



**AUDIT REPORT
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
DISTRICT KASUR
AUDIT YEAR 2014-15**

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
PREFACE	ii
EXECUTIVE SUMMARY	iii
Table 1: Audit Work Statistics.....	vi
Table 2: Audit observation regarding Financial Management.....	vi
Table 3: Outcome Statistics	vii
Table 4: Irregularities pointed out.....	viii
Table 5 Cost-Benefit	viii
1.1 Tehsil Municipal Administrations of District Kasur.....	1
1.1.1 Introduction.....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis).....	2
1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2013-14	4
1.1.4 Brief Comments on the Status of Compliance with PAC Directives.....	4
1.2 TMA Kasur	5
1.3 TMA Chunian	11
1.3.1 Non-compliance of Rules.....	12
1.4 TMA Pattoki	17
1.4.1 Non-production of Record	18
1.4.2 Non-compliance of Rules.....	19
ANNEXES	24
Annex-A	25
Annex - B	29
Annex-C	30
Annex-D	31
Annex-E	32
Annex-F	38

ABBREVIATIONS AND ACRONYMS

ACL	Audit Command Language
ADP	Annual Development Programme
B&R	Buildings and Roads
CCB	Citizen Community Board
CFT	Cubic Feet
DAC	Departmental Accounts Committee
I&S	Infrastructure and Services
IPSAS	International Public Sector Accounting Standards
NAM	New Accounting Model
MB	Measurement Book
PAO	Principal Accounting Officer
P&C	Planning & Coordination
PCC	Plain Cement Concrete
PFR	Punjab Financial Rules
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PLA	Personal Ledger Account
PLGO	Punjab Local Government Ordinance
RCC	Re-inforced Cement Concrete
RDA	Regional Director Audit
SAP	System Application Product
SFT	Square Feet
SOP	Standing Operating Procedure
TMA	Town/Tehsil Municipal Administration
TO	Town Officer
TST	Triple Surface Treatment
T&P	Tools & Plants
UA	Union Administration

PREFACE

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

The report is based on audit of accounts of Tehsil Municipal Administrations of District Kasur for the financial year 2013-14. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2014-15 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs. 1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (North), Lahore is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three (03) City District Governments and sixteen (16) District Governments. Its Regional Directorate of Audit, Lahore has Audit jurisdiction of District Governments, TMAs and UAs of one (01) City District Government i.e. Lahore and four (04) District Governments i.e. Kasur, Sheikhpura, Okara and Nankana Sahib.

The Regional Directorate of Audit Lahore has a human resource of 20 officers and staff, total of 5,706 man days and annual budget of Rs. 27.061 million for the financial year 2014-15. It has mandate to conduct Financial Attest, Regularity Audit, Compliance with Authority and Performance Audit of programmes & projects. Accordingly, Directorate General Audit, District Governments Punjab (North), Lahore carried out audit of various offices of three (03) TMAs of District Kasur for financial year 2013-14.

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

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

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules, there was no leakage of revenue and not kept outside Government Account/Local Fund.

a) Scope of Audit

Total expenditure of three (3) TMAs of District Kasur for the financial year 2013-14 under the jurisdiction of DG District Audit (North) Punjab was Rs. 903.487 million covering three (3) PAOs. Out of this, the Directorate General Audit (North), Punjab audited an expenditure of Rs. 632.441 million, which in terms of percentage, was 70% of the auditable expenditure.

Total receipts of the Tehsil Municipal Administrations of Kasur District for the financial year 2013-14, were Rs. 493.493 million. Directorate General (North) Punjab audited receipts of Rs. 345.445 million which was 70% of total receipts.

b) Recoveries at the instance of audit

Recovery of Rs. 16.380 million was brought into the notice of the executive but no action to recover was affected till compilation of this report.

c) Audit Methodology

Audit was performed through understanding the business process with respect to functions, control structure, prioritization of risk areas by determining the significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity.

d) Audit Impact

A number of improvements, as suggested by audit, in maintenance of record and procedures have been initiated by the concerned departments; however, audit impact in shape of change in rules has been less materialized due to non-convening of regular PAC meetings. Had PAC meetings been regularly convened, audit impact would have been manifold.

e) Comments on Internal Control and Internal Audit Department

Internal control mechanism of TMAs of Lahore was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of employees. Negligence on the part of TMA authorities may be captioned as one of important reasons for weak Internal Controls.

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

f) Key audit findings of the report

- i. Non-production of record of Rs. 6.960 million in one case.¹
- ii. Irregularity & Non-Compliance of Rs. 257.003 million in 13 cases.²
- iii. Recovery of Rs. 16.380 million in 06 cases.³

Audit paras for the audit year 2014-15 involving procedural violations including internal control weaknesses and poor financial management not considered worth reporting are included in MFDAC (Annex-A).

g) Recommendations

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

¹Para 1.4.1.1

²Para 1.2.1.1, 1.2.1.2, 1.2.1.3, 1.2.1.4, 1.2.1.5, 1.2.1.6, 1.3.1.2, 1.3.1.4, 1.3.1.5, 1.4.2.1, 1.4.2.2, 1.4.2.3, 1.4.2.5

³Para 1.2.1.7, 1.3.1.1, 1.3.1.3, 1.3.1.6, 1.4.2.4, 1.4.2.6

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs. in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	3	1,104.230
2	Total formations in audit jurisdiction	3	1,104.230
3	Total Entities (PAOs) Audited	3	1,104.230
4	Total formations Audited	3	1,104.230
5	Audit & Inspection Reports	3	1,104.230
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observation regarding Financial Management

Rs. in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	-
2	Weak Financial management	16.380
3	Weak Internal controls relating to Financial Management	-
4	Others	263.963
Total		280.343

Table 3: Outcome Statistics

Rs. in million

Sr. No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Last year
1	Outlays Audited	2.061	149.980	493.493	751.446	1,396.980	1,177.760
2	Amount Placed under Audit Observation / Irregularities of Audit	-	-	128.948	151.395	280.343	656.113
3	Recoveries Pointed Out at the instance of Audit	-	-	16.380	-	16.380	140.345
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

* The amount mentioned against Serial No.1 in column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs. 903.487 million.

