



AUDIT REPORT  
ON  
THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATIONS  
BAHAWALNAGAR  
AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Programme
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Department Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PDG	Punjab District Governments
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
RDA	Regional Directorate of Audit
TAC	Tehsil Accounts Committee
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TO (P&C)	Tehsil Officer (Planning & Coordination)
TO (R)	Tehsil Officer (Municipal Regulations)

## **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 District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of Tehsil Municipal Administrations of District Bahawalnagar for the Financial Year 2012-13. The Directorate General of Audit District Governments Punjab (South), Multan conducted audit during 2013-14 on test check basis with a view to report 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 and also the non compliant observations which were included in Annex-I of Audit Report for the Audit Year 2012-13. Relatively less significant issues are listed in the Annex-I of the Audit Report. The audit observations listed in the Annex-I shall be pesued with the Principal Accounting Officer at DAC level and in case 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 written responses and discussion in DAC meetings.

The Audit Report is submitted to the Governor of Punjab in persuance 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:**

**(Muhammad Akhtar Buland Rana)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General Audit, District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan, is responsible to carry out the audit of all District Governments in Punjab (South) including Tehsil and Town Municipal Administrations. Regional Directorate of Audit Bahawalpur has audit jurisdiction of District Governments, TMAs and UAs of three Districts i.e. Bahawalpur, Bahawalnagar and Rahim Yar Khan.

The Regional Directorate has a human resource of 26 Officers and staff, constituting 450 man days and the budget of Rs 13.879 million per financial year. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly RDA Bahawalpur carried out audit of the accounts of five TMAs of District Bahawalnagar for the Financial Year 2012-13 and the findings included in the Audit Report.

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

The total Development Budget of five TMAs in the District Bahawalnagar mentioned above for the financial year 2012-13 was Rs 272.702 million and expenditure incurred of Rs 190.891 million showing savings of Rs 81.811 million in the year. The reasons for savings in Development and Non-development Budgets are required to be provided by TMO and PAO concerned.

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

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules and that there was no leakage of revenue.

**a. Scope of Audit (Audit of Expenditure and Receipts)**

Audit of development expenditure of Rs 72.539 million out of total expenditure of Rs 190.891 million was carried out, and audit of non-development expenditure Rs 271.253 million out of total expenditure of Rs 526.613 million for the financial year 2012-13 was conducted which is 38% & 52% of development and non-development expenditures respectively. Total overall expenditure of TMAs of District Bahawalnagar for the financial year 2012-13 was Rs 717.504 million, out of which overall expenditure of Rs 343.792 million was audited which is 48% of total expenditure. Therefore, there was 100% achievement of the planned audit activities.

Total overall receipt of TMAs of District Bahawalpur for the financial year 2012-13 was Rs 278.232 million, out of which overall receipt of Rs 75.081 million was audited which is 27% of total receipt.

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

Recoveries of Rs 235.768 million were pointed out through various audit paras and no recovery was effected till compilation of this Report which was not in the notice of the management before audit.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of TMAs with respect to its 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. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

**d. Audit Impact**

Significant issues like non-production of record, outstanding recoveries, financial irregularities and non-compliance of rules were provided by Audit PAOs agreed in DAC meetings, to effect recoveries relating to water charges, Conversion fee of private housing schemes, map fees, etc. This huge amount of outstanding recoveries

would bring revenue to Government exchequer besides promulgation of rules and financial discipline.

#### **e. Desk Audit**

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

#### **f. The Key Audit Findings**

- i. Non Production of record of Rs 138.366 million was noted in five cases<sup>1</sup>
- ii. Irregularities of Rs 50.014 million were noted in seven cases<sup>2</sup>
- iii. Performance issues involving an amount of Rs 370.017 million were noted in eleven cases<sup>3</sup>.
- iv. Weaknesses of internal controls and loss of Rs 292.160 million was noted in nineteen cases<sup>4</sup>.

Audit paras on the accounts for financial year 2012-13 involving procedural violations including internal controls weaknesses, and irregularities which were not considered worth reporting to Provincial PAC have been included in Memorandum For Departmental Accounts Committee (Annex-A).

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<sup>1</sup> Para: 1.2.1.1, 1.3.1.1, 1.4.1.1, 1.5.1.1, 1.7.1.2

<sup>2</sup> Para: 1.2.2.1 to 1.2.2.2, 1.5.2.1 to 1.5.2.2, 1.6.1. 1, 1.7.2.1 to 1.7.2.2

<sup>3</sup> Para: 1.2.3.1, 1.3.2.1 to 1.3.2.2, 1.4.2.1, 1.5.3.1 to 1.5.3.2, 1.6.3.1, 1.7.3.1 to 1.7.3.4

<sup>4</sup> Para: 1.2.4.1 to 1.2.4.2, 1.3.3.1 to 1.3.3.2, 1.4.4.1 to 1.4.4.4, 1.5.4.1 to 1.5.4.5, 1.6.4.1, 1.7.4.1 to 1.7.4.5



### **g. Comments on Internal Control and Internal Audit department**

Internal control mechanism of TMAs of District Bahawalnagar 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 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, Nazim of each District Government and Tehsil / Town Municipal Administration shall appoint an Internal Auditor but the same was not appointed in all TMAs of District Rahim Yar Khan.

### **h. Recommendations**

Audit recommends that the PAO/Management of TMAs should ensure to resolve the following issues seriously:

- i. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- ii. Hold investigations for wastage and losses, and disciplinary actions after fixing responsibilities.
- iii. Strengthening of financial and managerial controls
- iv. Compliance of DAC directives and decisions in letter and spirit
- v. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management
- vi. Compliance of relevant laws, rules, instructions and procedures, etc.
- vii. Proper maintenance of accounts and record
- viii. Appropriate actions against Officers /officials responsible for violation of rules and losses

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)			
Sr. No.	Description	No.	Budget / Expenditure
1	Total Entities (PAOs) in Audit Jurisdiction	05	1,029.291
2	Total Formations in Audit Jurisdiction	05	1,029.291
3	Total Entities (PAOs)/ DDOs Audited	05	1,029.291
4	Audit & Inspection Reports	05	1,029.291
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to TMA)	Nil	Nil

**Table 2: Audit Observations**

(Rs in million)		
Sr. No.	Description	Amount placed under audit observation
1	Unsound asset management	455.032
2	Weak financial management	59.468
3	Weak Internal controls relating to financial management	292.160
4	Others	43.897
<b>Total</b>		<b>850.557</b>

**Table 3: Outcome Statistics****Expenditure Outlay Audited (Rs in million)**

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Other	Total Current Year	Total Last Year
1	Outlays audited	157.32	190.891	278.232	369.293	995.74*	472.208
2	Amount placed under audit observation / irregularities	140.99	420.814	75.081	213.672	850.557	326.513
3	Recoveries pointed out at the instance of Audit	-	-	-	235.768	235.768	121.512
4	Recoveries accepted / established at the instance of Audit	-	-	-	235.768	235.768	121.512
5	Recoveries realized at the instance of Audit	-	-	-	-	-	-

\*The amount mentioned against Sr. No. 01 in column of "Total is a sum of expenditures and receipts whereas the total expenditure was Rs 717.504 million

**Table 4: Irregularities pointed out**

<b>(Rs in million)</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Amount under Audit observation</b>
1	Violation of rules and regulations and principle of propriety and probity.	43.897
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
3	Quantification of weaknesses of internal controls system.	-
4	Recoveries, overpayments, or unauthorized payments of public money.	235.768
5	Non-production of record to Audit	138.366
6	Others , including cases of accidents, negligence etc.	432.526
<b>Total</b>		<b>850.557</b>

# CHAPTER-1

## 1. TEHSIL MUNICIPAL ADMINISTRATIONS, BAHAWALNAGAR

### 1.1.1 Introduction:

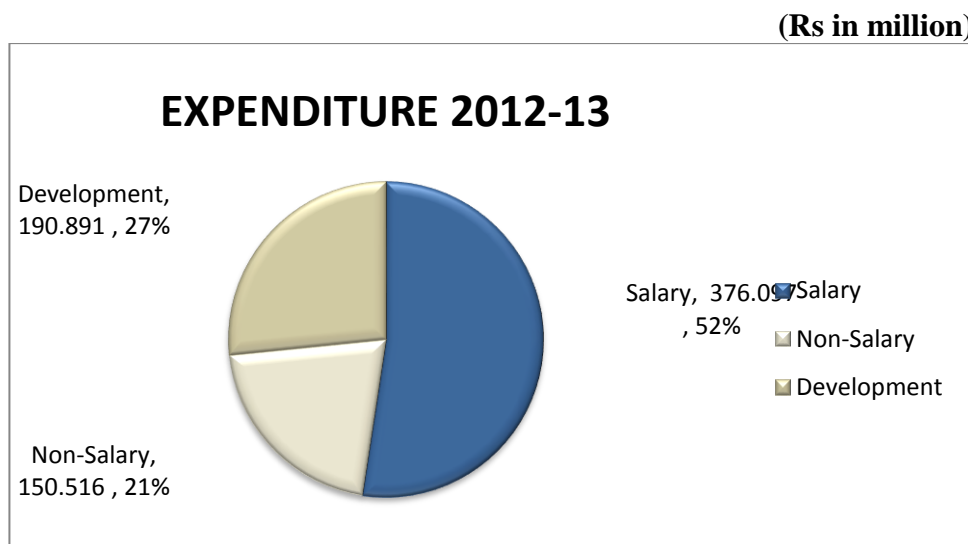
According to 1998 population census, the population of District Bahawalnagar is 3.141 million. District Bahawalnagar comprises of five TMAs namely Bahawalnagar, Chishtian, Haroonabad, Minchanabad and Fortabbas. Business of TMAs is run by the Administrator and five Drawing and Disbursing Officers i.e. TMO, TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Punjab Local Government Ordinance, 2001.

### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

The detail budget and expenditure is given below in tabulated form.

**(Rs in million)**

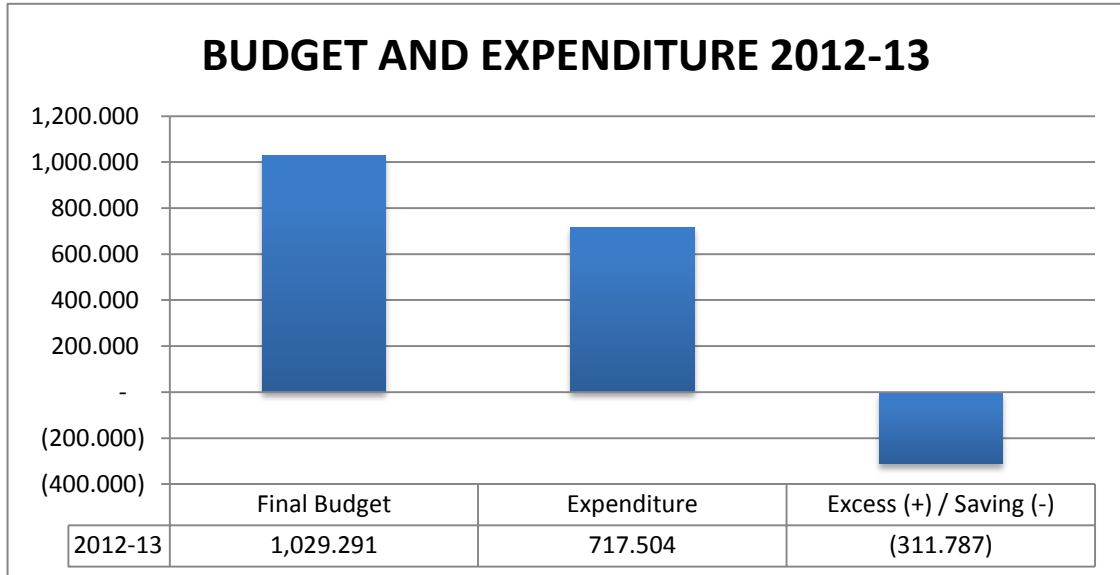
2012-13	Budget	Expenditure	Excess (+) / Savings (-)	% (Savings)
Salary	537.281	376.097	161.184	30%
Non-salary	219.308	150.516	68.792	31%
Development	272.702	190.891	81.811	30%
<b>Total</b>	<b>1029.291</b>	<b>717.504</b>	<b>311.787</b>	<b>30%</b>



As per the budget books the expenditure relating to TMAs in District Bahawalnagar was Rs 717.504 million against original budget of Rs 1,029.291 million.

There was a saving of Rs 311.787 million for which the reasons should be explained by the PAO, Tehsil Nazims and management of TMAs.

(Rs in million)



### 1.1.3 Paras of Audit Reports of Remaining TMAs for the Audit Year 2012-13

Audit Paras of Audit reports of remaining TMAs for the Audit year 2012-13 have not been attended despite the directions of DAC. These paras are reported / included in this Report.

### 1.1.4 Brief Comments on the Status of Compliance of Audit Paras of Annex-I of Audit Report 2012-13

Audit Paras reported in Annex-I of last year Audit Report have not been attended despite the directions of DAC. These paras are also reported in this Report.

### 1.1.5 Brief Comments on the Status of Compliance with PAC/ZAC Directives

Sr. No.	Audit Year	No. of Paras	Status of PAC / ZAC Meetings
1.	2009-12	41	Nil
2.	2012-13	27	Nil

As indicated in the above table, no PAC/ZAC meeting was convened to discuss the audit report of TMAs Bahawalnagar.

# AUDIT PARAS

## 1.2 TMA Bahawanagar



## 1.2 Non Production of Record

### 1.2.1.1 Non Production / Maintenance of Record – Rs 23.185 Million

According to Section 14 (2, 3) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the officer in charge of any office shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition Furthermore, according to Section 115(6) of Punjab Local Government Ordinance 2001, “All officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.”

Contrary to above, TMO Bahawalnagar did not produce record despite repeated request of revenue realized under different codes of classification amounting to Rs 23.185 million during 2012-13, in violation of above rules.

(Amount in Rupees)

Sr. No.	Description	Amount
1	Cattle MandisBahawalnagar City, Chak Madarsa, Mandi Khatan	18,245,000
2	General Bus Stand Fee	2,125,000
3	Advertisement Fee	670,000
4	Bones of Dead Animals	335,000
5	Sales of Sulledge Water	435,500
6	Record pertaining to Development Charges of Katchi Abadi	1,374,584
	<b>Total</b>	<b>23,185,084</b>

Legitimacy of expenditure incurred / revenue earned could not be ensured due to non-production / non-maintenance of record.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that all relevant record was available and would be shown to audit on demand but no document was shown to audit in support of reply.

DAC in its meeting held on 22.04.2014 directed to get the record verified from audit within two days.

No progress was reported till finalization of this Report.

Audit recommends that desired record be produced for verification besides taking necessary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 9 & 10]

## 1.2.2 Irregularities / Non Compliance

### 1.2.2.1 Irregular Expenditure without observing PPRA Rules – Rs 2.624 Million

According to Rule 9 and 12(1) of the Punjab Procurement Rules 2009, “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 and annual requirements thus determined be advertised in advance on the PPRA’s web site. Procurement opportunities over Rs 100,000 and up to Rs 2,000,000 shall be advertised on the PPRA’s website in the manner and format specified by the PPRA from time to time”. Moreover Rule 13 of PPRA states that,” the response time shall not be less than 15 days for national competitive bidding and 30 days for International competitive biddings from the date of publication of advertisement or notice”

Contrary to above, TMO Bahawalnagar incurred an expenditure of Rs 2.624 million as detailed below during 2012-13 on account of purchase of different items without advertisement in print media as well as on PPRA website and all quotations were received by hand as the envelopes submitted by the venders did not bear any postage stamp.

**(Amount in Rupees)**

Sr. No.	Description	SupplieRs	Vr. No.	Date	Amount
1	Purchase of pipes for succer machine	T & H TradeRs	71	18-02-13	143,202
2	Purchase of hydration pipe & nosal for jetting machine	T & H TradeRs	72	18-02-13	217,848
3	Purchase of racks for ware house	T & H TradeRs	93	29-05-13	89,400
4	Repair and replacement of 4 filtration plant items	AFE Water Tech	65	8/3/2013	304,230
5	Purchase of plants	T&H TradeRs	24	4/3/2013	509,507
6	Sports material	Mubashar & Co	11	5/11/2012	487,694
7	Purchase of peter engine	Hina Enterprises	75	23-11-12	695,130
8	Purchase of shirts for sanitation	T&H TradeRs	94	29-11-12	176,900
<b>Total</b>					<b>2,623,911</b>

The irregularity occurred due to non observance of procurement rules.

Non-observance of the financial discipline caused irregular procurement and undue favor to venders.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that advertisement was made through press and other codal formalities were also fulfilled. The reply of the department was not accepted as no record was produced in support of reply.

DAC in its meeting held on 22.04.2014 directed to get the irregularity regularized from the competent authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends to get the expenditure regularized from competent authority besides fixing responsibility on the persons at fault, under intimation to Audit.

[AIR Para: 14]

### **1.2.2.2 Loss Due to Excessive Expenditure on “Holiday Allowance” – Rs 2.495 Million**

According to letter No. SOGIV (SA) Misc. - 04/94, dated 02.06.1994 read with letter No. SOW– I (S&GAD) I-3/2008 (PL), dated 12.05.2010 issued by the S&GAD, Government of the Punjab, the officials posted for provision of essential services like water and sanitation may be deputed in such a way that these services are continuously provided to the general public during all the seven days and weekly rest may be allowed to them on rotation basis.

Contrary to above, TMO Bahawalnagar incurred an expenditure of Rs 2.495 million on “Holiday Allowance” to sanitation staff during 2012-13 whose services were shown provided for whole week continuously without allowing them weekly rest in violation of above instructions. Moreover, the staff was required weekly rest on rotation basis. The detail is given at Annex – B.

The loss occurred due to ineffective financial and managerial controls of the management.

Excessive expenditure of Rs 2.495 million was incurred due to improper scheduling and non-rotation of duties of the staff.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that audit observation was noted for future compliance.

DAC in its meeting held on 22.04.2014 directed to recover the outstanding amount at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the recovery should be made at the earliest, under intimation to Audit.

[AIR Para: 13]

### **1.2.3 Performance**

#### **1.2.3.1 Loss due to Rental Sound System, Lighting and Tenting – Rs 2.127 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 the 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.”

Contrary to above, TMO Bahawalnagar incurred an expenditure of Rs 2.127 million on rental sound system, lighting and tenting on the events of Eid ul Fiter, Eid ul Azha, Moharram, Chehlum, 14 August, Sports events, Ramzan bazar, VVIP visits & Eid Milad un Nabi (SAWW) etc during 2012-13. The rental expenditure was illogical because the total amount of rent paid was more than the value of items. Audit is of the view that as these items were required every year, therefore this expenditure could have been curtailed by purchasing these items. The detail is given at Annex – C.

The above irregularity occurred due to poor management.

The above action of the management caused un-authorized expenditure.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that expenditures were incurred as per directions of Government of Punjab. Reply of the department was not acceptable as no evidence were produced in support of reply.

DAC in its meeting held on 22.04.2014 directed to get the expenditure regularized from competent authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned from the competent authority besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 15]

## **1.2.4 Internal Control Weaknesses**

### **1.2.4.1 Loss due to Non / Less Realization of Revenue and Arrears – Rs 54.116 Million**

As per Rule 76 of PDG & TMA (budget) Rules 2003, “The primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Govt. fund under proper receipt head”. Furthermore as per Rule 47 of PLGO 2001 Chapter IV, Principles of Budgeting describe that in case the income provided under Head of A/C is not realized in full and it is less by more than 10% of the estimate provided in the budget the collecting officer shall be accountable for less receipt.

Contrary to above, TMO Bahawalnagar set income targets for the year 2012-13 amounting to Rs 81.447 million out of which Rs 27.331 million was realized, Rs 54.116 million was less realized than target set for the year which is 66% of the total budget. The detail is given at Annex – D.

The loss occurred due to ineffective financial controls and laxity of the management.

TMA was facing financial hardships due to less realization of TMA revenue of Rs 54.116 million.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that the targets were affected due to load shedding and actual recoveries might increase or decrease. Notices had been issued to the concerned for conversion fee recovery and the cases regarding Arrears were in the court of law.

DAC in its meeting held on 22.04.2014 directed to recover the outstanding amount from the concerned at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that outstanding amount be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Paras: 1, 2, 4, 5, 6 & 7]

### **1.2.4.2 Loss Due to Non / Less Recovery of Different Fees from Private Housing Schemes – Rs 26.114 Million**

As per Chapter VII Section 37 of the Punjab Private housing Schemes and Land Subdivision Rules,

(1) A developer shall deposit a preliminary planning permission fee along with application at the rate of:

- (a) rupees five thousand for scheme having area up to two thousand kanal;and
- (b) rupees ten thousand for scheme having area above two thousand kanal

(2) A developer shall deposit a fee for:

- (a) sanction of a scheme at the rate of rupees one thousand per kanal;
- (b) approval of design and specifications for water supply, sewerage and drainage at the rate of rupees five hundred per kanal;
- (c) approval of design and specifications for road, bridge and footpath of a scheme at the rate of rupees five hundred per kanal;
- (d) approval of design and specifications for electricity and street light at the rate fixed by WAPDA or any other agency responsible for electricity supply.

Contrary to above, TMO Bahawalnagar failed to collect different fees from private housing schemes for the year 2012-13, which resulted in loss of Rs 26.114 million due to non collection of fees. The detail is given at Annex – E.

The irregularity occurred due to weak managerial controls.

The above action of the management resulted in loss to TMA amounting to Rs 26.114 million.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that notices had been issued for documents and recovery to the concerned.

DAC in its meeting held on 22.04.2014 directed to recover the amount along with complete record and by adopting prevailing rules and procedures at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that outstanding amount be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Paras: 3]

## 1.3 TMA Chsihtian

### 1.3.1 Non Production of Record

#### 1.3.1.1 Non Production / Maintenance of Record – Rs 50.931 Million

According to Section 14 (2, 3) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the officer in charge of any office shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition Furthermore, according to Section 115(6) of Punjab Local Government Ordinance 2001, “All officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.”

Contrary to above, TMO Chishtian did not produce record despite repeated request of expenditure incurred Rs 6.682 million and revenue realized Rs 44.248 million under different objects / codes of classification amounting to Rs 50.931 million during 2012-13, in violation of above rule.

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	License Permit Fee, Advertisement Fee, Stock Register, History Sheet, etc.	0
2	Sanctioned Schedule of appointed Tube well operators	6,682,224
3	Record pertaining to illegal occupant of Government Property	0
4	Receipt for Transfer of Immovable Property	44,248,311
	<b>Total</b>	<b>50,930,535</b>

Legitimacy of expenditure incurred / revenue earned could not be ensured due to non-production /non- maintenance of record.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that all relevant record was available and would be shown to audit on demand but no document was shown to audit in support of reply.

DAC in its meeting held on 27.03.2014 directed to get the record verified from audit within two days.

No progress was reported till finalization of this Report.

Audit recommends that desired record be produced for verification besides taking necessary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 8, 33, 34 & 35]



## 1.3.2 Performance

### 1.3.2.1 Loss Due to Rental Sound System, Lighting and Tenting – Rs 2.223 Million

According to Rule 2.33 of Punjab Financial Rules 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.”

Contrary to above, TMO Chishtian incurred expenditure of Rs 2.223 million as detailed below regarding rental sound system, lighting and tenting on the event of Eid-e-Milad, 14<sup>th</sup> August, Sports Events, Ramzan Bazar and Christmas during 2012-13. The rental expenditure was illogical because the total amount of rent paid was more than the value of items. Audit is of the view that as items listed below were required every year, therefore this expenditure could have been curtailed by purchasing these items.

(Amount in Rupees)

Sr. No.	Event	Lighting	Sound System	Tenting
1	Eid Milad	13,250	0	0
2	Independence Day	0	0	24,850
3	Moharram	10,050	500	19,200
4	Sports Festival	0	24,000	32,626
5	Ramzan Bazar	0	0	2,080,924
6	Christmas	0	0	18,000
<b>Total</b>		<b>23,300</b>	<b>24,500</b>	<b>2,175,600</b>
<b>Grand Total</b>		<b>2,223,400</b>		

The above irregularity occurred due to poor management.

The above action of the management caused irregular expenditure.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that expenditures were incurred as per directions of Government of the Punjab. Reply of the department was not acceptable as no evidence were produced in support of reply.

DAC in its meeting held on 27.03.2014 directed to get the expenditure regularized from competent authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned from competent authority besides taking disciplinary action against the person (s) at fault, under intimation to Audit.

[AIR Para: 20]

### **1.3.2.2 Non-Transfer of Development Charges of Kachi Abadi – Rs 1.251 Million**

As per para Rule 76 (1) of Govt. of the Punjab, Local Government and Rural Development Department (Budget) Rules, 2003, “the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head.”

Contrary to above, TMO Chishtian collected Rs 1.251 million on account of development charges from 04 Kachi Abadies upto 30.06.2013, but the collected amount was not transferred to the Director General Kachi Abadies Punjab, Lahore nor brought into revenue collection head in violation of above rule.

The irregularity occurred due to poor management and weak financial controls.

The above action of the management casued un-authorized retention of TMA money.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that development charges were not claimed by DG Kachi Abadi Lahore. The reply of the department was not tenable as it was the responsibility of the TMA to deposit the collected amount in the relevant account.

