29-06-16 | 1,674,874 |
| 7 | Providing and fixing of energy savers in NA 121 | MS Sheryar Associates | 814/29-06-16 | 1,480,181 |
| Total | | | | 9,731,619 |

Audit was of the view that unauthorized purchase had been made due to weak financial discipline and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 4]

1.8.1.4 Unauthorized doubtful consumption of POL - Rs 3.589 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 Samnabad made payment of Rs 3.589 million on account of POL charges of machinery of TMA during financial year 2015-16. The expenditure was held irregular / unauthorized due to the fact that consumption certificate was not obtained from the competent authority and log books of machines were not prepared on the basis of prescribed details.

Audit was of the view that due to weak management and internal control, irregular expenditure was incurred. Unauthorized consumption of POL may lead to misuse of public funds.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends initiation of inquiry into the matter also seeking regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.8.1.5 Doubtful payment to contractor for supply of patch work material - Rs 1.997 million

The Divisional Officer is required to maintain clear accounts of all stores received by him and to make these accounts available for audit. Moreover, purchases should not be made without estimates/reserve limit of stock according to Rule 2.9(d) of D.F.R read with Rule 15.2 of PFR Vol-I.

TMA Samnabad Town Lahore paid Rs 1.96 million to government contractor for supply of sand and crushed stone for patch work, payment was held irregular and doubtful because the stock entry, indents and consumption of the material was not on record. There was no measurement book for the record entry of material. References of actual

measurements where the material was used were missing. The authenticity of the payment could not be verified. Besides this irregularity, the scrutiny of record revealed that the rate of item “supply of graded stone for base” include carriage amounting to Rs 4,272 %cft carriage. Accordingly, payment of carriage amounting to Rs 540,450 (12651 cft @42.72 /cft) was also held doubtful devoid of admissibility because the site of quarry and bill of the purchase along with gate pass was not on record

Audit holds that non maintenance of consumption record was due to financial indiscipline rendering the payment doubtful.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends that matter be investigated and responsibility be fixed against the person(s) at fault under intimation to Audit.

[PDP No. 10]

1.8.1.6 Non-recovery of road cut charges - Rs 34.216 million

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

TMA Samnabad did not recover outstanding amount of road cut charges amounting to Rs 34.216 million. Scrutiny of record revealed that the notices were issued for recovery of the road cut charges but no recovery was received. In the absence of deposit of road cut charges permission for work was unauthorized. No efforts were made for the recovery, and alternatively in no case the material of the contractor was forfeited. This resulted in unauthorized road cuts and loss of Rs 34.216 million to the local fund.

Audit was of the view that less realization of revenue was due to defective financial discipline and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but Despite three reminders neither the reply was furnished by the department nor DAC meeting convened till finalization of this report

Audit recommends prompt recovery of the road cut charges besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 01]

1.8.1.7 Unauthorized Payment without Approval of Rates of Carpeting – Rs 1.948 million

According to MRS Rates given by Finance Department, Government of Punjab, rate for item of carpeting shall be fixed by Chief Engineer on the basis of different percentages of bitumen i.e. 3% to 6%. However, payment will be made to the contractor as per Job Mix Formula for bitumen used in the work. Further, para 641-Sr. No. 3.1 of Book of Specification of C&W requires that the exact percentage of bitumen to be used shall be fixed on the basis of laboratory tests on the Job Mix Formula.

Scrutiny of record of TMA Samnabad revealed that an item of plant premix bituminous carpeting was laid for Rs 1,947,900 in connection with the following works without obtaining approval of percentage from the Chief Engineer for the carpeting on the basis of laboratory tests on Job Mix Formula in violation of rule *ibid*.

| Sr. No. | Name of work | Amount (Rs) |
|----------------|---|--------------------|
| 1 | Repairing of Road in front of park Gunjbaksh road Ichra | 502,052 |
| 2 | PCC at bilal Market Ravi Block AIT | 826,781 |
| 3 | Construction of Carpet Road Ismat road | 619,067 |
| Total | | 1,947,900 |

Audit was of the view that unjustified payment of patch work was due to defective financial management and weak internal controls. This resulted in lab tests pertaining to irregular execution of patch work worth Rs 1.947 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter besides producing the detail of patch work and fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 11]

1.8.1.8 Irregular and Doubtful expenditure on repairs – Rs 1.840 million

According to Rule 7 of Tehsil / Town Municipal Administration (Works) Rules, 2003, a draft scheme prepared under these rules shall among other matters, specify (a) detailed history of the scheme including

nature and location of the schemes; (b) full particulars of the works to be executed; (c) justification for the scheme; (d) the estimated cost; (e) the manner in which the scheme shall be financed; (f) the agency through which the scheme shall be executed; (g) the phases in which the scheme shall be executed; (h) the period during which the scheme in its various phases shall be completed; (i) the benefits and returns from the scheme; (j) agencies responsible for maintenance; and (k) such other particulars as prescribed in the standard PC-I for issued by the Planning and Development Department.

During audit of TMA Samanabad, it was revealed that an expenditure of Rs 1,839,689 was incurred on the repair whereas scrutiny of the record revealed that no history sheet of the repair was maintained. There was no detail about the previous repair of same article. Stock register number of article was not mentioned in the repair bills.

| Sr. No | Vehicle No. | Amount (Rs) |
|--------|--|------------------|
| 1 | Repair and Maintenance of Vehicles & machinery | 968,783 |
| 2 | Repair of IT equipments | 395,278 |
| 3 | Repair and Maintenance of Furniture | 475,628 |
| | | 1,839,689 |

Audit was of the view repair work without supporting evidence was due to defective financial management and weak internal controls. This resulted in unjustified of patch work Rs 1.839 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter besides compliance of the above irregularities under report to audit.

[PDP No. 12]

1.8.1.9 Irregular expenditure on purchase of Manhole covers - Rs 1.3 million

According to Rule 15.4 (a) and 15.5 of the PFR Vol-I “all materials received should be examined, counted, measured and weighted, when delivery is taken and they should be kept in charge of responsible government servant. The receiving government servant should also require giving certificate that he has actually received the materials and recorded them in his appropriate stock register. When material are issued a written acknowledgement would be obtained from the person to whom in order to be delivered or dispatched.

TMA Samnabad made payment amounting to Rs 1.3 million to contractors for supply of manhole covers, payment was held unauthorized and doubtful by the audit because no estimate of the work was prepared in accordance with the demand for the manhole covers. Scrutiny of record revealed that the estimate was prepared just for the calculation of cost of fixing of one manhole by raising 6” sides brick work etc. Actual situation was different. Scope of work at each site was different. In few cases, only cover was required or frame was required. Audit holds that the scope of work was not determined which resulted in overpayment, unauthorized preparation of estimate and unauthorized allotment of work in violation of the rules. Besides this irregularity it was the function of WASA as to repair and maintenance sanitation fee is being received by WASA to cater, whereas the amount should be recouped from WASA.

| Date of Acceptance | Name of Contractor | Qty and Rate | Amount (Rs) |
|---------------------------|---------------------------|--|--------------------|
| 818/03-07-16 | Aarku Builders | 330 @5686.20, 49.786% Below i.e at Rs 2855.25 each | 942,239 |
| 642/04-12-15 | M.S Builder | 63 @5686.20, 0.25% below | 358,230 |
| | | | 1,300,469 |

Audit was of the view that irregular expenditure was made due to weak internal controls. This resulted in irregular expenditure worth Rs 1.300 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in the manner prescribed besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 13]

1.8.1.10 Doubtful maintenance of balance in DDO account - Rs 1.154 million

According to Rule 2.33 of PFR Volume-I “every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he constituted to the loss by his own action or negligence.”

During audit, it was observed that no cash book of DDOs account of TMA Samnabad was prepared on actual basis. Scrutiny of record revealed that the payments of vendors were drawn by the DDOs, cheques were not issued in the name of vendors and the amount drawn was kept in the bank account of DDOs. No Actual Payee's Receipts of payments drawn by DDOs were on record. There was also retained a closing balance of account DDOs drew payments from local fund just for further retention.

Scenario shows that the cash book was not prepared and payments drawn from local fund were not actually paid in following cases.

| Sr. No. | Bank Account No | Account Title /DDO | Balance (Rs) |
|---------|-----------------|--------------------|------------------|
| 1 | 2699-6 | TP I&S | 1,125,907 |
| 2 | 2967-8 | TO P&C | 28,468 |
| | | | 1,154,375 |

Audit holds that due to weak internal controls income was not got reconciled. The non-reconciliation of the expenditure runs the risk of fraudulent/fake payments which may result in huge loss to the public money.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends proper accounting of the receipts in the cash book and reconciliation with TAO besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 14]

1.8.1.11 Overpayment to Contractor – Rs 1.060 million

Para 127 (6) and 129 (i) of PWD code provide that payment for all work done should be made on the basis of measurement recorded in M.B in accordance with the work actually done at site, measured in person by the S.D.O and he will be responsible for the general correctness of the bill as a whole.

TMA Samnabad Lahore made overpayment to contractor due to payment of unjustified items. Scrutiny of the record revealed that in connection with the three awarded works of unjustified items were paid. Sewerage was laid in streets, as per specifications. Manhole as per billed expenditure were constructed at every 80 feet but payments were made for excess manholes. Similarly payments were made for galli gratings but at site 2” pipe pieces were used on the sides of manhole covers. Item of work

excavation and removal of malba was paid by excavating 1.5’ from all streets which was unjustified as PCC was already laid in the streets.

| Sr. No | Name of Scheme | Description of work done | Total Amount (Rs) |
|--------------|---|------------------------------------|-------------------|
| 1 | construction of streets PCC Gajar Street, Abu Bakar Siddique Street and link streets Ghulam Hussain colony UC 93 PP149” | Excavation and removal of malba | 134,098 |
| | | Construction of Galli Grating | 84,750 |
| | | Payment for 24 manholes @ Rs 13529 | 324,696 |
| 2 | Construction of Alam Street and Masjid wali Galli Shahkamal Road UC 88 NA 122 | Excavation and removal of malba | 60,918 |
| | | Construction of Galli Grating | 158,592 |
| 3 | Construction of Mushtaq Street St. No17 New Mozang UC 83 PP 148 | Construction of Galli Grating | 76,275 |
| | | Payment for 13 manholes @ Rs 16966 | 220,558 |
| Total | | | 1,059,887 |

Audit holds that incurring of expenditure without adopting proper procedure was due to defective financial discipline and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of the overpayment on account of contractor’s profit besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 15]

1.8.1.12 Non reconciliation of receipts - Rs 317.781 million

According to Rule 77 of PDG and TMA Budget Rules 2003, the collecting officers shall furnish monthly reconciled statements of atul collections under the heads for which they are responsible to the head of office in forms BM-3 and BM-4. Further according to Rule 78 of PDG and TMA Budget Rules 2003, the collecting officer shall reconcile his figure of receipts with the record maintained by the accounts officer by the 10th day of the month following the month to which the statement relates.

During scrutiny of the record of TMA Sannabad Lahore for financial year 2015-16 it was observed that receipts was realization for the TMA Rs 317.781 million. This receipt collection it was held devoid of validity because receipts were not recorded in cash book by the

DDOs and there was no reconciliation of receipts with the Tehsil Account branch. Besides the non compliance of law, matter resulted in unauthentic deposit of government receipts. The collection system of the receipt had no internal control system. The receipt books /Challan books for the collection of fines were got printed by the concerned officials themselves so the chances of operating more than one receipt book and non deposit of full receipts could not be ignored. Similarly in case of license fees, the complete list / demand was not prepared failing to give the CNIC number phone number and address of the recipients

Audit holds that due to weak internal controls income was not reconciled. The non-reconciliation of the expenditure runs the risk of fraudulent/fake payments which may result in huge loss to the public money.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the person(s) at fault besides reconciliation of income under intimation to audit.

[PDP No. 24]

1.8.1.13 Non preparation and reconciliation of TTIP income - Rs 105.767 million

According to Rule 3(2) of Punjab Local Governments (Tax on Transfer of Immovable Property) Rules, 2001, the rate of the tax shall be fixed as a percentage of the amount of consideration of transfer of property. For the purpose of this rule “consideration” means the price paid for the transfer of the immovable property and where no price is paid the market value as assessed by the authority competent to collect the tax.

TMA Samanabad Town Lahore realized Rs 105.767 million on account of Tax on transfer of Immovable Property (TTIP) during financial years 2014-16. TMA collected fee on the DC rates and not as per actual rates prevailing in market. The amount was also not reconciled with Town Accounts Office and record of revenue department. In the absence of the invocation of “consideration value” the authenticity about the full realization of assessed fee could not be verified by the audit.

Audit holds that due to weak internal controls income was not reconciled. The non-reconciliation of the expenditure runs the risk of fraudulent/fake payments which may result in huge loss to the public money.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking full realization of assessed tax on the basis of consideration value / mark besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 25]

1.8.1.14 Irregular payments out of PLA account without Post Audit - Rs 33.471 million

According to para 115-A of PLGO ordinance 2001(1) Nazim of each District Government and Tehsil Municipal Administration or Town Municipal Administration [shall] appoint an Internal Auditor¹[as may be prescribed]. (2) Internal audit shall be an independent, objective assurance and consulting activity designed to add value and improve the operations of local government, and shall help the local government to accomplish the objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. According to Rule 17.2.4.2 of APPM, expenditure in relation to PLA's will be recognised in the accounts when payment has been endorsed by the respective DAO/treasury office maintaining that account, prior to encashment.

During the Audit of TMA for the financial year 2015-16, it was observed that out of PLA account of TMA a payment amounting to Rs million was made. Payment was held irregular because the account of PLA was not got post audited by the competent authority. In the absence of the post audit the authenticity of the payments could not be varified. This resulted in irregular payments.

Audit was of the view that irregular payments out of PLA account without post audit was due to poor financial controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends ensuring remedial action through internal audit and post audit of the vouched account besides fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 26]

1.8.2 Performance

1.8.2.1 Mis-management of Liquid Waste

According to section (12)(1) of PEPA 1997, no proponent of a project shall commence construction or operation unless he has filed with the government agency an environmental impact assessment and has obtained approval or weather the project is likely to casue an adverse environmental affect. Further section (11) of PEPA 1997 states that no person shall discharge or emit or allow the discharge or emission of any affluent or waste or air pollutant or noise in an amount, concertration or level which is in excess of national environmental quality standards.

TMO Samnabad did not formulate any plan for collection of liquid waste during financial year 2015-16. Liquid wastes were flowing into the drains and sewerage of the area and after collection through disposals polluted waste water was being used for irrigation of crops without treatment.

Audit was of the view of that absence proper plan for liquid waste treatment was due to non-performing of TMA functions and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends prompt remedial action to mitigate pollution besides fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 30]

1.9 TMA Shalamar Town

1.9.1 Irregularities and Non-compliance

1.9.1.1 Non realization of arrears - Rs 20.749 million

According to rule 76 of PGD and TMA budget rule 2003, the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited into the Govt. treasury under proper head.

TMO Shalamar town failed to realize Rs 20.749 million on account of different auctions pertaining to the financial year 2015-16. TMO requested the Additional District Collector, Lahore for the realization of the said amount. The Additional District Collector has issued the notices to the defaulters for depositing the amounts under Land Revenue Act. No dues had been realized from the defaulters as detailed below;

| Sr. No. | Description | Contractor | Year | Arrears (Rs) |
|---------|-----------------|--|---------|-------------------|
| 1 | Slaughter House | Muhammad Ismail S/O Muhammad Hasan Din Wara Gujran Batapura Lahore | 2002-03 | 204,811 |
| 2 | Slaughter House | Syed Qamar Abbas Hamdani, Prop. MS Pak Foods Products | 2003-04 | 616,456 |
| 3 | TTIP | Ghazanfar Ali S/O Muhammad Maalik | 2004-05 | 2,283,549 |
| 4 | TTIP | Talib Hussain S/O Muhammad Jahangir | 2005-06 | 16,842,601 |
| 5 | Slaughter House | Ijaz Ahmad S/O Muhammad Ishfaq | 2006-07 | 802,247 |
| | | | | 20,749,664 |

Audit was of the view that due to financial indiscipline, arrears were not realized.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends imposition of an early recovery of government money besides fixing responsibility against the person(s) at fault under intimation to audit.

[PDP No. 01]

1.9.1.2 Less realization of receipts than targets – Rs 14.174 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 finalize and consolidate the figures.

TMA Shalamar Town made a receipt target of Rs 112.850 million in the Budget 2014-16. TMA collected Rs 98.675 million against the target and failed to realize remaining amount of Rs 14.174 million as detailed below;

| Period | Description | Revised Target (Rs) | Recovery effected (Rs) | Less Realization (Rs) |
|---------|--|---------------------|------------------------|-----------------------|
| 2015-16 | Tax on transfer of Immovable Property | 40,000,000 | 37,374,334 | 2,625,666 |
| 2015-16 | Building Plan Fee | 1,500,000 | 1,061,657 | 438343 |
| 2015-16 | Fee for Fairs | 1,000,000 | 0 | 1,000,000 |
| 2015-16 | Court Fine | 450,000 | 3,000 | 447,000 |
| 2015-16 | Composition/Store Fine | 300,000 | 143,400 | 156,600 |
| 2015-16 | Fine through Ticketing | 200,000 | 0 | 200,000 |
| 2015-16 | Miscellaneous Income | 1,300,000 | 1,239,041 | 60,959 |
| 2015-16 | Road cut charges from T&T, WASA & Sui Gas Department | 1,200,000 | 999,845 | 200,155 |
| 2015-16 | Advances and Deposits & Performance Security | 200,000 | 0 | 200,000 |
| 2015-16 | Sale of Assets | 200,000 | 0 | 200,000 |
| 2015-16 | PFC Award | 64,000,000 | 55,911,000 | 8,089,000 |
| 2014-15 | Building Plan fee | 2,500,000 | 1943058 | 556942 |
| | Total | 112,850,000 | 98,675,335 | 14,174,665 |

Audit was of the view that due to financial indiscipline, targets to collect established receipt were not achieved.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

[PDP No. 02]

1.9.1.3 Execution of PCC Work without having Strength Quality Test Reports – Rs 46.154 million

As per section 511-4(a)(b)(c) of Book of Specification, prior to start of works contractor will carry out test of soils to be used to determine the exact percentage of cement to be used in consultation with engineer.

TMA Shalamar Town executed laid down PCC in development schemes at a cost of Rs 46.154 million without quality strength test reports during 2015-16;

1. No soil test report before execution of work was obtained by the contractors and similarly PCC item 1:2:4 was advised without any consultation.
2. Five (5) cylindrical pieces test and laboratory report was not obtained regarding the mean strength of the PCC.

Details of awarded works are at **Annex-AA**

Audit holds that due to mismanagement and weak internal controls, PCC works were executed without observing criteria.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

[PDP No. 04]

1.9.1.4 Unauthorized Technical sanction of estimates - Rs 14.375 million

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

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

Scrutiny of accounts record of TMA Shalamar Town revealed that the post of TO (I&S) remained vacant during 2014-16. The charge of the post was given to the SDO. Technical Sanction of the development

schemes was not obtained from of from EDO (W&S) Lahore in violation of clear cut directions of the Finance Department. Due to this reason the expenditure was held irregular as detailed below;

| Year | Scheme | Estimated cost | TS granted |
|---------|---|-------------------|-----------------------------------|
| 2014-15 | Patch work roads & streets TMA Shalamar Town Lahore | 2,300,000 | CE (HQ), LG&CD Department, Lahore |
| -do- | Renovation of office building & repair of Furniture in TMA Shalamar Town | 1,500,000 | -do- |
| -do- | Construction and repair of store room (Regulation) branch sehar road Lahore | 625,000 | -do- |
| -do- | Arrangement and other works in Ramzan bazaar for the year 2015 | 4,950,000 | -do- |
| 2015-16 | Arrangement of Ramzan Bazaar for the year 2016 TMA Shalamar Town Lahore | 5,000,000 | -do- |
| | | 14,375,000 | |

Audit holds that due to financial indiscipline, invalid approvals cannot be ruled out.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends that the expenditure may be got regularized with the sanction of the competent authority besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 05]

1.9.1.5 Expenditure by Violating the Procedure - Rs 4.130 million

According to Rule 4 of Punjab procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Under definition clause within the meaning of Section 2(ae) of the Rules ibid 'value for money' means the best returns for each rupee spent in terms of quality, timeliness, reliability, after sales service, up-grade ability, price, source, and the combination of whole-life cost and quality to meet the procuring agency's requirements.

TMA Shalamar Town incurred Rs 4.130 million for the Purchase of street light Material during 2014-16. The expenditure was incurred by preparing development schemes instead of direct purchase through PPRA. The examination of rate analysis revealed that the cost of each item was enhanced by 20% (10% contractor's profit and 10% overhead charges) in violation of rule ibid. This resulted in defective purchase and overpayment of Rs 825,951 as detail given below:-

| Sr. No. | Period | Description | Contractor | Amount (Rs) | 20% (10% contractor's profit and 10% overhead charges) |
|---------|---------|--|-----------------------|------------------|--|
| 1. | 2015-16 | Purchase of Street Light Material for repair of street light | Muhammad Shakil Yasin | 1,000,000 | 200,000 |
| 2. | 2015-16 | Purchase of Street Light Material | N.B.H and Company | 830,336 | 166,067 |
| 3 | 2014-15 | Purchase of Street Light Material | Abid & Company | 1,488,500 | 297,700 |
| 4 | 204-15 | Purchase of Street Light Material for repair of street light | M. Mansha & Company | 810,918 | 162,184 |
| | | | | 4,129,754 | 825,951 |

Audit holds that incurring of expenditure without adopting proper procedure was due to defective financial discipline and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

1.9.1.6 Doubtful payment of carpeting – Rs 1.907 million

According to Finance Department's letter No. RO (Tech) FD. 18-23/2004 dated 21st September, 2004 rate for item of carpeting shall be fixed and approved by the Chief Engineer concerned on the basis of different stages of bitumen i.e. 3% to 6% and payment will be made to the contractor as per job mix formula or bitumen used in the work.

