



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
CCB	Citizen Community Board
CFT	Cubic Feet
DAC	Departmental Accounts Committee
I&S	Infrastructure and Services
IPSAS	International Public Sector Accounting Standards
MB	Measurement Book
NAM	New Accounting Model
P&C	Planning & Coordination
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PFR	Punjab Financial Rules
PLA	Personal Ledger Account
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
T&P	Tools & Plants
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 Tehsil Municipal Administrations of District Okara for the Financial Year 2015-16. The Directorate General of Audit District Governments Punjab (North) Lahore, conducted audit during 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings 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, Tehsil / Town Municipal Administrations and Union Administrations of nineteen (19) districts. Its Regional Directorate of Audit, Lahore has Audit jurisdiction of District Governments, TMAs and UAs of five districts i.e. Lahore, Kasur, Sheikhupura, 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 a 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 three TMA of District Okara for the Financial Year 2015-16.

Each Tehsil Municipal Administration in District Okara conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. Tehsil 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 Okara 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 three TMAs of District Okara for the Financial Year 2015-16 under the jurisdiction of DG District Audit (North) Punjab was Rs 859.254 million covering three PAOs and three entities. Out of this, the Directorate General Audit, District Governments

Punjab (North), Lahore audited an expenditure of Rs 859.254 million which, in terms of percentage, was 100% of the total expenditure.

Total receipts from own sources of TMAs of District Okara for the Financial Year 2015-16 was Rs 868.386 million. Directorate General Audit Punjab (North), audited receipts of Rs 868.386 million, which was 100% of total receipts.

b) Recoveries at the instance of audit

Recovery of Rs 730.282 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 and the audited entity before starting field audit activity. Formations were selected for audit in accordance with risks analyzed. Audit was planned and executed accordingly.

d) Audit Impact

A number of improvements, as suggested by audit, in maintenance of record and procedures, have been initiated by the concerned Departments. However, audit impact in 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 Okara 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 Okara.

f) Key audit findings of the report

- i. Non-production of Record of Rs 191.438 million is yet to be remedied in two cases.¹
- ii. Irregularity & Non-Compliance of Rs 476.166 million was detected in nineteen cases.²
- iii. Internal Control Weaknesses amounting to Rs 457.383 million were detected in twenty seven cases.³
- iv. Poor Performance with financial implications worth Rs 353.565 million encompassed six 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. Production of record to Audit for verification.
- ii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iii. The PAO needs to make efforts for expediting the realization of various Government receipts.
- iv. Inquiries need to be held to fix responsibility for losses, unauthorized/irregular payments and wasteful expenditure.

¹Para 1.2.1.1, 1.3.1.1

²Para 1.2.2.1 to 1.2.2.7, 1.3.2.1 to 1.3.2.11 & 1.4.1.1

³Para 1.2.3.1 to 1.2.3.4, 1.3.3.1 to 1.3.3.17 & 1.4.2.1 to 1.4.2.6

⁴Para 1.2.4.1, 1.3.4.1 to 1.3.4.3 & 1.4.3.1, 1.4.3.2

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budgeted Figure		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	3	968.204	977.385	1,945.589
2	Total formations in audit jurisdiction	3	968.204	977.385	1,945.589
3	Total Entities (PAOs) Audited	3	968.204	977.385	1,945.589
4	Total formations Audited	3	968.204	868.386	1,836.590
5	Audit & Inspection Reports	3	968.204	868.386	1,836.590
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	21.546
2	Weak Financial Management	61.824
3	Weak Internal Controls relating to Financial Management	411.024
4	Others	984.158
Total		1478.552

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	109.71	61.118	868.386	688.426	1,727.640	782.067
2	Amount Placed under Audit Observation / Irregularities of Audit	7.063	178.528	455.328	837.633	1478.552	252.026
3	Recoveries Pointed Out at the instance of Audit	-	6.302	455.328	268.652	730.282	153.449
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	63.171
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

* 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 859.254 million.

Table 4: Irregularities pointed out

Sr. No.	Description	Rs in million
		Amount Placed under Audit Observation
1	Violation of Rules and Regulations, principle of propriety and probity in public operation	476.166
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	457.383
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	-
6	Non-production of record	191.438
7	Others, including cases of accidents, negligence etc.	353.565
Total		1,478.552

Table 5: Cost-Benefit

Sr. No.	Description	Rs in million
		Amount
1	Outlays Audited (Item 1 of Table 3)	1,727.64
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 Tehsil Municipal Administrations of District Okara

1.1.1 INTRODUCTION

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

- i. To prepare spatial plans for the Tehsil including plans for land use, zoning and functions for which TMA is responsible;
- ii. To 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. To enforce all Municipal Laws, rules and bye-laws governing TMA's functioning;
- iv. To prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils;
- v. To propose taxes, cess, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same;
- vi. To collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties;
- vii. To manage properties, assets and funds vested in the Tehsil Municipal Administration;
- viii. To develop and manage schemes, including site development in collaboration with District Government and Union Administration;
- ix. To 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;

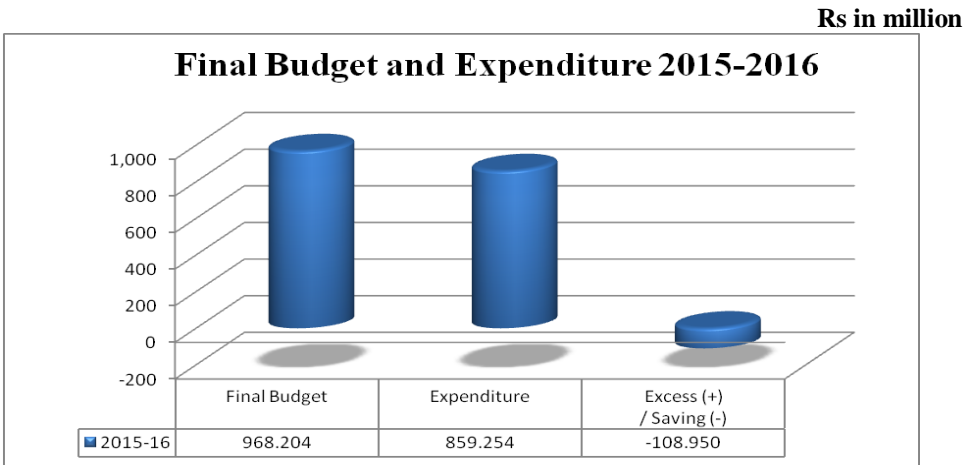
- x. To prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction;
- xi. To maintain municipal records and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

Total budget of Three TMAs selected for audit was Rs 968.204 million (inclusive Salary, Non-salary and Development) whereas the expenditure incurred (inclusive Salary, Non-salary and Development) was Rs 859.254 million showing savings of Rs 108.950 million which in terms of percentage was 11.25 % of the final budget. **Annex-B**

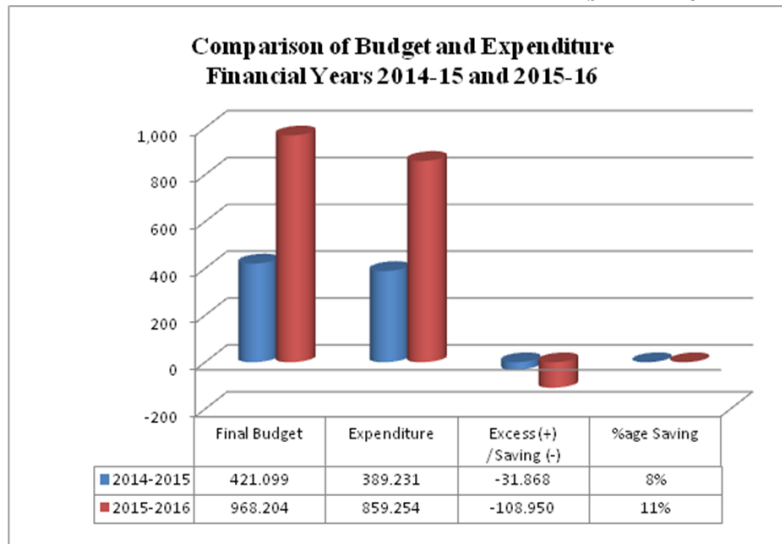
Rs in million

F.Y. 2015-16	Budget	Expenditure	Excess (+) / Saving (-)	%age Saving
Salary	548.947	516.841	-32.106	6%
Non Salary	328.047	281.295	-46.752	14%
Development	91.21	61.118	-30.092	33%
TOTAL	968.204	859.254	-108.950	11.25%



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

Rs in million



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

Financial Year	Final Budget (Rs in million)	Expenditure (Rs in million)	Excess (+) / Saving (-) (Rs in million)	%age Saving
2014-2015	421.099	389.231	-31.868	8%
2015-2016	968.204	859.254	-108.950	11%

The management needs to justify the saving when the development schemes 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	2009-12	29	Not convened
2	2012-13	11	Not convened
3	2013-14	26	Not convened
4	2014-15	15	Not convened
5	2015-16	14	Not convened

1. AUDIT PARAS

1.2 TMA Okara

1.2.1 Non-production of record

1.2.1.1 Non-production of record – Rs 29.784 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.

Management of TMA Okara did not provide the record pertaining to development schemes amounting to Rs 29.784 million for audit scrutiny as detailed below;

Sr. No.	Detail of Expenditure	Amount (Rs in million)	Remarks / record required
1	Kachi Abadies Cost of Land Paid	2.402	Case of recovery of cost of land was not produced.
2	Kachi Abadies Development expenditure	4.189	Cash Book of katchi abadi and record of development charges, the area of each katchiabadi, copy of fard, copy of CNICs of residents of katchi abadi
3	Development expenditure	23.193	MBs, Security register Stock registers, correspondence files, tendering process, inspection reports by the engineers were not provided for development works. Road cut charges case file were withheld.
	Total	29.784	

Audit was of the view that relevant record was not produced to Audit for verification and scrutiny which may lead to likely misappropriation and misuse of public resources. In the absence of record, authenticity, validity and accuracy of expenditure worth Rs 29.784 million could not be verified.

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 matter be inquired into and responsibility fixed against the delinquent officers/ officials for non-production of record also ensuring prompt submission of record to audit for scrutiny.

[AIR Para No. 32, 43]

1.2.2 Irregularities and non-compliance

1.2.2.1 Irregular payment of salaries to the daily wages staff - Rs 252.471 million

According to Rule 4(3)(v) of PDG & TMA (Budget) Rules 2003, the head of office is responsible for ensuring that the funds allotted are spent on the activities for which the money was provided. Further, according to Finance Department letter No.FD. SO (GOODS)44-4/2011 dated 6th August, 2014, no daily wages / contingent paid staff shall be appointed without obtaining prior approval of Finance Department to keep the expenditure strictly within the budgetary allocation. As per preface of Schedule of Wage Rates, 2007 issued by the Government of the Punjab Finance Department, the appointment of daily wages may be made by competent authority subject to the following conditions;

- a) The posts shall be advertised properly in leading newspapers.
- b) The recruitment to all posts in the Schedule shall be made on the basis of merit specified for regular establishment vide para 11 the Recruitment policy issued by S&GAD vide No. SOR-IV (S&GAD) 10-1/2003 dated 17.09.2004.

TMA incurred expenditure worth Rs 19.741 million from the Local Fund for payment of salaries to Contigent paid staff during Financial Year 2015-16. Expenditure was held irregular because;

- i) Money was drawn from accounting head pay of staff i.e. regular budget instead of relevant head .
- ii) The prior approval of Finance Department was not obtained as it was neither available on record nor shown to audit.
- iii) Staff was appointed without fulfilling codal formalities as mentioned in the recruitment policy referred above.
- iv) No sanctioned strength of the staff was available in the budget book.
- v) Appointment orders, duties roaster, disbursement record, acquittance rolls and CNIC copies were also neither available on record nor shown to audit.

Audit holds that payment without approval was made due to defective financial discipline and weak internal controls. This resulted in irregular expenditure of Rs 252.471 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 besides disciplinary action against incumbents under intimation to Audit also processing the case to seek regularization of the matter in the maner prescribed.

[AIR Para No. 41]

1.2.2.2 Unauthorized expenditure on account of POL – Rs 19.307 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. Further, as per Rule 3 of Punjab Delegation of Financial Powers Rules, 2006 Sanctioned strength of vehicles as approved by the Finance Department should be maintained in the department.

TMA Okara expended Rs 19.307 million on account of POL charges during 2015-16. Expenditure was held irregular because Log books of the vehicles were not maintained. Average consumption certificates of the vehicles were not issued by the competent authority. Besides these irregularities sanctioned strength of the vehicles duly approved was not available.

Audit holds that due to negligence of the management, compliance of the rules was breached. This resulted in irregular expenditure to the tune of Rs 19.307 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 to seek regularization of the matter in the manner prescribed besides fixing responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No. 4]

1.2.2.3 Irregular expenditure on ramzan bazar - Rs 5.627 million

According to Rule 12(1) read with Rule 9 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. A procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

TMA expended a sum of Rs 5.627 million on account of hiring of tents, lights, rent of generator etc. Expenditure was held irregular because the expenditure was split into small orders to avoid open tender as per detail at **Annex - D**

Audit holds that due to manipulated process, the compliance of procurement rules were violated and mis-procurement was made. Due to non-transparent process irregular expenditure was incurred.

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

[AIR Para No. 7]

1.2.2.4 Irregular purchase of tuff paver tiles - Rs 4.681 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. 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.

TMA Okara incurred an expenditure of Rs 4.681 million on the purchase of tuff paver tiles during financial year 2015-16 while executing the thirteen development schemes without abiding by mandatory condition of open advertised tenders, approval of rate analysis from the competent

authority. It was further observed that sales tax invoice was not obtained from the supplier and axle load was not calculated before using 60 mm thick tiles. Moreover, an overpayment of Rs 148,813 was made while executing scheme at serial no. 1 by including overhead charges @ Rs 12.232 / Sft in the rate analysis.

Sr. No.	Name of Scheme	Amount (Rs)
1	Const of Tuff Tile at UC No. 89	925,461
2	Const of Tuff Tiles at Afshan Block Near Khart Chowk	283,224
3	Tuff Tiles, Street Shams Wali, Rahmat Ullah Town	521,082
4	R/S Tuff Tile Faisal Colony # 2	111,000
5	R/S Tuff tile Rehmatullah Town	55,800
6	R/S Tuff tile Usman Block	149,999
7	Tuff tile Afsha Block	400,000
8	Tuff tile Ahmad Abad	213,000
9	Tuff tile Chaman Zar Colony	99,500
10	Tuff Tile Faisal Colony # 2	482,460
11	Tuff Tile Ramzan Bazar	30,000
12	Tuff Tile Rehmatullah Town	90,957
13	Tuff Tile UC 89	1,318,694
		4,681,177

Audit was of the view that due to negligence of the management, compliance of the rules was violated.

This resulted in irregular expenditure of Rs 4.681 million involving an overpayment of Rs 0.148 million 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 seeking regularization of the matter in the manner prescribed and recovery of the overpayment besides fixing responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No24]

1.2.2.5 Irregular repair of residential quarters - Rs 4.058 million

According to Sr. No. 1(c) of Special Powers Delegation of Financial Powers Rules 2006, the Chief Engineer is competent to accord Technical Sanction for the repair of residential building up to Rs 150,000 and XEN is competent to accord Technical Sanction up to Rs 30,000 in a Financial Year. According to Rule 3 of the Local Government Property

Rules 2003 of The Local Government concerned, with approval of its Council, shall take such steps as may be necessary to ensure that the Property vested in the District Government, Tehsil/Town and Union Administration respectively maintained in the best interest of the public ensuring that the rented Property fetches the maximum rent, keeping all title deeds and other documents, relating to the Property with duplicate copies of such title deeds and other documents, in safe custody to have the boundaries of lands of the Local Government demarcated, ensure the maintenance of prescribed registers; Further according to Rule 4(2) of the rule *ibid*, the Manager shall be responsible to the 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.

TMA Okara incurred an expenditure of Rs 4.058 million for repair of residential buildings during the Financial Year 2015-16. Payment was held unauthorized and doubtful because there were no Technical Sanction estimates of the works for repair of buildings and there was no building register and building repair register as detailed at **Annex - E**

Audit was of the view that due to deliberate violation of rules irregular payments amounting to Rs 4.058 million were made for repair of residential buildings without availability of authentic record of existence of buildings and structure and absence of technical sanctioned estimate of the repair work by the competent authority.

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

[AIR Para No. 9]

1.2.2.6 Irregular purchase of manhole covers - Rs 1.645 million

According to Para 5.15 & 5.36 of PW Audit Manual regarding Maintenance and Repair of Works , it has been decided that “Term Contract” system would be followed in the manner that all works would be allotted after wide publicity through press at the commencement of financial year and works will not be divided up into small groups without prior and specific orders of the Chief Engineer. Further, according to Rule 12(1) and 9 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.

TMA Okara incurred an expenditure of Rs 1.645 million for purchase of manhole covers. Purchase was held irregular because job was split into small orders to avoid open competition. In addition to that, stock entry, issue and further point to point disbursement details were not on record as enumerated below:

Token No	Date of Payment	Description	Supplier	Amount (Rs)
230	12.08.2015	Manhole Covers	Azeem Brothers	89,172
268	24.08.2015	Manhole Covers, Sewer	Azeem Brothers	88,560
280	24.08.2015	Manhole Old Water Works	Rana Khalid Mehmood	92,500
889	14,11,2015	Manhole Covers	Al-Karam Builders	86,025
1,044	6,11,2015	Manhole Alaa Dad Colony	Muhammad Tariq Saeed	38,572
1,348	09,01,2016	Manhole Covers	Shahid Nawaz	288,877
79	29.07.2015	Const. Manhole UC # 97	Azeem Brothers	30,856
	MB No 593	P/S of 6" thick RCC manhole covers	Shahid Nawaz	930,995
			Total:-	1,645,557
			20% Profit	329,111

Audit was of the view that irregular purchase was made due to weak financial discipline 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 seeking regularization of the matter in a manner prescribed besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No22]

1.2.3 Internal Control Weaknesses

1.2.3.1 Un-authorized payment of pension, commutation & encashment - Rs 57.994 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 Okara expended Rs 57.994 million for commutation of pension and encashment to retired employees whose pension liabilities had specifically been shifted elsewhere, it being entrusted to either District Governments or Local Council Pension Fund maintained by Punjab Local Government Board or Government of the Punjab. Moreover, expenditure could not be termed as legitimate due to the following reasons:

- i. Pension was paid in cash to the employees and acknowledgment of payees' receipts were not on record.
- ii. Increase in the pension were not authorized by the competent authority.
- iii. In case of the payment of commutation, the service statement / service books in support of qualifying services were not available.
- iv. The orders for the retirement of employees were not provided.
- v. Last payment certificate issued by the authorized Accounts Office was not available.
- vi. In cases of payment of leave encashment, the leave accounts of employees duly verified by the DDO and authorized accounts office was not available.
- vii. There was no evidence that the employees had minimum 365 days leave credit in their leave accounts and they did not avail any leave in last year of service.

Audit holds that due to the weak internal controls, the payment process was not free from infirmities.

In the absence of relevant record, the authenticity of payments could not be verified. **Annex - F**

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

[AIR Para No. 5, 11 & 12]

1.2.3.2 Un-authorized payment of electricity charges - Rs 28.048 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”. 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 Okara paid Rs 28.048 million on account of electricity charges of streetlights, dewatering sets and disposals during 2015-16 with paid vouchers delinked from the electricity bills not even made privy to audit. There was no detail about the number of lights and other equipment’s running on a meter. Evidently, in this scenario the authenticity of payment could not be verified and needed to be investigated. Further, TMA did not make reconciliation with WAPDA on account of arrears / outstanding amount as detailed at Annex-G.

Audit was of the view that due to poor financial discipline and weak administrative controls, 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 recommends holding of an inquiry into the matter and fixing responsibility against the person (s) at fault besides reconciliation to settle overbilling with Lesco under intimation to Audit.

[AIR Para No. 2]

1.2.3.3 Irregular payment of additional duty and holiday allowance - Rs 3.853 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.

TMA Okara made payment of Rs 3.987 million on account of additional duty and holiday allowance to staff without sanctity of any enabling provisions of rules. Scrutiny of record revealed that the staff was appointed on shift basis hence question of additional duty did not arise in case of shifts.

Audit was of the view that due to weak internal controls of management unauthorized payment amounting to Rs 3.853 million 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 of amount paid on account of additional duty and holiday allowance besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No. 06]

1.2.3.4 Irregular payment of advance to employees – Rs 1.3 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.

TMA Okara made payments worth Rs 1.3 million as loan to employees. Payment was held unauthorized because there were no provisions of law for the payment of advance to the employees. No rate of advance was given in rule, so the payment without any government orders was unauthorized. Despite this irregularity no broad sheet register was prepared for recovery. **Annex - H**

Audit was of the view that unauthorized payment was made to the employees 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 advance paid and regularization of the matter besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No. 8]

1.2.4 Performance

1.2.4.1 Non recovery of arrears of TMA – Rs 126.871 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 shall be an offence and amount shall be recovered as arrears of Land Revenue.

Management of TMA Okara did not recover following arrears of Rs 126.871 million on account of rent of shops, Adda Parking fee and water rate charges. Scrutiny of record revealed that government revenue was still recoverable but no serious efforts were made for the recovery.

Sr. No.	Head of Income	Amount (Rs in million)
1	Arrears of Water Rate F.Y 2012-13	33.063
2	Current Arrears of Water Rate 2013-14	13.923
3	Current Arrears of Water Rate 2014-15	13.621
4	Current Arrears of Water Rate 2015-16	13.458
5	Advertisement Board	2.211
6	Adda parking fee	19.815
7	Arrears of Rent of Shops up to June 2016	7.404
8	Arrears of Rent of 94 Shops at “Pawa Market”	4.376
9	Assessed Loss of 7 tube well motors theft	19.0
	Total:-	126.871

Audit holds that non-recovery of arrears was due to defective financial discipline and weak internal controls causing non-recovery of arrears of Rs 133.194 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 early imposition of recovery besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No. 1, 3, 16 & 40]

1.3 TMA DEPALPUR

1.3.1 Non-production of Record

1.3.1.1 Non-production of record - Rs 161.454 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.

CO Unit Haveli Lakha and TO (I&S) of TMA Depalpur drew from government treasury a sum of Rs 116.911 million and 44.743 million respectively during the Financial Year 2014-15 and 2015-16 but the vouched account and other record was not provided for the audit scrutiny. In the absence of relevant record, the authenticity of the expenditure could not be verified.

Audit holds that all these expenditures out of local fund were likely mis-appropriated as evident from the reluctance of the concerned officials to produce the same for audit scrutiny. The actual occurrence of expenditure was doubtful and needed to be investigated at appropriate level. **Annex-I**

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 inquired into and responsibility be fixed against the delinquent officers/ officials for non-production of record also ensuring submission of record to audit for scrutiny.

[AIR Para No. 72, 73]

1.3.2 Irregularities and Non-compliance

1.3.2.1 Irregular payment of salaries to the daily paid staff-Rs 101.943 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 Okara incurred an expenditure of Rs 101.943 million from the Local Fund on payment of salaries to contingent paid staff during Financial Year 2015-16. Expenditure was held irregular because;

- i) Money was drawn from accounting head Pay of Staff i.e. regular budget instead of relevant head of account.
- ii) The prior approval of Finance Department to engage and approved strength of staff was not obtained as it was neither available on record nor shown to audit.
- iii) Staff was appointed without fulfilling codal formalities as mentioned in the recruitment policy referred above.
- iv) No sanctioned strength of the staff was available in the budget book.
- v) Appointment orders, duties roaster, disbursement record, acquittance rolls and CNIC copies were also neither available on record nor shown to audit.

Sr. No.	FY	Amount (Rs in million)
1	2014-15	46.467
2	2014-16	55.476
		101.943

Audit holds that payment was made without adherence to government rules due to weak administration and poor internal controls.

This resulted in irregular expenditure of Rs 101.943 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 for seeking regularization of the matter besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.1]

1.3.2.2 Doubtful consumption of POL – Rs 29.4 million

According to Rule 20 of the 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 Depalpur made payment of Rs 29.4 million on account of POL charges of vehicles and genrators of TMA during financial year 2014-16. The expenditure was held doubtful due to the fact that log books of the vehicles and machinery were not properly maintained and consumption of POL was recorded on the basis of estimations. The meter reading and hourly deployment or movement register were not accounted for. Moreover the fire lorries were being used for other works rather than fire emergency as there was no detail of incident reports compatible with events of deployment as detailed at **Annex-J**

Audit was of the view that due to negligence of the management compliance of the rules was breached.

This resulted in doubtful consumption of POL amounting to Rs 29.400 million rendering the expenditure irregular.

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

[AIR Para No 04]

1.3.2.3 Irregular expenditure on civil works - Rs 11.635 million

According to Para 5.15 & 5.36 of PW Audit Manual regarding Maintenance and Repair of Works , it has been decided that “Term Contract” system would be followed as all works would be allotted after wide publicity through press at the commencement of financial year and works will not be divided into small groups without prior and specific orders of the Chief Engineer. Further, according to Rule 12(1) and 9 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.

TMA Depalpur made payment amounting to Rs 11.635 million for the development works during financial year 2014-16, payment was held irregular / unauthorized because the works were split into small orders in violation of the above instruction and to avoid healthy competition for better quality of work from experienced and better vendors. Despite this irregularity, there was no stock entry, record of indents and consumption of the articles according to chronological order which further eroded the transparent nature of the transaction. **Annex - K**

Audit holds that due to manipulated process, the compliance of procurement rules were violated and mis-procurement was made. Due to non-transparent process irregular expenditure was incurred.

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

[AIR Para No. 10]

1.3.2.4 Un-authorized expenditure on ramzan bazar - Rs 8.676 million

According to Rule 12(1) and 9 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. Further according to Rule 15.4 (a) and 15.5 of the PFR Vol-I "all materials received should be examined, counted, measured and weighted, as against may be, 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.

Scrutiny of record revealed that TMA Depalpur, incurred an expenditure of Rs 8.676 million on establishment of Ramazan Bazars without adopting the system of open tendering besides there was no stock verification and budget available for the establishment of Ramazan Bazaras. **Annex - L**

Audit holds that due to defective process, the compliance of procurement rules was compromised and mis-procurement was made. Non-transparent process for establishment of Ramazan Bazaras and expenditure without budgetary approval resulted in unauthorized payment amounting to Rs 8.676 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 for seeking regularization of the matter in a manner prescribed besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No. 12]

1.3.2.5 Irregular purchase of tyres - Rs 4.830 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 Depalpur purchased non-schedule ex-stock items worth Rs 4.830 million without having approval of the rate analysis by the

competent authority. Expenditure was held irregular as neither copies of the rates analysis nor approval of composite rates obtained from SE and sent to Secretary Standing Rates Committee , as detailed at **Annex – M**.