DAC in its meeting held on 27.03.2014 directed to transfer the amount into relevant account at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that stated amount be transfered into the account of DG Kachi Abadi alongwith the profit earned on the said amount, under intimation to Audit.

[AIR Para: 16]

### 1.3.3 Internal Control Weaknesses

#### 1.3.3.1 Loss Due To Non / Less Realization of Revenue and Arrears – Rs 73.708 Million

As per Rule 76 of PDG & TMA (budget) Rules 2003, “The primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Govt. fund under proper receipt head”. Furthermore as per Rule 47 of PLGO 2001 Chapter IV, Principles of Budgeting describe that in case the income provided under Head of A/C is not realized in full and it is less by more than 10% of the estimate provided in the budget the collecting officer shall be accountable for less receipt.

Contrary to above, TMO Chishtian set income targets amounting to Rs 24.094 million during 2012-13 and realized only Rs 1.685 million on account of water rates, sewerage tax, rent of shops, land rent, map fee etc. hence 93% i.e. Rs 22.409 million was less realized than the revenue target in violation of above rule. The detail is given below

(Amount in Rupees)

Sr. No.	Particulars	Period	Amount Due	Amount Recovered	Less Realization
1	Water Rates	2012-13	5,500,000	1,503,664	3,996,336
2	Rent of Shops	2012-13	4,742,990	0	4,742,990
3	Slaughter House Fee	2012-13	112,000	81,047	30,953
4	License Permit Fee (Approx.)	2012-13	400,000	100,000	300,000
5	Conversion Fee	2012-13	9,950,000	0	9,950,000
6	Housing Schemes Approval Fee	2012-13	3,388,733	0	3,388,733
<b>Total</b>			<b>24,093,723</b>	<b>1,684,711</b>	<b>22,409,012</b>

Moreover TMO did not make due efforts for renewal of schedule of rates of 936 shops and different taxes which remained unchanged since 1960. This resulted in loss of Rs 51.412 million due to less assessment of rent of shops for the period 2012-13.

(Amount in Rupees)

Receipt Head	Monthly / Annual	CTN Rate	BWP (City) Rate	Difference	No. of Connection/ Transactions	Loss 2012-13
Water Rates	Monthly	569	1,350	781	11,306	16,371,528
Sewerage Tax	Annual	660	9,750	9,090	11,309	2,613,260
Slaughtering Fee	Per Animal	25	40	15	7,936	57,503
Rent of Shops						32,369,388
<b>Total</b>					<b>30,551</b>	<b>51,411,679</b>

The loss occurred due to ineffective financial controls and laxity of the management

Above action of the management resulted in short collection of revenue amounting to Rs 73.708 million.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that notices had been issued to defaulters and best efforts were being made to recover the Arrears, whereas the new rates were sent to the competent authority which would be implemented on approval.

DAC in its meeting held on 27.03.2014 directed to recover the amount and deposit into relevant head of account.

No progress was reported till finalization of this Report.

Audit recommends that the stated amount be recovered and deposited into relevant head of account besides taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Paras: 1, 2, 3, 15, 17, 18, 19 & 24]

### **1.3.3.2 Abnormal Delays in Completion of Work and Non-imposing of Penalty – Rs 2.507 Million**

According to Rule 2.10 (a) (1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government Revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money. As per clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to one percent of the amount of the contract subject to the maximum of 10% or such smaller amount as the Engineer In charge may decide, for delay in completion of work. Further, as per clause 37 of the contract agreement, the contractor shall apply in writing for time extension, well in time but before the due date of completion, if there are unavoidable circumstances and the work may be delayed.

Contrary to above, TMO Chishtian allotted work for construction of metalled road at Chak No. 9/G Tehsil Chishtian on 26.01.2012 amounting to Rs 4.300 million and an amount of Rs 2.507 million was incurred upto 30.06.2013, but the scheme was incomplete. Moreover, penalty of Rs 430,000 @ 10% was not imposed due to delay in completion as time extension was not granted / available on record.

The loss occurred due to ineffective internal controls.

Undue favour to the contractor resulted in abnormal delay in completion of development project and loss of Rs 430,000 due to non-imposition of penalty.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that time extension was obtained from competent authority therefore

penalty could not be imposed. Reply of the department was not tenable as no documentary evidence was produced.

DAC in its meeting held on 27.03.2014 directed to recover the amount and deposit it in the relevant head of account.

No progress was reported till finalization of this Report.

Audit recommends that the stated amount be recovered besides completion of scheme at the earliest and taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Para: 12]

## 1.4 TMA Fort Abbas

## 1.4.1 Non Producton of Recod

### 1.4.1.1 Non Production / Maintenance of Record – Rs 59.468 Million

According to Section 14 (2, 3) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the officer in charge of any office shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition Furthermore, according to Section 115(6) of Punjab Local Government Ordinance 2001, “All officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.”

Contrary to above, TMO Fortabbas did not produce record despite repeated request of expenditure incurred / revenue realized under different objects / codes of classification amounting to Rs 59.468 million during 2012-13, in violation of above rules.

(Amount in Rupees)

Sr. No.	Description	Amount
1	Development work	29,250,000
2	Fee of Cattle Mandi , Publicity and advertisement fee, Toilet at General Bus Stand, Disposal, etc.	12,356,720
3	Compaction Certificate and deduction of Shrinkage Charges	98,586
4	Detail of Repair Works of Machinery & Equipment	242,359
5	Receipt Collection for Transfer of Immovable Property	17,521,000
<b>Total</b>		<b>59,468,665</b>

Legitimacy of expenditure incurred / revenue earned could not be ensured due to non-production of record.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that all relevant record was available and would be shown to audit on demand but no document was shown to audit in support of reply.

DAC in its meeting held on 21.03.2014 directed to get the record verified from audit within two days.

No progress was reported till finalization of this Report.

Audit recommends that desired record be produced for verification besides taking necessary action against the person (s) at fault, under intimation to Audit.

[AIR Paras: 6, 17, 24 & 30]

## 1.4.2 Performance

### 1.4.2.1 Misuse in Revenue Receipt of Rented Shops – Rs 17.340 Million

As per chapter III section 12 (1) of Local Government Property Rules 2003, Funds accruing from such auction shall be kept in a separate account in accordance with the provisions of the Ordinance, relevant rules and instructions of Government. (2) The amount received from such auction/sale shall be utilized exclusively for development projects by the concerned Local Government and no part thereof shall be apportioned for non-development expenditures like salary, or purchase of vehicles or office equipments, etc.

Contrary to above, TMO Fortabbas collected Rs 17.339 million on account of rent of shops during 2008-13, neither any separate account of said collection was opened nor any expenditure against collected revenue was shown in the books of TMA. The audit was unable to assess proper utilization of collected revenue.

(Amount in Rupees)

Sr. No.	Period	Particulars	Amount Received
1	2008-09	Rent of Shops	2,470,405
2	2009-10	Rent of Shops	3,317,823
3	2010-11	Rent of Shops	3,961,604
4	2011-12	Rent of Shops	3,754,328
5	2012-13	Rent of Shops	3,835,424
<b>TOTAL</b>			<b>17,339,584</b>

The above irregularity occurred due to malafide intension of the department.

The above action of the management did not refelect the true position of the accounts.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that recovery of rented shops was purely consumed for development projects, but no record was produced regarding execution of these development schemes.

DAC in its meeting held on 21.03.2014 directed that expenditure be got regularized within one month.

No progress was reported till finalization of this Report.

Audit recommends that the matter be investigated and disciplinary action be taken against the persons at fault, under intimation to Audit.

[AIR Para: 8]



### **1.4.3 Internal Control Weaknesses**

#### **1.4.3.1 Unjustified Execution of Works – Rs 46.095 Million**

As per letter No. PDP/3(10)GWWL/7, dated 04.07.2008 from the Local Fund Audit Punjab Lahore“ TMA can only maintain a road which is surrendered by the respective District Government in writing through agreement with TMA in terms of Section 54 (h) (v) of the Punjab Local Government Ordinance, 2001. Local Fund Audit while making payments in pre-audit will seek certificate from concerned DO (Roads) to the effect that no expenditure on R&M (Repair & Maintenance) on such Roads has been made by the District Government, supported with M&R budget of the relevant financial year”.

Contrary to above, TMO Fortabbas executed 15 development schemes without obtaining any NOC / Certificate from concerned development authority i.e. DO (Roads) during 2012-13. This resulted in doubtful expenditure of Rs 46.095 million as double claim / payment for these development works could be made on part of both TMA and DO (Roads). The detail is given at Annex – F.

The irregularity occurred due to non observance of the standing instructions.

Non compliance of Government instruction resulted in irregular expenditure of Rs 41.100 million.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that all repair work was of minor nature therefore no NOC was required to be obtained from Roads department. The reply of the department was not tenable as procedure was not followed.

DAC in its meeting held on 21.03.2014 directed to get the irregularity condoned from competent authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned from competent authority besides fixing responsibility on the person (s) at fault, under intimation to Audit.

[AIR Para: 3]

#### **1.4.3.2 Loss Due To Non /Less Realization of Revenue and Arrears– Rs 23.021 Million**

As per Rule 76 of PDG & TMA (budget) Rules 2003, “The primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Govt. fund under proper receipt head”.

Furthermore as per Rule 47 of PLGO 2001 Chapter IV, Principles of Budgeting, in case the income provided under Head of A/C is not realized in full and it is less by more than 10% of the estimate provided in the budget the collecting officer shall be accountable for less receipt.

Contrary to above, TMO Fortabbas set income target amounting to Rs 31.447 million for the year 2012-13 but did not make due efforts and only Rs 8.426 million was realized on account of water rates, sewerage tax, rent of shops, land rent, map fee, commerciliazation fee and registration fee of housing schemes etc.hence 73% i.e. Rs 23.021 million was less realized in violation of above rule. The detail is given below:

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>ParticulaRs</b>	<b>Period</b>	<b>Amount Due</b>	<b>Amount Recovered</b>	<b>Less Realization</b>
1	Commercialization Fee of Private School etc.	2012-13	12,600,000	0	12,600,000
2	Registration Fee of Housing Schemes	2012-13	753,175	0	753,175
3	Sewerage Tax	2012-13	146,950	0	146,950
4	Water Rates	2012-13	3,194,041	647,525	2,546,516
5	Rent of Shops	2012-13	2,500,000	1,050,567	1,449,433
6	Contractor (Arrears )	2012-13	626,291	256,056	370,235
7	Sale of Sullage Water	2012-13	2,177,000	1,865,973	311,027
8	Agriculture Land Basti Phoolra (Arrear)	2011-12	229,200	7,000	222,200
9	Land Rent	2012-13	8,454,200	4,598,802	3,855,398
10	Map fee (7 Marlas Housing Scociety)	2012-13	150,000	0	150,000
11	Recovery of House Rent	2012-13	616,000	0	616,000
<b>Total</b>			<b>31,446,857</b>	<b>8,425,923</b>	<b>23,020,934</b>

The loss occurred due to ineffective financial controls and laxity of the management.

Above action of the management resulted in less collection of revenue amounting to Rs 23.021 million.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that notices had been issued to defaulters for recovery.

DAC in its meeting held on 21.03.2014 directed to recover the amount and deposit into the relevant head of account.

No progress was reported till finalization of this Report.

Audit recommends that the stated amount be recovered and deposited into relevant head of account besides taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Paras: 1, 2, 4, 16, 22, 27, 28 & 31]

### 1.4.3.3 Irregular Execution of Works beyond Jurisdiction of TMA – Rs 6.500 Million

Section 54 of the PLGO 2001 describes that Construction of Culverts, Bridges and Cattle Pond do not fall within the functions of Tehsil Municipal Administration.

Contrary to above, TMO Fortabbas executed 5 development projects with a cost of Rs 6.500 million during 2012-13 on account of construction work of bridges, culverts and cattle ponds and incurred expenditure of Rs 3.700 million as detailed below beyond its functions in violation of above rule.

**(Amount in Rupees)**

Sr. No.	NAMES OF THE PROJECT	Estimate Cost	Date of start	Exp.	Due Date of completion	Date of Acc	Remarks
1	Construction of Diggi & Soling Chak No. 213/9R(AB)	1,000,000	05-09-12	604,665	05-12-12	Running	Running
2	Construction of cattle pond & pacca khala for pond Chak No. 325/HR	500,000	05-09-12	364,509	05-03-13	5-7-13	Final
3	Construction of Approach Road Chak No. 204/HB ( For Bridge Hakra Canal )	1,200,000	05-09-12	606,860	05-03-13	Running	Running
4	Construction of Pacci Diggi & Pacca Khal Chak No. 310/HR ( Allah Yar )	1,500,000	05-01-13	985,378	05-07-13	Running	Running
5	Construction of Bridge Chak No. 295/HR ( Hakra Canal )	2,300,000	05-09-12	1,138,855	05-04-13	30-7-13	Final
<b>Total</b>		<b>6,500,000</b>		<b>3,700,267</b>			

The above irregularity occurred due to non observance of the prevailing rules.

The above action of the management resulted in irregular expenditure of Rs 3.700 million.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that water diggi was constructed with the approval of District Development Committee (DDC), but reply of the department was not accepted as it was irrelevant.

DAC in its meeting held on 21.03.2014 directed to get the irregularity condoned from competent authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned from competent authority besides fixing responsibility on the person (s) at fault, under intimation to Audit.

[AIR Para: 15]

#### **1.4.3.4 Abnormal Delay in Completion of Work and Non-imposing of Penalty – Rs 3.290 Million**

As per clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to one percent of the amount of the contract subject to the maximum of 10% or such smaller amount as the Engineer In charge may decide, for delay in completion of work. Further, as per clause 37 of the contract agreement, the contractor shall apply in writing for time extension, well in time but before the due date of completion, if there are unavoidable circumstances and the work may be delayed.

The contractors of TMA Fortabbas did not work with the desired pace and completion of 12 development projects were abnormally delayed. The TMO did not take appropriate action to improve the pace of work during 2012-13. The contractors were also granted undue favor and penalty @ 10% of contract price was not imposed to the concerned contractors despite the fact that they were neither granted time extension nor their requests for the same were on record and in some cases the time extension was granted on un-justified reasons and orders of time extensions were neither submitted to the higher authority nor issued to the contractor which resulted in loss/over payment of Rs 3.290 million. The detail is given at Annex – G.

The loss occurred due to ineffective internal controls.

Undue favour to the contractors resulted in abnormal delays in completion of development projects and loss of Rs 3.290 million due to non-imposition of penalty.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that time extension was obtained from competent authority therefore, no penalty was imposed, but the reply of the management was not accepted as the procedure for receiving application, was not followed.

DAC in its meeting held on 21.03.2014 directed to recover the amount and deposit it in the relevant head of account.

No progress was reported till finalization of this Report.

Audit recommends that the stated amount be recovered and deposited into relevant head of account besides taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Para: 7]

## 1.5 TMA Haroon Abad

## 1.5.1 Non Production of Record

### 1.5.1.1 Non Production of Record – Rs 4.782 Million

As per clause 14(1) of the Auditor General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the Auditor General shall, in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts. Furthermore, according to Section 115(6) of Punjab Local Government Ordinance 2001, all officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Contrary to above, TMO Haroonabad did not produce record despite repeated request of expenditure incurred Rs 1.548 million and revenue collected of Rs 3.234 million during 2012-13, under different objects / codes of classification, in violation of above rule. The detail is given below:

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>Detail of Record</b>	<b>Amount</b>
1	Contractors record of various receipts	3,234,000
2	Expenditure due to Non-maintenance of Separate Books of Accounts by each DDO	0
3	Payment to pensioners without supporting record	1,548,259
4	Non maintenance of service record	0
<b>Total</b>		<b>4,782,259</b>

Legitimacy of expenditure incurred / revenue earned could not be ensured due to non-production of record.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that all record was available and maintained but no record was produced in support of reply.

DAC in its meeting held on 23.04.2014 directed to produce the record at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that desired record be produced for verification besides taking necessary action against the person (s) at fault, under intimation to Audit.

[AIR Para: 28, 44, 47 & 48]

## **1.5.2 Irregularities / Non Compliance**

### **1.5.2.1 Ambiguous Expenditure on Construction Work – Rs 9.805 Million**

Rule 2.31 (a) of PFR Vol-I states that a drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation.

Contrary to above, TMO Haroonabad executed the scheme “Special Repair of Metal Road from Chowk 93/6-R to Mor 147/6-R” and Special Repair of Metal Road from Mor 147/6-R to Head 7-R which were splitted into two phases and incurred expenditure of Rs 4,838,309 and Rs 4,966,930 respectively during the year 2012-13. Both works of same length i.e 3.90 KM, same estimates i.e. (Rs 7,400,000 + 7,400,000) were allotted to the same contractor who was not eligible for this work as he was enlisted for category-C work but the work of category C-4 was awarded which was again irregular as the limit was upto 10.000 million. Further observations are as under.

- a. As per record 79 lbs bitumen was used but Notice No. TO (I&S)-68 dated 30.01.13 revealed that T.S.T work was substandard which indicated that bitumen of said ratio was not used further 3 coats of bitumen were carried out at a time; this was against the instructions of Chief Engineer.
- b. As per record entries 79 lbs bitumen was used for construction but resurfacing rate had to be used Rs 2,284.776 instead of Rs 4,306.15.
- c. The work of road edging and T.S.T was not dismantled and further work of these items was also carried of complete quantity.
- d. The rate of resurfacing as per CSR was 2,284.776 per sft instead of 4,306.15 which resulted in overpayment of Rs 6,218,315.

The irregularity occurred due to indiscipline of financial management.

The above action of the TMA caused ambiguous expenditure.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that repair was carried out in two phases and payment was also made separately, so that maximum contractors participated.

DAC in its meeting held on 23.04.2014 directed to get the irregularity condoned from competent authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned besides recovery as well as disciplinary action against the person (s) at fault, under intimation to Audit.

[AIR Para: 7]

### **1.5.2.2 Unjustified Expenditure on Construction of Metal Road – Rs 6.074 Million**

According to section 128(e) of the PLGO, 2001, a financial irregularity shall include any case of loss of local government money or property due to fraud, neglect, or misappropriation.

Contrary to above, TMO Haroonabad executed the scheme “Widening of Metal Road from Fortabbas Road to Mian Town” and Mian Town to Bridge 73/4R Bungalow Road into two phases by splitting the work and expenditure of Rs Rs 3,077,584 and Rs 2,996,889 was incurred respectively for the year 2012-13. Both works of same length were allotted to the same contractor who was not illegible for this work as he was enlisted for category-C work but the work of category C-4 was awarded. Further observations are as under.

- I. The work of road edging and T.S.T was not dismantled and further work of these items was also carried of complete quantity.
- II. 2 & 3 feet (2 feet at one side and 3 feet on another side) widening was made on both side but embankment work was not carried out.
- III. The length of two phases was equal i.e 3250 rfts, there was no difference even of a single foot.
- IV. Irregular nomenclature was used for earthwork excavation and rate of Rs 2,283.05 was used instead of CSR which resulted in over payment of Rs 26,976 and 3 coats of bitumen were carried out at a time against the instruction of Chief Engineer
- V. As per record entries base course of crushed stone was not used only patch work was carried out then T.S.T of complete road and usage 79 lbs bitumen was illogical and 10’ (feet width) road was already constructed, so resurfacing rate had to be used for the width of 10’. The rate of resurfacing was given in CSR and non usage of that rate resulted in overpayment of Rs 1,313,894 (Rs 656,947x2).
- VI. For the remaining portion of road 67 lbs should have to been used @ 3667.132 instead of 4306.15, which caused over payment Rs 207,680 (103,840x2= 16250x639.018)

The irregularity occurred due to non-compliance of instructions of the government and violation of financial discipline.

The department incurred irregular expenditure due to non observance of the codal formalities.



The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that repair was carried out in two phases and payment was also made separately, so that maximum contractors participated. The work was awarded to the contractor who was legally entitled.

DAC in its meeting held on 23.04.2014 directed to get the irregularity condoned from competent authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned besides recovery as well as disciplinary action against the person (s) at fault, under intimation to Audit.

[AIR Para: 26]

### **1.5.3 Performance**

#### **1.5.3.1 Non Vacation of Encroached Property – Rs 201.000 Million**

According to Rule 3(K) of the Punjab Local Govt. (Property) Rules, 2003, the manager / chairman shall be vigilant and check encroachments or wrongful occupants on property and in case there is any encroachment or wrongful occupation take necessary steps for the removal thereof.

Contrary to above, TMO Haroonabad did not take appropriate action during 2012-13 to get vacated land (more than 100 Kanals) from the persons who unlawfully occupied the property valuing Rs 201.000 million.

The irregularity occurred due to weak internal and managerial controls.

Weak managerial control caused un-authorized occupation of Government property.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that action was being taken against the illegal occupants, but no documentary evidence was produced in support of reply.

DAC in its meeting held on 23.04.2014 directed to get vacated the encroached property from the illegal occupants at the earliest.

No progress was reported till finalization of this Report.

Audit recommends to get the land vacated from illegal occupants at the earliest besides taking necessary action against the person (s) at fault, under intimation to Audit.

[AIR Para: 15]

#### **1.5.3.2 Mis-use of receipts of Rented Shops and Plots – Rs 20.433 Million**

As per chapter III section 12 (1) of Local Government Property Rules 2003, Funds accruing from such auction shall be kept in a separate account in accordance with the provisions of the Ordinance relevant rules and instructions of Government. (2) The amount received from such auction/sale shall be utilized exclusively for development projects by the concerned Local Government and no part thereof shall be apportioned for non-development expenditures like salary, or purchase of vehicles or office equipments, etc.

Contrary to above, TMO Haroonabad utilized the receipts from rent of shops and property for non development expenditure of Rs 20.433 million during the year 2012-13. Due to utilizing of receipts for non development expenditures like salary, or

purchase of vehicles or office equipments, etc. new shops were not constructed which resulted in loss to TMA.

**(Amount in Rupees)**

Income received from shops for the year 2007-08	3,497,989
Income received from shops for the year 2008-09	4,345,751
Income received from shops for the year 2009-10	4,343,781
Income received from shops for the year 2010-11	5,034,627
Income received from shops for the year 2011-12	5,710,134
Income received from shops for the year 2012-13	6,798,480
<b>Total Income</b>	<b>29,730,762.00</b>
Opening balance for the year 2012-13	46,000,000
Total income for the year 2012-13	149,959,000
<b>Total Amount</b>	<b>195,959,000</b>
Expenditure	186,662,248
<b>Balance</b>	<b>9,296,752</b>
<b>Amount used from rent of shops.</b>	<b>20,434,010.00</b>

The irregularity occurred due to non observance of prevailing rules.

The above action of the management caused un-authorized expenditure of Rs 20.434 milion.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that the most of the expenditure was incurred on pay and allowances, but reply of the department was not accepted as TAM has to follow the prevailing rules.

DAC in its meeting held on 23.04.2014 directed to get the irregularity be condoned from the competent authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned from competent authority besides taking disciplinary action against the person (s) at fault, under intimation to Audit.

[AIR Para: 12]

## 1.5.4 Internal Control Weaknesses

### 1.5.4.1 Difference in Opening Balance of Revised Budget and Final Accounts – Rs 7.413 Million

According to Section 4 (2) “the Principal Accounting Officer shall be responsible for the financial regularity of all transactions relating to the Local Fund and for the maintenance of the accounts correctly and in accordance with the provisions of the Ordinance and the rules made thereunder.”

Contrary to above, TMO Haroonabad did not reconcile the difference in opening balance of “Revised Budget for the year 2012-13” and Final Annual Accounts and there is a difference of Rs 7.413 million as detailed below which leads to improper preparation of accounts. The final annual accounts neither tally with the annual budget nor revised budget for the year 2012-13.

(Amount in Rupees)

Particulars	TMA Haroonabad	Non-HQ Faqr Wali	Total
Opening Balance as per Revised Budget 2012-13	46,000,000	613,438	46,613,438
Opening Balance on 01.07.12 as per Final Accounts 2012-13	53,412,591	613,381	54,025,972
<b>Difference</b>			<b>7,412,534</b>

The irregularity occurred due to non-compliance of instructions of the government and violation of financial discipline.

The above action of the management caused improper maintenance of accounts.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that in the general cash book amount was proposed for different development schemes and their tenders were not floated, but reply of the department was not accepted as the reply was irrelevant.

DAC in its meeting held on 23.04.2014 directed to get the irregularity condoned from the competent authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the matter be investigated at appropriate level and if there is any misappropriation the amount may be recovered and deposited into TMA fund, under intimation to Audit.

[AIR Para: 14]

#### 1.5.4.2 Non Credit of Unclaimed Security – Rs 3.948 Million

As per Rule 7.12 of PFR Vol-I, Deposits unclaimed for more than three complete account years, will at the close of June in each year, be credited to Government by means of transfer entries.

Contrary to above, TMO Haroonabad did not credit the amount Rs 3.948 million of security to the Government treasury which remained un-claimed for the period more than three years in violation of above rule. The detail is given at Annex – H.

The irregularity occurred due to non-compliance of instructions of the government and violation of financial discipline.

The department incurred irregular expenditure due to non observance of the codal formalities.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that no security was refunded to any contractor after three years, but reply of the department was not accepted as the reply was irrelevant.

