



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

**AUDIT YEARS 2009-2012**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Programme
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Department Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PDSSP	Punjab Devolved Social Sector Programme
TAC	Town Accounts Committee
TMA	Town Municipal Administration
TMO	Town Municipal Officer
TO (F)	Town Officer (Finance)
TO (I&S)	Town Officer (Infrastructure & Services)
TO (P&C)	Town Officer (Planning & Coordination)
TO (R)	Town Officer (Regulations)
WHO	World Health Organization

## **PREFACE**

Articles 169 and 170 (2) of the Constitution of the Islamic Republic of Pakistan, 1973 and Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct the audit of the receipts and expenditure of the Local Fund and Public Accounts of Tehsil / Town Municipal Administrations of the Districts.

The Report is based on audit of Tehsil Municipal Administrations of District Khanewal for the years 2008-09, 2009-10 and 2010-11. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 200-10, 2010-11 and 2011-12 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs1 million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The Audit observations listed in the Annexure-I 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.

Audit findings indicate need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

Most of the observations included in these Reports have been finalized in the light of written responses and discussion with the management.

The Audit Reports are submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance 2001, for causing it to be laid before the Provincial PAC.

Islamabad

Dated:

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

## **EXECUTIVE SUMMARY**

The Directorate General Audit, District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan is responsible to carry out the audit of all District governments in Punjab (South) including Tehsil and Town Municipal Administrations. Its Regional Directorate of Audit Multan has audit jurisdiction of District Governments, TMAs and UAs of six Districts i.e. Multan, Lodhran, Vehari, Sahiwal, Pakpattan and Khanewal.

The Regional Directorate has a human resource of 23 officers and staff, constituting 1255 man days and the budget of about Rs6.275 million per financial year. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the Performance Audit of entities, projects and programs. Accordingly Regional Director Audit Multan carried out audit of the accounts of four TMAs of District Khanewal for the financial years from 2008-09 to 2010-2011 and the findings included in this Audit Report.

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

The total Development Budget of four above mentioned TMAs in District Khanewal for the financial years from 2008-09 to 2010-11, was Rs1,288.754 million and expenditure incurred was of Rs421.703 million, showing savings of Rs867.050 million in these years. The total Non development Budget for financial years 2008-2011 was Rs757.534 million and expenditure was of Rs602.039 million, showing savings of Rs155.495 million. The reasons for savings in Development and Non development Budgets are required to be provided by TMO and PAO concerned.

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

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

**a. Audit Methodology**

Audit was conducted after understanding the business processes of TMAs with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files/record. Desk Audit greatly facilitated identification of high-risk areas for substantive testing in the field.

**b. Audit of Expenditure and Receipts**

Audit of development expenditure of Rs168.681 million was carried out, out of total expenditure of Rs421.703 million and Audit of non development expenditure Rs301.0196million out of total Rs602.039 million for the financial years 2008-2011 was conducted which are 40% & 50% of development and non development expenditures respectively. Total overall expenditure of TMAs of District Khanewal for the financial year 2008-11 was Rs1,023.742 million, out of which overall expenditure of Rs469.701 million was audited, which is 46% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

**c. Recoveries at The Instance of Audit**

Recoveries of Rs645.220 million were pointed out through various audit paras and no recovery was effected till the compilation of this Report. Out of the total recoveries Rs 481.818 was not in the notice of the Executive before audit.

**d. The Key Audit Findings of the Report**

- i. Non production of record of Rs 22.644 million noted in three cases.<sup>1</sup>
- ii. Misappropriation /Fraud of Rs 21.039 million noted in three cases<sup>2</sup>
- iii. Noncompliance of Rules and Regulations of Rs 119.762 million noted in ten cases.<sup>3</sup>
- iv. Performance issues of Rs 662.337 million were noted in thirty four cases<sup>4</sup>.

Audit Paras on the accounts for 2008-2011 involving procedural violations including internal control weaknesses, and irregularities which were not considered worth reporting to Parliament, therefore have been included in MFDAC(Annexure-A).

**e. Recommendations**

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

- i. Strengthening of internal controls
- ii. Appointment of Internal Auditor
- iii. Compliance of DAC directives and decisions in letter and spirit
- iv. Expediting recoveries pointed out by Audit as well as others recoveries in the notice of management
- v. Compliance of relevant laws, rules, instructions and procedures, etc.
- vi. Appropriate actions against officers/officials responsible for violation of rules and losses
- vii. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- viii. Realization and reconciliation of various receipts
- ix. Production of record to audit for verification
- x. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities.

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<sup>1</sup> Para: 1.3.1.1, 1.5.1.1 to 1.5.1.2

<sup>2</sup> Para: 1.2.1.1 to 1.2.1.3

<sup>3</sup> Para: 1.2.2.1, 1.3.2.1 to 1.3.2.3, 1.4.1.1, 1.5.2.1 to 1.5.2.5

<sup>4</sup> Para: 1.2.3.1 to 1.2.3.16, 1.3.3.1 to 1.3.3.7, 1.4.2.1 to 1.4.2.4, 1.5.3.1 to 1.5.3.7

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rupees in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	04	2,046.287
2	Total formations in audit jurisdiction	04	2,046.287
3	Total Entities (PAOs)/ DDOs Audited	04	1,023.742
4	Audit & Inspection Reports	04	-
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to TMA)	Nil	Nil

\*(2 TMAs out of 4 were audited for the financial year 2010-11)

**Table 2: Audit Observations**

(Rupees in million)

Sr. No.	Description	Amount under audit observation
1	Asset management	-
2	Financial management	683.376
3	Internal controls	-
4	Violation of rules	119.762
5	Others	22.644
<b>Total</b>		<b>825.782</b>



**Table 3: Outcome Statistics**

<b>Expenditure Outlay Audited</b>				(Rupees in million)		
<b>Sr. No.</b>	<b>Description</b>	<b>Physical Assets</b>	<b>Civil Works</b>	<b>Receipt</b>	<b>Others</b>	<b>Total</b>
1	Outlays audited	30.101	421.703	1,545.858	571.938	2,569.600*
2	Amount placed under audit observation / irregularities	3.023	183.356	204.824	434.579	825.782
3	Recoveries pointed out at the instance of Audit	-	70.115	163.402	411.703	645.220
4	Recoveries accepted / established at Audit instance	-	70.115	163.402	411.703	645.220
5	Recoveries realized at the instance of Audit	-	-	-	-	-

\*The amount in serial No.1 column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs1,023.742million.