Audit holds that due to manipulated process, the provisions of prescribed rules were violated.

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

[AIR Para No. 13]

1.3.2.6 Irregular payment for earth filling - Rs 3.979 million

According to Chief Engineer Punjab North Highway Department Letter no. II-PJT/771890/1940/P(2) dated 19-11-84, no payment should be made to any contractor on account of earthwork unless and until the Natural Surface Level are recorded in the Measurement Book duly checked and signed by the Sub-Engineer / SDO. Further in order to arrive at the rate analysis of non-schedule items, the standard format on website has been prescribed which is to be filled from MRS and the market rates.

TMA Depalpur incurred an expenditure of Rs 3.979 million on earth filling through Government contractors during execution of following schemes without record entries of natural surface level in following cases.

Sr. No.	Name of Work	Amount (Rs)
1	Construction of Park near BS Link Jaithpur	510,223
2	Construction of soling culvert in Qila Dewa Sigh	576,104
3	Construction of soling PCC UC Qadirabad	223,463
4	Construction of drain solling UC Phullan Toli	130,682
5	Construction of drain soling Nala Rukan Nagar	181,033
6	Construction of drain soling Dhup Sari Basti Roshan Shah	265,241
7	Construction of DS culverts at UC Wandala Jageer	240,888
7	Construction of drain soling UC Ratta Khanna	544,040
8	Earth filling and construction of sewerage system at Park	976,856
9	Construction of drain soling at Thatha singho ka	330,051
		3,978,581

Audit was of the view that due to manipulated process, the provisions of rules were violated.

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

[AIR Para No. 14]

1.3.2.7 Irregular expenditure on kisan package - Rs 3.0 million

According to Rule 12(1) and 9 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. Further 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.

TMA Depalpur, incurred expenditure of Rs 3.000 million for kisan package for which jurisdiction of TMA was not extended. The expenditure was held irregular because the provisions of Punjab Procurement Rule 2014 were not followed for the hiring of services. Moreover, the bills were split into small amounts to avoid the tender or limited tender procedures as the case may be..

Audit holds that due to mis-management, government funds were expended resulting into irregular expenditure and misprocurements.

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 recoupmnt of funds from Provincial Government besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No. 16]

1.3.2.8 Irregular purchase of material – Rs 2.979 million

According to Rule 12(1) and 9 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. Further 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.

TMA Depalpur made payment amounting to Rs 2.979 million to the Government contractors in connection with the work purchase of chooka and Bamboos. Payment was held unauthorized and doubtful because no tender was called and orders were split into small orders to avoid the open competition. Stock entries, issue and consumption was not available on record. **Annex - N**

Audit holds that due to manipulated process, the compliance of rules was compromised.

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.

[AIR Para No. 17]

1.3.2.9 Irregular purchase of machinery & equipment - Rs 2.233 million

According to Rule 4 of PPRA 2014 "Procuring agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is efficient and economical"

TO (I&S) TMA Depalpur purchased Generator, De-composting plant and De-watering Pumps amounting to Rs 2.232 million during the financial year 2014-15 and 2015-16. Purchase was held unauthorized because Generic gauge size, capacity and evaluation criteria were not predetermined and for the purchase of tyres, a brand was selected without

proper purchase planning and reason for selection of item. In some cases the indent was split into small orders to avoid tender / open competition and purchase was made without observing the process of prequalification of firms and recommendations of technical inspection committee. Beside this irregularity, purchase was not made from supplier / manufacturer and contract was awarded to general order supplier which resulted in overpayment in form of contractor profit and overhead charges amounting to Rs 107,260 (Rs 536,300 x 20 / 100).

F.Y	Detail of Items	Amount (Rs)
2015-16	Purchase of Plant & Machinery (Generator, and De-composting plant, De watering Pumps etc)	1,696,658
2014-15	Purchase of Plant & Machinery (Generator, and De-composting plant, De watering Pumps etc)	536,300
		2,232,958

Audit was of the view that due to manipulated process, the provisions of rules were violated.

Non-transparent process resulted in irregular expenditure of Rs 2.232 million constituting mis-procurement.

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 manner prescribed and recovery of overpayment besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No. 22]

1.3.2.10 Irregular purchase of manhole covers - Rs 1.894 million

According to Rule 9 of PPRA, 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.

TMA Depalpur made payment amounting to Rs 1,893,572 to contractors for supply of manhole covers without calling tenders for the purchase of item and indent was split into small orders. The purchase was made from the contractors by adding 20% contractor's profit and overhead charges resulting in overpayment of Rs 0.379 million. Moreover, no stock entry, receiving of items, indents for issue of manhole covers was available for audit scrutiny. **Annex - O**

Audit was of the view that due to manipulated process, the provisions of procurement rules were violated.

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 overpayment besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No. 26]

1.3.2.11 Irregular and doubtful Expenditure for repair of transformer – Rs 1.596 million

According to General Manager (Operation) 's WAPDA office letter No. 6725-33/GMO/CEHQ/6-B-F dated 27-06-2002, repair of defective/damaged transformer from private firms was stopped. The defective transformers should be sent to WAPDA approved Reclamation Workshops for repairs.

TMA Depalpur incurred an expenditure of Rs 1.596 million on repair of transformer from the private workshops instead of getting the same repaired from WAPDA approved workshops. It was further observed that repair was done without preparing the estimates from the electrical engineer. Moreover, old parts of the transformer were not auctioned / adjusted and the work for repair was awarded to the contractor by including 20% contractor profit and overhead charges. Considering the material cost as 50% of the total amount of repair, scrap value comes to around 0.319 million (Rs 0.798 million x 40% = Rs 0.319 million) and contractors profit @ 20% of total cost of repair comes to around Rs 0.319 million resulting in excess payment of Rs 0.638 million. **Annex-P**

Audit was of the view that irregular repair of transformer was due to negligence of the 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 recovery of the excess payment besides fixing responsibility against the persons at fault under intimation to Audit.

[AIR Para No. 28]

1.3.3 Internal Control Weaknesses

1.3.3.1 Unauthorized collection of rent of shops – Rs 19.00 million

According to Rule 3 of the Local Government Property Rules 2003, of the Local Government concerned, with approval of its Council, shall take such steps as may be necessary to ensure that the Property vested in the District Government, Tehsil/Town and Union Administration respectively is maintained ensuring that the rented Property fetches the maximum rent, keeping all title deeds and other documents, relating to the Property with duplicate copies of such title deeds and other documents, in safe custody to have the boundaries of lands of the Local Government demarcated, ensuring the maintenance of prescribed registers; Further according to Rule 4(2) of the rule ibid the Manager shall be responsible to the 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.

TMA Depalpur recovered rent of shops amounting to Rs 19.00 million during financial year 2014-16. Receipt of rent was held unauthorized because shops were not auctioned since long. There was no record about last open auction of the shops. The rent received for the shops was very nominal. There was no agreement between tenants and TMA. Initial rent was not determined. Shops were located in the main Markets of the Urban areas of TMA but the rate of rent was very nominal.

Sr. No.	Financial Year	Amount (Rs)
1	2014-15	8,445,154
2	2015-16	10,555,049
		19,000,203

Audit holds that due to negligence of the management and internal controls weakness, rental proceeds of the shops were negligible in contravention of provisions of the Local Government Property Rules 2003, rendering the receipt devoid of legal cover.

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 amount besides fixing responsibility against the person(s) at fault under intimation to audit.

[AIR Para No. 09]

1.3.3.2 Loss of Local fund due to irrational rent of shops – Rs 164.112 million

According to Rule 3 of Local Government Property Rules 2003, the Local Government concerned, with approval of its Council, shall take such steps as may be necessary to ensure that the Property vested in the District Government, Tehsil/Town and Union Administration respectively is maintained in the best interest of the public for the purposes of the Ordinance and manager shall take as much care of the Property entrusted to him as a man of ordinary prudence would, under similar circumstances, take of his own property of like nature, ensure that the rented Property fetches the maximum rent, keep all title deeds and other documents, relating to the Property with duplicate copies of such title deeds and other documents, in safe custody, have the boundaries of lands of the Local Government demarcated, ensure the maintenance of prescribed registers; be vigilant about and to check encroachments or wrongful occupations on Property.

TMA Depalpur did not recover rent of shops at fair Market rates, as per scrutiny of the record which revealed that there were 526 shops under the controls of TMA in areas such as Depalpur, Baseepur, Haveli Lakha, Hujra Shah Muqem and Mandi Ahmad Abad which were not auctioned since long. TMA was receiving rent @ Rs 2,315 per month whereas the average rate was around Rs 15,000 per month resulting in loss of nearly Rs 13,000 per month. The total loss comes to Rs 164.112 million (526 x Rs 13,000 x 24) for two years.

Audit was of the view that non-auction of shops resulted in less recovery of rent 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 regularization of the matter in a manner prescribed and recovery of rent of shops at market rates besides fixing responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No. 50]

1.3.3.3 Irregular payment of Additional duty and holiday allowance - Rs 10.109 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.

TMA Depalpur made payment of Rs 10.109 million on account of additional duty and holiday allowance to staff during the financial period from 2014-16 without any rules provision. Scrutiny of record revealed that the staff was appointed on shift basis hence question of additional duty did not arise in case of shifts.

Audit was of the view that due to weak internal controls of management, unauthorized payment amounting to Rs 10.109 million 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 besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No. 11]

1.3.3.4 Wastage of public money on un-productive works – Rs 3.482 million

According to Rule 9 of PP 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.

TMA Depalpur made payment of Rs 3.482 million for printing of flexes during the financial year 2014-16. The expenditure was held irregular and doubtful because the provision of PPRA regarding tender / limited tender inquiry were violated. Indents were split into small orders to avoid tender/ open competition. **Annex - Q**

Audit was of the view public funds were wasted due to poor planning and weak 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 initiating of a detailed enquiry in to the matter for wasting public funds besides fixing responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No. 15]

1.3.3.5 Irregular payment to contractors – Rs 2.52 million

As per Item-4 of the “Preface” of CSR, 1998 “The rates for items other than those given in the schedule shall be treated as non schedule items of work and sanction for such items and their rates shall be governed by the laid down procedure. Further According to Rule 12(1) of PPRA 2014 for procurements over one hundred thousand rupees and up to the limit of two million rupees, open tender shall be called and tender be advertised on the PPRA’s website in the manner and format specified by regulation by the PPRA from time to time. Further according to Rule 4 of PPRA 2014 “Procuring agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is efficient and economical”

TMA Depalpur made payment amounting to Rs 2,523,302 to government contractor, in connection with the item “P/L tuff paver in construction of Park near BS link Rs 327,055” and construction of Nullah Tuff tile at Dola Pukhta Depalpur to the tune of Rs 2,196,247” payment was held irregular because the rate of non- standardized item was not approved by the competent authority. There was no test report about the strength of the tiles by an authentic lab. Bills of the approved /prequalified suppliers of tiles were not on record.

Audit holds that due to negligence of the management and internal controls weakness irregular payment was conceded and 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 seeking regularization in a manner prescribed besides fixing responsibility against the person (s) at fault under intimation to Audit.

1.3.3.6 Unauthorized and doubtful payment to contractor - Rs 2.5 million

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

TMA Depalpur made payment amounting to Rs 2.5 million to government contractor in connection with the work “construction of soling culverts etc near grave yard Qila Dewa Singh”. Payment was held unauthorized, doubtful and wastage of public money as the same was meant for the benefit of an individual. Scrutiny of record revealed that the soling was made from the residence /Dera of an individual. Grave yard was on a link street and there was no evidence about the ownership of grave yard in the name of TMA. Overpayment was also made to the contractor due to excess quantity of earth filling and excess rate of earth filling. It was observed that in connection with earth filling and brick pavement item “making embankment and watering etc was paid with both items instead of one which resulted in overpayment Rs 84,194 @Rs0.831 /cft for 101316 cft.

Audit holds that due to negligence of the management and internal controls weakness wasteful expenditure was incurred and 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 imposition of recovery of the amount under intimation to audit.

1.3.3.7 Wastage of public money - Rs 2.302 million

According to Rule 9 of PPRA, 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.

TMA Depalpur made payment amounting to Rs 2,302,203 for national day celebration, printing of flags, purchase of flowers during the financial year 2014-16. The expenditure was held irregular and doubtful because the provision of PPRA regarding tender / limited tender inquiry were violated. In few cases, the indents were split into small orders to avoid tender/ open competition. There was no location wise detail of items placed for consumption. Stock entry and expense account of items was not maintained. This resulted in wasteful expenditure of local funds. **Annex - R**

Audit holds that due to 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 of responsibility against the person (s) at fault besides seeking regularization of the matter under intimation to Audit.

AIR Para No. 21]

1.3.3.8 Non-conducting of survey – Rs 2.069 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 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 fee in office of TO (Regulation), TMA Depalpur revealed that no survey had been conducted during financial year 2014-16 to raise complete demand of receipt. List and particulars of all the manufacturers, vendors, traders, hand cart owners, hotels and restaurants and the other persons carrying on any occupation or operation in the local area of the TMA were not maintained on “form T.L.10”. In this scenario authenticity of the collection of License fee amounting to Rs 2.069 million could not be relied upon.

Audit was of the view that unauthentic government receipt without detailed surveys of manufacturers, vendors & traders was shown as assessed and collected due to defective financial discipline and weak internal controls.

Unauthentic government receipt without conducting surveys of manufacturers, vendors & traders resulted in loss to the Government and likely pilferages.

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.

[AIR Para No. 23]

1.3.3.9 Unauthorized payment and recovery from irrigation department – Rs 2.0 million

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

TMA Depalpur made payment amounting to Rs 2.0 million in connection with the work “Construction of Park near BS Link Jaithpur” payment was held unauthorized and doubtful because the canal area is under the control of irrigation department. No NOC was obtained from the irrigation department. Funds were not recouped from irrigation department.

Audit holds that due to negligence of the management and internal controls weakness, irregularity was conceded and 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 regularization of the matter besides fixing responsibility against the person (s) at fault under intimation to audit.

1.3.3.10 Unauthorized payment to contractor -Rs 2.0 million

Rule 10 of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, prescribe that (1) 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) public buildings from two percent to ten percent; As Per Notification of TMA Approval fee for housing society is @ Rs 2,000 per canal and Conversion fee from agriculture to residential area @ 1% of average sale price.

TMA Depalpur made payment amounting to Rs 2.0 million to government contractor in connection with the work “construction of sewerage at Zia-U- Din Colony main road through Mohalla Islampura Depalpur”. Payment was held unauthorized, and wastage of public money. It was the responsibility of the private developer to provide all the basic facilities to the residents.

Audit was of the view that due to negligence of the management and internal controls weakness 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 for unauthorized expenditures besides fixing responsibility against the person (s) at fault under intimation to audit.

1.3.3.11 Unauthorized payment to contractor - Rs 1.582 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.

According to Government of the Punjab, Finance Department Notification No.RO (TECH)FD 18-23/2004 dated 21-09-2004, the 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 Rule 12(1) of PPRA 2014 for procurements over one hundred thousand rupees and up to the limit of two million rupees open tender shall be called and tender be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

TMA Depalpur made payment amounting to Rs 1.582 million for purchase of tuff tiles as non-schedule item. Payments was held unauthorized by the audit because in violation of the provision of PP Rules 2014 and condition imposed by authority, approval of the rates analysis and specifications had not been secured. This resulted in unauthorized payment to contractor without competitive rates Audit held that the amount spent did not give the value for money. Despite this irregularity the input rate was given for tuff tile of Izhar pavers of texila but the bill for purchase was not given which deviation shows that local / sub standard tile was used. Detail of amount is as under;

Cheque #	Date of Cheque	Nature of payment	To whom paid	Amount
148979	03.07.2015	1st & Final Bill Const. Tuff Tile HQ	Tariq Ijaz Khan	275,576
68257773	06.07.2015	1st & Final Bill Const. Tuff Tile Street Foji Zakir Wli	Dhudi Const. C.O.	30,240
804614970	16.05.2016	1st & Final Bill Const. Tuff Tile Street Rana Arif Wali	Riaz Ahmad Jami	87,210
		1st & final bill const. tuff tile HQ	Ghulam Murtaza	81500
		1st & final bill const. tuff tile HQ	M. Bakhsh Contr.	81577
		1st & final bill const. tuff tile HQ	M. Bakhsh Contr.	82231
		1st & final bill const. tuff tile HQ	Ghulam Murtaza	82231
		1st & final bill const. tuff tile HQ	Ghulam Murtaza	82231
		1st & Final Bill Const. Tuff Tile HQ	Ashfaq Alamgir	247139
		1st & Final Bill Const. Tuff Tile Moza Gehlan	Itffaq Builders	411405
		1st & Final Bill Const. Tuff Tile Sewer etc	Hakim Ali Contr.	120288
				1,581,628

Audit holds that due to negligence of the management and internal controls weakness, irregularity was conceded and 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 regularization of the matter in a manner prescribed besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No. 29]

1.3.3.12 Non-collection of completion fee - Rs 1.568 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”. As per notification of TMA, rates of completion fee for a residential house is Rs 500, for a commercial building Rs 1,000 and for industrial unit Rs 5,000.

TMA Depalpur did not collect completion fee to the tune of Rs 1.568 million from 2,123 applicants consisting of industrial (65), commercial (428) and residential (1630) building owners during financial years 2014-16.

Audit was of the view that non-collection of the completion 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 imposition of recovery of the outstanding amount besides fixing responsibility against the person (s) at fault under intimation to audit.

[AIR Para No. 30]

1.3.3.13 Unauthorized payment for construction of Bridge – Rs 1.38 million

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

servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

TMA Depalpur made payment amounting to Rs 1.38 million in connection with the work “Construction of bridge over canal near Bakho Shah Depalpur.” Payment was held unauthorized and doubtful because the road was not under the control of TMA. As the work was outside the ambit of TMA expenditure could not be termed as legitimate. Funds were not recouped from concerned department.

Audit was of the view that execution of work outside the ambit of TMA and non-recoupment of funds from the Finance Department was due to weak administration on the part of TMA authorities 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 recoupment of funds from Finance Department besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No. 31]

1.3.3.14 Irregular and doubtful Expenditure for maintenance of Gardens – Rs 1.378 million

According to Rule 9 of PP 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.

TMA Depalpur made payments amounting to Rs 1.378 million for maintenance of gardens. Payment was held unauthorized and doubtful because there was no tender / Limited tender. No scope of work, location and justification was given. In the absence of said detail, the payment was rendered irregular and doubtful. There was no stock register /MB for the recording of current and previous work done. Detail of objected payment is as under;

FY	DDO	Head of Account	Amount
2014-15	TO I&S CO HQ	A13801	33,000
	CO Haveli Lakha	A13801	76,500
	CO Hujra	A13801	23,500
	CO Mandi Ahmadabad	A13801	168,760
2015-16	CO HQ	A13801	158,712

	CO Haveli	A13801	256,000
	CO Hujra	A13801	241,431
	CO Basirpur	A13801	183,135
	CO Mandi Ahmad Abad	A13801	236,650
			1,377,688

Audit was of the view that due to negligence of the management and internal controls weakness, irregular expenditure was incurred.

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

[AIR Para No. 32]

1.3.3.15 Unauthorized payment to contractors - Rs 1.218 million

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

TMA Depalpur made payment amounting to Rs 1.218 million to contractors for earth filling . Scrutiny of record revealed that the payments for earth filling were made to the contractors without approval of lead chart “X” section and L section. No location and street reference were given for the verification of quantities. Despite this irregularity, the location of work, scope of work and survey was not attached. Works were not Technically Sanctioned by the competent authority as detailed at **Annex - S**

Audit was of the view that unauthorized payment 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 for seeking regularization of the matter in a manner prescribed besides fixing responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No. 34]

1.3.3.16 Irregular expenditure on civil works – Rs 1.063 million

According to clause 7 of work order issued, the contractor was bound to set up field control laboratory at site of work along with necessary equipments and logistics to carry out compaction tests for earthwork, sub base and base course and other tests like Gradation Control Tests for sub base and surfacing.

TMA Depalpur made payment of Rs 1.063 million on account of laying earthwork, sub-base course and base course in connection with the work “Construction of Nullah, tuff tile at Dola Pukhra Depalpur”. The payment was held irregular on the following grounds

- a) Payment voucher was not supported by compaction test reports of earth work, sub base, and base course
- b) Gradation Control Test was not carried out for sub base course and hence was not attached with the payment voucher.
- c) Lead Chart of earth work for embankment was prepared but was not duly supported by “Khasra” number and copy of “Fard” of land from where the earth was carried to the site

Audit holds that due to negligence of the management and internal controls weakness irregularity was conceded and due care was 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 seeking regularization of the matter in a manner prescribed besides fixing responsibility against the person (s) at fault under intimation to audit.

[AIR Para No. 35]

1.3.3.17 Wastage of public money on photocopy charges - Rs 1.030 million

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

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

TMA Depalpur made payment Rs 1.03 million for photocopies during the financial year 2014-16. The expenditure was held irregular and doubtful because the provision of PP Rules regarding tender / limited tender inquiry were violated. No rate contract was entered. At this cost, the TMA could purchase its own photocopy machine which could be used for a longer time. This resulted in wasteful expenditure of local funds due to mismanagement. Detail of amount is at Annexure - T.

Audit holds that due to negligence of the management and internal controls weakness, irregularity was conceded and 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 of responsibility against the person (s) at fault under intimation to audit.

[AIR Para No 36]

1.3.4 Performance

1.3.4.1 Loss to government due to non collection of receipts - Rs 87.219 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.

Management of TMA Depalpur did not collect receipts amounting to Rs 87.219 million. Scrutiny of record revealed that against the demand of Rs 403.504 million only Rs 316.28 million was recovered. Detailed probe into matter revealed that the collection system of the receipt has 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 giving the CNIC number phone number and address of the recipients and for the purpose of realization of rent, the shops of the TMA were not auctioned according to market rates.

Annex - U

Audit holds that due to poor performance of the management recovery was not made and public exchequer sustained a loss of Rs 87.219 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 early recovery besides fixing responsibility against the person(s) at fault.

[AIR Para No. 02]

1.3.4.2 Wastage of public money – Rs 44.743 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”.

Scrutiny of record revealed that development schemes for civil works were started by the TMA Depalpur and after allocation of funds in ADP against civil works, the same were left incomplete. Amount spent on incomplete schemes became the wastage of public money as was evident

from the trends in the payments analysis. Further probe into matter revealed that the budget was reserved for on-going schemes but payment was not made. It was also observed that in 2015-16 the liability was not accurately accounted for. There should have been a liability carried forwarded to the tune of Rs 72.018 million but only 24.097 million was reserved which shows that some schemes had unauthorizedly been abandoned.

Audit was of the view that the due to incompetency of the management, the funds were not properly utilized and resulted in wastage of public money amounting to Rs 44.743 million.

Financial Year	Head of budget	Head of Account	Budget	Expenditure	Un spent
2014-15	A16303	ADP (On going)	29,583,000	3,105,307	26,477,693
	A16303	ADP (New)	53,613,000	8,073,158	45,539,842
2015-16	A16303	New Schemes ADP (Current Year)	31,072,000	28,586,980	2,485,020
	A16304	Liability/ On Going Schemes ADP (Previous Year)	24,097,000	4,977,545	19,119,455
			138,365,000	44,742,990	93,622,010

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 into matter at appropriate level besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No. 03]

1.3.4.3 Non recovery of arrears of TMA – Rs 23.154 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 shall be an offence and amount shall be recovered as arrears of Land Revenue.

Management of TMA Depalpur did not recover arrears of Rs 23.154 million on account of rent of shops, Adda Parking fee and water rate charges. Scrutiny of record revealed that government revenue was recoverable but no serious efforts were made for the recovery of amount.

Sr. No.	Head of Income	Amount (Rs in million)	AIR Para No
1	Revenue in Arrear as per FS 2014-15	19.853	8
2	Receivables from Contractors	2.932	18
3	Water Rate CO Unit Depalpur	0.369	43

4	Arrears of Rent of 526 Shops of Depalpur, Baseer Pur, Haveli Lakha, Hujra Shah Muqem & Mandi Ahmad Abad	-	55
5	CO Units, Depalpur, Haveli Lakha, Hujra Shah Muqem & Unit Mandi Ahmad Abad	-	56
Total:-		23.154	

Audit holds that non-recovery of arrears was due to defective financial discipline and weak performance causing non-recovery of arrears of Rs 23.154 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 outstanding amount besides fixing responsibility against the person(s) at fault.

1.4 TMA Renala Khurd

1.4.1 Irregularities and Non-Compliance

1.4.1.1 Irregular expenditure due to splitting of - Rs 1.182 million

According to Rule 9 of PP 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 thus determined would be advertised in advance on the Authority's website as well as on the website of the procuring agency in case the procuring agency has its own website.

During audit scrutiny of record pertaining to the TMO, Renala Khurd for the financial year 2014-16, it was observed that an expenditure of Rs 1.182 million had been incurred without tenders on PPRA website.
Annex-V

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

[AIR Para No. 15]

1.4.2 Internal Control Weaknesses

1.4.2.1 Chances of mismanagement due to non transfer of Land in the name of TMA loss - Rs 82.80 millions

Punjab Private Housing Schemes and Land Sub-division Rules 2010, Rule 10 of the Rules ibid was captioned as. Planning standards for a housing scheme envisaging 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;] (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. As Per Notification of TMA Approval fee for housing society is @ Rs 2,000 per canal and Conversion fee from agriculture to residential area @ 1% of average sale price.

During audit scrutiny of record pertaining to the TMO, Renala Khurd for the financial year 2014-16, it was observed that in case of following private housing schemes, the ownership of public areas like parks, graveyards, school and gymnasium etc were not transferred in the name of TMA.

Sr. No.	Name of Housing Scheme	Average Sale Price per Canal	Area	20% of the total Area	Amount
1	Khalid Garden	1,200,000	96 kanal	19.2	23,040,000
2	Canal View	1,800,000	39 kanal	7.8	14,040,000
3	Usman Park	1,090,000	100 kanal	20	21,800,000
4	Hassan Town	1,150,000	54 kanal	10.8	12,420,000

5	Gulshan-e-Hussain	1,150,000	50 kanal	10	11,500,000
Total					82,800,000

Audit holds that due to negligence of the management and internal controls weakness, due care was not exercised in discharge of duties by the management. This resulted in violation of the rules. The chance of misappropriation of land and sale of area meant exclusively for public utility by the owners could not be ignored.

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 have ownership of 20% land of private Housing Society earmarked for public utility duly transferred into the name of TMA besides fixing responsibility against the persons(s) at fault under intimation to Audit.