Table 4: Irregularities pointed out

Rs. in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	252.116
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	—
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	4.887
4	Quantification of weaknesses of internal control systems.	—
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	16.380
6	Non-production of record	6.960
7	Others, including cases of accidents, negligence etc.	—
Total		280.343

Table 5 Cost-Benefit

Rs. in million

Sr. No.	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	1,396.980
2	Expenditure on Audit	1.804
3	Recoveries realized at the instance of Audit	—
4	Cost Benefit Ratio	—

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

CHAPTER 1

1.1 Tehsil Municipal Administrations of District Kasur

1.1.1 Introduction

TMA consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer. Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (I&S), TO (Municipal Regulation), TO(P&C). The main functions of TMAs are as follows:-

1. To prepare spatial plans for the Tehsil including plans for land use, zoning and functions for which TMA is responsible;
2. To exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
3. To enforce all municipal laws, rules and bye-laws governing TMA's functioning;
4. To prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils;
5. To propose taxes, cess, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same;
6. To collect approved taxes, cesses, user fees, rates, rents, tolls, charges, fines and penalties;
7. To manage properties, assets and funds vested in the Tehsil Municipal Administration;
8. To develop and manage schemes, including site development in collaboration with District Government and Union Administration;
9. To issue notice for committing any municipal offence by any person and initiate legal proceedings for commission of such offence or failure to comply with the directions contained in such notice;
10. To prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction;
11. To maintain municipal records and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

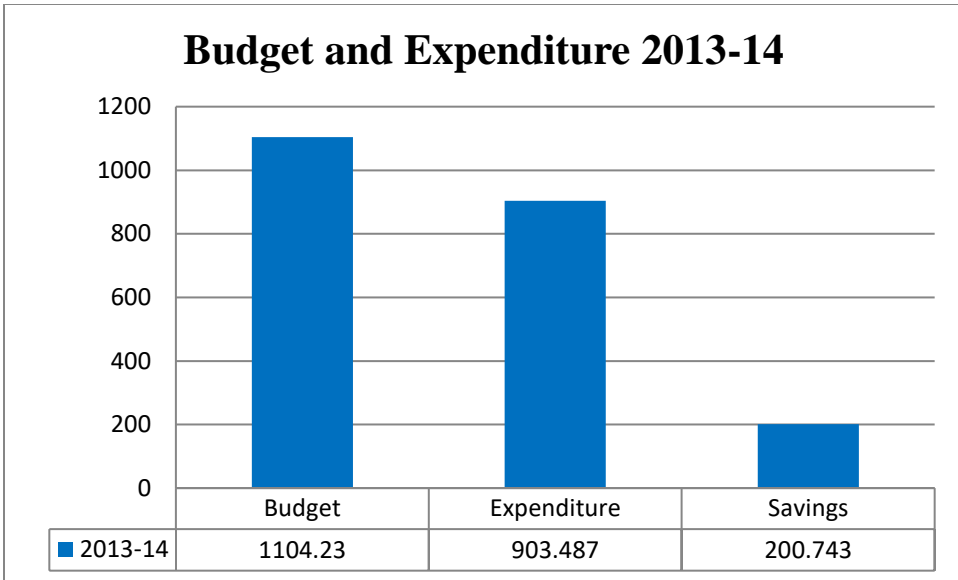
Total Budget of TMAs of District Kasur was Rs. 1104.230 million (inclusive Salary, Non-salary and development) whereas the expenditure incurred (inclusive Salary, Non-salary and development) was Rs. 903.487 million showing savings of Rs. 200.743 million which in terms of percentage was 18% of the final budget (detailed below). Less utilization of development budget (33%) deprived the community from getting better municipal facilities.

Rs. in million

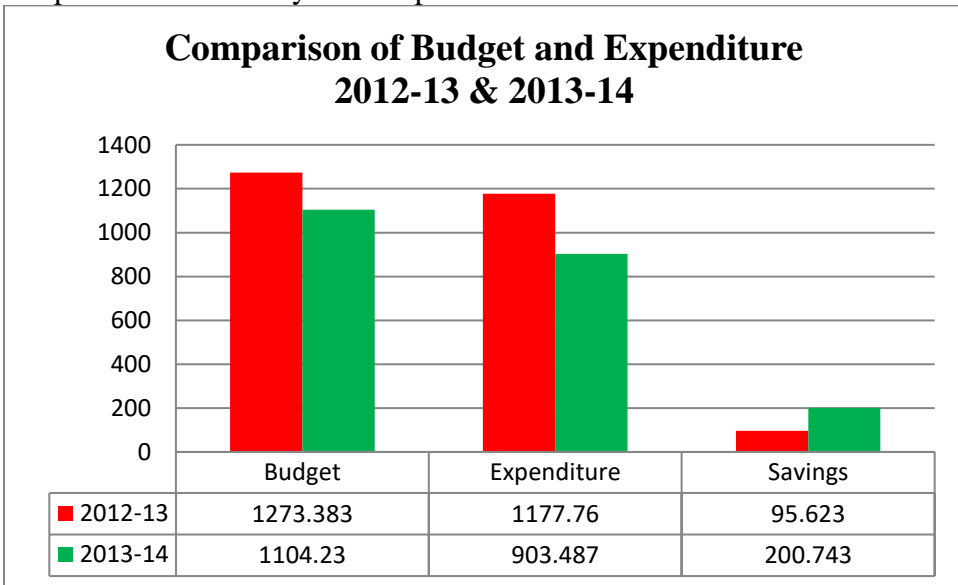
FY 2013-14	Budget	Expenditure	Savings	%age of Savings
Salary	506.945	412.629	94.316	19
Non-salary	374.612	340.878	33.734	9
Development	222.673	149.980	72.693	33
Total	1104.230	903.487	200.743	18

The budgeted outlay was Rs. 1,104.230 million of eight (03) TMAs includes PFC award of Rs. 469.414 million whereas total expenditure incurred by the TMAs during 2013-14 was Rs. 903.487 million with a savings of Rs. 200.743 million (detailed below). This indicated that either the PFC award was allocated over and above the actual requirements or the management failed to achieve the developmental targets for the welfare of masses during the financial year.

TMA	Budgeted Figure			Budgeted Outlay	Actual Expenditure	Savings	%age of Savings
	Own receipt including OB	PFC award	Total Receipts				
Kasur	411.922	231.360	643.282	598.127	537.902	60.225	10
Pattoki	178.062	129.766	307.828	287.019	221.200	65.819	23
Chunian	80.629	108.288	188.917	219.084	144.385	74.699	34
Total	670.613	469.414	1140.027	1104.230	903.487	200.743	18



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



There was savings in the budget allocation of the financial year 2012-13 and 2013-14 as follows:

Financial Year	Budget	Expenditure	Savings	%age of Savings
2012-13	1273.383	1177.760	95.623	7.51
201314	1104.230	903.487	200743	18

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

1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2013-14

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2009-12	21	Not convened
2	2012-13	14	Not convened
3	2013-14	20	Not convened

1.2 TMA Kasur

1.2.1 Non-compliance of Rules

1.2.1.1 Unjustified Payment to Work Charged Employees – Rs. 89.856 million

According to para 11 of Recruitment Policy issued by the S&GAD vide No. SOR-IV (S&GAD) 10-1/2003 dated 17-09-2004, appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment. Further, according to Sr. No.VI of Government of Punjab, Finance Department letter No. FD. SO (Goods) 44-4/2010 dated 9th August 2010, no contingent paid / daily wage staff shall be appointed without obtaining the prior approval of Finance Department.