**Table 4: Irregularities pointed out**

		(Rupees in million)
<b>Sr. No.</b>	<b>Description</b>	<b>Amount under Audit observation</b>
1	Violation of rules and regulations and principle of propriety and probity.	119.762
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	21.039
3	Quantification of weaknesses of internal controls system.	0
4	Recoveries, overpayments, or unauthorized payments of public money.	645.220
5	Non production of record to Audit.	22.644
6	Others, including cases of accidents, negligence etc.	17.117
<b>Total</b>		<b>825.782</b>

## **CHAPTER-1**

### **1. TEHSIL MUNICIPAL ADMINISTRATIONS, KHANEWAL**

#### **1.1 INTRODUCTION**

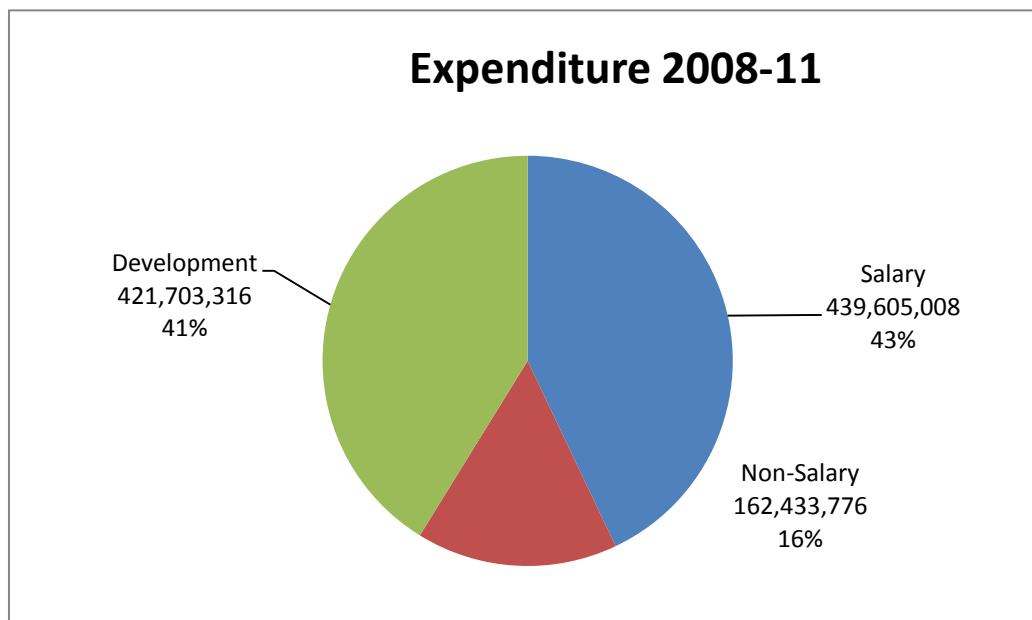
Tehsil Municipal Administration (TMA) consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer (TMO). Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (Infrastructure and Services), TO (Regulation), TO (Planning and Coordination) and Tehsil Nazim and Tehsil Naib Nazim. The main functions of TMAs are as follows:-

- i. Enforce all municipal laws, rules and bye-laws governing TMA's functioning;
- ii. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils;
- iii. Propose taxes, cesses, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same;
- iv. Collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties;
- v. Manage properties, assets and funds vested in the Town Municipal Administration;
- vi. Develop and manage schemes, including site development in collaboration with District Government and Union Administration;
- vii. 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;
- viii. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction;
- ix. Maintain municipal records and archives.

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

(Amount in Rupees)

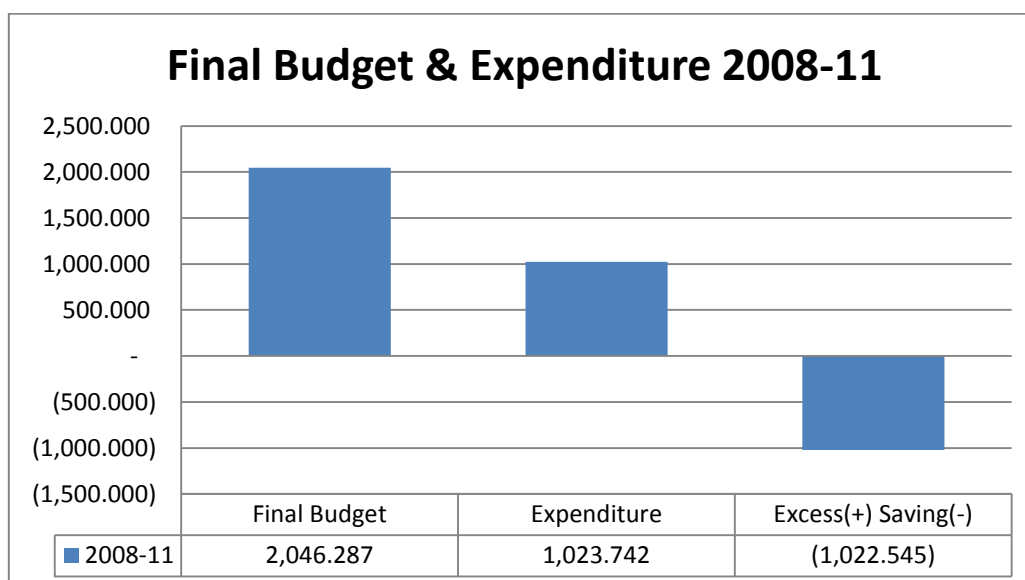
2008-11	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	526,871,300	439,605,008	(87,266,292)	-17%
Non salary	230,662,500	162,433,776	(68,228,724)	-30%
Development	1,288,753,676	421,703,316	(867,050,360)	-67%
Revenue	1,545,858,000	-	-	-
<b>Total</b>	<b>3,592,145,476</b>	<b>1,023,742,100</b>	<b>-1,022,545,376</b>	<b>-30%</b>