DAC in its meeting held on 23.04.2014 directed to get the irregularity condoned from the competent authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned from the competent authority besides taking disciplinary action against the person (s) at fault, under intimation to Audit.

[AIR Para: 45]

#### 1.5.4.3 Loss due to Non / Less Realization of Revenue and Arrears– Rs 3.291 Million

According to Rule 76 of the Punjab District Governments & TMA (Budget) Rules, 2003, the collecting Officers should see that all revenue due is claimed, realized and checked against demands and that they are deposited into relevant head of account.

Contrary to above, TMO Haroonabad did not make due efforts during 2012-13 to recover / realize revenue and Arrears of Rs 3.291 million as detailed below against different heads of accounts in violation of above rule.

(Amount in Rupees)

Sr. No.	Detail of Record	Amount
1	Non realization of cost of land and development charges	603,685
2	Less Collection of Permit Fee Loss to Govt.	155,100
3	Loss to TMA due to Non Realization of Rent of government dues	2,532,108
<b>Total</b>		<b>3,290,893</b>

The loss occurred due to ineffective financial controls and laxity of the management.

TMA was facing financial hardships due to less realization of Government revenue.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that no one had deposited the development charges despite the issuance of notices. As regards the recovery of permit fee from the pesticide dealers, these do not fall under the jurisdiction of TMA. Notices were issued to the concerned for recovery of water rate and rent of shops, but no record was produced in support of reply.

DAC in its meeting held on 23.04.2014 directed to recover the outstanding amount at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that amount be recovered and deposited into relevant head of account besides taking disciplinary action against their peron(s) at fault, under intimation to Audit.

[AIR Paras: 1, 3 & 4]

#### **1.5.4.4 Irregular Payment of Salary – Rs 2.937 Million**

According to Rule 2.31 (a) of PFR Vol-I a drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation.

Contrary to above, TMO Haroonabad paid an amount of Rs 2.93 million to Mr. Hassan Bilal (P.S) who was appointed as Cashier vide Order no.567-70 dated 17.07.80 on stop gap arrangement on LPR of Mr. Hashmat Ali (Cashier). Later on he was promoted as assistant accountant vide order No. 1540-88-2860 dated 21.11.94. The post of assistant accountant was upgraded on 18.08.98 w.e.f 22.11.94. Unauthorized selection grade BPS-15 was given on 12.05.03 w.e.f 23.11.94 on 2 years service as assistant accountant in BPS-11 whereas eight years service was required for selection grade against single post of assistant accountant and BPS – 14 was allowed as selection grade instead of BPS - 15. Later he was promoted as private secretary in BPS-16 vide order No. 1059-63 date 28.01.08 against line of promotion of assistant accountant which resulted in irregular payment of pay and allowacnes besides recovery of Rs 97,920. The detail is given at Annex – I.

The irregularity occurred due to non observance of prevailing service rules.

The above action of the management caused irregular propmtion.

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that the appointment and promotion of the official was made in accordance with the existing rules and procedures, but no record was produced in support of reply.

DAC in its meeting held on 23.04.2014 directed to get the irregularity condoned from the competent authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the matter be investigated at appropriate level and irregularity be got condoned from the competent authority besides recovery (if any) of the stated amount, under intimation to Audit.

[AIR Para: 46]

#### **1.5.4.5 Un-authorized Payment of Holiday Allowance – Rs 2.067 Million**

According to Govt. of Punjab S&GAD (welfare wing) Letter No. SOW-1(S&GAD)1-3/2008(P-1) Dated 12-05-2010 only water, sanitation and Fire Brigade staff be arranged in such a way that the services are continuously provided to the general public during all seven days and leave allowed on rotation basis.

Contrary to above, TMO Haroonabad made arrangement of the employees other then specified above as well as sanitation staff and payment of one day pay for one holiday was made. Unauthorized payment was made to the officials not falling under the category of emergency staff. Payment was also made to Chowkidar. The job of the Chowkidar is full time and not of emergency nature. Likewise unauthorized payment was made to baildar, water carrier, store keeper, chungu muharar, naib qasid, oil man, building inspector, khachi abadi clerk and staff of BPS-5 & above amounting to Rs 2.067 million during 2012-13 in violation of above instructions. The detail is given at Annex – J. More over the staff was required to be deputed on rotation basis for the period of holiday but all staff was on duty.

The irregularity occurred due to non-compliance of instructions of the government.

The above action of the mangemnt caused unauthorized payment amounting to Rs 2.067 million

The matter was reported to the TMO and Administrator during March, 2014. The TMO replied that payment was made for holiday allowance to each and every official who worked during holiday as per notification issued on 21.06.2001, but the

reply of the department was not accepted as the ban was imposed on such payment during 2010.

DAC in its meeting held on 23.04.2014 directed to get the irregularity condoned from the competent authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned from competent authority besides taking disciplinary action against the person (s) at fault, under intimation to Audit.

[AIR Para: 32]



## 1.6 TMA Minchin Abad

## 1.6.1 Irregularity / Non Compliance

### 1.6.1.1 Execution of Development Works During Ban Period – Rs 29.016 Million

As per letter No.F.8(12)/2012-Cord.- dated 22.01.2013 of Election Commission of Pakistan “ That diversion of funds already allocated to various development projects in the country is banned forthwith and the spending of funds so diverted shall stand frozen forthwith”. Furthermore Section 54 of the PLGO 2001 describes that, the Construction of Culverts and Bridges do not fall within the functions of Tehsil Municipal Administration.

As per expenditure statement for the month 01/2013 to 05/2013, TMO Minchin Abad incurred expenditure of Rs 27.860 million during 2012-13 as detailed below on account of different development works during ban period in violation of above rule.

(Amount in Rupees)

Sr. No.	Expenditure on ADP (ban period)	Expenditure
1	January 2013	315,119
2	February 2013	518,278
3	March 2013	21,517,678
4	April 2013	3,483,362
5.	May 2013 (Election Month)	2,025,719
<b>Total</b>		<b>27,860,156</b>

Moreover TMO incurred expenditure of Rs 1.156 million as detailed below for the construction of Culverts & Bridges beyond its functions.

(Rupees in Millon)

Detail of Expenditure beyond the function					
Sr. No.	Name of Scheme	Cost	Actual date of completion	Expenditure	Status
1	Cons. Of Culvert , Boonga Fidai Shah Road	0.08	3/3/2013	0.08	Complete
2	Cons. Of drain Soling & Culverts Etc. Shah Nawaz Jhorar Badri Narain Pur	0.8	3/13/2013	0.797	Complete
3	Cons. Of Culverts Etc Mouza Bootian Wali	0.08	9/1/2013	0.079	Complete
4	Cons. Of Culvert Boonga Miner Noshehra Jungle Raakh Abadi Abdul Razaq	0.2	22-03-2013	0.2	Complete
<b>Total</b>		<b>1.16</b>		<b>1.156</b>	

The above irregularity occurred due to non observance of government instructions.

The above action of the department caused un-authorized expenditure.

The matter was reported to the TMO and Administrator during March, 2014, the TMO replied that the all the schemes were launched prior to election schedule and were approved by the DDC, but the reply of the department was not accepted as the instructions of Government were to be followed in letter and spirit.

DAC in its meeting held on 21.04.2014 directed to get the irregularity condoned from the competent authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned from the competent authority besides taking disciplinary action against the person (s) at fault, under intimation to Audit.

[AIR Para: 20 & 25]

### 1.6.3 Performance

#### 1.6.3.1 Loss Due to Illegal Encroachment of TMA Property - Rs 131.760 Million

According to Rule 4(a) & (k) of PLG (property) rules, 2003 the manager is required to take as much care of the Property entrusted to him as a man of ordinary prudence would, under similar circumstances, take care of his own property and guard against encroachment or wrongful occupation of property.

Contrary to above, TMO Minchin Abad failed to get released / vacated the land from the illegal occupants who had occupied the TMA property resulting into loss of Rs 131.760 million to TMA as detailed below.

**(Amount in Rupees)**

Sr. No.	Location / Address of Property	Area Under Encroachment	Total Marlas	Rate / Marla	Value of Encroachment
1	Old Project office	05 K 16 M	116	60,000	6,960,000
2	TMA Land Chandri wali THQ Hospital	104 K	2080	60,000	124,800,000
<b>Total</b>					<b>131,760,000</b>

The above irregularity occurred due to weak managerial controls.

Above action of the management resulted in loss to TMA due to illegal encroachments.

The matter was reported to the TMO and Administrator during March, 2014, The TMO replied that no land was encroached but was occupied by the Government offices, but no record regarding handing/taking over of property or sanction of the government was produced in support of reply.

DAC in its meeting held on 21.04.2014 directed to get the land vacated from illegal encroachers at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that stated amount be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the person (s) at fault, under intimation to Audit.

[AIR Para: 7]

## 1.6.4 Internal Control Weaknesses

### 1.6.4.1 Loss due to Non /Less Realization of Revenue and Arrears– Rs 37.153 Million

As per Rule 76 of PDG & TMA (budget) Rules 2003, “The primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Govt. fund under proper receipt head”. Furthermore as per Rule 47 of PLGO 2001 Chapter IV, Principles of Budgeting describe that in case the income provided under Head of A/C is not realized in full and it is less by more than 10% of the estimate provided in the budget the collecting officer shall be accountable for less receipt.

Contrary to above, TMO Minchin Abad set income targets for the year 2012-13 amounting to Rs 38.584 million out of which Rs 2.048 million was received hence 96% i.e. Rs 37.153 million was less realized than target set for the year. The detail is given below.

(Amount in Rupees)

Sr. No.	ParticulaRs	Period	Amount Due	Amount Recovered	Less Realization
1	Sewerage Tax	2012-13	632,400	0	632,400
2	Permit & License Fee	2012-13	200,000	140,500	59,500
3	Rent of Shops	2012-13	980,000	686,270	911,373
4	Pesticide License Fee	2012-13	448,800	0	448,800
5	Tender Fee	2012-13	90,000	0	90,000
6	Enlistment Fee	2012-13	200,000	156,800	43,200
7	Receipt (Arrear)	2011-12	4,000,000	475,039	3,524,961
8	General Bus Stand Fee	2012-13	625,000	589,750	35,250
9	Commercialization Fee of Private Schools	2011-12	30,600,000	0	30,600,000
10	Lease Agreement of Shops	2012-13	807,840	0	807,840
<b>Grand Total</b>			<b>38,584,040</b>	<b>2,048,359</b>	<b>37,153,324</b>

The loss occurred due to ineffective financial controls and laxity of the management.

TMA was facing financial hardships due to less realization of TMA revenue of Rs 37.153 million.

The matter was reported to the TMO and Administrator during March, 2014, The TMO replied that sewerage tax and pesticide license fee was not included in the schedule of taxes as regards the recovery of rent of shops, the rent was recovered with increase of 10%. Further most of the Arrears of receipts had been declared as arrears of land revenue.

DAC in its meeting held on 21.04.2014 directed to recover the amount at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that stated amount be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Paras: 3, 4, 5, 6 & 26]

## Paras of Audit Reports of Remaining TMAs for the Audit Year 2012-13

## 1.7 TMA Bahawalnagar



## **1.7.1 Non Production of Record**

### **1.7.1.2 Non Maintenance / Provision of Official Record – Rs 398.464 Million**

As per clause 14(1) of the Auditor General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the Auditor General shall, in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts. Furthermore, according to Section 115(6) of Punjab Local Government Ordinance 2001, "All officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Contrary to above, TMO Bahawalnagar did not produce record despite repeated request of expenditure incurred / revenue realized under different objects / codes of classification amounting to Rs 398.464 million during 2011-12, in violation of above rule. The detail is given at Annex – K.

Non production of record may lead to doubts of misappropriation and fraud. Legitimacy of expenditure could not be ascertained due to non production of record

The matter was reported to the TMO and Administrator during March, 2013, but neither working papers were submitted nor DAC meeting was convened.

No progress was reported till finalization of this Report.

Audit recommends that desired record be produced for verification besides taking necessary action against the person (s) at fault, under intimation to Audit.

[AIR Paras: 15, 18, 19, 21 & 33]

## 1.7.2 Irregularities / Non Compliance

### 1.7.2.1 Unauthorized Expenditure on Purchase of Durable Goods – Rs 1.728 Million

As per Para No. (vii) of the Austerity Measures for the year 2010-11, issued by the Finance Department, Government of the Punjab vide letter No. FD.SO (GOODS)/44-4/2010 dated 9-08-2010, “Procurement of items of machinery and equipments including I.T equipments, printer, fax machine, photocopier, generator, air conditioner, furniture, fixture and luxury items etc. shall not be allowed except with the prior concurrence of the Austerity Committee constituted for this purpose”.

Contrary to above, TMO Bahawalnagar incurred expenditure of Rs 1.728 million during 2011-12 on purchase of Machinery and equipment without obtaining prior approval from the Austerity Committee in violation of above instructions.

(Amount in Rupees)

Sr. No.	Description	Amount
1	Purchase of Peter Engine from M/S. Hina Enterprises Bahawalnagar on 26-6-2012	680,000
2	Purchase of Sewer Cleaning Rod Machine dated 23-5-2012 from M/S. Hajvarey Textile Traders Lahore.	995,000
3	Purchase of Stabilizer by TOF on 27-6-12	12,670
4	Purchase of Donkey Pump on 3-4-2012	15,544
5	Purchase of Printer on 28-6-2012	24,940
<b>Total</b>		<b>1,728,154</b>

The irregularity occurred due to non compliance with financial discipline and negligence of the management.

Procurement of durable items during the period of ban resulted in excess financial burden on the economy and unauthorized expenditure of Rs 1.728 million.

The matter was reported to the TMO and Administrator during March, 2013, but neither working papers were submitted nor DAC meeting was convened.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned from the competent authority besides initiating disciplinary action against the person (s) at fault, under intimation to Audit.

[AIR Paras: 7]

### 1.7.2.2 Irregular Expenditure due to Non-Compliance of PPRA Rules – Rs 1.004 Million

According to Rule 9 and 12(1) of the Punjab Procurement Rules 2009, 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 and annual requirements thus determined would be advertised in advance on the PPRA's web site. Procurement opportunities over Rs 100,000 and up to Rs 2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time.

Contrary to above, TMO Bahawalnagar incurred expenditure of Rs 1.004 million on purchase of machinery and equipment during 2011-12. The expenditure was held irregular as the procurement opportunities were not advertised on the website of PPRA and fair tendering process was avoided. Furthermore, purchase committee was not constituted for verification of rates and quality etc.

(Amount in Rupees)

Sr. No.	ParticulaRs	Date of Advertisement	Date of Receipt of TendeRs	Less time Allotted	Expenditure Incurred
1	Purchase of peter engine	22-10-11 (Daily Aftab)	28-10-11	08 days	680,000
2	Purchase of jatee	-do-	-do-	-do-	324,000
<b>Total</b>					<b>1,004,000</b>

The irregularities occurred due to non-compliance of procurement rules and violation of financial discipline.

Non-compliance of procurement rules resulted in undue favour to the venders of own choice and benefits of competitive bidding were not achieved

The matter was reported to the TMO and Administrator during March, 2013, but neither working papers were submitted nor DAC meeting was convened.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned from the competent authority besides taking disciplinary action against the person (s) at fault, under intimation to Audit.

[AIR Para: 32]

### **1.7.3 Performance**

#### **1.7.3.1 Irregular Provision of Income in the Budget Estimates – Rs 36.920 Million**

According to Rule 13 of TMA Budget Rules, 2003,” the collecting officer shall ensure that:

- (1) Estimates of receipts are prepared diligently and accurately.
- (2) In relation to revised estimates, shall take into consideration the actual receipts during the first eight months of the financial year and also consider the figures of previous financial years.

Moreover as per Rule 14 of TMA Budget Rules, 2003,” in order to ascertain and realize the revenue potential of the Local Government, each collecting officer shall conduct review of the revenue resources. Furthermore as per Rule 47 of PLGO 2001 Chapter IV, Principles of Budgeting describe that in case the income provided under Head of A/C is not realized in full and it is less by more than 10% of the estimate provided in the budget the collecting officer shall be accountable for less receipt.

Contrary to above, TMO Bahawalnagar prepared the budget of receipt for the year 2011-12 in violation of above instructions / rules as non operative sources were included in the budget estimates and nothing was received from these sources. The said sources were included in the receipt estimates only to show the higher income than actual and to justify the expenditure. Income of Rs 36,920,191 was not received and expenditure was not reduced in the revised budget. The detail is given at Annex – L.

The above irregularity occurred due to preparation of unrealistic budget.

Above action of the management resulted in non receipt of income.

The matter was reported to the TMO and Administrator during March, 2013, but neither working papers were submitted nor DAC meeting was convened.

Audit recommends that the irregularity be got condoned from competent authority under intimation to audit.

[AIR Para: 30]

#### **1.7.3.2 Loss due to Non / Less Realization of Revenue and Arrears – Rs 20.281 Million**

According to Rule 76 of the Punjab District Governments & TMA (Budget) Rules, 2003, “the collecting Officers should see that all revenue due is claimed, realized and checked against demands and that they are deposited into relevant head of account.”

Contrary to above, TMO Bahawalnagar did not make due efforts during 2011-12 to recover / realize revenue of Rs 20.281 million on account of Conversion fees, sanction fees, design and specification fees, deduction of old material, professional tax, rent of old TMA office and Petrol Pumps, arrear of rent of shops etc. in violation of above rule. The detail is given below,

(Amount in Rupees)

Sr. No.	ParticulaRs	Period	Amount
1	Conversion Fee	2011-12	6,250,500
	Sanction Fee	-do-	1,051,000
	Design & Specification Fee	-do-	1,051,000
2	Non deduction of old material	-do-	127,733
3	Professional Tax	-do-	39,000
4	Recovery of Rent of Old TMA Office	-do-	1,150,000
5	Recovery of Rent from Petrol Pumps	-do-	3,100,000
6	Non Recovery of Income Tax	-do-	150,000
7	Rent of Shops with Arrears	-do-	2,930,014
	Arrears of Water Rate	-do-	122,975
	Arrears Octori & Toll Tax	-do-	35,000
8	Non / Less recovery of Rent of Shops	-do-	4,273,414
<b>Total</b>			<b>20,280,636</b>

The loss occurred due to ineffective financial controls and laxity of the management.

TMA was facing financial hardships due to less realization of TMA revenue of Rs 20.281 million.

The matter was reported to the TMO and Administrator during March, 2013, but neither working papers were submitted nor DAC meeting was convened.

No progress was reported till finalization of this Report.

Audit recommends that stated amount be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Paras: 01, 05, 10, 12, 13, 22, 24 & 27]

### 1.7.3.3 Loss due to Non Recovery of Risk and Cost Amount - Rs 9.237 Million

According to Rule 26 (1 & 2) of the PLG (Auctioning of Collection Rights) Rules 2003, “the contract shall stand automatically cancelled if a contractor fails to abide by any Term and Condition of the contract and after cancellation of contract, the Local Government may choose to re-auction the income for the remaining period of contract or may make departmental collection and in case if the income so received is found less than contractual amount, the difference shall be recovered from the contractor as arrear of land revenue.”

Contrary to above, TMO Bahawalnagar auctioned following collection rights for Rs 10.170 million during 2011-12. Letters of acceptance of bids were issued to the contractors with a direction to deposit 1<sup>st</sup> installment in advance within 3 days of receipt of the letter. The contractors did not comply with the directions; therefore the contracts were cancelled and re-auctioned for Rs 0.933 million. TMO did not make efforts to recover loss / shortfall of revenue (risk and cost amount) from the defaulting contractors, in violation of above rule. The detail is given below:

**(Amount in Rupees)**

Sr. No.	Particulars	Period	Amount of Original Contract	Date of Auction	Amount of revised Contract	Diff.
1	Contract of Disposal Water No. 2	2011-12	170,000	28.05.11	32,525	137,475
2	Contract of Bukkar Mandi at Donga Bonga	2011-12	10,000,000	04.05.11	900,000	9,100,000
<b>Total</b>			<b>10,170,000</b>		<b>932,525</b>	<b>9,237,475</b>

The loss occurred due to ineffective financial controls and lack of due diligence by the management.

Non recovery of risk and cost amount resulted in loss of Rs 9.237 million.

The matter was reported to the TMO and Administrator during March, 2013, but neither working papers were submitted nor DAC meeting was convened.

No progress was reported till finalization of this Report.

Audit recommends that loss of Rs 23.513 million be recovered from defaulting contractors, efforts be made for black listing the contractors besides initiating action against the person (s) at fault, under intimation to Audit.

[AIR Para: 6]

### 1.7.3.4 Non-achievement of Targets of Receipts – Rs 5.063 Million

According to Rule 76 of the Punjab District Governments & TMA (Budget) Rules, 2003, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund under proper receipt head. Furthermore as per Rule 47 of PLGO 2001 Chapter IV, “in case the income provided under Head of Account is not realized in full and it is less by more than 10% of the estimate provided in the budget the collecting officer shall be accountable for less receipt.”

Contrary to above, TMO Bahawalnagar fixed revenue target of Rs 19.117 million for the year 2011-12 on account of different heads of receipts, but the relevant staff did not make due efforts to achieve the targets. As a result revenue targets of 26% amounting to Rs 5.063 million could not be achieved during the year. The detail is given below.

(Amount in Rupees)

Sr. No.	Description	Detailed Function	Budget Income for the Year 2011-12	Total Recovery	Less Realization
1	General Bus Stand	C0388016	2,475,000	1,724,148	750,852
2	Bakar Mandi/ Cattle Mandies Fee	C0388062	14,725,000	12,085,926	2,639,074
3	Sale of Bones of Animals	C0388043	217,000	146,475	70,525
4	Other	C03720	500,000	51,305	448,695
5	Fine for encroachment	C0388034	500,000	46,000	454,000
6	Road Cutting Charges	C0388086	200,000	0	200,000
7	Other (Other Fee Misc. Fee)	C0388091	500,000	0	500,000
<b>Total</b>			<b>19,117,000</b>	<b>14,053,854</b>	<b>5,063,146</b>

The loss occurred due to poor performance of the staff and lack of due diligence by the management.

Poor performance of the staff deputed for recovery resulted in loss of Rs 5.063 million to the TMA.

The matter was reported to the TMO and Administrator during March, 2013, but neither working papers were submitted nor DAC meeting was convened.

No progress was reported till finalization of this Report.

Audit recommends that loss of Rs 5.063 million be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the person (s) setting targets under intimation to Audit.

[AIR Para: 28]

## **1.7.4 Internal Control Weaknesses**

### **1.7.4.1 Variation in Expenditure and Budget, Opening and Closing Balances and Receipts and Payments – Rs 98.541 Million**

As per Rule 67 of the PDG and TMA (Budget) Rules 2003, “Reconciliation of expenditure of District Government and Tehsil Municipal Administration be carried out:

- (1) During the first week of each month, the respective Accounts Officer shall provide for the previous month, a schedule showing the numbers, dates and amounts of vouchers paid during that month, and supply copy of each such schedule to the concerned Drawing and Disbursing Officer (DDO).
- (2) Upon receipt of the schedule from the Accounts Officer, the Drawing and Disbursing Officer (DDO) shall:-
  - i. Compare such schedule with the statement prepared by him; and
  - ii. Reconcile expenditure with Accounts Officer by 10<sup>th</sup> day of every following month for the previous month.
- (3) The respective Head of Offices, Drawing and Disbursing Officers (DDOs) and the Accounts Officer shall be jointly responsible for reconciling any differences and for correcting misclassifications or any other errors.
- (4) In case the reconciled statement is not provided by the Head of Offices by the 20<sup>th</sup> of the month to the Finance and Budget Officer, following the month to which the Accounts relate, no bills may be passed by the Accounts Officer for the defaulting DDOs.

Moreover Rule 68 of the PDG and TMA (Budget) Rules, 2003 states that:

- (1) The Drawing and Disbursing Officer (DDO) shall provide a reconciled statement of expenditure not later than the 13<sup>th</sup> day of the month following the month to which the accounts relate, to the relevant Head of Offices in Form BM - 1.
- (2) If any Head of Office has one or more subordinate Drawing and Disbursing Officers (DDOs) such Head of Offices shall consolidate the statement it receives from any such Drawing and Disbursing Officers (DDOs).
- (3) The Head of offices shall forward the consolidated statement of expenditure to the Finance and Budget Officer, so as to reach him by the 16<sup>th</sup> day of the month following that to which the accounts relate.

During scrutiny of record of Contrary to above, TMO Bahawalnagar for the year 2011-12 variations in Budget and expenditure, opening and closing balances as well as receipts and expenditures were noticed which requires justification. The detail is given at Annex – M.



The above irregularity occurred due to weak internal controls and financial management.

The above action of the management caused a variation in the expenditure as per report TO Accounts.

The matter was reported to the TMO and Administrator during March, 2013, but neither working papers were submitted nor DAC meeting was convened.

No progress was reported till finalization of this Report.

Audit recommends that differences be got reconciled under intimation to Audit.

[AIR Paras: 25 & 26]

#### **1.7.4.2 Non Vacation of Encroached Property Loss of – Rs 12.000 Million**

According to Rule 3(K) of the Punjab Local Govt. (Property) Rules, 2003, the manager / chairman shall be vigilant and shall check encroachments or wrongful occupants on property and in case there is any encroachment or wrongful occupation take necessary steps for the removal thereof.