TMA Kasur drew Rs. 89.856 million on account of payment to work charged employees but appointment of daily wages employees was made without advertisement in newspapers and approval of the Finance Department in violation of government instructions. Further, Joining reports of the staff was neither available on record nor shown to audit. In absence of joining reports, authenticity of duty performance could not be verified.

No. of Daily Wage Employees	Rate per Day (Rs.)	Average per Month for 25 days (Rs.)	Total Amount (Rs.)
778	380	7391000 x 12	88,692,000
8	485	97000 x 12	1,164,000
Total			89,856,000

Audit holds that due to weak internal controls work charge employees were appointed in violation of instructions.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the officer(s) for making appointment without observing rules and regulations under intimation to Audit.

1.2.1.2 Irregular Award of Contract of Collection Rights of Receipts without Advertisement – Rs. 32.900 million

According to Rule 5(1) of PLG Auctioning and Collection Rights, 2003, a public notice for conduct of an auction, in not less than two

national daily newspapers, shall be published by the local government through the office of the Director General, Public Relations, Punjab at least seven days before the date of auction.

TMA Kasur awarded various contracts of collection rights of government receipts Rs. 32.900 million without advertisement in violation of the rule ibid as detailed at Annex-C.

Audit holds that irregularity occur due to weak internal controls and defective financial management.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit desires that matter be looked into and responsibility be fixed under intimation to Audit.

1.2.1.3 Non-auction of Vehicles and Road Roller - Rs. 6.650 million

2.10(a) (1) of P.F.R Vol-I provides that a Government Servant is supposed to incur the expenditure out of public finance in the same manner as an ordinary prudence observed while incurring the expenditure out of his own pocket.

TMA Kasur did not dispose-off following vehicles and machinery declared un-serviceable. This resulted in loss of Rs. 6.650 million to the public exchequer.

Sr. No.	Description	Quantity	Amount (Rs.)
1.	Fire brigade lorry	01	1,200,000
2.	Fire brigade lorry	01	1,200,000
3.	Tractor flat CO unit Raja Jang	01	600,000
4.	Tractor Messy Ferguson 240 HQ Kasur	01	750,000
5.	Tractor Tai Shaan HQ Kasur	01	400,000
6.	Road Rollar	01	2,500,000
Total			6,650,000

Audit is of the view that due to weak internal controls and defective financial management Government sustained loss of Rs. 6.650 million.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March

2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the person(s) for non-auction of condemned assets under intimation to Audit.

1.2.1.4 Unauthorized Expenditure on Account of Unforeseen – Rs. 2.490 million

According to Rule 58(5) of PDG & TMA (Budget) Rules 2003, no lump sum provision shall be made in the budget the detail of which cannot be explained.

TMO Kasur drew Rs. 2.490 million out of allocation for unforeseen expenditure during FY 2013-14 without any justification of uncertainty / unforeseen.

Audit holds that unauthorized allocation and expenditure was made due to defective financial discipline and weak internal controls.

This resulted in unauthorized expenditure of Rs. 2.490 million from the public exchequer.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the officers/officials for allocating budget under unforeseen head, under intimation to audit.

1.2.1.5 Non-adjustment of Advances –Rs. 2.079 million

Rule 10.26 of PFR Vol-I provides that all the advances are subject to adjustment by the Government servants receiving them.

TMA Kasur made temporary advances to various officers / officials during 2013-14. The temporary advance register amounting to Rs. 2.079 million was not maintained since long. The necessary adjustment accounts dully verified by the committee to set off the advances in question had not seemed to have been rendered so far. The non-rendering of adjustment accounts in time was tantamount to temporary embezzlement of public money as detailed at Annex-D.

Audit holds that non-adjustment of advances was occurred due to weak internal controls.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends inquiry and fixing responsibility against the person(s) for non-adjusting temporary advances under intimation to Audit.

1.2.1.6 Irregular Expenditure on Account of Purchase of Tyres–Rs. 1.205 million

According to Section 12 (1) of PPRA Rules 2009, procurements over one hundred thousand rupees and up to the limit of 2 million rupees shall be advertised on the PPRA website in the manners these procurement opportunities may also be advertised in print media if deemed necessary by the procuring agency.

TMA Kasur incurred Rs. 1.205 million for the purchase of tyres without advertisement at PPRA website during 2013-14. Moreover, requisition for purchase and stock entry was neither available on record nor shown to audit.

Audit is of the view that due to the weak internal controls and financial management, rules & regulations were not strictly observed.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the officer(s) for purchases without advertisement.

1.2.1.7 Non-realization of Water Rates – Rs. 1.027 million

According to Rule 76(1) of PDG & TMA (Budget) Rules 2003, the primary obligation of the collecting Officers shall be to ensure that all revenue due is claimed realized and credited immediately into local Government Fund under proper receipt head.

TMA Kasur realized Rs. 23.454 million against the demand of Rs. 24.481 million on account of water charges during 2013-14. The remaining amount of Rs. 1.027 million was not realized.

Audit holds that department has to sustain loss due to weak financial management.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report..

Audit recommends recovery besides fixing responsibility against the person(s) for non-recovery of government dues under intimation to Audit.

1.3 TMA Chunian

1.3.1 Non-compliance of Rules

1.3.1.1 Less Realization of Rent of Shops – Rs. 2.531 million

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

TMA Chunian collected Rs. 2.854 million against the annual demand of Rs. 5.385 million on account of rent of shops during 2013-14. This resulted in less realization of rent of shops amounting to Rs. 2.531 million as detailed below:

Sr. No.	Description of income	Demand 2013-14 (Rs.)	Recovered 2013-14 (Rs.)	Amount Recoverable (Rs.)
1	Shops in tanki, fruit market, in and outside lori adda and kachehri market	2,535,466	1,198,581	1,336,885
2	Shops in Khalid market, Faisal Market, Khokha market etc.	2,850,311	1,655,744	1,194,567
Total		5,385,777	2,854,325	2,531,452

Audit is of the view that due to weak internal controls and defective financial management, Government revenue was not realized.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the person(s) for non-achievements of government receipts targets under intimation to Audit.

1.3.1.2 Unauthorized Expenditure on Account of Contingent Paid Staff –Rs. 23.119 million

According to para 11 of Recruitment Policy issued by the S&GAD vide No. SOR-IV (S&GAD) 10-1/2003 dated 17-09-2004, appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment. Further, according to Sr. No.VI of Government of Punjab, Finance Department letter No. FD.

SO (Goods) 44-4/2010 dated 9th August 2010, no contingent paid / daily wage staff shall be appointed without obtaining the prior approval of Finance Department.

TMA Chunian drew Rs. 23.119 million on account of payment to work charged employees but appointment of daily wages employees was made without advertisement in newspapers and approval of the Finance Department in violation of government instructions. Further, Joining reports of the staff was neither available on record nor shown to audit. In absence of joining reports, authenticity of duty performance could not be verified.