Details of budget allocations, expenditures and savings of each TMA in District Khanewal for three financial years are at Annexure-B.

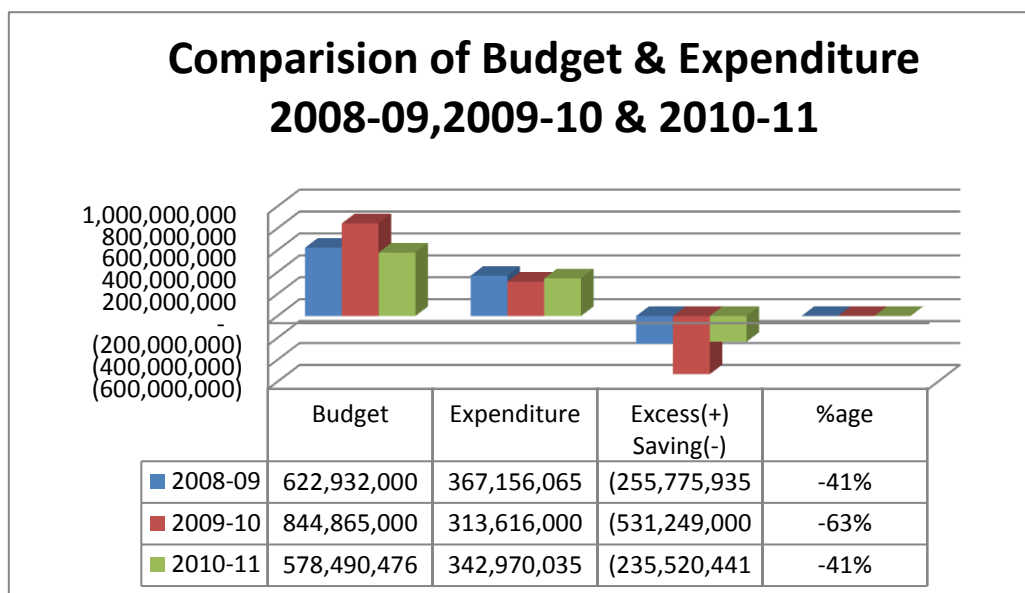
As per Budget Books for the financial years 2008-09, 2009-10 and 2010-11 of TMAs in District Khanewal, the original and final budget were of Rs2,046.287 million. Total expenditure incurred by these TMAs during financial years 2008-2011 was Rs1,023.742 million. There was a saving of Rs1,022.545 million the reasons for which should be provided by the PAO, Tehsil Nazims and management of TMAs.

(Rupees in million)



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

(Amount in Rupees)



There were overall savings in the budget allocation of the financial year 2008-09, 2009-10 and 2010-11 as follows:

(Amount in rupees)

<b>Financial Year</b>	<b>Budget Allocation</b>	<b>Expenditure</b>	<b>Total Savings</b>	<b>%age of Savings</b>
2008-09	622,932,000	367,156,065	(255,775,935)	-41%
2009-10	844,865,000	313,616,000	(531,249,000)	-63%
2010-11	578,490,476	342,970,035	(235,520,441)	-41%
<b>Total</b>	<b>2,046,287,476</b>	<b>1,023,742,100</b>	<b>(1,022,545,376)</b>	

The justification of saving when the development schemes have remained incomplete is required to be provided by PAO and TMOs concerned.

## **1.2 Tehsil Municipal Administration Khanewal**

## **Audit Paras**

### **1.2.1 Frauds/Misappropriation**

#### **1.2.1.1 Pilferage of Tax on Transfer of Immovable Property Resulting in Loss – Rs17.556 Million**

According to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Govt. through fraud or negligence on his part. Rule 4.1 ibid stipulates that the departmental controlling officer should accordingly see that all sums due to government are regularly received and checked against the demand and that they are paid into treasury.

Tehsil Municipal Officer Khanewal auctioned Tax on Transfer of Immovable Properties from 2006-07 to 2009-10 showing average income of Rs13.864 million. In 2010-11 amounts was collected departmentally which was much higher than average annual income. This shows that in previous years auction was made on very low rates because if the actual income were below Rs14.00 million, the income of 2010-11 would never go to the extent of Rs31.420 million. TMA sustained at least a loss of Rs17.556 million, per year from 2006-07 to 2009-10. Detail is given below:

(Rupees in Million)

<b>Sr. No.</b>	<b>Financial year</b>	<b>Income</b>
1	2006-07	16.500
2	2007-08	13.050
3	2008-09	10.405
4	2009-10	15.500
<b>Total</b>		<b>55.455</b>
<b>Per year average</b>		<b>13.864</b>
<b>Self-Collection during 2010-11</b>		<b>31.420</b>
<b>Annual Loss</b>		<b>17.556</b>

Audit is of the view that due to weak internal controls or possible connivance of TMA Authorities, 56% less income was received in the previous years.