Contrary to above, TMO Bahawalnagar did not take appropriate action during 2011-12 to get more than 3 kanals and 60 marlas of its land vacated from the persons who had unlawfully occupied the property valuing Rs 12,000,000 approximately.

Improper control over assets resulted in encroachment of valuable property and hence loss to the TMA.

The matter was reported to the TMO and Administrator during March, 2013, but neither working papers were submitted nor DAC meeting was convened.

No progress was reported till finalization of this Report.

Audit recommends proper persuance of cases for early finalization, besides getting land vacated from the illegal occupants at the earliest, under intimation to Audit.

[AIR Para: 11]

#### **1.7.4.3 Execution of Civil Work without PC-I – Rs 10.934 Million**

With reference to the Rule 4 and 9 of works Rule 2003, for an original work or major work, it is necessary to prepare the rough cost estimate or PC-1 for the work after vetting of the technical sanctioning authority, provided that work costing less than Rs 500,000 shall be prepared and approved on the basis of cost estimates only

Contrary to above, TMO Bahawalnagar executed nine development schemes during 2011-2012 with estimated cost of Rs 10,934,269 and all were estimated for Rs 500,000 and above without preparation of PC-1 in violation of above rules. The detail is given at Annex – N.

The above irregularity occurred due to non observing of prevailing rules.

The above action of the management caused non obtaining of performance security.

The matter was reported to the TMO and Administrator during March, 2013, but neither working papers were submitted nor DAC meeting was convened.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned from competent authority under intimation to audit.

[AIR Para: 29]

#### **1.7.4.4 Non Conducting of Post Completion Evaluation of the Completed Schemes – Rs 10.312 Million**

As per Rule 46 of PDG & TMA (budget) Rules, 2003, “post completion evaluation of each development project be under taken properly by the planning office in collaboration with the concerned head of office and report be submitted to the council.”

Contrary to above, TMO Bahawalnagar completed 17 development schemes with a cost of Rs 10,312,232 during 2011-12, but post completion evaluations of these schemes were not carried out in violation of above rule. The detail is given at Annex – O.

The above irregularity occurred due to non observance of prevailing rules.

The above action of the management caused non conducting of post evaluation of completed scheme.

The matter was reported to the TMO and Administrator during March, 2013, but neither working papers were submitted nor DAC meeting was convened.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned from competent authority under intimation to audit.

[AIR Para: 2]

#### **1.7.4.5 Non completion of CCB Projects – Rs 4.404 Million**

As per Rule 11(3) of CCB 2001, “the project initiated by CCB shall be completed according to time schedule.”

Five projects were initiated by the CCBs, during 2006-2008 with the estimated cost of Rs 4,403,500 but none of the projects was completed, where as upto 30.6.12 Rs 2,500,602 were utilized and Rs 1,024,941 was to be paid to the CCB but said amount was not released by TMA in spite of the fact that said provision was made in the budget estimates in 2011-2012 as well as 2012-2013 which resulted in wastage of public resources.

The above irregularity occurred due to weak financial management and internal control.

The above action of the management caused wastage of public resources.

The matter was reported to the TMO and Administrator during March, 2013, but neither working papers were submitted nor DAC meeting was convened.

No progress was reported till finalization of this Report.

Audit recommends that all projects be completed without further delay, its post completion evaluation report be produced to Audit.

[AIR Para: 23]

**Non-Compliant Paras of Annex – I  
of Audit Report for the Audit Year  
2012-13**

## **1.8.1 TMA Chishtian**

### **1.8.1.1 Unusutified Expenditure on Establishment of Ramzan Bazaar – Rs 1.237 Million**

According to Rule 2.10 (a) (1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government Revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.”

Contrary to above, TMO Chishtian incurred an expenditure of Rs 1.237 million on establishment of Ramzan Bazaar & other occasions for the year 2010-12, but all the expenditure held irregular as the expenditure was paid for 34 to 35 days and many extra items were included in the bills. Further the market committee did not confirm the rates from market. The detail is given at Annex – P.

The loss occurred due to ineffective internal controls.

The above action of the management caused an irregular expenditure of Rs 1.237 million.

The matter was reported to the TMO and Administrator during November, 2012. The TMO replied that Sasta Ramzan Bazaar was established as per directions of the Government and all the expenditure was made according to the policy as described in the coming letter. Market committee was not responsible for the same, but no documentary evidence was produced in support of reply.

DAC in its meeting held on 19.11.2012 directed for strict compliance of the audit observation.

No progress was reported till finalization of this Report.

Audit recommends that the stated amount be recovered besides completion of scheme at the earliest and taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Paras: 29& 35]

### **1.8.1.2 Irregular Expenditure without Obtaining Performance Security – Rs 899,423**

As per clause 26-A of the contract agreement forms, in case the total tendered amount is less than 5% of the approved estimated (DNIT) amount, the lower bidder will have to deposit additional performance security equal to the corresponding percentage (5-10%) of tendered amount below the estimated cost, within 15 days of issuance of notice or within in expiry period of bid which ever is earlier.

Contrary to above, TMO Chishtian allotted the works of eight (8) development schemes with a cost of Rs 8,994,233 to the different contractors without obtaining performance security amounting to Rs 899,423 as detailed below in violation of the above rule.

(Amount in Rupees)

Sr. No.	Name of Scheme	Estimated Cost	Performance Security
1	Rehabilitation of R/W/S Scheme Aafi Basti Chak 97/F	1,134,350	899,423
2	P/L RCC Sewer & Raising of Metalled Road Street No. 4 Gulberg Town Chishtian	2,700,000	
3	P/I G.I Pipe for crossing ford Wah Canal	1,130,000	
4	P/L RCC Pipe from Chowk Farwah to High Way Road	287,223	
5	Rehabilitation of R/W/S Scheme Chak 7 / FW CTN	1,550,000	
6	Rehabilitation of R/W/S Scheme Chak 54/E CTN	1,352,660	
7	Construction of Mettled Road Near Court Additional Sessio Judge	450,000	
8	Construction of Bath Room at Water Works & P/I RCC Sewer Pipe & other work in Quarter Housig Colony Soling Minority Colony Chak No. 113/ DNB	390,000	
<b>Total</b>		<b>8,994,233</b>	<b>899,423</b>

The loss occurred due to negligence of the management.

The above action of the management caused an irregular / doubtful expenditure of Rs 899,423.

The matter was reported to the TMO and Administrator during November, 2012. The TMO replied that works were started and completed within time therefore performance security was not obtained from the contractors.

DAC in its meeting held on 19.11.2012 directed for strict compliance of the audit observation.

No progress was reported till finalization of this Report.

Audit recommends that the stated amount be recovered besides completion of scheme at the earliest and taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Para: 31]

## 1.8.2 TMA Fort Abbas

### 1.8.2.1 Non recovery of Pay Pension Contribution and Fringe Benefits – Rs 2.033 Million

As per Chapter IV Section 23 (5) of Auctioning and Collection Rights 2003, “the contractor shall not be authorized to appoint his personal staff for collection of income. All collections shall be carried out by him through the staff of local government concerned assigned to him for this purpose. Moreover, Section 18 (2) the contractor shall be responsible for deposit of salaries, pension contribution, premium of group insurance, leave salary, all allowances and other fringe benefits permissible to the employees of a local Government handed over to him for administration and collection of respective income.

Contrary to above, TMO Fort Abbas awarded different contracts to the contractors during 2010-12 but did not recover the salaries amounting to Rs 2.033 million of deputed staff in violation of above rules and if recovered, were not recorded in the books. The detail is given below.

(Amount in Rupees)

Sr. No.	Auction Head	Name of Contractor	Period	Auction Amount	Pay and Fringe Benefits
1	Fee for Bones of Dead Animals	Muhamamd Ashraf	2010-11	45,000	139,022
2	Publicity Fee	Muhammad ARs had	-do-	151,000	139,022
3	General Bus Stand Fee	Imtaiz Saddique	-do-	500,000	139,022
4	Sludge Water Disposal No. 2	Muhammad Rafique	-do-	206,000	139,022
5	Sludge Water Disposal No. 3	Ifran Naveed	-do-	1,130,000	139,022
6	Sludge Water Disposal No. 4	Muhamamd Ramzan	-do-	220,000	139,022
7	Fee for Bones of Dead Animals	Muhammad Ashraf	2011-12	50,000	199,768
8	Publicity Fee	Gul Muhammad	-do-	171,000	199,768
9	Sludge Water Disposal No. 1	Muhamamd Rafique	-do-	280,000	199,768
10	Sludge Water Disposal No. 2	Muhammad Sakhi	-do-	233,000	199,768
11	Sludge Water Disposal No. 3	Waris Ali	-do-	1,142,000	199,768
12	Sludge Water Disposal No. 4	Younas Ehsan	-do-	340,000	199,768
<b>Sub Total</b>					<b>2,032,740</b>

The irregularity occurred due to negligence of the department.

The above action of the management resulted in loss to TMA amounting to Rs 2.033 million.

The matter was reported to the TMO and Administrator during October, 2012. The TMO replied that Fee at Sr. No. 3 was self collection of TMA. For Sr. Nos. 1, 2, 7 & 8 TMA employees was not deputed for that purpose and for the remaining points notices had been served to the concerned contractors for recovery. The reply of the

department was not accepted by audit as no documentary evidence was produced in support of reply.

DAC in its meeting held on 22.10.2012 directed to recover the stated amount from the concerned and deposited into TMA account at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the stated amount be recovered from concerned and deposited into relevant head of account besides taking disciplinary action against the person (s) at fault, under intimation to Audit.

[AIR Para: - 13]



### 1.8.3 TMA Haroon Abad

#### 1.8.3.1 Non-achievement of Targets of Receipts – Rs 2.887 Million

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

Contrary to above, TMO Haroon Abad fixed revenue target amounting to Rs 8.015 million for the year 2011-12 on account of different heads of receipts, but the concerned staff did not make due efforts to achieve the targets. As a result revenue targets amounting to Rs 2.887 million could not be achieved during the year which is 36% of the total budget. The detail is given below.

(Amount in Rupees)

Sr. No.	Head of Account	Targets for the Year 2011-12	Actual Receipt 2011-12	Less Realization
1	Fee Building Plan	1,000,000	755,703	244,297
2	Other Receipts	200,000	188,095	11,905
3	Fee Slaughter House	35,000	33,680	1,320
4	Register Connections	400,000	361,000	39,000
5	Sale of Old Material	500,000	475,000	25,000
6	Water Rates	3,300,000	2,170,104	1,129,896
7	Water Connectons	80,000	60,000	20,000
8	Arrears of Water Connections	1,500,000	483,919	1,016,081
9	Arrear of Rent of Shops	1,000,000	600,000	400,000
<b>Total</b>		<b>8,015,000</b>	<b>5,127,501</b>	<b>2,887,499</b>

The loss occurred due to poor performance of the staff and lack of due diligence by the management.

Poor performance of the staff deputed for recovery resulted in loss of Rs 2.887 million to the TMA.

The matter was reported to the TMO and Administrator during November, 2012. The TMO replied that these targets were set in the lights of previous years receipts and 100% achievement of the said targets was not possible. The reply of the management was not tenable as a very small amount was realized due to poor performance of recovery staff and targets could not be achieved through self collection

DAC in its meeting held on 19.11.2012 directed for strict compliance of audit observation.

No progress was reported till finalization of this Report.

Audit recommends that the stated amount be recovered from the concerned besides taking disciplinary action against the person (s) at fault, under intimation to Audit.

[AIR Para: 12]

### 1.8.3.2 Loss Due to Excessive Expenditure on “Holiday Allowance” – Rs 2.237 Million

According to letter No. SOGIV (SA) Misc. - 04/94, dated 02.06.1994 read with letter No. SOW– I (S&GAD) I-3/2008 (PL), dated 12.05.2010 issued by the S&GAD, Government of the Punjab, the officials posted for provision of essential services like water and sanitation may be deputed in such a way that these services are continuously provided to the general public during all the seven days and weekly rest may be allowed to them on rotation basis.

Contrary to above, TMO Haroon Abad incurred expenditure of Rs 2.237 million on “Holiday Allowance” to sanitation staff during 2010-12 whose services were shown provided for whole week continuously without allowing them weekly rest in violation of above referred instructions of the authority, which resulted in excessive expenditure as a huge amount was paid as “Holiday Allowance” that could have been saved by allowing weekly rest and rotating the duties of the staff in an effective manner.

(Amount in Rupees)

Sr. No.	Name of Branch	Payment During 2010-11	Payment During 2011-12	Total
1	TMA Secretariate	47,121	100,000	147,121
2	TO (Finance)	21,878	20,000	41,878
3	TO ( R )	98,093	150,000	248,093
4	TO (P)	9,000	25,000	34,000
5	TO (I&S)	2,214,951	405,000	2,619,951
6	CO (HQ)	14,020	0	14,020
7	CO (NHQ) Faqir Wali	0	15,000	15,000
	<b>Sub Total</b>			<b>3,120,063</b>
	<b>Less total expenditure</b>			<b>(-) 882,990</b>
	<b>Total Recovery</b>			<b>2,237,073</b>

The loss occurred due to ineffective financial and managerial controls of the management.

Excessive expenditure of Rs 2.237 million was incurred due to improper scheduling and non-rotation of duties of the staff.

The matter was reported to the TMO and Administrator during November, 2012. The TMO replied that according Government of the Punjab Letter No. SO – IV (LG) 7 – 5 / 2001 dated 21.06.2001, the payment of Holiday Allowances was admissible to all those employees who perform their duties during gazzetted Holidays. The reply of the department was not accepted as according to Letter No. SOGIV (SA) Misc. - 04/94, dated 02.06.1994 read with letter No. SOW– I (S&GAD) I-3/2008 (PL), dated 12.05.2010 issued by the S&GAD, Government of the Punjab, the payment of Holiday Allowances is not admissible.

DAC in its meeting held on 19.11.2012 directed to recover the stated amount from concerned officials and deposited into relevant head of account.

No progress was reported till finalization of this Report.

Audit recommends that stated amount be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the person (s) at fault, under intimation to Audit.

[AIR Para: 8]

### **1.8.3.3 Abnormal Delays in Completion of Work and Non-Imposition of Penalty – Rs 1.401 Million**

As per clause 2 of contract agreement, the contractor shall pay, as compensation, an amount equal to one percent of the amount of the contract subject to the maximum of 10% or such smaller amount as the Engineer In charge may decide, for delay in completion of work. Furthermore, as per clause 37 of the contract agreement, the contractor shall apply in writing for time extension, thirty days before the due date of completion, if there are unavoidable circumstances and the work may be delayed

The contractors of TMA Haroon Abad did not work with the desired pace and abnormally delayed completion of twelve (12) development projects as detailed below. The TMO did not take appropriate action to improve the pace of work. The contractors were also granted undue favor and penalty was not imposed to the concerned contractors despite the fact that they were neither granted time extension nor their requests for the same were on record and in some cases the time extension was granted on un-justified reasons, which resulted in loss/over payment of Rs 1.401 million during 2010-12.

(Amount in Rupees)

Sr. No.	Name of Scheme	Estimated cost	Due Date of Completion	Actual Date of Completion	Amount of Penalty
1	Tuff Tile from carpeted road to Sadiq Hotel Haroon Abad	70,000,000	01.06.2011	17.07.2011	700,000

Sr. No.	Name of Scheme	Estimated cost	Due Date of Completion	Actual Date of Completion	Amount of Penalty
2	Construction of Water supply scheme Chak No. 74/4R	1,800,000	12.06.2011	16.08.2011	180,000
3	Construction of Mettled Road Chak No. 95/6R	1,500,000	12.06.2011	07.11.2011	150,000
4	Special Repair of TMO Residence	335,000	12.04.2011	27.09.2011	33,500
5	Repair of Quarter Sallau-Din Driver TMA Haroon Abad	450,000	28.05.2011	07.10.2011	45,000
6	Construction of Bath Room Offie TO (P&C) TMA Haroon Abad	100,000	08.03.2011	02.07.2011	10,000
7	Re-surfacing Patch Work, Roads Cutts inside City Haroon Abad	1,000,000	26.06.2012	20.07.2012	100,000
8	Construction of Mettled Road Chak No. 95/6R Remaining Work	400,000	30.03.2012	27.05.2012	40,000
9	Providing and laying RCC Sewer Line etc. Haroon Abad	1,272,750	29.02.2012	15.04.2012	127,275
10	Repair of Water Course Water Supply Scheme 123/6-R Faqirwali Tehsil Haroon Abad	50,000	11.01.2012	30.01.2012	5,000
11	Desalting of Water Supply Diggi Madni Colony Faqir Wali Haroon Abad	50,000	30.01.2012	03.03.2012	5,000
12	Repair of boundary Wall Non Head Quarter Faqir Wali Tehsil Haroon Abad	50,000	30.01.2012	05.03.2012	5,000
<b>Total</b>					<b>1,400,775</b>

The loss occurred due to ineffective internal controls.

Undue favour to the contractors resulted in abnormal delays in completion of development projects and loss of Rs 1.401 million due to non-imposition of penalty.

The matter was reported to the TMO and Administrator during November, 2012. The TMO replied that applications for time extension were received in the office and time extension was granted by the competent authority as per rule. The reply of TMO was not tenable as no documentary evidence was produced in support of reply regarding above mentioned schemes.

DAC in its meeting held on 19.11.2012 directed to recover the stated amount from the concerned contractor and deposited into relevant head of account.

No progress was reported till finalization of this Report.

Audit recommends that stated amount be recovered from the concerned and deposited into relevant head of account besides taking disciplinary action against the person (s) at fault, under intimation to Audit.

[AIR Para: 42]

#### **1.8.3.4 Non Recovery of POL and Electricity Charges – Rs 1.250 Million**

As per Chapter –IV Section 18 (1) of the Auction and Collection Rights 2003, “the contractor shall deposit other charges such as rent of buildings under his possession, cost of books, stationery, furniture and fixtures or any other asset or property provided

by the Local Government for use of collection of income, in the funds of Local Government in advance by the fifth day of each month.”

Contrary to above, TMO Haroonabad awarded contracts of Disposal Water to the different contractors during the years 2010-12, but neither the electricity charges nor POL consumed cost was recovered from the contractors in violation of above rule.

The irregularity occurred due to negligence of the management.

The above action of the management caused less collection of TMA receipts amounting to Rs 1.250 million.

The matter was reported to the TMO and Administrator during November, 2012. The TMO replied that the POL and Electricity Charges could not be received from the contractor as the TMA was responsible to provide such facilities in public interest. The reply of the management was not tenable as according to auction & collection rights Rules 2003, the recovery of POL and Electricity was the duty of TMA.

DAC in its meeting held on 19.11.2012 directed to recover the stated amount from concerned contractor and deposited into relevant head of account.

No progress was reported till finalization of this Report.

Audit recommends that the stated amount be recovered from concerned and deposited into TMA account besides taking disciplinary action against the person (s) at fault, under intimation to Audit.

[AIR Para: 5]

## 1.8.4 TMA Minchin Abad

### 1.8.4.1 Expenditure on Works beyond Function – Rs 1.348 Million

As per Section 54 of the PLGO 2001, "the construction of Culverts and Bridges do not fall in the function of Tehsil Municipal Administration."

Contrary to above, TMO Minchin Abad incurred an expenditure amounting to Rs 1.348 million on construction of Culverts and Bridges as detailed below during 2010-12 beyond its jurisdiction in violation of above rule.

(Amount in Rupees)

Sr. No.	Name of Scheme	Period	Name of Contractor	Estimated Cost
1	Construction of Culverts at Bahawali Minor Rahmoon Ka	2011-12	Zahoor Ahmed	100,000
2	Construction of Culvert on Bonga Minor & Soling Road etc. Basti jevan (Bong Phatan)	2010-11	Muhammad Ishaq Bhatti	350,000
3	Construction of Culverts Bonga Minor Apposite of Bheni Haji Falak Sheer Bodhar	-do-	Muhamamd Maqbool	95,000
4	Construction of Culverts on Bekhan Minor apposite Housing Scheme,. Construction f culvdrt near new girls college Minchin abad	-do-	-do-	126,000
5	Construction of Culverts etc. on Kadar Pur Minor Near Tube Well Road Jamshid Kadar Pur.	-do-	Muhammad Anwar Nonari	200,000
6	Constructio of RCC Slab etc. Bridge sai wah Near Bubbihia Khurd (Khukan)	-do-	Muhammad Adil Khan	200,000
7	Construction of Culverts Disposal Road Ghalla Manid (Mandi Sadiq Gunj)	-do-	-----	77,000
8	Construction / Renovation of RCC Salb of Bridge on Dhuddi Distributary RD 21 – 22 Near Basti Luqman Bhatti Minchin Abad	-do-	Bhatti Construction Comp.	200,000
<b>Total</b>				<b>1,348,000</b>

The irregularity occurred due to non observance of prevailing rules.

The above action of the managemet caued irregular expenditure amounting to Rs 1.348 million.

The matter was reported to the TMO and Administrator during November 2012. The TMO replied that the said works fall under the jurisdiction of TMA and all the expenditure was incurred after full filling all codal formalities. The reply was not accepted by audit as the said works do not fall under the jurisdiction of TMA.

DAC in its meeting held on 18.12.2012 directed to get the irregularity condoned from competent authority at the earliest.

No progress was reported till finalization of this Report.

Audit recommends that the irregularity be got condoned from competent authority besides taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Para: 4]

#### **1.8.4.2 Loss due to Charging Less Rates of Rent of Shops – Rs 4.875 Million**

According to Rule 76 of the Punjab District Governments & TMA (Budget) Rules, 2003, “the collecting Officers should see that all revenue due is claimed, realized and checked against demands and that they are deposited into relevant head of account.”

Contrary to above, TMO Minchin Abad did not consider market rates regarding awarding of its shops during 2010-12. In most of the cases these were awarded to the same persons since 1980. During survey of the market it was told by the shopkeepers that current market rates are about 4 times greater than the rates of such contracts. Due to the above reasons government sustained a loss of Rs 4.875 as detailed below during 2010-12.

(Amount in Rupees)

Sr. No.	Name of Market	No. of Shops	Average Rate Charged	Market Rate	Difference	Monthly Loss
1	Main Market Shops	8	3,964	15,000	11,036	88,288
2	Madni Showk Shops	8	2,358	10,000	7,642	61,136
3	Jadeed Hospital Shops	7	2,260	7,000	4,740	33,180
4	Jadeed Hospital Cabins	3	821	4,000	3,179	9,537
5	Plot I.F.O DSP Office	1	1,036	5,000	3,964	3,964
6	Plot Near Grid Station	1	585	3,000	2,415	2,415
7	Plot Near Graveyard	1	585	3,000	2,415	2,415
8	Dhak Pattan Road	1	825	3,000	2,175	2,175
<b>Total</b>						<b>203,110</b>
<b>Total Loss for 2010-12 (203,110 X 24)</b>						<b>4,874,640</b>

The irregularity occurred due to ineffective financial controls.

The above action of the management caused a loss of Rs 4.875 million.

The matter was reported to the TMO and Administrator during November 2012. The TMO replied that rent of the said shops was being received on current market rates and no less rates were involved. The reply of the management was not accepted by the audit as the current market rates were not charged by the TMA.

DAC in its meeting held on 18.12.2012 directed for strict compliance of audit observation.

No progress was reported till finalization of this Report.

Audit recommends that the shops be re-auctioned on the current prevailing market rates and the loss be made good besides taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Para: 21]

#### **1.8.4.3 Loss to TMA due to Non Collection of Sewerage Tax – Rs 30.000 Million**

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

Contrary to above, TMO Minchin Abad was not collecting sewerage tax like other TMAs in the District which was an important source of income of any TMA and a huge budget was consumed for providing that service, such as Electricity Bills of Disposal Works, Fuel Expenditure of Peter Engines, Salary of Staff and repair & maintenance charges. Due to non collection of Sewerage Tax TMA Minchin Abad sustained a loss of Rs 30.000 million during 2010-12.

The loss occurred due to non imposing of sewerage tax on domestic & commercial connections.

The above action of the management resulted in loss of Rs 30.000 million.

The matter was reported to the TMO and Administrator during November 2012. The TMO replied that sewerage tax had been imposed only on some commercial units and the same was not levied on domestic connections. The reply of TMO was not tenable as other TMAs in the District were collecting sewerage tax from commercial as well as domestic connections and TMA could generate revenue by imposing the said tax.

DAC in its meeting held on 18.12.2012 directed to recover the stated amount from the concerned and deposit into TMA account at the earliest.

No progress was reported till finalization of this Report.

Audit recommends fixation of responsibility on the persons at fault, take disciplinary action against them and get the irregularity condoned from the competent authority besides recovery of due amounts from the concerned, under intimation to Audit.