Scrutiny of development schemes record of TMA Shalamar Town revealed that 2" thick carpeting was done in below mentioned scheme. The rates paid on account of carpeting were not approved by the Chief Engineer. Furthermore, as per record entries at respective pages of

Measurement books, the percentage of bitumen used in carpeting was not mentioned. In the absence of % of bitumen used, the authenticity of rates paid without approval of Chief Engineer could not be ascertained. This resulted in doubtful payment of Rs 1.907 million as detailed below to the local government.

| MB No. | Name of Work | Contractor | Quantity Executed | Rate Paid / %sft | Amount (Rs) |
|-----------------|--|-----------------------|-------------------|------------------|-------------|
| 1150 page 63-79 | Patchwork of roads TMA Shalamar Town 2015-16 | Muhammad Shakil Yasin | 22912 | 8324.30 | 1907263 |

Audit was of the view that due to financial indiscipline, doubtful payment was made.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommended that matter may please be investigated and responsibility be fixed against the person(s) at fault.

1.9.1.7 Non-maintenance of consumption account of patch work materials - Rs 1.00 million

According to Rule 2.9(d) of D.F.R read with Rule 15.2 of PFR Vol-I "The Divisional Officer is required to maintain clear accounts of all stores received by him and to make these accounts available for audit. Moreover, purchases should not be made without estimates/reserve limit of stock.

During audit of TMA Shalamar Town for the year 2014-16, it was observed from the expenditure statement and paid vouchers that an amount of Rs 1.00 million was spent on account of purchase of patch work material for repair of roads and streets but no Road Material Register (RMR), RD-wise measurement in evidence borne MB were available in the office. In the absence of detail consumption in MB and RMR the whole of the expenditure was unexplained and unverifiable.

Audit holds that non maintenance of consumption record is due to financial indiscipline.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

1.9.1.8 Non recovery of Road Cut Charges – Rs 4.492 million

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

The management of TMA Shalamar Town did not recover an amount of Rs 4.492 million as Road Cut Charges during the financial year 2014-16.

| Sr. No. | Period | Name of Department | Amount (Rs) |
|----------------|---------------|---------------------------|--------------------|
| 1 | 2014-15 | WASA | 770,286 |
| 2 | 2015-16 | WASA | 2,019,930 |
| 3 | 2015-16 | SNGPL | 1,701,662 |
| | | TOTAL | 4,491,878 |

Audit holds that the amount was not recovered due to defective financial discipline and weak internal controls. This resulted in loss of Rs 4.492 million to the public exchequer.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.9.1.9 Un-authentic Govt. Collection of receipt – Rs 2.124 million

According to Section 13 of The Tehsil/Town Municipal Administration Licensing Bylaws, 2007, the TO(R) shall cause the survey to be conducted at the beginning of each financial year to have complete list and particulars of all the manufacturers, vendors traders and the other persons carrying on any occupation or operation in the local area of the T.M.A and maintain a complete record on “formT.L.10” as appended to these bylaws.

Scrutiny of receipt record of the license fee that TMA Shalamar Town Lahore did not conduct the requisite survey for the financial years 2014-16 to have complete list and particulars of all the manufacturers, vendors traders and the other persons carrying on any occupation or operation in the local area of the TMA and did not maintain a complete record on “formT.L.10”. This resulted in un-authentic revenue collection

of Rs 2.124 million which was collected and deposited into TMA account during financial years 2014-16. No survey report was shown to the audit for any preceding financial year to verify the current year receipt and arrears as per detail given below:-

| Period | Amount (Rs) |
|---------|------------------|
| 2015-16 | 1,011,950 |
| 2014-15 | 1,112,400 |
| | 2,124,350 |

Audit holds that survey had not been got conducted due to weak internal controls. This resulted in doubtful collection of receipt amounting to Rs 2.124 million

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.9.1.10 Repair of Machinery and vehicles from the budget of development schemes - Rs 2.645 million

According to Rule (83) TMA Budget Rules 2003, envisage that when of expenditure is not contemplated in the Schedule of Authorized Expenditure, such expenditure shall be made available through re-appropriation or supplementary grants or both.

During audit of TMA Shalamar Town for the years 2014-16, it was observed from the record that development schemes were prepared for repair of machinery & Equipment, repair of vehicles and amount was drawn from the budget of development schemes. Pre-audit prior to disbursement for these claims also failed to prevent such irregular expenditure.

Audit was of the view that repair of machinery and vehicles can only be done from the contingency budget and drawls of this amount from the development Budget is quite irregular. Further no sales tax invoices were available and repair had not been entered in history sheet of vehicles and dead stock register was also not maintained. Beside this irregularity repair was made through contractor which resulted in payment of 20% contractor profit amounting to Rs 529,000 as per details given below:-

| MB No & Page No. | Vr. No. & date | Description | Amount |
|-----------------------------|---------------------------|---|------------------|
| | 4 TO (I&S) 9-12-14 | Repair of road roller No. 8 TMA | 463,000 |
| | 2 TO (I&S) 9-12-14 | Repair of truck No. BD-16 TMA Shalamar Town Lahore | 252,000 |
| | 18 TO (I&S) 19-5-15 | Repair of dewatering sets Shalamar town | 300,000 |
| 3253 page 39-42 | 9 TO (I&S) 22.07.15 | LOD 6198 Potohar Jeep | 200,000 |
| 3253 page 30-38 | 2 TO (I&S) 22.07.15 | LXO 6885 Suzuki Mehran | 200,000 |
| 3253 page 27-29 | 3 TO (I&S) 22.07.15 | LRG 450 Suzuki Cultus | 200,000 |
| 3253 page 22-27 | 4 TO (I&S) 22.07.15 | LXO 6887 Suzuki Mehran | 200,000 |
| 3253 page 43-45 | 5 TO (I&S) 22.07.15 | TMA 2 Truck | 380,000 |
| 3253 page 19-21 | 6 TO (I&S) 22.07.15 | LEG 1222 Shahzoor Truck | 150,000 |
| 3253 page 15-18 | 7 TO (I&S) 22.07.15 | M 225 Mazda | 300,000 |
| | | | 2,645,000 |

Audit holds that weak financial discipline resulted in irregular expenditure.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility besides the regularization of the matter in the manner prescribed under intimation to Audit.

1.9.1.11 Irregular appointment of daily wages staff – Rs 4.758 million

As per Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD) 10-1/2003 dated 17.9.2004 Wage Rate 2007 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.

TMA Shalamar Town appointed contingent paid staff without observing codal formalities like advertisement in the print media, also adapting selection criteria of the incumbents in violation of above Recruitment Policy during 2014-16. The appointments were made of same staff for a period of 89 days and then orders of same staff for next 89 days were issued. The duty roster of the daily paid staff, joining reports after every orders of 89 days, daily duty performed in the area and the certificate of the end user was not provided regarding satisfactory work done by the concerned staff. This resulted in irregular payment of Rs 4.758 million as detailed below:

| Period | No of daily wagers | Rate | No. of days in a year | Amount (Rs) |
|---------|--------------------|------|-----------------------|------------------|
| 2014-15 | 02 | 546 | 89 days x 4=356 | 388,752 |
| 2014-15 | 13 | 380 | 89 days x 4=356 | 1,758,640 |
| 2015-16 | 02 | 546 | 89 days x 4=356 | 388,752 |
| 2015-16 | 13 | 480 | 89 days x 4=356 | 2,221,440 |
| | | | | 4,757,584 |

Audit holds that non-fulfillment of codal formalities was due to weak internal controls and financial indiscipline. This resulted in irregular appointment of staff.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

1.9.1.12 Non Transparent Expenditure on account of Orange line train - Rs 3.711 Million

According to Rule 12(2) of the Punjab Procurement Rules 2014, all procurement opportunities over 2 million rupees should be advertised on the PPRA website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall appear in at least two national dailies, one in English and the other in Urdu.

During the scrutiny of record of TMA Shalamar Town Lahore for the financial years 2014-16, it was observed from the case file and paid vouchers that an amount of Rs 3.711 Million was spent to provide lunch boxes to civil defense officials working on the route of orange line train. Expenditure was thus without observing procedure as laid down in rules mentioned above.

Audit holds that procedure was not adopted due to weak internal controls and financial indiscipline

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

1.9.1.13 Irregular payment of Additional duty and Overtime allowance - Rs 1.218 Million

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

TMA Shalamar Town made payment amounting to Rs 1.218 million vide cheque no. dated 17-06-2015 during 2014-15 to staff for so called additional duty and overtime allowance. Payment was held irregular because there was no rules provision regarding payment of allowances No justification and reason was given for the payment of allowance. The detailed duty roster of the staff who worked on regular duty and reason for additional duty was not available on record. Scrutiny of record further revealed that the staff was appointed on shift basis. Hence there was no question about the additional duty etc.

Audit holds that due to weak internal controls and financial indiscipline, unauthorized payment was made.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

1.9.1.14 Unauthorized Payment to Punjab Local Government Board – Rs 6.619 Million

As per Section 109(3) of PLGO 2001, no local Government shall transfer monies to a higher level except by way of re payment of debts contracted before the coming into force of this ordinance.

TMA Shalamar Town transferred an amount of Rs 6.619 million to Punjab Local Government Board (PLGB) as contribution during 2014-16. The payment was made on the direction of Secretary PLGB Lahore in violation of above rule and without concurrence of Finance Department, Government of Punjab as detailed below;

| Cheque No. No. & Date | Period | Particulars | Amount (Rs) |
|----------------------------------|---------------|----------------------|--------------------|
| | 2014-15 | Subscription to PLGB | 4,125,198 |
| | 2015-16 | Subscription to PLGB | 700,000 |
| 118528 | For 2009-10 | Subscription to PLGB | 728,174 |

| | | | |
|-----------------------|--------------|----------------------|------------------|
| dt.10.06.15 | | | |
| 118514 dt.07.05.15 | For 2012-13 | Subscription to PLGB | 1,066,053 |
| | Total | | 6,619,425 |

Audit holds that due to weak internal controls and financial mismanagement, the amount was transferred to PLGB Lahore without the approval of Finance Department, resulting in un-authorized payment of Rs 6.619 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

1.9.1.15 Non Reconciliation of receipts Rs- 68.007 million

According to Rule 3(2) of Punjab Local Governments (Tax on Transfer of Immovable Property) Rules, 2001, the rate of the tax shall be fixed as a percentage of the amount of consideration of transfer of property. For the purpose of this rule “consideration” means the price paid for the transfer of the immovable property and where no price is paid the market value as assessed by the authority competent to collect the tax.

TMA Shalamar Town made departmental collection of Rs 58.133 million on account of Tax on Transfer of Immovable Property (TTIP) during 2014-15. TMA did not reconcile the income collected by DDO (Revenue) Lahore on account of cost of Registries detail given below:-

| Period | Description | Amount (Rs) |
|---------------|--------------------|--------------------|
| 2014-15 | TTIP | 30,632,219 |
| 2015-16 | TTIP | 37,374,334 |
| | | 68,006,553 |

The assessment of levied tax was not based on consideration / market value either. The tax due at the rate chargeable was not imposed and collected.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends a detailed enquiry into for the matter to recover the assessed tax on the basis of consideration / market value besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.9.1.16 Un-authorized Expenditure for Dengue – Rs 2.190 million

According to S. No. 6(i) of Schedule–II of Punjab District Government Rules of Business, 2001, prevention and control of infectious and contagious diseases is the responsibility of district health department.

TMA Shalamar Town paid Rs 2.190 million during 2014-16 on account of dengue campaign. The payments were held unauthorized because the function did not fall within the jurisdiction of TMA; instead fell within the purview of Health department. The detail is given as under:

| Cheque No./Date | Description | Amount (Rs) |
|------------------------|--------------------|--------------------|
| 802533350 dt.05.06.15 | Dengue Kits | 100,000 |
| 802533340 dt. 12.05.15 | Flexes for Dengue | 1,989,935 |
| 802533313 dt.24.01.15 | Dengue kits | 99,800 |
| | | 2,189,735 |

Audit was of the view that unauthentic expenditure was incurred due to weak internal controls and financial indiscipline which resulted in unauthorized expenditure.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit desires that matter may be investigated and responsibility be fixed against the person(s) at fault under intimation to Audit.

1.9.1.17 Expenditure on Purchase of Diesel for Trucks without Preparing Annual Estimation - Rs 1.071 Million

According to Clause 48(1) (i) and 49 of Appendix 14-Miscellaneous Rulings relating to Contingent Charges of PFR Vol-II, the purchase and replacement of vehicles including commercial vehicles shall be made subject to the condition that the strength of vehicles in the Department shall be sanctioned by the Finance Department. The accounts of petrol, oil, lubricant and spare parts should be maintained separately for each vehicle. Full particulars of the journeys and distances between two places should be correctly exhibited. The purpose of journey indicating the brief particulars of the journey performed should be recorded. The term “official” is not sufficient. The officer using the vehicle should sign the relevant entries in the Log Book.

TMA Shalamar Town incurred Rs 1.071 million on the purchase of diesel for the vehicles of TMA without observing codal formalities as detailed below;

1. No route of each vehicle /truck / road machinery was on record.
2. Gate pass/ movement register was not on record.
3. Average consumption certificate was not obtained from the competent forum. The average consumption of diesel was on the higher side.
4. Oil, Break Oil, Mobile Oil are being changed frequently without observing distance covered there on
5. Log books showed Truck are just going to repair street lights, and no detail is available when they are getting back in office.
6. No repair entries are available on log book.

Due to weak internal controls, the pilferage of diesel cannot be ruled out. **Annex-AB**

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit desires that matter may be investigated and responsibility be fixed against the person(s) at fault under intimation to audit.

1.9.1.18 Irregular payment - Rs 12.117 million

As per LG & RD Department's letter No. SO IV (LG) 1-10/2002 dated 15th March 2003, employees adjusted in Local Governments fall in four categories for which there is a bar on TMA regarding payment of Pension and Commutation and issuance of P.P.O's. According to Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

TMA Shalamar Town transferred Rs 12.117 million on account of 40% share of Pension Contribution Fund Account during 2014-15. The requisite record such as total number of employee against which pension contribution was deducted and the size of pension contribution was not provided. In the absence of requisite record the transfer of pension contribution was held unauthentic. **Annex-AC**

Audit holds that irregular payments were made due to weak internal controls and financial mismanagement.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends that matter may please be investigated and responsibility be fixed against the person(s) at fault under intimation to Audit.

1.9.1.19 Irregular execution of Development Schemes without the approval of ADP - Rs 16.458 million

As per clause 21 of TMA works Rules 2003, TMA may prepare its Annual Development Plan and get it approved by the concerned Tehsil/Town Council as per procedure laid down in the PLG (Budget) Rules, 2001. And as per clause 29 No new original work shall be executed unless it is included in the Annual Development Plan (ADP).

During the scrutiny of record of TMA Shalamar Town Lahore for the financial years 2014-16 it was observed from the record that 21Nos. development schemes were executed in 2014-15 but neither ADP was prepared nor approved by the competent authority. **Annex-AD**

Audit holds that executions of schemes without the approval of ADP were due to weak financial discipline and sheer financial mismanagement.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit desires that matter may be investigated and responsibility be fixed against the person(s) at fault besides regularization from competent authority/forum under intimation to audit.

1.9.1.20 Irregular Expenditure by violating the Procedure - Rs 21.216 million

According to Rule 12(2) of the Punjab Procurement Rules 2014 all procurement opportunities over 2 million rupees should be advertised on the PPRA website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall in at least two national dailies one in English and the other in Urdu.

During the scrutiny of Record of TMA Shalamar Town Lahore for the financial years 2014-16 it was observed from the record that 07 Nos. schemes were executed for Rs 21.216 million but same were advertised in one newspaper instead of Two detail given below:-

| Name of Scheme | Estimated Cost (Rs in million) | Advertised in |
|---|---|-------------------------------|
| Const. of PCC link street multani colony UC-35 | 2.5 | Dunya Lahore dated 03.07.2015 |
| Const. of PCC link street Lal Shahbaz Road UC-35 | 2.5 | Dunya Lahore dated 03.07.2015 |
| Const. of PCC st. No.1 Mehmoodabad UC-18 | 2.332 | Dunya Lahore dated 03.07.2015 |
| Const. of PCC road Link Total Petrol Pump UC-33 | 4.9 | Dunya Lahore dated 03.07.2015 |
| Const. of PCC st. No. 171 Madina colony UC 36 | 2.984 | Dunya Lahore dated 03.07.2015 |
| Patch work on roads and streets Shalamar Town Lahore | 3.00 | Nawa-i-Waqt dated 16.07.2015 |
| Const. of PCC Nimco factory inayta & Sher wali PP-143 | 3.00 | Nawa-i-waqt dated 10.07.2015 |
| | 21.216 | |

Audit holds that irregular payments were made due to weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends that matter may be investigated and responsibility be fixed against the person(s) at fault besides regularization under intimation to audit.

1.10 TMA Wahga Town

1.10.1 Non-production of record

1.10.1.1 Non maintenance of record - Rs 21.623 million

According to section 144 & 145 and fourth schedule of PLGO 2001 minimum Rs 15, 000, fine will be imposed on person who carried out construction of building without prior permission of TMA. Further according to section 2(XVII)(b) of PLGO 2001, mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive.

Scrutiny of record of TMA Wahga Town was not produced to audit that the record pertaining to issuance of notices of illegal residences. TMA did not maintain record against the maps of the buildings not approved being defective, action taken against the owners, and efforts made to stop the construction of illegal buildings and recovery of fine.

TMA recovered building fee amounting to Rs 21.623 million from the building owners in the territory of TMA. Collection was held doubtful because there was no survey of buildings. This is the case of weak monitoring of the area which allowed the construction of illegal buildings to proliferate.

| Sr. No. | Financial Year | Building Plan Fees |
|----------------|-----------------------|---------------------------|
| 1 | 2014-15 | 11,733,974 |
| 2 | 2015-16 | 9,889,403 |
| TOTAL | | 21,623,377 |

Audit holds that non-maintenance of record was due to negligence on the part of TMA authorities and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends maintenance and production of the record for scrutiny besides fixing responsibility against the persons at fault under intimation to Audit.

1.10.2 Irregularities and Non-compliance

1.10.2.1 Loss to the government due to less realization of receipts than targets – Rs 3.286 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 finalize and consolidate the figures.

TMA Wahga Town made a receipt target of Rs 13.830 million in the Budget 2014-16. TMA collected Rs 10.543 million against the target and failed to realize remaining amount of Rs 3.286 million as detailed below:-

| Period | Description | Revised Target (Rs) | Recovery effected (Rs) | Less Realization (Rs) |
|---------|---------------------------------|---------------------|------------------------|-----------------------|
| 2015-16 | Building Plan Fee | 11,000,000 | 9,889,403 | 1,110,597 |
| 2015-16 | Court Fines | 330,000 | 264,000 | 66,000 |
| 2015-16 | Income from Scrap goods | 150,000 | 0 | 150,000 |
| 2015-16 | Restoration of road cut charges | 1,200,000 | 7,624 | 1,192,376 |
| 2014-15 | Composition Fee | 400,000 | 68,200 | 331,800 |
| 2014-15 | Remittance through Enforcement | 300,000 | 56,200 | 243,800 |
| 2014-15 | Court fines | 300,000 | 178,400 | 121,600 |
| 2014-15 | Income from scrap goods | 150,000 | 80,000 | 70,000 |
| | Total | 13,830,000 | 10,543,827 | 3,286,173 |

Audit holds that receipt target was not met due to weak financial management and weak internal controls, which resulted in loss of Rs 3.286 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery besides fixing responsibility against the officers/ officials at fault under intimation to Audit.

1.10.2.2 Execution of PCC Work without having Strength Quality Test Reports – Rs 6.656 million

As per para 511-4(a)(b)(c) of Book of Specification, prior to start of works contractor will carry out test of soils to be used to determine the exact percentage of cement to be used in consultation with engineer.

TMA Wahga Town laid PCC schemes at a cost of Rs 6.656 million without strength test reports during 2014-16;

1. No soil test report before execution of work was obtained by the contractors and similarly PCC item 1:2:4 was advised without any consultation.
2. Five (5) cylindrical pieces test and laboratory report was not obtained regarding the mean strength of the PCC.

Details are given at **Annex-AE**

Audit holds that due to mismanagement and weak internal control, PCC works were executed without observing criteria.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

1.10.2.3 Unjustified payment on account of Construction of Manholes – Rs 1.845 million

As per para 3.5.5 of the design criteria approved by the secretary HUD/PHE Department, opening of manholes in a straight lines of sewerage for 9 inch and 12 inch diameter is 50 running feet and 100 running feet respectively.

During audit of TMA Wahga Town Lahore for the year 2014-16, scrutiny of the development schemes revealed that 258 manholes/Hodies were constructed instead of admissible quantity of 72 manholes. This resulted in unjustified payment on account of construction of manholes due to construction of excess manholes than admissible worth Rs 1.845 million. **Annex-AF**

Audit holds that excess construction of manholes was due to poor supervision of the development schemes which resulted in overpayment of Rs 1.845 million.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of the amount overpaid besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.10.2.4 Non recovery of Road Cut Charges – Rs 12.689 Million

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

The management of TMA Wahga Town, during the financial year 2014-16, did not recover an amount of Rs 12.689 million as Road Cut Charges as detailed below:

| Sr. No. | Period | Name of Department | Amount (Rs) |
|----------------|---------------|---------------------------|--------------------|
| 1 | 2014-15 | WASA | 764,864 |
| 2 | 2014-15 | WASA | 3,562,045 |
| 3 | 2010 | SNGPL | 8,362,348 |
| | | TOTAL | 12,689,257 |

Audit holds that the amount was not recovered due to defective financial discipline and weak internal controls. This resulted in loss of Rs 12.689 million to the public exchequer.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery from the concerned department besides fixing responsibility against the persons at fault under intimation of Audit.

1.10.2.5 Un-authorized Expenditure for anti Dengue / Polio Campaign– Rs 1.373 million

According to S. No. 6(i) of Schedule–II of Punjab District Government Rules of Business, 2001, prevention and control of infectious and contagious diseases is the responsibility of district health department.

TMA Wahga Town paid Rs 1.373 million during 2014-16 on account of anti-dengue/Polio campaign. The payments were held

unauthorized because the function did not fall within the jurisdiction of TMA; instead fell within the purview of Health department. **Annex-AG**

Audit holds that unauthorized expenditure was made due to weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

1.10.2.6 Non-maintenance of consumption account of patch work materials - Rs 1.116 million

The Divisional Officer is required to maintain clear accounts of all stores received by him and to make these accounts available for audit. Moreover, purchases should not be made without estimates/reserve limit of stock according to Rule 2.9(d) of D.F.R read with Rule 15.2 of PFR Vol-I.