Less receipt of income resulted in loss to government.

The matter was reported to TMO in February, 2012. The DDO concerned replied that the matter would be investigated and action would be taken accordingly. The committee did not accept the reply. DAC in its meeting held in March, 2012 directed the collecting officer to produce the valuation table of last two years to prove the increase in revenue schedule rates.

No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility for non assessment of income from actual receipt books, under intimation to Audit.

[AIR Para: 3-2010-11]

#### **1.2.1.2 Misappropriation of Income from Taxi Wagon Stand – Rs1.810 Million**

According to Rule 76 (1) of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

Tehsil Municipal Officer Khanewal did not auction collection rights of Taxi Wagon Stand, General Bus Stand during 2010-11 and an amount of Rs2.315 million was shown recovered through self-collection. The collecting staff misappropriated government money amounting to Rs1.810 million as the same should have been in the range of Rs4.125 million approximately as evident from preceding four years's income. The detail is given as under:



(Rupees in Million)

Sr. No.	Financial year	Taxi Wagon Stand Income	General Bus Stand Income	Total
1	2006-07	2.325	1.672	3.997
2	2007-08	2.361	1.451	3.812
3	2008-09	3.300	1.049	4.349
4	2009-10	2.820	1.520	4.34
<b>Total</b>		<b>10.806</b>	<b>5.692</b>	<b>16.498</b>
<b>Per year average</b>		<b>2.702</b>	<b>1.423</b>	<b>4.125</b>
<b>Self Collection 2010-11</b>		<b>1.524</b>	<b>0.791</b>	<b>2.315</b>
<b>Percentage of average income</b>		<b>56%</b>	<b>56%</b>	<b>56%</b>
<b>Misappropriated Amount</b>		<b>1.178</b>	<b>0.632</b>	<b>1.81</b>
<b>Percentage of Reduction</b>		<b>44%</b>	<b>44%</b>	<b>44%</b>

Audit is of the view that due to failure of internal controls Government money was misappropriated.

Misappropriation of government money resulted in loss to government.

The matter was reported to TMO in February, 2012. The DDO concerned replied that matter would be investigated and action taken accordingly. DAC in its meeting held in March, 2012 directed the collecting officer to produce duty roaster of officer / recovery clerks along with weekly recovery status to prove the best effort to maximize the TMA revenue.

No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Paras: 14, 15-2010-11]

### **1.2.1.3 Embezzlement by Maintenance of Fake Record – Rs1.673 Million**

According to the Government of the Punjab, Finance Department letter No. RO(Tech)FD/10-2/2001 dated 22.11.2006 a contractor profit (10%) and overhead (10%), a total of 20%, would only be admissible where a project is executed by the CCB through contractor, and not otherwise.

Tehsil Municipal Officer Khanewal did not initiate appropriate action against the CCB's management who maintained the fake record of CCB's projects to show that projects were completed through contractors. Neither the concerned CCBs neither issued tenders to contractors for award of work nor were the Cheques issued infavour of contractors resulting in embezzlement of Rs1.673 million by preparing bogus documents. The detail is as under:

(Amount in Rupees)				
Sr. #	Name of CCB	Name of work	Estimated Cost	Excess payment
1.	Marth wala	Laying soling, sullage carrier sewer Nala and culverts Chak No. 16-2/9R	1,500,000	300,000
2.	Apna Dais	Sewerage, re-soling streets Block No. 8 UC No. 2	1,500,000	300,000
3.	Social Welfare	Const: of Nala and re-soling 14/9R, 8/9R	365,000	73,000
4.	Sohjla	Const: of drain, soling, sewerage chak No. 76A/15L	1,000,000	200,000
5.	Noor Shah	Const: of drain, soling, re-soling Nala UC No. 9	1,000,000	200,000
6	Sub Win	Const: of drain, Nala, Soling Chak No. 45/10R	1,500,000	300,000
7.	Chandni	Const: of drain soling, re-sling UC No. 2	1,500,000	300,000
<b>Total</b>				<b>1,673,000</b>

The matter was reported to TMO in February, 2010. Department replied that CCBs executed all the projects through contractors and therefore contractor profit and overhead charges were admissible. The reply was not tenable as no documentary evidence of what has been claimed was produced in support of the reply. DAC in its meeting held in March, 2010 directed the TMO to collect the record from concerned CCBs and produce the same to Audit for verification.

No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibilitybesides appropriate action against the concerned, under intimation to Audit.

[Para No.11-2008-09]

## 1.2.2 Irregularities& Non- Compliance

### 1.2.2.1 Loss to Government due to Non Implementation of Terms & Conditions of Auction – Rs3.464 Million

According to Rule 26 (2) Punjab Local Government (auctioning of collection rights) Rules 2003, if the Local Government re-auctions the income after cancellation of contract the difference of amount shall be recovered from the contractor as arrear of land revenue. Furthermore, according to condition No.23 of terms & conditions of auction of immovable property tax of TMA Khanewal for the year 2008-09, the contractor was bound to compensate the loss in case of re-auction of collection rights if TMA suffers loss.

Tehsil Municipal Officer Khanewal auctioned collection rights of immovable property tax for the year 2008-09 for Rs17.500 million and successful contractor deposited Rs3.532 million as first installment and 10% advance etc. Later on contractor refused to sign contract agreement and succeeded to get back this amount through court on the plea that he is not bound to pay enhanced rates of valuation table. Tehsil Municipal Officer while releasing the amount on the above stated plea did not impose condition No. 23 as the contract was re-auctioned worth Rs10.405 million. The loss is worked out as under:

(Amount in Rupees)		
Sr. No.	Description	Amount
1	Amount of first auction	17,500,000
2	Amount of second auction	10,405,000
3	Departmental collection	3,631,525
4	Total income during 2008-09 (2+3)	14,036,525
5	<b>Loss to government (1-4)</b>	<b>3,463,575</b>

Audit is of the view that due to weak internal controls, the terms and conditions of auction were not observed.

