



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATIONS  
DISTRICT SARGODHA  
AUDIT YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN**

# TABLE OF CONTENTS

<b>ABBREVIATIONS &amp; ACRONYMS .....</b>	<b>i</b>
<b>PREFACE .....</b>	<b>ii</b>
<b>EXECUTIVE SUMMARY .....</b>	<b>iii</b>
<b>SUMMARY TABLES AND CHARTS.....</b>	<b>vii</b>
Table 1: Audit Work Statistics .....	vii
Table 2: Audit Observations regarding Financial Management .....	vii
Table 3: Outcome Statistics .....	viii
Table 4: Irregularities Pointed Out .....	viii
Table 5: Cost-Benefit .....	viii
<b>CHAPTER-1 .....</b>	<b>1</b>
<b>1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, DISTRICT SARGODHA .....</b>	<b>1</b>
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 Paras of Audit Year 2014-15 .....	4
1.1.4 Brief Comments on the Status of Compliance with PAC Directives .....	4
<b>AUDIT PARAS .....</b>	<b>5</b>
<b>1.2 TMA Sargodha .....</b>	<b>6</b>
1.2.1. Non-production of Record .....	7
1.2.2 Irregularity and Non-compliance .....	8
1.2.3 Internal Control Weaknesses.....	10
1.2.4 Performance .....	12
<b>1.3 TMA Bhalwal.....</b>	<b>14</b>
1.3.1 Internal Control Weaknesses.....	15
1.3.2 Performance .....	17
<b>1.4 TMA Shahpur.....</b>	<b>19</b>
1.4.1 Non-production of Record .....	20
1.4.2 Internal Control Weaknesses.....	21
1.4.3 Performance .....	23
<b>1.5 TMA Sillanwali.....</b>	<b>24</b>
1.5.1 Irregularity and Non-compliance .....	25

1.5.2 Internal Control Weaknesses.....	26
1.5.3 Performance .....	28
<b>ANNEXURES.....</b>	<b>29</b>
Annex-A .....	30
Annex-B .....	34
Annex-C .....	35
Annex-D .....	36
Annex-E.....	40
Annex-F.....	41
Annex-G .....	43
Annex-H .....	44
Annex-I.....	45
Annex-J .....	46

## **ABBREVIATIONS & ACRONYMS**

ADP	Annual Development Programme
CCB	Citizen Community Board
CO	Chief Officer
DAC	Departmental Accounts Committee
D&C	Demand and Collection
FD	Finance Department
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC	Project Cost
PCC	Plain Cement Concrete
PDG	Punjab District Government
PFC	Provincial Finance Commission
PLGO	Punjab Local Government Ordinance
POL	Petroleum, Oil and Lubricants
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 (Regulations)
UIP	Urban Immoveable Property
UAs	Union Administrations

## **PREFACE**

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

The Report is based on audit of the accounts of various offices of Tehsil Municipal Administrations of the District Government Sargodha for the Financial Year 2014-15. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2015-16 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 of serious nature. Relatively less significant issues are listed in the Annex-A of the Audit Report. The audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized after taking into account the replies of the department and DAC decisions / directions.

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:**

**(Imran Iqbal)**

**Acting-Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General of Audit, District Governments, Punjab (North), Lahore, is responsible to carry out the audit of District Governments, Town/Tehsil Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Sargodha has audit jurisdiction of District Governments, TMAs and UAs of four District Governments i.e. Sargodha, Khushab, Mianwali and Bhakkar.

The Regional Directorate of Audit Sargodha had a human resource of 11 officers and staff, total 2,951 man-days and the budget of Rs 10.48 million for the Financial Year 2015-16. It had mandate to conduct Financial Attest Audit, Regularity Audit and compliance with authority Audit and Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, Directorate General of Audit District Governments Punjab (North), Lahore carried out Audit of accounts of Tehsil Municipal Administrations of Sargodha District for the Financial Year 2014-15.

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

Audit of Tehsil Municipal Administrations of Sargodha District was carried out with a view to ascertaining whether 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.

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

Out of six TMAs, four TMAs were audited. The expenditure of four audited TMAs of District Sargodha for the Financial Year 2014-15 under the jurisdiction of DG District Audit (N) Punjab was Rs 1,035.82 million covering four PAOs and four formations. Out of this, Directorate General Audit (N) Punjab audited an expenditure of Rs 393.61 million which in terms of percentage was 38% of the auditable expenditure.

Total receipts of the four Tehsil Municipal Administrations of Sargodha District for the Financial Year 2014-15, were Rs 1,199.05 million. Directorate General Audit Punjab (N) audited receipts of Rs 419.67 million which was 35% of the total receipts.

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

Recovery of Rs 77.23 million was pointed out during audit. Recovery of Rs 22.97 million was effected till compilation of Report.

**c. Audit Methodology**

Audit was performed through understanding the business processes of TMAs with respect to functions, control structure, prioritization of risk areas by determining the significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment and the audited entity before starting field audit activity. Formations were selected for audit in accordance with risks analyzed. Audit was planned and executed accordingly.

**d. Audit Impact**

A number of improvements, as suggested by audit, in maintenance of record and procedures, have been initiated by the concerned Departments. However, audit impact in shape of change in rules has not been significant due to non-convening of regular PAC meetings. Had PAC meetings been regularly held, audit impact would have been manifold.

**e. Comments on Internal Control and Internal Audit Department**

Internal control mechanism of Tehsil Municipal Administrations of District Sargodha was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit. Negligence on the part of authorities of TMAs of District Sargodha may be captioned as one of the important reasons for weak Internal Controls.

Section 115-A (1) of PLGO, 2001 empowers Tehsil Municipal Administration to appoint an Internal Auditor but the same was not appointed in Tehsil Municipal Administrations.

**f. Key Audit Findings**

- i. Non production of record for Rs 13.62 million was noted in two cases<sup>1</sup>
- ii. Irregularities and Non-compliance of Rules and Regulations amounting to Rs 3.75 million were noted in one case<sup>2</sup> and
- iii. Weaknesses of Internal Controls amounting to Rs 119.39 million were noted in sixteen cases.<sup>3</sup>

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

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<sup>1</sup>Para:1.2.1.1 & 1.4.1.1

<sup>2</sup>Para: 1.2.2.1

<sup>3</sup>Para: 1.2.2.1, 1.2.3.1-1.2.3.3,1.2.4.1, 1.3.1.1-1.3.1.2,1.3.2.1-1.3.2.2,1.4.2.1-1.4.2.2, 1.4.3.1, 1.5.1.1, 1.5.2.1-1.5.2.2 & 1.5.3.1



**g. Recommendations**

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

- i. Production of record to audit for scrutiny
- ii. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions against the person (s) at fault
- iii. Expediting recoveries pointed out by Audit
- iv. Realizing and reconciling of various receipts
- v. Strengthening of Internal Controls and
- vi. Compliance of DAC directives and decisions in letter and spirit.

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

Sr. No.	Description	No.	Budget (F.Y. 2014-15)		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	06	1,969.23	1,798.57	3,767.80
2	Total Formations in Audit Jurisdiction	06	1,969.23	1,798.57	3,767.80
3	Total Entities (PAOs) Audited	04	1,035.82	1,199.05	2,234.87
4	Total Formations Audited	04	1,035.82	1,199.05	2,234.87
5	Audit & Inspection Reports	04	1,035.82	1,199.05	2,234.87
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

**Table 2: Audit Observations regarding Financial Management**

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound Asset Management	-
2	Weak Financial Management	77.23
3	Weak Internal Controls relating to Financial Management	42.16
4	Violation of Rules	3.75
5	Others	13.62
<b>TOTAL</b>		<b>136.76</b>

**Table 3: Outcome Statistics**

(Rs in million)

Sr. No	Description	Physical Assets	Civil Works	Receipts	Others	Total	Total last year
1	Outlays audited	-	209.34	1,199.05	826.49	2,234.87*	1,783.81
2	Amount placed under audit observation / irregularities of audit	-	16.06	77.23	43.47	136.76	426.62
3	Recoveries pointed out at the instance of Audit	-	-	77.23	-	77.23	59.21
4	Recoveries accepted / established at the instance of Audit	-	-	77.23	-	77.23	59.21
5	Recoveries realized at the instance of Audit	-	-	22.97	-	22.97	-

\*The amount in serial No.1 column of "total" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 1,035.82 million.

**Table 4: Irregularities Pointed Out**

(Rs in million)

Sr. No.	Description	Amount under Audit observation
1	Violation of Rules, Regulations and principle of propriety and probity in public operations	3.75
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public resources	-
3	Accounting Errors <sup>1</sup> (Accounting Policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements	-
4	Quantification of weaknesses of internal control systems	42.16
5	Recoveries and overpayments representing cases of established overpayment or misappropriations of public money	77.23
6	Non-production of record	13.62
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>136.76</b>

**Table 5: Cost-Benefit**

(Rs in million)

Sr. No.	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	2,234.87
2	Expenditure on Audit	1.31
3	Recoveries realized at the instance of Audit	22.97
4	Cost Benefit Ratio	1:18

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

# CHAPTER-1

## 1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, DISTRICT SARGODHA

### 1.1.1 Introduction

TMA consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer. Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (I&S), TO (Regulation), TO (P&C), Tehsil Nazim and Tehsil Naib Nazim. T As per Section 64 of PLGO 2001, the functions of TMAs are as follows:

- i. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible
- ii. Exercise control over land use, land sub-division, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations
- iii. Enforce all municipal laws, rules and bye-laws governing TMA's functioning
- iv. Prepare budget, long term and annual municipal development programs in collaboration with the Union Councils
- v. Propose taxes, cess, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same
- vi. Collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties
- vii. Manage properties, assets and funds vested in the Town Municipal Administration
- viii. Develop and manage schemes, including site development in collaboration with District Government and Town Municipal Administration

- ix. Issue notice for committing any municipal offence by any person and initiate legal proceedings for commission of such offence or failure to comply with the directions contained in such notice
- x. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction and
- xi. Maintain municipal records and archives.