[AIR Para No. 26]

1.4.2.2 Non-revision of shop rents - Rs 37.337 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.

During audit of office of TMO Renala Khurd for the financial year 2014-16, it was observed that 214 Nos. shops were given on rent to different shopkeepers since long at very nominal rent. Whereas with the passage of time the rent was liable to be increased and after every three years these shops needed to be re-auctioned for rent which was not done. Moreover, in most of the cases lease agreements had expired. **Annex - W**

Audit was of the view that non-revision of rent of shops was due to poor financial discipline and weak internal controls resulting in loss of Rs 37.337 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 shop rent at revised rates and auction of TMA property on regular basis besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.4.2.3 Loss due to non-auction of shops - Rs 21.546 million

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.

During audit in the office of TMO Renala Khurd for the financial year 2014-16, it was observed that 57 nos shops were constructed during 2005-06 with a cost of Rs 3.463 million but the same were not auctioned resulting in loss of Rs 21.546 million @ Rs 3,000 per month for the period from July, 2006 to December, 2016.

Audit was of the view that shops were not auctioned due to poor asset management and weak 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 in a manner prescribed with fresh auction as per rules besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No. 25, 6]

1.4.2.4 Unjustified balance lying in DDO's account - Rs 2.638 million

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

According to Para No. 4.49 of Sub Treasury Rules, all payments exceeding Rs 100,000 are to be paid through crossed cheques / pay-order and not by cash.

During audit in the office of TMA Renala Khurd for the financial year 2014-16, it was observed that an amount of Rs 2.638 million was retained in DDOs bank account. Whereas the amount drawn by DDOs from local fund should be disbursed and there is no room left for the retention of cash balance outside local fund. Despite the retention of

amount in DDO accounts a cash payment amounting to Rs 1.483 million was also drawn from the account No. 0262-PLS-003043-000-1 in violation of treasury rules. The authenticity of this disbursement could not be verified.

Audit holds that due to 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 that responsibility may be fixed on person(s) at fault with prompt remedial action under intimation to Audit.

[AIR Para No. 8, 13]

1.4.2.5 Non recovery of performance security - Rs 1.353 million

According to contract form for execution of work clause 26-A, 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 Scheduled Bank ranging from 5% to 10% as under, within 15 days of issuance of notice or within expiry period of bid whichever is earlier

During audit of the office of TMA Renala Khurd for the financial year 2014-16, it was observed that the contractors offered lower rates of the works but performance security was not obtained from contractors in violation of above rule. This resulted in non enforcement of performance security worth Rs 1.353 million. **Annex - X**

Audit holds that due to negligence of the management and internal controls weakness irregularity was incurred and 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 that responsibility may be fixed on person(s) at fault besides seeking regularization of matter in the manner prescribed under intimation to Audit.

[AIR Para No. 18]

1.4.2.6 Loss due to illegal construction of housing schemes - Rs 1.201 million

Rule 10 of the Punjab Private Housing Schemes and Land Sub-division Rules 2010, prescribe that (1) 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) public buildings from two percent to ten percent; As Per Notification of TMA Approval fee for housing society is @ Rs 2,000 per canal and Conversion fee from agriculture to residential area @ 1% of average sale price.

During audit in the office of TMA Renala Khurd for the financial year 2014-16, it was observed that TMA did not recover fee amounting to Rs 1.201 million from the five housing schemes. Scrutiny of record revealed that benchmarks set for the private housing schemes were not observed by the authorities in TMA. 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. A detailed survey and complete integration of the area was called for to detect illegal housing colonies.

Audit holds that due to negligence of the management and internal controls weakness, due care was ensured in discharge of duties by the management resulting in loss of Rs 1.201 million. **Annex - Y**

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.

[AIR Para No. 21]

1.4.3 Performance

1.4.3.1 Non recovery of - Rs 44.80 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.

During audit in the office of TMA Renala Khurd for the financial year 2014-16, it was observed that a town park developed by TMA was handed over to WAPDA for rehabilitation / Upgradation and extension of Hydro Power Station at Renala. Demand was raised from WAPDA to the tune of Rs 44.80 million. In spite of lapse of 3 years no recovery had been made.

Audit holds that non-recovery of arrears was due to defective financial discipline and weak performance causing non-recovery of arrears of Rs 23.154 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 early recovery besides fixing responsibility against the person(s) at fault.

[AIR Para No. 2]

1.4.3.2 Non achievement of receipt targets - Rs 26.778 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 Renala Khurd collected only Rs 40.652 million on account of different receipts against a target of Rs 67.430 million set in a revised budget resulting in less collection of Rs 26.778 million during the financial year 2014-16. **Annex - Z**

Audit was of the view that non-recovery of arrears was due to defective financial discipline and weak performance.

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

[AIR Para No. 11]

ANNEXURE

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

Sr. No.	Name of Formation	Description	Nature of Observation	Amount (Rs in million)
1	TMA Okara	Non maintenance of Demand and Collection register for Self Collection	Irregularity	0.326
2		Irregular and doubtful Expenditure for repair of transformer	Irregularity	0.453
3		Non deduction of cost of waste burnt copper on winding of motors	Recovery	0.586
4		Unjustified earth filling	ICW	0.5
5		Irregular Repair of Turbine without Advertising of PPRA web site	Irregularity	0.204
6		Non Reconciliation of TTIP income	ICW	-
7		Unauthorized execution of development scheme	Irregularity	0.586
8		Providing & Fixing of sub standard Fiber Shed	Irregularity	0.186
9		Execution of Inferior work	ICW	0.322
10		Providing / Laying of Inferior Pipes	ICW	-
11		Un-authorized payment on account of 25 % Magisterial Fines to Inspector	Irregularity	0.072
12		Use of Substandard Sewerage Pipe	ICW	0.301
13		Irregular payment of expenditure for base course material	Irregularity	0.479
14		Non Approval of Lead Chart by the Competent Authority for Earth work	ICW	0.973
15		Non-imposition of Penalty	Recovery	0.495
16		Un- authentic Govt. receipt of due to non-conduction of survey of manufacturer, vendor and trader		1.083
17		Non recovery of Enlistment and Renewal Fee Record of Contractor	Recovery	0.510
18		Non recovery of Professional Tax from Contractors	Recovery	0.170
19		Non Deposit of Earnest Money into TMA Fund Account	ICW	0.108
20		Less deduction of Income Tax	Recovery	0.134
21		Overpayment on account of Tuff Tile	Recovery	0.686
22		Payment for Sub standard Tuff Tiles	ICW	0.166
23		Non-reconciliation of Expenditure / Receipts with Accounts Officer and	ICW	-

Sr. No.	Name of Formation	Description	Nature of Observation	Amount (Rs in million)
		Bank		
24		Unauthorized and Doubtful Collection of building plan fee	ICW	-
25		Preparation of budget without observing Chart of Classification of accounts and classified whole budget as charged expenditure	ICW	-
26		Non Deduction of Provincial Sale Tax		-
27		Fake payment to the Bogus employees	ICW	-
28		Non-Classification of Land under the jurisdiction of TMA	ICW	-
29		Unauthorized land use in Residential, commercial and Industrial Areas	ICW	-
30		Poor Town Planning and Loss of Local fund due to non-receipt of conversion fee	ICW	-
31		Non observance of benchmark for the housing schemes	ICW	-
32		Loss to local fund due to non-auction of solid Waste	ICW	-
33		Unauthorized management of government properties	ICW	-
34		Construction of Illegal buildings in the territory of TMA	ICW	-
35		Chances of mismanagement due to non transfer of Land in the name of TMA	ICW	-
36		Illegal Construction on the Land of TMA	ICW	-
37		Irregular payments out of PLA account without Post Audit	ICW	-
38		Defective process of Tendering	ICW	-
		Irregular expenditure on development works – Rs 15.03 million	ICW	
39		Irregular and doubtful Payment of Advance to employees	Irregularity	-
40		Wastage of public money and non safeguard of government Assets	ICW	-
41	TMA Depalpur	Un-authorized and doubtful payment of electricity charges		-
42		Unauthorized payment to contactors	Irregularity	0.942
43		Non-addressing the management of	ICW	0.845

Sr. No.	Name of Formation	Description	Nature of Observation	Amount (Rs in million)
		liquid Waste		
44		Irregular and doubtful Expenditure for lighting	Irregularity	0.740
45		Irregular payment for work contingencies	Irregularity	0.513
46		Unauthorized and Doubtful Collection of sewerage fee	Irregularity	0.415
47		Overpayment to contractor	Recovery	0.403
48		Irregular payment to contractor without steel test	Irregularity	0.298
49		Irregular payment of Fix Travelling Allowance	Recovery	0.288
50		Wastage of Public money and recovery	Recovery	0.162
51		Unauthorized and doubtful payment of Cash Prizes	Irregularity	0.120
52		Unauthorized payment of Conveyance Allowance	Recovery	0.06
53		Unauthorized and Doubtful Collection of building plan fee	Irregularity	-
54		Loss to government due to non realization of industrialization fee	Recovery	-
55		Loss to local fund due to Construction of Illegal buildings	Recovery	-
56		Irregular payments out of PLA account without Post Audit	Irregularity	-
57		Non reconciliation of receipts	ICW	-
58		Non preparation and reconciliation of TTIP income	ICW	-
59		No-preparation of PC I of development schemes		-
60		Construction of Illegal buildings in the territory of TMA	Recovery	-
61		Chances of mismanagement due to non transfer of Land in the name of TMA	ICW	-
62		Doubtful expenditure due to non reconciliation of expenditure	ICW	-
63		Non-Classification of Land under the jurisdiction of TMA	ICW	-
64		Unauthorized land use in Residential, commercial and Industrial Areas	ICW	-
65		Poor Town Planning and Loss of Local fund due to non receipt of conversion fee	ICW	-

Sr. No.	Name of Formation	Description	Nature of Observation	Amount (Rs in million)	
66		Non observance of benchmark for the housing schemes	ICW	-	
67		Unauthorized running of illegal schemes and loss	ICW	-	
68		Loss to local fund due to non-auction of solid Waste	Recovery	-	
69		Evasion of Environmental Impact Assessment (EIA) leading to unsecure dumping of solid wastes	ICW	-	
70		Unauthorized management of government properties	ICW	-	
71		Unauthorized closing the balance of CCB fund	NPR	-	
72		Unauthorized and Doubtful Payments to incomplete CCBs	NPR	-	
73		Unauthorized Payments due to improper monitoring of CCBs	NPR	-	
74		Doubtful maintenance of cash book and non account of balance	ICW	-	
75		TMA Renala Khurd	Loss due to non disposal of old dismantled material	ICW	0.233
76			Unjustified expenditure on self collection	ICW	-
77			Loss due to illegal installation of sign boards	ICW	0.794
78			Use of sub standard steel	ICW	0.099
79			Non recovery of house building advance	Recovery	0.022
80	Doubtful expenditure of pay & allowances		ICW	0.167	
81	Unrealistic receipt targets		ICW	-	
82	Less deduction of income tax		Recovery	0.185	
83	Non-recovery of liquidated damages due to delay in completion of work		Recovery	0.485	
84	Non realization of rent of shops		ICW	0.475	
85	Unauthorized payment of pending liabilities		ICW	3.6	
86	Loss due to illegal occupation of govt. land		Recovery	-	
87	Non conduction of internal audit		ICW	-	
88	Non realization of water charges		Recovery	-	
89	Non preparation of PC I of development schemes		Irregularity	-	
90	Non-maintenance of Record		Irregularity	-	
91	Non-Classification of Land under the		ICW	--	

Sr. No.	Name of Formation	Description	Nature of Observation	Amount (Rs in million)
		jurisdiction of TMA		
92		Unauthorized land use in Residential, commercial and Industrial Areas	ICW	-
93		Poor Town Planning and Loss due to non receipt of conversion fee	ICW	-
94		Doubtful expenditure due to non reconciliation of expenditure	ICW	-
95		Unauthorized and Doubtful Collection of building plan fee	ICW	-
96		Loss to local fund due to non-auction of solid Waste	Recovery	-
97		Unauthorized management of government properties	ICW	-
98		Unauthorized closing the balance of CCB fund	NPR	-
99		Unauthorized and Doubtful Payments to incomplete CCBs in million of rupees	NPR	-
100		Unauthorized Payments due to improper monitoring of CCBs	NPR	-

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

Sr. No.	Name of Formation	Description	Nature of Observation	Amount (Rs in million)
1	TMA Okara	Unauthorized and doubtful payment of electricity charges to WAPDA due to non-calculation of load for street lights meters	Irregularity	---
2		Retention of government receipts in bank account by the TMA	Irregularity	--
3		Non-realization of industrialization fee Rs 20.0 million (Approximate)	Irregularity	-
4		Non-recovery of tender fee charges	Irregularity	-
5		Doubtful Payment of HBA to employees	ICW	-
6		Non-maintenance / production of self collection records of receipts	Irregularity	-
7		Irregular expenditure on purchase of Manhole covers and overpayment of contractor profit	Recovery	0.450
8		Loss due to non-auction of contracts and making recovery by self collection	Irregularity	-
9		Non recovery of penal rent from the unauthorized occupant of residence	Recovery	0.935
10		Irregular and doubtful Expenditure for repair of transformer and recovery	Irregularity	0.821
11		Wastage of public money on Hiring of excavator	Irregularity	0.692
12		Non conducting survey of manufacturer, vendor and trader	Irregularity	0.632
13		Unauthorized and doubtful payment to contractor	Irregularity	0.407
14		Overpayment to contractor due to payment of overhead charges	Recovery	0.300
15		Un-authorized purchase of Street lights / electric material and overpayment to contractors for supplies	Recovery	0.262
16		Less recovery of commercialization fee charges	Recovery	0.216
17		Overpayment to contractor	Recovery	0.184
18		Overpayment to contractor	Recovery	0.170
19		Overpayment to contractor	Recovery	0.140
20		Overpayment to contractor	Recovery	0.046

Annexure -B

Budget and Expenditure Statement for the Financial Year 2015-16

Rs in million

F.Y. 2015-16	Budget (Rs)	Expenditure (Rs)	Excess (+) / Saving (-) (Rs)	%age Saving
Salary	548.947	516.841	-32.106	6%
Non Salary	328.047	281.295	-46.752	14%
Development	91.21	61.118	-30.092	33%
TOTAL	968.204	859.254	-108.950	11.25%

Rs in million

Name of TMA	Head	Budget	Expenditure	Savings	% age
TMA Okara	Salary	254.614	252.471	-2.143	-1%
	Non Salary	156.816	130.956	-25.86	-16%
	Development	19.1	16.933	-2.167	-11%
TMA Depalpur	Salary	207.986	220.159	12.173	6%
	Non Salary	131.406	114.497	-16.909	-13%
	Development	60.31	33.565	-26.745	-44%
TMA Renala Khurd	Salary	86.347	44.211	-42.136	-49%
	Non Salary	39.825	35.842	-3.983	-10%
	Development	11.8	10.62	-1.18	-10%
	Total	968.2	859.254	-108.95	-11%

Detail of Receipts

Rs in million

	Budget	Actual
TMA Okara	420.804	391.566
TMA Depalpur	421.415	358.125
TMA Renala Khurd	135.166	118.695
Total	977.385	868.386

Annexure - C

Para No. 1.2.2.3

Sr. No.	Name of Scheme	Cost (Rs)
1	Const of Tuff Tile at UC No. 89 (Phase-I, Faisal Colony No. 02, TMA Okara	1,400,000
2	Const of Soling at Chak No. 52/3-R, Okara	600,000
3	Renovation of Cricket Ground Municipal Stadium TMA Okara	700,000
4	P/F of Street Lights with Pole etc. at Rajbah near District Complex	1,150,000
5	P/F of Delivery Pipe (Emergent Basis) at Disposal LBDC TMA Okara	1,100,000
6	Replacement of Delivery pipe Disposal LBDC	1150000
7	Purchase of Manhole Covers	1000000
8	Const of Speed Breaker	200000
9	P/F Street Light Pool District Complex	1050000
10	Earth Filling for Garbage Canal LBDC	500000
11	Repair of Sullage Carrier Samadpur	100000
12	Renovation of Cricket Ground Muncipal Stadium	700000
		9,650,000

Sr. No.	Name of Scheme	Estimated Cost
1	Replacement of delivery pipe Disposal LBDC	1,150,000
2	Purchase of Manhole Covers	1,000,000
3	Repair of Nallah LBDC to Chak 36 Road	100,000
4	Wall paling and other work TMO House	85,000
5	Construction of Speed Breakers	200,000
6	Renovation of Rest House Monitoring Muharram-ul-Haram	100,000
7	Laying of Sewerage RCC Sabri Colony	100,000
8	Repair of Nallah Rahmat ullah Town	100,000
9	P/F Street Light Pool District Complex	1,050,000
10	Earth Filling for Garbage Canal LBDC	500,000
11	Repair of Sullage Carrier Samadpura	100,000
12	Renovation of Cricket Ground Municipal Stadium	700,000
13	Laying of RCC Sewer Pipe MA Jinnah Road	100,000
14	White Wash repair of door etc. at Zia Shaheed Library	90,000
	Total	5,375,000

Annexure - D**Para No. 1.2.2.4**

Token No	Description	Supplier	Amount Rs
267	Purchase Air Coolers Ramzan Bazar	Azhar & Company	67,200
485	Telephone connection Ramzan Bazar	Revenue Officer (Telephone)	30,000
853	Temporary Generator for Ramzan Bazar	Azhar & Company	642,240
854	Temporary Kanopia For Ramzan Bazar	Meeran Hussain	60,000
855	Temporary Kanopia For Ramzan Bazar	Meeran Hussain	60,000
856	Temporary Kanopia For Ramzan Bazar	Meeran Hussain	60,000
863	Purchase Plants for Ramzan Bazar	Meeran Hussain	2,880
865	Purchase Bamboo for Ramzan Bazar	Meeran Hussain	55,000
867	Purchase Drum for Ramzan Bazar	Meeran Hussain	31,500
868	Purchase Uniform for Ramzan Bazar	Awais & Sons	25,000
869	Purchase Drum for Ramzan Bazar	Awais & Sons	31,500
870	Purchase Pipe for Ramzan Bazar	Awais & Sons	19,200
871	Purchase Tokri for Ramzan Bazar	Meeran Hussain	36,000
872	Fixing Boards for Ramzan Bazar	Meeran Hussain	84,000
893	Purchase Cooler for Ramzan Bazar	Azhar & Company	44,800
894	Purchase Cooler for Ramzan Bazar	Azhar & Company	44,800
895	Purchase Cooler for Ramzan Bazar	Azhar & Company	44,800
902	Purchase Fans for Ramzan Bazar	Pervaiz Brothers	148,500
1,394	Expenditure for Ramzan Bazar	Millat Tent Service	2,840,636
2,316	Tentage for Ramzan Bazar	Millat Tent Service	883,840
2,666	P/F Tent for Ramzan Bazar	Rao Abdul Sattar	55,000
2,667	Purchase Through Gate Ramzan Bazar	Rao Abdul Sattar	180,000
2,668	Purchase Through Gate Ramzan Bazar	Rao Abdul Sattar	180,000
519	Tuff Tile Ramzan Bazar	Zafar Iqbal	30,000
			5,656,896

Annexure - E

Para No. 1.2.2.6

Date	Quarter No	Supplier	Amount Rs
30.07.15	R/S Repair Quarter # 6 Old Water Works	Sharafat & Company	9,848
11.08.15	R/S Repair Quarter Abdul Rasheed	Saleem Builders	12,205
03.08.15	R/S Repair Quarter Hassan Ali	Aamir Bashir	15,600
30.07.15	R/S Repair Quarter Muhammad Akram Suptt.	Al-Karam Builders	36,500
03.08.15	R/S Repair Quarter Muhammad Amin	Muhammad Aasif	11,416
14.07.15	R/S Repair Quarter Muhammad Rafique	Azeem Brothers	25,800
14.07.15	R/S Repair Quarter Pervaiz Shehzad	Azeem Brothers	29,000
21.06.16	R/S Repair Quarter Rafique NQ	Shafqat Ali Sadiq	14,700
30.07.15	R/S Repair Quarter T.O (F)	Rana Aashiq Ali	20,000
28.05.16	R/S Repair Quarter Zahid Hussain	Absham builders	27,300
03.08.15	R/S Repair Quarter Zulfiqar	Maqbool Hussain Ashrafi	20,600
24.08.15	R/S Repair Residence T.M.O	Shahid Nawaz & Company	30,000
25.11.15	Repair Quarter Razaq NQ	Shafqat Ali Sadiq	147,000
21.06.16	Repair Quarter Zahid Khan	Sharafat & Company	25,000
26.11.15	Repair Quarter Zulfiqar Ali	Maqbool Hussain Ashrafi	98,963
18.09.15	Repair Residence T.M.O	Rao Abdul Sattar	99,000
18.09.15	Repair Residence T.M.O	Rao Abdul Sattar	99,000
20.01.16	Repair Residence T.M.O	Rana Aashiq Ali	4,900
25.02.16	Repair Residence T.M.O	Rao Abdul Sattar	85,000
19.05.16	Repair Residence T.O (F)	Sharafat & Company	99,500
		Total:-	911,332
		Expenditure During 2014-15	3.147
		Expenditure During 2015-16	0.911
		Grand Total	4.058

Annexure - F
Para No. 1.2.3.1

Token No	Description	Name of Employee	Amount Rs
1,033	Commutation Garden Baildar	Gulzar bibi M/O Walait Ali	307,814
1,034	Commutation Sanitary Worker	Razaq Masih W/O Hazara	486,718
1,035	Commutation Suptt. Revenue	Muhammad Musharaf	890,057
1,036	Commutation Zeenat bibi Sanitary Worker	Executive District Officer (F&P)	630,896
1,037	Commutation Shamim Akhtar Teacher	Executive District Officer (F&P)	892,871
1,038	Commutation Sanitary Worker	Kale Khan W/O Nizam Din	240,205
1,039	Commutation S.Clerk T.O(I&S)	Samra W/O Aamir Naveed	535,938
1,169	Commutation Teacher Zakia Sultana	City Govt. Lahore	477,089
1,426	Commutation Sanitary Worker Gogera	Aasia W/O Naeem	425,697
1,461	Commutation Chowkidar Terminal	Shahida Perveen W/O Liaqat	363,176
1,495	Commutation Teacher Shamim Akhtar	District Govt.	907,162
1,496	Commutation Suptt. Finance	Bashir Anjum	950,800
1,497	Commutation Sanitary Worker	Bhola Masih S/O Shangara	411,347
1,498	Commutation Tubewell Operator	Shehnaz Bano W/O Asghar	319,770
1,499	Commutation NQ Union Council	Sagheer Ahmad S/O Nisar	500,812
1,689	Commutation Sanitary Worker	Shabana W/O Waseem	307,161
1,704	Commutation Sanitary Worker	Anayta Bibi W/O Yousaf	585,884
1,907	Commutation Sanitary Worker	Manzoor S/O Bashir Masih	663,853
2,089	Commutation Baildar	Sakhi Muhammad S/O Ain Din	540,326
2,102	Commutation Driver	Muhammad Javed	655,479
2,318	Commutation Naib Qasid T.O (F)	Muhammad Asghar	401,031
1,466	Encashment Disposal Driver	Bushra W/O Rafique	151,860
1,056	Encashment Driver Sanitation	Muhammad Javed	193,833
994	Encashment Driver T.O(I&S)	Qasim Ali	204,820
1,869	Encashment Fireman	Muhammad Nawaz	202,140
1,323	Encashment NQ T.O(F)	Safia W/O Asghar	153,300
639	Encashment Road Baildar	Subhan Din	128,160
1,367	Encashment Road Baildar	Sakhi Muhammad	178,260
641	Encashment Sanitary Worker	Manzoor Masih	168,900
713	Encashment Sanitary Worker	Manzoor W/O Hanifa Bibi	112,057
900	Encashment Sanitary Worker	Bashir Masih S/O Bishna	72,546
1,220	Encashment Sanitary Worker	Anayta Bibi W/O Yousaf	159,540
1,380	Encashment Sanitary Worker	Shamim W/O Shaukat	120,900
1,382	Encashment Sanitary Worker	Shabana W/O Waseem	108,540
1,464	Encashment Sanitary Worker	Mumtaz bibi W/O Aabid Masih	118,260
1,465	Encashment Sanitary Worker	Yousaf S/O Shaho Masih	175,140
1,470	Encashment Sanitary Worker	Jameela W/O Barkat Masih	53,970
1,471	Encashment Sanitary Worker	Yousaf S/O Barkat	168,900
1,601	Encashment Sanitary Worker	Shahida W/O Khalid Masih	105,060
1,607	Encashment Sanitary Worker	Niamat bibi W/O Khuda Bukhsh	126,180
1,669	Encashment Sanitary Worker	Mehnga Masih S/O Nena	178,260
1,203	Encashment Suptt. Finance	Muhammad Bashir Anjam	313,680
4	Encashment Suptt. Revenue	Muhammad Musharaf	286,320
	Total		14,974,712
	Pension		43,019 million
	Grand Total		57,994 million

Annexure - G**Para No. 1.2.3.2**

Date	Description	Amount (Rs)
25.07.2015	Electric bill TMA	955,086
27.07.2015	Electric bill Gogera	74,954
29.07.2015	Electric bill TMA	1,107,276
24.08.2015	Electric bill Gogera	73,587
19.09.2015	Electric bill TMA	2,267,674
05,11,2015	Electric Bill Gogera	68,458
10,11,2015	Electric bill TMA	1,339,099
14,11,2015	Electric Bill Gogera	65,312
02,12,2015	Electric Bill TMA	1,631,682
02,12,2015	Electric Bill TMA	1,253,786
02,12,2015	Electric Bill TMA	1,256,296
07,12,2015	Electric Bill TMA	1,662,583
15,01,2016	Electric Bill Gogera	64,072
15,01,2016	Electric Bill Gogera	79,752
18,01,2016	Electric Bill TMA	1,137,471
18,01,2016	Electric Bill TMA	1,142,867
18,01,2016	Electric Bill TMA	1,130,211
18,01,2016	Electric Bill TMA	1,211,375
18,01,2016	Electric Bill TMA	1,098,319
18,01,2016	Electric Bill TMA	874,419
20,01,2016	Electric Bill TMA	771,241
20,01,2016	Electric Bill TMA	685,126
20,01,2016	Electric Bill TMA	634,783
20,01,2016	Electric Bill Gogera	79,752
25,01,2016	Electric Bill Gogera	64,898
25,01,2016	Electric Bill TMA	801,600
02,03,2016	Electric Bill Gogera	69,077
22,03,2016	Electric Bill TMA	1,006,256
25,04,2016	Electric Bill TMA	1,342,092
25.05.2016	Electric Bill TMA	1,119,494
27.06.2016	Electric Bill TMA	1,306,157
27.06.2016	Electric Bill TMA	139,614
27.06.2016	Electric Bill Disposal	490,127
28.06.2016	Electric Bill TMA	167,175
28.06.2016	Electric Bill Filtrations Plant	300,060
28.06.2016	Electric Bill TMA	575,872
	Total:-	28,047,603