Non observance of terms and conditions of auction duly accepted by the contractor resulted in loss to Government.

The matter was reported to TMO in February, 2012. TMO replied that the case would be examined and action would be taken according to law. DAC in its meeting held on 20.03.2012 directed the collecting officer to reconcile the revenue figures with a sub registrar concerned and submit revenue figures within 15 day.

No progress was intimated till the finalization of this Report.

Audit recommends investigation for recovery of loss, besides fixation of responsibility, under intimation to Audit.

[AIR Para: 06-2010-11]

### **1.2.3 Performance**

#### **1.2.3.1 Unauthorized Construction of Residential/ Commercial Buildings without Approval of Map and Non recovery of Conversion fee – Rs55.525 Million**

According to Punjab Local Government Ordinance, 2001 Building and land control Para 27(6) read with Chapter 10 Para 10.4.1 that within 45 days of the receipt of a notice with required plans and documents and payment of scrutiny fee for permission to carry out building works, the TMA shall;

- a) Pass orders granting or refusing permission to carry out such building works and in case of refusal specify the provisions of the building by laws violated; or
- b) Require further detail of the plans, documents, plan scrutiny fee, specification and any other particulars to be submitted to it.
- c) If TMA does not inform about objections or does not pass orders granting or refusing permission and such neglect continues for further fifteen 15 days from the date of written communication, the plans shall be deemed to have been sanctioned to the extent.

Tehsil Municipal Officer Khanewal allowed the unauthorized construction of buildings within the jurisdiction of TMA by giving the undue favor to the landlords / owners for construction of buildings without approval of map. TMA authorities neither demolished the buildings nor took any action against the defaulters for unknown reasons.

Further, Tehsil Municipal Officer did not recover map/conversion fee for the period 2010-11 amounting to Rs54.613 million for illegal construction of commercial buildings which were constructed without submitting construction plans.**Annexure-C**

Audit is of the view that due to weak internal controls and inefficiency, Government receipts were not realized.

Inefficiency in collection of government receipts resulted in loss to Government

The matter was reported to TMO in February, 2011, and again in February, 2012. The TMO signed the audit observation but did not submit detailed reply. Despite various efforts of audit no DAC meeting was convened till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Paras: 10-2009-10, 1-2010-11]

### **1.2.3.2 Short Recovery of Cost of Land and Development Charges – Rs34.930 Million**

According to Rule 76(1) of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

Tehsil Municipal Officer Khanewal recovered an amount of Rs8.432 million on account of cost of land and development charges from occupants of katchi abadi against total recoverable amount of Rs13.764 million resulting in short recovery of Rs5.332 million due to negligence of TMA authorities. Further, Tehsil Municipal Officer did not recover the development charges of Katchi Abadies valuing Rs. 5.252 million up to June 2010. Necessary detail is as under:

(Amount in Rupees)

<b>No. of mutated Katchi Abadi</b>	<b>Total Development Units</b>	<b>Total demand of Dev. charges</b>	<b>Recovery</b>	<b>Outstanding Dev. Charges</b>
20	100006	13,763,832	8,511,841	5,251,991

Furthermore, Tehsil Municipal Officer did not recover development charges Rs21.677 million of Katchi Abadies and Rs2.668 on account of water rate for the year 2010-11 as detailed in **Annexure-D**.

Audit is of the view that due to weak internal controls and inefficiency, Government arrears were not realized.

Inefficiency in collection of government receipts resulted in loss to government

The matter was reported to TMO in February, 2010, in February 2011, and again in February 2012. The DDO concerned replied that the matter had already been taken up with Dy. District Officer (Revenue) to declare the arrears as arrear of land revenue. DAC in its meeting directed the TMO to recover the amount as pointed out.

No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Paras: 4-2008-09, 11-2009-10, 2, 8-2010-11]

### **1.2.3.3 Non Recovery of Arrears of Revenue – Rs17.719 Million**

According to Rule 76(1) of PDG and TMA (Budget) Rules 2003, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

Tehsil Municipal Officer Khanewal did not recover Rs6.872 million on account of arrears of revenue from defaulters under various receipt heads for the period 2000-08 resulting in non recovery of Government receipts / local fund receipts. Further, Tehsil Municipal Officer did not recover the outstanding dues of taxes, rent of shops, and auction of collection rights funds valuing Rs. 10.847 million during 2009-10.

Audit is of the view that due to weak internal controls and inefficiency, Government receipts were not realized.

Inefficiency in collection of government receipts resulted in loss to Government

The matter was reported to TMO in February, 2010 and February, 2011. The DDO concerned replied that notices had been issued to all concerned and the matter sent to District Officer (Revenue) for declaration of arrears as arrears of land revenue. DAC in its meeting held in March, 2010 directed the TMO to recover the amount from defaulters.

No progress was intimated till the finalization of this Report.

Audit recommends immediate, under intimation to Audit.

[AIR Paras: 5-2008-09,7-2009-10]

#### **1.2.3.4 Non Recovery of Water Rates Charges – Rs11.902 Million**

According to Rule 76(1) of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

Tehsil Municipal Officer Khanewal did not recover Rs5.205 million on account of water rate charges from the defaulters for the period from devolution i.e. 2001. Further, Tehsil Municipal Officer did not recover water rate charges of Rs. 6.697 million up to June 2010. Arrears valuing Rs.6.697 million were still lying outstanding despite the availability of recovery staff.