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

Total Budget of TMAs of District Sargodha was Rs 1,479.19 million (Salary, Non-salary and Development) whereas the expenditure incurred (Salary, Non-Salary and Development) was Rs 1,035.82 million showing saving of Rs 443.37 million which in terms of percentage was 30% of the final Budget as detailed below:

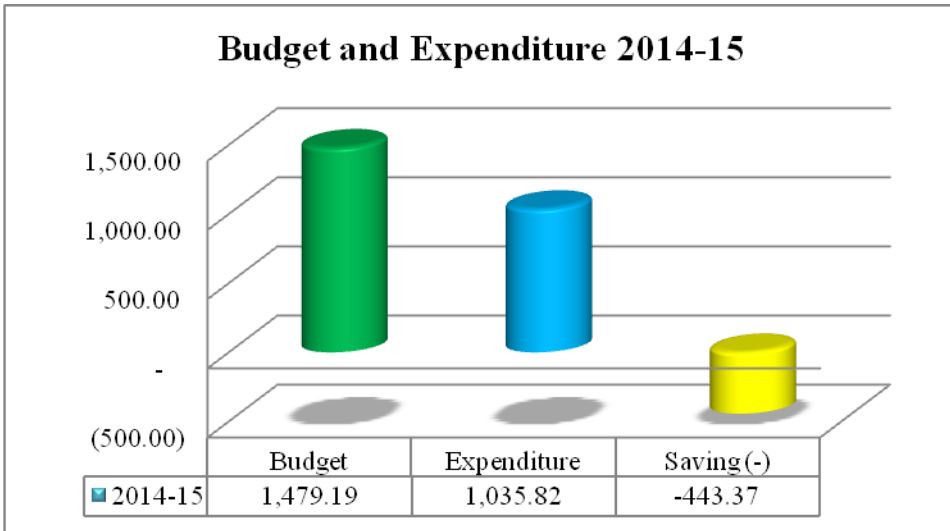
(Rs in million)

2014-15	Budget	Expenditure	Excess (+) / Saving (-)	% age (Saving)
Salary	668.42	618.54	(-) 49.88	07
Non-salary	421.13	207.94	(-) 213.19	51
Development	389.64	209.34	(-) 180.30	46
<b>Total</b>	<b>1,479.19</b>	<b>1,035.82</b>	<b>(-) 443.37</b>	<b>30</b>

The budget outlays of Rs 1,479.19 million of four TMAs includes PFC award of Rs 516.56 million whereas total expenditure incurred by the TMAs during 2014-15 was Rs 1,035.82 million with a saving of Rs 443.37 million (detailed below). This indicated that either the PFC award was allocated over and above the actual needs or the management failed to achieve the developmental targets for the welfare of masses during the financial year.

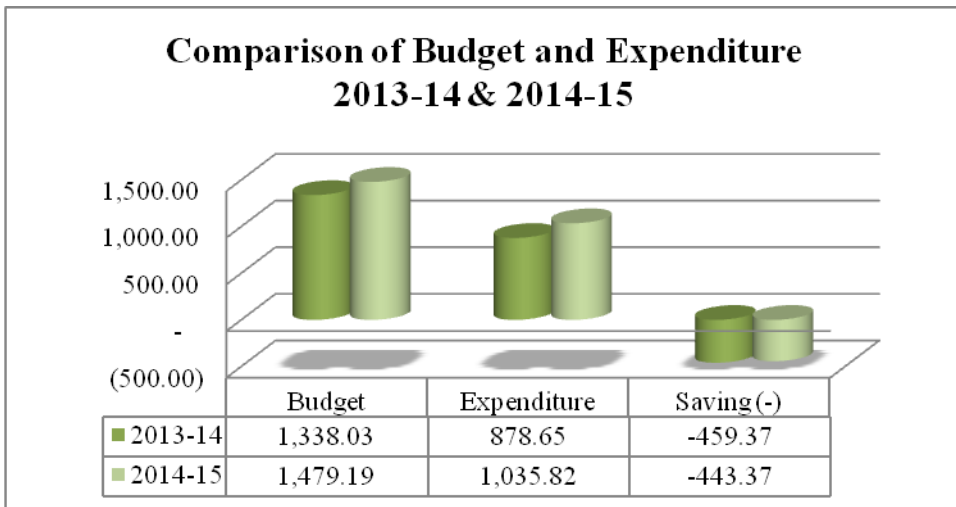
(Rs in million)

TMA	Budgeted Figure			Budgeted Outlay	Actual Expenditure	Saving	%age of Saving
	Own Receipt including OB	PFC Award	Total Receipts				
Sargodha	437.06	243.53	680.59	657.79	553.19	104.60	16
Shahpur	202.41	167.09	369.50	600.23	302.47	297.76	50
Bhalwal	466.91	56.18	523.09	143.56	106.40	37.17	26
Sillanwali	92.66	49.76	142.43	77.61	73.77	3.84	05
<b>Total</b>	<b>1,199.04</b>	<b>516.56</b>	<b>1,715.61</b>	<b>1,479.19</b>	<b>1,035.82</b>	<b>443.37</b>	<b>30</b>



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

(Rs in million)



There was saving in the budget allocation of the Financial Years 2013-14 and 2014-15 as follows:

(Rs in million)

Financial Year	Budget	Expenditure	Saving	%age of Saving
2013-14	1,338.08	878.65	459.37	34
2014-15	1,479.19	1,035.82	443.37	30

The justification of saving when the development schemes remained incomplete besides poor Public Service Delivery is required to be provided, explained by PAOs and TMO concerned.

**1.1.3 Brief Comments on the Status of Compliance on MFDAC Paras of Audit Year 2014-15**

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

**1.1.4 Brief Comments on the Status of Compliance with PAC Directives**

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

**Status of Previous Audit Reports**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Audit Paras</b>	<b>Status of PAC Meetings</b>
1	2009-12	25	Not convened
2	2012-13	10	Not convened
3	2013-14	67	Not convened
4	2014-15	27	Not convened

# **AUDIT PARAS**



## **1.2 TMA Sargodha**

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

### **1.2.1.1 Non-production of Record – Rs 5.36 million**

According to Section 14(1) (b) of Auditor General's Functions, Powers and Terms and Conditions of Service Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Section-115(5) & (6) of PLGO, 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition.

TMO, Sargodha incurred an expenditure of Rs 5.36 million on development of Gawala Colony but Vouched Accounts of the expenditure were not produced to Audit for scrutiny.

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

In the absence of Vouched Accounts, the authenticity, validity, accuracy and genuineness of the expenditure could not be verified.

Management replied that the relevant record was available for verification. However, record was not produced for scrutiny till finalization of this report.

The matter was reported to the TMO / PAO in February, 2016. Management in DAC meeting, held on 08.06.2016, admitted that record was not produced. DAC directed for production of record.

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

[AIR Para No.08]

## **1.2.2 Irregularity and Non-compliance**

### **1.2.2.1 Unauthentic POL Expenditure on the Process of Handling Solid Waste – Rs 14.11 million**

According to Clause 49 of Appendix 14-Miscellaneous Rulings relating to Contingent Charges of PFR Vol-II, the accounts of petrol, oil, lubricant and spare parts should be maintained separately for each vehicle. Full particulars of the journeys and distances between two places should be correctly exhibited. The purpose of journey indicating the brief particulars of the journey performed should be recorded. The term “official” is not sufficient. The officer using the vehicle should sign the relevant entries in the Log Book.

TMA Sargodha incurred an expenditure of Rs 14.11 million on account of POL for tractors without specifying routes. Specific dumping point was also not mentioned in Log Books of the tractors. Under these circumstances, authenticity of drawl on account of POL could not be verified and likelihood of misappropriation cannot be ruled out.

Audit holds that due to weak Internal Controls, expenditure on consumption of POL was incurred without maintenance of complete record.

This resulted in unauthentic expenditure of Rs 14.11 million.

Management replied that POL expenditure is being incurred according to the actual consumption and Log Books are being prepared properly. The reply was not accepted because no documentary evidence was provided till finalization of this report.

The matter was reported to the TMO / PAO in February, 2016. DAC in its meeting held on 08.06.2016, directed to hold the inquiry.

Audit recommends speedy finalization of inquiry for fixing responsibility against the person (s) for non-maintenance of record under intimation to Audit

[AIR Para No. 03]

### **1.2.2.2 Unauthorized Expenditure on Civil Works – Rs 3.75 million**

According to Rule 4 read with Rule 7 of Tehsil / Town Municipal Administration (Works) Rules, 2003, works costing below five hundred thousand shall be prepared and approved on the basis of cost estimates

only and a draft scheme prepared under these rules shall among other matters, specify-(a) detailed history of the scheme including nature and location of the schemes; (b) full particulars of the works to be executed; (c) justification for the scheme; (d) the estimated cost; (e) the manner in which the scheme shall be financed; (f) the agency through which the scheme shall be executed; (g) the phases in which the scheme shall be executed; (h) the period during which the scheme in its various phases shall be completed; (i) the benefits and returns from the scheme; (j) agencies responsible for maintenance; and (k) such other particulars as prescribed in the standard PC-I form issued by the Planning and Development Department.