During the course of Annual audit on the accounts of TMA Wahga Town Lahore for the year 2014-15, it was observed from MB No. 1138 that an amount of Rs 1.116 million was spent on account of purchase of patch work material for repair of roads and streets but no Road Material Register (RMR), RD-wise measurement set forth in MB were available in the office record. In the absence of detailed consumption in MB and RMR, the whole of the expenditure was unexplained and unverifiable.

Audit holds that consumption record for the material was not maintained due to weak internal controls and improper management of repair work.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

1.10.2.7 Un-authorized expenditure on account of non-schedule item- Rs 2.323 million

The rates for various components of the Non-Scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of item of work are not

contained in the CSR 1998 Vol-III, Part-II (MRS) average prevailing market rates shall be made basis for arriving at the Non-Schedule Rate. Copies of the analysis and of composite rates sanctioned by the Superintending Engineer for non-Schedule items shall be sent to the Secretary, Standing Rates Committee, according to para 4(iii & iv) of Composite Schedule Rates.

TO (I&S), TMA Wahga Town Lahore made payment of Rs 2.323 million on account of non schedule item during 2014-16. Neither copies of the valid rates analysis were furnished nor approval of composite rates obtained from SE and sent to Secretary Standing Rates Committee in violation of above directions. **Annex-AH**

Audit holds that unauthorized expenditure was incurred due to weak internal controls and poor financial management.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter from the Secretary standing rate committee besides fixing responsibility against the persons at fault under intimation to Audit.

1.10.2.8 Non-deduction of General Sales Tax - Rs 3.810 million

As per Section 3(1) of Punjab Sales Tax Act 2012, a taxable service is a service listed in Second Schedule, which is provided by a person from his office or place of business in the Punjab in the course of an economic activity, including the commencement or termination of the activity. As per Government of Pakistan (Revenue Division) Central Board of Revenue (Sales Tax Wing) Letter No. C.No.4 (47) STB/98(Vol. I) dated 04th August 2010, purchases should be made by the Government Departments from the suppliers registered with Sales Tax Department and payment shall be made to the suppliers / contractors only on the bills supported with sales tax invoices. In case of registered person, 1/5th of the Sales Tax would be deducted at source. However, in case of non-registered person, whole amount of GST would be deducted by the withholding agent.

TMA Wahga Town incurred an expenditure of Rs 22.412 million on hiring of following items but sales tax was not deducted from the bills of suppliers / contractors.

| Cheque/Token No & Date | Description | Contractor | Amount (Rs in million) | GST (Rs in million) |
|-----------------------------------|------------------------------------|---|-------------------------------|----------------------------|
| D019736 dt. 22.12.14 | Tentage for temporary Bakar Mandi | Saleem tent services | 5.565 | 0.946 |
| 803587596 dt. 08.02.16 | Tentage for temporary Bakar Mandi | Three star foods & General Order Supplier | 8.073 | 1.37241 |
| 543 dated 10.11.14 | Temporary lighting for Bakar Mandi | Abid & Company | 3.828 | 0.651 |
| 81 dated 8.2.16 | Temporary lighting for Bakar Mandi | S.J. Engineering (Govt. Contractor) | 4.946 | 0.841 |
| | | | 22.412 | 3.81041 |

Audit holds that the amount was not recovered due to defective financial discipline and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery of the sales tax from the concerned suppliers besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.10.2.9 Loss to the Government due to Non realization of Tender Fee - Rs3.840 million

According to Government of the Punjab, Communication and Works Department Notification No.B-II(C&W) 2-11/78 Procurement (2014) dated 03-02-2015, Tender Fee at the following rates was fixed:

For Original Works (Building & Highways) Rs 10,000

For M&R Works (Building & Highways) Rs 2,000

During audit of TMA Wahga Town, it was noticed that no tender fee was received and deposited from the tenderer against original & repair works. This resulted in non-realization of tender fee Rs 3.840 million detail given below:-

| Period | Description | Number of Tenderers | Rate (Rs) | Amount (Rs) |
|---------------|--------------------|----------------------------|------------------|--------------------|
| 2014-15 | Repair work | 01*3=3 | 2,000 | 6,000 |
| 2014-15 | Original work | 30*3=90 | 10,000 | 900,000 |
| 2015-16 | Repair work | 19*3=57 | 2,000 | 114,000 |
| 2015-16 | Original work | 94*3=282 | 10,000 | 2,820,000 |
| | | | | 3,840,000 |

Audit holds that tender fee was not realized due to poor financial discipline.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

1.10.2.10 Non reconciliation of receipts – Rs 427.144 million

According to Rule 77 of PDG and TMA Budget Rules 2003, the collecting officers shall furnish monthly reconciled statements of actual collections under the heads for which they are responsible to the head of office in forms BM-3 and BM-4. Further according to Rule 78 of PDG and TMA Budget Rules 2003, the collecting officer shall reconcile his figure of receipts with the record maintained by the accounts officer by the 10th day of the month following the month to which the statement relates.

During scrutiny of the record of TMA Wahga Town for financial year 2014-16 it was observed that receipts for Rs 427.144 million were held unauthorized and doubtful because receipts were not recorded in cash book by the DDOs and there was no reconciliation of receipts with the Tehsil Account branch.

| Sr. No. | Financial Year | Receipts (Rs) |
|----------------|-----------------------|----------------------|
| 1 | 2014-15 | 208,553,287 |
| 2 | 2015-16 | 218,590,405 |
| TOTAL | | 427,143,692 |

Audit holds that non-reconciliation of receipts was due to poor financial discipline and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

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

1.10.2.11 Doubtful expenditure due to non reconciliation of expenditure – Rs 356.678 million

According to Rule 67 of Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003, during the first week of

each month, the respective Accounts Officer shall provide for the previous month, a schedule showing the numbers, dates and amounts of vouchers paid during that month, and supply copy of each such schedule to the concerned Drawing and Disbursing Officer (DDO). Upon receipt of the schedule from the Accounts Officer, the Drawing and Disbursing Officer (DDO) shall compare such schedule with the statement prepared by him and reconcile expenditure with Accounts Officer by 10th day of every following month for the previous month.

During audit of TMA Wahga Town for the period 2014-16, it was observed that following expenditure amounting to Rs 356.678 million was incurred by the DDOs but the same was not reconciled with the Tehsil Accounts Officer and bank. Besides the non compliance of rules the authenticity of expenditure could not be verified by audit. The chance of misappropriation could not be ignored.

| Sr. No. | Financial Year | Expenditure |
|--------------|----------------|--------------------|
| 1 | 2014-15 | 181,923,889 |
| 2 | 2015-16 | 174,754,351 |
| TOTAL | | 356,678,240 |

Audit holds that expenditure was not reconciled due to poor financial management and weak internal controls.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends remedial action for reconciliation of the expenditure besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.10.2.12 Un-authorized and doubtful payment of electricity charges - Rs 3.63 millions

According to section 2(XVII)(b) of PLGO 2001, mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive.

Scrutiny of record revealed that out of the PFC grant allocable to TMA Wahga Town Lahore during financial year 2014-16, a sum of Rs 3,637,048 was deducted for electricity charges of street lights during

financial year 2014-16. Deduction was held irregular and doubtful because at source deduction for bulk anticipated consumption out of provincial PFC grant was not recouped from the concerned departments. Load of meters / street lights were not calculated. There was no detail presented about the number of lights and other equipments running on LESCO, load of electric equipments on every meter and the average consumption according to the number of hours equipments remained in use was not calculated. Street lights were also placed at the locations where it was the responsibility of other developers to provide these services. Payment for bill of street lights was withheld as fix charges. Besides this irregularity, the arrears of bills were not decided based on reconciliation with adjustment of overpaid units with mutual consent of the parties.

| Sr. No. | Financial Year | Electricity Bills of Street Light |
|----------------|-----------------------|--|
| 1 | 2014-15 | 3,637,048 |
| 2 | 2015-16 | - |
| Total | | 3,637,048 |

Audit holds that non-recovery of amount deducted by Finance Department for want of adjustment in subsequent bills was due to poor financial discipline and poor management.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends adjustment of the overbilled units of already charged electricity expenses besides fixing responsibility against the persons at fault under intimation to Audit.

1.10.3 Performance

1.10.3.1 Unauthorized running of illegal schemes

Rule 10 of Punjab Private Housing Schemes and Land Sub-division Rules 2010 envisages that Town Municipal Administration, or a Development Authority shall ensure that a housing scheme is planned and sanctioned in accordance with the National Reference Manual on Planning and Infrastructure Standards, prepared by Ministry of Housing & Ministry of Environment Government of Pakistan. (2) Notwithstanding the generality of the sub-rule (1) above, the developer while planning a housing scheme shall adhere to following requirements: (a) open space or park, seven percent and above; (b) graveyard, two percent and above; (c) commercial area, fixed five percent; (d) 12[public buildings from two percent to ten percent;] (e) maximum size of residential plot one thousand square yards; (f) approach road in City Districts not less than sixty feet and approach road in other Districts not less than forty feet; (g) 13 [internal roads with minimum thirty feet right of way;] (h) accommodation of roads proposed in master plan; (i) a ten marla plot for solid waste management up to one thousand plots and ten marla plot for every additional one thousand plots; (j) twenty percent of the plots in a housing scheme shall be reserved /planned for plots up to five marlas for low income group; (k) Location of a tube well, overhead reservoir, pumping station and disposal station to be provided if required by Water and Sanitation Agency; (l) site of grid station to be provided if required by WAPDA; and (m) green strip under high tension electricity line as per requirements of WAPDA.

During scrutiny of the record of TMA Wahga Town, Lahore during financial year 2014-16, it was observed that illegal schemes were running in the territory of TMA but no action was taken against the schemes. Conversion fee was not deposited by the owners. Land was not transferred in the name of TMA. Huge loss was sustained by the local fund. Audit holds that due to poor monitoring of the area illegal schemes got the chance to survive and after shelter of authorities illegal connections were provided by LESCO authorities and development works were also executed by the TMA in the unauthorized area.

Record of 15 schemes of TMA Wahga Town, City District Lahore included Al-Wadood Garden (Mouza Lakhu Der, Near New Ring Road), Bismillah Housing Scheme (Mouza Rampura Jageer, Main GT Road), AG Developer Land Sub-Division (Mouza Rakh Chabeel, Main GT Road), Ezan Garden (Mouza Rakh Chabeel, GT Road), New Jewan (Mouza Rakh Chabeel, GT Road), Ashraf Garden (Mouza Manawan GT Road), Bilal

Gunj (Mouza Kotli Ghais, Near Ring Road), Canal Forts (Mouza Manawan), Canal Fort Phase -II (Mouza Khaira, Near Sozo Water Park, BRB Canal), Ghaus Garden (Mouza Manawan), Globel Village (Mouza Sultanpura, Rampura, Batapur), Malik Irfan Garden (Hussainpura, Batapur), Sajjid Town (Mouza Tulspura, Near Jallo Park, Canal Bank Road), Mian Aziz Garden (Mouza Tulseपुरa, Canal Bank Road) and Noor Garden (Mouza Nutt, GT Road).

Audit holds that illegal running of housing schemes was due to poor administration on the part of TMA authorities and weak internal control.

The matter was also reported to PAO concerned in March, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends remedial action to comply with legal provisions to regulate fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 27]

ANNEXURE

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

| Sr. No. | Formation Name | Subject | Nature of Irregularity | Amount (Rs in million) |
|---------|----------------------|--|------------------------|------------------------|
| 1 | TMA Iqbal Town | Un-expected completion of works | Irregularity | 1.200 |
| 2 | | Un-authorized use of vehicle | Irregularity | 0.016 |
| 3 | | Misuse of public money | Irregularity | 0.570 |
| 4 | | Irregular expenditure on account of repair of vehicle | Irregularity | 6.486 |
| 5 | | Loss in million of rupees on account of TTIP | Recovery | - |
| 6 | | Unjustified survey for license fee resulted loss | Recovery | 3.283 |
| 8 | | Non recovery regarding approved fee of maps | Recovery | 0.18 |
| 9 | | Non maintenance of register confiscated Material | Irregularity | 0.500 |
| 10 | | Over payment due to non-deduction of shrinkage of earth | Recovery | 0.063 |
| 11 | | Non production of record | Irregularity | 0.18 |
| 12 | | Non recovery on account of Cattle market | Recovery | 14.0 |
| 13 | | Unauthorized payment of liabilities | Irregularity | 64.895 |
| 14 | | Un-justified Consumption of HSDL for | Irregularity | 1.563 |
| 15 | | Non production of record of private housing schemes | Irregularity | - |
| 16 | | Non-addressing the management of liquid Waste | Irregularity | |
| 17 | | Evasion of Environmental Impact Assessment (EIA) leading to unsecure dumping of solid wastes | Irregularity | - |
| 18 | | Non conduction of internal audit | Irregularity | 2156.109 |
| 19 | | Construction of Illegal buildings in the territory of TMA | Irregularity | - |
| 20 | | Unauthorized and Doubtful Collection of building plan fee | Irregularity | 17.606 |
| 21 | | Chances of mismanagement due to non transfer of Land in the name of TMA loss in millions | Irregularity | - |
| 22 | | Non-Classification of Land under the jurisdiction of TMA | Irregularity | - |
| 23 | | Unauthorized land use in Residential, commercial and Industrial Areas | Irregularity | - |
| 24 | | Poor Town Planning and Loss of Local fund due to non receipt of conversion fee | Irregularity | - |
| 25 | | Non observance of benchmark for the housing schemes | Irregularity | - |
| 26 | | Unauthorized running of illegal schemes and loss in million of rupees | Irregularity | -- |
| 27 | | Unauthorized running of illegal schemes and loss | Irregularity | - |
| 28 | | Loss to local fund due to non-auction of solid Waste | Irregularity | - |
| 29 | | Unauthorized management of government properties | Irregularity | - |
| 30 | | Unauthorized closing the balance of CCB fund | Irregularity | - |
| 31 | | Unauthorized and Doubtful Payments to incomplete CCBs in million of rupees | Irregularity | - |
| 32 | | Unauthorized Payments due to improper monitoring of CCBs | Irregularity | - |
| 33 | | Unauthorized payment on account of electricity bill | Irregularity | 4.870 |

| | | | | | |
|----|-------------------------------------|--|---|--------------|--------|
| | | Wastage of CCB Fund | ICW | | |
| | | Non-Classification of Land under the jurisdiction of TMA | | | |
| 34 | | Unauthorized running of illegal schemes | | | |
| 34 | TMA Aziz Bhatti Town | Unjustified expenditure on Itwaar/Ramzan Bazar | Irregularity | 31.683 | |
| 35 | | Non Payment Of Pending Bill Of Ramzan Bazaar For Tentage/ Plants | Irregularity | 1.702 | |
| 36 | | Irregular expenditure due non maintenance of PC-I | Irregularity | 32.810 | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | | | Irregular execution of Development schemes | Irregularity | 35.484 |
| 40 | | | Advance payment | Irregularity | 1.280 |
| 41 | | | Non-addressing the management of liquid Waste | Irregularity | - |
| 42 | | | Loss to local fund due to Construction of Illegal buildings in the territory of TMA | Irregularity | - |
| 43 | | | Construction of Illegal buildings in the territory of TMA | Irregularity | - |
| 44 | | | Unauthorized and Doubtful Collection of building plan fee | Irregularity | 14.093 |
| 45 | | | Chances of mismanagement due to non transfer of Land in the name of TMA | Irregularity | - |
| 46 | | | Non maintenance of register confiscated Material | Irregularity | 1.00 |
| 47 | | | Unauthentic Govt. receipt due to non conducting of survey | Irregularity | 3.307 |
| 48 | | | Unjustified expenditure on pay and allowances | Irregularity | 17.614 |
| 49 | | | Doubtful consumption of POL | Irregularity | 2.402 |
| 50 | | | Irregular expenditure of POL due to non registration of vehicles | Irregularity | 0.932 |
| 51 | | | Doubtful drawl | Irregularity | 0.494 |
| 52 | | | Wastage of government resources | Recovery | 1.108 |
| 53 | | | Un-authorized and doubtful payment of electricity charges | Irregularity | 42.780 |
| 54 | | | Unjustified deduction of 15% Electric City Charges | Irregularity | 8.556 |
| 55 | | | Non transfer of PFC grant | Irregularity | 3.565 |
| 56 | | | Irregular payment of Street lights | Irregularity | 14.857 |
| 57 | | | Un- authentic Govt. receipt of due to non conduction of survey of manufacturer and trader | Irregularity | 1.792 |
| 58 | | | Irregular creating pending liability | Irregularity | 21.997 |
| 59 | | | Unlawful retention of government revenue | Irregularity | 1.213 |
| 60 | | Irregular re-appropriation of budget | Irregularity | 2.00 | |
| 61 | | Non allocation/Misuse of CCB funds | Irregularity | 13.75 | |
| 62 | | Non-auction of non repairable stock and store | Recovery | 2.10 | |
| 63 | | Non maintenance of General Cash book | Irregularity | 494.978 | |
| 64 | | Unjustified expenditure | Irregularity | 1.831 | |
| 65 | | Over payment due to non-deduction of shrinkage of earth | Recovery | 0.093 | |
| 66 | | Non Production of Record | Irregularity | 0.180 | |
| 67 | | Non-credit of lapse deposits to Government revenue | Recovery | 0.081 | |
| 68 | | Lead chart Not approved | Irregularity | 0.939 | |
| 69 | | Non reconciliation of receipt of TTIP | Irregularity | 118.381 | |
| 70 | | Difference in receipt of TTIP | Irregularity | 0.069 | |
| 71 | | Irregular purchase of Street Lights | Irregularity | 6.967 | |
| 72 | | Un- authorized drawl of money | Irregularity | 0.879 | |

| | | | | |
|-----|-------------------------------------|--|--------------|--------|
| 73 | | Irregular purchase of manhole | Recovery | 2.800 |
| 74 | | Unjustified Repair of Transformer | Irregularity | 0.130 |
| 75 | | Loss to the Govt. due to non conduction of survey of manufacturer, vendor and trader | Recovery | 3.307 |
| 76 | | Irregular expenditure | Irregularity | 4.376 |
| 77 | | Irregular payment of Pay and allowance | Irregularity | - |
| 78 | | Unjustified expenditure on pay and allowances due to In-efficiency | Irregularity | 27.051 |
| 79 | | Unjustified expenditure on pay and allowances due to In-efficiency | Irregularity | 2.500 |
| 80 | | Unauthorized Payments due to improper monitoring of CCBs | Irregularity | - |
| 81 | | Non-Classification of Land under the jurisdiction of TMA | Irregularity | - |
| 82 | | Unauthorized land use in Residential, commercial and Industrial Areas | Irregularity | - |
| 83 | | Poor Town Planning and Loss of Local fund due to non receipt of conversion fee | Irregularity | - |
| 84 | | Non observance of benchmark for the housing schemes | Irregularity | - |
| 85 | | Unauthorized running of illegal schemes and loss | Irregularity | - |
| 86 | | Loss to local fund due to non-auction of solid Waste | Irregularity | - |
| 87 | | Unauthorized running of illegal schemes and loss | Irregularity | - |
| 88 | | Unauthorized management of government properties | Irregularity | - |
| 89 | | Unauthorized closing the balance of CCB fund | Irregularity | - |
| 90 | | Unauthorized and Doubtful Payments to incomplete CCBs | Irregularity | - |
| | | Execution of Development schemes without preparation of PC-I | Irregularity | 32.810 |
| | | Unjustified payment of Street lights | Irregularity | 14.857 |
| | | Irregular purchase of Street Lights | Irregularity | 6.967 |
| | | Irregular Re-appropriation of Budget | Irregularity | 2.000 |
| | | Non-Classification of Land under the jurisdiction of TMA | Irregularity | |
| 91 | TMA Data Gunj Bakhsh | Splitting of schemes to avoid Approval from DDC | Irregularity | 13.232 |
| 92 | | Unauthorized award of Contract | Irregularity | 15.425 |
| 93 | | Irregular execution of works due to non preparation of PC-I | Irregularity | 66.151 |
| 94 | | Execution of PCC Work without having Strength Quality Test Reports | Irregularity | 3.297 |
| 95 | | Unauthorized advance payment for the purchase of electric material | Irregularity | 3.139 |
| 96 | | Less deduction of Income Tax | Recovery | 0.700 |
| 97 | | Irregular expenditure on Purchase of Flexes & Steamers | Irregularity | 0.327 |
| 98 | | Loss Due to Non-Collection of Departmental Charges | Recovery | 0.072 |
| 99 | | Use of substandard Bitumen without obtaining documentary evidence | Irregularity | 3.966 |
| 100 | | Un-authorized Expenditure for Dengue | Irregularity | 2.041 |
| 101 | | Irregular Block Allocation for ADP Schemes | Irregularity | 41.0 |
| 102 | | Appointments of daily wages staff without fulfillment of codal formalities | Irregularity | 10.947 |