Audit is of the view that due to weak internal controls and inefficiency, Government taxes were not realized.



Inefficiency in collection of government receipts resulted in loss to Government.

The matter was reported to TMO in February, 2010, and in February 2011. The DDO concerned replied that new survey had been carried out and action would be taken keeping in view the factual position of water connections. DAC in its meeting directed the TMO to recover the whole amount.

No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Paras: 6-2008-09, 8-2009-10]

#### **1.2.3.5 Non Recovery of Rent of Shops worth Rs 11.460 Million and Non Settlement of the Case with Board of Revenue**

According to Rule 76(1) of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head. According to Rule 3 (k) of PLG (Property) Rules, 2003 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.

Tehsil Municipal Officer Khanewal did not recover the rent of shops as per demand and collection register of Rs. 11.460 million from the occupants/lessee's of these shops up to June-2010. TMO had neither taken action for non recovery of government dues nor got settlement of the case with Board of Revenue for ownership of the shops.

Audit is of the view that due to weak internal controls and inefficiency, Government arrears were not realized.

Inefficiency in collection of Government receipts resulted in loss to Government

The matter was reported to TMO in February, 2011. The TMO signed the audit observation but did not submit detail reply. Despite various efforts of audit no DAC meeting was convened till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Para: 12-2009-10]

#### **1.2.3.6 Non-Recovery of Outstanding Dues against Various Contractors – Rs10.834 Million**

According to Rule 76(1) of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund. According to Rule 25 (2) of the Punjab Local Government (Auctioning of Collection Rights) Rules, 2003, the Local Government shall be entitled to recover all dues from the sureties and guarantor in case of default on the part of contractor due to any reason whatsoever. All costs and consequential costs of legal proceedings shall also be recoverable from them under Rule 118(2) as arrears of land revenue Punjab Local Government Ordinance 2001.

Tehsil Municipal Officer Khanewal did not recover pending dues i.e. taxes, rent of shops, and auction of collection rights from defaulters up to 2010-11. Although the TMA authorities took up the matter with revenue department for the recovery of outstanding dues as arrears of land revenue, the revenue department raised some queries and demanded some necessary official documents for the purpose. Since then nothing has been done on this issue. These outstanding dues were still not recovered despite laps of several years. The detail is given in **Annexure-E**.

Audit is of the view that due to weak internal controls and inefficiency, outstanding dues were not realized.

Inefficiency in collection of government receipts resulted in loss to government

The matter was reported to TMO in February, 2012. The DDO concerned replied that efforts would be made for the recovery of outstanding amount, either declaring it revenue or by self-efforts. DAC in its meeting held in March, 2012 directed the collecting officer to proceed against the defaulters under Land Revenue Act.

No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Para: 10-2010-11]

#### **1.2.3.7 Loss to TMA due to Handing Over Departmental Collection and Illegal Rebates to Contractor – Rs9.548 Million**

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

Tehsil Municipal Officer Khanewal and Tehsil Nazim awarded contract for collection of tax on the transfer of immovable property for 2009-10 for Rs15.500 million (according to title of agreement). Contractor made a number of violations of terms and conditions of auction as well as of agreement but the contract was illegally continued and undue favor was extended to contractor which resulted in loss to TMA as detailed below:

- i) An amount of Rs2.125 million was collected on departmental basis and adjusted in the account of contractor without justification.

- ii) The acceptance letter was received by contractor on 16.08.2009 with condition to enter into contract within 3 days along with sureties otherwise contract would be cancelled but the contract was made after two months as the Stamp paper were dated 16.10.2009.
- iii) Guarantor was not provided with contract as per requirement. It was provided on 19.02.2010 but contract was not cancelled.
- iv) The collection of IP tax right was to be handed over to the contractor after written agreement and provision of sureties according to condition No.08 of terms & conditions of auction but it was handed over seven and half month back.
- v) The contractor did not deposit his dues on due date but his contract was not cancelled.
- vi) Note portion of the file was missing.
- vii) No notification of attaching three Union Councils of Mianchannu with Tehsil Khanewal was received in TMA as no diary No. was available and it was not endorsed to any TMA but it was collected by hand and used to favour the contractors on the name of 28 Union Councils, whereas the same was suspended just 15 days later after its issue and rebate was granted to contractors for 2005-06, 2006-07, 2007-08, 2008-09 and 2009-10 causing loss to TMA as below:

(Amount in Rupees)

Sr. No.	Financial year	Description	Amount
1	2005-06	Rebate amount either by reducing bid price or by making payment	1,481,250
2	2006-07	3 Union Councils (90,91, 92)	1,767,857
3	2007-08	3 Union Councils (90,91, 92)	1,398,214
4	2008-09	3 Union Councils (90,91, 92)	1,114,821
5	2009-10	3 Union Councils (90,91, 92)	1,660,714
<b>Total</b>			<b>7,422,856</b>

It is pertinent to mention that tax collection of said UCs by the Revenue authorities Khanewal was started w.e.f. 19.08.2008 and question of rebate on this account did not arise.

- i) No account record of collection of tax was obtained from contractors which was the property of TMA. No action was taken against contractors or officer responsible for collection of record.
- ii) Total loss in the light of above is as under.

(Amount in Rupees)		
Sr. No.	Description	Amount
1	Self-collected amount paid to contractor	2,124,846
2	Rebates	7,422,856
<b>Total</b>		<b>9,547,702</b>

Audit is of the view that due to weak internal controls and inefficiency, public interest was not watched.

Non observance of contract requirements resulted in loss to government.