TMA Sargodha incurred expenditure of Rs 3.75 million on the following schemes without fulfilling codal formalities in violation of the rules *ibid*.

(Rs in million)

Name of Scheme	Cost Estimate
Const. of PCC / Soling Chak No.44/NB Sargodha	0.65
Improvement / Renovation of Filtration Plants City Sargodha	1.00
Const. / Repair of Residence Bao Mohallah Sargodha	0.60
Repair of Slabs / Rings Manholes (Muharram Routes) Sargodha City	0.50
Repair / Renovation / Beautification of Ex-mayor House	1.00
<b>Total</b>	<b>3.75</b>

Audit holds that due to weak financial management, expenditure was incurred without fulfilment of codal formalities.

This resulted in unauthorized expenditure of Rs 3.75 million.

Management replied that under Works Rules 7-*ibid*, the PC-I for the schemes mentioned in the para had been prepared. The reply was not accepted because no documentary evidence was provided till finalization of this report.

The matter was reported to the TMO / PAO in February, 2016. DAC in its meeting held on 08.06.2016, directed to fix the responsibility regarding violation of rules.

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

[AIR Para No. 18]

## **1.2.3 Internal Control Weaknesses**

### **1.2.3.1 Non-realization of Rent of Shops – Rs 28.75 million**

According to Section 118 of the Punjab Local Government Ordinance, 2001 read with Rule 12 of the Punjab Local Government (Taxation) Rules 2001, failure to pay any tax and other money claimable under this Ordinance shall be an offence and amount shall be recovered as arrears of Land Revenue.

TMA Sargodha did not recover the arrears against rent of 1105 shops amounting to Rs 28.75 million in Financial Year 2014-15. TMA recovered Rs 8.27 million against total arrears of Rs 37.02 million on account of rent of shops.

Audit holds that due to weak Internal Controls, arrears on account of rent of shops were not recovered.

This resulted in non-realization of Local Fund receipts of Rs 28.75 million.

Management replied that such rent is recoverable since long. TMA has recovered an amount of Rs 8.27 million up to 31-05-2016.

The matter was reported to the TMO / PAO in February, 2016. DAC in its meeting held on 08.06.2016, decided to reduce the para to the tune of Rs 28.75 million and directed to expedite the efforts for recovery of arrears.

Audit recommends recovery of the amount under intimation to Audit.

[AIR Para No. 05]

### **1.2.3.2 Non Realization of Fines – Rs 5.67 million**

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

TMA Sargodha issued 7,062 Fine Tickets during 2014-15 whereas Fine Tickets against which amount deposited into Local Fund were only 1,188.

Audit holds that due to weak Internal Controls, amount of Rs 7.89 million on account of 5,874 Fine Tickets were not realized.

This resulted in loss of Rs 7.89 million to Local Fund.

The matter was reported to the TMO / PAO in February, 2016. In DAC meeting held on 08.06.2016, Department replied that partial recovery amounting Rs 2.2 million has been made. DAC decided to reduce the para up to the tune of Rs 5.67 million and directed to expedite the efforts for recovery of arrears under intimation to Audit.

Audit recommends recovery of the remaining amount under intimation to Audit.

[AIR Para No. 13]

### **1.2.3.3 Non-realization of Revenues due to Non-Auction of Timber Logs – Rs 1.820 million**

According to Section 124(2) of Punjab Local Government Ordinance 2001, immovable properties of local Government may be given on lease through competition by public auction.

TMA Sargodha did not make auction of 182 timber logs amounting to Rs 1.82 million lying in the store since December, 2014. Advertisement for auction was made only once in the newspaper. No serious efforts were made for auction of timber logs even after lapse of two years.

Audit holds that due to weak internal controls, trees were not auctioned.

This resulted in non-realization of amount to the tune of Rs 1.82 million to Local Fund.

Management replied that TMA has called for auctions but no bid was received. Reply of the department was not found satisfactory as no serious effort was made to auction the stock.

The matter was reported to the TMO / PAO in February, 2016. DAC in its meeting held on 08.06.2016 directed for inquiry.

Audit recommends speedy finalization of the inquiry, fixing responsibility against the person (s) at fault besides ensuring the auction of timber logs under intimation to Audit.

[AIR Para No.11]

## 1.2.4 Performance

### 1.2.4.1 Less Realization of Government Receipts –Rs 7.51 million

A Demand and Collection Register shall be maintained in Form A-XIII by the Collecting Officer of a Local Government, the demand shall be recorded on debit side of the register and when money is received against any demand necessary entry shall be made in the register on the credit side. At the beginning of each year, arrears of the previous year shall be carried forward and included in the demand for the year.

As per Section 11 of Katchi Abadi Act 1992, there shall be a separate fund of each concerned agency/ TMA to be known as Katchi Abadis Fund. The fund consist of price of land and development charges, recovered under this Act and other charges, if any, for services rendered by the Government Agency.

TMA Sargodha collected Rs 12.97 million from shopkeepers, water consumers, service station and Katchi Abadi through Tax Collectors on account of license & permit fee, water rates and development charges of Katchi Abadi against demand of Rs 20.48 million during the Financial Year 2014-15. Moreover, Demand and Collection Registers were not produced in order to conceal the amount of arrears and shops/ consumer wise default.

(Rs in million)

Name of Heads	Budgeted Receipts	Actual Receipts	Less Realization
License Fees	2.00	1.32	0.68
Water Rates	7.50	4.24	3.26
Service Stations	0.25	0.15	0.10
Kachi Abadi	10.73	7.26	3.48
<b>Total</b>	<b>20.48</b>	<b>12.97</b>	<b>7.51</b>

Audit holds that due to weak internal controls, target of Budgeted Receipts targets was not achieved.

This resulted in less realization of Rs 7.51 million to Local Fund revenues.

Management replied that Challans of defaulters were sent to the Judicial Magistrate for recovery of water rates, license fee etc.

The matter was reported to TMO / PAO in February, 2016. Department replied in DAC meeting held on 08.06.2016 that partial recovery amounting Rs 0.65 million has been made. DAC decided to

reduce the para up to the tune of Rs 6.86 million and directed to expedite the efforts for recovery of the arrears.

Audit recommends recovery of the remaining amount under intimation to Audit.

[AIR Para No. 04 & 12]



## **1.3 TMA Bhalwal**

### **1.3.1 Internal Control Weaknesses**

#### **1.3.1.1 Illegal Occupants of Adda Shops without Recovery of Rent - Rs 3.42 million**

According to Rules 3 & 4(k) & 5 of the PLG (Property) Rules, 2003, the Local Government concerned, with approval of its Council, shall take such steps as may be necessary to ensure that the property vested in the Local Government is managed and maintained in the best interest of the public. The Manager shall be vigilant about and to check encroachments or wrongful occupations on property and in case there is any encroachment or wrongful occupation, take necessary steps for the removal thereof.

During audit of TMA Bhalwal, scrutiny of property record revealed that 26 shops were encroached upon by private persons since enforcement of devolution in 2001. No action was taken by the TMA. As per Rule 5 ibid, the Manager was required to report the matter to the Council but it was not done. Moreover, shop keepers had given undertaking for payment of monthly rent upon judicial paper/affidavit but management could not realize monthly rent to the tune of Rs 3.42 million.

Audit holds that due to weak internal controls, neither rent of shops was recovered nor property was vacated from illegal occupants.

This resulted in non recovery of Local Govt. revenues to the tune of Rs 3.42 million.

Management replied that these were Tehbazari shops. The reply was not accepted because no documentary evidence was provided till the compilation of this Report.

The matter was reported to the TMO / PAO in February, 2016. DAC in its meeting held on 25.05.2016, directed to effect recovery on account of rent of shops.

Audit recommends recovery of the amount under intimation to Audit.

[AIR Para No. 04]

#### **1.3.1.2 Non-Recovery of Water Charges - Rs 2.65 million**

A Demand and Collection Register shall be maintained in Form A-XIII by the Collecting Officer of a Local Government. The demand shall be recorded on debit side of the register and when money is received

against any demand necessary entry shall be made in the register on the credit side. At the beginning of each year, arrears of the previous year shall be carried forward and included in the demand for the year.

TMA Bhalwal failed to recover Water Charges of Rs 2.65 million as per D&C (Demand & Collection) Register of CO (Chief Officer) Headquarters Bhalwal. Further D&C register was found incomplete since 2011-12. Arrears of millions of rupees were not being recovered from the water users. Similarly, a huge amount was also found outstanding against the water users of CO unit Bhera and CO unit Phullerwan. Department did not make any effort to recover the outstanding dues amounting to Rs 2.65 million. (**Annex-E**)

Audit holds that due to weak Internal Controls, Water Rate charges were not recovered which resulted in loss to Local Govt. revenues

Management replied that water supply was stopped due to theft of water supply motors in many areas of the city. Further, water supply scheme Changa Pani was started in 2013 and after this TMA did not supply water in the city, therefore recovery on account of water rate was not effected in FY 2014-15. The reply was not accepted because no documentary evidence was provided till the compilation of this Report.

The matter was reported to the TMO / PAO in February, 2016. DAC in its meeting held on 25.05.2016, directed for recovery of the amount.

Audit recommends recovery of the amount under intimation to Audit.

[AIR Para No. 03]

## **1.3.2 Performance**

### **1.3.2.1 Less Recovery of Rent of Shops – Rs 3.50 million**

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

TMA did not realize the rent of shops amounting to Rs 3.50 million during the Financial Year 2014-15. (**Annex-D**)

Audit holds that due to weak Internal Controls, rent of shops was not realized which resulted in less recovery of Local Govt. revenues.