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|-----|---------------------------------|--|--------------|---------|
| 103 | | Repair of Machinery and vehicles from the budget of development schemes | Irregularity | 0.858 |
| 104 | | Non Reconciliation of Income | Irregularity | 108.810 |
| 105 | | Doubtful payment of carpeting | Irregularity | 0.597 |
| 106 | | Irregular payment | Irregularity | 1.994 |
| 107 | | Irregular Payment of Legal Charges | Irregularity | 0.240 |
| 108 | | Irregular expenditure due to splitting the bills | Irregularity | 0.237 |
| 109 | | Non recovery/(NOC) of Professional Tax | Recovery | 0.124 |
| 110 | | Un-authorized expenditure on account of non schedule item | Irregularity | 0.391 |
| 111 | | Non-Verification of GST Invoices | Irregularity | 0.201 |
| 112 | | Doubtful expenditure due to non reconciliation of expenditure | Irregularity | - |
| 113 | | Non maintenance of record | Irregularity | - |
| 114 | | Non compliance of provisions of EPA 1997 | Irregularity | - |
| 115 | | Non-appointment of Internal Auditor | Irregularity | - |
| 116 | | Unjustified payment on account of Construction of Manholes | Irregularity | 0.194 |
| 117 | | Loss due to non auction of unserviceable street light and other material | Recovery | 0.500 |
| | | Irregular Payment Due to Overage Appointment | Irregularity | - |
| 118 | | Non-Classification of Land under the jurisdiction of TMA | Irregularity | - |
| 119 | | Unauthorized land use in Residential, commercial and Industrial Areas | Irregularity | - |
| 120 | | Poor Town Planning and Loss of Local fund due to non receipt of conversion fee | Irregularity | - |
| 121 | | Unauthorized management of government properties | Irregularity | - |
| 122 | | Unauthorized closing the balance of CCB fund | Irregularity | - |
| 123 | | Unauthorized Payments due to improper monitoring of CCBs | Irregularity | - |
| | | Execution of works without preparation of PC-I | Irregularity | 66.151 |
| 124 | TMA Gulberg Town | Unauthorized Expenditure of other Department | Irregularity | 0.135 |
| 125 | | Unauthentic realization of License and Permit Fees due to non-conduction of survey | Irregularity | 6.00 |
| 126 | | Less-allocation of funds for Sports & Youth Activities | Irregularity | 22.094 |
| 127 | | Less Reserve for Closing Balance | Irregularity | 12.941 |
| 128 | | Non-recovery of 50% share from shopkeepers | Irregularity | 0.322 |
| 129 | | Irregular Payment of Salaries to the Contingent Paid Staff | Irregularity | 0.743 |
| 130 | | Inadmissible expenditure on Model Town Courts | Irregularity | 0.099 |
| 131 | | Overpayment for Lane Marking | Recovery | 0.179 |
| 132 | | Unauthorized advance payment for purchase of bitumen | Irregularity | 1.155 |
| 133 | | Unjustified payment of electricity charges | Irregularity | 14.0 |
| 134 | | No-preparation of PC I of development schemes | Irregularity | 104.55 |
| 135 | | Unjustified Expenditure for the benefit of a particular person | Irregularity | 0.075 |
| 136 | | Loss to Government due to Non-imposing of Penalty | Recovery | 0.450 |
| 137 | | Unauthorized expenditure on POL without sanctioned strength | Irregularity | 9.728 |

| | | | | |
|-----|---|--|--------------|----------|
| 138 | | Non-completion of schemes within the stipulated period | Irregularity | 8.610 |
| 139 | | Unauthorized and Doubtful Collection of building plan fee | Irregularity | 1.587 |
| 140 | | Chances of mismanagement due to non-transfer of Land in the name of TMA | Irregularity | - |
| 141 | | Non-appointment of Internal Auditor | Irregularity | - |
| 142 | | Non-Classification of Land under the jurisdiction of TMA | Irregularity | - |
| 143 | | Unauthorized land use in Residential, commercial and Industrial Areas | Irregularity | - |
| 144 | | Poor Town Planning and Loss of Local fund due to non receipt of conversion fee | Irregularity | - |
| 145 | | Non observance of benchmark for the housing schemes | Irregularity | - |
| 146 | | Unauthorized management of government properties | Irregularity | - |
| 147 | | Unauthorized closing the balance of CCB fund | Irregularity | - |
| 148 | | Unauthorized Payments due to improper monitoring of CCBs | Irregularity | - |
| | | No-preparation of PC I of development schemes | Irregularity | 104.550 |
| 149 | TMA Nishtar Town | Unauthorized Expenditure | Irregularity | 0.152 |
| 150 | | Overpayment on account of hiring of Generators | Irregularity | 0.148 |
| 151 | | Unauthentic and Doubtful Collection of building plan fee | Irregularity | 20.784 |
| 152 | | Non-deduction of Sales Tax | Recovery | 0.877 |
| 153 | | Unauthentic realization of License and Permit Fees due to non-conduction of survey | Irregularity | 5.660 |
| 154 | | Splitting of schemes to avoid Approval from DDC | Irregularity | 18.00 |
| 155 | | Less-allocation of funds for Sports & Youth Activities | Irregularity | 18.897 |
| 156 | | Non-completion of schemes within the stipulated period | Irregularity | 4.830 |
| 157 | | Irregular Payment of Salaries to the Contingent Paid Staff | Irregularity | 1.889 |
| 158 | | Unauthorized Expenditure | Irregularity | 0.991 |
| 159 | | Unjustified payment of electricity charges | Irregularity | 9.788 |
| 160 | | No-preparation of PC I of development schemes | Irregularity | 567.138 |
| 161 | | Unauthorized expenditure on POL without sanctioned strength | Irregularity | 25.498 |
| 162 | | Irregular payments out of PLA account without Post Audit - | Irregularity | - |
| 163 | | Chances of mismanagement due to non transfer of Land in the name of TMA | Irregularity | - |
| 164 | | Non reconciliation of receipts | Irregularity | 1.227 |
| 165 | | Non reconciliation of expenditure | Irregularity | 1098.477 |
| 166 | | Non-appointment of Internal Auditor | Irregularity | - |
| 167 | | Non maintenance of register of confiscated material during removal of encroachment | Irregularity | - |
| 168 | | Non-Classification of Land under the jurisdiction of TMA | Irregularity | - |
| 169 | Unauthorized land use in Residential, commercial and Industrial Areas | Irregularity | - | |

| | | | | |
|-----|---|--|--------------|---------|
| 170 | | Poor Town Planning and Loss of Local fund due to non receipt of conversion fee | Irregularity | - |
| 171 | | Non observance of benchmark for the housing schemes | Irregularity | - |
| 172 | | Unauthorized running of illegal schemes and loss to govt. | Irregularity | - |
| 173 | | Unauthorized management of government properties | Irregularity | - |
| 174 | | Unauthorized closing the balance of CCB fund | Irregularity | - |
| 175 | | Unauthorized Payments due to improper monitoring of CCBs | Irregularity | - |
| | | Execution of Development Schemes without preparation of PC I | Irregularity | 567.138 |
| | | Non-Classification of Land under the jurisdiction of TMA | Irregularity | - |
| 176 | TMA Ravi Town | Non-Receipt of Adjustment accounts | Irregularity | 21.937 |
| 177 | | Irregular execution of works due to non preparation of PC-I | Irregularity | 81.219 |
| 178 | | Execution of PCC Work without having Strength Quality Test Reports | Irregularity | 12.404 |
| 179 | | Non recovery of Road Cut Charges | Irregularity | 0.528 |
| 180 | | Appointments of daily wages staff without fulfillment of codal formalities | Irregularity | 34.682 |
| 181 | | Irregular payment of Additional duty and Overtime allowance | Irregularity | 0.654 |
| 182 | | Non Deduction of Conveyance Allowance | Recovery | 0.240 |
| 183 | | Less deduction of Income Tax | Recovery | 0.200 |
| 184 | | Non Reconciliation of Income | Irregularity | 173.142 |
| 185 | | Overpayment on account of Earthwork | Recovery | 0.092 |
| 186 | | Non recovery/(NOC) of Professional Tax | Recovery | 0.246 |
| 187 | | Non production of record | Irregularity | - |
| 188 | | Un-authorized expenditure on account of non schedule item | Irregularity | 1.197 |
| 189 | | Unauthorized expenditure on Steel | Irregularity | 0.306 |
| 190 | | Less Allocation of Funds for Sports & Youth Activities | Irregularity | 7.98 |
| 191 | | Irregular of HBA without Executive of mortgage deed | Irregularity | 2.150 |
| 192 | | Loss due to non auction of empty barrels and other material | Recovery | 0.500 |
| 193 | | Doubtful expenditure due to non reconciliation of expenditure | Irregularity | - |
| 194 | | Non maintenance of record | Irregularity | - |
| 195 | | Non compliance of provisions of EPA 1997 | Irregularity | - |
| 196 | | Non-appointment of Internal Auditor | Irregularity | - |
| 197 | Non-Classification of Land under the jurisdiction of TMA | Irregularity | - | |
| 198 | Unauthorized land use in Residential, commercial and Industrial Areas | Irregularity | - | |
| | | Expenditure by Violating the Procedure | Irregularity | 5.066 |
| 199 | | Poor Town Planning and Loss of Local fund due to non receipt of conversion fee | Irregularity | - |
| 200 | | Unauthorized management of government properties | Irregularity | - |
| 201 | | Unauthorized closing the balance of CCB fund | Irregularity | - |

| | | | | |
|-----|----------------------------------|---|--------------|--------|
| 202 | | Unauthorized Payments due to improper monitoring of CCBs | Irregularity | - |
| 207 | | Irregular and doubtful payment for repair charges | Irregularity | 3.259 |
| 208 | | Irregular and doubtful payment for banners and flexes | Irregularity | 2.710 |
| 209 | | Unauthorized Payment and recovery from LDA | Recovery | 2.255 |
| 210 | | Loss of Revenue due to Less recovery of magisterial fine | Recovery | 2.160 |
| 211 | | Construction of Illegal buildings in the territory of TMA | Irregularity | 0.825 |
| 212 | | Less Realization of Ticket Fine | Recovery | 0.568 |
| 213 | | Unauthorized and Doubtful Collection of building plan fee | Irregularity | 0.507 |
| 214 | | Irregular and doubtful payment for sand filling | Irregularity | 0.464 |
| 215 | | Un- authentic Govt. receipt of due to non conduction of survey of manufacturer and trader | Recovery | 0.331 |
| 216 | | Irregular Payment of Advance to employees | Irregularity | 0.300 |
| 217 | | Doubtful payment for material for wall chalking | Irregularity | 0.205 |
| 218 | | Overpayment to contractor for supply of patch work material | Recovery | 0.134 |
| 219 | | Unauthorized management of government properties | Irregularity | - |
| 220 | | Doubtful expenditure due to non reconciliation of expenditure | Irregularity | - |
| 221 | | Non provision of approval of house for solid waste authority to LWMC | Irregularity | - |
| 224 | | Unauthorized closing the balance of CCB fund | Irregularity | - |
| 225 | | Unauthorized and Doubtful Payments to incomplete CCBs | Irregularity | - |
| 226 | | Unauthorized Payments due to improper monitoring of CCBs | Irregularity | - |
| | | Execution of development schemes without preparation of PC-I | Irregularity | 81.219 |
| | | Non-Classification of Land under the jurisdiction of TMA | Irregularity | - |
| 227 | TMA Shalamar Town | Purchase of Street Light Material and Bitumen at higher rates | Irregularity | 0.487 |
| 228 | | Less deduction of Income Tax | Irregularity | 0.175 |
| 229 | | Overpayment on account of Earthwork | Recovery | 0.069 |
| 230 | | Non-deduction of Sales Tax | Recovery | 0.320 |
| 231 | | Non disposal of off road vehicles | Irregularity | 0.500 |
| 232 | | Irregular Payment of Legal Charges | Irregularity | 0.600 |
| 233 | | Non recovery/(NOC) of Professional Tax | Irregularity | 0.132 |
| 234 | | Non production of record | Irregularity | - |
| | | Irregular payment due to overage appointments | Irregularity | - |
| 235 | | Doubtful expenditure due to non reconciliation of expenditure | Irregularity | - |
| 236 | | Non maintenance of record | Irregularity | - |
| 237 | | Non compliance of provisions of EPA 1997 | Irregularity | - |
| 239 | | Unauthorized land use in Residential, commercial and Industrial Areas | Irregularity | - |
| 240 | | Poor Town Planning and Loss of Local fund due to non receipt of conversion fee | Irregularity | - |
| 241 | | Unauthorized management of government properties | Irregularity | - |

| | | | | | |
|-----|-------------------------------|--|---|--------------|---------|
| 242 | | Unauthorized closing the balance of CCB fund | Irregularity | - | |
| 243 | | Unauthorized Payments due to improper monitoring of CCBs | Irregularity | - | |
| | | Irregular execution of works due to non preparation of PC-I | Irregularity | 100.69 | |
| | | Less-Non allocation of Funds for Sports & Youth Activities | Irregularity | 5.839 | |
| | | Non-Classification of Land under the jurisdiction of TMA | Irregularity | - | |
| 244 | TMA Wahga Town | Less deduction of Income Tax | Recovery | 0.502 | |
| 245 | | Doubtful payment of carpeting | Irregularity | 0.973 | |
| 246 | | Overpayment on account of Earthwork | Recovery | 0.317 | |
| 247 | | Use of substandard Bitumen without obtaining documentary evidence | Irregularity | 0.973 | |
| 248 | | Non production of record | Irregularity | - | |
| 249 | | Non maintenance of public account | Irregularity | - | |
| 250 | | Non compliance of provisions of EPA 1997 | Irregularity | - | |
| 252 | | Unauthorized land use in Residential, commercial and Industrial Areas | Irregularity | - | |
| 253 | | Poor Town Planning and Loss of Local fund due to non receipt of conversion fee | Irregularity | - | |
| 256 | | Loss to local fund due to non-auction of solid Waste | Irregularity | - | |
| 257 | | Unauthorized management of government properties | Irregularity | - | |
| | | | Irregular execution of works due to non preparation of PC-I | Irregularity | 201.167 |
| | | | Non-Classification of Land under the jurisdiction of TMA | Irregularity | - |
| | | Non allocation of CCB Funds-Rs 52.5 million | Irregularity | 52.5 | |

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

| Sr. No. | TMA Name | Description of Para | Nature of Para | Rs in million |
|---------|------------------------------|--|--------------------|---------------|
| 1 | Allama Iqbal Town | Non-imposition of liquidated damages | Recovery | 0.040 |
| 2 | | Uneconomical expenditure due to using cement concrete brick or stone ballast instead of dry ram in construction of Gully Grating | Irregularity | - |
| 3 | | Overpayment of rent of Generators | Recovery | 0.530 |
| 4 | | Unjustified use of steel in Construction of Gully Grating | Irregularity | 0.926 |
| 5 | | Unauthorized repair of transformer | Irregularity | 0.869 |
| 6 | | Overpayment due to incorrect rate analysis | Recovery | 0.450 |
| 7 | | Less calculation of building plan fee | Recovery | 0.351 |
| 8 | | Overpayment on account of sewerage pipe | Recovery | 0.252 |
| 9 | Samanabad Town | Less realization of ticket fine | Recovery | 0.908 |
| 10 | | Purchase of street light material at higher rates | Recovery | 0.882 |
| 11 | | Excess use of POL | Recovery | 0.688 |
| 12 | | Doubtful execution of work | Recovery | 0.326 |
| 13 | | Irregular and doubtful payment to contractor | Irregularity | 0.334 |
| 14 | | Unauthorized payment to contractor | Irregularity | 0.300 |
| 15 | Data Gunj Bakhsh Town | Expenditure without approval of rate analysis/ schemes | Irregularity | |
| 16 | | Non-accountal of material | Irregularity | 0.861 |
| 17 | | Expenditure without advertisement in two leading newspapers with preference for local news papers. | Irregularity | - |
| 18 | | Award and completion of works without obtaining performance security with favors conferred on contractor | Irregularity | - |
| 19 | | Unjustified allocation for unforeseen expenditure which could not be spent afterward | Violation of Rules | - |
| 20 | | Loss due to non collection of departmental Charges | Recovery | 0.586 |
| 21 | | Non-transparent recovery of license fee due to non-conducting survey of the areas | Irregularity | - |
| 22 | | Use of sub-standard Tuff Tiles | Irregularity | 0.844 |
| 23 | | Likely supply of poor quality of | Irregularity | - |

| Sr. No. | TMA Name | Description of Para | Nature of Para | Rs in million |
|---------|---------------------|---|----------------|---------------|
| | | Crushed stone as Lab Test Report was not provided | | |
| 24 | | Loss due to non auction of empty barrels and other material | Recovery | 0.452 |
| 25 | | Non-realization of budgeted UIP Tax Share from Government of the Punjab | Irregularity | - |
| 26 | | Non recovery of arrears of license fee | Recovery | 0.518 |
| 27 | | Splitting in Execution of works of Water Filtration Plants at different places by different contractors | Irregularity | - |
| 28 | | Wasteful Expenditure due to Wrong Selection of Site | Irregularity | 0.321 |
| 29 | | Non Recovery of Professional Tax | Recovery | 0.299 |
| 30 | | Non certification of Development Schemes as MB was not signed by the CE in 50% works | Irregularity | - |
| 31 | | Non-utilization of Development Budget | Irregularity | 30.155 |
| 32 | | Unauthorized expenditure without technical sanction of DO Roads/ DO Buildings instead of TO I&S | Irregularity | - |
| 33 | | Unjustified expenditure of Sports as neither name of winners were mentioned on the bills nor addresses of the participants were mentioned | Irregularity | - |
| 34 | | Doubtful expenditure on carpeting | Irregularity | 0.478 |
| 35 | | Execution of work without approval | Irregularity | 5.00 |
| 36 | | Unauthorized expenditure | Irregularity | 0.073 |
| 37 | | Weak Internal Financial Controls resulting in Misc. Audit Observations | Irregularity | |
| 38 | | Non-imposition of Penalty | Recovery | 0.740 |
| 39 | | Non verification of the Registration/Renewal Fee | Irregularity | 0.432 |
| 40 | | Non-deduction of Conveyance Allowance | Recovery | 0.157 |
| 41 | | Non-deduction of Income Tax on account of rent of office building | Recovery | 0.578 |
| 42 | | Non-verification of payment of GST | Irregularity | 0.923 |
| 43 | | Non disposal of un-serviceable vehicles but make and model of the vehicles were also not provided to audit | Recovery | - |
| 44 | Gulberg Town | Infructuous Expenditure on account of Patch Work | Irregularity | 0.925 |
| 45 | | Overpayment on account of Gully | Recovery | 0.375 |

| Sr. No. | TMA Name | Description of Para | Nature of Para | Rs in million |
|---------|----------|---|----------------|---------------|
| | | Grating | | |
| 46 | | Overpayment on account of Sewerage Pipe | Recovery | 0.228 |
| 47 | | Overpayment on account of Supply and Filling of River Pit Sand and | Recovery | 0.540 |
| 48 | | Unjustified payment on account of Manhole Covers | Recovery | 0.435 |
| 49 | | Overpayment on account of Excavation of Earth, Malba Debris and Disposal of the same | Recovery | 0.185 |
| 50 | | Irregular expenditure on account of below specification | Irregularity | 0.224 |
| 51 | | Misappropriation of Laptop | Recovery | 0.099 |
| 52 | | Less deduction of Withholding Tax at Source | Recovery | 0.030 |
| 53 | | Non-recovery of Professional Tax from the Contractor | Recovery | 0.132 |
| 54 | | Non-realization of Tender Fee | Recovery | 0.126 |
| 55 | | Overpayment on account of Earthwork | Recovery | 0.074 |
| 56 | | Overpayment on Change of Electric Pole | Recovery | 0.242 |
| 57 | | Unjustified Payment on account of P/L floating coat | Recovery | 0.019 |
| 58 | | Overpayment on account of re-laying Tuff Tiles | Recovery | 0.013 |
| 59 | | Unjustified Payment on account of P/L of RCC pipe | Recovery | 0.042 |
| 60 | | Unjustified Expenditure | Recovery | 0.033 |
| 61 | | Non-conducting physical verification of stores and stock | Irregularity | |
| 62 | | Non-appointment of Internal Auditor | Irregularity | |
| 63 | | Non-submission of accounts to DAO | Irregularity | |
| 64 | | Non-reconciliation of expenditure with Accounts Officer and Bank | Irregularity | - |
| 65 | | Overpayment on account of RCC | Recovery | 0.006 |
| 66 | | Unjustified Payment on account of Dismantling of Road Metaling and Cement Concrete with Brick Aggregate | Recovery | 0.005 |
| 67 | | Overpayment on account of Sub-base due to charging higher rate | Recovery | 0.002 |
| 68 | | Loss to the government | Recovery | 0.469 |
| 69 | | Overpayment on account of Primary Coat instead of Tack Coat | Recovery | 0.877 |

| Sr. No. | TMA Name | Description of Para | Nature of Para | Rs in million |
|----------------|-----------------|--|-----------------------|----------------------|
| 70 | | Less achievements of targets of receipts on account of building plan approval handed over to LDA and municipal fines | Irregularity | - |
| 71 | | Less realization of License and Permit Fees | | 2.466 |

Annex – B

Rs in million

| TMA Allama Iqbal Town | | | | |
|---------------------------------------|-----------------|--------------------|--------------------------------|-----------------|
| Head | Budget | Expenditure | Excess (+) / Savings(-) | % age |
| Salary | 146.83 | 141.747 | -5.083 | -3.46% |
| Non-salary | 224.046 | 217.625 | -6.421 | -2.87% |
| Development | 815.338 | 733.017 | -82.321 | -10.10% |
| Total | 1186.214 | 1092.389 | -93.825 | -7.91% |
| TMA Aziz Bhatti Town (2014-16) | | | | |
| Head | Budget | Expenditure | Excess(+) / Savings(-) | % age |
| Salary | 156.665 | | -156.665 | -100.00% |
| Non-salary | 223.172 | | -223.172 | -100.00% |
| Development | | | 0 | #DIV/0! |
| Total | 379.837 | 0 | -379.837 | -100.00% |
| TMA Data Gunj Bukhsh Town | | | | |
| Head | Budget | Expenditure | Excess(+) / Savings(-) | % age |
| Salary | 113.814 | 113.073 | -0.741 | -0.65% |
| Non-salary | 63.534 | 55.361 | -8.173 | -12.86% |
| Development | 137.034 | 132.293 | -4.741 | -3.46% |
| Total | 314.382 | 300.727 | -13.655 | -4.34% |
| TMA Gulberg | | | | |
| Head | Budget | Expenditure | Excess(+) / Savings(-) | % age |
| Salary | 81.115 | 76.156 | -4.959 | -6.11% |
| Non-salary | 162.9 | 127.45 | -35.45 | -21.76% |
| Development | 390.831 | 230.24 | -160.591 | -41.09% |
| Total | 634.846 | 433.846 | -201 | -31.66% |
| TMA Nishtar Town (2014-16) | | | | |
| Head | Budget | Expenditure | Excess(+) / Savings(-) | % age |
| Salary | 198.51 | 194.627 | -3.883 | -1.96% |
| Non-salary | 266.565 | 244.86 | -21.705 | -8.14% |
| Development | 682.338 | 658.99 | -23.348 | -3.42% |
| Total | 1147.413 | 1098.477 | -48.936 | -4.26% |
| TMA Ravi Town | | | | |
| Head | Budget | Expenditure | Excess(+) / Savings(-) | % age |
| Salary | 200.307 | 211.62 | 11.313 | 5.65% |
| Non-salary | 78.468 | 81.511 | 3.043 | 3.88% |

| | | | | |
|------------------------------------|-----------------|--------------------|-------------------------------|----------------|
| Development | 284.67 | 238.364 | -46.306 | -16.27% |
| Total | 563.445 | 531.495 | -31.95 | -5.67% |
| TMA Samanabad Town | | | | |
| Head | Budget | Expenditure | Excess(+) / Savings(-) | % age |
| Salary | 83 | 77.639 | -5.361 | -6.46% |
| Non-salary | 158.685 | 174.243 | 15.558 | 9.80% |
| Development | 77.159 | 61.679 | -15.48 | -20.06% |
| Total | 318.844 | 313.561 | -5.283 | -1.66% |
| TMA Shalimar Town (2014-16) | | | | |
| Head | Budget | Expenditure | Excess(+) / Savings(-) | % age |
| Salary | 139 | 136.973 | -2.027 | -1.46% |
| Non-salary | 62.136 | 48.096 | -14.04 | -22.60% |
| Development | 155.596 | 136.499 | -19.097 | -12.27% |
| Total | 356.732 | 321.568 | -35.164 | -9.86% |
| TMA Wahga Town | | | | |
| Head | Budget | Expenditure | Excess(+) / Savings(-) | % age |
| Salary | 112.7 | 92.277 | -20.423 | -18.12% |
| Non-salary | 431.414 | 264.401 | -167.013 | -38.71% |
| Development | 202.32 | 191.99 | -10.327 | -5.10% |
| Total | 746.43 | 548.67 | -197.76 | -26.49% |
| Grand Total | | | | |
| Head | Budget | Expenditure | Excess(+) / Savings(-) | % age |
| Salary | 1,231.94 | 1,044.11 | -187.829 | -15.25% |
| Non-salary | 1,670.92 | 1,213.55 | -457.373 | -27.37% |
| Development | 2,745.28 | 2,383.07 | -362.211 | -13.19% |
| Total | 5,648.14 | 4,640.73 | -1,007.41 | -17.84% |