Audit holds that due to weak internal controls daily wages staff was appointed in violation of instructions.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends inquiry and fixing responsibility against the person(s) for making appointments in violation of rules and regulation under intimation to Audit.

1.3.1.3 Non-auction of Collection Rights of TMA Properties – Rs. 2.909 million

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

TMO Chunian did not auction following collection rights and making self-collection during the year 2013-14. This resulted in loss to the Government Rs. 2.909 million as detailed below;

Sr. No.	Description of income	Revised budget of receipts (Rs.)	Actual Receipts (Rs.)	Less realization of Receipts (Rs.)
1	General Bus Stand	7,000,000	4,310,752	2,689,248
2	Registration/Enlistment of Contractors	10,000	5,000	5,000
3	Others Fee-Miscellaneous Fee	1,200,000	984,978	215,022
Total				2,909,270

Audit held that due to weak internal and financial controls collection rights were not auctioned.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the person(s) for non-auction of collection rights/ government receipts in violation of government instructions under intimation to Audit.

1.3.1.4 Unauthorized Award of Contracts –Rs. 2.129 million

According to Rule 15(2) and 6(2) of PLG (Auctioning of Collection Rights) Rules 2003, the contractor who is not enlisted shall not be eligible to participate in the auctioned proceeding of collection rights of different taxes & fees. Further, the name & identity card number of each participant shall be written and attested copy of the participant's identity card shall be collected and kept, in the record.

TMA Chunian awarded following collection rights worth Rs. 2.129 million pertaining to parking stands, Animal market & advertisement boards during 2013-14. The copies of the certificate of registration of contractors along with CNIC number of the participants who participated in the bidding process was not available in the files. The bid sheets were also without CNIC numbers and addresses of the participants. Non-availability of these records made the auction proceedings as unlawful and unauthorized. Moreover, 2% bank guarantee was also not received.

Sr. No.	Auction Name	Contractor Name	Amount (Rs.)
1	Tum Tum Elahabad	Shahab Ali	101,000
2	Tum Tum Kanganpur	Gull Muhammad	100,000
3	Advertisement Board	Gull Muhammad	241,000
4	Tum Tum Chunian	Abdul Razaq	152,000
5	Slaughter House	Abdul Razaq	170,000
6	Latrine	Abdul Razaq	205,000
7	Larri Adda Kanganpur	Gull Muhammad	340,000
8	Animal Market	Shahadat Ali	650,000
9	Taxi Stand Chunian	Makhdoom Corporation	170,000
Total			2,129,000

Audit holds that due to weak internal controls, contracts for collection of rights were awarded without fulfillment of codal formalities.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

1.3.1.5 Unauthorized Award of Contract –Rs. 1.769 million

According to Rule 16(1) of Punjab Local Government (Auctioning of Collection Rights) Rules, 2003 Every contractor shall deposit two percent of reserve price of respective income as earnest money in the funds of the local Government for taking part in auction as contractor and according to Rule 25(1 & 2) of the PLG (Auction of Collection Rights) Rules 2003 the contractor shall provide at least two sureties or bank guarantees equal to the amount of contract. The sureties and guarantor shall be personally responsible for payment of dues recoverable from the contractor in case of default. The local government shall be entitled to cover all dues from the sureties and guarantor in case of default on the part of the contractor due to any reason what so ever. All costs and consequential costs of legal proceedings shall also be recoverable from them.

TMA Chunian leased out following receipts for Rs. 1.769 million during 2013-14. Neither the bank guarantee was obtained nor 2% of reserve price collected as earnest money. This resulted in unauthorized award of contract of Rs. 1.769 million as detailed below:

Sr. No.	Auction Name	Contractor Name	Amount (Rs.)
1	Tum TumElahabad	M. Arshad	107,000
2	Tum Tum Kanganpur	M Aslam	122,000
3	Advertisement Board	M. Arshad	1,000,000
4	Tum Tum Chunian	AdulRazzaq	300,000
5	Slaughter House KanganPur	Azam Ali	40,000
6	Animal Market	M. Aslam	200,000
Total			1,769,000

Audit is of the view that due to weak internal controls and defective financial management contract was awarded without fulfillment of codal formalities.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March

2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

1.3.1.6 Non-recovery of Water Rates – Rs. 1.098 million

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

TMA Chunian collected Rs. 1.562 million against the demand of Rs. 2.660 million on account of water rates during 2013-14. This resulted in non-recovery of water rates Rs. 1.098 million as detailed below:

(Rs. in million)

Sr. No.	Description	Previous outstanding	Estimated 2013-14	Total Demand	Recovered during 2013-14	Amount Recoverable
1	CO Unit Chunian	536,859	961,436	1,498,295	977,105	521,190
2	CO Unit Kanganpur	570,399	589,800	1,162,455	585,439	577,016
Total		1,107,259	1,551,238	2,660,753	1,562,548	1,098,212

Audit is of the view that due to weak internal controls and defective financial management Government revenue was not realized.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery and fixing responsibility against the person(s) for non-recovery of government dues under intimation to Audit.

1.4 TMA Pattoki

1.4.1 Non-production of Record

1.4.1.1 Non-production of Record –Rs. 6.960 million

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

TMA Pattoki did not provide auditable record pertaining to Tehsil Officers (P&C) and (Regulation) branches. In the absence of record, income of Rs. 6.960 million could not be verified.

Branch	Head of Income	Amount (Rs. in million)
P&C Branch	Building Plan Fee	6.960
Regulations Branch	Anti Encroachment Income	-
Total		6.960

Audit holds that non-production of relevant record was a deliberate violation of constitutional provisions by the auditee.

The non-production of record may result in misappropriation / misuse of public resources amounting to Rs. 6.960 million.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends that matter be inquired and fix responsibility on the delinquent officers/ officials for non-production of record and ensure submission of record to audit for scrutiny.

1.4.2 Non-compliance of Rules

1.4.2.1 Less Achievement of Financial Targets–Rs. 68.810 million

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

TMA Pattoki realized Rs. 220.032 million against the income targets of Rs. 290.841 million during 2013-14. This resulted in less realization of financial targets of Rs. 68.810 million as detailed at Annex-F.

Audit holds that due to weak internal and financial control financial targets were not achieved.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the person(s) for non-achievement of financial targets of government receipts under intimation to Audit.

1.4.2.2 Less Allocation of Budget for Sports Funds –Rs. 10.081 million

According to Government of the Punjab, Local Government & Community Development Department letter No. SO. FP (LG)1-59/2010(P) dated 09-05-2012, 2% of the budget was required to be allocated for sports activities. Further, as per Government of the Punjab, Local Government & Community Development Department letter No. SO. FP (LG) 1-59/2010(P) dated 18-06-2012, 2% of the budget was required to be allocated for Youth activities.