Management replied that notices to all the defaulters have been issued and the shops of defaulters are being sealed. The reply was not accepted because no documentary evidence was provided till finalization of this report.

The matter was reported to the TMO / PAO in February, 2016. DAC in its meeting held on 25.05.2016, directed the department to recover the amount within three (3) months.

Audit recommends recovery of the amount under intimation to Audit.

[AIR Para No. 02]

### **1.3.2.2 Non-realization of Fee/Arrears - Rs 1.67 million**

According to Rule 60 of the Punjab Land Use (Classification, Reclassification and Redevelopment) Rules 2009, the conversion fees for the conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be twenty percent (20%) of the value of the commercial land as per Valuation Table or the average sale price of preceding twelve months of the land in the vicinity, if Valuation Table is not available, the conversion fee for the conversion of land use to educational or healthcare institution use shall be ten percent.

TMA Bhalwal did not realize the conversion, scrutiny, and development fee of Rs 1.67 million from the Citrus Factories, Control Sheds, Housing Societies and building maps etc. during the F.Y 2014-15 in violation of the Rule *ibid*. (**Annex-F**)

Audit holds that due to weak Internal Controls, conversion fee and building plan fee were not recovered from owners.

This resulted in non-recovery of local government revenues Rs 1.67 million.

Management replied that amount of Rs 1.37 million, Rs 0.05 million, Rs 1.79 million has been received from Kinno Factories, Control Shed owners and Al-Nawaz Valley respectively. An amount of Rs 15,000 as fee for preliminary permission has also been recovered.

The matter was reported to the TMO / PAO in February, 2016. DAC in its meeting held on 25.05.2016 decided to keep the para pending till recovery from the remaining industrial units.

Audit recommends recovery of the amount under intimation to Audit.

[AIR Para No. 12]

## **1.4 TMA Shahpur**

## **1.4.1 Non-production of Record**

### **1.4.1.1 Non-Production of Record of Development Schemes – Rs 8.26 million**

According to Section 14(1)(b) of Auditor General's Functions, Powers and Terms and Conditions of Service Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Section-115(5) & (6) of PLGO, 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition.

TMO Shahpur District Sargodha incurred an expenditure of Rs 35.50 million on development schemes during the Financial Year 2013-14 and 2014-15 but Vouched Accounts of Rs 8.26 million were not produced to Audit for scrutiny. (**Annex-G**)

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

In the absence of Vouched Accounts, the authenticity, validity, accuracy and genuineness of the expenditure could not be verified.

Management replied that record is available in the office for audit purpose. The reply was not accepted because record was not produced at the time of audit.

The matter was reported to the TMO / PAO in February, 2016. DAC in its meeting held on 02.06.2016 directed to fix responsibility for not producing the record.

Audit recommends fixing responsibility against the person (s) for not producing of record to Audit.

[AIR Para No.11]

## **1.4.2 Internal Control Weaknesses**

### **1.4.2.1 Non-realization of Commercialization Fee - Rs 7.00 million**

According to Punjab Land Use Rules 2009 Chapter VIII 60 (a) & (D) the Conversion Fee for the conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be twenty percent of the value of the commercial land as per valuation table, or twenty percent of the average sale price of proceeding twelve months of commercial land in the vicinity, if valuation table is not available. And the conversion fee for the conversion of peri-urban area or intercity service area to industrial use shall be five percent of the value of the commercial land as per valuation table or five percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available.

TMA Shahpur did not recover Commercialization Fee amounting to Rs 7.00 million from the schools/markets/shops/petrol pumps even after the lapse of considerable time. No serious effort was made to recover the amount. **(Annex-H)**

Audit holds that due to weak Internal Controls, Commercialization Fee was not recovered from owners.

This resulted in non recovery of Local Govt. revenues.

Management replied that amount has been recovered against the Sr. No.06 & 07. Notices were served to remaining persons highlighted by Audit. Legal action will be taken against the defaulters.

The matter was reported to the TMO / PAO in February, 2016. Department explained in DAC meeting held on 02.06.2016, that an amount of Rs 95,013 was recovered. DAC decided to reduce the para with the direction to work out the exact amount of Commercialization Fee after actual assessment.

Audit recommends recovery of the amount under intimation to Audit.

[AIR Para No. 07]

### **1.4.2.2 Less Recovery on account of Water Rate Charges – Rs 2.53 million**

According to rule 76 of PGD and TMA budget rule 2003 read with section 182 of PLGO 2001, the primary obligation of the collecting officer



shall to ensure that all revenue due is claimed, realized and credited into the Govt. treasury under proper head.

TMA Shahpur failed to recover Rs 2.63 million on account of Water Rate Charges as per D&C Register till the end of Financial Year 2014-15.

(Rs in million)

<b>Financial Year</b>	<b>Nature of connection</b>	<b>No. of connections</b>	<b>Total amount recoverable</b>	<b>Recovery made</b>	<b>Arrears</b>
2014-15	Commercial	167	0.40	0.13	0.27
	Domestic	4,239	3.05	0.69	2.36
<b>Total</b>			<b>3.45</b>	<b>0.82</b>	<b>2.63</b>

Audit holds that due to weak Internal Controls, Water Rate Charges were not recovered.

This resulted in non-recovery of Rs 2.63 million.

Management replied that water supply system remained suspended due to which consumers did not pay their annual bills. The reply was not accepted because no documentary evidence was provided till the compilation of this Report.

The matter was reported to the TMO / PAO in February, 2016. Department showed recovery of Rs 103,421 in DAC meeting held on 02.06.2016. The DAC decided to reduce the para to Rs 2.53 million and directed to recover the remaining amount.

Audit recommends recovery of the stated amount under intimation to Audit.

[AIR Para No. 06]

### **1.4.3 Performance**

#### **1.4.3.1 Non Recovery of Arrears of Leases - Rs 11.34 million**

According to section 118 of the Punjab Local Government Ordinance 2001, read with Rule 12 of the Punjab Local Government (Taxation rules) 2001, failure to pay any tax and other money claimable under this ordinance was an offence and the arrears were recoverable as Land Revenue. Furthermore, as clause 12 (C) of (c) of Local Rate (Assessment & Collection) rules 2001 the Nazim of the Local Government may direct that tax with costs of recovery shall be recovered as arrears of Land Revenue.

TMA Shahpur failed to recover an amount of Rs 11.34 million on account of leases since the inception of TMA office. While inspecting the D&C Register of leases it came to notice that huge amount on account of recovery was outstanding against contractors. No effort was made to collect the arrears.

Audit holds that due to weak Internal Controls, the recovery on account of leases was not effected from the contractors.

This resulted in non-recovery of Rs 11.34 million of Local Govt. revenues.

Management replied that from the start of TMA some amounts were receivable from contractors against different leases. The reply was not accepted because no documentary evidence was provided till the compilation of this Report.

The matter was reported to the TMO / PAO in February, 2016. DAC in its meeting held on 02.06.2016, decided to keep the para pending for recovery.

Audit recommends recovery of the amount under intimation to Audit.

[AIR Para No. 13]

## **1.5 TMA Sillanwali**

## **1.5.1 Irregularity and Non-compliance**

### **1.5.1.1 Irregular Execution of CCB Schemes without PC-I – Rs 12.31 million**

As per Rule 4 read with Rule 7 of Tehsil / Town Municipal Administration (Works) Rules, 2003, works costing below five hundred thousand shall be prepared and approved on the basis of cost estimates only and a draft scheme prepared under these rules shall among other matters, specify-(a) detailed history of the scheme including nature and location of the schemes; (b) full particulars of the works to be executed; (c) justification for the scheme; (d) the estimated cost; (e) the manner in which the scheme shall be financed; (f) the agency through which the scheme shall be executed; (g) the phases in which the scheme shall be executed; (h) the period during which the scheme in its various phases shall be completed; (i) the benefits and returns from the scheme; (j) agencies responsible for maintenance; and (k) such other particulars as prescribed in the standard PC-I form issued by the Planning and Development Department.

TMA Sillanwali approved various Development Schemes costing Rs 12.31 million without fulfillment of codal formalities during 2014-15. Each scheme was executed through CCB in violation of the Rule *ibid*.

Audit holds that due to weak Internal Controls, procedures for the execution of CCB schemes were not followed.

This resulted in irregular expenditure of Rs 12.31 million.

Management did not furnish any reply.

The matter was reported to the TMO / PAO in February, 2016. DAC in its meeting held on 13.05.2016 decided to keep the para pending with the direction to inquire the matter and fix responsibility within thirty days under intimation to Audit.

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

[AIR Para No. 05]

## **1.5.2 Internal Control Weaknesses**

### **1.5.2.1 Non-Recovery of Arrears – Rs 4.86 million**

According to Section 118 of the Punjab Local Government Ordinance 2001, read with Rule 12 of the Punjab Local Government (Taxation rules) 2001, failure to pay any tax and other money claimable under this ordinance was an offence and the arrears were recoverable as Land Revenue. Furthermore as clause 12 (C) of ( c) of Local Rate (Assessment & Collection) rules 2001 the Nazim of the Local Government may direct that tax with costs of recovery shall be recovered as arrears of Land Revenue.

TMA Sillanwali failed to recover the arrears of Rs 4.86 million, under different heads of accounts for the period 2013-14 & 2014-15. No serious efforts were made to recover arrears. **(Annex-J)**

Audit holds that due to weak Internal Controls, arrears were not recovered.