Annex-C

| Sr. No. | Mauza /Location | Name of Scheme |
|----------------|---|-------------------------------|
| 1 | Mouza Manga Mandi, Khiayaban-e-Jinnah Road | Imran Avenue |
| 2 | Mouza Uttar, Manga Mandi | Rizwan Villas |
| 3 | Mouza Babliana, Raiwind Road | Makkah Garden |
| 4 | | Industrial Warehouses |
| 5 | Raiwind Road | Bahria Orchard Phase-II |
| 6 | UBD Canal Bank Road | Bahria Town Sector-D |
| 7 | UBD Canal Bank Road | Bahria Town Sector-E |
| 8 | UBD Canal Bank Road | Bahria Town Sector-F |
| 9 | Marghazar Colony, Multan Road | Abdullah Town |
| 10 | Purana Kahna | Akhtarabad Housing Scheme |
| 11 | Near Raiwind Flyover, Railway Road, Rawind | Aziz Colony |
| 12 | Butchrkahana distributory, near Ferozepur Road intersection | Bilal Town |
| 13 | Ferozepur Road, near Baba Roshan Shah Darbar | Faisal Town |
| 14 | Chandrai Road | Fateh Villas |
| 15 | Adjacent Pak Arab, Ferozepur Road | Fatima Houses |
| 16 | adjacent to Gulshan-i-Ahbab Housing Scheme | Gilani Homes |
| 17 | Chandrai Road, off Ferozepur Road | Haji Amanat Ali Estate |
| 18 | near Madhey Shah Village Ferozepur Road | Haji Park |
| 19 | near Caltex Petrol Pump, Katcha Road | Hajveri Gardens |
| 20 | C-Block, Marghazar Colony, Multan Road | Husnain Park |
| 21 | near E-1 Block, Johar Town | Johar Villas Housing Scheme |
| 22 | near Graveyard of Nasheman-e-Iqbal Society | Mahnoor Villas |
| 23 | near Fateh Villas, Cahndrai Road | Malik Park |
| 24 | near Raiwind Road Flyover | Mian Ji Abdullah Colony |
| 25 | Near Block-E, PCSIR Staff College Road | Mustafa Town |
| 26 | near Lagna Chowk, College Road, Township | Nasir Colony |
| 27 | opposite Subhan Garden, near Purana Kahna | New Gulshan-i-Lahore |
| 28 | Hanjarwal Multan Road | Pak Town |
| 29 | Near E-1 Block, Johar Town | Rehman Park Housing Scheme |
| 30 | adjacent to Aabpara Housing Society | Villas |
| 31 | Near Lagna Chowk, Township | Vital Homes, |
| 32 | Near Lagna Chowk, Township | Zain Homes |
| 33 | 19-km, Ferozepur Road, Yuhanabad | Al-Hassan Garden |
| 34 | near Nangar Pathak, Kacha Road | Ali Homes |
| 35 | near Al-Fateh Market, Gajjumata, Ferozepur Road | Al-Madina Town Housing Scheme |
| 36 | adjacent to Gulshan-i-Ahbab | Bilal Town |
| 37 | UBD Canal | Doctors' Society |
| 38 | adjacent to Gulshan-i-Lahore | Dream Villas |
| 39 | near Gajjumata, off Ferozepur Road | Faisal Town, Phase-II |
| 40 | near C-II Block, Johar Town | Ghousia Colony |
| 41 | 28-km Ferozepur Road | Grand Avenue |
| 42 | near Graveyard of Gulshan-i-Lahore | Green Avenue |
| 43 | adjacent to Green Cap, Ferozepur Road | Green Park |
| 44 | adjacent Sadaat Colony, off Chandrain Road | Gulshan-i-Amin |
| 45 | 80-feet Peco Road, near Marghazar Colony, Multan Road | Hafiz Town |
| 46 | near Bank Stop, main Ferozepur Road | Ideal Garden Housing Scheme |
| 47 | Chandrai Road | Iqbal Park |

| | | |
|----|---|--|
| 48 | near E-1 Block, Johar Town | Islam Park Housing Scheme |
| 49 | Thokar Niaz Baig | Jameel Park |
| 50 | near Qainchi, Ferozpur Road | Koh-i-Noor Housing Scheme |
| 51 | 10 Feet Peeco Road, near Marghazar Colony | Lalazar Garden |
| 52 | adjacent to T&T (Aabpara Housing Scheme | Mian Farm Houses |
| 53 | near Thokar Niaz Baig | Muneer Garden |
| 54 | opposite Roshan Shah Darbar, Sadaat Colony (Chandrai Road | Roshan Town |
| 55 | Purana Kahna | Subhan Gardens |
| 56 | adjacent to Valencia Town, Defence Road | Walk Land Villas |
| 57 | Defence Road, Near DHA-Rahber | Yousaf Town |
| 58 | (near Madri Shah Village, Ferozpur Road | Al-Haram Gardens |
| 59 | Hanjarwal, Multan Road | Amna Park |
| 60 | Muaza Kahna, Main Kacha Road | Anwar Town |
| 61 | near Hudiara Drain | Audit and Accounts Phase-II |
| 62 | adjacent to Gulshan-i-Ahbab | Gillani Park-I |
| 63 | adjacent to Gulshan-i-Ahbab | Gilani Park-II |
| 64 | near Hadiara Drain, North Ferozpur Road | Green Cap Housing Scheme |
| 65 | 3-km Suay Asal Road | Gulberg Park |
| 66 | near Satukatla Drain, Raiwind Road | Gul-Nishan Housing Society |
| 67 | 26-km Ferozpur Road | Indus Estate |
| 68 | near Eden Bulevard | Judicial Avenue Housing Scheme |
| 69 | 3-km, off Butcherkhana distributory, near Purana Kahna | Lahore Gardens |
| 70 | 4-Km from Thokar Niaz Baig, adjacent to motorway | LDA Employees Housing Society Phase I&II |
| 71 | 23-km, off Ferozpur Road | Madina Town |
| 72 | near Kaacha Mandi, Hadiara Drain | Mehboobia Avenue |
| 73 | near Allah Hu Pul, Hadiara Drain | Mian Qasim Estate |
| 74 | near Village Jedu, off Butcherkhana distributory | Olympic Village Housing Society |
| 75 | mauza Kanjra, Multan Road | Park View Villas |
| 76 | near Chngi, Multan Road | Rana Town |
| 77 | 27km, Ferozpur Road | Rehan Garden |
| 78 | near Village Bagrian | Tayyab Town |
| 79 | Near Pak Arab | Waheed Brothers Colony |

Annex-C 1
1.2.2.2

Overpayment of electricity bill

| Sr. No. | Reference No. | Connected Load | Total Hours in a Month | Charged Load Factor | Total Units | Units During 07/15 to 06/16 | Charged Load Factor 33.33 % | Total Units | Units During 07/15 to 06/16 |
|--------------|----------------|----------------|------------------------|---------------------|---------------|-----------------------------|-----------------------------|----------------|-----------------------------|
| 1 | 24111159050100 | 23 | 730 | 0.45% | 7555 | 90,660 | 33.00% | 5,541 | 66,488 |
| 2 | 24111159050200 | 23 | 730 | 0.45% | 7556 | 90672 | 33.00% | 5,541 | 66,488 |
| 3 | 24111159050300 | 23 | 730 | 0.45% | 7556 | 90672 | 33.00% | 5,541 | 66,488 |
| 4 | 24111159050400 | 23 | 730 | 0.45% | 7556 | 90672 | 33.00% | 5,541 | 66,488 |
| 5 | 24111159050500 | 5 | 730 | 0.45% | 1642 | 19704 | 33.00% | 1,205 | 14,454 |
| 6 | 24112149102200 | 74 | 730 | 0.45% | 22995 | 275940 | 33.00% | 17,827 | 213,919 |
| 7 | 24112149102300 | 74 | 730 | 0.45% | 22995 | 275940 | 33.00% | 17,827 | 213,919 |
| 8 | 24112170088801 | 270 | 730 | 0.45% | 88695 | 1064340 | 33.00% | 65,043 | 780,516 |
| 9 | 24112170088802 | 1 | 730 | 0.45% | 328 | 3936 | 33.00% | 241 | 2,891 |
| 10 | 24112110005512 | 366 | 730 | 0.45% | 120231 | 1442772 | 33.00% | 88,169 | 1,058,033 |
| 11 | 24112152400112 | 1 | 730 | 0.45% | 328 | 3936 | 33.00% | 241 | 2,891 |
| 12 | 24112159099210 | 254 | 730 | 0.45% | 83439 | 1001268 | 33.00% | 61,189 | 734,263 |
| 13 | 46112239009501 | 4 | 730 | 0.45% | 1314 | 15768 | 33.00% | 964 | 11,563 |
| 14 | 46112239009502 | 28 | 730 | 0.45% | 9198 | 110376 | 33.00% | 6,745 | 80,942 |
| 15 | 46112239009503 | 11 | 730 | 0.45% | 3614 | 43368 | 33.00% | 2,650 | 31,799 |
| 16 | 46112239009504 | 11 | 730 | 0.45% | 3614 | 43368 | 33.00% | 2,650 | 31,799 |
| 17 | 46112252730804 | 35 | 730 | 0.45% | 11498 | 137976 | 33.00% | 8,432 | 101,178 |
| 18 | 24112369006200 | 20 | 730 | 0.45% | 6570 | 78840 | 33.00% | 4,818 | 57,816 |
| 19 | 24112369006300 | 20 | 730 | 0.45% | 6570 | 78840 | 33.00% | 4,818 | 57,816 |
| 20 | 24112329006500 | 22 | 730 | 0.45% | 7227 | 86724 | 33.00% | 5,300 | 63,598 |
| 21 | 24112329006600 | 14 | 730 | 0.45% | 4599 | 55188 | 33.00% | 3,373 | 40,471 |
| 22 | 24112379900802 | 17 | 730 | 0.45% | 5585 | 67020 | 33.00% | 4,095 | 49,144 |
| 23 | 24112349900803 | 16 | 730 | 0.45% | 5256 | 63072 | 33.00% | 3,854 | 46,253 |
| 24 | 24112399001632 | 60 | 730 | 0.45% | 19710 | 236520 | 33.00% | 14,454 | 173,448 |
| 25 | 24112459006800 | 170 | 730 | 0.45% | 55845 | 670140 | 33.00% | 40,953 | 491,436 |
| 26 | 24112459006900 | 33 | 730 | 0.45% | 10840 | 130080 | 33.00% | 7,950 | 95,396 |
| 27 | 44112210838030 | 29 | 730 | 0.45% | 951 | 11412 | 33.00% | 6,986 | 83,833 |
| 28 | 44112210838031 | 30 | 730 | 0.45% | 1100 | 13200 | 33.00% | 7,227 | 86,724 |
| 29 | 44112210838032 | 28 | 730 | 0.45% | 1800 | 21600 | 33.00% | 6,745 | 80,942 |
| Total | | | | | 526167 | 6314004 | | 405,917 | 4,870,998 |

| | | | |
|----------|------------------------|----------------|--------------|
| | | Total | Units |
| 1 | Load x730x0.45= | 6314004 | |
| 2 | Load x730x0.33= | 4870998 | Total |
| | | Units | |

(6314004-4870998=1443006 Units @ Rs 18 = 25,974,108)

Annex-D
1.2.2.6

| Name of Work | Name of Items Earth | Qty. | Rate (Rs) | Amount (Rs) |
|---|-------------------------------|-------------|------------------|--------------------|
| Const. of Road Meer Street Link Moulana Shaukat Road | Excavation of in O/Soil | 13,828 | 4,015.9 | 55,530 |
| Const. PCC, Flooring Nallah Westwood Colony | Excavation of in O/Soil | 1,665 | 4,015.9 | 6,686 |
| Const. of Sewerage PCC Waris Colony | Excavation of in O/Soil | 5,312 | 4,384.1 | 23,286 |
| Const. of PCC Flooring Wali Street Hassan Town | Excavation of in O/Soil | 19,591 | 7,532.45 | 147,568 |
| Const. of PCC Flooring Sewerage Hassnain Amjad Link Abadian | Excavation of in O/Soil | 19,959 | 4,417.1 | 88,161 |
| Const. of Road Abdullah Town | Excavation of in O/Soil | 28,038 | 2,233.45 | 62,621 |
| Const. of Nallah PCC Watna | Excavation of Earth | 942 | 2,552.05 | 2,404 |
| Const. of PCC Flooring Sewerage Chadhar Street, Rasool Pura | Earth Filling of Land | 9,591 | 10,763 | 103,228 |
| Const. of Nallah PCC near Park Arshad Colony | Excavation of Earth | 106 | 4,417.7 | 472 |
| Const. of PCC Flooring Sewerage Shah Di Khoi Wafaqi Colony | Excavation Removal of Malba | 29,556 | 8,092.25 | 239,138 |
| Improvement of Roads F-Block Johar Town | Excavation & Removal of Malba | 18,285 | 8,212.65 | 150,164 |
| Const. of PCC Flooring Link Street Punjab Society | Excavation & Removal of Malba | 16,366 | 8,092.25 | 132,443 |
| Const. of PCC Flooring Nallah Nasir Gunj | Excavation of Earth | 1,793 | 4,413.9 | 7,920 |
| Const. of Nallah Sewerage PCC Flooring Satukatla | Excavation of Earth | 14,691 | 8,023.25 | 117,866 |
| Const. of Nallah Sewerage PCC Flooring Chung | Excavation of Earth | 3,252 | 4,874.65 | 15,852 |
| Total | | | | 1,153,339 |

Annex-D1
1.2.2.7

| Sr. No. | Reference No. | Connected Load | During 07/15 to 06/16 |
|----------------|----------------------|-----------------------|------------------------------|
| 1 | 24111159050100 | 23 | 66,488 |
| 2 | 24111159050200 | 23 | 66,488 |
| 3 | 24111159050300 | 23 | 66,488 |
| 4 | 24111159050400 | 23 | 66,488 |
| 5 | 24111159050500 | 5 | 14,454 |
| 6 | 24112149102200 | 74 | 213,919 |
| 7 | 24112149102300 | 74 | 213,919 |
| 8 | 24112170088801 | 270 | 780,516 |
| 9 | 24112170088802 | 1 | 2,891 |
| 10 | 24112110005512 | 366 | 1058,033 |
| 11 | 24112152400112 | 1 | 2,891 |
| 12 | 24112159099210 | 254 | 734,263 |
| 13 | 46112239009501 | 4 | 11,563 |
| 14 | 46112239009502 | 28 | 80,942 |
| 15 | 46112239009503 | 11 | 31,799 |
| 16 | 46112239009504 | 11 | 31,799 |
| 17 | 46112252730804 | 35 | 101,178 |
| 18 | 24112369006200 | 20 | 57,816 |
| 19 | 24112369006300 | 20 | 57,816 |
| 20 | 24112329006500 | 22 | 63,598 |
| 21 | 24112329006600 | 14 | 40,471 |
| 22 | 24112379900802 | 17 | 49,144 |
| 23 | 24112349900803 | 16 | 46,253 |
| 24 | 24112399001632 | 60 | 173,448 |
| 25 | 24112459006800 | 170 | 491,436 |
| 26 | 24112459006900 | 33 | 95,396 |
| 27 | 44112210838030 | 29 | 83,833 |
| 28 | 44112210838031 | 30 | 86,724 |
| 29 | 44112210838032 | 28 | 80,942 |
| Total | | | 4,870,996 |

Annex-D2
1.2.2.8

| Sr. # | UC Name & No. | Nos. of Shops | Amount (Rs) |
|--------------|---------------------------------|---------------|------------------|
| 1 | Dholanwal /UC No.113 | 35 | 35,300 |
| 2 | Shabazar /UC No. 112 | 141 | 46,000 |
| 3 | Awan Town/ UC No. 110 | 164 | 31,500 |
| 4 | Bakar Mandi / UC No. 114 | 30 | 53,000 |
| 5 | Mustafa Town / UC No. 117 | 89 | 87,300 |
| 6 | Raiwind Manga / UC No. 149 | 144 | 161,000 |
| 7 | Tohkar Naiaz Baig / UC No. 118 | 103 | 262,500 |
| 8 | PIA Road/ UC No.120 | 239 | 309,900 |
| 9 | Johar Town/ UC No. 116 | 151 | 176,100 |
| 10 | Multan Road / UC No. 119 | 99 | 316,000 |
| 11 | Maraka / UC No. 122 | 92 | 281,300 |
| 12 | Main Bazar Chung / UC No.121 | 146 | 273,500 |
| 13 | Sunder / UC No. 123 | 29 | 66,500 |
| 14 | Manga Mandi / UC No. 125 | 78 | 126,500 |
| 15 | Sultan K / UC No.124 | 41 | 378,000 |
| 16 | TownShip I/UC No.132 | 112 | 135,100 |
| 17 | Township II/ UC No. 133 | 142 | 153,500 |
| 18 | Kasur Raiwind Road / UC No. 148 | 104 | 247,200 |
| 19 | Kharak Nala / UC No. 111 | 145 | 142,900 |
| Total | | 2084 | 3,283,100 |

Annex-E
1.2.2.14

| Name of Work | Amount (Rs) | Qty | Rate | Amount (Rs) |
|---|--------------------|------------|-------------|--------------------|
| Const. PCC, Flooring Nallah Westwood Colony | 3,200,000 | 6230 | 19126.45 | 1,191,654 |
| Const. of PCC Flooring Nallah Mall | 1,800,000 | 8938 | 5704.45 | 509,863 |
| Const. of Sewerage PCC Waris Colony | 4,700,000 | 23339 | 5674.3 | 1,324,307 |
| Const. of PCC Flooring Masjid Street Link Ittefaq Town | 3,500,000 | 7458 | 20792.65 | 1,549,701 |
| Const. of Nallah PCC Street Yaseen Maon Watna | 1,800,000 | 1842 | 19126.45 | 35,192 |
| Const. of Nallah Combh Colony | 4,700,000 | 36719 | 5704.4 | 2,094,599 |
| Const. of PCC Flooring Sewerage Hassnain Amjad Link Abadian | 5,000,000 | 6967 | 19129 | 133,276 |
| Const. of Nallah PCC Watna | 2,500,000 | 13463 | 5704.45 | 767,983 |
| Const. of Nallah PCC Bhai Kot | 5,000,000 | 8362 | 19129.45 | 1,599,508 |
| Const. of Road Achison Society | 3,000,000 | 6778 | 5704.4 | 386,624 |
| Const. of Nallah PCC Sultankay | 5,000,000 | 31262 | 5704.4 | 1,783,309 |
| Const. of PCC Flooring Drain Munshi Street Raiwind (P-I) | 5,000,000 | 30954 | 5704.4 | 1,768,740 |
| Const. of PCC Flooring Drain Munshi Street Raiwind (P-II) | 4,968,000 | 6672 | 19129.45 | 1,276,316 |
| Const. of PCC Flooring Drain Street FuruKh Butt Usmania Masjid Jawa Raiwind | 4,984,000 | 17664 | 5704.4 | 1,007,625 |
| Const. of Bridge Fullara Village | 1,000,000 | 714 | 19129.45 | 136,584 |
| Const. of Sewerage PCC Hanjarwal | 2,648,000 | 9831 | 5704.4 | 560,775 |
| Const. of Nallah PCC near Park Arshad Colony | 975,000 | 2160 | 5704.4 | 123,215 |
| | | 15448 | 5704.4 | 881,215 |
| Const. of PCC Flooring Link Street Punjab Society | 1,500,000 | 650 | 5459 | 8,189 |
| Supply of Tuff Tile H-Block Johar Town | 1,800,000 | 5645 | 5459.5 | 308,188 |
| Const. of PCC Flooring Nallah Nasir Gunj | 1,500,000 | 32 | 19129 | 6,037 |
| Const. of Nallah Sewerage PCC Flooring Ahmad Nagar | 4,000,000 | 9923 | 20792 | 2,063,193 |
| Total | | | | 19,516,093 |

Annex-F
1.3.2.10

| Sr. No. | Name of Scheme | Estimated Cost | Contractor Name | % below |
|---------|--|----------------|-----------------------------|---------|
| 1 | Const of PCC Street Aftab Butt and Uzair wali, Canal Point | 1.550 | Tayyab Associates | 35 |
| 2 | Const of PCC Street Adnan and Faisal, Mian Babar wali Ghaziabad | 1.400 | Tayyab Associates | 35 |
| 3 | Const of PCC Street Police Station to Women College Main Street, Mustafabad | 2.300 | Tayyab Associates | 29.50 |
| 4 | Const of PCC No. 14 Gulistan Colony | 1.000 | Al Imran | 28.50 |
| 5 | Const of OCC Street No. 9 Usman Block Habibiya Street Dogaich Town and Tall wa li Street A Block Al Faisal Town PP-157 | 1.450 | Rashid Ali Awan Enterprises | 26 |
| 6 | Construction of PCC Gali RAsheed Bashir and Rehan Wali Faisal Park Saray Joury Meer | 1.225 | Hamza Builders | 32.25 |
| 7 | Const. PCC and Nala QAlanadr Pura Near socity school | 1.000 | J.B Builders | 22 |
| 8 | Const. PCC Gali Sanny Park Masjid Aqsa | 0.500 | Ejaz. Co | 23.78 |
| 9 | Const. of PCC Galii No-3 Noor Colony Near Ghaziabad | 1.200 | Bismillah Cont. co | 33 |
| 10 | Const. of PCC Gali No-14 Usman Nagar Ghazi abad | 1.075 | Bismillah Const. co | 34.50 |
| 11 | Const. of PCC Gali No.4 Mehar Wali | 2.000 | KIM construction co | 29 |
| 12 | Const. of PCC Gali No-9 Usman Block | 1.450 | Rashid Ali Awan | 26 |
| 13 | Const. of P/F Tuff Tyle Rarhy Bazar Fateh Garh | 0.695 | Universal Traders | 23.34 |
| 14 | Const. PCC Nala Christian Colony Mozia Mandianwala | 3.100 | Mian Javaid & co | 15 |
| | Total | 19.945 | | |