Annexure - H

Para No. 1.2.3.4

Token No	Date	Description	Employee Name	Amount Rs
213	10.08.2015	Loan Chowkidar	Muhammad Shakeel	30,000
101	30.07.2015	Loan Chowkidar Disposal	Muhammad Arshad	40,000
2,359	01.06.2016	Loan Clerk Budget	Aabida Tasneem	30,000
1,701	24.02.2016	Loan Clerk Dispatch	Rahat Bano	50,000
2,752	30.06.2016	Loan Clerk Revenue	Waqar Yousaf	30,000
2,753	30.06.2016	Loan Clerk T.O (R)	Khawar Shehzad	50,000
1,161	07.12.2015	Loan Clerk T.O(F)	Tahira Yasmin	50,000
1,162	07.12.2015	Loan Clerk T.O(F)	Zulfiqar Ali	50,000
2,190	04.05.2016	Loan Clerk Water & Disposal	Humera Mubeen	50,000
1,710	25.02.2016	Loan Driver T.M.O.	Muhammad Irshad Hashmi	50,000
2,707	29.06.2016	Loan Driver T.O (R)	Mushtaq Ahmad	50,000
2,574	21.06.2016	Loan Electrition	Muhammad Aslam	50,000
2,358	01.06.2016	Loan Fireman	Muhammad Boota Tariq	50,000
2,189	04.05.2016	Loan Naib Qasid Light branch	Muhamamd Mansha	50,000
2,360	01.06.2016	Loan Naib Qasid Revenue	Muhammad Aasif	30,000
1,160	07.12.2015	Loan Naib Qasid T.M.O	Muhammad Ali Babar	50,000
214	10.08.2015	Loan Naib Qasid T.O (F)	Shehzad Asghar	30,000
1,159	07.12.2015	Loan Naib Qasid TAO	Hafiz Umar Hayat	30,000
1,702	24.02.2016	Loan S.Clerk T.O (I&S)	Muhammad Akram	50,000
1,703	24.02.2016	Loan S.Clerk T.O.(F)	Shahid Jameel	50,000
2,049	08.04.2016	Loan Sanitary Superwiser	Muhammad Javed	50,000
2,188	04.05.2016	Loan Sanitary Worker	Maryam S/O Ilyas Masih	25,000
2,339	30.05.2016	Loan Sanitary Worker	Perveen W/O Aslam Masih	25,000
2,519	09.06.2016	Loan Sanitary Worker	Ilyas Masih	30,000
2,719	29.06.2016	Loan Sewerman	Muhammad Azhar	30,000
1,158	07.12.2015	Loan Superwisor Sanitation	Malak Muhammad Khalid	50,000
1,163	07.12.2015	Loan Superwisor Sanitation	Ijaz ul Amin	50,000
2,324	25.05.2016	Loan Suptt. Council Officer	Muhammad Shafique	50,000
1,157	07.12.2015	Loan Suptt. Sanitation	Abdul Hameed Shad	50,000
215	10.08.2015	Loan Tubewell Operator	Pervaiz Shehzad	40,000
668	12.10.2015	Loan Tubewell Operator	Allah Ditta S/O Sed	30,000
				1,300,000

Annex - I

CO Unit Haveli Lakha

Object	Description	2015-16	2014-15	Total
A01101	Pay of Establishment	33,414,021	33,414,021	66,828,042
A03202	Telephone & trunk call	41,117		41,117
A03270	other photocopies	34,720	34,720	69,440
A03303	Electricity	6,392,901	6,392,901	12,785,802
A03304	Hot & Cold Weather Charges	27,600		27,600
A03470	Other(Rent Generators etc. Disposal & Moharram)	537,000	537,000	1,074,000
A03805	Travelling Allowances	0		0
A03807	POL Charges (Tractor & Peter etc.)	4,867,514	4,867,514	9,735,028
A03820	Other(POL Generators etc. Disposal)	1,792,600	1,792,600	3,585,200
A03901	Stationery	31,558		31,558
A03905	Newspapers periodicals & Books	2,472		2,472
A03906	Uniform & Protective Clothing	23,750		23,750
A03907	Advertising & Publicity	24,850	24,850	49,700
A03918	Exhibition, Seminar, Fairs & other National Celebrations	586,370	586,370	1,172,740
A03970	Others (Misc.)	397,884	397,884	795,768
A04110	Payment of Pension Contribution of Ex- Local Fund Employees	2,557,039	2,557,039	5,114,078
A04120	pension contribution LCS	208,876	208,876	417,752
A09201	Hardware(computer)	0		0
A03940	Unforeseen Expenditures (Allied Exp. Regarding estab. Of Ramzan Bazar)	1,995,000	1,995,000	3,990,000
A09404	Bamboo	279,000	279,000	558,000
A09470	other(purchase of tyers Tractor & trolley)	205,800	205,800	411,600
A09701	purchase of Furniture & Fixture	24,000	24,000	48,000
A12501	works- urban(Green Belt and Beautification)	0		0
A13001	Transport (Motorcycle)	0		0
A13101	Repair of Machinery & Equipment	1,343,792	1,343,792	2,687,584
A13102	Disposal Works	1,038,565	1,038,565	2,077,130
A13103	Water Works	1,606,490	1,606,490	3,212,980
A13104	Handcarts	198,800	198,800	397,600
A13105	Street Lights	242,500	242,500	485,000
A13199	R & M of others(Filteration Plant)	197,500	197,500	395,000
A13201	Furniture & Fixture	35,000	35,000	70,000
A13301	office Building	151,200	151,200	302,400
A13503	Drainage(Drain,sewer,Man holes etc.)	0		0
A13701	R & M Hardware(computer)	10,000		10,000
A13801	Maintenance of Parks & Gardens	256,000	256,000	512,000
		58,523,919	58,387,422	116,911,341

I&S Branch

FY	Head of Account	Amount
2015-16	New Schemes ADP (Current Year)	28,586,980
	Liability/ On Going Schemes ADP (Previous Year)	4,977,545
2014-15	ADP (On going)	3,105,307
	ADP (New)	8,073,158
	Total	44,742,990

Annexure - J

Para No. 1.3.2.2

Office	Description	Amount	FY
Fire Brigade	POL Charges (Fire Lorry)	1,310,298	2014-16
CO HQ	POL Charges (Peter, Tractor & Pumps)	9,302,994	
CO Haveli	POL Charges (Tractor & Peter etc.)	4,867,514	
CO Hujra	POL Charges (Tractor & Peter)	3,098,449	
CO Basirpur	POL Charges (Tractor & Pumps)	3,347,461	
CO MandiAA	POL Charges (Tractor & Peter)	1,659,023	
Nazim	POL Motorcycle	19,073	
TMO	POL other Generator	54,786	
TO R	POL other Motorcycle	35,756	
CO HQ	POL Generators	411,612	
CO Haveli	POL Generators	1,792,600	
CO Hujra	POL Generators	748,525	
CO Basirpur	POL Generators	524,340	
CO MandiAA	POL Generators)	654,110	
Fire Brigade	POL Charges (Fire Lorry)	117,330	2014-15
CO Haveli Lakha	POL Charges (Tractor & Peter etc.)	329,691	
CO Hujra	POL Charges (Tractor & Peter)	313,196	
CO Baseerpur	POL Charges (Tractor & Pumps)	325,332	
CO Mandi Ahmadabad	POL Charges (Tractor & Peter)	142,253	
Administrator	POL Motorcycle	5,326	
CO Haveli Lakha	POL Generators etc. Disposal	79,650	
CO Hujra	POL Generators etc. Disposal	110,515	
CO Baseerpur	POL Generators etc. Disposal	57,835	
CO Mandi Ahmadabad	POL Generators etc. Disposal	92,548	
		29,400,217	

Annexure - K

Para No. 1.3.2.3

Cheque #	Date of Cheque	DDO	Nature of payment	To whom paid	Amount
803532293	05.10.2015	TO(I&S)	1 & Final Bill Const. Sewrage Basti Fakhar Shah	Ch. Liaqat Ali	89,349
803532293	05.10.2015	TO(I&S)	1 & Final Bill Const. Sewrage Basti Fakhar Shah	Ch. Liaqat Ali	89,797
804317351	18.02.2016	TO(I&S)	1st & Final Bill Cons. B/ wall	Sardar Ali Conter.	89,383
804317351	18.02.2016	TO(I&S)	1st & Final Bill Cons. B/ wall	Sardar Ali Conter.	88,806
803888491	30.06.2016	TO(I&S)	1st & Final Bill Const. MNHC Basirpur	Ch. Sair Ali Khan	85,420
802680581	09.09.2015	TO(I&S)	1st & Final Bill Const. MNHC Fakhar Shah	Marshal Const. C.O.	89,725
803888467	10.05.2016	DDO Haveli	1st & Final Bill Const. MNHC Haveli	Ch. Sair Ali Khan	86,692
164435	21.09.2015	TO(I&S)	1st & Final Bill Const. MNHC Haveli Road Hujra	Ch. Sair Ali Khan	73,432
803888341	20.11.2015	TO(I&S)	1st & Final Bill Const. MNHC HQ	Ahmad Umar Conter.	86,253
804837543	16.06.2016	TO(I&S)	1st & Final Bill Const. MNHC HQ	Habib Hussain Conter.	75,565
804837543	16.06.2016	TO(I&S)	1st & Final Bill Const. MNHC HQ	Habib Hussain Conter.	26,343
804837507	30.05.2016	TO(I&S)	1st & Final Bill Const. MNHC Hujra	Ch. Sair Ali Khan	88,899
804614990	20.05.2016	TO(I&S)	1st & Final Bill Const. MNHC Mandi	Ch. Sair Ali Khan	86,400
804837510	30.05.2016	TO(I&S)	1st & Final Bill Const. MNHC Mandi	Ch. Sair Ali Khan	63,000
802680588	14.09.2015	TO(I&S)	1st & Final Bill Const. MNHC Mohala Gilania	Malik M. Afzal	47,819
164464	26.10.2015	TO(I&S)	1st & Final Bill Const. MNHC Mohala Gurdial	Ch. Sair Ali Khan	20,294
803888341	20.11.2015	TO(I&S)	1st & Final Bill Const. MNHC Mohala Lalo Jasray HQ	Ahmad Umar Conter.	47,306
803888341	20.11.2015	TO(I&S)	1st & Final Bill Const. MNHC Mohram Rots HQ	Ahmad Umar Conter.	71,127
194935	12.01.2016	TO(I&S)	1st & Final Bill Const. MNHC Niaz Abbad	Ahmad Umar Conter.	19,920
803888471	25.05.2016	TO(I&S)	1st & Final Bill Const. MNHC Shahzad Colony	Ahmad Umar Conter.	41,175
803888471	25.05.2016	TO(I&S)	1st & Final Bill Const. MNHC UC 103-4	Ahmad Umar Conter.	31,806
204736	09.06.2016	TO(I&S)	1st & Final Bill Const. MNHC UC 104-105	Ahmad Umar Conter.	78,816
194997	09.04.2016	TO(I&S)	1st & Final Bill Const. MNHC Unit HQ	Ahmad Umar Conter.	79,414
194997	09.04.2016	TO(I&S)	1st & Final Bill Const. MNHC Unit HQ	Ahmad Umar Conter.	18,880
194997	09.04.2016	TO(I&S)	1st & Final Bill Const. MNHC Unit HQ	Ahmad Umar Conter.	15,360
164429	04.09.2015	TO(I&S)	1st & Final Bill Const. Sewer Afzal Colony HQ	Rao Ashfaq Alamgir	78,870
164429	04.09.2015	TO(I&S)	1st & Final Bill Const. Sewer Afzal Colony HQ	Rao Ashfaq Alamgir	70,419
164429	04.09.2015	TO(I&S)	1st & Final Bill Const. Sewer Afzal Colony HQ	Rao Ashfaq Alamgir	81,069
164429	04.09.2015	TO(I&S)	1st & Final Bill Const. Sewer Afzal Colony HQ	Rao Ashfaq Alamgir	79,365
164464	26.10.2015	TO(I&S)	1st & Final Bill Const. Sewer Sattar Colony	Ch. Sair Ali Khan	65,159
164464	26.10.2015	TO(I&S)	1st & Final Bill Const. Sewer Sattar Colony	Ch. Sair Ali Khan	80,398
802680588	14.09.2015	TO(I&S)	1st & Final Bill Const. Sewrage Afzal Colony	Ahmad Umar Conter.	53,132
803532205	27.07.2015	TO(I&S)	1st & Final Bill Const. Sewrage Afzal Colony	Usama Daula Builder	89,355

803532210	27.07.2015	TO(I&S)	1st & Final Bill Const. Sewrage Afzal Colony	Khuram Aslam Khan	84,073
802680588	14.09.2015	TO(I&S)	1st & Final Bill Const. Sewrage Gulzar Colony	Ahmad Umar Conter.	85,022
802680588	14.09.2015	TO(I&S)	1st & Final Bill Const. Sewrage Gulzar Colony	Ahmad Umar Conter.	86,490
204736	09.06.2016	TO(I&S)	1st & Final Bill Const. Sewrage HQ	Ahmad Umar Conter.	32,103
803888490	29.06.2016	TO(I&S)	1st & Final Bill Const. Sewrage HQ	Ashfaq Alamgir	79,645
802680581	09.09.2015	TO(I&S)	1st & Final Bill Const. Sewrage Khalilabad	Marshal Const. C.O.	82,962
204743	16.06.2016	TO(I&S)	1st & Final Bill Const. Sewrage Khalilabbad Colony	Ahmad Umar Conter.	78,351
802680588	14.09.2015	TO(I&S)	1st & Final Bill Const. Sewrage Mohala Gilania	Khuram Aslam Khan	83,920
802680588	14.09.2015	TO(I&S)	1st & Final Bill Const. Sewrage Mohala Gilania	Malik M. Afzal	68,343
803888341	20.11.2015	TO(I&S)	1st & Final Bill Const. Sewrage Mohala Gilania	Ahmad Umar Conter.	84,500
803532210	27.07.2015	TO(I&S)	1st & Final Bill Const. Sewrage Mohala Qazain Wala	Khuram Aslam Khan	48,019
804614998	23.05.2016	TO(I&S)	1st & Final Bill Const. Shed at Head Sulimanki	Shah Zaib Builders	88,380
804614998	23.05.2016	TO(I&S)	1st & Final Bill Const. Shed at Head Sulimanki	Shah Zaib Builders	89,179
804837568	28.06.2016	TO(I&S)	1st & Final Bill Const. Soling Nizam Din	Ahmad Umar Conter.	87,300
804837568	28.06.2016	TO(I&S)	1st & Final Bill Const. Soling Nizam Din	Ahmad Umar Conter.	87,300
148968	02.07.2015	TO(I&S)	1st & Final Bill Const. Soling Nobahar Colony	M. Ayoob Khan Contr.	82,315
148971	02.07.2015	TO(I&S)	1st & Final Bill Const. Soling Nobahar Colony	M. Ayoob Khan Contr.	81,097
148953	01.07.2015	TO(I&S)	1st & Final Bill Const. Soling Street No. 3 HQ	Ashfaq Alamgir Contr.	82,314
148953	01.07.2015	TO(I&S)	1st & Final Bill Const. Soling Street No. 3 HQ	Ashfaq Alamgir Contr.	79,740
148955	01.07.2015	TO(I&S)	1st & Final Bill Const. Street Liaqat Ali Wali	Ahmad Umar Conter.	64,515
148955	01.07.2015	TO(I&S)	1st & Final Bill Const. Street Liaqat Ali Wali	Ahmad Umar Conter.	80,578
804837508	30.05.2016	TO(I&S)	1st & Final Bill Const. Wall of Graveyard Muaza Dhabhi	Sardar Ali Conter	88,556
804837508	30.05.2016	TO(I&S)	1st & Final Bill Const. Wall of Graveyard Muaza Dhabhi	Sardar Ali Conter	89,001
194999	02.05.2016	TO(I&S)	1st & Final Bill Repair MNHC HQ	Ahmad Umar Conter.	78,841
194999	02.05.2016	TO(I&S)	1st & Final Bill Repair MNHC UC 104-5	Ahmad Umar Conter.	78,814
804837502	30.05.2016	TO(I&S)	1st & Final Bill Repair Office TO(F)	Ahmad Umar Conter.	89,370
804837502	30.05.2016	TO(I&S)	1st & Final Bill Repair Office TO(F) Branch	Ahmad Umar Conter.	89,086
164484	28.10.2015	TO(I&S)	1st & Final Const. PCC Near Imam Bargah HQ	Ahmad Umar Conter.	69,504
164484	28.10.2015	TO(I&S)	1st & Final Const. PCC Near Imam Bargah HQ	Ahmad Umar Conter.	73,625
164484	28.10.2015	TO(I&S)	1st & Final Const. PCC Near Imam Bargah HQ	Ahmad Umar Conter.	62,085
164484	28.10.2015	TO(I&S)	1st & Final Const. Raising of MNHC HQ	Ahmad Umar Conter.	43,076
803003835	27.02.2015	TO(I&S)	1st & final Bill Const.	0	67367
803003835	27.02.2015	TO(I&S)	1st & final Bill Const.	0	89655

802680412	28.11.2014	TO(I&S)	1st & final bill const. Barires for Mohram root HQ	Hateem Const.	33150
802680412	28.11.2014	TO(I&S)	1st & final bill const. Barires for Mohram root HQ	Hateem Const.	66300
803003866	11.03.2015	TO(I&S)	1st & Final Bill Const. D/S	Allah Dita Baloch	246993
120432	19.02.2015	TO(I&S)	1st & Final Bill Const. D/S	Govt. conotr. Muhammad Usman	304960
802680409	26.11.2014	TO(I&S)	1st & final bill const. main holl cover	Millat Traders	79955
120084	03.01.2015	TO(I&S)	1st & final bill const. MNHC Basirpur	shah zaib builers	82170
802823781	10.02.2015	TO(I&S)	1st & final bill Const. MNHC Basirpur Road HQ	Ashfaq Alamgir	88200
802823781	10.02.2015	TO(I&S)	1st & final bill Const. MNHC Basirpur Road HQ	Ashfaq Alamgir	88843
120484	22.04.2015	TO(I&S)	1st & Final Bill Const. MNHC Basti Sayden	Khuram Aslam Khan	107197
120084	03.01.2015	TO(I&S)	1st & final bill const. MNHC Haveli	shah zaib builers	82170
802680456	10.12.2014	TO(I&S)	1st & final bill const. MNHC HQ	ch. Sair ali Khan	50519
802823791	11.02.2015	TO(I&S)	1st & final bill Const. MNHC Street Ch. Ifftkhar wali HQ	Ch. Naveed Ahamad	83927
803003812	19.02.2015	TO(I&S)	1st & final bill Const. MNHC Unit HQ	Hateem Const.	76900
120422	02.02.2015	TO(I&S)	1st & Final Bill Const. Nala MNHC Haveli	M. Bakhsh Bhatti	159743
148936	22.06.2015	TO(I&S)	1st & Final Bill Const. Nala Mohala Jandi Haveli	Fine Const. C.O.	28459
120058	24.12.2014	DDO Haveli	1st & final bill const. Nala unit Haveli	M. S. Jobli Const.	79672
120063	30.12.2014	DDO Haveli	1st & final bill const. nali soling Haveli	Fine Const. CO.	82170
802823742	21.01.2015	TO(I&S)	1st & final bill const. nali soling Haveli	M. Usman Conter.	84387
802680566	26.06.2015	TO(I&S)	1st & Final Bill Const. Nali Soling Unit Mandi	Ashfaq Alamgir	86400
802680566	26.06.2015	TO(I&S)	1st & Final Bill Const. Nali Unit Mandi	Habib Hussain Contr.	55800
803003864	11.03.2015	TO(I&S)	1st & Final Bill Const. of Tile Roofing Basirpur	Shah Zaib Builers	51231
803345225	18.05.2015	TO(I&S)	1st & Final Bill Const. PCC MNHC	Mughal & CO.	81859
802680409	26.11.2014	TO(I&S)	1st & final bill const. pcc water supply	Rao. Umar Hayyat	79225
120052	20.12.2014	TO(I&S)	1st & final bill const. pipe water supply	shah zaib builers	56472
120088	03.01.2015	TO(I&S)	1st & final bill const. Puli Rajo Wall	Shoib Ubaid Const.	81177
120088	03.01.2015	TO(I&S)	1st & final bill const. Puli Rajo Wall	Shoib Ubaid Const.	82233
120022	08.12.2014	TO(I&S)	1st & final bill const. puli unit HQ	Marshal Const.	20625
120022	08.12.2014	TO(I&S)	1st & final bill const. puli unit HQ	Marshal Const.	20625
803003842	04.03.2015	TO(I&S)	1st & Final bill Const. Sewer Haveli	Shah Zaib Builers	87337
803003842	04.03.2015	TO(I&S)	1st & Final bill Const. Sewer Haveli	Shah Zaib Builers	88891
120488	22.04.2015	TO(I&S)	1st & Final Bill Const. Sewer Line Mandi	Ashfaq Alamgir	73425
120489	22.04.2015	TO(I&S)	1st & Final Bill Const. Sewer Line Mandi	Ch. Sair Ali Khan	73654
120401	28.01.2015	TO(I&S)	1st & final bill const. Sewer MNHC	ch. Sair ali Khan	82170
802823791	11.02.2015	TO(I&S)	1st & final bill Const. Sewer Street Girls School HQ	Rao Umar Hayyat	85500
802823791	11.02.2015	TO(I&S)	1st & final bill Const. Sewer Street Girls School HQ	Rao Umar Hayyat	85650
802680446	05.12.2014	TO(I&S)	1st & final bill const. sewerage	Hateem Const. CO.	88125
802680460	12.12.2014	TO(I&S)	1st & final bill const. sewerage	ch. Sair ali Khan	89370
802680446	05.12.2014	TO(I&S)	1st & final bill const. sewerage Basti fakhar shah	Hateem Const. CO.	88328
802680446	05.12.2014	TO(I&S)	1st & final bill const. sewerage Basti fakhar shah	Hateem Const. CO.	88603
803345253	09.06.2015	TO(I&S)	1st & Final Bill Const. Sewrage HQ	Hateem Const. C.O	86040
803345253	09.06.2015	TO(I&S)	1st & Final Bill Const. Sewrage HQ	Hateem Const. C.O	86490
802823754	28.01.2015	TO(I&S)	1st & final bill const. sewerage Imdad colony Hujra	Imran Khokhar Contr.	85281

802680409	26.11.2014	TO(I&S)	1st & final bill const. sewerage line HQ	Ashfaq Almgeer Conter	81786
802680412	28.11.2014	TO(I&S)	1st & final bill const. sewerage line HQ	Hateem Const.	89329
803003812	19.02.2015	TO(I&S)	1st & final bill Const. Sewrage Street Latif Wattoo	Hateem Const.	75264
803003812	19.02.2015	TO(I&S)	1st & final bill Const. Sewrage Street Latif Wattoo	Hateem Const.	75330
120024	08.12.2014	TO(I&S)	1st & final bill const. sewerage unit HQ	Sardar Ali Joyia	19676
120024	08.12.2014	TO(I&S)	1st & final bill const. sewerage unit HQ	Sardar Ali Joyia	80685
120024	08.12.2014	TO(I&S)	1st & final bill const. sewerage unit HQ	Sardar Ali Joyia	81237
73140	02.10.2014	TO(I&S)	1st & final bill const. slaib pulian	Akram Awan Constration	71686
73140	02.10.2014	TO(I&S)	1st & final bill const. slaib pulian	Akram Awan Constration	80175
120052	20.12.2014	TO(I&S)	1st & final bill const. soling	shah zaib builers	79859
120052	20.12.2014	TO(I&S)	1st & final bill const. soling	shah zaib builers	81481
120052	20.12.2014	TO(I&S)	1st & final bill const. soling	shah zaib builers	81583
120052	20.12.2014	TO(I&S)	1st & final bill const. soling	shah zaib builers	81881
47043	07.08.2014	TO(I&S)	1st & final bill const. soling	ch. Sair ali khan	82552
120426	03.02.2015	TO(I&S)	1st & Final bill Const. Soling 39/D	M. Ayoob Khan Contr	81579
120426	03.02.2015	TO(I&S)	1st & Final bill Const. Soling Abadi Dost M. Khan	M. Ayoob Khan Contr	81920
120426	03.02.2015	TO(I&S)	1st & Final bill Const. Soling Abadi Shref Khan	M. Ayoob Khan Contr	81808
120426	03.02.2015	TO(I&S)	1st & Final bill Const. Soling Abadi Shref Khan	M. Ayoob Khan Contr	81901
120426	03.02.2015	TO(I&S)	1st & Final bill Const. Soling Abadi Shref Khan	M. Ayoob Khan Contr	82380
802823781	10.02.2015	TO(I&S)	1st & final bill Const. Soling Abbadi Niaz Abbad HQ	Ghulam Murtaza	87934
120094	07.01.2015	TO(I&S)	1st & final bill const. soling HQ	Khuram Khan Contr.	53764
802680474	19.12.2014	TO(I&S)	1st & final bill const. soling HQ	Rao Ashfaq Alamgir	89550
802390869	27.10.2014	TO(I&S)	1st & final bill const. soling nali unit HQ	ch. Sair ali khan	87360
802390869	27.10.2014	TO(I&S)	1st & final bill const. soling nali unit HQ	ch. Sair ali khan	88990
120093	05.01.2015	TO(I&S)	1st & final bill const. tuff tile HQ	Ghulam Murtaza	81500
120092	05.01.2015	TO(I&S)	1st & final bill const. tuff tile HQ	M. Bakhsh Contr.	81577
120092	05.01.2015	TO(I&S)	1st & final bill const. tuff tile HQ	M. Bakhsh Contr.	82231
120093	05.01.2015	TO(I&S)	1st & final bill const. tuff tile HQ	Ghulam Murtaza	82231
120093	05.01.2015	TO(I&S)	1st & final bill const. tuff tile HQ	Ghulam Murtaza	82231
120083	03.01.2015	TO(I&S)	1st & final bill const. Wall Water Works	Ashfaq Alamgeer	81592
802680421	28.11.2014	TO(I&S)	1st & final bill const. wall water works	Ghulam Mustafa Conter.	84100
802680446	05.12.2014	TO(I&S)	1st & final bill const. wall water works	G. Mustafa Conter.	84100
802680421	28.11.2014	TO(I&S)	1st & final bill const. wall water works	Ghulam Mustafa Conter.	89100
802680421	28.11.2014	TO(I&S)	1st & final bill const. wall water works	Ghulam Mustafa Conter.	89100
802680446	05.12.2014	TO(I&S)	1st & final bill const. wall water works	G. Mustafa Conter.	89100
802680461	12.12.2014	TO(I&S)	1st & final bill const. MNHC unit Mandi	shah zaib builers	87538
73118	23.09.2014	TO(I&S)	1st & final bill repair green belett	ch. Sair ali khan	82190
73118	23.09.2014	TO(I&S)	1st & final bill repair green belett	ch. Sair ali khan	82225
802823754	28.01.2015	TO(I&S)	1st & final bill Repair MNHC Depalpur Road	Khuram Khan Contr.	15480
802823754	28.01.2015	TO(I&S)	1st & final bill Repair MNHC Depalpur Road	Khuram Khan Contr.	85191
73120	23.09.2014	TO(I&S)	1st final bill const. sewerage basirpur gate	Mazhar Ali Bhatti	41250
73120	23.09.2014	TO(I&S)	1st final bill const. sewerage basirpur gate	Mazhar Ali Bhatti	60608
					11,635,154