This resulted in non-realization of Local Fund revenues.

Management did not furnish any reply.

The matter was reported to the TMO / PAO in February, 2016. DAC in its meeting held on 13.05.2016 decided to keep the para pending till recovery.

Audit recommends recovery of the amount under intimation to Audit.

[AIR Para No. 08]

### **1.5.2.2 Non-Credit of Lapsed Securities to Government Revenue – Rs 1.37 million**

According to Rule 5.4 of Departmental Financial Rules (DFR) read with Rule 12.7 of Punjab Financial Rules, Vol-I and Finance Department's letters No. IT (FD)3-4/2002 dated 27-08-2002 and 23-09-2002, Public Works Deposits unclaimed for more than three account years will, at the close of June in each year, be lapsed and credited to Government.

TMA Sillanwali did not credit the Securities of Rs 1.37 million lying unclaimed for more than three years in violation of the Rule *ibid*.

Audit holds that due to weak financial management, unclaimed Securities for more than 3 years were not credited into the Local Fund.

This resulted in non-credit of lapsed securities to Government Revenue Rs 1.37 million.

Management did not furnish any reply.

The matter was reported to the TMO / PAO in February, 2016. DAC in its meeting held on 13.05.2016 decided to keep the para pending till credit of the Securities into Local Fund.

Audit recommends credit of the Securities into Local Fund without further loss of time under intimation to Audit.

[AIR Para No. 02]

### **1.5.3 Performance**

#### **1.5.3.1 Non-achieving of Revenue Targets - Rs 10.88 million**

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

Management collected Rs 20.56 million on account of various heads of income against budgeted target of Rs 31.44 million during the Financial Year 2013-14 & 2014-15. No serious efforts were made to realize the remaining amount of Rs 10.88 million. (**Annex-I**)

Audit holds that Head of Offices / Administrator and Collecting Officers/ concerned Town Officers were responsible for the targets which were not achieved due to defective financial discipline and weak internal controls.

This resulted in less realization of receipts Rs 10.88 million.

Management did not furnish any reply.

The matter was reported to TMO / PAO in February, 2016. DAC in its meeting held on 13.05.2016, reduced the para to Rs 1.62 million on receipt of UIP share.

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

[AIR Para No. 10]

# **ANNEXURES**



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

(Rs in million)

Sr. No.	Name of TMA	Description of Paras	Nature of Violation	Amount
1	Sargodha	Non-Auctioning of Solid Waste Rights loss to TMA	Non compliance	34.48
2		Less realization of rent of Shops	Internal control weakness	21.28
3		Advance payment to Revenue Department	Non compliance	5.36
4		Irregular expenditure on auctioning due to violating PPRA rules	Non compliance	54.92
5		Missing Shops as per TMA record loss to govt.	Poor assets management	124.00
6		Non achievement of Income Targets-	Internal control weakness	103.67
7		Non imposition of penalty for delayed completion of work –	Weak internal control	0.078
8		Non disposal of off road vehicles valuing	Internal control weakness	1.00
9		Loss to govt. due to non-deduction of income tax	Internal control weakness	0.07
10		Un-authentic realization of government receipts because of non-conducting of survey	Internal control weakness	1.40
11	Bhalwal	Loss to TMA due to theft of Electric motors and accessories of the water supply schemes	Internal control weakness	3.57
12		Irregular doubtful expenditure at the eve of Baisakhi Mela	Internal control weakness	0.76
13		Non accounting of store	Internal control weakness	0.80
14		Irregular expenditure incurred without sanction of time barred claimed	Non compliance	0.62
15	Shahpur	Less collection of contractors Enlistment & renewal fee	Non compliance	1.10
16		Non deposit of Professional Tax	Non compliance	0.25
17		Non- credit of lapsed securities to Government revenue	Internal control weakness	0.60

<b>Sr. No.</b>	<b>Name of TMA</b>	<b>Description of Paras</b>	<b>Nature of Violation</b>	<b>Amount</b>
18		No collection of rent of shops	Internal control weakness	0.67
19		Non-recovery of compensation amount from contractor on account of delay in completion of works	Internal control weakness	0.26
20		Unjustified expenditure on A/C of personal publicity	Internal control weakness	0.17
21		Likely misappropriation	Internal control weakness	0.32
22		Loss due to non imposition of penalty	Internal control weakness	0.12
23		Less collection of contractors Enlistment & renewal fee	Internal control weakness	0.28
24		Non auction of shops of TMA	Internal control weakness	0.50
25		Loss in departmental collection of advertisement	Internal control weakness	0.98
26		No collection of rent of shops	Internal control weakness	0.10
27	<b>Sillanwali</b>	Loss To local fund due to non-recovery of TMA property Rent	Internal control weakness	0.36
28		Non deduction of cost of waste burnt copper on winding of motors	Internal control weakness	0.05
29		Non deposit of Professional Tax	Internal control weakness	0.21
30		Illegitimate payment of electricity against Nil billing	Non compliance	0.25
31		Non realization of commercialization fee	Internal control weakness	0.65

**PART-II**

[Para 1.1.3]

**Memorandum for Departmental Accounts Committee Paras  
Pertaining to Audit Year 2014-15**

(Rs in million)

Sr. No.	Name of TMA	Description of Paras	Nature of Violation	Amount
1	<b>Sargodha</b>	Non realization and issuance of completion certificate of building plans –recovery	Recovery	0.07
2		Non-forfeiture of earnest money	Internal control weakness	0.19
3		Non-auction of Collection Rights	Recovery	0.50
4		Irregular approval of non schedule items	Irregularity	0.13
5		Non deduction of shrinkage, overpayment to contractors	Recovery	0.05
6		Overpayment	Recovery	0.06
7		Pending liability	Internal control weakness	0.57
8		Unauthorized Payment without Approval of Lead Chart	Irregularity	0.03
9		Irregular expenditure	Irregularity	0.50
10		Non-realization of receipts target – loss to TMA	Recovery	21.01
11		Short realization of License fee of the Fetal Articles	Recovery	0.47
12		Non recovery of cost of old material on the repair of water supplies	Recovery	0.17
13		Wastage/ burglary of public property	Internal control weakness	-
14		Advance payment to DGPR Lahore	Irregularity	0.09
15	<b>Bhalwal</b>	Less Collection of Water Charges against heavy expenditure	Irregularity	2.40
16		Unjustified expenditure on repair & maintenance of Water supply	Irregularity	0.94
17		Less recovery against revised budgeted receipt	Recovery	51.78
18		Non Recovery of Shop Rent	Recovery	0.37
19		Non lease of agricultural land	Irregularity	0.50
20		Non reconciliation of Tax on	Internal control	22.23

<b>Sr. No.</b>	<b>Name of TMA</b>	<b>Description of Paras</b>	<b>Nature of Violation</b>	<b>Amount</b>
		Urban Immoveable property Tax	weakness	
21		Expenditure without approval of rates of non schedule items	Irregularity	0.42
22		Irregular block allocation for ADP schemes	Irregularity	209.24
23		Less-allocation/transfer of 2% budget for the promotion of sports activities	Internal control weakness	2.55
24		Uneconomical expenditure on account of replacement of transformers	Irregularity	0.36
25		Doubtful payment on account of repair of disposal works	Irregularity	0.41
26		Unauthorized expenditure on account of sanitation items	Internal control weakness	0.28
27		Non-realization of receipts target – loss to TMA	Recovery	2.31
28		Unauthorized retention of government money	Internal control weakness	1.01
29		Less collection of contractor renewal fee	Recovery	0.65
30	<b>Shahpur</b>	Irregular block allocation for ADP schemes	Irregularity	18.00
31		Unauthorized payment on account of Purchase of Base Course stone from non-approved Quarry	Irregularity	1.41
32		Unjustified pre-mature releasing of securities	Irregularity	0.59
33		Unjustified / excess payment of PCC	Irregularity	0.61
34		Concealment	Irregularity	39.98
35		Non reconciliation of Tax on Urban Immoveable property Tax	Internal control weakness	15.36
36		Doubtful payment on account of repair of water supply schemes	Irregularity	0.65
37		Doubtful payment on account of sports festival	Irregularity	0.23

**TMA of Sargodha District**  
**Budget and Expenditure Statement for the Financial Year 2014-15**

**1. TMA, Sargodha**

(Rs in million)

Head	Budget	Expenditure	Excess / Saving	%age	Comments
Salary	441.357	427.720	13.637	3	-
Non-salary	164.832	96.333	68.499	42	-
Development	51.601	29.137	22.464	44	-
<b>Total</b>	<b>657.790</b>	<b>553.190</b>	<b>104.600</b>	<b>16</b>	-

**2. TMA, Shahpur**

Head	Budget	Expenditure	Excess / Saving	%age	Comments
Salary	45.935	30.395	15.540	34	-
Non-salary	50.004	32.926	17.078	34	-
Development	47.622	43.074	4.548	10	-
<b>Total</b>	<b>143.561</b>	<b>106.395</b>	<b>37.166</b>	<b>26</b>	-

**3. TMA, Bhalwal**

Head	Budget	Expenditure	Excess / Saving	%age	Comments
Salary	139.109	120.709	18.400	13	-
Non-salary	187.149	59.020	128.129		-
Development	273.969	122.740	151.229		-
<b>Total</b>	<b>600.227</b>	<b>302.469</b>	<b>297.758</b>		-