Annex-G
1.3.2.11

| Date | Name of contractor | Description | Amount (Rs) |
|--------------|---------------------------------|---|--------------------|
| 25-05-2015 | M/s Rashid Ali Awan | Purchase of Shamiana chairs, tables | 588,775 |
| | M/s Arshad Awan | Repair and washing of Shamiana and labour | 496,500 |
| | Rashid Ali Awan | Purchase of sound system, baskets, fans, weight machine etc | 726,680 |
| | Rashid Ali Awan | Purchase of polythene bags | 528,000 |
| | Friends Environmental Solutions | Fumigation for mosquito and flies | 99,000 |
| | Rashid Ali Awan | Supply and fixing banners, flex | 743,125 |
| | Arshad Awan & co | Supply of plants with gamlas | 350,000 |
| | Rashid Ali Awan | Supply of generators | 160,000 |
| | Malik Awan & enterprises | CCTV camers and LED screens | 138,000 |
| | Malik Awan & enterprises | Repair of electric weight machines, tables, stands, cabins | 314,200 |
| | Rashid Ali Awan | Misc items | 650,700 |
| 24-05-2016 | Rashid ali awan | Repair of sound system, weigh machines, tables, chairs etc | 568,160 |
| 03-06-2016 | Rashid ali awan | Supply of Generator | 375,000 |
| 24-5-2016 | Rashid ali awan | Supply and fixing of banners | 691,500 |
| 04-06-2016 | ANW Enterprises | Purchase of shamiana, Bamboo, chairs, tables etc | 812,225 |
| 04-06-2016 | ANW Enterprises | Labour for erecting of shamiana etc | 315,000 |
| 03-06-2016 | Rashid Ali Awan | CCTV camera | 225,200 |
| 09-06-2016 | Al-Imran Brothers | Purchase of cuppa, sofa set | 847,325 |
| 09-06-2016 | Rashid Ali Awan | Misc.items | 504,870 |
| 28-06-2016 | Rashid Ali Awan | Painting of poles | 157,600 |
| Total | | | 9,044,460 |

Annex-H
1.3.2.19

| Tentage | | | |
|--|--------------|--------------------|--------------------|
| Sr. No. | Date | Amount (Rs) | Amount (Rs) |
| 1 | 19-06-14 | 328,800 | 328,800 |
| 2 | 19-06-14 | 164,400 | 164,400 |
| 3 | 19-06-14 | 134,800 | 134,800 |
| 4 | 19-06-14 | 148,950 | 148,950 |
| 5 | 19-06-14 | 61,200 | 61,200 |
| 6 | 19-06-14 | 377,440 | 377,440 |
| 7 | 19-06-14 | 452,100 | 452,100 |
| 8 | 19-06-14 | 295,920 | 295,920 |
| 9 | 19-06-14 | 121,740 | 121,740 |
| 10 | 19-06-14 | 657,600 | 657,600 |
| 11 | 19.06.14 | 59,920 | 59,920 |
| Sound System, | | | |
| 12 | 19.06.14 | 68,500 | 68,500 |
| Pedestal Fans 35x5600 | | | |
| 13 | 19.06.14 | 196,000 | 196,000 |
| Plastic Sheet | | | |
| 14 | 19.06.14 | 87,680 | 87,680 |
| Weight Machines 8x9500 - | | | |
| 15 | 22.06.14 | 76,000 | 76,000 |
| LED Lights 2 | | | |
| 16 | 22.06.14 | 250,000 | 250,000 |
| Generator 30 KVA MPG-42 30 KVA with Control Panel | | | |
| 17 | 22.05.15 | 954,223 | 954,223 |
| Sound Proof Canopy for 30 KVA | | | |
| 18 | 22.05.15 | 106,132 | 106,132 |
| AMF/ATS Panel 30 KVA | | | |
| 19 | 22.05.15 | 90,461 | 90,461 |
| Master Truck | | | |
| 20 | 17.07.15 | 1385,000/- | 1385,000 |
| Walk Through Gate 03 Nos | | | |
| 21 | 17.07.15 | 147,000 | 1470,000 |
| Deep Freezer 03 Nos | | | |
| 22 | 17.07.15 | 39,825 | 39,825 |
| Boring Pump | | | |
| 23 | 14.07.15 | 115,000 | 115,000 |
| Purchase of Room Cooler 06 Nos | | | |
| 24 | 09.06.16 | 82,200 | 82,200 |
| Purchase of Sofa Set 04 Nos | | | |
| 25 | 09.06.16 | 74,280 | 74,280 |
| Purchase of Kuppa 45'x45' 04 Nos | | | |
| 26 | 09.06.16 | 540,000 | 540,000 |
| Purchase of Mist Fans 03 Nos | | | |
| 27 | 09.06.16 | 58,500 | 58,500 |
| | Total | | 8,396,671 |

Annex-I
1.3.2.20

| Sr. No. | Name of Scheme | Estimated Cost | Contractor Name | % below | Performance Security |
|----------------|---|-----------------------|-----------------------------|----------------|-----------------------------|
| 1 | Const of PCC Street Aftab Butt and Uzair wali, Canal Point | 1.550 | Tayyab Associates | 35 | 0.543 |
| 2 | Const of PCC Street Adnan and Faisal, Mian Babar wali Ghaziabad | 1.400 | Tayyab Associates | 35 | 0.490 |
| 3 | Const of PCC Street Police Station to Women College Main Street, Mustafabad | 2.300 | Tayyab Associates | 29.50 | 0.805 |
| 4 | Const of PCC No. 14 Gulistan Colony | 1.000 | Al Imran | 28.50 | 0.350 |
| 5 | Const of OCC Street No. 9 Usman Block Habibiya Street Dogaich Town and Tall wali Street A Block Al Faisal Town PP-157 | 1.450 | Rashid Ali Awan Enterprises | 26 | 0.507 |
| 6 | Construction of PCC Gali RASheeed Bashir and Rehan Wali Faisal Park Saray Joury Meer | 1.225 | Hamza Builders | 32.25 | 0.395 |
| 7 | Const. PCC and Nala QAlanadr Pura Near socity school | 1.000 | J.B Builders | 22 | 0.220 |
| 8 | Const. PCC Gali Sanny Park Masjid Aqsa | 0.500 | Ejaz. Co | 23.78 | 0.119 |
| 9 | Const. of PCC Galii No-3 Noor Colony Near Ghaziabad | 1.200 | Bismillah Cont. co | 33 | 0.396 |
| 10 | Const. of PCC Gali No-14 Usman Nagar Ghazi abad | 1.075 | Bismillah Const. co | 34.50 | 0.371 |
| 11 | Const. of PCC Gali No.4 Mehar Wali | 2.000 | KIM construction co | 29 | 0.580 |
| 12 | Const. of PCC Gali No-9 Usman Block | 1.450 | Rashid Ali Awan | 26 | 0.377 |
| 13 | Const. of P/F Tuff Tyle Rarhy Bazar Fateh Garh | 0.695 | Universal Traders | 23.34 | 0.162 |
| 14 | Const. PCC Nala Christian Colony Mozia Mandianwala | 3.100 | Mian Javaid & co | 15 | 0.465 |
| | Total | 19.915 | | | 5.78 |

Annex-J
1.3.2.21

| Head of Account | Target (Rs) | Actual Receipts (Rs) | Less Realization (Rs) |
|-------------------------------|--------------------|-------------------------|--------------------------|
| Financial Year 2014-15 | | | |
| License Fee | 3,500,000 | 1,497,600 | 2,002,400 |
| Building map fee | 10,000,000 | 7,411,097 | 2,588,903 |
| Magistrate fine | 800,000 | 270,750 | 529,250 |
| Enforcement fee | 1,000,000 | 650,000 | 350,000 |
| TOR fines&Penalties | 1,200,000 | 626,188 | 573,812 |
| Enlistment fee | 150,000 | 36,000 | 114,000 |
| Total | 16,650,000 | 10,491,635 | 6,158,365 |
| Financial Year 2015-16 | | | |
| License Fee | 2,800,000 | 1,809,600 | 990,400 |
| Building map fee | 10,000,000 | 6,681,888 | 3,318,112 |
| TTIP Property Tax | 65,000,000 | 55,645,013 | 9,354,987 |
| Enlistment fee | 150,000 | 41,000 | 109,000 |
| TOR fines&Penalties | 1,500,000 | 1,166,400 | 333,600 |
| Road cut charges | 7,000,000 | 2,894,663 | 4,105,337 |
| Road Cut Arrears | 27,000,000 | - | 27,000,000 |
| Total | 113,450,000 | 113,450,000 | 45,211,436 |
| Grand Total | | | 51,369,801 |

Annex-K
1.3.2.23

| Month | Party Name | Description | Amount (Rs) |
|--------------------|----------------------------------|-----------------------------------|--------------------|
| Oct.2014 | District Officer (E&M) Lahore | Premixed charges of Asphalt plant | 117,000 |
| Nov 2014 | -do- | -do- | 99,450 |
| Dec 2014 | -do- | -do- | 117,300 |
| Jan-2015 | -do- | -do- | 52,500 |
| Feb 2015 | -do- | -do- | 55,000 |
| March 2015 | -do- | -do- | 52,500 |
| May 2015 | -do- | -do- | 35,000 |
| Oct 2015 | -do- | -do- | 249,900 |
| Dec 2015 | -do- | -do- | 117,500 |
| Jan 2016 | -do- | -do- | 17,500 |
| April 2016 | -do- | -do- | 225,400 |
| May 2016 | -do- | -do- | 16,100 |
| 13-10-2015 | Exen Prov. Division LHR | Purchase of Bitumen | 1,236,600 |
| 24-10-14 | -do- | -do- | 1,280,292 |
| 20-04-2016 | Khizar & Co | Stone crush, bujri etc | 1,000,000 |
| 07-11-2014 | Zulafqar ali | -do- | 790,000 |
| Grand Total | | | 4,462,052 |

Annex-L
1.3.2.25

| Sr. No. | Date | Item particulars | Amount (Rs) |
|--------------|------------|---|------------------|
| 1 | 03-07-2015 | Painting polls, plates for shops, grider with marketing | 172,500 |
| 2 | 02-07-2015 | Fabrication of 2 mutton and beef cages for Ramazan Bazar | 130,000 |
| 3 | | Purchase of water cooler glass, jug, mats, lights etc | 182,000 |
| 4 | | 30 k.V. Generators on rent basis | 80,000 |
| 5 | | 50 KV Generator on rent | 126,000 |
| 6 | | LED screens for display of rates | 85,000 |
| 7 | | Purchase of kanat 15x7 | 402,750 |
| 8 | | Purchase of cables for generators | 53,203 |
| 9 | 14-07-2015 | Purchase of plastic sheet, jackets, shamiana etc | 562,400 |
| 10 | | Supply and fixing of panaflexes | 309,750 |
| 11 | | Providing and fixing walk through gates, deep freezers | 656,475 |
| 12 | | Networking, repair of LEDS | 111,610 |
| 13 | | Purchase of plastic sheets, iron rate list, pedestal fans baskets | 1,061,416 |
| 14 | 07-08-2015 | Supply and fixing steamers 14 Aug 2015 | 1,191,000 |
| Total | | | 5,124,104 |

Annex-M
1.3.2.30

| Sr. No. | Token No. & Date | Description | Amount (Rs) |
|----------------|-----------------------------|--|--------------------|
| 1. | 464 dt. 18.09.13 | Flexes, steamers, hoarding boars etc | 374,650 |
| 2. | 249 of 09.2012 | Spare parts for LZH-8561 | 24,550 |
| 3. | 287 of 09.2012 | Vertical blinds | 24,700 |
| 4. | 289 of 09.2012 | Doors etc. | 24,500 |
| 5. | 147 of 09.2012 | Spare Part of loud speaker | 23,000 |
| 6. | 220 of 01/2014 | Sodium lights | 4,011,525 |
| 7. | 173 of 12/2013 | Stationery | 24,340 |
| 8. | 180 of 09.2013 | 2 Nos. Flex Boards | 22,440 |
| 9. | 282 of 09.2013 | 2 Nos. Flex iron boards & 50 Nos. steamers | 70,020 |
| 10. | 127 of 09.2013 | 100 Nos. steamers | 76,800 |
| 11. | 229 of 10.2013 | 100 Nos. steamers & one flex board | 85,640 |
| 12. | 231 of 10.2013 | 68 steamers | 49,980 |
| 13. | 233 of 10.2013 | 68 steamers | 49,980 |
| 14. | 235 of 10.2013 | 100 steamers | 77,000 |
| 15. | 237 of 10.2013 | 68 Nos. steamers | 49,980 |
| 16. | 86 of 10.2013 | 100 Nos. Flex Boards | 93,600 |
| 17. | 88 of 10.2013 | 100 Nos. flex boards | 93,600 |
| 18. | 90 of 10.2013 | 100 Nos. Flex boards | 93,600 |
| 19. | 92 of 10.2013 | 70 Nos. flex boards | 65,520 |
| 20. | 84 of 11/2013 | 130 Nos. steamers | 99,500 |
| 21. | 90 of 10.2013 | 68 Nos. Flex Banners | 97,920 |
| | | | 8,658,195 |

Annex-N
1.4.1.1

| Sr. No. | Description | Amount (Rs in million) |
|---------|---|---------------------------|
| 1 | Sports file alongwith payment vouchers | 1.725 |
| 2 | Bakar mandi file alongwith payment vouchers of rent of tentage | 7.009 |
| 3 | POL vouchers and Log books | 4.944 |
| 4 | Licience Fee | 4.608 |
| 5 | Details of bank accounts and bank statements (to verify opening and closing balances for the years 2015-16) | 0 |
| 6 | Record pertaining to encroachment, details of fine imposed and material taken into custody of TMA. | 0 |
| 7 | Security register | 0 |
| 8 | Liabilities Register | 0 |
| 9 | Temporary Advances register | 0 |
| 10 | Consumption record of patch work material (harrow sand) | 0.392 |
| 11 | Consumption record of patch work material (harrow sand) | 0.273 |
| 12 | Consumption record of patch work material (crush stone) | 0.534 |
| | Total | 18.286 |

Annex-O
1.4.2.1

| Approval Date by Town Development committee | Name of Scheme | Cost of Scheme (Rs) |
|---|---|---------------------|
| 02.04.2016 | Purchase of street light material for restoration of street lights in UC & main road of TMA DGBT Lahore | 1,455,252 |
| 16.09.2015 | Purchase of street light material for Data Gunj Buksh town | 3,139,000 |
| 12.11.2015 | Purchase of allied street light material like cable switches etc. | 486,126 |
| 19.04.2016 | P&F New sodium 250W velocity street light PP-149 | 787,048 |
| | P/F of New sodium 250-W & tube light 40w UC 65 Islampura | 287,700 |
| | P/F tube light fitting 40W UC 77,78,79,94 DGBT | 539,988 |
| 16.12.2015 | P/F sodium 250 W & MVL 125W PP-139 | 762,804 |
| 19.12.2015 | P/F of arsenic removal water filtration plants at Krishna building Taxali chowk Bagh Munshi Ladha Ravi road UC 70 | 2,115,000 |
| 19.12.2015 | P/F of arsenic removal water filtration plants at Gillani Masjid Jelani Park Bilal Gunj UC 70 | 2,115,000 |
| 08.06.2016 | Replacement of Arsanic removal media carbon & Silica sand in 4 Nos. water filtration plants installed in UC 69,74,80,83 | 1,544,200 |
| | | 13,232,118 |

Annex-O1
1.4.2.4

| Token / Bill No/Date | Description | Contractor | Amount (Rs) |
|-----------------------------|---|------------------------------------|--------------------|
| 9 dt.27.08.15 | P/F Fancy knopies for anti Polio campaign | National Traders | 73,500 |
| 28.12.15 | Flexes steamers for anti polio campaign | ANW Enterprises | 129,000 |
| | Steamers for anti dengue campaign | M/S Balance AD | 64,500 |
| 22.04.13 | Steamers for anti measles campaign | Balance AD | 97,500 |
| 25.02.13 | Steamers for anti dengue day 24.02.2013 | M/S Balance AD | 87,000 |
| 24.04.13 | Steamers regarding Measles Awareness campaign | M/S Balance AD | 32,500 |
| 23.02.13 | Steamers & flexes for anti-dengue day 24.02.13 | M/S Balance AD | 89729 |
| 08.06.15 | Kanopies for anti polio campaign | National Traders | 73,500 |
| 73 dt.14.01.16 | Steamers for anti polio campaign | National Traders | 96,000 |
| 09 dt.30.11.15 | Hiring of truck for anti polio campaign | New Global Engg. Associates | 48,000 |
| 15 dt.21.10.15 | Rent of LED 42" and UPS for 6 days for anti Polio campaign 14.12.15 to 19.12.15 6days | New Global Engg. Associates (CNIC) | 74,400 |
| 17 dt.10.11.15 | Flexes for anti Polio campaign | New Global Engg. Associates | 35,985 |
| 14 dt.10.11.15 | LED screen 42" UPS for 9days dt.06.12.14 to 14.12.14 | New Global Engg. Associates | 50,000 |
| 02 dt.16.09.15 | Pamphlates for anti dengue campaign | New Global Engg. Associates | 95,,000 |
| 02 dt.27.08.15 | Pamphlates for anti dengue campaign | New Global Engg. Associates | 47,,500 |
| 10 dt.30.11.15 | LED Television 42" UPS 12.01.15 to 15.01.15 4days | New Global Engg. Associates | 49,600 |
| 13 dt.10.11.15 | LED Television 42" UPS 14.12.15 to 19.12.15 6days | New Global Engg. Associates | 84,000 |
| 06 dt.16.15.15 | LED Television 42" UPS 24.09.14 to 29.09.14 6days Polio | New Global Engg. Associates | 75,600 |
| 07 dt.15.10.15 | LED Television 42" Generator 06.12.14 to12.12.14 7days Polio | New Global Engg. Associates | 90,000 |
| 09 dt.17.10.15 | LED Television 42" UPS 29.12.14 to 03.01.15 6days Polio | New Global Engg. Associates | 70,270 |
| 11 dt. 10.11.15 | LED Television 42" UPS 06.12.14 to 14.12.14 9days Polio | New Global Engg. Associates | 56,400 |
| 20 dt.28.11.15 | LED Television 42" UPS 12.01.15 to 15.01.15 4days Polio | New Global Engg. Associates | 56,000 |
| 04 dt.20.08.15 | Flexes for anti dengue campaign | A.N.W enterprises | 370,875 |
| 01 dt.27.08.15 | Pamphlates for anti dengue campaign | National traders | 95,000 |
| | | | 2,041,859 |

Annex-O2
1.4.2.5

| Sr. No. | Name of Scheme | Date of Award of Contract | Time limit for completion (months) | Target Date of completion | Actual date of completion | Contract Cost | Penalty @ 10% |
|----------------|--|----------------------------------|---|----------------------------------|----------------------------------|----------------------|----------------------|
| 1 | Purchase of tentage Material | 06.06.15 | 07 days | 13.06.15 | 09.07.15 | 4820000 | 482000 |
| 2 | Restoration of Road Cut Charges at syed Moj-e-Darya Road from Postal flats upto Govt. College of technical for women chowk Jain Mandar | 28.05.16 | 45 days | 10.07.2016 | Work in progress on 11.02.17 | 3500000 | 350000 |
| 3 | Constt: of PCC Street Tariq Street Mozang and link streets | 09.02.16 | 75 days | 17.04.2016 | 29.07.16 | 1596000 | 159600 |
| 4 | Construction PCC Streets Shadab Colony Mozang | 28.0.16 | 75 days | 15.04.2016 | 26.08.16 | 2151000 | 215100 |
| | | | | | | | 1206700 |

Annex-P
1.4.2.8

| MB/Cheque No. & Page | Description | Contractor | Amount (Rs) | 20% (10% contractor's profit and 10% overhead charges) | Remarks |
|---------------------------------|---|------------------------|--------------------|---|------------------------|
| | Purchase of deep freezers for sasta Ramzan Bazar Shadman, Islampura & Karim Park | Ch. Muneeb Shafi & co. | 530,190 | 41,100 | 10% |
| | Purchase of Mist fans, Pedestal fans & Air coolers for sasta Ramzan Bazar Shadman, Islampura & Karim Park | Tariq Butt & co | 1162,300 | 90,102 | 10% |
| 1212 page 46 | P/F water cooler in sasta ramzan Bazar Islampura/Shadman & Kareem Park | | 178,800 | 35,760 | 20% |
| 6187 page 59-60 | Purchase of street light material for restoration of street lights in UC & main road of TMA DGBT Lahore | I.A & CO | 1,455,252 | 114,606 | 10 % contractor profit |
| 6184 page 39-42 | Purchase of allied street light material like cable switchs etc. | I.A & Co | 486,126 | 48,710 | 10 % contractor profit |
| 9180 page 95-96 | P&F New sodium 250W velocity street light PP-149 | Prince & Co | 787,048 | 157,410 | 20% |
| 9806 page 49-52 | P/F of New sodium 250-W & tube light 40w UC 65 Islampura | S.A.S enterprises | 287,700 | 57,540 | 20% |
| 5968 page 20-21 | P/F walk through Gates, UPS & Batteries in sasta Ramzan Bazar Islampura | I.A & co | 975,600 | 195,120 | 20% |
| 6184 page 33-34 | P/F tube light fitting 40W UC 77,78,79,94 DGBT | I.A & co | 539,988 | 107,998 | 20% |
| 9801 page 1-2 | P/F sodium 250 W & MVL 125W PP-139 | Prince & Co | 762,804 | 152,561 | 20% |
| | Total | | 7,165,808 | 1,000,907 | |