Annexure - L**Para No. 1.3.2.4**

DDO	Account	Detail of Expenditure	Amount	FY
TO I&S	A03918	Exhibition, Seminar, Fairs & other National Celebrations, Ramzan Bazar	417,200	14-15
TO I&S CO HQ	A03940	Unforeseen Expenditures (Allied Exp. Regarding estab. Of Ramzan Bazar)	615,300	
CO Haveli Lakha	A03940	Unforeseen Expenditures (Allied Exp. Regarding estab. Of Ramzan Bazar)	404,200	
CO Hujra	A03940	Unforeseen Expenditures (Allied Exp. Regarding estab. Of Ramzan Bazar)	366,710	
CO Baseerpur	A03940	Unforeseen Expenditures (Allied Exp. Regarding estab. Of Ramzan Bazar)	217,480	
CO Mandi Ahmadabad	A03940	Unforeseen Expenditures (Allied Exp. Regarding estab. Of Ramzan Bazar)	191,200	
CO HQ	A03940	Unforeseen Expenditures (Allied Exp. Regarding estab. Of Ramzan Bazar)	1,542,199	15-16
CO Haveli	A03940	Unforeseen Expenditures (Allied Exp. Regarding estab. Of Ramzan Bazar)	1,995,000	
CO Hujra	A03940	Unforeseen Expenditures (Allied Exp. Regarding estab. Of Ramzan Bazar)	803,710	
CO Basirpur	A03940	Unforeseen Expenditures (Allied Exp. Regarding estab. Of Ramzan Bazar)	1,112,721	
CO Mandi AA	A03940	Unforeseen Expenditures (Allied Exp. Regarding estab. Of Ramzan Bazar)	1,010,522	
			8,676,242	

Annexure - M

Para No. 1.3.2.5

Cheque #	Date of Cheque	Name of DDO	Nature of payment	Amount
68257751	18.06.2015	DDO Hujra	Purchase Tyre for Tractor (Toi) Unit Hujra	99,700
803532263	28.08.2015	TO(I&S)	Purchase Laptop of TO(I&S) Branch	98,500
105901006	07.05.2015	TMO/DDO Mandi	Purchase Tyre for Tractor Unit Mandi	98,000
804837529	13.06.2016	DDO Mandi	Purchase Tyer Mandi	96,500
802680450	08.12.2014	DDO HQ	purchase tyre Tractor unit HQ	96,000
194940	19.01.2016	TO(I&S)	Purchase Tyre for Genting Machione Unit HQ	93,120
194940	19.01.2016	TO(I&S)	Purchase Tyre for Succor Machione Unit HQ	93,120
804614948	08.05.2016	DDO Mandi	Purchase Hnad Carts Unit Mandi TOI	93,000
802823795	13.02.2015	TO(F)/DDO Mandi	Purchase Tyre for Trolly Unit Mandi	86,000
803003867	11.03.2015	TO(F)/DDO Mandi	Purchase Tyre Unit Mandi	86,000
803532276	14.09.2015	DDO HQ	Purchase Street Light Unit HQ	85,000
804317306	22.01.2016	DDO Mandi	Purchase Tyre for Trolly Unit Mandi	85,000
804317347	17.02.2016	DDO Mandi	Purchase Tyre for Trolly Unit Mandi TO(I&S)	85,000
803345299	09.07.2015	DDO Hujra	Purchase Tyre for Water Tank Unit Hujra	84,500
802823741	21.01.2015	TO(F)/DDO Mandi	Purchase of Tractor Petter Injun TO(I&S) Unit Mandi	84,500
802680462	12.12.2014	TO(F)/DDO Mandi	purchase tyre for trolly unit mandi	84,500
804614948	08.05.2016	DDO Mandi	Purchase Tyer for Water Tank Mandi	82,400
164435	21.09.2015	TO(I&S)	Purchase Peter Injun (Purchase Peter Injun TOI) HQ	75,276
164435	21.09.2015	TO(I&S)	Purchase Peter Injun (Purchase Peter Injun TOI) HQ	75,276
76545961	03.12.2015	DDO HQ	Purchase CCTV Camery for Bus Stand (Mach Toi)	75,000
803888324	03.11.2015	DDO Mandi	Purchase Handcarts (Machionay TO(I&S) Unit Mandi	75,000
164435	21.09.2015	TO(I&S)	Purchase Dlivary Pipe (Purchase Peter Injun TOI) HQ	73,287
194940	19.01.2016	TO(I&S)	Purchase Tyre for Genting Machione Unit HQ	69,840
194940	19.01.2016	TO(I&S)	Purchase Tyre for Succor Machione Unit HQ	69,840
804317306	22.01.2016	DDO Mandi	Purchase Hand Carts Unit Mandi	62,500
803532207	27.07.2015	TO(F)	Purchase Tyre of Jeep TMO	61,610
803345216	15.05.2015	TMO/DDO Mandi	Purchase Sodim Lights Unit Mandi	60,000
802680473	19.12.2014	TO(F)/DDO Mandi	purchase tyre for traolly unit mandi	58,600
803003897	28.04.2015	TO(F)/DDO Mandi	Purchase Tyre for Tractor Unit Mandi	55,000
804317314	29.01.2016	DDO Hujra	Purchase Tyre for Tractor Unit Hujra	50,000
804317314	29.01.2016	DDO Hujra	Purchase Tyre for Water Tank Unit Hujra	50,000
802680459	11.12.2014	TO(F)/DDO Mandi	purchase tyre for trolly unit mandi	49,600
802680571	14.07.2015	DDO HQ	Purchase Street Lights Unit HQ	48,000
804317314	29.01.2016	DDO Hujra	Purchase Tyre for Tractor Unit Hujra	46,000
802680558	01.06.2015	C. O. HQ	Purchase Tyre for Tractor Unit HQ	46,000
802680459	11.12.2014	TO(F)/DDO Mandi	Purchase tyre for Tractor unit Mandi	45,000
803345216	15.05.2015	TMO/DDO Mandi	Purchase Tyre for Water Tank Unit Mandi	43,000
802823778	09.02.2015	TO(F)/DDO Mandi	Purchase Tyre for Trolly Unit Mandi	42,250
804614999	23.05.2016	DDO Mandi	Purchase Tyer for Trolly Mandi	42,000
803003894	23.04.2015	TO(F)/DDO Mandi	Purchase Tyre for Trolly Unit Mandi	40,000
804614957	11.05.2016	DDO Mandi	Purchase Tyer for Tractor Mandi	35,000
803003829	27.02.2015	TO(F)/DDO Mandi	Purchase Machionary Unit Mandi (TO I)	35,000
802823752	28.01.2015	TO(F)/DDO Mandi	Purchasing of Machionary unit Mandi (Bgt. TOI)	35,000
804837579	30.06.2016	DDO Mandi	Purchase Dilivery Pipe D/W Mandi	30,000
804837579	30.06.2016	DDO Mandi	Purchase Tyer for Tractor Mandi	28,000
804837529	13.06.2016	DDO Mandi	Purchase Dilivery Pipe for D/W Mandi	27,500
804614999	23.05.2016	DDO Mandi	Purchase Street Lights Unit Mandi	27,000
804317312	28.01.2016	DDO Haveli	Purchase Street Lights Unit Haveli	25,500
803888481	29.06.2016	TO(I&S)	Purchase Tyer Fire Lonry	25,000
804614952	10.05.2016	DDO Haveli	Purchase Tyer for Trolly Haveli	25,000
82098653	25.07.2014	TO(R.)/DDO Mandi	perchase tyre for tractor unit mandi	25,000
82098700	19.08.2014	TO(R.)/DDO Haveli	perchase tyre for trolly unit Haveli	25,000
802390888	11.11.2014	TO(R.)/DDO Haveli	purchase donkey carts unit Haveli	25,000
802680500	30.12.2014	TO(F)/DDO Hujra	Purchase Tyre for Donkey Carts unit Hujra	25,000
802823704	02.01.2015	TO(R.)/DDO Haveli	Purchase Tyre for Tractor Unit Haveli	25,000
802823704	02.01.2015	TO(R.)/DDO Haveli	Purchase Tyre for Tractor Unit Haveli	25,000
802390845	03.10.2014	TMO/DDO Haveli	purchase tyre for water tank unit Haveli	25,000
802680486	24.12.2014	TO(R.)/DDO Haveli	Purchase Tyre for Water Tank unit Haveli	25,000
802823738	16.01.2015	TO(R.)/DDO Haveli	Purchase Tyre of Tanker Unit Haveli	25,000
802823738	16.01.2015	TO(R.)/DDO Haveli	Purchase Tyre of Trolly Unit Haveli	25,000

802680500	30.12.2014	TO(F)/DDO Hujra	Purchase Tyre unit Hujra	25,000
105899061	20.11.2014	TO(F)/DDO Mandi	purchase tyre for tractor (Other tyres) unit mandi	24,980
804317313	28.01.2016	DDO Hujra	Purchase Dilivery Pipe D/W Unit Hujra	24,900
804317375	08.03.2016	DDO Mandi	Purchase Peter Injun Mandi (TOI&S)	24,900
82098642	23.07.2014	TO(R.)/DDO Basirpur	perchase tyre for Hand carts unit Basirpur	24,850
803888445	24.03.2016	DDO HQ	Purchase Dilivery Pipe for Park Unit	24,800
803345297	09.07.2015	DDO Basirpur	Purchase Tyre for Donkey Carts Unit Basirpur	24,800
802680469	19.12.2014	DDO Basirpur	purchase tyre unit Basirpur	24,800
804614966	16.05.2016	DDO Basirpur	Purchase Tyer for Trolly Basirpur	24,750
804614966	16.05.2016	DDO Basirpur	Purchase Tyer for Trolly Basirpur	24,750
804614930	22.04.2016	DDO Basirpur	Purchase Tyre for Trolly Basirpur	24,750
804317313	28.01.2016	DDO Hujra	Purchase Tyre for Machionary Unit Hujra	24,600
802680450	08.12.2014	DDO HQ	purchase tyre for tractor messi 240 unit HQ	24,600
804317387	14.03.2016	DDO Mandi	Purchase Dilivery Pipe Unit Mandi (Purchase TOI&S)	24,500
803888414	27.10.2015	DDO HQ	Purchase Street Lights Unit HQ	24,500
803888414	27.10.2015	DDO HQ	Purchase Street Lights Unit HQ	24,500
803888320	28.10.2015	DDO Mandi	Purchase Tyre for Tractor Unit Mandi	24,500
802680469	19.12.2014	TO(R.)/DDO Basirpur	purchase tyre unit Basirpur	24,500
803532204	27.07.2015	DDO Hujra	Purchase Tyre for Donkey Carts Unit Hujra	24,400
802680536	20.04.2015	TO(I&S)	Purchase Fair Equipments for F.B	24,400
803888320	28.10.2015	DDO Mandi	Purchase Dlivery Pipe Unit Mandi	24,000
804614952	10.05.2016	DDO Haveli	Purchase Tyer for Donkey Carts Haveli	24,000
804837580	30.06.2016	DDO Haveli	Purchase Tyer Tractor Haveli	24,000
803888304	15.10.2015	DDO Haveli	Purchase Tyre for Trolly Unit Haveli	24,000
804317354	22.02.2016	DDO Haveli	Purchase Tyre for Water Tank Unit Haveli	24,000
804317347	17.02.2016	DDO Mandi	Purchase Tyre for Water Tank Unit Mandi	24,000
109778485	03.04.2016	DDO Haveli	Purchase Tyre of Trolly Haveli	24,000
802680428	01.12.2014	TO(R.)/DDO Haveli	purchase camera unit haveli (misc)	24,000
803532259	24.08.2015	DDO Mandi	Purchase of Tyer for Trolly Unit Mandi	23,800
802680413	28.11.2014	TO(R.)/DDO Basirpur	purchase Tyre for Tractor unit Basirpur	23,750
803532259	24.08.2015	DDO Mandi	Purchase of Tyer for Water Tank Unit Mandi	23,600
804837530	13.06.2016	DDO Hujra	Purchase Tyer Donkey Carts Hujra	23,600
804837558	24.06.2016	DDO Hujra	Purchase Tyer Donkey Carts Hujra	23,600
804837583	30.06.2016	DDO Hujra	Purchase Tyer Hand Carts Hujra	23,600
803003859	06.03.2014	TO(F)/DDO Hujra	Purchase Tyre Unit Hujra	23,600
803003859	06.03.2014	TO(F)/DDO Hujra	Purchase Tyre Unit Hujra	23,600
803003828	25.02.2015	TO(F)/DDO Hujra	Purchase Tyre for Donkey Carts unit Hujra	23,400
803532272	08.09.2015	DDO Mandi	Purchase Dlivery Pipe (R & M Mach) Unit Mandi	23,000
804614930	22.04.2016	DDO Basirpur	Purchase Tyre for Trolly Basirpur	22,500
120004	02.12.2014	TO(R.)/DDO Haveli	purchase tyre for donkey carts unit Haveli	22,200
802680567	08.07.2015	DDO HQ	Purchase Street Lights Unit HQ	22,000
803345259	11.06.2015	DDO Haveli	Purchase Equipments for Electration Unit Haveli	21,600
803888383	11.01.2016	DDO Mandi	Purchase Tyre Lodar Unit Mandi	21,500
803532259	24.08.2015	DDO Mandi	Purchase of Tyer for Donkey Carts Unit Mandi	21,200
68257749	18.06.2015	DDO Haveli	Purchase Tyre for Donkey Carts Unit Haveli	21,000
804614964	16.05.2016	DDO Haveli	Purchase Tyer for Tractor Haveli	20,000
803888424	30.11.2015	DDO Haveli	Purchase Tyre Unit Haveli	20,000
120004	02.12.2014	TO(R.)/DDO Haveli	purchase tyre for peter injun unit Haveli	19,640
120050	20.12.2014	TO(R.)/DDO Haveli	Purchase Donkey Carts unit Haveli	18,375
803003875	08.04.2015	TO(F)/DDO Mandi	Purchase Sodiam Lights Unit Mandi	18,000
802680486	24.12.2014	TO(R.)/DDO Haveli	Purchase Tyre for Tractor unit Haveli	18,000
803345279	24.06.2015	C.O. Haveli	Purchase Energy Saver Unit Haveli	17,210
803532272	08.09.2015	DDO Mandi	Purchase Street Light Unit Mandi	17,000
803888467	10.05.2016	DDO Haveli	Purchase Street Lights Office Haveli	16,820
802390814	17.08.2014	TO(I&S)	perchase equipments for cricket match day 14 agu HQ	16,700
120003	02.12.2014	TO(R.)/DDO Haveli	purchase tyre unit Haveli	16,611
803532216	27.07.2015	DDO HQ	Purchase Tyre for Tractor Unit HQ	16,500
148985	27.07.2015	DDO Hujra	Purchase Tyre for Donkey Carts Unit Hujra	15,880
803888467	10.05.2016	DDO Haveli	Purchase Street Lights Office Haveli	15,460
803003858	06.03.2014	TO(F)/DDO Mandi	Purchase Tyre for Donkey Carts unit Mandi	14,000
82098654	04.08.2014	TO(R)/DDO HQ	purchase equipments for electricity unit HQ	13,790
802680574	11.08.2015	TO(F)	Purchase Tyer for Car TO(F) (R & M Car)	13,700
81913483	17.11.2014	TO(R.)/DDO Haveli	purchase enargy saver for offide unit Haveli	13,480
804837579	30.06.2016	DDO Mandi	Purchase Tyer for Tractor Mandi	13,000
803003813	19.02.2015	TO(R.)/DDO Haveli	Purchase Enargy Saver Office Haveli	12,000
803888467	10.05.2016	DDO Haveli	Purchase Street Lights Office Haveli	11,500

804614964	16.05.2016	DDO Haveli	Purchase Tyer for Tractor Haveli	11,300
803888467	10.05.2016	DDO Haveli	Purchase Street Lights Office Haveli	10,500
803532209	27.07.2015	DDO Mandi	Purchase Compstor for W/W Unit Mandi	10,000
				4,829,715

Annexure - N

Para No. 1.3.2.8

Cheque No	Date	DDO	Item	Amount
803888305	15.10.2015	DDO Hujra	purchase bamboo	25,000
803532254	21.08.2015	DDO HQ	Purchase Bamboo for Flags 14 Aug Unit HQ	24,000
803532217	27.07.2015	DDO Haveli	Purchase Bamboo for Ramzan Bazar Unit Haveli	24,000
803532222	31.07.2015	DDO Haveli	Purchase Bamboo for Ramzan Bazar Unit Haveli	24,000
803532215	27.07.2015	DDO Basirpur	Purchase Bamboo for Sewer Line Unit Basirpur	19,700
803532217	27.07.2015	DDO Haveli	Purchase Bamboo for Sewer Line Unit Haveli	7,500
803532214	27.07.2015	DDO Mandi	Purchase Bamboo for Sewer Line Unit Mandi	24,000
804317305	22.01.2016	DDO HQ	Purchase Bamboo Sewer Line Unit HQ	27,000
803888310	20.10.2015	DDO Basirpur	Purchase Bamboo Unit Basirpur	11,000
803345297	09.07.2015	DDO Basirpur	Purchase Bamboo Unit Basirpur	12,800
803888310	20.10.2015	DDO Basirpur	Purchase Bamboo Unit Basirpur	14,500
804317312	28.01.2016	DDO Haveli	Purchase Bamboo Unit Haveli	5,800
804317303	19.01.2016	DDO Haveli	Purchase Bamboo Unit Haveli	7,200
804317312	28.01.2016	DDO Haveli	Purchase Bamboo Unit Haveli	9,600
803888424	30.11.2015	DDO Haveli	Purchase Bamboo Unit Haveli	18,100
803532258	24.08.2015	DDO Haveli	Purchase Bamboo Unit Haveli	24,000
803532280	18.09.2015	DDO Haveli	Purchase Bamboo Unit Haveli	24,000
802680567	08.07.2015	DDO HQ	Purchase Bamboo Unit HQ	24,000
803532300	12.10.2015	DDO HQ	Purchase Bamboo Unit HQ	24,000
803532216	27.07.2015	DDO HQ	Purchase Bamboo Unit HQ	24,500
803888358	16.12.2015	DDO HQ	Purchase Bamboo Unit HQ	24,600
803888317	22.10.2015	DDO HQ	Purchase Bamboo Unit HQ	27,000
803532204	27.07.2015	DDO Hujra	Purchase Bamboo Unit Hujra	24,000
802680582	14.09.2015	DDO Hujra	Purchase Bamboo Unit Hujra	25,000
803888303	15.10.2015	DDO Hujra	Purchase Bamboo Unit Hujra	25,000
803888390	14.01.2016	DDO Hujra	Purchase Bamboo Unit Hujra	25,000
804317307	22.01.2016	DDO Hujra	Purchase Bamboo Unit Hujra	25,000
804317313	28.01.2016	DDO Hujra	Purchase Bamboo Unit Hujra	25,000
803888324	03.11.2015	DDO Mandi	Purchase Bamboo Unit Mandi	20,000
803888401	12.10.2015	DDO Mandi	Purchase Bamboo Unit Mandi	22,000
803888320	28.10.2015	DDO Mandi	Purchase Bamboo Unit Mandi (Unf Flood Relief)	23,000
804317323	01.02.2016	DDO Mandi	Purchase Bamboo Unit Mandi TO(I&S) Purchase	25,000
803532246	19.08.2015	DDO Mandi	Purchase Bamboo for Ramzan Bazar Mandi	24,000
148985	27.07.2015	DDO Hujra	Purchase Bamboo Unit Hujra	16,537
804614914	07.04.2016	DDO Basirpur	Purchase Bamboo Unit Basirpur	12,000
804317349	17.02.2016	DDO Haveli	Purchase Bamboo 12000 D/W 9400	21,400
804317353	18.02.2016	DDO Basirpur	Purchase Bamboo Unit Basirpur	24,700
804317349	17.02.2016	DDO Haveli	Purchase Bamboo Unit Haveli	6,600
804317349	17.02.2016	DDO Haveli	Purchase Bamboo Unit Haveli	8,400
804317354	22.02.2016	DDO Haveli	Purchase Bamboo Unit Haveli	24,000
109778485	03.04.2016	DDO Haveli	Purchase Bamboo Unit Haveli	24,000
804317357	22.02.2016	DDO HQ	Purchase Bamboo Unit HQ	24,000
804614903	07.04.2016	DDO Mandi	Purchase Bamboo Unit Mandi	25,000
804614994	20.05.2016	DDO	Purchase Bamboo Basirpur	24,400

		Basirpur		
804614964	16.05.2016	DDO Haveli	Purchase Bamboo Haveli	9,600
804837580	30.06.2016	DDO Haveli	Purchase Bamboo Haveli	9,600
804837547	16.06.2016	DDO Haveli	Purchase Bamboo Haveli	12,000
804837580	30.06.2016	DDO Haveli	Purchase Bamboo Haveli	13,100
804837551	20.06.2016	DDO HQ	Purchase Bamboo HQ	24,000
804837558	24.06.2016	DDO Hujra	Purchase Bamboo Hujra	25,000
804837583	30.06.2016	DDO Hujra	Purchase Bamboo Hujra	25,000
804837555	23.06.2016	DDO Mandi	Purchase Bamboo Mandi	24,000
803888467	10.05.2016	DDO Haveli	Purchase Bamboo Unit Haveli	8,000
804614952	10.05.2016	DDO Haveli	Purchase Bamboo Unit Haveli	24,000
804614985	20.05.2016	DDO HQ	Purchase Bamboo Unit HQ	24,000
804614943	08.05.2016	DDO Hujra	Purchase Bamboo Unit Hujra	25,000
804614981	18.05.2016	DDO Hujra	Purchase Bamboo Unit Hujra	25,000
804615000	23.05.2016	DDO Hujra	Purchase Bamboo Unit Hujra	25,000
803532259	24.08.2015	DDO Mandi	Purchase of Bamboo Unit Mandi	24,900
803888323	28.10.2015	DDO Haveli	purchase Bamboo etc.	17,500
804837578	30.06.2016	DDO Basirpur	Bamboo Basirpur	24,700
803532252	21.08.2015	DDO Hujra	Purchase Chona Eid ul Fitter Unit Hujra	20,000
803888436	12.01.2016	DDO HQ	Purchase Chona Eid Milad Unit (N.C)	25,000
804317307	22.01.2016	DDO Hujra	Purchase Chona for Eid Milad Unit Hujra	25,000
803888304	15.10.2015	DDO Haveli	Purchase Chona for Eid Unit Haveli	16,000
803532246	19.08.2015	DDO Mandi	Purchase Chona for Eid Unit Mandi	24,000
803888401	12.10.2015	DDO Mandi	Purchase Chona for Eid Unit Mandi (Misc)	16,000
803888304	15.10.2015	DDO Haveli	Purchase Chona for Flood Relif Unit Haveli (Unf)	12,000
803532251	21.08.2015	DDO Basirpur	Purchase Chona for Ramzan Bazar Unit Basirpur	6,000
803532251	21.08.2015	DDO Basirpur	Purchase Chona for Ramzan Bazar Unit Basirpur	18,000
803888429	01.12.2015	DDO Basirpur	Purchase Chona Unit Basirpur (N.C)	18,000
804317341	10.02.2016	DDO Basirpur	Purchase Chona for Eid Milad Unit Basirpur	21,000
804837547	16.06.2016	DDO Haveli	Purchase Chona Haveli	24,000
804837547	16.06.2016	DDO Haveli	Purchase Chona Haveli	24,000
804837529	13.06.2016	DDO Mandi	Purchase Chona R.B Mandi	14,000
804837532	13.06.2016	DDO Haveli	Purchase Chona Ramzan Bazar Haveli	21,000
802390879	05.11.2014	DDO HQ	purchase Bamboo for mohram roots (UNF TMO) unit HQ	90000
68257755	18.06.2015	DDO Basirpur	Purchase Bamboo for Ramzan Unit Basirpur	24250
803345274	24.06.2015	DDO Haveli	Purchase Bamboo for Ramzan Unit Haveli	28000
803345291	30.06.2015	DDO Haveli	Purchase Bamboo for Sewer Line Unit Haveli	20000
802680558	01.06.2015	C. O. HQ	Purchase Bamboo for Sewer Line Unit HQ	25000
802680401	24.11.2014	DDO Haveli	purchase bamboo for sewerage unit Haveli	24000
802680407	26.11.2014	TO(F)/DDO Hujra	purchase Bamboo for sewerage unit Hujra	24486
120031	10.12.2014	DDO HQ	purchase bamboo hand carts unit HQ	78490
803345287	30.06.2015	C.O Basirpur	Purchase Bamboo of Ramzan Unit Basirpur	16500
802390893	12.11.2014	DDO Basirpur	purchase Bamboo unit basirpur	9765
803003882	13.04.2015	DDO Basirpur	Purchase Bamboo Unit Basirpur	24400
802823717	07.01.2015	DDO Basirpur	Purchase Bamboo Unit Basirpur	24700
803003893	23.04.2015	C.O. Haveli	Purchase Bamboo Unit Haveli	7700
803345214	15.05.2015	C.O. Haveli	Purchase Bamboo Unit Haveli	8400
803003893	23.04.2015	C.O. Haveli	Purchase Bamboo Unit Haveli	8600
803003861	06.03.2014	C.O. Haveli	Purchase Bamboo Unit Haveli	9600
803003876	08.04.2015	C.O. Haveli	Purchase Bamboo Unit Haveli	22000