[AIR Para: 24]



# ANNEX

**Annex – I****(Rs in Million)**

<b>Name of TMA</b>	<b>Sr. No</b>	<b>Para No.</b>	<b>Subject of the Para</b>	<b>Amount</b>	<b>Nature</b>
<b>TMA Fortabbas</b>	1	12	Loss to TMA due to Mis-use of the Fire Brigade	0.251	Recovery
<b>TMA Michanabad</b>	2	22	Fraudulent drawl for Sports Material	0.874	Misappropriation

**List of MFDAC Paras****(Rs in Million)**

Name of TMA	Sr. No	Para No.	Subject	Amount
<b>TMA Bahawalnagar</b>	1	8	Loss to Govt. due to misappropriation of License & permit fee	0.645
	2	11	Non Recovery of Pay Pension Contribution& Fringe Benefits	0.423
	3	16	Irregular “Repair of Machinery, Vehicles and Water Supply lines”.	1.217
	4	18	Abnormal delay in completion of work and non imposing of penalty	0.656
	5	19	Loss to Govt. due to misappropriation	0.591
	6	20	Bogus / Advance payment on account of work	0.513
	7	21	Irregular expenditure on Repair of Fire Brigade	0.498
	8	22	Overpayment on account of purchase of Sports Material	0.139
	9	23	Abnormal delay in completion of work and non/less imposing of penalty	0.152
	10	24	Non recovery of professional Tax	0.106
	11	25	Loss to TMA due to Mis-use of the Fire Brigade	0.108
	12	26	Bogous expenditure	0.106
	13	27	Irregular expenditure by splitting	0.092
	14	28	Non resale of used mobile oil loss to Govt	0.081
	15	29	Irregular advance payment	0.050
		16	30	Loss to Governmnt in Million due to non classification of Land
<b>TMA Chishtian</b>	17	4	Loss to Govt. due to Non-Imposing Penalty to Contractors	0.768
	18	5	Loss to Govt. by awarding contract of disposal water on low rate	21.232
	19	6	Loss to Govt. treasury due to awarding collection rights without healthy competition	3.933
	20	7	Loss to Govt. Treasury due to Non-Deduction of Income Tax from Contractors	0.105
	21	9	Loss to Govt. due to Omission of important Conditions from Contract Papers	0.493
	22	11	Loss to treasury due to non recovery of professional tax	0.020
	23	13	Loss to Govt. due to Misappropriation of Used Mobil Oil	0.065
	24	14	Loss to Govt. Treasury due to Un-Justified Payment of HRA and CA	0.176
	25	21	Loss to Govt. Treasury due to Misappropriation of Sports Items	0.208
	26	22	Loss to Govt. due to usage of development fund for political benefit	2.647
	27	23	Misappropriation of Funds by showing Fictitious “Repair of TransformeRs	0.097
	28	25	Loss to Govt. Treasury due to Misappropriation of Lighting Material	0.063
	29	26	Misappropriation of Funds by showing Fictitious “Repair of Machinery and Vehicles	0.145

	<b>Sr. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
<b>TMA Chishtian</b>	30	27	Loss to Govt. due to showing Un-Justified Fuel Expenditure during Winter Season	0.046
	31	28	Loss to Govt. due to Un-Authorized / Personal Use of Official Vehicle	0.198
	32	29	Loss to Govt. due to Non Observing Austerity Measures on account of Electricity	0.180
	33	30	Misappropriation of Funds by showing Fictitious Repair Expenditure of Electric MotoRs , Turbines and Pumps etc	0.606
	34	31	Loss to Govt. Treasury due to Illegal Occupation of Residence after Retirement	0.105
	35	32	Misappropriation on account of License Permit fee and Loss to Govt. due to Non-Conducting Survey of New Shops regarding "License Permit Fee"	0.380
<b>TMA Fort Abbas</b>	36	5	Less /non deduction of income tax	0.131
	37	10	Non Recovery Of Professional Tax	0.701
	38	13	Non Accountal into stock of consumable store	0.121
	39	14	Misappropriation of Mobil oil	0.091
	40	18	Loss due to non obtaining of performance security	0.310
	41	19	Excess Payment on Execution of Work Recovery thereof	0.063
	42	20	Unjustified expenditure on repair	0.062
	43	21	Irregular payment of electricity charges	0.355
	44	22	Loss to Govt. due to Non-Collection of "Sewerage Tax	0.147
	45	23	Expenditure without advertisement on PPRA website	0.265
	46	26	Loss to TMA due to non deposit of House Rent Allowance and Repair and Maintenance Charges	0.189
	47	27	Loss to TMA due to non recovery of auctioned amount from the Contractors	0.301
	48	29	Non Written Of Losses	0.221
	49	32	Non resale of used mobile oil loss to government	0.027
50	33	Loss to Govt. due to misappropriation of License & permit fee	0.100	
51	34	Default Of Stock Taking	0	
52	35	Irregular Repair of TransformeRs	0.131	
53	36	Purchase of equipment without approval of austerity committee	0.065	
<b>TMA Haroon Abad</b>	54	2	Unjustified Expenditure on Construction of R.C.C Slab of Already Constructed Sludge Carrier	0.179
	55	5	Unjustified Expenditure on Construction and Repair of Manhole, R.C.C Slab etc	1.338
	56	6	Loss to TMA due to less Rent as per Market	0
	57	8	Loss to TMA due to Non Auctioning of Shops since Establishment of TMA or Municipal Committee	0
	58	9	Irregular Expenditure on POL	0.185
	59	10	Loss due to Non auction of Old Trees	2.000
	60	11	Irregular Payment of Pay and Allowances	0.677
	61	13	Irregular Use of Designation by the Stop Gap Staff	0.103
	62	16	Unjustified / Irregular General Overhauled of Tractor Trolleys	0.206
	63	17	Mis-Classification and Unjustified Expenditure on Roads	0.113
64	18	Irregular Payment of integrated allowance to unauthorized cadre employees	0.036	

	<b>Sr. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
<b>TMA Haroon Abad</b>	65	19	Irregular expenditure on Provision of Home Appliances (Accessories) in Residencies	0.046
	66	20	Loss to TMA due to Concealing of Income Points under the Head Cattle Market	3.5
	67	21	Irregular Expenditure on Entertainment and Other Events	0.297
	68	22	Non Transferring of Pension into Pensioners Accounts	5.282
	69	23	Unjustified Payment of Electricity Charges	0.985
	70	24	Unjustified Expenditure on Payment of Water Rate	0.122
	71	25	Less Receipt of Renewal Fee	0.015
	72	29	Irregular Expenditure due to Purchase from Unregistered Firms Supplier	1.234
	73	30	Bogus Expenditure on POL	0.374
	74	31	Loss to Govt. due to Non-Auction or Showing Nil Self Collection	0.401
	75	33	Loss to TMA in millions due to Non classification of land	0
	76	34	Unjustified Repair of Vehicles	0.498
	77	35	Irregular / Illogical Auction of Cattle Market	5.720
	78	36	Un-authorized payment of Conveyance & House Rent Allowance loss to TMA	0.547
	79	37	Irregular expenditure on repair of Machinery	1.077
	80	38	Loss to Govt. due to Non Deputing of Staff on Contracts except Cattle Market	1.010
	81	39	Loss to TMA due to Non / Less Recovery of Income Tax from the Contractor	0.0129
	82	40	Irregular expenditure on sports activities	0.247
	83	41	Irregular Purchase of Tyres and Batteries	0.295
	84	42	Irregular Promotion and Unjustified / Over Payment of Pay & Allowances	0.161
85	43	Irregular expenditure on purchase of durable goods without sanction from austerity committee	0.375	
<b>TMA Minchin Abad</b>	86	1	Misappropriation in License fee/Permit fee	0.121
	87	2	Non recovery of salaries and fringe benefits from contractor	0.096
	88	8	Loss to TMA due to changing the Schedule of income	0.456
	89	9	Irregular expenditure on purchase of Fire Brigade Rs. 60,00,000 and loss to TMA Rs. 600,000 on account of L.D charges	0.600
	90	10	Loss to TMA in purchase of Generators.	0.779
	91	11	Irregular payment of Holiday allowance and recovery thereof	0.719
	92	12	Loss to Govt. due to Rental Sound System, Lighting and Tenting	0.859
	93	13	Loss to TMA due to Mis-appropriation/Mis-use of the Fire Brigade	0.098
	94	14	Loss to Govt. Treasury due to Illogical Expenditure on Sports Events	1.023
	95	15	Irregular expenditure on Civil Works	21.075

	<b>Sr. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
<b>TMA Minchin Abad</b>	96	16	Loss to Govt. due to less recovery of penalty on account of late renewal of Contractor	0.020
	97	17	Unjustified payment of GST	0.117
	98	18	Unjustified expenditure on Tenting	0.859
	99	21	Misappropriation in receipts BTS Towers	0.300
	100	23	Loss to TMA due to mis-appropriation in repair of transformers & motors	0.018
	101	24	Loss to Govt. due to Non-Imposing Penalty to Contractors	0.366
<b>Paras of Audit Reports of Remaining TMAs for the Audit Year 2012-13</b>				
<b>TMA Bahawanagar</b>	102	03	Non obtaining of Performance Security	138,541
	103	04	Abnormal delays in completion of work and non imposition of penalty	600,140
	104	08	Over payment due to over assessment of cost after allowing 10% contractor's profit	115,501
	105	14	Unjustified Advance Payment Of Rs 2,35,000	235,000
	106	16	Non Credit of Income to the proper head of accounts	452,694
	107	17	Non Conducting of Stock Taking	-
	108	20	Non payment of Audit fee Rs 685679	685,679
	109	31	Irregular Reduction in Income Target of Rent of Shops	0
	110	34	Discrepancies in expenditure of contingent paid staff	0
	111	35	Un-justified payment of arrear of Electricity Charges – Rs	757,397
	112	36	Improper preparation of Budget (Revised) for Arrears , Difference of Rs 531,115 in receipt	531,115
	113	37	Ambiguous expenditure on repair & maintenance Rs 310408	310,408
	114	38	Non-auction / disposal of used / old Mobil-oil Rs 129,600	129,600

**Annex – B**  
**[Para 1.2.2.2]**

**Loss Due to Excessive Expenditure on “Holiday Allowance” – Rs 2.495 Million**

(Amount in Rupees)

Sr.No	Name	Designation	جولائی-12	اگست-12	ستمبر-12	اکتوبر-12	نومبر-12	دسمبر-12	جنوری-13	فروری-13	مارچ-13	اپریل-13	مئی-13	جون-13	Total
1	Abdul Hameed	Electrition	1,655	2,647	1,710	2,647	2,052	2,030	1,691	1,873	2,030	1,398	2,030	1,748	23,511
2	Muhammad Bashir	N.Q	1,147	0	0	0	0	0	0	0	0	0	0	0	1,147
3	Muhammad Sharif	Electrition	2,045	3,272	2,113	3,272	0	0	2,087	0	2,504	1,725	2,505	2,156	21,679
4	Syed Rashid Hussain	Incharge	1,172	3,128	1,616	3,127	0	0	2,029	0	2,434	1,798	2,176	2,248	19,728
5	Muhammad Khalid Alvi	Incharge	0	0	0	0	0	0	2,219	0	3,329	2,400	3,484	3,000	14,432
<b>Total-1</b>			<b>6,019</b>	<b>9,047</b>	<b>5,439</b>	<b>9,046</b>	<b>2,052</b>	<b>2,030</b>	<b>8,026</b>	<b>1,873</b>	<b>10,297</b>	<b>7,321</b>	<b>10,195</b>	<b>9,152</b>	<b>80,497</b>

**Detail Of Gazetted Holidays Allowance Fire Brigade TMA,Bahawlnagar 2012013**

Sr.No	Name	Designation	جولائی-12	اگست-12	ستمبر-12	اکتوبر-12	نومبر-12	دسمبر-12	جنوری-13	فروری-13	مارچ-13	اپریل-13	مئی-13	جون-13	Total
1	Muhammad Sakhi	Head Fire Man	2,379	3,806	2,950	3,806	2,950	2,922	2,435	2,696	2,922	2,070	2,403	2,516	33,855
2	Riaz Ahmed	Driver	2,226	3,561	2,760	3,561	2,760	2,732	2,277	2,521	2,732	1,882	2,732	2,353	32,097
3	Muhammad Yasin	Driver	1,400	2,240	1,736	2,240	1,736	1,741	1,451	1,607	1,741	1,200	580	580	16,852
4	Ghulam Rasool	Fire man	2,045	0	0	0	0	0	0	0	0	0	0	0	2,045
5	Muhammad Hussain	Fire man	1,919	3,071	2,380	3,071	2,380	2,353	1,961	2,171	2,353	1,621	2,353	2,026	25,740
6	Muhammad Saghir	Fire man	1,919	3,071	2,380	3,071	2,380	2,353	1,961	2,171	2,353	1,621	2,353	2,026	25,740
7	Ghulam Nabi	Fire man	1,919	3,071	1,983	3,071	2,380	2,353	1,961	2,171	2,353	1,621	2,353	2,026	25,343
8	Muhammad Rafiq	Fire man	1,919	3,071	1,983	3,071	2,380	2,353	1,961	2,171	2,353	1,621	2,353	2,026	25,343
9	Atta Muhammad	Fire man	1,752	2,803	2,136	2,803	2,172	2,152	1,793	1,985	2,152	1,482	2,152	1,112	22,742
10	Zulfiqar Ali S/O Jamal Din	Fire man	0	0	0	0	0	0	0	0	0	0	434	434	868
11	Bahadur Shair	Fire man	1,200	2,400	1,860	2,400	1,800	1,850	1,541	1,707	1,850	1,274	1,850	1,593	20,125
12	Muhammad Aslam	Incharge	3,855	6,168	4,780	6,168	4,780	4,761	3,967	4,392	4,761	3,280	3,908	4,100	54,920
13	Muhammad Amjad	Shift Incharge	2,771	4,434	3,436	4,434	2,863	0	0	0	0	0	0	0	17,938
14	Muhammad Asif	Fire man	1,037	1,659	1,286	1,659	1,286	1,277	1,064	1,178	1,277	880	1,277	857	14,737
15	Allah Ditta	Fire man	982	1,572	1,218	1,572	1,281	1,211	1,009	1,117	1,211	834	1,211	1,015	13,251
16	Mushtaq Ahmed	Driver	0	0	0	0	0	0	0	0	1,016	700	1,016	875	3,607
17	Javed Iqbal	Driver	0	0	0	0	0	0	0	0	0	0	1,132	1,463	2,595
18	Zulfiqar Ali	Shif Incharge	0	0	0	0	0	0	0	0	0	0	434	2,246	2,680
<b>Total-2</b>			<b>14,313</b>	<b>40,927</b>	<b>30,888</b>	<b>40,927</b>	<b>31,148</b>	<b>28,058</b>	<b>23,381</b>	<b>25,887</b>	<b>29,074</b>	<b>20,086</b>	<b>28,541</b>	<b>27,248</b>	<b>340,478</b>

**Detail Of Gazetted Holidays Allowance Sanitation Branch TMA,Bahawlnagar 2012013**

Sr.No	Name	Designation	جولائی-12	اگست-12	ستمبر-12	اکتوبر-12	نومبر-12	دسمبر-12	جنوری-13	فروری-13	مارچ-13	اپریل-13	مئی-13	جون-13	Total
1	M.Khalid Alvi	Incharge	2,569	4,110	3,440	4,439	3,440	3,484	0	0	0	0	0	0	21,482
2	Muhammad Yasin	Incharge	1,719	4,583	3,252	4,583	3,552	3,555	2,963	3,280	3,555	2,449	3,555	1,837	37,164

Sr.No	Name	Designation	جولائی-12	اگست-12	ستمبر-12	اکتوبر-12	نومبر-12	دسمبر-12	جنوری-13	فروری-13	مارچ-13	اپریل-13	می-13	جون-13	Total
3	Maqbool Ahmed	Asst.Sanitary Inspector	1,248	1,997	1,548	1,997	1,548	1,548	1,290	1,429	1,548	1,067	1,548	1,333	18,101
4	Muhammd Yunis	Asst.Sanitary Inspector	1,511	2,418	1,874	2,418	1,874	1,870	1,558	1,725	1,870	1,288	1,870	1,610	20,375
5	Manzoor Ahmed	Sanitary Supervisor	1,752	2,803	2,172	2,803	2,172	2,152	1,794	1,986	2,152	1,483	2,152	1,853	25,274
6	Mirza Shoukat	Sanitary Supervisor	1,652	2,643	2,048	2,643	2,048	2,038	0	0	0	0	0	0	11,420
7	Muhammad Iqbal	Driver	1,668	2,668	2,668	2,668	2,068	2,052	1,710	1,514	1,710	1,413	2,052	1,767	23,958
8	Muhammad Haji	Colie	1,503	2,405	1,864	2,405	1,864	1,837	1,537	1,695	1,837	1,265	1,837	1,582	21,631
9	Muhammad Irfan	Oppeator	982	1,572	1,218	1,572	1,218	1,212	1,010	1,118	1,212	835	1,212	1,043	14,204
10	Raju Jamil	Oppeator	1,202	1,923	1,490	1,923	1,490	1,475	1,229	1,361	1,475	1,016	1,475	1,270	16,127
11	Falak Shair	Oppeator	1,448	1,796	1,796	2,317	1,796	1,771	1,476	1,634	1,771	1,220	1,771	0	17,348
12	Faryyad	Oppeator	1,037	1,659	1,286	1,659	1,286	1,277	1,065	1,179	1,277	880	1,277	1,100	13,945
13	Rasheed Abdul Aziz	Oppeator	1,558	2,493	1,932	2,493	1,932	1,903	1,585	1,755	1,903	1,311	1,903	1,638	20,848
14	Yasin Bashir	Oppeator	1,558	2,493	1,932	2,493	1,932	0	0	0	0	0	0	0	8,850
15	Sadiq Mumtaz	Oppeator	1,448	2,317	1,796	2,317	1,796	1,771	1,476	1,634	1,771	1,220	1,771	1,525	19,394
16	Intizar Bashir	Oppeator	1,503	2,405	1,864	2,405	1,864	1,837	1,531	1,695	1,837	1,265	1,837	1,582	20,122
17	M.Asalam	Oppeator	1,202	1,923	1,490	481	1,490	0	0	0	0	0	0	0	5,384
18	Abdul Ghaffar	Oppeator	1,558	2,493	1,932	2,493	1,932	1,903	1,585	1,755	1,903	1,311	1,903	1,638	20,848
19	Munir Barkat	Driver	1,037	1,659	1,286	1,659	1,286	1,277	1,065	943	1,065	880	1,277	1,100	14,534
20	M.Sharif	Operator	1,961	3,138	2,432	3,138	2,432	2,404	2,003	2,218	2,404	1,656	2,404	2,070	28,260
21	Samiullah	Driver	1,877	3,004	2,328	3,004	2,328	2,253	2,003	2,218	0	1,656	2,404	2,070	25,145
22	Bashir Ahmed	Operator	1,692	2,707	2,098	2,707	2,098	2,075	1,729	1,914	2,075	1,429	2,075	1,787	24,386
23	M.Tufail Sikandar	Operator	1,448	2,317	1,796	2,317	1,796	1,771	1,476	1,634	1,771	1,220	1,771	1,525	19,394
24	Abdul Majeed	Operator	1,558	2,493	1,932	2,493	1,932	1,903	1,585	1,755	1,903	1,311	1,903	1,638	20,848
25	M.Ajmal Sardar	Sewerman	1,284	2,054	1,592	1,541	1,592	1,574	1,311	1,452	1,574	1,084	1,574	1,355	17,987
26	M.Arif Anwar	Sewerman	1,503	2,405	1,864	2,405	1,864	1,837	0	0	0	0	0	0	10,375
27	Rasheed Ahmed	Sewerman	1,558	2,493	1,932	2,493	1,932	1,903	1,585	1,755	1,903	1,311	1,903	1,638	20,848
28	Abdul Majid	S.Supervisar	913	1,461	1,132	1,461	1,132	955	0	0	0	0	0	0	7,054
29	Rukhsana Raju	Sanitary Worker	823	1,316	1,020	1,316	1,020	1,016	847	938	1,016	700	1,016	875	11,903
30	M.Akmal	Operator	823	1,316	1,020	1,316	1,020	1,016	847	938	1,016	700	1,016	875	11,903
31	M.Abbas	Supervisor	823	1,316	1,020	1,316	1,020	1,016	847	938	1,016	700	1,016	875	11,903
32	M.Shafiq	Operator	1,448	2,317	1,796	2,317	1,796	1,771	1,476	1,634	1,771	1,220	1,771	1,525	20,842
33	Naeem Ahmed	Driver	1,416	2,266	1,756	2,266	1,756	1,750	1,458	1,614	583	1,205	1,750	1,507	19,327
34	M.Zaman	Driver	1,448	2,317	1,796	2,317	1,796	1,771	1,476	980	1,181	1,220	1,771	1,525	18,150
35	MujibOur Rehman	Electrition	1,545	2,472	1,916	2,472	1,916	1,897	1,581	1,750	1,897	1,307	1,897	980	21,630
36	Mazhar Javed	Incharge Dengue	2,994	4,774	3,700	4,774	0	0	0	0	0	0	0	0	16,242
37	Rahim Bakhsh	Operator	717	2,867	2,222	717	0	0	0	0	0	0	0	0	6,523
38	Javed Iqbal	Asst.Inspector	1,400	2,240	1,736	2,240	1,736	1,742	1,452	1,607	1,742	1,200	1,742	1,500	20,337
39	M.Kifayat	Driver	823	1,316	1,020	1,316	1,020	1,016	847	562	677	700	1,016	875	11,188
40	M.Asghar	Operator	0	1,360	1,020	1,316	1,020	1,016	0	0	0	0	0	0	5,732



Sr.No	Name	Designation	جولائی-12	اگست-12	ستمبر-12	اکتوبر-12	نومبر-12	دسمبر-12	جنوری-13	فروری-13	مارچ-13	اپریل-13	مئی-13	جون-13	Total
41	Attaullah	Operator	0	2,576	1,932	2,493	1,288	0	0	0	0	0	0	0	8,289
42	Umar daraz	Operator	823	658	1,020	1,316	1,020	1,016	339	0	0	0	0	875	6,244
43	Habib Khan	Incharge	0	0	0	1,152	0	0	0	0	1,277	0	0	0	2,429
44	Ahmed din	Incharge	0	0	0	996	0	0	0	0	0	0	0	0	996
45	Ghulam Mustafa	Incharge	0	0	0	879	0	0	0	0	0	0	0	0	879
46	Khalid Naveed	Supervisor	0	0	0	573	0	0	0	0	0	0	0	0	573
47	Saima Zulfiqar	Sanitary Worker	0	823	0	1,316	0	0	0	0	0	0	1,016	875	4,030
48	Abdul Nisar	Operator	1,311	2,098	1,626	2,096	1,626	1,606	1,339	1,482	1,606	1,107	1,606	1,383	18,886
49	Ghulamullah	Supervisor	415	831	0	831	430	0	0	0	0	0	0	0	2,507
51	M.Islam	Supervisor	0	0	0	0	0	0	1,181	1,634	1,771	1,226	1,771	1,525	9,108
52	Zahoor Ahmed	Supervisor	0	0	0	0	0	0	675						675
53	Farooq Bashir	Supervisor	0	0	0	0	0	0	0	1,298	1,407	969	1,407	1,212	6,293
54	M.Hassan	Driver	0	0	0	0	0	0	0	1,656	1,084	1,309	1,901	1,637	7,587
55	Habibullah	Incharge	0	0	0	0	0	0	0	1,179	1,277	880	0		3,336
56	M.Hussain	Driver	0	0	0	0	0	0	0	1,247	751	1,552	0	1,940	5,490
57	Munir Ahmed	Driver	0	0	0	0	0	0	0	1,209	1,310	903	903	1,128	5,453
58	Anwar Rehmat	Driver	1,065	0	0	0	0	0	0	0	0	0	0	0	0
59	Saleem Oam parkash	Sanitary Worker	579	0	0	0	0	0	0	0	0	0	0	0	579
60	Asif Sharif	Sanitary Worker	329	0	0	0	0	0	0	0	0	0	0	0	329
61	Waheed Murad	Sanitary Worker	329	0	0	0	0	0	0	0	0	0	0	0	329
62	Gopi chand	Sanitary Worker	579	0	0	0	0	0	0	0	0	0	0	0	579
63	Ram chandar	Supervisor	645	0	0	0	0	0	0	0	0	0	0	0	645
64	Parwez Aziz	Supervisor	645	0	0	0	0	0	0	0	0	0	0	0	645
65	Javed Hans Raj	Supervisor	329	0	0	0	0	0	0	0	0	0	0	0	329
66	Chand Ghafoora	Supervisor	329	0	0	0	0	0	0	0	0	0	0	0	329
67	Nand Lal	Supervisor	579	0	0	0	0	0	0	0	0	0	0	0	579
68	Yaqoob Maseeh	Supervisor	579	0	0	0	0	0	0	0	0	0	0	0	579
69	Waqas Almas	Supervisor	324	0	0	0	0	0	0	0	0	0	0	0	324
70	Rafiq Nazir	Supervisor	579	0	0	0	0	0	0	0	0	0	0	0	579
71	Imran Saroop	Supervisor	329	0	0	0	0	0	0	0	0	0	0	0	329
72	Chand Kalu	Supervisor	329	0	0	0	0	0	0	0	0	0	0	0	329
73	Shahzad Jamil	Supervisor	329	0	0	0	0	0	0	0	0	0	0	0	329
74	Waqar Yunis	Supervisor	329	0	0	0	0	0	0	0	0	0	0	0	329
75	Suni Kalu	Supervisor	329	0	0	0	0	0	0	0	0	0	0	0	329
76	Moti Tippan	Supervisor	579	0	0	0	0	0	0	0	0	0	0	0	579
77	M.Noor Hassan	Driver	0	0	0	0	0	0	0	0	0	1,205	1,750	1,507	4,462
78	M.Yasin	Driver	0	0	0	0	0	0	0	0	0	0	0	900	900
79	Javed rura	Sanitary w	329	0	0	0	0	0	0	0	0	0	0	0	329
80	Gulshan	Sanitary w	459	0	0	0	0	0	0	0	0	0	0	0	459
<b>Total-3</b>			<b>41,861</b>	<b>101,295</b>	<b>78,594</b>	<b>102,662</b>	<b>72,158</b>	<b>66,270</b>	<b>48,931</b>	<b>58,315</b>	<b>59,898</b>	<b>46,673</b>	<b>64,823</b>	<b>56,480</b>	<b>797,960</b>