Annex-Q
1.4.2.9

| Token/MB No & Date | Description | Contractor | Amount (Rs) | PST (Rs) |
|-------------------------------|---|-----------------------|--------------------|------------------|
| 22.12.15 | Payment regarding Rent of Tentage Material regarding Temporary Bakar Mandi, Iqbal Park near Saggian Bridge, Lahore. | M/s ANW Enterprizes | 6,060,370 | 969,659 |
| 21.10.15 | Payment regarding Rent of Tentage material for Ramzan Bazar Shadman 2015. | M/s A.N.W Enterprizes | 896,960 | 143,514 |
| 6187 page 51-54 | Repair of Mazda Truck T-3500 Truck No. LRO 9454 (replacement of spare parts) | I.A & Co. | 450,000 | 85,500 |
| 6187 page 47-50 | Repair of Mazda Truck No. M-235 T-3500(replacement of spare parts) | I.A & Co. | 239,350 | 45,476 |
| 69 page 69-75 | Overhauling of road roller No. 6 (replacement of spare parts) | A.N Associates | 169,530 | 32,210 |
| 6184 P 33-34 | P/F Tube Light Fitting 40W St Light in the area of UC-77, 78, 79, 94 DGBT | I.A & Co | 540,800 | 91,936 |
| 5968 P 20-21 | Supply / Fixing walk through gates for security Purpose Sasta Ramzan Bazar Islampura / Shadman/ Karim Park TMA DGBT | I.A & Co | 973,746 | 165,537 |
| 04 dt.23.11.15 | Temporary lighting & Generator arrangements in cattle Mandi Iqbal Park across Saggian bridge from 05.09.15 to 14.09.15 (10 days) | ANW Enterprizes | 2097,960 | 356,653 |
| 02 dt:- | Temporary lighting & Generator arrangements in connection with youm-e-shahadat Hazrat Ali dt.26& 27-06.2016 | I.A & Co | 713,000 | 121,210 |
| 02 dt.13.08.15 | Temporary lighting & Generator arrangements in connection with youm-e-shahadat Hazrat Ali dt.26& 27-06.2016 (liability) dt 09.07.15 | I.A & Co | 761,500 | 129,455 |
| 11 dt.27.01.16 | Temporary lighting & Generator arrangements in cattle Mandi Iqbal Park across Saggian bridge from 15.09.15 to 24.09.15 (10 days) | A.N.W Enterprizes | 2,902,698 | 493,459 |
| 20 dt.13.02.16 | Lighting in connection with urs of Hazrat Data Gunj Bukhsh (R.A) from 30.11.15 to 03.12.15 | I.A & Co | 352,200 | 59,874 |
| 25.07.15 | Marquee complete in all respect (16.06.15 to 17.07.15 32 days) | A.N.W Enterprizes | 3,320,000 | 531,200 |
| Total | | | 19,478,114 | 3,225,683 |

Annex-R
1.5.1.5

| Date / period | Description | Amount (Rs) |
|------------------------------|--|--------------------|
| 1-6-16 to 30-6-16 | Rent Generator, lighting for Ramzan Bazars | 400,000 |
| 17-6-16 to 26-6-16 (10 days) | Rent of marquee for Ramzan Bazar Barkat Market | 800,000 |
| 17-6-16 to 26-6-16 (10 days) | Rent of marquee for Ramzan Bazar Model town | 850,000 |
| 17-6-16 to 26-6-16 (10 days) | Rent of marquee for Ramzan Bazar Bab-e Pakistan | 850,000 |
| 17-6-16 to 26-6-16 (10 days) | Rent of Sofa seat, Takhat Posh, Center table, chairs etc for Ramzan Bazar Bab-e Pakistan | 528,000 |
| 17-6-16 to 26-6-16 (10 days) | Rent generator and DJ sound system at Ramzan Bazar Ghalib Market | 458,000 |
| 17-6-16 to 26-6-16 (10 days) | Rent generator and DJ sound system at Ramzan Bazar Bab-e Pakistan | 458,000 |
| 17-6-16 to 26-6-16 (10 days) | Rent generator and DJ sound system at Ramzan Bazar Makkah Colony | 175,000 |
| 17-6-16 to 26-6-16 (10 days) | Rent generator and DJ sound system at Ramzan Bazar Model Town | 435,000 |
| 17-6-16 to 26-6-16 (10 days) | Rent generator and DJ sound system at Ramzan Bazar Barkat market | 400,000 |
| 17-6-16 to 26-6-16 (10 days) | Rent of Sofa seat, Takhat Posh, table, chairs etc for Ramzan Bazar Makkah Colony | 433,000 |
| 17-6-16 to 26-6-16 (10 days) | Rent of Sofa seat, Takhat Posh, table, chairs etc for Ramzan Bazar Model Town | 858,000 |
| 17-6-16 to 26-6-16 (10 days) | Rent of Sofa seat, Takhat Posh, table, chairs etc for Ramzan Bazar Ghalib Market | 533,000 |
| 17-6-16 to 26-6-16 (10 days) | Rent of Sofa seat, Takhat Posh, table, chairs etc for Ramzan Bazar Barkat Market | 636,000 |
| Total | | 7,814,000 |

Annex-S
1.5.1.8

| Date / period | Description | Amount (Rs) | PST @ 16% (Rs) |
|--------------------------------|---|--------------------|-----------------------|
| 1-6-16 to 30-6-16 | Rent Generator, lighting for Ramzan Bazars | 400,000 | 55,172 |
| 17-6-16 to 26-6-16 (10 days) | Rent of marquee for Ramzan Bazar Barkat Market | 800,000 | 110,345 |
| 17-6-16 to 26-6-16 (10 days) | Rent of marquee for Ramzan Bazar Model town | 850,000 | 117,241 |
| 17-6-16 to 26-6-16 (10 days) | Rent of marquee for Ramzan Bazar Bab-e Pakistan | 850,000 | 117,241 |
| 17-6-16 to 26-6-16 (10 days) | Rent of Sofa seat, Takhat Posh, Center table, chairs etc for Ramzan Bazar Bab-e Pakistan | 528,000 | 72,828 |
| 17-6-16 to 26-6-16 (10 days) | Rent generator and DJ sound system at Ramzan Bazar Ghalib Market | 458,000 | 63,172 |
| 17-6-16 to 26-6-16 (10 days) | Rent generator and DJ sound system at Ramzan Bazar Bab-e Pakistan | 458,000 | 63,172 |
| 17-6-16 to 26-6-16 (10 days) | Rent generator and DJ sound system at Ramzan Bazar Makkah Colony | 175,000 | 24,138 |
| 17-6-16 to 26-6-16 (10 days) | Rent generator and DJ sound system at Ramzan Bazar Model Town | 435,000 | 60,000 |
| 17-6-16 to 26-6-16 (10 days) | Rent generator and DJ sound system at Ramzan Bazar Barkat market | 400,000 | 55,172 |
| 17-6-16 to 26-6-16 (10 days) | Rent of Sofa seat, Takhat Posh, table, chairs etc for Ramzan Bazar Makkah Colony | 433,000 | 59,724 |
| 17-6-16 to 26-6-16 (10 days) | Rent of Sofa seat, Takhat Posh, table, chairs etc for Ramzan Bazar Model Town | 858,000 | 118,345 |
| 17-6-16 to 26-6-16 (10 days) | Rent of Sofa seat, Takhat Posh, table, chairs etc for Ramzan Bazar Ghalib Market | 533,000 | 73,517 |
| 17-6-16 to 26-6-16 (10 days) | Rent of Sofa seat, Takhat Posh, table, chairs etc for Ramzan Bazar Barkat Market | 636,000 | 87,724 |
| 15-4-16 to 17-4-16 (3 days) | Rent generator, temporary lights and sound system etc. for cricket match | 487,200 | 67,200 |
| 29-2-16 to 20-4-16 (52 days) | Rent of tentage material for disable persons in Service hospital | 174,720 | 24,099 |
| 28-2-16 to 24-4-16 (9 sundays) | Rent of tentage material for Sunday Bazar Model Town Link road | 377,750 | 52,103 |
| 28-2-16 to 24-4-16 (9 sundays) | Rent of generator, sound system etc for Sunday Bazar Model Town Link road | 54,000 | 7,448 |
| 27-3-16 to 20-4-16 (25 days) | Rent of generator, temporary lighting, tentage material etc. inJinnah Hospital for Bomb blast victims | 489,000 | 67,448 |
| Total | | 9,396,670 | 1,296,092 |

Annex-T
1.7.1.2

| Name of Work | Mb No. & Page No. | Name of Contractor | TS (Million) | Item | qty | Rate | Amount |
|--|-------------------|--------------------------------|--------------|---------------|-----|------|------------------|
| const. of PCC street No. 50 Tauheed Park link al jannat road nain sukh | 7056 Page 86-91 | MSS &Co | 2.72 | Gully Grating | 26 | 3696 | 96,096 |
| Const. of street masjid wali gali UC 30 | 8586 Page 21-24 | CH. Muhammad Naveed | | Gully Grating | 2 | 3200 | 6,400 |
| construction of street Qadri wali & links UC 12 | | CH. Muhammad Naveed | 1.95 | Gully Grating | 49 | 3200 | 156,800 |
| const. of Abdul Khaliq road PECO road UC 9 | 8586 dt.5-8 | Amir & Co. | 1.893 | Gully Grating | 25 | 3696 | 92,400 |
| const. of street No.89 Aslam Park Shahdara | 8590 page 96-100 | Yasir Construction | 1.65 | Gully Grating | 21 | 2750 | 57,750 |
| Const. of PCC street Masjid Bilal wali gulshan e Hayat Park UC 02 | 7055 page 37-40 | KIM construction co. | 1.65 | Gully Grating | 32 | 2750 | 88,000 |
| const. of PCC katri fazal shah toor wali gali | 5895 page 59-63 | Shehzad Construction | 1.98 | Gully Grating | 66 | 2750 | 181,500 |
| const. of PCC street No.4 bashir colony yousuf park uc 02 | 5895 page33-36 | Yasir Construction | 1.65 | Gully Grating | 40 | 2750 | 110,000 |
| const. of PCC Abdul Quddus street link Miraj Park Begum Kot UC01 | 5895 page 21-23 | KIM construction co. | 1.68 | Gully Grating | 24 | 2750 | 66,000 |
| const. of PCC Sadaat street & link main Bazaar Faisal park uc-4 | 7051 page 64-68 | khalid Farooq & co | 1.452 | Gully Grating | 26 | 2600 | 67,600 |
| const. of PCC saleemi wali gali UC 14 | 5891 page 83-87 | M. Naeem Construction | 1.475 | Gully Grating | 51 | 3200 | 163,200 |
| const. of PCC street No. 12 Al Furqan Model School main bazaar Yousaf Park uc 2 Shahdara | 7051 page 73-76 | Latif Brothers engineering co. | 1.452 | Gully Grating | 43 | 2600 | 111,800 |
| | | | | | | | 1,197,546 |

Annex-U
1.7.1.4

| Period | Description | Revised Target | Recovery effected | Less Realization |
|---------------|---|-----------------------|--------------------------|-------------------------|
| 2014-15 | Share of Bakar Mandi Fee | 5,000,000 | 0 | 5,000,000 |
| 2014-15 | Immoveable Property Tax | 80,000,000 | 76,136,414 | 3,863,586 |
| 2014-15 | Service Charges (Building) | 6,000,000 | 5,057,427 | 942,573 |
| 2014-15 | Penal Rent/Enforcement Fine/ Fine of stray cattle | 1,500,000 | 992,650 | 507,350 |
| 2014-15 | Fine Zonal Magistrate | 500,000 | 115,300 | 384,700 |
| 2014-15 | Town Stock, Auction of Unserviceable items | 600,000 | 210,000 | 390,000 |
| 2015-16 | Share of Property Tax (Excise & Taxation) | 50,000,000 | 38,223,307 | 11,776,693 |
| 2015-16 | Share of Bakar Mandi Fee | 5,000,000 | 0 | 5,000,000 |
| 2015-16 | Licence Fee | 4,000,000 | 3,490,500 | 509,500 |
| 2015-16 | Service Charges (Building) | 7,000,000 | 6,289,487 | 710,513 |
| 2015-16 | Penal Rent/Enforcement Fine/ Fine of stray cattle | 1,500,000 | 595,300 | 904,700 |
| 2015-16 | Fine Zonal Magistrate | 1,000,000 | 13,300 | 986,700 |
| 2015-16 | Town Stock, Auction of Unserviceable items | 600,000 | 238,600 | 361,400 |
| | | | | |
| | | 162,700,000 | 131,362,285 | 31,337,715 |

Annex-V
1.7.1.7

| Token No. & date | Description | Firm | Amount (Rs) |
|-----------------------------|---|---------------------------|--------------------|
| 784 dt.30.06.16 | IP link for online coverage of Ramzan Bazars (Dehli Gate & Begum Kot Bazar) | Abdullah Waseem & Co | 99,000 |
| 785 dt 30.06.16 | IP link for online coverage of Ramzan Bazars (Ellahi Buksh Road) | Abdullah Waseem & Co | 49,500 |
| 567 dt. 05.04.16 | Removing of wall chalking | MSS & Co | 99,900 |
| 569 dt. 05.04.16 | Removing of wall chalking | MSS & Co | 99,900 |
| 565 dt.05.04.16 | Removing of wall chalking | Safdar & Co | 49,000 |
| 74 dt. 12.08.15 | Steamers for anti Polio campaign | Al-Bilal & Co | 98,150 |
| 75 dt. 12.08.15 | Steamers for anti dengue campaign | Al-Bilal & Co | 98,150 |
| 76 dt. 12.08.15 | Steamers for anti dengue campaign | Al-Bilal & Co | 98,150 |
| 77 dt.12.08.15 | Steamers for anti dengue campaign | Al-Bilal & Co | 98,150 |
| 78 dt. 12.08.15 | Steamers for anti dengue campaign | Al-Bilal & Co | 98,150 |
| 79 dt. 12.08.15 | Steamers for anti dengue campaign | Al-Bilal & Co | 98,150 |
| 566 dt. 05.04.16 | Repair of filtration plant 26 | Bilawal Dawood Const. co. | 60,620 |
| 531 dt. 17.03.16 | Repair of filtration plant Uc 07 | Bilawal Dawood Const. co. | 61,770 |
| | | | 1,108,590 |

Annex-W
1.7.1.8

| Token No & Date | Description of purchase | Contractor Name | Amount of the bill (Rs) | PST Rate % | PST Amount (Rs) |
|----------------------------|---|---------------------------|--------------------------------|-------------------|------------------------|
| 539 dt.16.02.15 | Tentage in connection with temporary Bakar Mandi at Saghian | Ali Khan Associates | 2,466,000 | 16 | 394,560 |
| 405 dt.05.01.15 | Tentage in connection with Christmas | Ali Khan Associates | 24,480 | 16 | 3,917 |
| 238 dt.22.10.14 | Tentage in connection with Sahulat Bazar | M. Naeem Construction co. | 21,900 | 16 | 3,504 |
| 68 dt.11.08.15 | Tentage in connection with sasta Ramzan Bazar Begum Kot | Safdar & Co | 1,067,625 | 16 | 170,820 |
| 652 dt.07.04.15 | P/F steamers in connection with 23 rd March | NBH Co | 816,500 | 17 | 138,805 |
| 685 dt. 20.04.15 | P/F steamers for the awareness about oil prices | NBH Co | 221,250 | 17 | 37,612 |
| 640 dt.10.05.16 | Tentage | KIM Construction co | 44,800 | 16 | 7,616 |
| 489 dt.22.02.16 | Purchase of street lights material | Ch. Muhammad Afzal Ayyaz | 693,300 | | 117,861 |
| 474 dt.23.05.16 | Purchase of street lights material | Ch. Muhammad Afzal Ayyaz | 442,500 | | 75,225 |
| 201 dt.22.09.15 | Supply of Street Light Material | MECRA Engineering | 443,600 | | 75,412 |
| | | | 6,241,955 | | 1,025,332 |

Annex-X
1.7.1.11

| Name of Employee | Designation | Date of Birth | Age (years) | Rate (Rs) | No. of days in a year | Amount |
|--|-------------------|---------------|-------------|-----------|-----------------------|---------|
| Mehmood Farooq S/O Lal Din | Electrician | 10.10.1975 | 39 | 579 | 89 days x 4=356 | 206,124 |
| Gulzar Ahmed S/O M. Ibraheem | Electrician | 24.09.1972 | 43 | 579 | 89 days x 4=356 | 206,124 |
| M. Akber S/O M. Ali | Electrician | 1969 | 46 | 579 | 89 days x 4=356 | 206,124 |
| Zafar Iqbal S/O M. Siddique | Electrician | 01.11.1968 | 47 | 579 | 89 days x 4=356 | 206,124 |
| Ghulam Mustafa S/O Khadam Hussain | Electrician | 1969 | 46 | 579 | 89 days x 4=356 | 206,124 |
| Sajid Ali S/O M. Jahangir | Electrician | 10.12.1977 | 38 | 579 | 89 days x 4=356 | 206,124 |
| Ijaz Ahmed S/O Mukhtar Ahmed | Electrician | 1976 | 39 | 579 | 89 days x 4=356 | 206,124 |
| Yasir Javed S/O M. Javed | Computer Operator | 17.11.1977 | 38 | 579 | 89 days x 4=356 | 206,124 |
| Naeem Khan S/O Aslam Khan | Electrician | 1964 | 51 | 579 | 89 days x 4=356 | 206,124 |
| Muhammad Naeem S/O Abdul Rasheed | Electrician | 01.01.1969 | 46 | 579 | 89 days x 4=356 | 206,124 |
| Manzar Bashir S/O Bashir Ahmed (late) | Electrician | 01.05.1974 | 41 | 579 | 89 days x 4=356 | 206,124 |
| Muhammad Moin Arif S/O M. Arif | Electrician | 15.04.1973 | 42 | 579 | 89 days x 4=356 | 206,124 |
| M. Fayyaz S/O Ghulam Muhammad Bhatti | Helper | 27.12.1968 | 47 | 511 | 89 days x 4=356 | 181,916 |
| Allah Rakha S/O Ashraf Ali | Helper | 16.11.1974 | 41 | 511 | 89 days x 4=356 | 181,916 |
| Ghulam Sabir S/O Muhammad Anwar | Road Gangman | 07.01.1976 | 39 | 511 | 89 days x 4=356 | 181,916 |
| Zaheer Ud Din S/O Naseer Ud Din | Road Gangman | 09.12.1968 | 47 | 511 | 89 days x 4=356 | 181,916 |
| Saif Ullah S/O M. Ramzan | Road Gangman | 27.02.1974 | 41 | 511 | 89 days x 4=356 | 181,916 |
| Abdul Hafeez S/O Ch.M.Yaqoob | Road Gangman | 05.01.1975 | 39 | 511 | 89 days x 4=356 | 181,916 |
| M. Ishtiaq S/O Lal Din | Electrician | 08.06.1962 | 53 | 579 | 89 days x 4=356 | 206,124 |
| M. Amjad S/O Abdul Haq | Electrician | 1961 | 54 | 579 | 89 days x 4=356 | 206,124 |
| Tahir Mehmood S/O Niaz Ahmed | Helper | 1968 | 47 | 511 | 89 days x 4=356 | 181,916 |
| Malik M. Rizwan S/O Malik Ali Muhammad | Electrician | 13.04.1963 | 51 | 579 | 89 days x 4=356 | 206,124 |
| Khurram Abbas S/O Sadiq Siraj | Electrician | 1965 | 50 | 579 | 89 days x 4=356 | 206,124 |
| Zulafiqar Ali S/O Ghulam Hussain | Meter Reader | 27.12.1970 | 45 | 511 | 89 days x 4=356 | 181,916 |
| Pervaiz Ahmed S/O Meher ud Din | Electrician | 1964 | 51 | 579 | 89 days x 4=356 | 206,124 |

| | | | | | | |
|----------------------------------|--------------------------|------------|----|-----|-----------------|------------------|
| M. Sarfaraz S/O M. Ramzan | Helper | 13.06.1966 | 49 | 511 | 89 days x 4=356 | 181,916 |
| M. Yousaf S/O M. Abdul Sheikh | Electrician | 02.11.1960 | 55 | 579 | 89 days x 4=356 | 206,124 |
| Ghulam Hussain S/O Wali Muhammad | Helper | 1970 | 45 | 511 | 89 days x 4=356 | 181,916 |
| M. Amin S/O Ahmed Din | Road Gangman | 05.05.1967 | 48 | 511 | 89 days x 4=356 | 181,916 |
| Abdul Hafeez S/O M. Yaqoob | Helper | 05.01.1975 | 40 | 511 | 89 days x 4=356 | 181,916 |
| M. Ali S/O Yousaf | Helper/Tubewell Operator | 1973 | 42 | 511 | 89 days x 4=356 | 181,916 |
| | | | | | | 6,075,140 |

Annex-Y
1.7.1.12

| Cheque/Token No./Date | Description | Contractor | Amount (Rs) |
|------------------------------|--|-------------------------|--------------------|
| 466 dt.11.02.16 | Steamers for anti dengue campaign | Master Flex | 218,500 |
| 533 dt. 21.03.16 | Steamers for anti Polio campaign | Master flex | 213,500 |
| 656 dt.16.05.16 | Steamers for anti dengue campaign | Master flex | 52,275 |
| 657 dt.16.05.16 | Pamphlet for anti dengue campaign | Shehzad construction co | 24,800 |
| 687 dt.25.05.16 | Steamers for anti dengue campaign | Master flex | 73,500 |
| 686 dt.25.05.16 | Steamers for anti Polio campaign | Master flex | 171,480 |
| 770 dt. 25.06.16 | Steamers for anti Polio campaign | Master flex | 39,165 |
| 428 dt.10.01.15 | Steamers for anti Polio campaign | Master flex | 192,400 |
| 178 dt. 22.09.14 | Steamers for anti Dengue campaign | Master flex | 151,000 |
| 148 dt.13.09.14 | Steamers for anti dengue campaign | NBH & Co | 75,500 |
| 651 dt.07.04.15 | Steamers for anti Polio campaign | Khan electric works | 51,600 |
| 650 dt.07.04.15 | Steamers for anti Polio campaign | NBH &co | 112,340 |
| 511 dt. 06.02.15 | Steamers for anti measles campaign | NBH & CO | 113,250 |
| 515 dt. 07.02.15 | Steamers for anti Polio campaign | NBH & Co | 56,625 |
| 648 dt. 07.04.15 | Brochures and flexes of Anti dengue campaign | NBH & Co | 211,750 |
| 649 dt. 07.04.15 | Steamers for anti dengue campaign | NBH & co | 301,250 |
| 72 dt. 12.08.15 | Steamers for anti dengue campaign | Ali Khan Associates | 75,500 |
| 74 dt. 12.08.15 | Steamers for anti Polio campaign | Al-Bilal & Co | 98,150 |
| 75 dt. 12.08.15 | Steamers for anti dengue campaign | Al-Bilal & Co | 98,150 |
| 76 dt. Dt. 12.08.15 | Steamers for anti dengue campaign | Al-Bilal & Co | 98,150 |
| 77 dt.12.08.15 | Steamers for anti dengue campaign | Al-Bilal & Co | 98,150 |
| 78 dt. 12.08.15 | Steamers for anti dengue campaign | Al-Bilal & Co | 98,150 |
| 79 dt. 12.08.15 | Steamers for anti dengue campaign | Al-Bilal & Co | 98,150 |
| | | | 2,723,335 |