803345279	24.06.2015	C.O. Haveli	Purchase Bamboo Unit Haveli	24000
803345258	10.06.2015	DDO Haveli	Purchase Bamboo Unit Haveli	6500
803345274	24.06.2015	DDO Haveli	Purchase Bamboo Unit Haveli	13800
803345291	30.06.2015	DDO Haveli	Purchase Bamboo Unit Haveli	22000
68257749	18.06.2015	DDO Haveli	Purchase Bamboo Unit Haveli	25000
81913449	23.10.2014	TMO/DDO Haveli	purchase bamboo unit Haveli	14330
802390872	27.10.2014	TMO/DDO Haveli	purchase bamboo unit Haveli	24000
802680488	24.12.2014	DDO Haveli	Purchase Bamboo unit Haveli	6800
81913483	17.11.2014	DDO Haveli	purchase Bamboo unit Haveli	7760
802823704	02.01.2015	DDO Haveli	Purchase Bamboo Unit Haveli	9000
802823704	02.01.2015	DDO Haveli	Purchase Bamboo Unit Haveli	10100
802823704	02.01.2015	DDO Haveli	Purchase Bamboo Unit Haveli	24000
802823738	16.01.2015	DDO Haveli	Purchase Bamboo Unit Haveli	24000
802680526	11.03.2015	C. O. HQ	Purchase Bamboo Unit HQ	24000
802680565	17.06.2015	DDO HQ	Purchase Bamboo Unit HQ	25000
802680565	17.06.2015	DDO HQ	Purchase Bamboo Unit HQ	25000
802390831	02.10.2014	TMO/DDO HQ	purchase Bamboo unit HQ	24000
802390859	20.10.2014	TMO/DDO HQ	purchase Bamboo unit HQ	24000
802823723	09.01.2015	DDO HQ	Purchase Bamboo unit HQ	24000
802823797	13.02.2015	DDO HQ	Purchase Bamboo Unit HQ	24000
802680450	08.12.2014	DDO HQ	purchase bamboo unit HQ	24600
803345212	15.05.2015	C.O. Hujra	Purchase Bamboo Unit Hujra	16350
803345212	15.05.2015	C.O. Hujra	Purchase Bamboo Unit Hujra	20800
68257757	22.06.2015	DDO Hujra	Purchase Bamboo Unit Hujra	24510
803345284	30.06.2015	DDO Hujra	Purchase Bamboo Unit Hujra	24510
802823761	30.01.2015	TO(F)/DDO Hujra	Purchase Bamboo Unit Hujra	24900
803003859	06.03.2014	TO(F)/DDO Hujra	Purchase Bamboo Unit Hujra	24900
802680500	30.12.2014	TO(F)/DDO Hujra	purchase Bamboo unit Hujra	25000
105899063	21.11.2014	TO(F)/DDO Hujra	purchase bamboo unit Hurja	24750
803345216	15.05.2015	TMO/DDO Mandi	Purchase Bamboo Unit Mandi	24800
802680562	15.06.2015	TMO/DDO Mandi	Purchase Bamboo Unit Mandi	24900
802680448	08.12.2014	TO(F)/DDO Mandi	Purchase Bamboo unit Mandi	22460
802390894	12.11.2014	TO(F)/DDO Mandi	purchase bamboo unit mandi	24000
802390895	15.11.2014	TO(F)/DDO Mandi	purchase bamboo unit mandi	24000
802823708	05.01.2015	TO(F)/DDO Mandi	Purchase Bamboo Unit Mandi	24000
803003807	18.02.2015	TO(F)/DDO Mandi	Purchase Bamboo Unit Mandi	24300
802823716	07.01.2015	DDO HQ	Purchase Chona for Eid Milad unit HQ	21600
802823716	07.01.2015	DDO HQ	Purchase Chona for Eid Milad unit HQ	24000
802823736	16.01.2015	TO(F)/DDO Hujra	Purchase Chona for Eid Milad Unit Hujra	24750
803345274	24.06.2015	DDO Haveli	Purchase Chona for Ramzan Unit Haveli	24000
803345273	22.06.2015	DDO Mandi	Purchase Chona for Ramzan Unit Mandi	25500
802823739	16.01.2015	DDO Basirpur	Purchase Chona National Celebration unit Basirpur	19800

803345287	30.06.2015	C.O Basirpur	Purchase Chona of Ramzan Unit Basirpur	16700
802390900	19.11.2014	DDO Haveli	purchase Chona UC 106 unit Haveli	24000
802680565	17.06.2015	DDO HQ	Purchase Chona Unit HQ	34000
802680565	17.06.2015	DDO HQ	Purchase Chona Unit HQ	34000
				2,979,048

Annexure - O

Para No. 1.3.2.10

Cheque No	Date	DDO	Description of Bill	Contractor	Amount
120484	22.04.2015	TO(I&S)	1st & Final Bill Const. MNHC Basti Sayden	Khuram Aslam Khan	107,197
802680581	09.09.2015	TO(I&S)	1st & Final Bill Const. MNHC Fakhar Shah	Marshal Const. C.O.	89,725
804837507	30.05.2016	TO(I&S)	1st & Final Bill Const. MNHC Hujra	Ch. Sair Ali Khan	88,899
802823781	10.02.2015	TO(I&S)	1st & final bill Const. MNHC Basirpur Road HQ	Ashfaq Alamgir	88,843
802823781	10.02.2015	TO(I&S)	1st & final bill Const. MNHC Basirpur Road HQ	Ashfaq Alamgir	88,200
803888467	10.05.2016	DDO Haveli	1st & Final Bill Const. MNHC Haveli	Ch. Sair Ali Khan	86,692
804614990	20.05.2016	TO(I&S)	1st & Final Bill Const. MNHC Mandi	Ch. Sair Ali Khan	86,400
803888341	20.11.2015	TO(I&S)	1st & Final Bill Const. MNHC HQ	Ahmad Umar Conter.	86,253
803888491	30.06.2016	TO(I&S)	1st & Final Bill Const. MNHC Basirpur	Ch. Sair Ali Khan	85,420
802823791	11.02.2015	TO(I&S)	1st & final bill Const. MNHC Street Ch. Ifftkhar wali HQ	Ch. Naveed Ahamad	83,927
120084	03.01.2015	TO(I&S)	1st & final bill const. MNHC Basirpur	shah zaib builers	82,170
120084	03.01.2015	TO(I&S)	1st & final bill const. MNHC Haveli	shah zaib builers	82,170
194997	09.04.2016	TO(I&S)	1st & Final Bill Const. MNHC Unit HQ	Ahmad Umar Conter.	79,414
204736	09.06.2016	TO(I&S)	1st & Final Bill Const. MNHC UC 104-105	Ahmad Umar Conter.	78,816
803003812	19.02.2015	TO(I&S)	1st & final bill Const. MNHC Unit HQ	Hateem Const.	76,900
804837543	16.06.2016	TO(I&S)	1st & Final Bill Const. MNHC HQ	Habib Hussain Conter.	75,565
164435	21.09.2015	TO(I&S)	1st & Final Bill Const. MNHC Haveli Road Hujra	Ch. Sair Ali Khan	73,432
803888341	20.11.2015	TO(I&S)	1st & Final Bill Const. MNHC Mohram Rots HQ	Ahmad Umar Conter.	71,127
804837510	30.05.2016	TO(I&S)	1st & Final Bill Const. MNHC Mandi	Ch. Sair Ali Khan	63,000
802680456	10.12.2014	TO(I&S)	1st & final bill const. MNHC HQ	ch. Sair ali Khan	50,519
802680588	14.09.2015	TO(I&S)	1st & Final Bill Const. MNHC Mohala Gilania	Malik M. Afzal	47,819
803888341	20.11.2015	TO(I&S)	1st & Final Bill Const. MNHC Mohala Lalo Jasray HQ	Ahmad Umar Conter.	47,306
803888471	25.05.2016	TO(I&S)	1st & Final Bill Const. MNHC Shahzad Colony	Ahmad Umar Conter.	41,175
803888471	25.05.2016	TO(I&S)	1st & Final Bill Const. MNHC UC 103-4	Ahmad Umar Conter.	31,806
804837543	16.06.2016	TO(I&S)	1st & Final Bill Const. MNHC HQ	Habib Hussain Conter.	26,343
164464	26.10.2015	TO(I&S)	1st & Final Bill Const. MNHC Mohala Gurdial	Ch. Sair Ali Khan	20,294
194935	12.01.2016	TO(I&S)	1st & Final Bill Const. MNHC Niaz Abbad	Ahmad Umar Conter.	19,920
194997	09.04.2016	TO(I&S)	1st & Final Bill Const. MNHC Unit HQ	Ahmad Umar Conter.	18,880
194997	09.04.2016	TO(I&S)	1st & Final Bill Const. MNHC Unit HQ	Ahmad Umar Conter.	15,360
					1,893,572

Annexure - P

Para No. 1.3.2.11

Cheque No	Date	DDO	Item	Amount
804614981	18.05.2016	DDO Hujra	Repair Tranfrom D/W Unit Hujra	25,000
804614981	18.05.2016	DDO Hujra	Repair Tranfrom W/W Unit Hujra	25,000
804837530	13.06.2016	DDO Hujra	Repair Transform D/W Hujra	24,850
804614943	08.05.2016	DDO Hujra	Repair Transform Park Hujra	25,000
804614995	20.05.2016	DDO Haveli	Repair Transform W/W Haveli	25,000
804614943	08.05.2016	DDO Hujra	Repair Transform W/W Hujra	25,000
109774617	25.05.2016	DDO Hujra	Repair Transform W/W Hujra	25,000
804615000	23.05.2016	DDO Hujra	Repair Transform of D/W Hujra	25,000
804615000	23.05.2016	DDO Hujra	Repair Transform of Park Hujra	25,000
802680576	24.08.2015	DDO Basirpur	Repair Transform for D/W Unit Basirpur	24,800
803345299	09.07.2015	DDO Hujra	Repair Transform for Park Unit Hujra	23,840
148985	27.07.2015	DDO Hujra	Repair Transform Unit Hujra	22,385
802680572	15.07.2015	DDO HQ	Repair Transform W/W Unit HQ	24,000
802680582	14.09.2015	DDO Hujra	Repair Transform W/W Unit Hujra	24,300
803888390	14.01.2016	DDO Hujra	Repair Transform D/W Unit Hujra	25,000
804317323	01.02.2016	DDO Mandi	Repair Transform for D/W Unit Mandi TO(I&S) Purchase	24,500
803532268	04.09.2015	DDO HQ	Repair Transform for W/W Unit HQ	24,500
804317307	22.01.2016	DDO Hujra	Repair Transform of Park Unit Hujra	25,000
804317307	22.01.2016	DDO Hujra	Repair Transform W/W Unit Hujra	25,000
803888305	15.10.2015	DDO Hujra	repair transformer	24,850
802680420	28.11.2014	TO(F)/DDO Hujra	repair Transform for D/W unit Hujra	25000
802680496	26.12.2014	TO(F)/DDO Haveli	Repair Transform for W/W unit Haveli	25000
802823782	10.02.2015	DDO HQ	Repair Transform for W/W Unit HQ	24000
802823736	16.01.2015	TO(F)/DDO Hujra	Repair Transform for W/W unit Hujra	24950
803003802	17.02.2015	TO(R.)/DDO Basirpur	Repair Transform Unit Basirpur	23350
802823738	16.01.2015	TO(R.)/DDO Haveli	Repair Transform Unit Haveli	25000
802680401	24.11.2014	TO(R.)/DDO Haveli	repair transform W/W unit Haveli	25000
82098655	25.07.2014	TO(R)/DDO Haveli	repair transformar W/W Ahmad Nagar unit Haveli	25000
802680500	30.12.2014	TO(F)/DDO Hujra	Repair Tranfrom for Park unit Hujra	25000
105901008	07.05.2015	C. O. HQ	Repair Transform W/W Unit HQ	85000
802680562	15.06.2015	TMO/DDO Mandi	Repair Transform for D/W Unit Mandi	25000
803003892	23.04.2015	C.O. Hujra	Repair Transform D/W Unit Hujra	25000
803003827	24.02.2015	TO(F)/DDO Hujra	Repair Transform for Azadi Park Unit Hujra	24300
120004	02.12.2014	TO(R.)/DDO Haveli	repair transform for D/W unit Haveli	23125
73196	26.11.2014	TO(F)/DDO Hujra	repair Transform for D/W unit Hujra	23032
73196	26.11.2014	TO(F)/DDO Hujra	repair Transform for D/W unit Hujra	23125
803003859	06.03.2014	TO(F)/DDO Hujra	Repair Transform for D/W Unit Hujra	25000
120004	02.12.2014	TO(R.)/DDO Haveli	repair transform for W/W unit Haveli	22200
803003859	06.03.2014	TO(F)/DDO Hujra	Repair Transform for W/W Unit Hujra	24900
802680449	08.12.2014	TO(F)/DDO Hujra	repair transform for W/W unit Hujra	25000
105899061	20.11.2014	TO(F)/DDO Mandi	repair Transform for W/W unit Mandi	24200
802680527	06.04.2015	C. O. HQ	Repair Transform W/W Unit HQ	24000
802680527	06.04.2015	C. O. HQ	Repair Transform W/W Unit HQ	24000
82098682	11.09.2014	DDO HQ	repair Transformar 100/kv for W/W unit HQ	24500
803003819	20.02.2015	TO(F)/DDO Mandi	Repair Transformar 100/KV W/W Unit Mandi	24900
73138	02.10.2014	TMO/DDO Haveli	repair transformar 25/HP for W.W unit Haveli	21737
73138	02.10.2014	TMO/DDO Haveli	repair transformar 25/HP for W.W unit Haveli	22200
73138	02.10.2014	TMO/DDO Haveli	repair transformar 50/KV for W.W unit Haveli	23175
802390845	03.10.2014	TMO/DDO Haveli	repair transformar D/W unit Haveli	25000
81913484	18.11.2014	TO(R.)/DDO Haveli	repair transformar for D.W unit Haveli	25000
82098656	04.08.2014	TMO/DDO Hujra	repair transformar for W.W unit hujra	25000
81913469	13.11.2014	DDO HQ	repair Transformar for W.W unit HQ	24500
81913469	13.11.2014	DDO HQ	repair Transformar for W.W unit HQ	25000
802390859	20.10.2014	TMO/DDO HQ	repair Transformar HQ (R & M D/W)	22000
802390806	17.09.2014	TO(R.)/DDO Haveli	repair Transformar of W.W unit haveli	25000
803003838	03.03.2015	TO(R.)/DDO Haveli	Repair Transformar W/W Unit Haveli	21000
803345283	30.06.2015	DDO HQ	Repair Transform 100/KV D/W Unit HQ	25000
803345283	30.06.2015	DDO HQ	Repair Transform 100/KV W/W Unit HQ	25000
802680429	01.12.2014	TO(F)/DDO Hujra	Repair Transform for D/W unit Hujra	25000
802680457	10.12.2014	TO(F)/DDO Hujra	repair transform for park unit hujra	24840
802390887	10.11.2014	TO(F)/DDO Mandi	repair transform for W.W unit mandi	25000

803345289	30.06.2015	C.O. Mandi	Repair Transfrom of D/W Unit Mandi	24200
802680457	10.12.2014	TO(F)/DDO Hujra	repair transfrom unit hujra	25000
				1,596,259

Annexure - Q

Para No. 1.3.3.4

Cheque No	Date	DDO	Detail of Description	Amount
82098697	15.09.2014	TO(R.)/DDO Haveli	bill flax for 14 aug unit Haveli	100,000
802390824	10.09.2014	DDO HQ	bill falx for Mah e Azadi 200 with frame TOF	100,000
804837573	30.06.2016	DDO Hujra	Printing Flx Ramzan Bazar Hujra	98,800
803532288	23.09.2015	DDO HQ	Printing Flx for Cattle Mandi Point Unit HQ	98,112
802390836	01.10.2014	TMO/DDO Hujra	purchase flax 14 Aug N. A unit Hujra	96,480
803003838	03.03.2015	TO(R.)/DDO Haveli	Printing Flax Visit C.M/P.M Unit Haveli	96,000
802390836	01.10.2014	TMO/DDO Hujra	purchase flax 14 Aug N. A unit Hujra	94,500
804837573	30.06.2016	DDO Hujra	Printing Flx Ramzan Bazar Hujra	86,450
82098649	25.07.2014	TO(I&S)	printing falx for ending cattle mandi unit HQ	81,000
803003805	17.02.2015	DDO HQ	1st & final bill Printing Flax Sabzi Bazar Unit HQ	78,030
803532288	23.09.2015	DDO HQ	Printing Flx for Flood Relif Unit HQ	67,800
803888376	05.01.2016	DDO HQ	Printing Flx for Armi Public School Unit HQ	67,200
803888349	03.12.2015	DDO HQ	Printing Flx Unit HQ	67,200
804837538	16.06.2016	DDO Mandi	Printing Flx Ramzan Bazar Mandi	60,000
68257756	22.06.2015	DDO HQ	Printing Flx for Ramzan Bazar Unit HQ	60,000
803532288	23.09.2015	DDO HQ	Printing Flx for Dengi Unit HQ	56,000
803888376	05.01.2016	DDO HQ	Printing Flx for Armi Public School Unit HQ	50,400
803888452	22.04.2016	DDO Haveli	Bill Flots for Jashn e Baharan Haveli	49,000
802680415	28.11.2014	TO(F)	Printing Flax for Moharam (unf exp)	48,800
803345274	24.06.2015	DDO Haveli	Printing Flax for Ramzan Unit Haveli	48,000
802823787	11.02.2015	TO(F)	Printing Flax (Misc) TMO	42,000
802823741	21.01.2015	TO(F)/DDO Mandi	Bill Flax for Eid Milad Unit Mandi	37,800
803532258	24.08.2015	DDO Haveli	Printing Flx for 14 Aug (N.C) Unit Haveli	36,000
803003819	20.02.2015	TO(F)/DDO Mandi	Purchase Flax for Eid Milad Unit Mandi	31,500
802823705	02.01.2015	TO(F)/DDO Mandi	Bill Flx for Crichion Day unit Mandi	30,750
803532222	31.07.2015	DDO Haveli	Bill Printing Flx for Ramzan Bazar Unit Haveli	28,700
803888376	05.01.2016	DDO HQ	Printing Flx for Eid Milad Unit HQ	28,000
803888436	12.01.2016	DDO HQ	Printing Flx for Eid Milad Unit HQ	26,880
803888376	05.01.2016	DDO HQ	Printing Flx for Armi Public School Unit HQ	25,704
803888447	07.04.2016	DDO HQ	Printing Flx for Jashen e Bahran HQ	25,200
803888440	08.02.2016	DDO HQ	Printing Flx for 5 Feb Unit HQ	25,000
803888493	30.06.2016	TO(P&C)	Print Flx Dangrious Building TO(P&C)	25,000
804317367	26.02.2016	DDO Basirpur	Bill Printing Flx for Eid Milad Basirpur (VVIP)	25,000
803345291	30.06.2015	DDO Haveli	Printing Flax of Ramzan Bazar Unit Haveli	25,000

802390842	03.10.2014	TMO/DDO Basirpur	purchase flax 14 Aug N. A unit Basirpur	25,000
68257757	22.06.2015	DDO Hujra	Printing Flax for Ramzan Unit Hujra	24,970
803888461	06.05.2016	TO(P&C)	Printing Flx for Building (Other Misc TOP)	24,900
803532287	23.09.2015	DDO Hujra	Printing Flx for 14 Aug (N.C) Unit Hujra	24,750
803532254	21.08.2015	DDO HQ	Printing Flax for 14 Aug (N.C) Unit HQ	24,700
803888455	27.04.2016	DDO HQ	Printing Flx Unit HQ	24,600
68257757	22.06.2015	DDO Hujra	Printing Flax for Ramzan Unit Hujra	24,530
803532254	21.08.2015	DDO HQ	Printing Flax for 14 Aug (N.C) Unit HQ	24,500
803888376	05.01.2016	DDO HQ	Printing Flx for Armi Public School Unit HQ	24,500
803888416	10.11.2015	DDO HQ	Printing Flx for Kisan Packeg HQ (Unf Exp VVIP)	24,500
803888416	10.11.2015	DDO HQ	Printing Flx for Kisan Packeg HQ (Unf Exp VVIP)	24,500
802680590	21.09.2015	DDO Basirpur	Bill Flx for 14 Aug Unit Basirpur	24,500
802390831	02.10.2014	TMO/DDO HQ	bill flax for National celebration unit HQ	24,500
802390893	12.11.2014	TO(R.)/DDO Basirpur	purchase flax for jashn e azadi (Unf TMO) unit BSP	24,375
802680567	08.07.2015	DDO HQ	Printing Flax for Ramzan Bazar Unit HQ	24,000
803532246	19.08.2015	DDO Mandi	Printing Flx for Eid (Misc) Unit Mandi	24,000
804317306	22.01.2016	DDO Mandi	Printing Flx for Eid Milad Unit Mandi	24,000
803888358	16.12.2015	DDO HQ	Printing Flx for Mohram Unit HQ (Advertising TOF)	24,000
803532251	21.08.2015	DDO Basirpur	Printing Flx for Ramzan Unit Basirpur	24,000
803532217	27.07.2015	DDO Haveli	Bill Printing Flx for Ramzan Bazar Unit Haveli	24,000
803888440	08.02.2016	DDO HQ	Printing Flx for 5 Feb Unit HQ	24,000
804614917	11.04.2016	TO(F)	Printing Flx for Building (Other Misc TOP)	24,000
804837503	30.05.2016	DDO Basirpur	Printing Flx for Visit DCO Basirpur	24,000
803888455	27.04.2016	DDO HQ	Printing Flx Unit HQ	24,000
803888455	27.04.2016	DDO HQ	Printing Flx Unit HQ	24,000
803888455	27.04.2016	DDO HQ	Printing Flx Unit HQ	24,000
802680526	11.03.2015	C. O. HQ	Printing Flx for Santation Day Unit HQ (Park)	24,000
68257755	18.06.2015	DDO Basirpur	Purchase Flx for Ramzan Unit Basirpur	24,000
802390831	02.10.2014	TMO/DDO HQ	bill flax for National celebration unit HQ	24,000
802823716	07.01.2015	DDO HQ	Bill Flax unit HQ	24,000
802823716	07.01.2015	DDO HQ	Bill Flax unit HQ	24,000
802680480	22.12.2014	DDO HQ	Bill Flx unit HQ	24,000
803532242	19.08.2015	TO(F)	Printing Flx for Advertisement Unit HQ (Adv. TOF)	23,800
804837503	30.05.2016	DDO Basirpur	Printing Flx for Visit DCO Basirpur	23,200
804317307		DDO Hujra	Printing Flx for Funaction Armi Public Unit Hujra	23,000

	22.01.2016			
803888414	27.10.2015	DDO HQ	Printing Flx for Hujj Unit HQ	22,800
81913452	29.10.2014	TMO/DDO HQ	bill flax for Eid ul Addha unit HQ (Ecabation)	22,500
803003849	06.03.2014	TO(F)/DDO Mandi	Purchase Flx wall for D/W Unit Mandi	22,500
803532242	19.08.2015	TO(F)	Printing Flx for Advertisement Unit HQ (Adv. TOF)	22,400
803888447	07.04.2016	DDO HQ	Printing Flx for Jashen e Bahran HQ	22,400
803888447	07.04.2016	DDO HQ	Printing Flx for Jashen e Bahran HQ	22,400
82098697	15.09.2014	TO(R.)/DDO Haveli	bill flax with frame 14 aug unit haveli	22,050
804837579	30.06.2016	DDO Mandi	Bill Flx for Ramzan Bazar Mandi	22,000
802680526	11.03.2015	C. O. HQ	Printing Flx for Santation Day Unit HQ (misc)	22,000
803345273	22.06.2015	DDO Mandi	Printing Flax for Ramzan Bazar Unit Mandi	22,000
802823748	21.01.2015	DDO HQ	Bill Flx unit HQ	22,000
803532287	23.09.2015	DDO Hujra	Printing Flx for 14 Aug (N.C) Unit Hujra	21,600
803888447	07.04.2016	DDO HQ	Printing Flx for Jashen e Bahran HQ	21,504
803888455	27.04.2016	DDO HQ	Printing Flx Unit HQ	21,400
803532240	19.08.2015	DDO Mandi	Bill Flx for 14 Aug (N.C) Unit Mandi	21,000
803888447	07.04.2016	DDO HQ	Printing Flx for Jashen e Bahran HQ	21,000
804837557	23.06.2016	DDO Haveli	Bill Flx for Ramzan Bazar Haveli	21,000
803345287	30.06.2015	C.O Basirpur	Purchase Flax of Ramzan Unit Basirpur	21,000
803888455	27.04.2016	DDO HQ	Printing Flx Unit HQ	20,600
803888349	03.12.2015	DDO HQ	Printing Flx Unit HQ	20,160
803532288	23.09.2015	DDO HQ	Printing Flx for Eid Unit HQ	19,600
803888349	03.12.2015	DDO HQ	Printing Flx Unit HQ	18,928
803888414	27.10.2015	DDO HQ	Printing Flx for Mohram Unit HQ	18,700
803888455	27.04.2016	DDO HQ	Printing Flx Unit HQ	18,700
803888414	27.10.2015	DDO HQ	Printing Flx for Mohram Unit HQ	18,600
803888455	27.04.2016	DDO HQ	Printing Flx Unit HQ	18,600
804837503	30.05.2016	DDO Basirpur	Printing Flx for Visit DCO Basirpur	18,000
803888447	07.04.2016	DDO HQ	Printing Flx for Jashen e Bahran HQ	17,920
803532288	23.09.2015	DDO HQ	Printing Flx for Zarai Packeg Unit HQ	17,280
804837503	30.05.2016	DDO Basirpur	Printing Flx for Visit DCO Basirpur	16,400
803888447	07.04.2016	DDO HQ	Printing Flx for Jashen e Bahran HQ	15,680
803888304	15.10.2015	DDO Haveli	Printing Flx for Eid Unit Haveli (Misc)	15,360
804317347		DDO Mandi	Printing Flx for Flood Relif Unit Mandi	15,360

	17.02.2016			
803888388	12.01.2016	DDO Haveli	Printing Flx Khuli Kacheri Unit Haveli	12,320
803888388	12.01.2016	DDO Haveli	Printing Flx for Eid Milad Unit Haveli	12,000
803532254	21.08.2015	DDO HQ	Printing Flax for 14 Aug (N.C) Unit HQ	11,200
803888388	12.01.2016	DDO Haveli	Printing Flx for Khuli Kacheri Haveli	3,000
803345238	28.05.2015	C.O Basirpur	Purchase Flx etc. Unit Basirpur	2,500
81913481	17.11.2014	TO(R)	bill flax for Bus Stand unit HQ	2,500
81913481	17.11.2014	TO(R)	bill flax for Bus Stand unit HQ	2,500
81913481	17.11.2014	TO(R)	bill flax for Bus Stand unit HQ	2,500
81913481	17.11.2014	TO(R)	bill flax for Bus Stand unit HQ	2,500
802823784	10.02.2015	TO(F)	Purchase Flax Roll Office ADD	2,450
802680415	28.11.2014	TO(F)	purchase Flx Roll office ADD	2,450
				3,482,493