TMA Pattoki allocated Rs. 1.400 million on account of Sports & Youth Festival against the mandatory provision of 4% which comes to Rs. 11.481 million during 2013-14. This resulted in less allocation of Rs. 10.081 million.

Audit holds that due to defective financial discipline mandatory allocation for sports funds was not made.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

1.4.2.3 Unauthorized Payment to Daily Wages Employees – Rs. 10.958 million

According to Serial No. VI of Govt. of Punjab, Finance Department letter No.FD.SO(Goods) 44-4/2010 dated 9th August 2010, No contingent paid/daily wage staff shall be appointed without obtaining the prior approval of Finance Department.

TMA Pattoki appointed work charge employees without the concurrence of Finance Department. This was the clear cut violation of the Government instructions. The expenditure on pay and allowances Rs. 10.958 million was held irregular and unlawful as detailed below;

Cheque / Token No. /Date	No. of Employees	Monthly payment (Rs.)	Total 3 months (Rs.)
130697918/06-03-14	52+186	2,587,800	7,763,400
609/11-06-14	40	468,920	1,406,760
610/11-06-14	52	595,840	1,787,520
Total			10,957,680

Audit holds that due to weak internal controls daily wages staff was appointed without adopting procedure.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends inquiry and fixing responsibility against the person(s) for making appointments in violation of government policy under intimation to Audit.

1.4.2.4 Short Realization of Receipts –Rs. 6.919 million

According to Rule 26(2) of Local Government Auctioning of Collection Rights Rules 2002, 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 any case if the income so received is found less than the contractual amount the difference shall be recovered from the contractor as arrears of land revenue.

TMA Pattoki collected Rs. 4.397 million against the demand of Rs. 10.478 million on account of different collection of rights during 2013-14. The remaining amount of Rs. 6.919 million was not realized. This resulted in loss to government as detailed below;

Head of Income	Total Value (Rs.)	Received Amount (Rs.)	Less Realization (Rs.)
Mal Mandi Maweshian Phool Nagar	4,208,000	1,704,720	2,713,680
Lori Adda Phoolnagar	3,040,000	1,360,000	1,984,000
Publicity Board Fee	3,230,000	1,331,950	2,221,050
Total	10,478,000	4,396,670	6,918,730

Audit is of the view that due to weak internal controls and defective financial management Government revenue was not realized.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery and fixing responsibility against the person(s) for non-realization of government dues under intimation to Audit.

1.4.2.5 Irregular Expenditure due to Misclassification – Rs. 4.887 million

According to Rule 64(1)(ii) & (2)(i)(ii) of PDG & TMA (Budget) Rules 2003, each Local Government shall ensure that authorized budget allocations are expended in conformity with the Schedule of Authorized Expenditure and that there must be an appropriation of funds for the purpose besides sanction of an authority competent to sanction expenditure.

TMA Pattoki made lump sum allocation of Rs. 5.600 million for the purpose of Purchase and Repair of different items instead of separate allocation of funds for purchase and repair work. The expenditure of

Rs. 4.887 million was incurred against those heads. This resulted in irregular expenditure of Rs. 4.887 million as detailed below:

Branch	Head	Budget (Rs.)	Expenditure (Rs.)
TMO	Purchase / Repair of F&F	100,000	14,820
TO Regulations	TA/DA/Law Charges	600,000	527,580
TO I&S - Water / Parks	Purchase M&E / Repair of Generator	500,000	15,505
TO I&S - Cleanliness	Purchase / Repair of M&E	1,500,000	1,782,523
		1,200,000	890,716
CO Phool Nagar	Purchase / Repair of M&E	1,500,000	1,655,842
Misc. Expenditure	Purchase / Repair of F&F	200,000	-
Total		5,600,000	4,886,986

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

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

1.4.2.6 Less Collection of Income Tax from Leases – Rs. 1.897 million

According to section 236(A) of Income Tax Ordinance 2001, any person making sale by public auction or auction by a tender, of any property or goods (including property or goods confiscated or attached) either belonging to or not belonging to the Government, local Government, any authority, a company, shall collect advance tax @ 10% of such amount.

TMA Pattoki auctioned different collection rights for Rs. 27.183 million during 2013-14. Income Tax @ 5% was collected instead of 10%. This resulted in less collection of Income Tax of Rs. 1.897 million as detailed below:

Head of Income	Total Amount (Rs.)	Income Tax Deducted (Rs.)	Required 10%.(Rs.)
Bakar Mandi Pattoki	11,600,000	580,000	1,160,000
Mal Mandi Mawaishian Phool Nagar	4,208,000	81,177	420,800
Lari Adda Pattoki	1,650,000	-	165,000
Lari Adda Phoolnagar	3,040,000	-	304,000
Rikshaw Fee Pattoki	1,655,000	82,825	165,500

Rikshaw Phoolnagar Fee	507,000	-	50,700
Tim Tim Fee Pattoki	870,000	70,000	87,000
Tim Tim Fee Phool Nagar	280,000	-	28,000
Latrin Fee	34,000	1,700	3,400
Publicity Board Fee	3,230,000		323,000
Slaughter House Phool Nagar	109,000	5,450	10,900
Total	27,183,000	821,152	2,718,300
Less deduction of Income Tax			1,897,148

Audit is of the view that due to weak internal controls and defective financial management Government revenue was not realized.

The observation was discussed with the department but no reply was submitted. Afterward, matter was reported to the TMO/PAO in March 2015. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the person(s) for less deduction of Income tax under intimation to Audit.

ANNEXES

Annex-A

PART-I Memorandum for Departmental Accounts Committee Paras pertaining to current audit year 2014-15

Sr. No.	Name of TMA	Title of Para	Nature of Observation	Amount (Rs. in million)
1	TMA Kasur	Non-Utilization of CCB Funds	Irregularity	13.361
2		Irregular Payment	Irregularity	1.031
3		Avoidable Expenditure on Account of Hiring of Excavator/Tractor Trollies	Irregularity	0.877
4		Doubtful Payment	Irregularity	0.700
5		Unauthorized Repair of Transformer	Irregularity	0.349
6		Irregular payment of repair of Machinery and Equipment	Irregularity	0.346
7		Non-Accountal of Material	Non-accountal	0.342
8		Less Recovery on Account of General Bus Stand Parking Fee KotRadhaKishan	Recovery	0.399
9		Avoidable Expenditure on account of Clearance of Nallah/Drain	Irregularity	0.332
10		Irregular Expenditure on Account of Purchase of Generators	Irregularity	0.299
11		Less Recovery on Account Of General Bus Stand Parking Fee Khudian	Recovery	0.282
12		Loss to Government due to non-deduction of conveyance Allowance	Recovery	0.240
13		Non-deduction of Shrinkage Charges	Recovery	0.157
14		Irregular Expenditure on account of Repair of Furniture	Irregularity	0.110
15		Irregular Expenditure on account of Purchase of Plants	Irregularity	0.135
16		Less Recovery on account of General Bus Stand Parking Fee Kasur	Recovery	0.165
17		Less Recovery on account of Cattle Pond	Recovery	0.123
18		Non realization of Rent of Shops	Recovery	0.154
19		Unauthorized expenditure on Fabrication of MS Bars	Irregularity	0.167
20		Irregular Expenditure on Account Of Repair of Vehicle	Irregularity	0.059