The matter was reported to TMO in February, 2012. The DDO concerned replied that the matter would be investigated and action taken accordingly. DAC in its meeting held in March, 2012 directed the collecting officer to take up the matter at appropriate level and intimate the updated status made by TMA Mianchannu within 15day.

No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery besides action against the person responsible, under intimation to Audit.

[AIR Para: 4-2010-11]

#### **1.2.3.8 Illegal Construction of Colonies and Loss to Government – Rs4.363Million**

According to Punjab Private Site Development Schemes (Regulation) Rules, 2005 Rule 3 (1) (2) (a) that a developer shall submit an application for sanction of scheme to concerned TMA along with scrutiny fee @ Rs100 per Kanal of the proposed scheme area. Further, according to Para 46(6) of Punjab Private Housing

Schemes and Land Sub-division Rules, 2010, read with the Punjab Gazette Notification regarding the schedule of taxes a Tehsil Municipal Administration shall, prior to issuance of approval for sub-division, require a developer to:

- a) submit transparency of technically cleared sub-division plan;
- b) deposit sub-division fee;
- c) deposit the land use conversion fee if applicable; and
- d) Submit a transfer deed in the light of Form B for fee of cost transfer to a Tehsil Municipal Administration area reserved for road/open space.

Tehsil Municipal Officer Khanewal did not initiate any action against the developers of those illegally constructed colonies within the urban precincts even along intercity roads without the prior approval of building plans by the TMA during 2008-09. The TMA staff was not vigilant enough to curb unauthorized constructions resulting in substantial financial loss to the TMA due to non recovery of building plans / application processing fees of Rs3.130 million. Further, Tehsil Municipal Officer did not recover building plans/ scrutiny and conversion fee amounting to Rs1.233 million from the developers of the private housing colonies constructed without prior approval of building plans for the period 2010-11 the detail of which is as under:

(Amount in Rupees)

S.No	Name of Scheme	Name of owner	Total Area	Map fee	Conversion fee	Status Approved/ Not Approved	Total Loss
1	Ghulab City 88-A/10R	Abdul Ghafoor s/o Ghulam Nabi	40K	159,735	50,000	Not Approved	209,735
2	New decent Town89/10-R	Farooq Ahmad s/o Ashiq Ali	39 K	228,045	320,000	Not Approved	548,045
3	Gulshan-e-Madina Peerowal	Shakeel Ahmad s/o Hakim Ali		89,000	50,000	Not Approved	139,000
4	Mukhtari Town 168/10-R	Matlub Ahmad Khan s/o Manzoor Ahmad Khan	22K 16Mar la	266,000	70,000	Not Approved	336,000
<b>Total</b>							<b>1,232,780</b>

Audit is of the view that due to weak internal controls and inefficiency, Government fee was not recovered.

Non recovery of fee resulted in loss to government.

The matter was reported to TMO in February, 2010, and again in February 2012. Department replied that condonation fee was payable at the time of registry and it was not the responsibility of the TMA. The constructions of illegal colonies had been stopped and there was no housing project on the site. The reply was not tenable as no documentary evidence was produced to Audit. DAC in its meeting directed the TMO to produce complete record for verification.

No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Paras:3-2008-09, 13-2010-11]

#### **1.2.3.9 Loss to Government Due to Less Calculation of Conversion Fee and Acceptance of Map against Building Bylaws – Rs2.976 Million**

According to Rule 60(a) of Punjab Land Use (classification, Re-classification and Redevelopment) Rules, 2009 conversion fee @20% value of the commercial land according to valuation table was to be charged on the conversion of residential, industrial and pre urban to commercial land. Furthermore, according to Section 22(A) of Building & Town Planning Model Bylaws 2005 if TMA Khanewal, the builder and licensed designer should certify that the constructed building is in accordance with the bylaws and use of the building will be according to purpose for which it was constructed.

Tehsil Municipal Officer Khanewal accepted map against building by laws and recovered less conversion fee amounting to Rs2.976 million. The owner

ladies submitted the map for approval of Tehsil Municipal Officer on 14.04.2010 accepting the conditions of bylaws but following discrepancies were observed.

- i. The purpose of building was shown as residential but it was rented out for commercial purpose.
- ii. The owners were not entitled the benefit of 10% relaxation of educational institute as the building was not shown constructed for the purpose.
- iii. Only one owner submitted the application. The others did not sign which might result in refusal to pay full dues.
- iv. Condition No.iii of the application stated that construction would not be started before approval but application was submitted when the building was near completion.
- v. There was no report of building inspector of TMA that constructed building was in accordance with the submitted map.
- vi. Only one copy of map was attached with application which was not on prescribed scale i.e. "40'=1" and could not be copied.

Calculation of recoverable commercialization fee is as under:

(Amount in Rupees)		
Sr. No.	Description	Value
1	Total area	160 marlas
2	Rate According to valuation table	186, 000 (per marla)
3	Total value (1,86,000x160)	29,760,000
4	Conversion fee @ 20%	5,952,000
5	Fee calculated	2,976,000
6	Loss due to less calculation	2,976,000

Audit is of the view that due to weak internal controls, map was accepted against building bylaws and conversion fee was less calculated.

Inefficiency in collection of Government dues resulted in loss to TMA.

The matter was reported to TMO in February, 2012. The DDO concerned replied that the case would be examined and action taken accordingly. DAC in its meeting held on 20.03.2012 directed the collecting officer to expedite recovery



No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Para 7-2010-11]

### **1.2.3.10 Loss to Government Due to Non Recovery of Commercialization Fee - Rs2.416 Million**

According to TO (P&C) letter No.1657 dated 31.12.2010, map fee & conversion fee amounting to Rs3.116 million was recoverable from Mrs. Noreen & Nosheen Nawaz.