Annexure - R

Para No. 1.3.3.7

Cheque No	Date	DDO	Detail of Item	Amount
803,888,378	06.01.2016	DDO Mandi	Purchase Flags 14 Aug. Unit Mandi	20,000
802,680,590	21.09.2015	DDO Basirpur	Purchase Flags for 14 Aug (N.C) Unit Basirpur	14,800
803,532,258	24.08.2015	DDO Haveli	Purchase Flags for 14 Aug (N.C) Unit Haveli	25,000
803,532,240	19.08.2015	DDO Mandi	Purchase Flags for 14 Aug (N.C) Unit Mandi	24,000
803,532,254	21.08.2015	DDO HQ	Purchase Flags for 14 Aug Unit HQ	22,500
803,532,254	21.08.2015	DDO HQ	Purchase Flags for 14 Aug Unit HQ	24,500
803,532,254	21.08.2015	DDO HQ	Purchase Flags for 14 Aug Unit HQ	25,000
803,532,254	21.08.2015	DDO HQ	Purchase Flags for 14 Aug Unit HQ	25,000
803,532,258	24.08.2015	DDO Haveli	Purchase Gifts for Match 14 Aug (N.C) Unit Haveli	24,000
803,532,287	23.09.2015	DDO Hujra	Provading Flags 14 Aug (N.C) Unit Hujra	22,000
803,532,258	24.08.2015	DDO Haveli	Purchase Flower for 14 Aug (N.C) Unit Haveli	19,000
803,532,254	21.08.2015	DDO HQ	Purchase Flowers for 14 Aug Unit HQ	21,150
803,888,376	05.01.2016	DDO HQ	Purchase Flowers for Eid Milad HQ	25,000
804,317,306	22.01.2016	DDO Mandi	Purchase Flowers for Eid Milad Mandi	25,000
803345259	11.06.2015	DDO Haveli	Bill Lighting for Crichion Day Unit Haveli	24500
803345259	11.06.2015	DDO Haveli	Bill Lighting for Eid Milad Unit Haveli	24500
81913499	31.12.2014	DDO HQ	Bill lighting for jashan e azadi bus stand unit HQ	57800
120063	30.12.2014	TO(R.)/DDO Haveli	bill lighting for jashan e azadi unit haveli	89910
120063	30.12.2014	TO(R.)/DDO Haveli	bill lighting for jashan e azadi unit haveli	89910
47059	19.08.2014	TMO/DDO Haveli	bill national celebration 14 aug unit Haveli	59200
47059	19.08.2014	TMO/DDO Haveli	bill national celebration 14 aug unit Haveli	70300
47059	19.08.2014	TMO/DDO Haveli	bill national celebration 14 aug unit Haveli	71040
47059	19.08.2014	TMO/DDO Haveli	bill national celebration 14 aug unit Haveli	72075
47059	19.08.2014	TMO/DDO Haveli	bill national celebration 14 aug unit Haveli	72520
47059	19.08.2014	TMO/DDO Haveli	bill national celebration 14 aug unit Haveli	82807
47059	19.08.2014	TMO/DDO Haveli	bill national celebration 14 aug unit Haveli	86490
47057	19.08.2014	TMO/DDO Haveli	bill national celebration 14 aug unit Haveli	91140
47061	18.08.2014	TO(R.)/ DDO HQ	bill national celebration 14 aug unit HQ	91656
47061	18.08.2014	TO(R.)/ DDO HQ	bill national celebration 14 aug unit HQ	91837
47062	18.08.2014	TO(R.)/ DDO HQ	bill national celebration 14 aug unit HQ	91884
47061	18.08.2014	TO(R.)/ DDO HQ	bill national celebration 14 aug unit HQ	92256
47061	18.08.2014	TO(R.)/ DDO HQ	bill national celebration 14 aug unit HQ	92628
47062	18.08.2014	TO(R.)/ DDO HQ	bill national celebration 14 aug unit HQ	92680
47062	18.08.2014	TO(R.)/ DDO HQ	bill national celebration 14 aug unit HQ	92680
47062	18.08.2014	TO(R.)/ DDO HQ	bill national celebration 14 aug unit HQ	92680
47062	18.08.2014	TO(R.)/ DDO HQ	bill national celebration 14 aug unit HQ	92680
47063	18.08.2014	TO(R.)/ DDO HQ	bill national celebration 14 aug unit HQ	92680
802390833	19.09.2014	TMO/DDO Basirpur	bill national celebration unit Baisrpur	25000
802390833	19.09.2014	TMO/DDO Basirpur	bill national celebration unit Baisrpur	25000
802823739	16.01.2015	TO(R.)/DDO Basirpur	Bill National Celebration unit Basirpur	22400
802823739	16.01.2015	TO(R.)/DDO Basirpur	Bill National Celebration unit Basirpur	22500
802823739	16.01.2015	TO(R.)/DDO Basirpur	Bill National Celebration unit Basirpur	23000
802823739	16.01.2015	TO(R.)/DDO Basirpur	Bill National Celebration unit Basirpur	24000
803003839	03.03.2015	C.O. Haveli	Bill National Celebration unit Haveli	12500
802390836	01.10.2014	TMO/DDO Hujra	bill national celebration unit Hujra	15000
				2,302,203

Annexure - S

Para No. 1.3.3.15

Check No	Date	DDO	Amount
803888318	22.10.2015	TO(I&S)	13,163
802680571	14.07.2015	DDO HQ	22,000
803532228	04.08.2015	TO(I&S)	23,500
803532247	19.08.2015	DDO Haveli	23,000
803532247	19.08.2015	DDO Haveli	24,000
803888324	03.11.2015	DDO Mandi	21,000
803532276	14.09.2015	DDO HQ	10,000
803532228	04.08.2015	TO(I&S)	22,000
803532217	27.07.2015	DDO Haveli	20,000
803888436	12.01.2016	DDO HQ	24,000
804317307	22.01.2016	DDO Hujra	24,000
804317306	22.01.2016	DDO Mandi	21,000
803888317	22.10.2015	DDO HQ	24,000
803888358	16.12.2015	DDO HQ	24,000
803888324	03.11.2015	DDO Mandi	21,600
802680571	14.07.2015	DDO HQ	24,000
76545961	03.12.2015	DDO HQ	24,000
76545961	03.12.2015	DDO HQ	24,000
803532234	10.08.2015	DDO HQ	30,000
803888442	03.03.2016	DDO HQ	23,650
803888442	03.03.2016	DDO HQ	23,700
804317312	28.01.2016	DDO Haveli	24,000
803888455	27.04.2016	DDO HQ	22,600
804837515	03.06.2016	TO(I&S)	81,000
804837556	23.06.2016	DDO HQ	24,000
803888493	30.06.2016	TO(P&C)	24,500
68257745	18.06.2015	DDO Hujra	25,000
803003876	08.04.2015	C.O. Haveli	24,000
803003838	03.03.2015	TO(R.)/DDO Haveli	24,000
803003838	03.03.2015	TO(R.)/DDO Haveli	24,000
120003	02.12.2014	TO(R.)/DDO Haveli	22,200
120003	02.12.2014	TO(R.)/DDO Haveli	22,200
802390897	19.11.2014	TO(F)/DDO Mandi	23,550
802390897	19.11.2014	TO(F)/DDO Mandi	24,500
803345291	30.06.2015	DDO Haveli	25,000
802680527	06.04.2015	C. O. HQ	23,377
82098648	18.07.2014	TO(R.)/DDO Mandi	22,500
802390844	03.10.2014	TMO/DDO HQ	22,480
802390878	05.11.2014	TO(R.)/DDO Haveli	4,800
802390878	05.11.2014	TO(R.)/DDO Haveli	4,800
81913483	17.11.2014	TO(R.)/DDO Haveli	24,000
47057	19.08.2014	TMO/DDO Haveli	69,750
81913483	17.11.2014	TO(R.)/DDO Haveli	24,000
81913483	17.11.2014	TO(R.)/DDO Haveli	24,000
802390830	02.10.2014		24,800
802390845	03.10.2014	TMO/DDO Haveli	21,000
802390887	10.11.2014	TO(F)/DDO Mandi	22,500
82098674	19.08.2014	TO(R.)/DDO Mandi	23,600
68257757	22.06.2015	DDO Hujra	24,000
81913443	02.09.2014	DDO HQ	25,000
			1,217,770

Annexure - T

Para No. 1.3.3.17

Cheque No	Date	DDO	Amount	Cheque No	Date	DDO	Amount
803532209	27.07.2015	DDO Mandi	13,250	803003871	11.03.2015	TO(R)	4340
803888383	11.01.2016	DDO Mandi	5,100	68257747	18.06.2015	TO(F)	2136
803888369	05.01.2016	TO(F)	4,576	803345245	05.06.2015	TO(F)	2492
803888371	05.01.2016	CO(HQ)	4,148	802823724	09.01.2015	TO(F)	4482
803888371	05.01.2016	CO(HQ)	4,998	802823784	10.02.2015	TO(F)	4996
803888371	05.01.2016	CO(HQ)	4,372	803003813	19.02.2015	TO(R.)/DDO Haveli	2200
802680600	05.10.2015	TO(I&S)	2,500	803003813	19.02.2015	TO(R.)/DDO Haveli	5000
803532260	24.08.2015	TO(F)	4,832	803345266	18.06.2015	TO(F)	4968
803888369	05.01.2016	TO(F)	4,318	81913469	13.11.2014	DDO HQ	2908
803888388	12.01.2016	DDO Haveli	6,020	803345203	15.05.2015	TO(F)	4684
803532201	14.07.2015	TO(F)	5,620	802680506	23.01.2015	TO(F)	5432
803532284	21.09.2015	TO(F)	3,542	802680475	19.12.2014	TO(F)	5448
803532253	21.08.2015	TO(F)	4,872	802680521	19.02.2015	TO(F)	7000
803532253	21.08.2015	TO(F)	4,994	68257747	18.06.2015	TO(F)	4982
803888316	20.10.2015	TO(F)	4,998	68257747	18.06.2015	TO(F)	4982
803888316	20.10.2015	TO(F)	4,734	802823744	21.01.2015	TO(F)	4998
803532253	21.08.2015	TO(F)	4,982	802823784	10.02.2015	TO(F)	2906
803532253	21.08.2015	TO(F)	4,998	68257748	18.06.2015	TO(I&S)	4882
803532284	21.09.2015	TO(F)	7,330	802823788	11.02.2015	TO(I&S)	4992
803532256	21.08.2015	TO(I&S)	4,876	803003851	06.03.2014	TO(P&C)	3140
803532256	21.08.2015	TO(I&S)	4,992	803003851	06.03.2014	TO(P&C)	3210
803532226	04.08.2015	TO(P&C)	3,864	81913472	13.11.2014	TO(P&C)	3604
803888369	05.01.2016	TO(F)	4,876	81913472	13.11.2014	TO(P&C)	3846
803532262	26.08.2015	TO(F)	5,420	802823721	09.01.2015	TO(R)	3906
803888340	20.11.2015	DDO Basirpur	2,031	802823721	09.01.2015	TO(R)	1384
803888340	20.11.2015	DDO Basirpur	6,637	802680424	01.12.2014	TO(R)	1832
803532247	19.08.2015	DDO Haveli	4,900	802680444	04.12.2014	TO(R)	2500
803532279	18.09.2015	DDO HQ	3,988	802680444	04.12.2014	TO(R)	2500
803888369	05.01.2016	TO(F)	4,356	802680444	04.12.2014	TO(R)	2500
803888410	27.10.2015	TO(F)	4,860	802680444	04.12.2014	TO(R)	2500
803532284	21.09.2015	TO(F)	5,620	81913470	13.11.2014	TO(F)	3124
803888348	03.12.2015	TO(F)	6,440	802390878	05.11.2014	TO(R.)/DDO Haveli	1500
803888372	05.01.2016	TO(F)	2,518	802390884	06.11.2014	TO(F)	4976
802680600	05.10.2015	TO(I&S)	4,712	802390884	06.11.2014	TO(F)	4982
803888312	20.10.2015	TO(I&S)	4,944	802680454	10.12.2014	TO(R)	4016
803888309	20.10.2015	TO(P&C)	3,852	803003802	17.02.2015	DDO Basirpur	4642
803888309	20.10.2015	TO(P&C)	3,870	68257749	18.06.2015	DDO Haveli	4600
803888313	20.10.2015	TO(R.)	3,642	803345259	11.06.2015	DDO Haveli	14850
802680591	21.09.2015	TO(P&C)	3,794	803345221	18.05.2015	C. O. HQ	3582
803888310	20.10.2015	DDO Basirpur	2,580	803345221	18.05.2015	C. O. HQ	4962
803532280	18.09.2015	DDO Haveli	5,000	802823722	09.01.2015	TO(I&S)	4098
803888407	27.10.2015	DDO HQ	3,664	105899062	21.11.2014	TO(F.)	5236
803888407	27.10.2015	DDO HQ	4,972	82098649	25.07.2014	TO(I&S)	4578
803888303	15.10.2015	DDO Hujra	15,460	81913437	08.08.2014	TO(F)	3684
803888369	05.01.2016	TO(F)	5,860	82098699	16.09.2014	TO(I&S)	2400
804317371	03.03.2016	TO(F)	4,998	82098664	25.07.2014	TO(I&S)	4896
804317353	18.02.2016	DDO Basirpur	3,365	82098691	10.09.2014	TO(F)	6000
804317354	22.02.2016	DDO Haveli	4,600	82098649	25.07.2014	TO(I&S)	4950
804317343	11.02.2016	TO(F)	4,860	82098649	25.07.2014	TO(I&S)	3180
804317340	10.02.2016	TO(F)	7,330	802680531	13.04.2015	TO(I&S)	4192
804317340	10.02.2016	TO(F)	4,684	81913453	29.10.2014	TO(I&S)	4996
804317371	03.03.2016	TO(F)	4,364	82098669	07.08.2014	TO(P&C)	4934
804614905	07.04.2016	TO(F)	14,330	81913437	08.08.2014	TO(F)	4968

804614905	07.04.2016	TO(F)	4,968	82098649	25.07.2014	TO(I&S)	4998
804614914	07.04.2016	DDO Basirpur	2,083	803003876	08.04.2015	C.O. Haveli	2616
804614922	19.04.2016	DDO Haveli	12,000	802680531	13.04.2015	TO(I&S)	4898
804614905	07.04.2016	TO(F)	4,826	73148	13.10.2014	TMO/DDO Haveli	2220
804614905	07.04.2016	TO(F)	4,836	802390860	20.10.2014	TO(F)	4876
804614905	07.04.2016	TO(F)	5,800	802390860	20.10.2014	TO(F)	4878
804614905	07.04.2016	TO(F)	3,640	803345290	30.06.2015	TO(I&S)	6000
804614905	07.04.2016	TO(F)	4,724	802390863	20.10.2014	TO(I&S)	3184
804614905	07.04.2016	TO(F)	4,960	82098664	08.08.2014	TO(I&S)	4892
804614905	07.04.2016	TO(F)	5,000	803345245	05.06.2015	TO(F)	4258
804614905	07.04.2016	TO(F)	5,000	803345282	26.06.2015	TO(F)	7580
804317340	10.02.2016	TO(F)	4,880	802390846	13.10.2014	TO(F)	5250
804317371	03.03.2016	TO(F)	4,960	82098664	08.08.2014	TO(I&S)	4776
804837513	03.06.2016	TO(F)	8,800	802390863	20.10.2014	TO(I&S)	4962
803888487	29.06.2016	TO(F)	6,520	82098647	25.07.2014	TO(I&S)	4986
804837527	13.06.2016	TO(F)	4,704	803345249	05.06.2015	TO(I&S)	4998
804837527	13.06.2016	TO(F)	4,982	803345243	05.06.2015	TO(P&C)	3864
803888488	29.06.2016	TO(P&C)	4,816	82098646	25.07.2014	TO(P&C)	4692
804837527	13.06.2016	TO(F)	4,268	81913446	14.10.2014	TO(P&C)	4984
804837531	13.06.2016	TO(I&S)	4,570	81913447	14.10.2014	TO(R)	3256
803888488	29.06.2016	TO(P&C)	2,962	81913447	14.10.2014	TO(R)	4944
804837528	13.06.2016	TO(R.)	4,734	82098644	25.07.2014	TO(R)	4958
803888481	29.06.2016	TO(I&S)	8,400	82098644	25.07.2014	TO(R)	4998
804837531	13.06.2016	TO(I&S)	7,362	803345287	30.06.2015	C.O Basirpur	4974
803888488	29.06.2016	TO(P&C)	4,756	81913497	25.12.2014	TO(R)	4064
804837527	13.06.2016	TO(F)	4,934	802390846	13.10.2014	TO(F)	3565
804837531	13.06.2016	TO(I&S)	4,772	803345223	18.05.2015	TO(F)	4996
803888488	29.06.2016	TO(P&C)	4,538	803345223	18.05.2015	TO(F)	4124
804837528	13.06.2016	TO(R.)	4,932	802680528	06.04.2015	TO(F)	2498
804837528	13.06.2016	TO(R.)	4,162	802680528	06.04.2015	TO(F)	6880
804837528	13.06.2016	TO(R.)	4,968	803345222	18.05.2015	TO(I&S)	4988
804837531	13.06.2016	TO(I&S)	4,932	803345243	05.06.2015	TO(P&C)	3742
803888488	29.06.2016	TO(P&C)	3,746	803345219	15.05.2015	TO(R)	4394
804837528	13.06.2016	TO(R.)	4,998	803345219	15.05.2015	TO(R)	4998
804837531	13.06.2016	TO(I&S)	4,744	803345205	15.05.2015	DDO Basirpur	2168
803888488	29.06.2016	TO(P&C)	3,248	803003898	30.04.2015	C.O. Haveli	4618
804837528	13.06.2016	TO(R.)	3,724	803003894	23.04.2015	TO(F)/DDO Mandi	6400
803888488	29.06.2016	TO(P&C)	3,542	802680537	21.04.2015	TO(F)	4986
804837528	13.06.2016	TO(R.)	4,132	802680537	21.04.2015	TO(F)	4362
804837574	30.06.2016	TO(F)	6,960	802680410	26.11.2014	TO(F)	4960
803888485	29.06.2016	TO(I&S)	8,742	803345245	05.06.2015	TO(F)	7520
804837575	30.06.2016	TO(R)	7,862	802680563	17.06.2015	DDO Haveli	24000
802680574	11.08.2015	TO(F)	12,760	802390860	20.10.2014	TO(F)	2960
804837503	30.05.2016	DDO Basirpur	2,887	802390860	20.10.2014	TO(F)	3920
803888463	06.05.2016	TO(I&S)	6,200	802390860	20.10.2014	TO(F)	4160
804614988	20.05.2016	TO(F)	4,640	802390860	20.10.2014	TO(F)	3040
803345203	15.05.2015	TO(F)	3655	802390860	20.10.2014	TO(F)	3960
802823722	09.01.2015	TO(I&S)	4996	802390860	20.10.2014	TO(F)	3920
803003856	06.03.2014	TO(F)	4878	802823789	11.02.2015	TO(R)	4892
81913470	13.11.2014	TO(F)	4996	802680458	10.12.2014	TO(F)	4998
803003856	06.03.2014	TO(F)	3830	802680458	10.12.2014	TO(F)	3300
802680465	15.12.2014	TO(I&S)	4518	802823789	11.02.2015	TO(R)	1784
802680445	04.12.2014	TO(I&S)	4964				1,030,589

Annexure - U

Para No. 1.3.4.1

Receipts Heads	Head	Budget	Actual	Variations
Tax on Transfer of immoveable Property 2014-16	B01313	125,000,000	94,105,079	30,894,921
Other house Tax 2014-16	B01320	150,000	114,560	35,440
Grant from provincial Govt. (PFC Share) 2014-16	C03683	196,896,000	177,522,000	19,374,000
License Fee (Article of Food & drink) 2014-16	C0388001	2,000,000	944,030	1,055,970
Receipt on account of sale of Water-Rate 2014-16	C0388047	5,000,000	3,858,101	1,141,899
Sewerage charges 2014-16	C0388054	200,000	175,720	24,280
Sale of sullage /Waste water 2014-16	C0388058	600,000	444,368	155,632
Registration/Enlistment 2014-16	C388071	500,000	170,600	329,400
Renewal of Registration 2014-16	C388072	700,000	386,000	314,000
Advertisement Fee on Sign Boards of shops / Commercial Places	C0388077	3,500,000	1,237,190	2,262,810
Rent of Municipal Property Shops 2014-16	C0388081	11,081,000	10,555,049	525,951
Revenue in Arrear 2014-16	C0388094	19,853,340	0	19,853,340
License Fee (Article of Food & drink) 2014-15	C0388001	2,000,000	1,124,580	875,420
Tonga Rerra etc. 2014-15	C0388021	250,000	206,134	43,866
Fee for approval of Building / Construction Plan 2014-15	C0388027	10,000,000	6,269,338	3,730,662
Fee for change in land use/conversion fee 2014-15	C0388028	5,600,000	3,650,210	1,949,790
Fee for Slaughtering of Animals 2014-15	C0388042	750,000	645,985	104,015
Receipt on account of sale of Water-Rate 2014-15	C0388047	5,000,000	4,527,722	472,278
Sale of sullage /Waste water 2014-15	C0388058	550,000	400,788	149,212
Renewal of Registration 2014-15	C388072	400,000	142,000	258,000
Advertisement Fee on Sign Boards of shops / Commercial Places	C0388077	3,400,000	1,361,150	2,038,850
Rent of Municipal Property Shops 2014-15	C0388081	10,074,000	8,445,154	1,628,846
		403,504,340	316,285,758	87,218,582

Annexure - V

Para No. 1.4.1.1

T No./Date	Name of Work	Amount
185/24.6.15	const. of boundary wall darbar sabir shah 10/IR	97,625
186/24.6.15	const. of boundary wall darbar sabir shah 10/IR	99,892
187/24.6.15	const. of boundary wall darbar sabir shah 10/IR	99,298
Sub-Total		296,815
157/27.1.15	const. soling chak No. 3/GD Masjid wala Bazar	97,960
158/27.1.15	const. of soling chak No. 3/GD Near Girls School	99,028
156/27.1.15	Const. of drain soling chak No. 3/GD	97,855
Sub-Total		294,843
100/14.4.15	Const. soling chak No. 17/IAL Primary School	96,536
101/14.4.15	const. of soling chak No. 17/IAL gali Primary school	99,000
102/14.4.15	const. of soling chak No. 17/IAL	99,000
Sub-Total		294,536
104/7.9.15	const. of tuff tile chak No. 29/IAL	97,293
105/7.9.15	const. of tuff tile chak No. 29/IAL	99,800
106/7.9.15	const. of tuff tile chak No. 29/IAL	99,099
Sub-Total		296,192
Total		1,182,386

Annexure - W

Para No. 1.4.2.2

Sr. No.	Name of Shopkeeper	Place	Monthly Rent	Minimum Rent	Difference	Months	Amount
1	M. Amin	Shop No. 1 Chungi No. 1 Near Thana City	4,436	10,000	5,564	24	133,536
2	M. Amin	Shop No. 2 Chungi No. 1 Near Thana City	5,630	10,000	4,370	24	104,880
3	Malik Abdul Raheem	Shop No. 3 Chungi No. 1 Near Thana City	4,128	10,000	5,872	24	140,928
4	Haji Niaz Ahmed	Shop No. 4 Chungi No. 1 Near Thana City	2,296	10,000	7,704	24	184,896
5	Mushtaq Ahmad/M. Hanif	Shop No. 5 Chungi No. 1 Near Thana City	2,296	10,000	7,704	24	184,896
6	M. Hassan	Shop No. 6 Chungi No. 1 Near Thana City	2,296	10,000	7,704	24	184,896
7	Rao Abdul Waheed	Shop No. 7 Chungi No. 1 Near Thana City	2,345	10,000	7,655	24	183,720
8	Haji Niaz Ahmed	Shop No. 8 Chungi No. 1 Near Thana City	7,962	10,000	2,038	24	48,912
9	M. Zahid	Shop No. 1 Grain Market	3,852	10,000	6,148	24	147,552
10	Shaukat Ali	Shop No. 2 Grain Market	3,852	10,000	6,148	24	147,552
11	Farzand ali	Shop No. 3 Grain Market	4,343	10,000	5,657	24	135,768
12	Farzand ali	Shop No. 4 Grain Market	9,930	15,000	5,070	24	121,680
13	Sh. Barkat Ali	Shop No. 5 Grain Market	7,009	15,000	7,991	24	191,784
14	Abdul Rasheed	Shop No. 1 Commercial Center	9,188	15,000	5,812	24	139,488
15	Nazir Ahmad	Shop No. 2 Commercial Center	8,143	15,000	6,857	24	164,568
16	Haji Nazar Hussain	Shop No. 3 Commercial Center	14,642	20,000	5,358	24	128,592
17	M. Shreef	Shop No. 4 Commercial Center	15,374	20,000	4,626	24	111,024
18	M. Shahid	Shop No. 5 Commercial Center	14,199	20,000	5,801	24	139,224
19	Haji Barkat Ali	Shop No. 6 Commercial Center	12,116	20,000	7,884	24	189,216
20	Abdul Ghafoor	Shop No. 7 Commercial Center	2,092	10,000	7,908	24	189,792
21	M. Shahid Butt	Shop No. 8 Commercial Center	1,883	10,000	8,117	24	194,808
22	Ali Murtaza	Shop No. 9 Commercial Center	4,198	10,000	5,802	24	139,248
23	M. Akram	Shop No. 10 Commercial Center	4,007	10,000	5,993	24	143,832
24	Nadeem Hussain	Shop No. 11 Commercial Center	4,197	10,000	5,803	24	139,272
25	Bashir Ahmad	Shop No. 12 Commercial Center	3,764	10,000	6,236	24	149,664
26	Zafar Iqbal	Shop No. 13 Commercial Center	1,882	10,000	8,118	24	194,832
27	M. Nawaz	Shop No. 14 Commercial Center	1,618	10,000	8,382	24	201,168
28	Asghar Ali	Shop No. 15 Commercial Center	3,350	10,000	6,650	24	159,600
29	Sohail Arshad	Shop No. 16 Commercial Center	1,882	10,000	8,118	24	194,832
30	M. Nawaz	Shop No. 17 Commercial Center	1,882	10,000	8,118	24	194,832
31	Liaqat Ali	Shop No. 18 Commercial Center	2,759	10,000	7,241	24	173,784
32	Nazir Ahmad	Shop No. 19 Commercial Center	1,882	10,000	8,118	24	194,832
33	Khalid	Shop No. 20 Commercial Center	1,882	10,000	8,118	24	194,832
34	M. Sadiq	Shop No. 21 Commercial Center	1,882	10,000	8,118	24	194,832
35	M. Faheem	Shop No. 22 Commercial Center	4,954	10,000	5,046	24	121,104
36	M. Anwar Khan	Shop No. 23 Commercial Center	7,938	10,000	2,062	24	49,488
37	M. Amjad	Shop No. 24 Commercial Center	11,704	15,000	3,296	24	79,104
38	M. Tahir Jamil	Shop No. 25 Commercial Center	8,737	10,000	1,263	24	30,312
39	Sh. M. Ishaq	Shop No. 8 Vegetable Market	7,922	10,000	2,078	24	49,872
40	M. Manzoor	Shop No. 9 Vegetable Market	4,882	10,000	5,118	24	122,832
41	Mukhtar Ahmad	Shop No. 10 Vegetable Market	7,718	10,000	2,282	24	54,768
42	Sh. M. Afzal	Shop No. 11 Vegetable Market	2,572	10,000	7,428	24	178,272
43	Sh. M. Sarwar	Shop No. 12 Vegetable Market	2,572	10,000	7,428	24	178,272
44	Sh. Abdul Waheed	Shop No. 13 Vegetable Market	3,436	10,000	6,564	24	157,536
45	Ch. Barkat Ali	Shop No. 14 Vegetable Market	4,036	10,000	5,964	24	143,136
46	Ghulam Fareed	Shop No. 15 Butcher Market	1,452	10,000	8,548	24	205,152
47	Abdul Rasheed	Shop No. 16 Butcher Market	1,452	10,000	8,548	24	205,152
48	M. Arshad	Shop No. 17 Butcher Market	1,452	10,000	8,548	24	205,152
49	M. Ameer	Shop No. 18 Butcher Market	1,452	10,000	8,548	24	205,152
50	M. Hussain	Shop No. 19 Butcher Market	1,452	10,000	8,548	24	205,152
51	Ghulam Fareed	Shop No. 20 Butcher Market	1,452	10,000	8,548	24	205,152
52	M. Afzal	Shop No. 21 Butcher Market	1,452	10,000	8,548	24	205,152