Sr. No.	Name of TMA	Title of Para	Nature of Observation	Amount (Rs. in million)
21		Non-Preparation of Telephone Trunk Call Register	Irregularity	0.077
22		Unauthorized expenditure of contractor's Profit	Irregularity	0.096
23		Less Recovery On Account of Slaughter House	Recovery	0.031
24		Less Recovery On Account of Copying Fee	Recovery	0.012
25		Loss of Millions Of Rupees due to Non- Collection of Professional Fee	Recovery	-
26		Overpayment to Contractor for RCC	Recovery	0.024
27		Overpayment to Contractor for MS Bars	Recovery	0.016
28	TMA Chunian	Non-utilization of Development Funds	Irregularity	8.810
29		Utilization of Tied Grant without Approval of TMA Council	Irregularity	8.321
30		Non Transparent Expenditure	Irregularity	0.424
31		Non-recovery of Income Tax on account of Leases	Recovery	0.211
32		Irregular and Expenditure on the Repair of Transformer	Irregularity	0.209
33		Unjustified Expenditure of Legal Advisors	Irregularity	0.120
34		Non realization of Water Rate from Disconnected Consumers	Recovery	0.116
35		Payment on account of Extra Mileage for Tuff Tiles	Recovery	0.115
36		Over Payment	Recovery	0.107
37		Less Deduction of Shrinkage on Earth Work	Recovery	0.100
38		Overpayment for RCC	Recovery	0.025
39		Non Recovery of Tender Form Fee	Recovery	0.012
40	TMA Pattoki	Wrong Allocation of Budget for CCBs	Irregularity	7.500
41		Excess Expenditure than Budget Allocation	Irregularity	1.694
42		Unauthorized Payment without GST Invoice	Irregularity	0.685
43		Overpayment for RCC by Non-reduction of Rates	Recovery	0.055
44		Non preparation of Income & Expenditure Statement	Irregularity	221.200

Sr. No.	Name of TMA	Title of Para	Nature of Observation	Amount (Rs. in million)
45		Splitting of Development Projects	Irregularity	4.500

PART-II
Memorandum for Departmental Accounts Committee
Paras pertaining to audit year 2013-14

Para 1.1.3

S. No.	Name of TMA	Title of Para	Nature of Observation	Amount (Rs in million)
1	TMA Kasur	Unauthorized payment for base course	Irregularity	0.891
2		Unauthorized expenditure on earth filling	Irregularity	1.762
3		Overpayment for Tuff Tiles	Overpayment	0.129
4		Overpayment for MS Deformed Bars	Overpayment	0.174
5		Overpayment for RCC (incorrect application of rates)	Overpayment	0.284
6		Overpayment for RCC (Non reduction of rates for use of local sand)	Overpayment	0.085
7		Less deduction of shrinkage from the item "P/L Earth filling"	Overpayment	0.176
8		Non utilization of CCB Funds	Irregularity	12.5
9	TMA Chunian	Expenditure for extra mileage for tuff tiles	Overpayment	0.216
10		Unauthorized expenditure on lead chart and non deduction of shrinkage	Irregularity & Overpayment	5.209
11		Loss due to non deduction of dismantled material	Overpayment	0.190
12		Loss due to non reduction of steel rates	Overpayment	0.035
13		Overpayment of integrated allowance	Overpayment	0.130
14		Unauthorized repair of transformers	Irregularity	0.072
15		Unauthorized expenditure on Non scheduled items	Irregularity	0.954
16		Doubtful expenditure of electricity	Irregularity	4.870
17		Non allocation of CCB Funds Rs10.0 million and Non utilization of Previous Balance - Rs117.100 million	Irregularity	126.100
18	TMA Pattoki 2010-12	Unauthorized allocation of budget and expenditure thereof	Irregularity	3.411
19		Unauthorized repair of transformers	Irregularity	0.897
20		Doubtful expenditure on repair of	Irregularity	0.250

S. No.	Name of TMA	Title of Para	Nature of Observation	Amount (Rs in million)
		vehicle		
21		Unauthorized expenditure beyond TS Estimate	Irregularity	
22		Unauthorized occupation of official residence	Irregularity	
23		Doubtful expenditure	Irregularity	0.280
24		Doubtful expenditure on Tuff Tiles	Irregularity	0.598
25	TMA Pattoki 2012-13	Unauthorized expenditure of Pay & Allowances	Irregularity	0.648
26		Unauthorized expenditure on Unforeseen	Irregularity	1.576
27		Non deduction of Sales Tax	Irregularity	0.311
28		Irregular repair of transformer	Irregularity	0.139
29		Irregular expenditure for repair of vehicles	Irregularity	0.451
30		Avoidable expenditure on hiring of tractors	Irregularity	0.108
31		Irregular repair of vehicle	Irregularity	0.071
32		Non receipt of adjustment account	Irregularity	0.140
33		Non verification of GST invoices	Irregularity	0.171
34		Non accounting of material	Irregularity	1.942
35		Avoidable expenditure of for clearance of drain	Irregularity	0.071
36		Irregular expenditure on construction of Tuff Tiles	Irregularity	0.344
37		Non-Utilization of CCB Funds -	Irregularity	1.500

Annex - B

Budget and Expenditure Statement for Financial Year 2013-14

Rs in million

TMA Kasur				
Head	Budget	Expenditure	Excess / (-) Savings	% age
Salary	254.62	250.615	-4.005	-2
Non Salary	229.378	219.41	-9.968	-4
Development	114.129	67.877	-46.252	-41
Total	598.127	537.902	-60.225	-10
TMA Chunian				
Head	Budget	Expenditure	Excess / (-) Savings	% age
Salary	92.675	36.875	-55.8	-60
Non Salary	72.015	59.51	-12.505	-17
Development	54.394	48	-6.394	-12
Total	183.9	144.385	-39.515	-21
TMA Pattoki				
Head	Budget	Expenditure	Excess / (-) Savings	% age
Salary	159.65	125.139	-34.511	-22
Non Salary	73.219	61.958	-11.261	-15
Development	54.15	34.103	-20.047	-37
Total	288.735	221.2	-67.535	-23
Grand Total				
Head	Budget	Expenditure	Excess / (-) Savings	% age
Salary	506.945	412.629	-94.316	-19
Non Salary	374.612	340.878	-33.734	-9
Development	222.673	149.98	-72.693	-33
Total	1,104.23	903.487	-200.743	-18