Annex-Z
1.7.1.14

| Average Weidth of street | Sr. No. | Name of Work | Name of Contractor | CFT of Sub Base/ Base | Sub base/ base course Rate (% Cft) Rs | Total amount of base course | Dry Brick Blast (Rate % Cft) | Excess Rate (% Cft) Rs | Overpayment |
|--------------------------|---------|---|-----------------------|-----------------------|---------------------------------------|-----------------------------|------------------------------|------------------------|------------------|
| 15 feet | 1 | const. of PCC Malik Afzal hotel wali gali Qazafi colony UC 12 | Shehzad Construction | 2743 | 8353.98 | 229,149 | 3544.2 | 4809.78 | 131,932 |
| 20 Feet | 2 | const. of PCC street No. 50 Tauheed Park link al jannat road nain such | MSS &Co | 4169 | 9377.82 | 390,961 | 3544.2 | 5833.62 | 243,203 |
| 17.5 | 3 | Const. of street masjid wali gali UC 30 | CH. Muhammad Naveed | 6827 | 8353.98 | 570,362 | 3544.2 | 4809.78 | 328,363 |
| 17.44 | 4 | Const. of PCC links streets Shahdara UC 8 | Yasir Construction | 4930 | 8275 | 408,005 | 3544.2 | 4730.94 | 233,258 |
| 13.25 | 5 | const. of PCC streets mandar bhakat ram | CH. Muhammad Naveed | 3931 | 8589.3 | 337,645 | 3544.2 | 5045.1 | 198,322 |
| 12.91 | 6 | construction of street Qadri wali & links UC 12 | CH. Muhammad Naveed | 3893 | 8275 | 322,863 | 3544.2 | 4730.8 | 184,170 |
| 16.83 | 7 | const. of Abdul Khaliq road PECO road UC 9 | Amir & Co. | 5294 | 8353.98 | 442,259 | 3544.2 | 4809.78 | 254,629 |
| 18.33 | 8 | const. of link streets Jamia Masjid anwar-e-Madina & Back side street of railway station UC 5 | Yasir Construction | 4445 | 8275 | 367,861 | 3544.2 | 4730.94 | 210,307 |
| 17.66 | 9 | Const. of PCC street Masjid Bilal wali gulshan e Hayat Park UC 02 | KIM construction co. | 3454 | 8273 | 285,769 | 3544.2 | 4729.38 | 163,352 |
| 8.5 | 10 | const. of PCC katri fazal shah toor wali gali | Shehzad Construction | 3958 | 8273 | 327,468 | 3544.2 | 4729.38 | 187,188 |
| 16 | 11 | const. of PCC Abdul Quddus street link Miraj Park Begum Kot UC01 | KIM construction co. | 3955 | 8273 | 327,220 | 3544.2 | 4729.38 | 187,046 |
| 16.92 | 12 | const. of PCC streets Hanif park UC 11 | M Naeem construction | 6067 | 8589 | 521,118 | 3544.2 | 5045.19 | 306,091 |
| 14 | 13 | const. of PCC saleemi wali gali UC 14 | M. Naeem Construction | 3645 | 8353 | 304,502 | 3544.2 | 4809.78 | 175,316 |
| | | | | | | 4,835,182 | | | 2,803,185 |

Annex-AA
1.9.1.3

| Period | Name of Work | Estimated cost (Rs in million) |
|---------------|---|---------------------------------------|
| 2015-16 | Const. of PCC street Railway quarter Tony wali gali & St. No. 5 Tezab Ahata UC-19 | 0.50 |
| 2015-16 | Const. of PCC Street Jhallar Saen Jeevan and Street Ahata Malik Bassu UC-19 | 0.50 |
| 2015-16 | Const. of PCC old gas factory Swami Nagar Road Lahore UC-19 | 1.00 |
| 2015-16 | Const. of PCC St. No. 17 & link Chah Miran Lahore | 1.00 |
| 2015-16 | Const. of PCC Street A-Block Shad Bagh UC-23 | 1.00 |
| 2015-16 | P/Fixing of energy saver 45 watt complete fitting UC-46-47 | 1.00 |
| 2015-16 | Const. of PCC nimko factory, Inayta & sher wali PP-143 | 3.00 |
| 2015-16 | Const. of PCC main street Shamsabad UC-20 | 1.30 |
| 2015-16 | Const. of PCC link street Shamsabad UC-20 | 0.60 |
| 2015-16 | Const. of PCC link street Degree College for Women Kot Khawaja Saeed UC-20 | 0.60 |
| 2015-16 | Const. of PCC Abdul Ghafoor wali gali Iftikhar Park UC-36 | 1.10 |
| 2015-16 | Const. of PCC St. No. 1 Nabipura Araiyan Opposite Ramzan Hamam UC-33 | 1.15 |
| 2015-16 | Const. of PCC St. No. 7 Shuja Colony Lahaore UC-19 | 0.50 |
| 2015-16 | Const. of PCC street X-Block Scheme No. 2 Lahore | 1.00 |
| 2015-16 | Const. of PCC St. No. 18 & St. No. 10 Wassanpura Kachhupura | 0.50 |
| 2015-16 | Const. of PCC St. No. 19 Pak Nagar, Lahore | 0.50 |
| 2015-16 | Const. of PCC street No. 162 Shah Abdul Ghani Road UC-36 | 0.360 |
| 2015-16 | Const. of PCC link street Multani Colony UC-35 | 2.50 |
| 2015-16 | Const. of PCC link street Lal Shahbaz Road UC-35 | 2.50 |
| 2015-16 | Const. of PCC Rehman Park link Multani Colony | 2.00 |
| 2015-16 | Const. of PCC link Haider Shah, Maskeen Shah NA-123 | 2.00 |
| 2015-16 | Const. of PCC Babar Butt & Amjad Butt UC-15 | 2.00 |
| 2015-16 | Const. of PCC Street No. 46, 46-B link Hassan Park UC-20 | 2.00 |
| 2015-16 | Const. of PCC Younis wali near link UC-20 | 2.00 |
| 2015-16 | Const. of PCC St. No. 1 Mehmoodabad Uc-18 | 2.33 |
| 2015-16 | Const. of PCC Road link Total Petrol Pump UC-33 | 4.90 |
| 2015-16 | Const. of PCC St. No. 171 Madina Colony UC-36 | 2.98 |
| 2015-16 | Const. of PCC Sheikh Sahib wali gali Gulshan Shalimar scheme UC-36 | 1.46 |
| 2015-16 | Const. of PCC Sikandar Bhai wali gali Gulshan Shalimar scheme UC-36 | 1.50 |
| 2015-16 | Const. of PCC St. No. 20 Dars Road Hassan Park UC-33 | 0.50 |
| 2015-16 | Const. of PCC St. Dera Allah Rakha wali UC-37 | 1.33 |
| 2014-15 | Repair of PCC street Azeem Park Amer Road | 0.544 |
| | | 46.154 |

Annex-AB
1.9.1.17

| Sr. # | Cheque No & date | Vehicle No. | Amount Exp. on POL |
|--------------|-----------------------------|--------------------|-------------------------------|
| 1. | 118524 dt.29.05.15 | Truck M.225 | 32,915 |
| 2. | 118524 dt.29.05.15 | Truck-LEG 1322 | 30,670 |
| 3. | 118524 dt.29.05.15 | Truck TMA-2 | 60,873 |
| 4. | 118524 dt.29.05.15 | Truck TMA-2 | 62,512 |
| 5. | 118518 dt.22.05.15 | Truck BD 16 | 21,173 |
| 6. | 118518 dt.22.05.15 | Truck M.225 | 29,770 |
| 7 | 915558 dt.18.10.14 | Truck TMA-2 | 80,711 |
| 8 | 915558 dt.18.10.14 | Truck TMA-2 | 79,216 |
| 9 | 915555 dt.03.10.14 | Truck M.225 | 41,490 |
| 10 | 802533314 dt.27.01.15 | TMA 2 Truck | 74,741 |
| 11 | 915579 dt.13.01.15 | Truck 225 | 35,895 |
| 12 | 802533335 dt.20.04.15 | Truck Tma 2 | 65,244 |
| 13 | 802533335 dt.20.04.15 | Truck TMA 2 | 59,671 |
| 14 | 802533332 dt.14.04.15 | Truck M.225 | 29,770 |
| 15 | 802533394 dt.01.12.15 | Truck TMA-2 | 65,127 |
| 16 | 802533394 dt.01.12.15 | Truck TMA-2 | 65,084 |
| 17 | 802533394 dt.01.12.15 | Truck TMA-2 | 64,995 |
| 18 | 118553 dt.16.07.15 | Truck TMA-2 | 80,954 |
| 19 | 118553 dt.16.07.15 | Truck TMA-2 | 90,854 |
| | | | 1,071,665 |

Annex-AC
1.9.1.19

| Cheque No. & Date | Amount |
|------------------------------|-------------------|
| 132563651 dt.23.08.14 | 56,785 |
| 1303587665 dt. 29.12.14 | 14,815 |
| 1303587666 dt. 29.12.14 | 56,785 |
| 1304323334 dt.23.02.15 | 216,222 |
| 1304323356 dt.10.03.15 | 604,180 |
| 1304983602 dt.03.04.15 | 152,340 |
| 1304983610 dt.21.04.15 | 165,096 |
| 1304983697 dt.28.05.15 | 517,131 |
| 1304983692 dt. 28.05.15 | 76,170 |
| 1306077487 dt.09.09.15 | 472,092 |
| 1306077487 dt.09.09.15 | 472,092 |
| 1306077488 dt.09.09.15 | 944,184 |
| 1306440497 dt.07.11.15 | 80,076 |
| 1306440498 dt.07.11.15 | 57,782 |
| 1307128821 dt.23.12.15 | 481,340 |
| 1307128899 dt.19.02.16 | 194,778 |
| 1307654351 dt. 10.03.16 | 687,282 |
| 1307654355 dt.15.03.15 | 1,571,089 |
| 1307654358 dt.15.03.16 | 192,586 |
| 1307654363 dt.15.03.15 | 518,772 |
| 1307994812 dt. 09.04.16 | 96,293 |
| 1307994817 dt.09.04.16 | 687,282 |
| 1307994824 dt.15.04.16 | 171,574 |
| 1307994845 dt.02.05.16 | 119,982 |
| 1307994889 dt.28.05.16 | 50,560 |
| 1307994890 dt.04.06.16 | 3,300,397 |
| 1308495744 dt.30.06.16 | 159,374 |
| | 12,117,059 |

Annex-AD
1.9.1.20

| Sr. No. | Name of work | Name of contractor | Estimated cost (Rs) |
|----------------|--|---------------------------|----------------------------|
| 1. | Repair of truck No. BD-16 TMA Shalamar Town Lahore | Muhammad Naeem | 252,000 |
| 2. | Patch work roads & streets TMA Shalamar Town | Muhammad Shakil Yasin | 2,000,000 |
| 3 | Repair of road roller No. 8 TMA Shalamar Town | Muhammad Naeem | 463,000 |
| 4 | Purchase of street light material for Shalamar Town Lahore | Abid & Co., | 1,500,000 |
| 5 | Providing of T&S for electricians and helpers Shalamar Town Lahore | Muhammad Naeem | 276,000 |
| 6 | Renovation of office building and repair of furniture Shalamar Town Lahore | M. Naeem Const. Co. | 1,500,000 |
| 7 | Repair of foot path Aziz road TMA Shalamar Town Lahore | Muhammad Naeem | 6,60,000 |
| 8 | Restoration of road cut Chaman park Shahi road and madina colony | Khadim Const. Co. | 749,700 |
| 9 | Restoration of broad cut Fazal Elahi Park Shah Abdul Ghani Madho Lal Hussain | N.A. Const. Co. | 142,800 |
| 10 | Supply of street light and material for repair of street light Shalamar Town Lahore | M. Mansha & Sons | 811,000 |
| 11 | Repair of dewatering sets Shalamar town | N.A. Const. Co. | 300,000 |
| 12 | P/F of street light and material for Shalamar Town Lahore | Muhammad Shakil Yasin | 1,324,270 |
| 13 | Const. & repair of store room (Regulation) Branch Sehar Road TMA Shalamar Town Lahore. | Muhammad Naeem | 625,000 |
| 14 | Const. of PCC Judge Gujjar wali gali Makhenpura UC-22 | M. Naeem Const. Co. | 630,000 |
| 15 | Supply of patch work material for patch work TMA Shalamar Town Lahore | Muhammad Tariq | 1,000,000 |
| 16 | Renovation office building Shalamar Town Lahore remaining portion | M. Naeem Const. Co. | 300,000 |
| 17 | Repair of PCC street Azeem Park Amer Road | M. Naeem Const. Co. | 544,000 |
| 18 | Repair of street No. 1 Farooq Park & Sheller chowk UC-35 | Zulfiqar Ali Bhutto | 881,000 |
| 19 | Repair of street No. 25 Mithu Daar wali UC-19 | M. Naeem Const. Co. | 1,000,000 |
| 20 | Repair of street No. 4/6 Swami Nagar Tezab Ahata UC-19 | Muhammad Naeem | 1,000,000 |
| 21 | P/Fixing of energy saver light complete fitting PP-141 | M. Naeem Const. Co. | 500,000 |
| | | | 16,458,770 |

Annex-AE
1.10.2.2

| Mb No. & Page No. | Name of Work | Name of Contractor | Description | quantity | Rate (Rs) | Amount (Rs) |
|------------------------------|--|---------------------------|--------------------|-----------------|------------------|--------------------|
| 8395 page 18-27 | Const. of streets 12,13,15 Bilal colony chay Bhoi wali | Tayab associates | PCC 1:2:4 | 19486 | 5704.4 | 1,111,559 |
| 8399 page 67-86 | const. PCC way Qabrustan and street wara sitar UC 40 | J.B Builders | PCC 1:2:4 | 16726.58 | 5407.57 | 954,150 |
| 8399 page 56-63 | const. PCC streets sheran wali wara sitar Momen Pura | Tayab associates | PCC 1:2:4 | 12357.64 | 704929 | |
| 8391 page 37-41 | Const. of different streets Jalo pand jalo station UC-52 | Haram Traders | PCC 1:2:4 | 6697 | 5390.6 | 361,410 |
| 8396 page 17-22 | const. of pcc main rasta & links street iqbal colony UC 39 | Tayab associates | PCC 1:2:4 | 12161 | 5704.4 | 693,712 |
| 8389 page 22-28 | const. of pcc street No. 10 links streets UC 37 | Ch. M. Naveed contractor | PCC 1:2:4 | 17730.7 | 5704.4 | 1,011,431 |
| 8393 page | Const. of PCC & Nallah govt. school wali street UC62 | Rasheed Ahmed | PCC 1:2:4 | 12320 | 5704.4 sft | 702,782 |
| 8391 | const. of PCC & Nallah ram pura UC 51 | M. Naeem construction co. | PCC 1:2:4 | 9775 | 5704.4 | 549,105 |
| 8386 page | const. of PCC & Nallah main rasta UC 65 | Waleed But | PCC 1:2:4 | 5046 | 5704.4 | 287,844 |
| 8392 page 7-15 | const. of PCC streets mouza Dogauge UC 50 | Abdur Rafay | PCC 1:2:4 | 10219 | 5051.85 | 519,249 |
| 8391 page 9-10 | const. of PCC street Mian Riaz wali store link UC 38 | M. Naveed | PCC 1:2:4 | 11946.79 | 5358.8 | 640,205 |
| 8396 | const of PCC street 2, C Block UC 40 | Tayab associates | PCC 1:2:4 | 18762 | 5674.3 | 1,064,612 |
| 8396 | const of PCC street Amna Zia wali UC 40 & 42 | Tayab associates | PCC 1:2:4 | 15411 | 5358.8 | 825,845 |
| | | | | | | 6,656,195 |

Annex-AF
1.10.2.3

| Mb No. & Page No. | Schemes Name | Size of Pipe (inches) | Length of pipes (Rft) | Total No. of manholes newly constructed | Admissible Qty of manholes | Excess Qty of manholes | Per manhole/Hodie's cost (Rs) | Overpayment (Rs) |
|------------------------------|--|-------------------------------|------------------------------|--|-----------------------------------|-------------------------------|--------------------------------------|-------------------------|
| 3362 | Const. of street rana Asghar wali & links streets Mouza Bhasin UC-50 | 9 | 615 | 42 | 12 | 30 | 9,900 | 297,000 |
| 8388 page 54-58 | Const. of different streets Hafiz Akram wali Momon pura UC-40 | 9 | 400 | 20 | 8 | 12 | 9,900 | 118,800 |
| 8386 page 86-92 | const./repair Nala Subhan wali and different streets UC-51 | 9 | 135 | 10 | 3 | 7 | 9,900 | 69,300 |
| | Const. of streets farooq awan wali | 9 | 1000 | 60 | 20 | 40 | 9,900 | 396,000 |
| 8399 page 67-86 | const. PCC way Qabrutan and street wara sitar UC 40 | 9 | 114 | 12 | 3 | 9 | 9,900 | 89,100 |
| 8389 page 22-28 | const. of pcc street No. 10 links streets UC 37 | 9 | 150 | 17 | 3 | 14 | 9,900 | 138,600 |
| 3362 page | const of street mirza babar wali & links UC-51 | 9 | 480 | 48 | 10 | 38 | 9,935 | 377,530 |
| 8392 page 7-15 | const. of PCC streets mouza Dogauge UC 50 | 9 | 95 | 8 | 2 | 6 | 9,900 | 59,400 |
| 3367 | const. of street yousaf Numberdar Wali Mohallah Aziz Baigh UC 39,42 | 9 | 234 | 17 | 5 | 12 | 9,900 | 118,800 |
| 3361 page 84-94 | const. of street Masjid wali & different streets UC-51 | 9 | 305 | 24 | 6 | 18 | 10,063 | 181,134 |
| | | | | 258 | 72 | | | 1,845,664 |



Annex-AG
1.10.2.5

| Token No. & date | Description | Amount (Rs) |
|-----------------------------|--|--------------------|
| 402 dated 13.10.14 | 50 play cards and 1 flex for anti dengue day | 9,440 |
| 727 dated 19.12.14 | Pumphelts for anti dengue campaign | 98,000 |
| 136 & 137 dated 28.2.15 | Steamers and banner for anti dengue seminar | 96,200 |
| 52 dated 7.4.15 | Banner for anti dengue campaign | 30,000 |
| 66 dated 17.8.15 | Banner for anti dengue campaign | 33,600 |
| 85 dated 29.12.15 | Pumphelts for anti dengue campaign | 85,500 |
| 134 dated 30.6.16 | flex & steamers | 99,000 |
| 92 dated 26.2.15 | streamers of measles awareness | 97,500 |
| 94 dated 26.2.15 | streamers of Polio awareness | 97,500 |
| 58 dated 11.2.15 | streamers of Polio awareness | 260,000 |
| 43 dated 2.2.16 | streamers of Polio awareness | 94,500 |
| 45 dated 2.2.16 | repairing of polio float with four energy savers 45 watt and roof flex | 22,000 |
| 64 dated 15.6.16 | streamers of Polio awareness | 98,595 |
| 66 dated 15.6.16 | streamers of Polio awareness | 97,500 |
| 74 dated 16.6.16 | Backlit Shahzore Polio Float with Vinyl pasting & Lamination | 55,000 |
| 134 dated 30.6.16 | Streamers for dengue awareness | 99,000 |
| | | 1,373,335 |

Annex-AH
1.10.2.7

| Mb No. & Page No. | Name of Work | Name of Contractor | Item | Qty | Rate (Rs) | Amount (Rs) |
|------------------------------|---|-----------------------------|---------------|------------|------------------|--------------------|
| 8399 page 67-86 | const. PCC way Qabrustan and street wara sitar UC 40 | J.B Builders | Gully Grating | 64 | 3136 | 200,704 |
| 8399 page 67-86 | const. PCC way Qabrustan and street wara sitar UC 40 | J.B Builders | Gully Grating | 8 | 3304 | 26,432 |
| 8399 page 67-86 | const. PCC way Qabrustan and street wara sitar UC 40 | J.B Builders | Gully Grating | 47 | 5463 | 256,761 |
| 8389 page 22-28 | const. of pcc street No. 10 links streets UC 37 | Ch. M. Naveed contractor | Gully Grating | 81 | 3136 | 168,300 |
| 8391 | const. of PCC & Nallah ram pura UC 51 | M. Naeem construction co. | Gully Grating | 45 | 3136 | 141,120 |
| 3362 page | const of street mirza babar wali & links UC-51 | Mian Irfan construction co. | Gully Grating | 110 | 2780 | 305,800 |
| 8391 page 9-10 | const. of PCC street Mian Riaz wali store link UC 38 | M. Naveed | Gully Grating | 38 | 2781.47 | 105,696 |
| 3367 | const. of street yousaf Numberdar Wali Mohallah Aziz Baigh UC 39,42 | Tayab associates | Gully Grating | 117 | 2781.47 | 325,432 |
| 8396 | const of PCC street 2, C Block UC 40 | Tayab associates | Gully Grating | 65 | 3136 | 203,840 |
| 3361 page 84-94 | const. of street Masjid wali & different streets UC-51 | Rasheed Ahmed | Gully Grating | 94 | 3136 | 294,784 |
| 8396 | const of PCC street Amna Zia wali UC 40 & 42 | Tayab associates | Gully Grating | 106 | 2781.47 | 294,786 |
| | | | | | | 2,323,655 |