**Detail Of Gazzetted Holidays Allowance Water Supply TMA, Bahawal Nagar 2012013**

Sr.No	Name	Designation	جولائی-12	اگست-12	ستمبر-12	اکتوبر-12	نومبر-12	دسمبر-12	جنوری-13	فروری-13	مارچ-13	اپریل-13	مئی-13	جون-13	Total
1	Athar Mehmood	Incharge	2,400	3,840	2,480	3,840	2,976	2,969	2,474	2,739	2,969	2,045	1,979	2,556	<b>33,267</b>
2	Muammad Siddiq S/O Fazal Din	Forman	1,752	2,802	1,448	1,448	1,448	2,152	1,793	1,985	2,151	1,482	2,151	1,853	<b>22,465</b>
3	Ghulam Fareed S/O Ali Muhammad	Operator	1,710	2,735	1,767	2,735	2,119	2,101	1,751	1,939	2,101	1,448	2,101	1,810	<b>24,317</b>
4	Muhammad Abid S/O Qutab din	Operator	749	1,997	1,290	1,997	1,548	1,548	1,290	1,478	1,548	1,066	1,548	1,333	<b>16,643</b>
5	Shahid Ali S/O Muhammad Sadiq	Operator	1,668	2,668	1,723	2,668	2,067	2,051	1,709	1,892	2,051	1,413	2,051	1,766	<b>22,059</b>
6	Muhammad Ishaq S/O Rehmat	Operator	1,626	2,601	1,680	2,601	2,016	2,001	1,667	1,846	2,001	1,378	1,667	1,723	<b>21,181</b>
7	Noor Ahmed S/O Muhammad Rafiq	Operator	1,710	2,393	1,767	2,735	2,119	2,101	1,751	1,551	2,101	1,448	2,101	1,810	<b>21,877</b>
8	Riasat Ali S/O Abdul Rasheed	Operator	1,668	2,668	1,723	2,660	1,378	2,051	1,709	1,892	2,051	1,413	2,051	1,766	<b>21,362</b>
9	Muhammad Amin S/O Heere khan	Operator	1,710	2,735	1,767	2,701	2,119	2,101	1,751	1,939	2,101	1,448	2,101	810	<b>21,573</b>
10	Malik Muhammad Aslam S/O Noor Muhammad	Operator	1,668	2,668	1,723	2,668	1,378	2,051	1,709	1,892	2,051	1,413	2,051	1,766	<b>21,370</b>
11	Ghulam Fareed S/O Fazal Din	Operator	1,668	2,668	1,723	2,668	2,067	2,051	1,709	1,892	2,051	1,413	2,051	1,766	<b>22,059</b>
12	Hafiz Muhammad Anwar S/O Nazir Ahemd	Operator	1,332	2,131	1,377	2,131	1,651	1,649	1,374	1,521	1,374	1,136	1,649	1,420	<b>17,413</b>
13	Muhammad Asghar S/O Ilm Din	Operator	1,710	2,735	1,767	2,735	2,119	2,101	1,751	1,939	2,101	1,448	2,101	1,810	<b>22,607</b>
14	Muhammad Rafiq S/O Jan Muhammad	Operator	1,710	2,735	1,767	2,051	2,119	2,101	1,751	1,939	2,101	1,448	2,101	1,810	<b>21,923</b>
15	Shokat Ali S/O Nazar Muhammad	Operator	1,710	2,735	1,767	2,735	2,119	2,101	1,751	1,939	2,101	1,448	2,101	1,810	<b>24,317</b>
16	Nazar Muhammad S/O Noor Muhammad	Operator	1,710	2,735	1,767	2,735	2,119	2,101	1,051	1,939	2,101	1,448	2,101	1,810	<b>21,907</b>
17	Muhammad Hanif S/O Baqir Ali	Operator	1,710	2,735	1,767	2,735	2,119	1,751	1,751	1,939	2,101	1,448	2,101	1,810	<b>22,257</b>
18	Muhammad Mustafa S/O Jan Muhammad	Operator	1,027	1,797	1,327	2,054	1,591	1,573	1,049	1,451	1,573	1,084	1,573	1,355	<b>16,427</b>
19	Mushtaq Ahmed S/O Mehmood Akhter	Operator	1,668	2,668	1,723	2,668	2,067	2,051	1,709	1,892	2,051	1,448	2,051	1,766	<b>22,094</b>

**Detail Of Gazzetted Holidays Allowance Water Supply TMA,Bahawal Nagar 2012013**

Sr.No	Name	Designation	جولائی 12	اگست- 12	ستمبر- 12	اکتوبر- 12	نومبر- 12	دسمبر- 12	جنوری- 13	فروری- 13	مارچ- 13	اپریل- 13	مئی- 13	جون- 13	Total
20	Ikram ehshan S/O Ehsanullah	Operator	1,772	2,802	1,810	2,802	2,172	2,152	1,793	1,985	2,151	1,482	1,434	1,853	<b>22,436</b>
21	Muhammad Sarwar S/O Muhib Ali	Operator	1,835	2,936	1,897	2,929	2,276	2,255	1,877	2,078	2,252	1,552	2,252	1,940	<b>24,244</b>
22	Gulzar Ahmed S/O Abdul Ghaffar	Operator	1,507	2,410	1,557	2,410	1,868	1,852	1,543	1,708	1,852	1,276	1,852	1,595	<b>19,923</b>
23	Ghulam Hussain S/O Muhammad Ramzan	Operator	466	1,863	1,203	1,863	1,443	1,447	1,206	1,335	1,447	997	1,447	1,246	<b>15,497</b>
24	Muhammad Ikram S/O Zafar Iqbal	Operator	1,458	2,332	1,205	2,384	1,807	1,800	1,500	1,660	1,500	1,240	1,800	1,550	<b>18,778</b>
25	Muhammad Jamal S/O Mian Muhammad	Plumber	1,878	3,003	1,940	3,003	1,940	2,303	1,551	2,125	1,535	1,586	2,303	1,586	<b>24,753</b>
26	Ghulam Rasool S/O Muhammd Hanif	Electrition	1,503	2,405	1,553	2,405	1,868	1,836	1,530	1,694	1,836	1,265	1,836	1,581	<b>21,312</b>
27	Muhammad Shafiq S/O Ahmed Din	Chowkidar	1,284	2,054	1,327	2,054	1,591	1,573	1,311	1,451	1,573	1,084	1,573	1,355	<b>18,230</b>
28	Saifullah S/O Niaz Ahmed	Operator	879	1,406	908	1,406	1,089	1,093	911	1,008	1,093	753	1,093	941	<b>12,580</b>
29	Ghulam Kibria S/O Farzand Ali Shah	Operator	879	1,406	908	1,406	1,089	1,093	911	1,008	1,093	753	1,093	941	<b>11,701</b>
30	Muhammad Ali S/O Muhammad Yusaf	Operator	879	1,406	908	1,406	1,089	1,093	911	1,008	1,093	753	1,093	941	<b>11,701</b>
31		Operator	879	1,406	908	1,406	1,089	911	911	1,008	729	753	1,093	941	<b>11,155</b>
32	Syed Ahmed Shah S/O Muhammad Sharif	Operator	879	1,406	908	1,406	1,089	1,093	911	1,008	1,093	564	1,093	941	<b>11,512</b>
33	Muhammad Maqsood Shah S/O Syed Muhammad	Operator	879	1,406	908	1,406	1,089	1,093	911	1,008	1,093	753	1,093	941	<b>11,701</b>
34	Tariq Mehmood S/O Peer Bakhsh	Operator	879	879	363	1,230	1,089	364	911	1,008	1,093	753	1,093	941	<b>9,724</b>
35	Nasir Hussain S/O Muhammad Hanif	Operator	879	1,406	909	1,406	1,089	911	911	1,008	1,093	753	1,093	753	<b>11,332</b>
36	Syed Zakir Hussain S/O Khadim Hussain	Operator	0	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>
37	Mukhtar Ahmed S/O Ghulam Hussain	Operator	879	1,406	545	0	0		911	807	1,093	753	1,093	941	<b>7,549</b>
38	Muhammad Ishaq S/O Shamoan	Operator	879	1,406	908	1,406	1,089	1,093	911	1,008	911	753	1,093	941	<b>11,519</b>
39	Ali Ahmed S/O Muhammad	Operator	879	1,406	908	1,406	1,089	1,093	911	1,008	1,093	753	1,093	941	<b>11,701</b>

**Detail Of Gazetted Holidays Allowance Water Supply TMA,Bahawal Nagar 2012013**

Sr.No	Name	Designation	جولائی-12	اگست-12	ستمبر-12	اکتوبر-12	نومبر-12	دسمبر-12	جنوری-13	فروری-13	مارچ-13	اپریل-13	مئی-13	جون-13	Total
	Abbas														
40	Rashid Mehmood S/O Muhammad Ramzan	Operator	879	1,406	727	1,406	1,089	1,093	729	807	1,093	753	1,093	941	<b>11,137</b>
41	Muhammad Ashraf S/O Saeed Khan	Operator	879	1,406	908	1,406	1,089	1,093	911	1,008	1,093	753	1,093	941	<b>11,701</b>
42	Muhammad Mushtaq S/O Muhammad Nazir	Operator	0	0	0	1,054	1,089	1,093	911	1,008	1,093	753	1,093	941	<b>9,035</b>
43	Ghulam Mustafa S/O Muhammad Ashraf	Operator	879	1,406	908	1,406	1,089	1,093	911	1,008	1,093	753	1,093	941	<b>11,701</b>
44	Babar Azeem S/O Muhammad Yousaf	Operator	879	1,406	908	1,406	1,089	1,093	911	1,008	1,093	753	1,093	941	<b>11,701</b>
45	Manzoor Ahmed S/O Muhammad Ramzan	Operator	879	1,406	908	1,406	1,089	1,093	911	1,008	1,093	753	1,093	941	<b>11,701</b>
46	Khalid Mehmood S/O Jan Muhammad	Operator	879	1,230	908	1,406	1,089	1,093	911	807	1,093	753	1,093	941	<b>11,324</b>
47	Muhammad Afzal Ashraf S/O Muhammad Ashraf	Operator	852	1,362	880	1,362	1,056	1,021	851	942	1,021	704	1,021	880	<b>11,100</b>
48	Amir Mehmood S/O Muhammad Anwar	Oil man	823	1,316	850	1,316	1,020	1,016	677	937	1,016	753	1,016	875	<b>11,615</b>
49	Abdul Hafeez S/O Muhammad Rafiq	Operator	1,291	2,064	1,333	2,064	1,540	1,585	1,320	1,462	1,585	1,092	1,585	1,365	<b>18,286</b>
50	Numan Haidar S/O Muhammad ARs had	Operator	0	0	0		960	1,006	670	928	1,006	693	1,006	866	<b>7,135</b>
51	Muhammad Ashraf S/O Yar Muhammad	Naib Qasid	1,015	1,623	1,048	1,623	1,257	1,250	1,041	1,153	1,250	861	1,250	1,076	<b>14,447</b>
52	Muhammad Tariq Mehmood S/O Muhammad Hanif	Naib Qasid	1,174	1,878	1,213	1,878	1,455	1,441	961	1,330	1,441	993	1,441	1,241	<b>15,272</b>
53	Muhammad Khalid S/O Qutab Din	W.Carrier	1,071	2,141	1,383	2,141	1,659	1,639	1,366	1,512	1,639	1,129	1,639	1,129	<b>18,448</b>
54	Muhammad ARs had S/O Muhib Ali	W.Carrier	1,449	2,317	1,497	2,309	1,496	1,770	1,475	1,633	1,770	1,220	1,770	1,525	<b>18,782</b>
55	Rehmat Ali S/O Bashir	W.Carrier	1,421	2,273	1,468	2,273	1,761	1,738	1,448	1,603	1,738	1,197	1,738	1,496	<b>18,733</b>
56	Mazoor Ahmed S/O Yaqoob	W.Carrier	1,449	2,317	1,497	2,317	1,795	1,770	1,475	1,633	1,770	1,220	1,770	1,525	<b>19,089</b>

**Detail Of Gazzetted Holidays Allowance Water Supply TMA,Bahawal Nagar 2012013**

Sr.No	Name	Designation	جولائی 12	اگست- 12	ستمبر- 12	اکتوبر- 12	نومبر- 12	دسمبر- 12	جنوری- 13	فروری- 13	مارچ- 13	اپریل- 13	مئی- 13	جون- 13	Total
57	Ali Hassan Shah S/O Atta Muhamad	W.Carrier	799	1,277	825	1,277	825	990	165	0	0	0	0	0	<b>5,359</b>
58	Farooq S/O Bashir Ahmed	W.Carrier	676	1,801	1,163	1,801	1,395	1,383	461	0	0	0	0	0	<b>8,004</b>
59	Muhammad Khalid S/O Faqir Muhammad	W.Carrier	1,504	2,405	1,553	2,405	1,863	1,836	1,530	1,694	1,836	1,265	1,836	1,581	<b>19,804</b>
60	Muhammad Asghar S/O Imtiaz Ali	Naib Qasid	0	0	0	0	0	0	677	937	1,016	700	1,016	875	<b>5,221</b>
61	Muhammad Shahzad S/O Ghulam Fareed	W.Carrier	822	1,316	850	1,316	1,020	1,016	846	937	1,016	700	1,016	875	<b>11,730</b>
62	Samiullah S/O Saifullah	W.Carrier	822	1,316	850	1,316	1,020	1,016	846	750	1,016	700	1,016	875	<b>10,721</b>
63	Ghulam Mustafa S/O Ghulam Fareed	W.Carrier	822	1,316	850	1,316	1,020	1,016	846	937	1,016	700	1,016	875	<b>10,908</b>
64	Allah Ditta S/O Abdul Rashee=	Baildar	1,159	2,317	1,497	2,317	1,795	1,770	1,475	1,633	1,770	1,220	1,770	1,220	<b>19,943</b>
65	Muhammad Anwar Iqbal S/O Faizullah	Electrition	2,380	3,809	2,460	3,809	2,952	2,918	2,432	2,692	2,918	2,010	2,918	2,513	<b>33,811</b>
66	Muhammad Sarwar S/O Khushi Muhammad	Baildar	1,092	1,528	1,128	1,747	1,353	1,343	1,119	1,239	1,343	925	1,343	1,156	<b>15,316</b>
67	Muhammad Yasin S/O Mian Muhammad	Baildar	1,437	2,299	1,485	2,299	1,782	1,757	1,464	1,621	1,757	1,210	1,757	1,513	<b>18,944</b>
68	Muhamad Tariq S/O Muhammad Umar	W.Carrier	1,065	1,703	1,100	1,703	1,320	1,370	1,091	1,208	1,310	902	1,310	1,128	<b>15,210</b>
69	Muhammad Mustafa S/O Noor Jamal	Baildar	1,037	1,659	1,072	1,659	1,285	1,277	1,064	1,128	1,277	880	1,277	1,100	<b>14,715</b>
70	Munir Ahmed S/O Allah Ditta	Oil man	213	1,703	1,100	851	1,320	1,310	218	0	0	0	0	0	<b>6,715</b>
71	Muhammad Siddiq S/O Noor Muhammad	Baildar	1,504	2,405	1,553	2,104	1,863	1,836	1,530	1,694	1,836	1,265	1,836	1,881	<b>21,307</b>
72	Muhammad Ibrahim S/O Jungshair	Baildar	1,159	2,317	1,497	2,317	1,795	1,770	1,475	1,633	1,770	915	1,770	1,525	<b>18,784</b>
73	Muhammad Tariq S/O Allah Bakhsh	Naib Qasid	589	1,375	1,015	0	0	0	0	0	0	0	0	0	<b>2,979</b>
74	Shabir Ahmed S/O Allah Ditta	Oil man	909	1,809	939	1,454	1,486	1,869	1,558	1,725	1,869	1,288	1,869	1,610	<b>18,385</b>
75	Abdul Rasheed S/O Suleman	Naib Qasid	1,531	2,449	1,582	2,449	1,897	1,869	1,558	1,725	1,869	1,288	1,869	966	<b>21,052</b>
76	Muhammad Hussain S/O Muhammad Yar	Driver	734	0	0	0	0	0	0	0	0	0	0	0	<b>734</b>

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Sr.No	Name	Designation	جولائی-12	اگست-12	ستمبر-12	اکتوبر-12	نومبر-12	دسمبر-12	جنوری-13	فروری-13	مارچ-13	اپریل-13	مئی-13	جون-13	Total
77	Muhammad Hassan S/O Muhammad Yar	Driver	617	0	0	0	0	0	0	0	0	0	0	0	0
78	Rahim Bakhsh S/O Muhammad Habib	Truck Cleaner	1,069	0	0	0	2,209	2,177	1,814	2,008	2,177	0	0	1,500	12,954
79	Ghulam MuRs aleen S/O Jalal Din	Chowkidar	0	0	0	0	485	0	0	0	0	0	0	744	1,229
80	Muhammad Islam S/O Chotu	Naib Qasid	0	0	0	0	590	0	0	0	0	0	0	0	590
81	Muhammad Jamil S/O Muhammad Ameer	Naib Qasid	0	0	0	0	0	0	338	937	846	700	1,016	350	4,187
82	Sajjad Anjum S/O Muhammad Iqbal	Plumber	0	0	0	0	0	0	0	0	0	0	0	1,376	1,376
<b>Total-4</b>			<b>31,420</b>	<b>145,145</b>	<b>92,881</b>	<b>141,212</b>	<b>113,891</b>	<b>114,070</b>	<b>93,818</b>	<b>104,812</b>	<b>112,831</b>	<b>77,252</b>	<b>110,672</b>	<b>97,647</b>	<b>1,235,651</b>

**Detail Of Gazzetted Holidays Allowance TO (Finance) TMA,Bahawal Nagar 2012013**

Sr.No	Name	Designation	جولائی-12	اگست-12	ستمبر-12	اکتوبر-12	نومبر-12	دسمبر-12	جنوری-13	فروری-13	مارچ-13	اپریل-13	مئی-13	جون-13	Total
1	Muhammd Akhtar	Assistant	0	2,963	0	6,053	0	0	0	6,122	0	0	8,833	6,959	30,930
2	Muhammad Atif Raza	Accountant	0	0	0	0	0	0	1,290	0	0	0	0	0	12,90
3	Muhammad Ramzan	J/C	0	0	0	0	0	0	1,812	0	0	0	0	0	1,812
4	Muhammad ARs had	J/C	0	0	0	0	0	0	1,709	0	0	0	0	0	1,709
5	Inam Ullah	J/C	0	0	0	0	0	0	1,296	0	0	0	0	0	1,296
6	Muhammad Saeed	J/C	0	0	0	0	0	0	954	0	0	0	0	0	954
7	Ghulam Mustafa	N/Q	0	0	0	0	0	0	822	0	0	0	0	0	822
8	Qurban Ali	N/Q	0	0	0	0	0	0	1,256	0	0	0	0	0	1,256
<b>Total-5</b>			<b>0</b>	<b>2,963</b>	<b>0</b>	<b>6,053</b>	<b>0</b>	<b>0</b>	<b>9,139</b>	<b>6,122</b>	<b>0</b>	<b>0</b>	<b>8,833</b>	<b>6,959</b>	<b>40,069</b>
<b>Grand Total</b>			<b>93,613</b>	<b>299,377</b>	<b>207,802</b>	<b>299,900</b>	<b>219,249</b>	<b>210,428</b>	<b>183,295</b>	<b>197,009</b>	<b>212,100</b>	<b>151,332</b>	<b>223,064</b>	<b>197,486</b>	<b>2,494,655</b>

**Annex – C**  
**[Para 1.2.3.1]**

**Loss due to Rental Sound System, Lighting and Tenting –  
Rs 2.127 Million**

(Amount in Rupees)

Vr. No.	Date	Description	SupplieRs	Bill No.	Date	Gross Amount
50	27-07-12	Hajj Trainiong Camp	Mubashar & Co	Nil	10-07-12	19,000
119	27-08-12	Tentage on 14th August	Talha Tent Service	Nil	15-08-12	51,422
120	27-08-12	Lighting on 14th August	Mubashar & Co	Nil	15-08-12	88,138
121	27-08-12	Misc Items on 14th August	Talha Tent Service	Nil	15-08-12	33,221
135	31-08-12	Tentage on Sasta Ramzan Bazar	Talha Tent Service	Nil	23-08-12	1,51,8698
136	31-08-12	Misc Items on Sasta Ramzan Bazar	T&H TradeRs	Nil		80,324
65	15-10-12	Rent of Generator 100 KW (1000 W)	Mubashar & Co	Nil	4/9/2012	22,000
66	15-10-12	Rent of Sound System and Fans	Mubashar & Co	Nil	4/9/2012	18,500
88	15-10-12	Tentage on Dengue Campaign at Satluj Park	Talha Tent Service	Nil	4/9/2012	22,390
248	31-10-12	Tentage on Sports Festival	Talha Tent Service	Nil	3/10/2012	98,300
65	22-11-12	BannaesRs , Pana flex and Pumphlet Dengue Virus	T&H TradeRs	Nil	29-10-12	80,430
25	6/3/2013	Tentage on Eid Meelad Nabi	Talha Tent Service	Nil	1/2/2013	27,230
26	6/3/2013	Lighting and Sound System on Eid Meelad Nabi	Talha Tent Service	Nil	1/2/2013	67,440
<b>Total</b>						<b>2,127,093</b>

Current market prices and maximum required / rented quantities are as under which can make the picture clear.