53	M. Ismail	Shop No. 26 Butcher Market	1,452	10,000	8,548	24	205,152
54	M. Ismail	Shop No. 27 Butcher Market	1,452	10,000	8,548	24	205,152
55	M. Saleem	Shop No. 28 Butcher Market	1,452	10,000	8,548	24	205,152
56	Sh. M. Afzal	Shop No. 29 Butcher Market	1,452	10,000	8,548	24	205,152
57	Faiz Ahmed	Shop No. 30 Butcher Market	1,452	10,000	8,548	24	205,152
58	Sh. M. Ameen	Shop No. 18 Bus Stand	6,974	10,000	3,026	24	72,624
59	Abdul Hameed	Shop No. 19 Bus Stand	5,852	10,000	4,148	24	99,552
60	Bashir Ahmad	Shop No. 20 Bus Stand	4,852	10,000	5,148	24	123,552
61	Haji M. Ashraf	Shop No. 21 Bus Stand	5,995	10,000	4,005	24	96,120
62	M. Sarwar	Shop No. 22 Bus Stand	6,353	10,000	3,647	24	87,528
63	Mahboob Ahmed	Shop No. 1 Lahore Multan Road	5,095	10,000	4,905	24	117,720
64	M. Sarwar	Shop No. 2 Lahore Multan Road	3,919	10,000	6,081	24	145,944
65	M. Rafiq	Shop No. 3 Lahore Multan Road	4,280	10,000	5,720	24	137,280
66	M. Arshad Kanwal	Shop No. 4 Lahore Multan Road	3,670	10,000	6,330	24	151,920
67	Khalil Ahmed	Shop No. 5 Lahore Multan Road	4,262	10,000	5,738	24	137,712
68	M. Arif	Shop No. 6 Lahore Multan Road	3,397	10,000	6,603	24	158,472
69	M. Asif Javed	Shop No. 7 Lahore Multan Road	5,012	10,000	4,988	24	119,712
70	Syed Masoom Hussain	Shop No. 8 Lahore Multan Road	2,114	10,000	7,886	24	189,264
71	Kashif Majeed	Shop No. 9 Lahore Multan Road	2,500	10,000	7,500	24	180,000
72	Khushi Muhammad	Shop No. 10 Lahore Multan Road	3,025	10,000	6,975	24	167,400
73	Fida Hussain	Shop No. 11 Lahore Multan Road	4,238	10,000	5,762	24	138,288
74	M. Shreef	Shop No. 12 Lahore Multan Road	3,004	10,000	6,996	24	167,904
75	M. Asghar	Shop No. 13 Lahore Multan Road	3,028	10,000	6,972	24	167,328
76	Anwar Ullah	Shop No. 14 Lahore Multan Road	3,028	10,000	6,972	24	167,328
77	M. Yaseen	Shop No. 15 Lahore Multan Road	3,042	10,000	6,958	24	166,992
78	Mushtaq Ahmed	Shop No. 16 Lahore Multan Road	3,028	10,000	6,972	24	167,328
79	Zulfiqar Ali	Shop No. 1 Town Hall	4,107	10,000	5,893	24	141,432
80	M. Saleem	Shop No. 2 Town Hall	4,393	10,000	5,607	24	134,568
81	Mahboob Ahmed	Shop No. 3 Town Hall	1,568	10,000	8,432	24	202,368
82	Naeem Javed	Shop No. 4 Town Hall	5,327	10,000	4,673	24	112,152
83	Haji M. Anwar	Shop No. 5 Town Hall	4,108	10,000	5,892	24	141,408
84	Iftikhar Ali	Shop No. 6 Town Hall	4,036	10,000	5,964	24	143,136
85	Jang Sher	Shop No. 7 Town Hall	4,108	10,000	5,892	24	141,408
86	Abdul Aziz	Shop No. 8 Town Hall	4,108	10,000	5,892	24	141,408
87	Abdul Rasheed	Shop No. 9 Town Hall	4,108	10,000	5,892	24	141,408
88	M. Akram	Shop No. 1 Khokha Markeet	1,882	10,000	8,118	24	194,832
89	M. Akram	Shop No. 2 Khokha Markeet	1,882	10,000	8,118	24	194,832
90	M. Aslam	Shop No. 3 Khokha Markeet	1,882	10,000	8,118	24	194,832
91	Manzoor Ahmad	Shop No. 4 Khokha Markeet	2,302	10,000	7,698	24	184,752
92	Ghulam Rasool	Shop No. 5 Khokha Markeet	3,550	10,000	6,450	24	154,800
93	Abdul Salam	Shop No. 6 Khokha Markeet	2,302	10,000	7,698	24	184,752
94	Syed Muhammad	Shop No. 7 Khokha Markeet	1,882	10,000	8,118	24	194,832
95	Abdul Ghaffoor	Shop No. 8 Khokha Markeet	1,882	10,000	8,118	24	194,832
96	M. Muslim	Shop No. 9 Khokha Markeet	1,882	10,000	8,118	24	194,832
97	Haji Kareem Buksh	Shop No. 10 Khokha Markeet	2,303	10,000	7,697	24	184,728
98	M. Iqbal	Shop No. 11 Khokha Markeet	2,303	10,000	7,697	24	184,728
99	M. Haleem	Shop No. 12 Khokha Markeet	2,858	10,000	7,142	24	171,408
100	M. Saleem	Shop No. 13 Khokha Markeet	2,792	10,000	7,208	24	172,992
101	Mureed Hussain	Shop No. 14 Khokha Markeet	2,402	10,000	7,598	24	182,352
102	M. Aleem Tahir	Shop No. 15 Khokha Markeet	2,594	10,000	7,406	24	177,744
103	M. Mushtaq	Shop No. 16 Khokha Markeet	3,305	10,000	6,695	24	160,680
104	M. Mushtaq	Shop No. 17 Khokha Markeet	2,477	10,000	7,523	24	180,552
105	Khalil Yousif	Shop No. 1 Anwaar Shaheed Colony	2,533	10,000	7,467	24	179,208
106	Shrafat Ali	Shop No. 2 Anwaar Shaheed Colony	2,394	10,000	7,606	24	182,544
107	Rizwan Haider	Shop No. 3 Anwaar Shaheed Colony	2,438	10,000	7,562	24	181,488
108	M. Gohar	Shop No. 1 Anwaar Shaheed Colony	1,072	10,000	8,928	24	214,272
109	Abdul Razaq	Shop No. 2 Anwaar Shaheed Colony	1,225	10,000	8,775	24	210,600
110	M. Asghar	Shop No. 1 Civil Hospital Anwaar Shaheed Colony	2,092	10,000	7,908	24	189,792
111	Sanaullah Rashid	Shop No. 2 Civil Hospital Anwaar	2,111	10,000	7,889	24	189,336

		Shaheed Colony					
112	Abdul Rasheed	Shop No. 3 Civil Hospital Anwaar Shaheed Colony	1,597	10,000	8,403	24	201,672
113	Zahir Ahmad	Shop No. 1 Water Works	4,084	10,000	5,916	24	141,984
114	Khairat Ali	Shop No. 2 Water Works	4,248	10,000	5,752	24	138,048
115	M. Siddique	Shop No. 3 Water Works	2,893	10,000	7,107	24	170,568
116	M. Hanif	Shop No. 4 Water Works	2,997	10,000	7,003	24	168,072
117	Haji Nazir Ahmed	Shop No. 5 Water Works	4,126	10,000	5,874	24	140,976
118	M. Afzal	Shop No. 6 Water Works	5,856	10,000	4,144	24	99,456
119	M. Asghar	Shop No. 7 Water Works	4,483	10,000	5,517	24	132,408
120	Rana Irshad Ali	Shop No. 8 Water Works	4,595	10,000	5,405	24	129,720
121	M. Kousar	Shop No. 9 Water Works	4,202	10,000	5,798	24	139,152
122	Waseem Sarwar	Shop No. 10 Water Works	4,943	10,000	5,057	24	121,368
123	Rana Khalid Mahmood	Shop No. 11 Water Works	4,176	10,000	5,824	24	139,776
124	Abdul Hameed	Shop No. 12 Water Works	4,196	10,000	5,804	24	139,296
125	Ghulam Fareed	Shop No. 13 Water Works	4,196	10,000	5,804	24	139,296
126	Imtiaz Ahmad	Shop No. 14 Water Works	4,196	10,000	5,804	24	139,296
127	Riaz Ahmad	Shop No. 15 Water Works	4,110	10,000	5,890	24	141,360
128	M. Latif	Shop No. 16 Water Works	4,557	10,000	5,443	24	130,632
129	M. Akram	Shop No. 17 Water Works	5,694	10,000	4,306	24	103,344
130	Shaukat Ali	Shop No. 1 Near Thana City	1,780	10,000	8,220	24	197,280
131	Haji Din Muhammad	Shop No. 2 Near Thana City	1,780	10,000	8,220	24	197,280
132	Sh. M. Shafique	Shop No. 3 Near Thana City	1,780	10,000	8,220	24	197,280
133	Sh. M. Ashraf	Shop No. 4 Near Thana City	1,780	10,000	8,220	24	197,280
134	Shameem Akhtar Gulzar	Shop No. 5 Near Thana City	1,780	10,000	8,220	24	197,280
135	Sakeena Bibi	Shop No. 6 Near Thana City	1,780	10,000	8,220	24	197,280
136	Sh. Noor Muhammad	Shop No. 7 Near Thana City	1,780	10,000	8,220	24	197,280
137	Ch. Irshad Ali	Shop No. 8 Near Thana City	1,780	10,000	8,220	24	197,280
138	Mumtaz Ali	Shop No. 9 Near Thana City	1,780	10,000	8,220	24	197,280
139	Sh. M. Ameen	Shop No. 10 Near Thana City	1,780	10,000	8,220	24	197,280
140	M. Iqbal	Shop No. 11 Near Thana City	1,780	10,000	8,220	24	197,280
141	M. Aslam	Before Shop No. 1 Mitchles Road	2,321	10,000	7,679	24	184,296
142	Abdul Aziz	Shop No. 1 Mitchles Road	2,321	10,000	7,679	24	184,296
143	Naseer Ahmad	Shop No. 2 Mitchles Road	2,321	10,000	7,679	24	184,296
144	M. Ibrahim	Shop No. 3 Mitchles Road	2,321	10,000	7,679	24	184,296
145	Javed Iqbal	Shop No. 4 Mitchles Road	2,321	10,000	7,679	24	184,296
146	Javed Iqbal	Shop No. 5 Mitchles Road	2,321	10,000	7,679	24	184,296
147	Maqbool Ahmed	Shop No. 6 Mitchles Road	2,321	10,000	7,679	24	184,296
148	Abdul Ghafoor	Shop No. 7 Mitchles Road	2,246	10,000	7,754	24	186,096
149	M. Saleem	Shop No. 8 Mitchles Road	2,215	10,000	7,785	24	186,840
150	M. Ramzan	Shop No. 9 Mitchles Road	2,215	10,000	7,785	24	186,840
151	Abdul Hameed	Shop No. 10 Mitchles Road	2,176	10,000	7,824	24	187,776
152	M. Shafique	Shop No. 11 Mitchles Road	2,176	10,000	7,824	24	187,776
153	M. Amjad	Shop No. 12 Mitchles Road	2,176	10,000	7,824	24	187,776
154	M. Azam	Shop No. 13 Mitchles Road	2,176	10,000	7,824	24	187,776
155	Abdul Rasheed	Shop No. 14 Mitchles Road	2,176	10,000	7,824	24	187,776
156	Mukhtar Ali	Shop No. 15 Mitchles Road	2,146	10,000	7,854	24	188,496
157	M. Abbas	Shop No. 16 Mitchles Road	1,937	10,000	8,063	24	193,512
158	M. Aslam	Shop No. 17 Mitchles Road	2,059	10,000	7,941	24	190,584
159	Abdul Rasheed	Shop No. 18 Mitchles Road	2,059	10,000	7,941	24	190,584
160	M. Rafique	Shop No. 19 Mitchles Road	2,002	10,000	7,998	24	191,952
161	M. Younis	Shop No. 20 Mitchles Road	2,002	10,000	7,998	24	191,952
162	M. Ameen	Shop No. 21 Mitchles Road	1,778	10,000	8,222	24	197,328
163	Abdul Rauf	Shop No. 22 Mitchles Road	1,778	10,000	8,222	24	197,328
164	Maqbool Ahmed	Shop No. 23 Mitchles Road	2,118	10,000	7,882	24	189,168
165	Iftikhar Ahmad	Shop No. 24 Mitchles Road	2,031	10,000	7,969	24	191,256
166	M. Saleem	Shop No. 25 Mitchles Road	2,022	10,000	7,978	24	191,472
167	M. Akram	Shop No. 26 Mitchles Road	1,979	10,000	8,021	24	192,504
168	M. Akram	Shop No. 27 Mitchles Road	1,838	10,000	8,162	24	195,888
169	M. Mansha	Shop No. 28 Mitchles Road	1,816	10,000	8,184	24	196,416
170	Bashir Ahmad	Shop No. 29 Mitchles Road	1,862	10,000	8,138	24	195,312
171	M. Anwar	Shop No. 30 Mitchles Road	1,542	10,000	8,458	24	202,992

172	M. Arshad	Plot No. 1/88 Old Vegetable Market	1,542	10,000	8,458	24	202,992
173	M. Rafique	Plot No. 2/87 Old Vegetable Market	1,542	10,000	8,458	24	202,992
174	M. Mushtaq	Plot No. 3/86 Old Vegetable Market	1,542	10,000	8,458	24	202,992
175	Shaukat Ali	Plot No. 4/85 Old Vegetable Market	1,542	10,000	8,458	24	202,992
176	Niaz Ahmed	Plot No. 5/84 Old Vegetable Market	1,542	10,000	8,458	24	202,992
177	M. Latif	Plot No. 6/83 Old Vegetable Market	1,542	10,000	8,458	24	202,992
178	M. Altaf	Plot No. 7/82 Old Vegetable Market	1,542	10,000	8,458	24	202,992
179	M. Saleem	Plot No. 8/81 Old Vegetable Market	1,542	10,000	8,458	24	202,992
180	Hameed Iqbal	Plot No. 9/80 Old Vegetable Market	1,542	10,000	8,458	24	202,992
181	Taj Muhammad	Plot No. 10/79 Old Vegetable Market	1,542	10,000	8,458	24	202,992
182	M. Hussain	Plot No. 11/78 Old Vegetable Market	1,542	10,000	8,458	24	202,992
183	M. Yousaf	Plot No. 12/77 Old Vegetable Market	1,542	10,000	8,458	24	202,992
184	M. Nadeem Kashif	Plot No. 13/76 Old Vegetable Market	1,542	10,000	8,458	24	202,992
185	M. Yousaf	Plot No. 14/75 Old Vegetable Market	1,542	10,000	8,458	24	202,992
186	Bashir Ahmad	Shop No. 1 Vegetable Market Road	1,180	10,000	8,820	24	211,680
187	Shaukat Ali	Shop No. 2 Vegetable Market Road	1,180	10,000	8,820	24	211,680
188	M. Tariq	Shop No. 3 Vegetable Market Road	1,180	10,000	8,820	24	211,680
189	Abdul Khaliq	Shop No. 4 Vegetable Market Road	1,180	10,000	8,820	24	211,680
190	Tahir Butt	Shop No. 5 Vegetable Market Road	1,180	10,000	8,820	24	211,680
191	M. Rizwan	Shop No. 6 Vegetable Market Road	1,180	10,000	8,820	24	211,680
192	Khalid	Shop No. 7 Vegetable Market Road	1,180	10,000	8,820	24	211,680
193	Kazim Ishaq	Shop No. 8 Vegetable Market Road	1,180	10,000	8,820	24	211,680
194	M. Saleem	Shop No. 9 Vegetable Market Road	1,180	10,000	8,820	24	211,680
195	Nazir Ahmad	Shop No. 10 Vegetable Market Road	1,180	10,000	8,820	24	211,680
196	M. Hussain	Shop No. 11 Vegetable Market Road	1,180	10,000	8,820	24	211,680
197	Abdul Razaq	Shop No. 12 Vegetable Market Road	1,180	10,000	8,820	24	211,680
198	Sardar Muhammad	Shop No. 13 Vegetable Market Road	1,180	10,000	8,820	24	211,680
199	M. Akram	Shop No. 14 Vegetable Market Road	1,180	10,000	8,820	24	211,680
200	Manzoor Ahmad	Shop No. 15 Vegetable Market Road	1,180	10,000	8,820	24	211,680
201	Maqsood Ahmed	Shop No. 16 Vegetable Market Road	1,180	10,000	8,820	24	211,680
202	M. Afzal	Shop No. 17 Vegetable Market Road	1,180	10,000	8,820	24	211,680
203	M. Afzal	Shop No. 18 Vegetable Market Road	1,180	10,000	8,820	24	211,680
204	M. Hussain	Shop No. 19 Vegetable Market Road	1,180	10,000	8,820	24	211,680
205	M. Ilyas	Shop No. 20 Vegetable Market Road	1,180	10,000	8,820	24	211,680

206	M. Tufail	Shop No. 21 Vegitable Market Road	1,180	10,000	8,820	24	211,680
207	M. Rafique	Shop No. 22 Vegitable Market Road	1,180	10,000	8,820	24	211,680
208	Abdul Nabi	Shop No. 23 Vegitable Market Road	1,180	10,000	8,820	24	211,680
209	Abid Hussain	Shop No. 24 Vegitable Market Road	1,180	10,000	8,820	24	211,680
210	Sh. Shoukat Ali	Shop No. 25 Vegitable Market Road	1,180	10,000	8,820	24	211,680
211	M. Ashraf	Shop No. 26 Vegitable Market Road	1,180	10,000	8,820	24	211,680
212	M. Younis	Shop No. 27 Vegitable Market Road	1,180	10,000	8,820	24	211,680
213	Naseer Ahmad	Shop No. 28 Vegitable Market Road	1,180	10,000	8,820	24	211,680
214	Malik Mushtaq Ahmed	Shop No. 29 Vegitable Market Road	1,180	10,000	8,820	24	211,680
Total	37,337,352						

Annexure - X

Para No. 1.4.2.5

S No	Name of schemes	Work o No ,Date	Below Rates	Amount	Performanc e Security
2015-16					
1	Construction of soling drain at Chak No 25/1AL	113-117/ 04-02-2016	14.00%	585,375	58,538
2	Construction of soling drain at Chak No 20/1AL	118-122/ 04-02-2016	12.15%	60,561	6,056
3	Construction of soling drain at Chak No L Plot Phase i	123-127/ 04-02-2016	17.99%	734,810	73,481
4	Construction of soling drain at Chak No L Plot Phase ii	128-132/ 04-02-2016	23.00%	386,523	38,652
5	Construction of soling drain at Chak No Ghurian Wala	133-137/ 04-02-2016	14.00%	643,762	64,376
6	Construction of soling drain at Chak No Nawab Shah	138-142/ 04-02-2016	12.00%	228,633	22,863
7	Construction of soling drain at Chak No 9/G.D	148-152/ 04-02-2016	14.00%	507,975	50,798
8	Construction of soling drain at Chak No 1/1.R.A	143-147/ 04-02-2016	20.00%	798,084	79,808
9	Construction of soling drain at Chak No 1/1.R.A & 3/1.R.A	153-157/ 04-02-2016	26.01%	738,482	73,848
10	P/F of LED Solar Lights at Chak No 4/1.R.A	158-162/ 04-02-2016	28.09%	287,597	28,760
11	Construction of soling drain at Chak No 2/1.R.A	163-167/ 04-02-2016	20.00%	239,620	23,962
12	Construction of soling drain at Chak No 13/1.R.A Phase i	169-173/ 04-02-2016	25.00%	431,457	43,146
13	Construction of soling drain at Chak No 13/1.R.A Phase ii	174-178/ 04-02-2016	27.00%	365,621	36,562
2014-15					
14	Construction of soling drain at landian wala	257-261\20-4-15	21.62%	388,096	38,810
15	Construction of soling drain at tilanwala	262-266\20-4-15	21.62%	390,922	39,092
16	Construction of soling drain at 9\l r	267-271\20-4-15	25.99%	738,948	73,895
17	Construction of soling drain at 23\lal	272-276\20-4-15	22.62%	657,438	65,744
18	Construction of soling drain 21\lal	277-281\20-4-15	22.62%	657,730	65,773
19	Construction of soling drain 1\g d	282-286\20-4-15	25.62%	371,412	37,141
20	Construction of pcc sewer line at aleem town	287-291\20-4-15	20%	276,789	27,679
21	Construction of pcc sewer line at basti rahem buksh street master masood	297-301\20-4-15	15%	110,522	11,052
22	P I tuff tiles at sakhawat market	307-311\20-4-15	15.50%	126,049	12,605
23	Construction of soling tuff tiles sewer line noor park	312-316\20-4-15	28.50%	714,923	71,492
24	Construction of soling drain sludge carrier at 7\lr	317-321\20-4-15	20%	159,905	15,991
25	Construction of soling drain sludge carrier at 7\lr	322-326\20-4-15	23%	458,983	45,898
26	Construction of soling drain sludge carrier at 7\lr	327-331\20-4-15	28%	418,485	41,849
27	Construction of wall muslim town park no 1	332-336\20-4-15	27.01%	1,217,838	121,784
28	Construction of wall muslim town park no 1	337-341\20-4-15	27.10%	835,123	83,512
Total					1,353,166

Annexure - Y

Para No. 1.4.2.6

Sr. No.	Name of Housing Scheme	Average Sale Price per Canal	Area	Description	Amount
1	Khalid Garden	1,200,000	96 kanal	Security fee	1,000
				Approval fee per canal	192,000
				Conversion fee	144,000
2	Canal View	1,800,000	39 kanal	Security fee	1,000
				Approval fee per canal	78,000
				Conversion fee	87,750
3	Usman Park	1,090,000	100 kanal	Security fee	1,000
				Approval fee per canal	200,000
				Conversion fee	136,250
4	Hassan Town	1,150,000	54 kanal	Security fee	1,000
				Approval fee per canal	108,000
				Conversion fee	77,625
5	Gulshan-e-Hussain	1,150,000	50 kanal	Security fee	1,000
				Approval fee per canal	100,000
				Conversion fee	71,875
Total					1,200,500

Annexure - Z

Para No. 1.4.3.2

Financial Year	Description	Target	Actual	Difference
2014-15	Receipt from Investment of cash balance/profit	800,000	185,003	614,997
	Tax on Transfer of immoveable Property	31,000,000	24,547,163	6,452,837
	Car Parking fee/Taxi Stand fee	390,000	272,645	117,355
	Sale of store & Materials	100,000	-	100,000
	Water Rate	1,500,000	837,042	662,958
	License fee articles of food and drinks	200,000	55,450	144,550
	General Bus Stand	1,000,000	959,000	41,000
	Wagon Stand fee	550,000	434,100	115,900
	Motorcycle Rickshaw fee	865,000	822,848	42,152
	Fee for approval of Housing Colony	500,000	192,000	308,000
	fee for approval of building/construction plan	900,000	526,062	373,938
	Fee for Slaughtering of animals	75,000	38,370	36,630
	Sale of selvage/waste water	50,000	3,755	46,245
	Bakar Mandi / fee on sale of animals in cattle market	100,000	-	100,000
	Fee cattle pound	50,000	1,486	48,514
	Advertisement fee on sign boards of shops/commercial places	1,200,000	477,682	722,318
	Rent of Municipal Property Shops	8,000,000	4,419,235	3,580,765
	Coping Fee	200,000	75,880	124,120
	Other Fee - Misc. Fee Arrears	100,000	-	100,000
	Arrear of Leases	1,500,000	-	1,500,000
Other Misc.	3,000,000	455,697	2,544,303	
2015-16	Receipt from Investment of cash balance/profit	500,000	132,307	367,693
	Car Parking fee/Taxi Stand fee	500,000	117,812	382,188
	Sale of store & Materials	100,000	-	100,000
	Water Rate	1,050,000	502,549	547,451
	General Bus Stand	1,100,000	240,660	859,340
	Wagon Stand fee	500,000	377,100	122,900
	Motorcycle Rickshaw fee	950,000	686,000	264,000
	Fee for approval of Housing Colony	500,000	192,000	308,000
	fee for approval of building/construction plan	900,000	540,965	359,035
	Fee for change in land use	2,000,000	1,687,669	312,331
	Fee for Slaughtering of animals	150,000	34,890	115,110
	Sale of selvage/waste water	50,000	23,860	26,140
	Fee cattle pound	50,000	1,382	48,618
	Advertisement fee on sign boards of shops/commercial places	1,800,000	1,346,280	453,720
	Road Cutting Charges	2,400,000	17,016	2,382,984
	Coping Fee	200,000	62,040	137,960
	Other Fee - Misc. Fee Arrears	100,000	-	100,000
Arrear of Leases	1,500,000	-	1,500,000	
Other Misc.	1,000,000	386,076	613,924	
Total		67,430,000	40,652,024	26,777,976