**4. TMA, Sillanwali**

Head	Budget	Expenditure	Excess / Saving	%age	Comments
Salary	42.018	39.721	2.297	5	-
Non-salary	19.144	19.662	(-) 0.518	(-)3	-
Development	16.450	14.386	2.064	13	-
<b>Total</b>	<b>77.612</b>	<b>73.769</b>	<b>3.843</b>	<b>5</b>	-

**Annex-C**

**Para 1.3.1.1**

**Recovery due to Non Realization of Monthly Rent of Shops by the  
Illegal Occupants of Adda Shops**

<b>Sr. No.</b>	<b>Description</b>	<b>Monthly rent (assess by excise 1500 to 2000)</b>	<b>Period 2009 to 2015</b>	<b>Penalty 10% per annum</b>	<b>Amount (Rs)</b>
1	Mukhtar Ahmad	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
2	Khushi Muhammad	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
3	Umar Draz	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
4	M. Iqbal Tarar	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
5	Abdul Wahid	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
6	Barkat Ali	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
7	Wali Muhammad	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
8	Nisar Ahmad	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
9	Muhammad Shafi	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
10	Habib	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
11	Muhammad Ramzan	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
12	Muhammad Afzal	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
13	Muhammad Sabtain	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
14	Ghulam Nabi	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
15	Abdul Rehman	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
16	Muhammad Aslam	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
17	Rana Shahab- ud-Din	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
18	Rana Shahab- ud-Din	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
19	Muhammad Ghous	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
20	Ibrahim	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
21	Muhammad Rashid	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
22	Farzand Ali	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
23	Muhammad Ihsan	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
24	Khushi Muhammad	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
25	Muslahud Din	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
26	Sardar Ahmad	1800 x 12 = 21600	21600 x 6 = 129600	2,160	131,760
<b>Grand Total</b>			<b>3,369,600</b>	<b>56,160</b>	<b>3,425,760</b>

**Annex-D****Para 1.3.1.2****Less Recovery of Rent of Shop**

(Rs in million)

<b>Sr. No.</b>	<b>Tenant (Name)</b>	<b>Date of Agreement</b>	<b>Rent/Lease Amount</b>	<b>Un-recovered Amount</b>
1	Qaiser Nadeem S/O Maqbool	20-08-2002	0.001	0.038
2	Sheikh Zahid	25-07-2002	0.001	0.026
3	M Aslam	25-07-2002	0.002	0.046
4	Manik	25-07-2002	0.002	0.006
5	Ijaz Ahmed	25-07-2002	0.001	0.004
6	Arshad Mehmood	25-07-2002	0.001	0.001
7	Sher Ahmed	25-07-2002	0.001	0.013
8	Sher Ahmed	25-07-2002	0.001	0.008
9	Yasir Ameer	25-07-2002	0.005	0.083
10	M Usman	03-08-2009	0.001	0.006
11	Mazhar Hussain	03-08-2009	0.001	0.011
12	Akbar Hayat	03-08-2009	0.001	0.024
13	M Yousaf	03-08-2009	0.001	0.017
14	Umar Hayat	03-08-2009	0.001	0.003
15	M Qasim	03-08-2009	0.001	0.003
16	M Nazir	03-08-2009	0.001	0.043
17	Khalid Zia	03-08-2009	0.001	0.003
18	Niaz Hussain	03-08-2009	0.001	0.011
19	Qaiser Raza	03-08-2009	0.001	0.003
20	Qammar Iqbal	03-08-2009	0.001	0.007
21	Ishtaiq Ahmed	03-08-2009	0.001	0.025
22	Ishaq Ahmed	03-08-2009	0.001	0.031
23	M Anaar	03-08-2009	0.001	0.018
24	Afzaal Hussain	03-08-2009	0.001	0.021
25	Israr Ahmed	03-08-2009	0.001	0.014
26	Amjid Ali	03-08-2009	0.001	0.011
27	M Arshad	03-08-2009	0.001	0.003
28	M younas	03-08-2009	0.001	0.003
29	Saffdar Ali	03-08-2009	0.001	0.024
30	Adnan Shahzad	03-08-2009	0.001	0.012
31	Maqbool Hussain	05-07-2003	0.001	0.044
32	Khushi Muhammad	05-07-2003	0.002	0.037
33	Sabbir Hussain	05-07-2003	0.002	0.072
34	Abdul Rehman	05-07-2003	0.002	0.023
35	Akbar Hayat	05-07-2003	0.002	0.068
36	Abdull Jabbar	24-04-1998	0.012	0.160
37	Sony	24-04-1998	0.009	0.058
38	Shahzad Ali	24-04-1998	0.005	0.007
39	M Ijaz	24-04-1998	0.009	0.006
40	Abdul Rasheed	24-04-1998	0.018	0.196
41	Nasar Iqbal	24-04-1998	0.014	0.260
42	Sony	24-04-1998	0.000	0.010
43	M Nazir	24-04-1998	0.001	0.033
44	M Saeed	24-04-1998	0.001	0.033

45	Mukhtar	24-04-1998	0.002	0.064
46	Nasar Iqbal	24-04-1998	0.004	0.006
47	Nasar Iqbal	24-04-1998	0.007	0.057
48	Abdul Rasheed	24-04-1998	0.000	0.000
49	M Yousaf	24-04-1998	0.000	0.003
50	Shoukat Ali Raz	24-04-1998	0.000	0.007
51	Zulfiqar Ali	24-04-1998	0.001	0.018
52	Abdul Roof S/O Manzoor Allahi	1-3-2006	0.003	0.003
53	Muhammad Arif S/O Muhammad Mumtaz	1-3-2008	0.002	0.002
56	Abid Hussain S/O Abdul Rasheed	1-3-2006	0.003	0.094
59	Abdul Rehman S/O Muhammad Suleman	1-7-2009	0.002	0.009
60	Muhammad Safdar S/o Muhammad Suleman	1-3-2006	0.002	0.002
61	Muhammad Ramzan S/o Muhammad Suleman	1-3-2006	0.003	0.003
62	Muhammad Zubair S/o Muhammad Hanif	1-3-2006	0.003	0.008
63	Muhammad Mumtaz S/o Sardara	1-3-2006	0.003	0.137
64	Ghulam Shabbir S/O Imam Din	1-3-2006	0.003	0.004
65	Maqbool Allahi S/O Muhammad Yousuf	1-3-2006	0.002	0.012
66	Mehboob Allahi S/o Fazal Karim	1-7-2009	0.001	0.000
67	Abdul Wahid S/o Eid Muhammad	1-3-2006	0.001	0.016
68	Riasat Ali S/o Din Muhammad	1-7-2009	0.001	0.004
69	Muhammad Ramzan S/O Muhammad Nazir	1-3-2006	0.001	0.009
70	Muhammad Ramzan S/O Muhammad Suleman	1-3-2006	0.001	0.001
71	Muhammad Munir S/O Ahmad Yaar	2003	0.001	0.003
72	Abdul Ghafoor S/O Muhammad Sadiq	1-3-2006	0.001	0.001
73	Ghos Muhammad S/O Naseer ul Din	1-7-2009	0.001	0.003
74	Abdul Ghani S/o Abdul Hamid	1-3-2006	0.001	0.060
75	Muhammad Usman S/O Abdul Rasheed	1-3-2006	0.001	0.001
76	Muhammad Ashrif S/O Ali Hussan	1-7-2009	0.001	0.005
77	Ghulam Sarwar S/O Khuda Bux	2003	0.003	0.010
78	Muhammad Ejaz S/O Dost Muhammad	2003	0.002	0.005
79	Muhammad Shabbir S/O Allah Bux	2003	0.001	0.007



80	Muhammad Aslam S/o Din Muhammad	2003	0.001	0.008
81	Muhammad Nazir S/o Ghulam Qadar	2003	0.002	0.002
			<b>Total</b>	<b>2.089</b>
<b>CO Unit Phullerwan</b>		<b>Shop No.</b>		<b>Payable Amount</b>
1	Lilla	Quarter		0.001
2	Sufi Taj	Quarter		0.001
3	Abdul Latif	Quarter		0.001
4	Muhammad Sarwar	Quarter		0.005
5	Abdul Jabbar	1		0.227
6	Saloni	2		0.139
7	Shehzad Ali	3		0.026
8	M. Ijaz	4		0.025
9	Abdul Rasheed	5		0.124
10	Muhammad Iqbal	6		0.143
11	M. Sarwar	7		0.001
12	Ahmad Ali	8		0.001
13	Sony	9		0.019
14	M. Arif	10		0.002
15	M. Yaseen	11		0.009
16	M. Rafique	12		0.005
17	M. Aslam	13		0.004
18	M. Nazir	14		0.059
19	M. Saeed	15		0.058
20	Mukhtar Ahmad	16		0.099
21	Nasar Iqbal	17		0.045
22	Nasar Iabal	18		0.053
23	Abdul Rasheed	19		0.011
24	M. Yousaf	20		0.014
25	Nadeem Ahmad	21		0.011
26	Abdul Rasheed	22		0.008
27	M. Akram	23		0.018
28	Nusrat Masih	Quarter		0.003
29	M. Hashim	Quarter		0.006
30	M. Hashim	Quarter		0.004
31	Shaukat Nawaz	Quarter		0.015
32	Yaseen	Quarter		0.006
			<b>Total</b>	<b>1.143</b>
<b>CO Unit Bhera</b>		<b>Shop No.</b>		<b>Payable Amount</b>
1	Fazal Haq	2		0.014
2	Nazar Muhammad	4		0.006
3	Shahid Hussain	5		0.005
4	M. Jamil	6		0.021
5	M. Ashraf	8		0.024
6	Rafaqat Iqbal	11		0.028
7	Rafaqat Iqbal	12		0.027
8	M. Sultan	14		0.008
9	Syed Nadeem	17		0.017
10	Iqbal Ahmad	5		0.040