Sr. No.	Item	Dimension	Maximum Required Quantity	Market Price (Rs)	Purchasing Amount (Rs)
1	Lighting Strips	Strip	300	100	30,000
2	Foam ChaiRs		200	1200	240,000
3	Sofa		10	0	0
4	Shamiana	18 x 18	100	8,000	800,000
5	Canopi		4	12,000	48,000
6	Qanat		20	2,000	40,000
7	Jhalar		25	600	15,000
8	Gate		5	4,000	20,000
9	Chadar		50	300	15,000
10	Cover		50	125	6,250
11	Sound System		1	10,000	10,000
12	Mike		1	1000	1,000
13	Speaker		2	2500	5,000
14	Handicam		1	10,000	10,000
<b>Total Purchasing Amount (Rs .)</b>					<b>1,240,250</b>
<b>Total Rental Expenditure (Rs .)</b>					<b>2,127,093</b>
<b>Excess Expenditure (Rs .)</b>					<b>886,843</b>
<b>Note:- The amount of expenditure is calculated on the basis of vouchers selected. Actual expenditure is much more than this amount</b>					

**Annex – D**  
**[Para 1.2.4.1]**

**Loss due to Non / Less Realization of Revenue and Arrears Rs 54.116  
Million**

(Amount in Rupees)

Sr. No.	Description	Budgeted Income	Income	Less Realization
1	Commericalization Fee from Private Schools etc.	31,047,000	-	31,047,000
2	Rent of Property & Phates	2,261,010	159,1187	669,823
3	Fee for License & Prmits	195,000	17,0350	24,650
4	Water Rate Individuals	4,942,000	447,9830	462,170
5	Water Rate Department	1,200,000	13,4080	1,065,920
6	New Water Connection	85,000	6,7385	17,615
7	Slaughtering of Animals	198,000	17,9891	18,109
8	Coping Fee	5,000	4340	660
9	Bakar Mandi / Cattle Mandies Fee + Pay of Official 16225000 + 200000	16,425,000	1,617,8953	246,047
10	Fine for Encroachment	10,000	8,400	1,600
11	Tax on Tyre Markets/ Vendor	78,000	43,500	34,500
12	Approval of Housing Colony	1,200,000	0	1,200,000
13	Change in land use (Conversion Fee)	5,000,000	0	5,000,000
14	Change in Building use	50,000	0	50,000
15	Other Fee/ Fine Levied P&C, 400000+50000	450,000	0	450,000
16	Rent of Municipal Shop No. 01 Near Main Gate of TMA Office	1,326,000	0	1,326,000
17	Rent of Municipal Shop 04 No's in Front of National Bank Main Branch Bahawalnagar	2,154,000	0	2,154,000
18	Rent of Shops	7,460,828	0	7,460,828
19	Parking Fee	150,000	86,535	63,465
20	Licence Fee Junk Yards	35,000	26,000	9,000
21	Road Cutting Charges	15,000	0	15,000
22	Sale of Trees & Plants	100,000	0	100,000
23	Sale of Stock of Store Materials etc.	100,000	77,460	22,540
24	Other (Other Fee Misc. Fee)	600,000	475,638	124,362
<b>SUB TOTAL</b>		<b>75,086,838</b>	<b>23,523,549</b>	<b>51,563,289</b>



**Non Head Quarter Donga Bonga**

<b>Sl. #</b>	<b>Description</b>	<b>Budget Income for the Year 2012-13 (Rev.)</b>	<b>Total Income Received during 2012-13</b>	<b>Less Realization</b>
1	Rent of Shops/ Proparity	400,000	255,866	144,134
2	Licenses Fee (Dangerous & Offensive Trades)	30,000	18,800	11,200
3	Water Rate (Domestic/Commercial)	1,500,000	401,100	1,098,900
4	Fee for Approval of Building Plans	1,100,000	390,284	709,716
5	Fee for Slaughtering of Animals	50,000	42,444	7,556
6	General Bus Stand + Pay of Staff 2000000 + 180000	2,180,000	1,803,715	376,285
7	Bakar Mandi / Cattle Mandies Fee	1,010,000	888,800	121,200
8	Sale of Bones of Animals	50,000	0	50,000
9	Other (Other Fee Misc. Fee)	40,000	5,850	34,150
<b>SUB TOTAL</b>		<b>6,360,000</b>	<b>3,806,859</b>	<b>2,553,141</b>
<b>GRAND TOTAL</b>		<b>81,446,838</b>	<b>27,330,408</b>	<b>54,116,430</b>

**Annex – E**  
**[Para 1.2.4.2]**

**Loss Due to Non / Less Recovery of Different Fees from Private Housing Schemes – Rs 26.114 Million**

(Amount in Rupees)

Sr. No.	Name of Scheme	Location	Area (Kanal)	Scrutiny Fee	Planning Permission Fee	Sanction Fee	Conversion Fee	Approval of design and specifications for water supply, sewerage	Approval of design and specifications for road, bridge and footpath	Total	Recovered	Less Recovery
1	Mst. Kaneez Begum	Mouza Kothian Wala, BWN	78K 9M 8S	1000	0	78,500	431,750	39,250	39,250	589,750	511,250	78,500
2	Muhammad Rafi	Mouza BWN, Takwa Colony	29K 14M	1000	0	29,700	267,300	14,750	14,750	327,500	298,000	29,500
3	Green Town	Mouza Rojhan Wali near Pull Fordwah, BWN	45K 8M	1000	0	45,400	199,760	22,700	22,700	291,560	246,160	45,400
4	Garden Town	Mouza Qamar Din Hans, BWN	26K 1M	1000	0	26,050	53,728	13,000	13,000	106,778	80,778	26,000
5	Ali Green Town Phase-II	Mouza Rabnawaz Pura, Main Chishtian Road BWN	62K 6M	1000	0	62,300	274,120	31,150	31,150	399,720	337,420	62,300
6	Adan Velly	Mouza Muhammad Nawaz Pura, Chishtian Road, BWN	98K 12M	1000	0	98,600	81,345	49,300	49,300	279,545	180,945	98,600
7	Al-Hamd City	Mouza Shera Baghban Uttar, behind Contonment BWN	200	0	5,000	200,000	1,320,000	100,000	100,000	1,725,000	443,500	1,281,500
8	Rehman Garden	Jattu Wala, Bye Pass Road, BWN	280	0	5,000	280,000	1,848,000	140,000	140,000	2,413,000	560,000	1,853,000
9	Green City	Behind Model Town, Tobian Road, BWN	161	0	5,000	161,000		80,500	80,500	327,000	16,120	310,880

Sr. No.	Name of Scheme	Location	Area (Kanal)	Scrutiny Fee	Planning Permission Fee	Sanction Fee	Conversion Fee	Approval of design and specifications for water supply, sewerage	Approval of design and specifications for road, bridge and footpath	Total	Recovered	Less Recovery
10	New City Bahawalnagar	Mouza Muhammad Nawaz Pura, Chishtian Road, BWN	412	0	5,000	412,000	20,600,000	206,000	206,000	21,429,000	829,000	20,600,000
11	Hussain Abad	Mouza Hussain Abad Sharqi BWN	864	0	5,000	864,000		432,000	432,000	1,733,000	5,000	1,728,000
	<b>Tota</b>			<b>6,000</b>	<b>25,000</b>	<b>2,257,550</b>	<b>25,076,003</b>	<b>1,128,650</b>	<b>1,128,650</b>	<b>29,621,853</b>	<b>3,508,173</b>	<b>26,113,680</b>

**Annex – F**  
**[Para 1.4.3.1]**

**Unjustified Execution of Works – Rs 46.095 Million**

(Amount in Rupees)

Sr.#	Name of Projects	Estimated cost	Expenditure 2011-12	Expenditure 2012-13	Date of Completion	Total Expenditure
1	Construction and repair metalled Road Street No. 5 Umar Farooq Town Fort Abbas	150,000	67,976	81,970	17-7-12	149,946
2	Construction of metalled road chak no. 272/HR	1,050,000	825,295	224,321	27-6-12	1,049,616
3	Construction of metalled road chak no. 310/HR	500,000	216,641	281,859	25-6-12	498,500
4	Construction of sewer line and Metalled Road maroot	1,050,000	358,284	641,675	25-8-12	999,959
5	Construction of metalled Road Aziz Bhati Shaheed Road	800,000	72,463	717,409	30-8-12	789,872
6	Construction of Metalled Road 237/9R	600,000	362,829	229,439	30-7-12	597,668
7	Construction of Metalled Raod Near House Muhammad Aslam	345,000	300,000	Nil	Running	300,000
8	Construction and Repair of Metalled Road Chak No. 270/HR	500,000	473,475	26,525	13-5-12	500,000
		<b>4,995,000</b>				

SR.#	NAMES OF THE PROJECT	Estimate Cost (Rs. In Million )	Date of start	Expenditure	Due Date of completion	Date of Acc	Remarks
1	Construction of Metalled Road Chak No.231/9R Colony to Chak No. 262/HR	6.000	05-11-12	1,777,675	05-05-13	Running	Running
2	Construction of Metalled Road from Chatha Town to Marot Raod Via 274/HR	10.000	05-09-12	6,582,207	29-12-12	29-12-12	Final
3	Construction of Metalled Road Chak No. 212/9R ( Remaining Portion )	5.100	05-09-12	3,460,721	05-03-13	20-5-12	Final
4	Construction of Metalled Road from Maroot Road to Chak No. 273/HR	5.150	05-09-12	3,464,952	05-03-13	5-8-13	Final
5	Construction of Metalled Road House Muhammad Saeed to Masque Aqsa	0.6	05-09-12	438,900	05-12-12	5-7-12	Final

SR.#	NAMES OF THE PROJECT	Estimate Cost (Rs. In Million )	Date of start	Expenditure	Due Date of completion	Date of Acc	Remarks
6	Construction of Metalled Road Awan Town Kitchi Wala	1.3	01-09-12	915,124	01-12-12	5-9-13	Final
7	Construction of Metalled Road Chak No. 222/9R	3.0	05-09-12	2,008,075	05-03-13	20-5-13	Final
<b>TOTAL</b>		<b>41.100</b>		<b>21,728,459</b>			
<b>Grand Total</b>		<b>46.095</b>					

**Annex – G**  
**[Para 1.4.3.4]**

**Abnormal Delay in Completion of Work and Non-imposing of Penalty – Rs  
3.290 Million**

**(Rupees in Million)**

<b>Sr. No.</b>	<b>Name of Projects</b>	<b>Estimated cost</b>	<b>Total Exp.</b>	<b>Date of Start</b>	<b>Date of Completion</b>	<b>Time Allowed in Month</b>	<b>Date of Extension Allowed</b>	<b>Penalty</b>
1	Construction of sewer line and Metalled Road maroot	1.050	1.000	16-1-12	25-8-12	5	23-8-12	0.105
2	Construction of metalled Road Aziz Bhati Shaheed Road	0.800	0.790	16-1-12	30-8-12	4	-	0.080
3	Construction of Metalled Road 237/9R	0.600	0.597	17-1-12	30-7-12	4	27-7-12	0.060
4	Construction of Metalled Road Chak No.231/9R Colony to Chak No. 262/HR	6.000	1.777	05-11-12	05-05-13	Running	Running	0.600
5	Construction of Metalled Road from Chatha Town to Marot Raod Via 274/HR	10.000	6.582	05-09-12	29-12-12	29-12-12	Final	1.000
6	Construction of Metalled Road Chak No. 212/9R ( Remaining Portion )	5.100	3.460	05-09-12	05-03-13	20-5-13	Final	0.510
7	Construction of Metalled Road from Maroot Road to Chak No. 273/HR	5.150	3.465	05-09-12	05-03-13	5-8-13	Final	0.515
8	Construction of Approach Road Chak No. 204/HB ( For Bridge Hakra Canal )	1.200	0.607	05-09-12	05-03-13	Running	Extension not applied	0.120
9	Construction of Metalled Road Chak No. 222/9R	3.0	2.008	05-09-12	05-03-13	20-5-13	Final	0.300
<b>Grand Total</b>								<b>3.290</b>

**Non Credit of Unclaimed Security – Rs 3.948 Million**

(Amount in Rupees)

Date	Amount	Date	Amount	Date	Amount	Date	Amount
1.07.2009	16,500	24.11.2008	2,470	28.10.2008	8,211	4.08.2008	5,530
30.06.2009	1,266	24.11.2009	8,465	28.10.2009	2,448	4.08.2009	25,600
23.06.2009	6,655	24.11.2010	9,136	28.10.2010	8,006	4.08.2010	25,000
8.06.2009	50,000	24.11.2011	26,323	28.10.2011	15,643	4.08.2011	27,600
25.04.2009	1,850	24.11.2012	27,912	28.10.2012	6,676	24.11.2087	29,782
10.04.2009	17,500	24.11.2013	16,458	28.10.2013	7,619	24.11.2088	550
26.03.2009	87,651	24.11.2014	304	28.10.2014	14,486	24.11.2089	638
19.03.2009	13,372	24.11.2015	8,387	28.10.2015	2,948	24.11.2090	1,328
16.03.2009	4,452	24.11.2016	11,429	28.10.2016	5,845	24.11.2091	6,062
28.02.2009	8,502	24.11.2017	2,476	28.10.2017	11,469	24.11.2092	1,801
17.02.2009	11,323	24.11.2018	13,843	28.10.2018	13,029	24.11.2093	53,809
12.02.2009	28,500	24.11.2019	459	28.10.2019	10,399	24.11.2094	15,518
4.02.2009	28,558	24.11.2020	59,037	28.10.2020	5,950	24.11.2095	34,206
4.02.2009	10,109	24.11.2021	34,998	28.10.2021	6,345	24.11.2096	9,942
4.02.2009	2,269	24.11.2022	2,472	28.10.2022	6,133	24.11.2097	15,367
21.01.2009	10,076	24.11.2023	1,960	28.10.2023	2,049	24.11.2098	11,029
21.01.2010	1,593	24.11.2024	28,667	28.10.2024	6,683	28.10.2087	2,099
21.01.2011	33,732	24.11.2025	3,477	28.10.2025	17,814	28.10.2088	12,565
21.01.2012	1,202	24.11.2026	5,211	28.10.2026	8,141	28.10.2089	39,521
21.01.2013	2,271	24.11.2027	1,814	28.10.2027	9,952	28.10.2090	845
21.01.2014	2,276	24.11.2028	25,620	28.10.2028	8,051	28.10.2091	6,960
21.01.2015	27,330	24.11.2029	17,658	28.10.2029	550	28.10.2092	6,367
21.01.2016	1,187	24.11.2030	11,788	28.10.2030	85,208	28.10.2093	2,458
21.01.2017	2,500	24.11.2031	10,974	28.10.2031	17,747	28.10.2094	1,220
21.01.2018	2,444	24.11.2032	9,805	28.10.2032	11,305	28.10.2095	3,413
21.01.2019	39,940	24.11.2033	4,195	28.10.2033	2,163	28.10.2096	5,719
21.01.2020	103,076	24.11.2034	471	28.10.2034	6,647	28.10.2097	63,202
21.01.2021	38,360	24.11.2035	2,498	28.10.2035	21,957	28.10.2098	517
21.01.2022	19,223	24.11.2036	32,489	28.10.2036	24,638	28.10.2099	9,448
21.01.2023	10,276	24.11.2037	11,015	28.10.2037	4,968	4.12.2034	27,854
21.01.2024	2,000	24.11.2038	12,528	28.10.2038	23,800	4.12.2035	3,266
21.01.2025	39,534	24.11.2039	2,430	28.10.2039	3,780	4.12.2036	21,334
21.01.2026	55,956	24.11.2040	10,934	28.10.2040	4,455	4.12.2037	3,166
21.01.2027	1,162	24.11.2041	47,814	28.10.2041	3,455	4.12.2038	1,412
21.01.2028	2,000	24.11.2042	9,494	28.10.2042	7,924	24.11.2082	12,321
21.01.2029	10,409	24.11.2043	8,318	28.10.2043	9,229	24.11.2083	22,824
21.01.2030	13,277	24.11.2044	62,028	28.10.2044	14,342	24.11.2084	5,851
21.01.2031	6,594	24.11.2045	49,160	28.10.2045	6,662	24.11.2085	18,991
21.01.2032	665	24.11.2046	2,479	28.10.2046	15,242	24.11.2086	19,371
21.01.2033	1,047	24.11.2047	14,567	28.10.2047	11,707	28.10.2082	11,498
21.01.2034	549	24.11.2048	9,950	28.10.2048	8,704	28.10.2083	341
21.01.2035	9,433	24.11.2049	58,162	28.10.2049	3,392	28.10.2084	549
21.01.2036	31,768	24.11.2050	9,044	28.10.2050	20,866	28.10.2085	1,332
21.01.2037	329	24.11.2051	6,451	28.10.2051	9,176	28.10.2086	49,696
21.01.2038	100,980	24.11.2052	35,571	28.10.2052	6,059	4.12.2024	14,885
21.01.2039	4,990	24.11.2053	15,715	28.10.2053	7,289	4.12.2025	11,960
21.01.2040	22,247	24.11.2054	7,503	28.10.2054	45,450	4.12.2026	549
21.01.2041	45,932	24.11.2055	9,553	28.10.2055	5,577	4.12.2027	548
4.12.2008	1,520	24.11.2056	20,142	28.10.2056	22,781	4.12.2028	3,917
4.12.2009	2,317	24.11.2057	91,179	28.10.2057	1,124	4.12.2029	16,889
4.12.2010	2,224	24.11.2058	3,600	28.10.2058	2,758	4.12.2030	21,383

Date	Amount	Date	Amount	Date	Amount	Date	Amount
4.12.2011	3,918	24.11.2059	52,728	28.10.2059	1,763	4.12.2031	6,913
4.12.2012	19,650	24.11.2060	6,731	28.10.2060	9,592	4.12.2032	931
4.12.2013	36,931	24.11.2061	48,928	28.10.2061	5,874	4.12.2033	15,794
4.12.2014	18,217	24.11.2062	52,314	28.10.2062	30,748	24.11.2072	9,498
4.12.2015	27,429	24.11.2063	706	28.10.2063	26,362	24.11.2073	2,895
4.12.2016	28,076	24.11.2064	43,541	28.10.2064	8,224	24.11.2074	8,564
4.12.2017	3,154	24.11.2065	14,499	28.10.2065	2,472	24.11.2075	4,376
4.12.2018	2,500	24.11.2066	8,256	28.10.2066	16,824	24.11.2076	809
4.12.2019	2,500	24.11.2067	50,662	28.10.2067	2,283	24.11.2077	4,456
4.12.2020	2,500	24.11.2068	2,383	28.10.2068	4,885	24.11.2078	41,216
4.12.2021	16,834	24.11.2069	1,232	28.10.2069	2,203	24.11.2079	8,908
4.12.2022	7,914	24.11.2070	7,950	28.10.2070	17,359	24.11.2080	32,734
4.12.2023	3,401	24.11.2071	17,018	28.10.2071	124	24.11.2081	33,413
28.10.2076	21,698	28.10.2075	17,429	28.10.2072	6,171	28.10.2078	3,828
28.10.2077	733	28.10.2081	9,088	28.10.2073	6,276	28.10.2079	550
28.10.2074	524	28.10.2080	10,493		<b>728,012</b>		<b>862,918</b>
	<b>1,134,905</b>		<b>1,222,391</b>				
<b>Total</b>							<b>3,948,226</b>



**Annex – I**  
**[Para 1.5.4.4]**

**Irregular Payment of Salary – Rs 2.937 Million**

(Amount in Rupees)

Name	Period	rregular Pay	Un-authorized Pay		Differen ce	Months	Total
			BPS-11	BPS-15 & 16			
Mr. Hassan Bilal	01.12.94 to 30.11.95	2,653	0	0	0	12	31,836
BPS-15	01.12.95 to 30.11.96	2,769	0	0	0	12	33,228
	01.12.96 to 30.11.97	3,075	2,885	3,075	190	12	39,180
	01.12.97 to 30.11.98	3,252	3,001	3,252	251	12	42,036
	01.12.98 to 30.11.99	3,429	3,117	3,429	312	12	44,892
	01.12.99 to 30.11.00	3,606	3,233	3,606	373	12	47,748
	01.12.00 to 30.11.01	3,783	3,349	3,783	434	12	50,604
	01.12.01 to 30.11.02	5,935	3,465	5,935	2,470	12	100,860
	01.12.02 to 30.11.03	6,200	3,640	6,200	2,560	12	105,120
	01.12.03 to 30.11.04	6,465	3,815	6,465	2,650	12	109,380
	01.12.04 to 30.06.05	6,730	3,990	6,730	2,740	12	113,640
	01.07.05 to 30.11.05	7,745	4,580	7,745	3,165	7	76,370
	01.12.05 to 30.11.06	8,050	4,780	8,050	3,270	5	56,600
	01.12.06 to 30.06.07	8,355	4,980	8,355	3,375	12	140,760
	01.07.07 to 31.08.07	9,600	5,730	9,600	3,870	2	26,940
	01.09.07 to 30.11.07	9,950	5,960	9,950	3,990	3	41,820
BPS-16	01.12.07 to 30.06.08	9,950	6,190	9,950	3,760	7	95,970
	01.07.08 to 30.11.08	12,640	7,415	12,640	5,225	5	89,325
	01.12.08 to 30.11.09	13,110	7,690	13,110	5,420	5	92,650
	01.12.09 to 30.11.10	13,580	7,965	13,580	5,615	12	230,340
	01.12.10 to 30.06.11	14,050	8,240	14,050	5,810	12	238,320
	01.07.11 to 30.11.11	23,600	13,500	23,600	10,100	5	168,500
	01.12.11 to 30.11.12	24,400	13,960	24,400	10,440	12	418,080
	01.12.12 to 30.11.13	25,200	14,420	25,200	10,780	12	431,760
	01.12.13 to 28.02.14	26,000	14,880	26,000	11,120	3	111,360
<b>Sub-Total</b>		<b>254,127</b>			<b>97,920</b>		<b>2,937,319</b>
<b>Total Irregular Payment</b>							<b>2,139,699</b>
<b>Total Unauthorized Payment</b>							<b>797,620</b>
<b>G.Total</b>							<b>2,937,319</b>

**Annex – J**  
**[Para 1.5.4.5]**

**Un-authorized Payment of Holiday Allowance – Rs 2.067 Million**

(Amount in Rupees)

<b>Sr No.</b>	<b>Name</b>	<b>Designation With BPS</b>	<b>Basic Pay</b>	<b>Total Amount</b>
1	Muhammad Ashfaq	Driver 05	5,920	12,885
2	Muhammad Ilyass	N.Q 02	9,150	1,512
3	Abdul Jabbar	S.C 09	16,080	2,099
4	Rafaqat Ali	J.C 07	6,440	1,682
5	Sala Hul Din	Driver	8,000	12,255
6	Muhammad Javed	N.Q 05	7,450	2,911
7	Maqbool Ahmad	N.Q 02	10,170	20,564
8	Muhammad Aslam	Chowkidar 02	8,810	18,056
9	Maqsood Ahmad	Accountant 14	8,000	555
10	Muhammad Farooq	Ass.Acct 11	12,120	812
11	Abdul Jabbar	J.C 07	12,520	3,077
12	Zohaib Khan	N.Q 01	5,100	1,490
13	Mahmood Ahmed	T.I 09	16,080	3,147
14	Tahir Mahmood	J.C 07	12,840	5,207
15	Muhammad Faisal	J.C	6,120	3,460
16	Rana Waseem	R.I 15	20,400	3,948
17	Muhammad Alamghir	Supervisor 05	11,640	23,309
18	Nazir Hussain	N.Q 02	9,320	20,122
19	Nazir Ahmed	N.Q 02	10,170	14,419
20	Abdul Razzaq	N.Q 02	7,960	1,038
21	Muhammad Amir	J.C	10,600	6,648
22	Muhammad Asim Bilal	N.Q	5,100	339
23	Ghulam Murtaza	Mali 01	5,100	4,691
24	Muhammad Nazir Tabasam	S.E 11	13,960	2,822
25	Tahir Mahmood	Supervisor 10	7,240	14,650
26	Muhammad Faqir	S.C 08	16,150	4,168
27	Muhammad Arif	J.C 07	10,920	3,335
28	Javed Akhtar	J.C	13,480	1,759
29	Muhammad Waqas	J.C 07	6,120	3,012
30	Muhammad Iqbal	N.Q 02	10,170	13,412
31	Muhammad Rafiq	N.Q 02	9,660	4,494
32	Muhammad Jamil	Chowkidar 02	7,790	14,729
33	Muhammad Javed	Chowkidar 01	5,100	10,377
34	Asad Ali	Chowkidar 01	5,100	11,393
35	Asghar Ali	Chowkidar 01	5,100	10,711
36	Muhammad Siddique	Mate 02	10,170	12,791
37	Saghir Ahmad	Beldar 02	10,170	8,387
38	Taj Muhammad	Beldar 02	10,170	6,670
39	Muhammad Aslam	Beldar 02	7,960	2,054
40	Kafeel Shahzad	Beldar 02	6,090	1,597
41	Sohan Babu	Beldar 02	9,320	6,908
42	Muhammad Imran	Beldar 01	5,100	5,089
43	Kazam Abbas	Beldar 01	5,100	7,713
44	Muhammad Naveed	Beldar 01	5,100	5,098
45	Abdul Shakoor	Beldar 01	5,100	1,368
46	Waseem Abbas	Beldar 01	4,800	5,889
47	Muhammad Ramzan	Elec 05	5,920	13,724

Sr No.	Name	Designation With BPS	Basic Pay	Total Amount
48	Shoukat Ali	Helper 02	9,490	21,322
49	Muhammad Yousaf	Driver 05	10,860	24,542
50	Mukhtar Ahmad	Driver 05	11,380	24,215
51	Muhammad Jamil	Driver 05	9,300	14,337
52	Muzammal Ayub	Driver 05	5,920	12,726
53	Muhammad Latif	Driver 03	5,450	11,101
54	Anayat Ali	Driver 04	10,250	20,790
55	Bootay Khan	Oil Man 02	8,980	17,912
56	Muhammad Siddique	Helper 02	7,620	15,505
57	Waheed Ahmed	Helper 02	7,960	16,924
58	Mukhtar Ahmad	Helper 02	10,340	21,812
59	Abdul Latif	Plumber 04	5,860	4,920
60	Abdul Hameed	Plumber 07	12,840	17,419
61	Muhammad Yaqub	Helper 01	5,100	10,063
62	Ashiq Hussain	Oil Man 02	8,980	19,074
63	Muhammad Javed	Chowkidar 01	5,100	339
64	Muhammad Ashraf	Driver 05	5,920	12,130
65	Asghar Ali	Driver 05	5,920	12,526
66	Syed Javed Shah	Driver 05	5,920	4,291
67	Sher Ali	Driver 05	5,920	12,331
68	Niaz Nabi	Chowkidar 01	5,100	9,379
69	Abdul Razzaq	Chowkidar 01	5,100	10,883
70	Muhammad Imtiaz	Driver 05	5,920	12,726
71	Muhammad Shahzad	Driver 05	5,920	12,726
72	Mushtaq Ahmad	Driver 05	5,920	12,535
73	Naseer Ahmad	Driver 05	5,920	399
74	Muhammad Hamid	Driver 05	5,920	12,526
75	Muhammad Anwar	Driver 05	14,760	35,307
76	Shamshad Khan	Driver 07	13,160	29,900
77	Mehboob Ali	Driver 07	13,800	28,428
78	Muhammad Tufail Noor	F.M 05	7,740	17,577
79	Muhammad Hussain	F.M 05	10,860	21,318
80	Ibrar Ahmad	F.M 05	8,520	19,894
81	Muhammad Khalid	F.Q 02	9,320	21,323
82	Shokat Ali	F.Q 02	9,490	22,014
83	Mushtaq Ahmad	F.Q 02	7,960	18,497
84	Shahid Latif	S.I 15	18,300	38,574
85	Riaz Ahmad	Supervisor 07	13,800	32,045
86	Muhammad Ali	Supervisor 07	14,440	31,695
87	Muhammad Shahid	B.Supervisor 05	9,820	22,558
88	Herbanas Lal	B.Supervisor	11,120	11,900
89	Parvez lal	B.Supervisor 05	8,000	14,939
90	Abdul Khaliq	Driver 05	12,940	5,894
91	Muhammad Sarwar	Driver 05	11,380	13,644
92	Muhammad Ayub	Driver 05	11,120	5,203
93	Saleem Akhtar	Helper 03	9,490	9,375
94	Amanwal	S.W 02	9,490	17,956
95	Yousaf S/O Younis	S.W 02	7,110	7,234
96	Yousaf S/O Mukhtar	S.W 02	9,490	19,548
97	Younis	S.W 02	9,490	4,005
98	Tanveer Javed	S.W 01	5,100	2,319
99	Munawar	S.W 01	5,100	2,319
100	Rustam	S.W 01	5,100	2,319