Annex-C

Sr.No.	Description	Amount (Rs)
1.	Board/Advertisement fee TMA Kasur	3,248,667
2.	Rikshaw stand/parking fee TMA Kasur	1,373,887
3.	Adda/parking fee General Bus stand Kasur	14,361,374
4.	Slaughter House CO Unit Kasur	483,463
5.	Baqarmandi fee CO unit Kasur	1,224,386
6.	Toilets General Bus Stand Kasur	668,592
7.	Adda / parking fee General Bus Stand Khudian	2,605,842
8.	Baqar Mandi fee CO unit Khudian	59,470
9.	Slaughter house co unit Khudian	141,237
10.	Phatic cattle Mandi Khudian	49,967
11.	Adda/parking fee General bus stand Mustafa Abad	5,000,833
12.	Slaughter house Mustafa Abad	95,493
13.	Phatic Mawashian Mustafa Abad	35,000
14.	Adda/parking fee General bus stand Kot Radha Kishan	3,243,233
15.	Slaughter house KotRadhaKishan	46,370
16.	Phatic Mawashian Kot Radha Kishan	52,000
17.	Slaughter house fee Raja Jang	21,440
18.	Phatic Mawashian Raja Jang	192,117
Total		32,903,371

Annex-D

Date of issuance of advance	Name of officer / official	Purpose of advance	Amount (Rs)
23.09.02	Akbar Murad Tehsil Sports Officer	Construction of Wicket for Kasur Sports Complex	100,000
21.04.03	Rasheed Ahmad Court Clerk Retired.	Advance for record for the case of Fateh Ali Khan Vs Improvement Trust	2,000
23.08.2003	Ejaz Ahmad Bhatti Chief Officer khudian	Advance for Annual Flood light Sports Mela& Cricket Tournament	50,000
01.09.2003	Tariq Mehmood Head Clerk	Advance for Defense Day 6 th September	50,000
28.10.2003	AbidHussain Record keeper	Advance for purchase of Revenue Books	50,000
24.12.2003	Ch. Noor Eahi, Ch. Naeem Gill , YounisBhola ,Member Tehsil Council	Advance for Christmas Package	45,000
29.01.2004	AbidHussain Record keeper	Advance for purchase of Revenue Books	25,000
11.03.2004	SayedMehmoodHayderZai di C.O KRK	Sports Funds for sports Mela	100,000
22.03.2004	AbidHussain Record keeper	Advance for purchase of Revenue Books	25,000
24.05.2004	AbidHussain Record keeper	Advance for purchase of Revenue Books	25,000
25.04.06.	Saifullah Khan Cashier	Purchase of tractor	870,000
14.12.2006	Ahmad Ali Court Clerk	Case of Jamal Din V/s Provincial Government	1,000
22.12.2006	ZameerUIHussanJafery TO (P & C)	Purchase of Hand Carts for Sanitation Kasur	390,000
07.02.2007	Ch. Barkat L.A	Court case Abdul Majeed	20,000
14.02.2007	Ch. Barkat L.A	Payment for Court case Copies	15,000
30.06.2007	Cashier	Court case Fee	5,000
12.07.2007	Cashier	Court fee	1,000
17.08.2007	Cashier	Advance for DGPR	5,000
14.03.2008	AbidHussain RK	Advance for purchase of Books	58,430
03.07.2008	AbidHussain	Advance for purchase of Record Books	63,700
12.09.2008	AbidHussain through Cashier	Advance for purchase of Book	119,000
29.09.2008	C.O Mustafa Abad Through Cashier	Expenditure for cleanliness during Eid	59,408
Total			2,079,538

Annex-E

Sr. No	Name of Daily Wages Employees in TMA Chunian
1	DilawarMasih s/o Ashiq
2	DilawarMasih s/o Ashiq
3	ManzoorMasih s/o Nazir
4	GulloMasih s/o Bagicha
5	MirzaMasih s/o Lal
6	IqbalMasih s/o Pitras
7	ArifMasih s/o Sulkhan
8	Raja Masih s/o Anwar
9	BaigMasih s/o Noora
10	HanifMasih s/o Nazir
11	Bashir Masih s/o Hakim
12	Sheer Masih s/o Lal
13	Tariq Masih s/o Nazeer
14	VeeraMasih s/o Gulab
15	WaheedMasih s/o Hakim
16	AslamMasih s/o Nazeer
17	Muhammad Ashraf s/o Kamal Din
18	Amanat Ali s/o Bashir Ahmad
19	Rasheed Ahmad s/o Noor Ahmad
20	HabibUllah s/o QadarBukish
21	Iftikhar Ahmad s/o Bashir Ahmad
22	Anwar Masih s/o Hakim
23	YousafMasih s/o Dilawar
24	RamzanMasih s/o Chiragh
25	Allah DittaMasih s/o Shingaroo
26	HanifMasih s/o Bagga
27	IrfanMasih s/o Chiragh
28	AamirSajjadMasih s/o Boota
29	MaznoorMasih s/o Bashir
30	Tariq Mahmood s/o Rustamurf Sheer

Sr. No	Name of Daily Wages Employees in TMA Chunion
31	PervaizBaig s/o Ibn e Maqsood
32	AnsarBaig s/o Muhammad Tufail
33	ManahMasih s/o Neena
34	AfzalMajha s/o MajhaMasih
35	SalmatMasih s/o Amanat
36	YasinMasih s/o Allah Ditta
37	RiazMasih s/o Boota
38	Ashraf Masih s/o Amanat
39	Muhammad Naeem s/o Allah Ditta
40	AsgharMasih s/o Shafi
41	Ashiq Ali s/o Nazar Muhammad
42	Rashid Manzoor s/o Manzoor Ahmad
43	IrshadMasih s/o Rehman
44	ShahbazMasih s/o Ishaq
45	JameelMasih s/o Amanat
46	Bilal Masih s/o Aslam
47	IshfaqMasih s/o Anwar
48	AkramJaved s/o Shoukat
49	Allah DittaMasih s/o Jalal
50	ZafarMasih s/o Barkat
51	SaeedMasih s/o Hameed
52	HaroonMasih s/o Nazeer
53	Tariq Masih s/o Qasim
54	Zeeshan Ahmad s/o Nazeer
55	ShahzadMasih s/o Aziz
56	BootaMasih s/o Hameed
57	ManzoorMasih s/o Lal
58	AbidAshiq s/o AshiqMasih
59	Muhammad Younis s/o Shamoan
60	Muhammad Aslam s/o Ghulam Muhammad
61	Muhammad Aslam s/o Rehmat Ali
62	Abdul Rehman s/o Farzand Ali
63	Babar Azam s/o Muhammad Azam
64	Muhammad Imran s/o Muhammad Shareef