11	M. Saddique	Chungi		0.001
12	Fiaz Khan	1		0.004
13	Mehmood Nasir	5		0.011
14	Abdul Rasheed	Plot		0.010
15	M. Aslam	Plot		0.009
16	Khawaja Mushtaq	Plot		0.009
17	Abdul Gafoor	Plot		0.002
18	Pir Khalid	Plot		0.002
19	Pir Waqar	Plot		0.001
20	M. Ikram	2		0.004
21	M. Akram	3		0.007
22	Liaquat Ali	4		0.012
<b>Total</b>				<b>0.265</b>
<b>Grand Total</b>				<b>3.497</b>

**Annex-E****Para 1.3.1.3****Loss to Local Fund due to Non Recovery of Water Charges**

(Rs in million)

<b>Sr. No.</b>	<b>Area</b>	<b>No. of connection</b>	<b>Period</b>	<b>Rate Rs</b>	<b>Amount recovered</b>
1	City area scheme-1	461	01-07-12 to 30-06-13	360	0.166
		461	01-07-13 to 30-06-14	360	0.166
		461	01-07-14 to 30-06-15	360	0.166
2	MHC Colony Scheme-2	227	01-07-12 to 30-06-15	360	0.245
3	MHC Colony Scheme-2	62	01-07-12 to 30-06-15	360	0.067
<b>Total</b>					<b>0.810</b>
	Arrear upto 30-06-2012	-	-	-	0.315
<b>Total</b>					<b>0.315</b>
4	Outstanding dues water rates C.O. Unit Phullarwan	-	-	-	0.260
5	Outstanding dues of water rates C.O. Unit Bhera	-	-	-	1.271
<b>Total</b>					<b>1.531</b>
<b>Grand Total</b>					<b>2.656</b>

**Annex-F****Para 1.3.1.4****Non Realization of Fee/Arrear from the Citrus Factories/Control Sheds/Housing Societies and Building Maps****Citrus Factories**

(Rs in million)

Sr. No.	Name	Location	Area (Kanal)	Amount
1	Muhammad Bota	Sargodha Road Tasweer abad	10 Kanals	0.047
2	Ghausia Kino Factory	Kotmomin road Bhalwal	12 Kanals	0.086
3	Alfazal Kino Factory	Kotmomin road Bhalwal	6 Kanals	0.043
4	Diamond Kino Factory	Sargodha Road Chak No.15-NB	8 Kanals	0.375
5	Rawana Citrus	Chak No.10-NB	9 Kanals	0.076
6	Raja Kino Factory	Kotmomin road Bhalwal	16 Kanals	0.115
7	Aljalal Kino Factory	Kotmomin road Bhalwal	9 Kanals	0.065
8	Fruit Fresh Kino	Ajnala road Chak No.10	10 Kanals	0.101
9	Pak Kino	Ajnala road Chak No.10	13.5 Kanals	0.114
10	Pak Fruits	Ajnala Road Chak No.10-NB	10.75 Kanals	0.091
<b>Total</b>				<b>1.113</b>

**Control Sheds**

(Rs in million)

Sr. No.	Name	Location	Area	Amount
1	M. Akhtar Gujar	Wilson pur	4 acres	0.069
2	Mehar Toqeer	Chak 4 SB	1acre	0.018
3	Rana Muhammad Aslam	Gujrat Road Salam	13 Kanals	0.043
4	Naeem Ahmad Qadri	Ahli Dakhli Dhori	2.5 acre	0.023
5	Ch. Gulzar Ahmad Tulla	Chabbah purana	2 acres	0.043
6	Ch. Tahir Kombo	Opposite Aljalal Petroleum Deowal	2 acres	0.023
7	Rana Javed	Ahli Dakhli Dhori	2 acres	0.023
8	M. Pervwz Alaph	Ahli Dakhli Dhori	2 acres	0.043
9	Col. R. Numan	Gujrat Road Bhalwal	2 acres	0.043
10	Ch. Muhammad Asif	Dhori	1.5 acres	0.023
11	Rabbani Chiks	Kaliyan Pur	2 acres	0.043
12	Ch. Irfan Ahmad	Deowal	3 acres	0.023
13	Muhammad Sarmad	Chak 13	2 acres	0.023
14	Haji Pervez	24-NB	3 acers	0.023

15	Sadat Ali Shah	Pind Makoo	2 acers	0.023
16	Butt Poultry	Mello wal	2 acers	0.023
17	Ch. Asif Gondal	Pakhawal Road Miani	1 acers	0.023
18	Rao Khalid	Pkhawal road Miani	1.5 acers	0.023
<b>Total</b>				<b>0.555</b>

### **Housing Societies**

<b>Sr. No.</b>	<b>Name of society</b>	<b>Area</b>	<b>Status</b>	<b>Location</b>
1	Al-Nawaz Valley	78 Kanals	Under process	Ajnala road Chak 8 NB Bhalwal
2	Hakim City	286 Kanals	Under process	By pass road Chak 8 NB Bhalwal
3	Canal View	101 Kanals 15 Marla	Under process	Gujrat Road near Markzi Graveyard Chak No.8 NB Bhalwal
4	Makah City	-	Notice issued	Chak 7 SB

### **Building Maps**

<b>Sr. No.</b>	<b>Category</b>	<b>Total Plan</b>	<b>Approved</b>	<b>Un-approved</b>
1	Residential	150	82	68
2	Commercial	54	24	30
3	Kino Factories	05	03	02
4	Tower	03	-	0
5	Control Shed	01	01	0

**Annex-G****Para 1.4.1.1****Non Production of Record of Development Schemes**

(Rs in million)

<b>Sr. No.</b>	<b>Name of Scheme</b>	<b>Estimated Cost (Rs)</b>	<b>Approved cost</b>
1	Const. of roof, veranda janaza gah Boonga Jhamat	0.650	0.650
2	Beautification Kalma chowk Shahpur	0.850	0.850
3	Const. of drain, soling, culverts mankay wala	0.800	0.800
4	Const. of drain, soling, PCC Slab, culverts Jhawarian	0.700	0.700
5	Const. of Sewerage, Drainage Scheme Ghangwal Phase-II	1.000	1.000
6	Const. of Bridge Jahanabad Drain Burji No.98 Near Mollay Vali Dakhli Jalpana	0.560	0.560
7	Const. of Drain, Soling PCC Kot Bhai Khan	1.000	1.000
8	Const. of Drain, Sloing Said Rehman	0.700	0.700
9	Const. of Chowks TMA Shahpur for Beautification of City	2.000	2.000
<b>Total</b>		<b>8.260</b>	<b>8.260</b>

**Annex-H****Para 1.4.2.2****Non Realization of Commercialization Fee**

<b>Sr. No.</b>	<b>Name</b>
1	Mahar Dost Muhammad etc Sargodha Road Jahwarian Punjab Grammar School
2	Dr. Muhammad Ayub Ansari (Allied School) Bai Pas Road Aqil Shah
3	Muhammad Saleem Dar-e-Arqam School Jhawarian Campus Fasil Colony Police Station Road Jhawarian
4	Muhammad Aslam Maken S/O Main Maken Adda Daguwal shops
5	Muhammad Aslam s/o Manzoor Shahpur City Nishan Manzal Private School
6	Muhammad Aslam S/O Manzoor Near Bab Sherazi Shahpur City
7	Muhammad Aslam S/O Manzoor Arbab Sherazi Shahpur City Shops and Houses
8	Abdul Gufoor Sheikh S/O Ghulam Jillani Shiekh Chahel Colony Near CNG Pump Shahpur Sadar Shops and Houses
9	Muhammad Asghar S/O Murtza Guddi Sabzi Goasht Market Shahpur Market
10	Ghulam Mustafa S/O Muhammad Saddique Noon Achra road Near Police Station Shahpur City Market
11	Maher Waqas Petroleum Chak Umar Luk Moar Shahpur Petrol Pump
12	Ali Public School Riaz-ul-Khateeb Colony Shahpur Sadar School
13	Naser Ullah S/O Noor Muhammad Bangla Hussain Shah School Al-Noor School

## Annex-I

### Para 1.5.2.1

### Non-achieving of Revenue Targets

(Rs in million)

Particulars	Budget Estimate FY 2014-15	Actual Receipt 2014-15	Difference	Budget Estimate FY 2013-14	Actual Receipt 2013-14	Difference
Urban immovable Property tax	7.500	3.832	3.668	7.600	4.383	3.217
Licence fee (food and drinks)	0.450	0.265	0.185	0.450	0.265	0.185
Buiding construction plans fee	1.500	0.412	1.088	0	0	0
General Bus stand Sillanwali	0	0	0	0.300	0.266	0.034
Fine for encroachment	0.100	0	0.100	0.100	0.014	0.086
Fee for slaughtering of animals	0	0	0	0.110	0.096	0.014
Receipt on A/c of sale of water Residential (Arrear)	0.440	0.404	0.036	0.440	0.392	0.048
Service station Karkhana	0.025	0.005	0.020	0.050	0.010	0.040
Drainage rate domestic	0.025	0.004	0.021	0.025	0	0.025
Drainage rate COMMERCIAL	0.025	0	0.025	0.025	0	0.025
Fee for sale of animal cattle mandi	0	0	0	10.000	9.779	0.221
Sale of stock and store	0.100	0	0.100	0	0	0
Receipt from investment	0.150	0.115	0.035	0.200	0.081	0.119
Recoveries from House Building Advance	0.500	0.070	0.430	0	0	0
Sign boards fee	0	0	0	1.000	0.029	0.971
Rent of property shops	0	0	0	0.070	0.030	0.040
Sale of Stock & Store	0.100	0	0.100	0.100	0.100	0.000
Other Fee (Misc) Public analyst fee PFO	0	0	0	0.050	0.007	0.043
<b>Total</b>	<b>10.915</b>	<b>5.107</b>	<b>5.808</b>	<b>20.520</b>	<b>15.452</b>	<b>5.068</b>
				<b>Grand Total</b>		<b>10.876</b>