Sr No.	Name	Designation With BPS	Basic Pay	Total Amount
101	Sajjad Anwar	S.W 01	5,100	2,319
102	Dilawar	S.W 01	5,100	2,319
103	Ahad Mushtaq	S.W 01	5,100	3,339
104	Babar Amanwal	S.W 01	5,100	2,319
105	Indrias Rofas	S.W 01	5,100	2,154
106	Maqbool Farzand	S.W 02	8,980	3,790
107	Safdar Dara	S.W 02	9,490	4,000
108	Faisal Jamil	S.W 01	4,950	2,091
109	Jamis	S.W 02	8,980	3,790
110	Akram	S.W 02	8,980	3,790
111	Chand Babu	S.W 02	7,620	3,217
112	Aslam	S.W 02	10,170	4,292
113	Abbas	S.W 02	9,830	16,586
114	Aslam S/o Iqbal	S.W 02	9,660	6,983
115	Zelo Tees	S.W 01	5,100	2,154
116	Javeed Iqbal	S.W 02	7,110	3,002
117	Faqiria	S.W 02	7,620	3,218
118	Shami	S.W 02	10,170	3,953
119	Khalida	S.W 02	7,960	3,362
120	Iqbal Siraj	S.W 02	8,980	18,772
121	Anwari	S.W 02	7,960	3,105
122	Meeran	S.W 02	9,150	3,567
123	ARs had	S.W 02	7,110	15,142
124	Razia	S.W 02	9,150	5,988
125	Shabana	S.W 02	6,940	2,931
126	Roshan Chotay Lal	S.W 02	6,940	2,931
127	Babar Ghulam	S.W 02	6,770	3,525
128	Naseem	S.W 01	5,100	2,319
129	Parveen	S.W 02	7,960	3,362
130	Anwar	S.W 02	10,170	8,950
131	Shahzad Saleem	S.W 02	6,940	5,440
132	Roobi	S.W 02	7,960	1,821
133	ARs had Ghulam	S.W 02	6,940	2,478
134	Shahid Tufail	S.W 02	7,110	15,152
135	Rozi	S.W 02	9,150	3,862
136	Khalida	S.W 02	8,980	3,501
137	Najma	S.W 02	9,150	3,862
138	Parveen	S.W 02	9,320	3,933
139	Shanti	S.W 02	7,620	2,971
140	Kaneez	S.W 02	9,150	3,862
141	Khalida	S.W 02	9,320	3,933
142	Surriya Grace	S.W 02	9,490	4,005
143	Jahangir	S.W 02	6,600	2,568
144	Arjan	S.W 02	6,090	2,376
145	Jugnu	S.W 02	7,790	3,037
146	Younis Muneer	S.W 02	6,940	2,931
147	Rani	S.W 02	7,620	2,971
148	Nasreen	S.W 02	10,340	4,364
149	Shakeela	S.W 02	9,320	3,636
150	Younis	S.W 02	7,960	3,361
151	Parkash	S.W 02	7,790	3,288
152	Shahzad Razaq	S.W 02	6,770	3,077
153	Pitras	S.W 02	7,620	3,217

Sr No.	Name	Designation With BPS	Basic Pay	Total Amount
154	Manzoor Bahadar	S.W 02	9,660	4,389
155	Kashif	S.W 02	6,430	12,656
156	Elezbith	S.W 02	7,620	3,217
157	Shahnaz	S.W 02	9,150	2,656
158	Meeran	S.W 02	9,150	2,386
159	Nemat Hameed	S.W 02	8,980	4,381
160	Nusrat Roshan	S.W 02	7,620	2,971
161	Bagga Charanji	S.W 02	7,960	3,361
162	Hera Lal	S.W 02	7,110	2,773
163	Veenus	S.W 02	7,620	3,217
164	Ramzan	S.W 02	7,620	2,971
165	Bishan	S.W 02	10,340	4,038
166	Javeed Fazal	S.W 02	7,620	3,217
167	Guddo	S.W 02	7,620	2,971
168	Muneer Sohan	S.W 02	10,170	20,903
169	Jewni	S.W 02	7,790	3,037
170	Guddo W/O Shaam Lal	S.W 02	10,340	3,002
171	Akash Mushtaq	S.W 01	5,100	1,824
172	Saleem	S.W 02	7,790	3,539
173	Siddique	S.W 02	10,340	2,007
174	Kartar	S.W 02	10,340	4,363
175	Niamat	S.W 02	10,340	3,863
176	Kala Chandagi	S.W 02	10,170	14,697
177	Nasir Mithu	S.W 02	7,110	2,767
178	Mumtaz	S.W 02	10,000	4,213
179	Akmal Masih	S.W 02	7,790	17,404
180	Maqbool Mukhtar	S.W 02	8,980	8,810
181	Ajmal Yosaf	S.W 02	6,430	13,716
182	Tahir Tariq	S.W 01	5,100	3,680
183	Fozia iqbal	S.W 01	5,100	2,153
184	Fozia Younis	S.W 01	5,100	2,153
185	Sobia	S.W 01	5,100	2,153
186	Nida Ahmed	S.W 01	5,100	2,153
187	Sonia Bibi	S.W 01	5,100	2,153
188	Farzana Badsha	S.W 01	5,100	1,989
189	Rabia	S.W 01	5,100	1,989
190	Amna	S.W 01	5,100	2,153
191	Nazia	S.W 01	5,100	2,153
192	Ayesha	S.W 01	5,100	2,153
193	Nasreen Devi	S.W 01	5,100	1,989
194	Bilawal	S.W 01	5,100	2,318
195	Munawar Chand	S.W 01	5,100	1,989
196	Amir Chand	S.W 01	5,100	1,989
197	Maryam	S.W 01	5,100	2,153
198	Daleep	S.W 01	5,100	1,984
199	Chaman Lal	S.W 01	5,100	2,153
200	Muhammad Bilal	S.W 01	5,100	10,553
201	Bhagwan Daas	S.W 01	5,100	2,153
202	Kashif Shamoom	S.W 01	5,100	2,154
203	Rajesh Kumar	S.W 01	5,100	2,663
204	Ashfaq	S.W 01	5,100	2,153
205	Umar Daraz	S.W 01	5,100	1,989
206	Ayesha Bibi	S.W 01	4,950	2,250

Sr No.	Name	Designation With BPS	Basic Pay	Total Amount
207	Abida Bibi	S.W 01	4,950	2,090
208	Asia	S.W 01	4,800	1,868
209	Sania Shahid	S.W 01	5,100	1,989
210	Beena	S.W 01	5,100	2,159
211	Roshni	S.W 01	5,100	2,159
212	Lubna Chand	S.W 01	5,100	2,159
213	Iram Chand	S.W 01	5,100	2,159
214	Kaveeta	S.W 01	5,100	2,159
215	Razia Bibi	S.W 01	4,800	2,178
216	Maqsood Masih	S.W 01	4,800	1,084
217	Kilash Haroon	S.W 01	4,800	155
218	Muhammad Rafiq	N.Q 02	10,340	18,141
219	Muhammad IRs had	Driver 05	9,820	21,576
220	Muhammad Mansha	Driver 05	11,380	26,092
221	Muhammad Saleem	Asst.Driver 02	9,150	19,429
222	Parveez	Asst.Driver 02	7,960	18,236
223	Faisal Tabassam	Driver 05	5,920	1,176
224	Abdul Latif	Helper 01	5,100	11,732
225	Muhammad Naveed	Helper 01	5,100	11,564
226	Sajjad Ahmad	Helper 01	5,100	11,564
227	Shamsahad Ali	Supervisor 05	9,820	19,591
228	Akram	S.M 02	5,980	4,080
229	Sadiq	S.M 02	7,790	3,540
230	Zulifqar	S.M 02	7,960	3,361
231	Shamoom	S.M 02	7,960	3,361
232	Mohan lal	S.M 02	7,110	2,768
233	Pappu Javeed	S.M 02	6,940	14,107
234	Muzaffar	S.M 01	5,100	2,318
235	Mahtab Abass	S.M 01	5,100	2,318
236	Nehmia Jamil	S.M 01	5,100	3,338
237	Roban	S.M 01	5,100	2,153
238	Waqar	S.M 01	5,100	1,989
239	Sajawal Shaheen	S.M 01	5,100	2,153
240	Imran Khan	S.M 01	5,100	2,153
241	Shahzad Shabbir	S.M 01	5,100	5,422
242	Imran	S.M 01	5,100	2,153
243	Naseeb Chandu	S.M 01	5,100	2,153
244	Goga	S.M 01	5,100	2,153
245	Imran Chand	S.M 01	5,100	2,153
246	Sooraj Akash	S.M 01	5,100	1,989
247	Gulfam	S.M 01	5,100	1,989
248	Sani Balawal	S.M 01	5,100	2,647
249	Juman	S.W 02	7,960	3,361
250	Sohan Lal	S.W 02	7,110	2,773
251	Razaq	S.W 02	6,770	3,071
252	Sham Babu	S.W 02	6,940	3,622
253	Mangal	S.W 02	9,490	3,698
254	Rehmat	S.W 02	8,980	4,080
255	Omeet	S.W 02	6,090	2,572
256	Daas	S.W 02	10,170	3,963
257	Riaz	S.W 02	8,980	7,380
258	Anwar	S.W 02	7,620	3,463
259	Sohan Lal	S.W 02	7,110	3,258

Sr No.	Name	Designation With BPS	Basic Pay	Total Amount
260	Faqir	S.W 02	7,960	3,361
261	Riaz	S.W 02	7,450	1,201
262	Fayaz Riaz	S.W 01	4,800	310
263	Younis	S.W 02	10,340	4,364
264	Allah Ditta	S.W 02	10,170	4,291
265	Irfan	S.W 02	5,920	2,691
266	Shabaz	S.W 01	5,100	2,153
267	Arif Chand	S.W 01	5,100	2,153
268	Ashar Mithu	S.W 01	5,100	3,871
269	Danial	S.W 01	5,100	2,318
270	Parveez	S.W 01	5,100	1,825
271	Binyammen	S.W 01	5,100	2,153
272	Zahid	S.W 01	5,100	2,318
273	Asif Parveez	S.W 01	5,100	2,153
274	Nadeem Shazad	S.W 01	5,100	2,318
275	Shahid	S.W 01	5,100	2,153
276	Rehman	S.W 01	5,100	2,153
277	Shakeel	S.W 01	5,100	2,318
278	Imran Jamil	S.W 01	5,100	2,153
279	Asif	S.W 01	5,100	2,488
280	Shaid Viky	S.W 01	5,100	2,992
281	Dharmi lal	S.W 01	5,100	1,989
282	Babar Chand	S.W 01	5,100	2,153
283	Gullu Ram	S.M 01	4,950	9,912
284	Nadeem	S.W 01	5,100	2,318
285	Shahid Musthtaq	S.W 01	5,100	4,986
286	Muhammad Asif	oil Man 01	4,800	10,255
287	Abdul Rasheed	Water Carrier 02	10,170	23,242
288	Muhammad Saleem	Water Carrier 02	9,830	22,474
289	Muhammad Shakeel	Water Carrier 01	5,100	11,733
290	Muhammad Azam	Water Carrier 01	5,100	3,157
291	Muhammad Ramzan	Water Carrier 01	5,100	10,536
292	Ali Imran	Water Carrier 01	5,100	6,927
<b>Total</b>				<b>2,067,469</b>

**Annex – K**  
**[Para 1.7.1.2]**

**Non Maintenance / Provision of Official Record – Rs 398.464 Million**

(Amount in Rupees)

Sr. No.	Description of record	Amount
1	An amount of Rs 202,996,740 was incurred as expenditure by the TMA during 2011-12 but main / central cash book was not maintained	202,996,740
	A sum of Rs 189,550,891 was received by TMA as per record of TO(Accounts) but no cash book was maintained by TMA	189,550,891
2	Central / Main cash book of TMA. Copy of Reconciled expenditure statements along with excess and surrender statements. Monthly expenditure statements duly reconciled by the TAO (Tehsil Accounts Office). Log books of generator / peter engine of Donga Bonga along with utilization of POL, history sheets. Tentative and actual tour diary & tour programme of the Officers for comparison with the logbook. Summary of transactions as per annexure provided. Detail of trees and sale proceed.	0
3	Tehsil Municipal Administration BAHAWALNAGAR collected License & Permit Fee on self collection basis but neither any backup record regarding establishment of demand was maintained nor income so received was recorded against demand.	164,200
4	Tehsil Municipal Administration BAHAWALNAGAR made expenditure of Rs . <b>2910291/-</b> during 2011-12 on repair of vehicles, TractoRs , Motorcycles and machinery and equipment as well as on repair of turbines/disposal and computeRs etc. The record of history sheet showing the detail of purchase, make, mode, date of purchase and expenditure there on from time to time was not maintained. In the absence of said record the expenditure can not be authenticated as valid.	2,910,291
5	The Contrary to above, TMO Bahawalnagar awarded different contracts to the contractors for the year 2010-11. But during scrutiny of the record it was observed that the contractors did not maintained accounts /record either maintained but not handed over to the TMA for scrutiny and attestation in violation of above rules. The income record was not maintained by the contractors. Either the record maintained but not handed over to TMA, if handed over to TMA the staff of TMA did not shown to audit. In above situation the actual income of contractors could not be observed and government beaRs a loss in the head of income tax.	2,842,000
<b>Total</b>		<b>398,464,122</b>



**Annex – L**  
**[Para 1.7.3.1]**

**Irregular Provision of Income in the Budget Estimates – Rs 36.920 Million**

(Amount in Rupees)

Sr. #	Description	Detailed Function	Budget Income for the Year 2011-12	Total Income Received
1	General Bus Stand of Arrears		838,000	0
2	Fee for Approval of Building Plans Arrears		1,789,008	0
3	Dangerous & Offensive	C0388002	200,000	0
4	Approval of Housing Colony	C0388026	1,500,000	0
5	Change in land use (Conversion Fee)	C0388028	4,000,000	0
6	Change in Building use	C0388029	1,500,000	0
7	Rent of Arzi Khokha Jat	C0388032	2,055,464	0
8	Other Fee/ Fine Levied		300,000	0
9	Road Cutting Charges	C0388086	200,000	0
10	Sale of Trees & Plants	C0388089	100,000	0
11	Other (Other Fee Misc. Fee)	C0388091	500,000	0
12	Application Fee		500	0
13	Recovery of Loan	E02550	0	0
14	Arrears (Other Fee Misc. Fee)	C0388092	21,834,390	0
15	Permanent Tehbazari of Arrears		2,102,829	0
<b>Total</b>			<b>36,920,191</b>	<b>0</b>

**Annex – M**  
**[Para 1.7.4.1]**

**Variation in Expenditure and Budget, Opening and Closing Balances and Receipts and Payments – Rs 98.541 Million**

(Amount in Rupees)

Name of DDO	Description	As per DDO	As per verification by TO (A)	Difference
TO (I&S) / CO Unit	Salary Budget	69,000,000	9,292,781	23,929,781
	Non Salary Budget	71,396,665	82,416,017	11,019,352
	Salary Expenditure	68,938,687	88,451,954	19,513,267
	Non Salary Expenditure	68,515,546	66,698,739	1,816,807
TO (I&S)	Non Salary Budget	1,102,000	1,186,000	84,000
	Non Salary Expenditure	847,499	968,777	121,278
TO (R)	Non Salary Budget	545,000	680,000	135,000
	Non Salary Expenditure	443,649	382,457	61,192
	Salary Expenditure	1,553,066	1,593,540	40,474
TO (F)	Non Salary Budget	13,889,000	14,440,000	551,000
	Non Salary Expenditure	13,704,639	13,909,157	204,518
TO (P&C)	Salary Expenditure	4,399,792	4,223,387	176,405
	Non Salary Expenditure	109,435	107,596	1,839
<b>Total</b>				<b>57,654,913</b>

(Amount in Rupees)

Description	Amount	Difference
Balance as per Revised Budget on 01-07-11	11,364,298	37,520,201
Balance as per Cash Book / Bank Account verified by TO (A)	48,884,499	
Income for the year 2011-12 as per Final Account of TO (A) (84185409+105365482)	189,550,891	999,99
Income for the year 2011-12 as per Detail Record of TAO	189,450,892	1,718,191
Income Verified by TO (A) 2011-12	189,450,892	
Income as per Departmental Accounts (183035220+4697481 (NHQ))	18,7732,701	
Income of Non Headquarter 2011-12	4,697,481	934,950
Income verified by TO (A)	3,762,531	
Opening Balance Non Headquarter 01-07-11 as per Cash Book	94,999	613,018
Opening Balance as per Bank Account 01-07-11	674,451	
Opening Balance as per Revised Budget 01-07-11	707,117	
<b>Total Discrepancies</b>		<b>40,886,359</b>
<b>Grand Total</b>		<b>98,541,272</b>

**Annex – N**  
**[Para 1.7.4.3]**

**Execution of Civil Work without PC-I – Rs 10,934 Million**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of Schemes</b>	<b>Estimated cost</b>	<b>Admin Approval No. Date</b>	<b>Due Completion Date</b>	<b>Date of Completion</b>	<b>Exp:</b>	<b>Phys: Progress</b>
1.	Const: of Gate, wall, street pavement TMA Office Bwn	687,000	No. 107-110 dated 10-10-2011	16-01-2012	15-06-2012	567,641	Work completed
2.	Const: of Rooms and Sewerage TMA Bwn	894,490	No. 107-110 dated 10-10-2011	16-01-2012	15-03-2012	894,490	Work completed
3.	Const: of Hall Room for Press Club Satluj Park Bwn	875,901	No. 138-141 dated 28-10-2011	15-04-2012	15-04-2012	875,901	Work completed
4.	Const: of Drains Soling Metalled Road Fordwah Canal Bwn	1,697,878	No. 138-141 dated 28-10-2011	15-06-2012	16-03-2012	169,7878	Work completed
5.	Const: of Tuff Tile and Drains etc Muzafar Street form Sh. Muhammad Adrees house to Eid Gah Road Bwn	1,869,000	No. 138-141 dated 28-10-2011	15-04-2012	15-06-2012	140,0913	Work in Progress
6.	Const: of Tuff Tile and Drains Tehsil Bazar, Rafiq Shah Chowk to Jamay Masjid, Nadir Shah Bazar Bwn	1,310,000	No. 138-141 dated 28-10-2011	15-04-2012	15-04-2012	1,286,150	Work completed
7.	Const: of Drains and Tuff Tile Gate City High school to Gate Zail Dar House Bwn	600,000	No. 138-141 dated 28-10-2011	15-03-2012	1-6-2012	581,950	Work completed
8.	Supply and Installation of 8” dia PVC Pipe line, installation of Motor etc and repair of Disposal Model Town Bwn	2,000,000	No. 138-141 dated 28-10-2011	15-06-2012	14-06-2012	1,616,185	Work completed
9.	Purchase of Sewer Cleaning Rad Machine	1,000,000	No. 138-141 dated 28-10-2011	6/6/2012	23-05-2012	995,000	Work completed
	<b>Grant Total</b>	<b>10,934,269</b>					

**Annex – O**  
**[Para 1.7.4.4]**

**Non Conducting of Post Completion Evaluation of the Completed Schemes  
– Rs 10.312 Million**

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>Name of Schemes</b>	<b>Estimated cost</b>	<b>Admin Approval No. Date</b>	<b>Date of work order</b>	<b>Due Completion Date</b>	<b>Date of Completion</b>	<b>Exp:</b>	<b>Phys: Progress</b>
1	Const: of Gate, wall, street pavement TMA Office Bwn	687,000	No. 107-110 dated 10-10-2011	01-11-2011	16-01-2012	15-06-2012	567,641	Work completed
2	Const: of Rooms and Sewerage TMA Bwn	894,490	No. 107-110 dated 10-10-2011	01-11-2011	16-01-2012	15-03-2012	894,490	Work completed
3	Const: and Repair of Main sewer Line Near Malik Aslam House Madina Town Bwn	300,000	No. 107-110 dated 10-10-2011	21-02-2012	21-04-2012	20-04-2012	277,699	Work completed
4	Const: Boundary wall City Graveyard BWN	363,569	No. 138-141 dated 28-10-2011	15-12-2011	15-03-2012	15-02-2012	363,569	Work completed
5	Const: of Hall Room for PressClubSatlujPark Bwn	875,901	No. 138-141 dated 28-10-2011	15-12-2011	15-04-2012	15-04-2012	875,901	Work completed
6	Const: of Civil Club and Tuff Tile Tennis Court Bwn	500,000	No. 138-141 dated 28-10-2011	15-12-2011	15-03-2012	30-03-2012	500,000	Work completed
7	Repair, Supply and installation of Manhole covers in BwnCity	488,411	No. 107-110 dated 10-10-2011	01-11-2011	1/12/2011	16-01-2012	488,411	Supply completed
8	Const: of Drains Soling Metalled RoadFordwahCanal Bwn	1,697,878	No. 138-141 dated 28-10-2011	15-12-2011	15-06-2012	16-03-2012	1,697,878	Work completed
9	Const: and Repair of Sludge Career Disposal No. 1 MadinaTown Bwn	197,016	No. 107-110 dated 10-10-2011	23-11-2011	8/1/2012	6/1/2012	197,016	Work completed
10	Repair of passenger house and soling etc General Bus Stand Bwn	267,849	No. 107-110 dated 10-10-2011	01-11-2011	1/1/2012	29-11-2011	267,849	Work completed
11	Const: of Tuff Tile and Drains Tehsil Bazar, Rafiq Shah Chowk to Jamay Masjid, Nadir Shah Bazar Bwn	1,310,000	No. 138-141 dated 28-10-2011	15-12-2011	15-04-2012	15-04-2012	1,286,150	Work completed
12	Const: of Drains and Tuff Tile Railway Bazar Chowk, Dhaban Bazar to Shop Sarwar Froot sailler Railway Chowk Bahawal Nagar	393,484	No. 138-141 dated 28-10-2011	15-12-2011	15-03-2012	15-04-2012	393,484	Work completed
13	Const: of Tuff Tile and Drains Sambara Hotel to Borjan Shoes wali Gali Bwn	271,140	No. 138-141 dated 28-10-2011	15-12-2011	15-02-2012	20-04-2012	271,140	Work completed
14	Const: of Tuff Tile and DrainsMalikPlaza to Urosa Cloth House Bwn	356,169	No. 138-141 dated 28-10-2011	15-12-2011	15-03-2012	13-03-2012	356,169	Work completed
15	Const: of Drains and TuffTileGateCityHigh school to Gate Zail Dar House Bwn	600,000	No. 138-141 dated 28-10-2011	15-12-2011	15-03-2012	1-6-2012	581,950	Work completed
16	Const: of Tuff Tile and Drains etc Gali Ch. Shafiq Wali Madni Colony Bwn	297,885	No. 138-141 dated 28-10-2011	15-12-2011	15-02-2012	17-04-2012	297,885	Work completed
17	Purchase of Sewer Cleaning Rad Machine	1,000,000	No. 138-141 dated 28-10-2011	21-04-2012	6/6/2012	23-05-2012	995,000	Work completed
	<b>Grant Total</b>						<b>10,312,232</b>	

**Annex – P**  
**[Para 1.8.1.1]**

**Unusutified Expenditure on Establishment of Ramzan Bazaar – Rs 1.237  
Million**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of Supplier</b>	<b>Date of Bil</b>	<b>Amount</b>
1	Chishtian Tent Service	Nil	24,933
2	Sadiq Sweets Chishtian	Nil	22,000
3	Chishtian Tent Service	17.02.2011	23,524
4	-do-	Nil	170,620
5	-do-	02.09.2011	269,040
6	-do-	12.08.2011	217,400
7	-do-	-do-	134,700
8	-do-	15.02.2012	18,255
9	-do-	-do-	18,030
10	Bismillah Light Decoration Chishtian	12.02.2012	24,330
11	Chishtian Tent Service	05.02.2012	7,962
	<b>Sub Total</b>		<b>930,794</b>
12	Masood Electric Conceren Chishtian	14.02.2011	24,060
13	Bismillah Ligh Decoration Chishtian	-do-	24,400
14	Baba Farid Light Decoration Chishtian	15.02.2011	22,000
15	Bashir Ahmed Pipe & Choona	Nil	18,300
16	-do-	01.01.2010	19,096
17	Prince Malik Light Decoration Chishtian	15.02.2011	23,000
18	Al-Naqeeb Electric Store Chishtian	12.02.2012	20,500
19	Baba Farid Light Decoration Chishtian	-do-	24,280
20	-do-	-do-	23,500
21	Al Naqeeb Electric Store Chishtian	Nil	23,420
22	-do-	-do-	15,000
23	Sadiq Sweets Chishtian	05.02.2012	24,000
24	Bismillah Light Decoration Chishtian	02.02.2012	22,460
25	-do-	-do-	22,000
	<b>Sub Total</b>		<b>306,016</b>
	<b>Grand Total</b>		<b>1,236,810</b>