Sr. No	Name of Daily Wages Employees in TMA Chunian
65	AsifMasih s/o Nazeer
66	Muhammad Rashid Ali s/o Muhammad Sharif
67	Tariq Masih s/o Khushi
68	Sadiq Ali s/o Chiragh Din
69	Muhammad Ikhlq s/o Muhammad Younis
70	SajadShakeel s/o Basheer Ahmad
71	MaskeemMasih s/o Shahra
72	Jameel Shah s/o Arif
73	Rashid Nawaz s/o Muhammad Nawaz
74	Muhammad Azeem s/o Mubarak Ali
75	Iftikhar Ahmad s/o Ishtiqa Ahmad
76	Muhammad Nadeem Khan s/o Jafar Ali
77	Suheeb Khan s/o ZahidPervaiz Khan
78	IstakharMasih s/o Basheera
79	Muhammad Khalid s/o Muhammad Hussain
80	Amanat Ali s/o Muhammad Din
81	KhuramShahzad s/o NazeerMasih
82	Muhammad Hanif s/o Rehmat Ali
83	JavedIqbal s/o Basheer Ahmad
84	Shahbaz Ahmad s/o Umar Hayyat
85	ArifMajeed s/o Abdul Majeed
86	Muhammad Hussain s/o Ghulam Muhammad
87	Muhammad Shoban s/o Muhammad PervaizIqbal
88	Mohabbat Ali s/o Ali Muhammad
89	Tariq Mahmood s/o Amanat Ali
90	Ikhlq-ur-Rehman s/o Muhammad Ishaq
91	Muhammad Asif
92	Maqsood Ahmad s/o Muhammad Yaqoob
93	AndaryasMasih s/o Amanat
94	Saeed Ahmad s/o Sadiq
95	Khalid Masih s/o Saroop
96	JavedMasih s/o Tehla
97	Nadeem s/o Veru
98	Liaqat s/o Sarwar

Sr. No	Name of Daily Wages Employees in TMA Chunian
99	Aslam s/o Pehlwan
100	Hadyat s/o Trangan
101	M Akbar s/o Riaz
102	Naseem s/o Khariat
103	Ehsan s/o Niamat
104	Younas s/o Asoo
105	Phola s/o Boota
106	IqbalAnjum s/o Hassan
107	Abdul Khaliq s/o Akbar ali
108	M Anwar s/o Mansha
109	Aslam s/o Sher
110	NadeemTahir s/o Nizam Din
111	Ehsan Gil s/o Piara Gil
112	Sabar s/o Sharif
113	Younas s/o Sharif
114	Zahid Khan s/o Nasir Ahmad
115	Nazeer s/o Kashmeera
116	Asif s/o Ashraf
117	Arshad s/o Tehla
118	MudasarJabbar s/o Abdul Jabbar
119	Liaqat s/o Fazal
120	Tariq Mehmood s/o Manzoor Ahmad
121	Aslam s/o Sarwar
122	Ashraf s/o Ashiq
123	Ishaq s/o Jalal
124	Sadiq s/o Ashiq
125	Adal s/o Hanif
126	Shakeel Ahmad s/o Mukhtar Ahmad
127	Akram s/o Mushtaq
128	Aziz s/o Boota
129	Saleem s/o Allah Ditta
130	Ulfat s/o Sharif
131	Yousaf s/o Sharif

Sr. No	Name of Daily Wages Employees in TMA Chunian
132	Tariq Amanual s/o Gulzar
133	Yaqoob s/o Hassan
134	Ashraf s/o Manha
135	Sajjid s/o Mansha
136	Ishtiaq s/o Taj
137	Rufas s/o Aman
138	Tariq s/o Bashir
139	Tariq s/o Barkat
140	Bilal s/o Hassan
141	Amir s/o Nazir
142	SaleemAkhtar s/o Ashiq
143	Ishaq s/o Mahia
144	Irfan s/o Khalid
145	Shan s/o Karam
146	Vikram s/o Mushtaq
147	M Maqsood s/o M Anwar
148	Babar s/o Sharif
149	Abid s/o Mansha
150	Yousaf s/o Ashiq
151	Shahzad s/o Sharif
152	M Abbas s/o Rafiq
153	NasarIqbal s/o Said Muhammad
154	SherMasih s/o KashmeraMasih
155	Zulfqar s/o Sharif
156	Rashid s/o Mansha
157	Imran Amanual s/o Shoukat
158	AbidShahzad s/o Barkat
159	Raheel s/o Jalal
160	Rasheed s/o Sardar
161	Allah Ditta s/o Anyat
162	JansanMaikal s/o Aman
163	Nadeem Akbar s/o M Akbar

Sr. No	Name of Daily Wages Employees in TMA Chunian
164	MaqsoodAslam s/o Muhammad Aslam
165	Altaf s/o Akram
166	M Niaz s/o Umar Hayiat
167	Jahangir s/o Rafiq
168	Shoukat s/o Bashir
169	MangtaMasih s/o AmanatMasih
Total Amount	(169xRs380x30x12=Rs23,119,200

Annex-F

Less Achievement of Targets

Head	Budget (Rs)	Income (Rs)	Less Realization (Rs)
UIP	12,500,000	6,183,797	6,316,203
Advertisement Fee	2,700,000	1,666,982	1,033,018
TTIP	65,000,000	59,058,265	5,941,735
Building Plan Fee	13,000,000	6,960,176	6,039,824
Copying Fee	150,000	76,330	73,670
Fee Lori AddaPattoki	1,650,000	1,485,000	165,000
Fee Lori AddaPhool Nagar	2,300,000	1,685,430	614,570
Auction of Contracts (previous)	2,285,450	0	2,285,450
Bakarmandi	2,000,000	1,704,720	295,280
Fees Slaughter House Phoolnagar	360,000	191,210	168,790
Fees BakarmandiPattoki	11,600,000	9,882,000	1,718,000
License Fee Phoolnagar	500,000	142,400	357,600
License Fee Pattoki	700,000	463,600	236,400
Tim TimPattoki	870,000	775,889	94,111
Tim TimPhoolnagar	280,000	237,800	42,200
Water Rate Pattoki	1,400,000	513,750	886,250
Rent of Shops	19,800,000	17,809,379	1,990,621
Permit Fee / Commercial Lands	280,000	196,141	83,859
Misc. Income	750,000	538,000	212,000
Rent of Shops (Remaining)	16,700,000	4,229,952	12,470,048
Water Rate Phoolnagar (Rem)	500,000	0	500,000
Water Rate Pattoki (Rem)	2,000,000	0	2,000,000
Fines / Penalties TO R	100,000	15,800	84,200

Head	Budget (Rs)	Income (Rs)	Less Realization (Rs)
License Fee (Previous)	1,500,000	0	1,500,000
Sale of Old Material	100,000	0	100,000
Bank Profit	50,000	0	50,000
PFC Provincial Grant	129,766,000	108,215,000	21,551,000
Road Cut (Deposit Work)	2,000,000	0	2,000,000
Total	290,841,450	222,031,621	68,809,829