**Annex-J****Para 1.5.2.2****Non Recovery of Arrears**

(Rs in million)

<b>Sr. #</b>	<b>Nature of Arrear</b>	<b>Name of Defaulter</b>	<b>Amount</b>
1	Lease of Cattle Mandi Sillanwali for the year 1976-77.	Ghulam Muhammad s/o Allah Ditta Nazir Ahmed s/o Ghulam Hussain r/o Jhang Sadar.	0.007
2	Development Expenditure regarding construction of Rehmat colony.	Rehmat ali s/o Nathu Khan r/o Sargodha.	0.207
3	Development Expenditure regarding construction of people's colony.	Sh. Abdul Ghaffar s/o Sh: M. Khalil r/o Sillanwali.	0.104
4	Development Expenditure regarding construction of people's colony.	Sh: M. Jamil s/o Sh: M. Khalil r/o Sillanwali.	0.252
5	Development Expenditure regarding construction of people's colony.	Sh: M. Khalil s/o M. Ishaq r/o Sillanwali.	0.104
6	Development Expenditure regarding construction of people's colony.	Gulzar Ahmed s/o Ch: M. Siddique r/o Sillanwali.	0.020
7	Development Expenditure regarding construction of Gulberg colony.	Sh: Abdul Ghaffar s/o M. Khalil r/o Sillanwali.	0.020
8	Development Expenditure regarding construction of Gulberg colony.	Raza Ali Masood s/o Dr. Abid Hussain r/o Sillanwali.	0.020
9	Development Expenditure regarding construction of Gulberg colony.	M. Rafique s/o Abdul Ghafoor r/o Sillanwali.	0.020
10	Development Expenditure regarding construction of Gulberg colony.	Gulzar Ahmed s/o M. Siddique r/o Sillanwali.	0.020
11	Income Tax regarding lease of Octroi & Toll Tax Cattle Mandi for the year 1981-82.	Malik amir Abdullah s/o Malik Wazir Ali r/o Mohalla Islam Nagar Sillanwali.	0.027
12	Income Tax regarding lease of Octroi & Toll Tax Cattle Mandi for the year 1982-83.	Amjad Parvaiz c/o Malik Amir Abdullah s/o Malik Wazir Ali Mohalla Islam Nagar Sillanwali.	0.025
13	Income Tax regarding lease of Octroi & Toll Tax Cattle Mandi for the year 1982-83.	Gul Azmat Hussain , Azam Hussain s/o Mulazim Hussain Bakar Mandi road near Nishat Cinema Sargodha.	0.004
14	Lease of Cattle Mandi for the year 1983-84.	Muhammad Yousuf S/O Muhammad Bashir R/O Block No.6 Sargodha.	0.008
15	Development Expenditure regarding construction of Majeed Colony.	Ch: Abdul Majeed, Ch: Abdul Ghafoor S/O Ch: Abdul Rahim Caste Arrain R/O Sillanwali.	0.215
16	Lease of Cattle Mandi for the year 1985-86.	Muhammad Iqbal S/O Haji Ahmad Ali R/O Block No.13 Sargodha.	0.057
17	Electricity bill of Lease of Sullage Water Jhallar for the year 1986-87.	Hafiz Muhammad Sharif S/O Noor Muhammad Caste Arrain R/O Block No.1 Sillanwali	0.009
18	Electricity bill of Lease of Sullage Water Jhallar for the year 1986-87.	Hafiz Muhammad Sharif S/O Noor Muhammad Caste Arrain R/O Block No.1 Sillanwali	0.026
19	Lease of Annual Fair/Mela for the year 1988-89.	Rana Muhammad Rafique S/O Salehon Muhammad & Abdul Shakoor S/O Chhoto Khan R/O Sillanwali.	0.005
20	Electricity bill of Lease of Sullage Water Jhallar for the year 1989-90..	Abdul Ghafoor S/O Eid Muhammad Caste Khokhar R/O Sillanwali.	0.051
21	Electricity bill of Lease of Sullage Water Jhallar for the year 1989-90.	Abdul Ghafoor S/O Eid Muhammad Caste Khokhar R/O Sillanwali.	0.034
22	Lease of Tax on Transfer of Immovable Property for the year 1991-92.	Mian Abdul Rasheed S/O Muhammad Bashir R/O Block No.3 Sillanwali.	0.010

23	Lease of Cattle Mandi for the year 1991-92.	Jehangir Hussain & Brothers & Co. Bakar Mandi Road, Shaheenabad Bus Stand Sargodha.	0.015
24	Lease of Tax on Transfer of Immovable Property for the year 1990-91.	Ch: Dilawar Hussain S/O Fateh Muhammad Caste Bajwo R/O Chak No.79/NB Sargodha.	0.148
25	Lease of Parking Fee for the year 1990-91.	Ch: Dilawar Hussain S/O Fateh Muhammad Caste Bajwo R/O Chak No.79/NB Sargodha	0.019
26	Lease of Cattle Mandi for the year 1992-93.	Shaukat Ali S/O Akbar Ali R/O Mohalla Nishat Abad Sillanwali.	0.028
27	Lease of Building Fee for the year 1990-91.	Ghulam Mustafa Afridi S/O Peer Bakhsh R/O Mohalla Aslam Colony Sillanwali.	0.007
28	Lease of Cattle Mandi for the year 1996-97.	Ameer Abdullah S/O Mian Muhammad R/O Kothi No.15 Block No.4 Jauharabad.	0.084
29	Lease of Licence Fee Pure Food, Dangerous & Offensive Trades & Professional Tax for the year 1990-91.	Muhammad Latif S/O Muhammad Hanif R/O Mohalla Zafarabad Sillanwali.	0.003
30	Lease of Licence Vehicle for the year 1996-97.	Muhammad Akhtar S/O Mahmood R/O Peoples Colony Sillanwali.	0.013
31	Development Expenditure regarding Colony near Rashida Park situated at Square No.48, Killa Nos.1,2A,2B,3,8,9A,9B.	Mst. Maqsoodan Begum, Mst. Akhtari Begum D/O Muhammad Ali Caste Rajput R/O House No.P541/8 Galli No.2 Gulberg Colony Faisalabad.	0.866
32	Lease of Building Fee for the year 1999-00.	Ghulam Mustafa alias Freedi S/O Peer Bakhsh R/O Mohalla Sabzi Mandi Harnoli (Present) Aslam Colony Sillanwali.	0.064
33	Lease of Licence Fee Pure Food, Dangerous & Offensive Trades & Professional Tax for the year 1999-00.	Muhammad Farrukh Imran Bhalli S/O Ch: Sajjad Akhtar Bhalli R/O 80 Bhalli Manzil, Galli No.6 Shamsheer Town Sargodha.	0.115
34	Lease of Parking Fee for the year 2001-02.	Mukhtar Ahmad S/O Abdul Latif R/O Chak No.38/SB Tehsil & District Sargodha.	0.615
35	Lease of Toll Tax for the year 2001-02	-do-	0.098
36	Lease of Parking Fee for the year 2002-03.	Nazir Ahmad S/O Bashir Ahmad R/O Chak No.133/SB Sillanwali.	0.892
37	Lease of Licence Fee for the year 2003-04.	Syed Waqar Ahmad S/O Syed Gulzar Ahmad R/O Chenab Nagar, Tehsil Cheniot District Jhang.	0.029
38	Lease of Cattle Mandi Chak No.162/164/NB (Jhamra) for the year 2003-04.	Syed Waqar Ahmad S/O Syed Gulzar Ahmad R/O Chenab Nagar, Tehsil Cheniot District Jhang.	0.073
39	Leas of Parking Fee Chak 119/SB more for the year 04-05	Rashid Javed s/o Javed Iqbal	0.054
40	Leas of Parking Fee Jhamra for the year 04-05	Yasir Abbass s/o Mubarak ali	0.055
41	Leas of Property tax urban and rural for the year 04-05	Muhammad Younis s/o M. Saddique	0.005
42	Lease of parking fee Chak 119/SB (More) for the year 2005-06.	Fayyaz Ahmed S/o Ghulam Nabi R/o Chak NO. 55/SB PO 56/SB Tehsil & District Sargodha.	0.209
43	Lease of Parking Fee Shaheenabad for the year 2005-06.	Asif Suleman S/o Muhammad Suleman R/o H. No. F/208 Block No. 15 Sargodha.	0.219
44	Stamp Duty of Agreement, Lease of Tax on Transfer of Immovable Property (Urban) for the year 2005-06	Qamar-Ul-Haq S/o Naseer-Ud-Din R/o H. No. 265/268 Bazar No. 2 Block No. 3 Sillanwali.	0.002
45	Stamp Duty of Agreement, Lease of Tax on Transfer of Immovable Property (Rural) for the year 2005-06	Qamar-Ul-Haq S/o Naseer-Ud-Din R/o H. No. 265/268 Bazar No. 2 Block No. 3 Sillanwali.	0.004
<b>Total</b>			<b>4.862</b>