Tehsil Municipal Officer Khanewal through TO (P&C) sealed premises in old Khanewal with the order of Administrator due to construction of a building in violation of TMA bylaws on 28.12.2010 and issued above referred notice for the deposit of map & conversion fee.

The violators deposited Rs700,000 only on 06.01.2011. The premises were de-sealed without any legal provision and without recovery of remaining dues of Rs2.416 million and violators were allowed to carry on their violation.

Audit is of the view that due to weak internal controls and inefficiency, commercialization fee was not recovered.

Inefficiency in collection of commercialization fee resulted in loss to government.

The matter was reported to TMO in February, 2012. The DDO concerned replied that the concerned parties would be stressed to pay the TMA dues. DAC in its meeting held on 20.03.2012 directed the collecting officer to expedite recovery.

No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Para 9-2010-11]

### **1.2.3.11 Loss to TMA Fund and Unauthorized Award of Collection Right of Tax on Transfer of Immoveable Property – Rs2.325 Million**

According to Terms and Condition Sr. No. 6, 11 & 24 of auction the successful bidder will abide by the rules and regulations of the government and in case of any increase or decrease in the rate of tax the contractor will be bound to pay appropriate increase in the installment of the contract.

Tehsil Municipal Officer Khanewal awarded the contract of collection rights of tax on transfer of immoveable property for the period 2009-10 to Rao Ishfaq Ahmed Khan. The contract was awarded to the contractor without incorporating the increase in the schedule of rates of TTIP (Tax on Transfer of Immoveable Property). The average rates of rural areas were also increased. It could be seen from the sale agreements of the rural areas. The reserve price was determined by taking into account the average recovery of last three years whereas the schedule rates were increased (more than 15%) on 06.06.2009 but neither this increase was incorporated in the reserve price nor the notice of recovery of respective percentage of increase was issued to the contractor for recovery. Hence recovery of Rs. 2,325,000 for 15% increase in schedule rate of tax on the contract amount of Rs. 15,500,000 should be made.

Audit is of the view that due to weak internal controls and inefficiency, Government sustained a loss of Rs. 2.325 million.

Doubtful auction by declining the reserve prices resulted in loss to Government.

The matter was reported to TMO in February, 2011. The TMO signed the audit observation but did not submit detail reply. Despite various efforts of audit no DAC meeting was convened till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Para 24-2009-10]

### **1.2.3.12 Non Recovery of Temporary Advances – Rs2.064 Million**

According to Rule 76(1) of Tehsil Municipal Administration (Works) Rules 2003, under no circumstances shall an advance be made to the contractor for any work to be executed for a Tehsil / Town Municipal Administration.

Tehsil Municipal Officer Khanewal did not recover Rs2.064 million from various TMA staff who were allowed temporary advances for day to day business of the TMA during the period 1985-2006. Further neither the vouched accounts were provided by the concerned officials nor was the recovery made.

Audit is of the view that due to weak internal controls and inefficiency, temporary advance was not recovered.

Non-recovery of temporary advance resulted in loss to Government

The matter was reported to TMO in February, 2010. The DDO concerned replied that notices had been issued to all concerned for submission of their vouched accounts. DAC in its meeting held in March, 2010 directed the TMO to recover the amount from the monthly salary of concerned officials within two months.

No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Para 15-2008-09]

### **1.2.3.13 Loss to Government due to Illegal Re-Assessment / Reduction of Agreed bid – Rs1.768 Million**

According to Notification of Secretary LG&RD Department No.SO.D-III (LG)2-10/2005 dated 29.06.05 three Union Councils of Tehsil Mian Channu were detached and attached with Tehsil Khanewal. This notification was suspended by Lahore High Court Multan Bench Multan on

13.07.2005 only 15 days after its issue. So the status of Tehsil Khanewal, comprising 25 Union councils remain unchanged till 18.09.2008. Further condition No.12 of agreement envisages that no rebate will be paid to contractor in case of loss.

Tehsil Municipal Officer Khanewal auctioned collection rights of tax on transfer of immovable property for 2006-07 for Rs16.500 million on 14.07.2006. The contractor remained defaulter during all period of execution of his contract as evident from notices issued to him regarding his defaults. A sum of Rs2.113 million was due against contractor on 01.06.2007. Tehsil Council reduced the agreement amount from Rs16.500 million to Rs14.732 million on the ground that auction was made for 28 Union Councils and tax from 25 Union Councils was received, whereas the notification of attaching three Union Councils with Tehsil Khanewal was not implemented and no provision existed in law for reduction of auction money after execution of contract.

The TMA sustained a loss of Rs1.768 million as detailed below:

(Amount in Rupees)		
Sr. No.	Description	Amount
1	Initial amount of contract agreement	16,500,000
2	Reduction in contract	14,732,147
3	Loss to TMA	1,767,853

Audit is of the view that due to weak financial management reduction in contract bid value was made.

Reduction in contract bid value resulted in loss to Government.

The matter was reported to TMO in February, 2012. The DDO concerned replied that the matter would be investigated and action will be taken accordingly. DAC in its meeting held in March, 2012 directed the collecting officer to take up the matter at appropriate level and intimate the updated status made by TMA Mianchannu within 15 days.

No progress was intimated till the finalization of this Report.

Audit recommends investigation at appropriate level for recovery of loss, under intimation to Audit.

[AIR Para:11-2010-11]

#### **1.2.3.14 Loss to TMA Fund Due to Inefficiency of TMA Authorities - Rs1.758 Million**

According to Rule 76 (1) of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund under proper head.

Tehsil Municipal Officer Khanewal auctioned the collection right of General Bus Stand Fee for the period 2009-10 for Rs. 2.015 million. The bidder left the collection by violating the terms of the agreement due to which the TMA sustain loss of Rs.1.758 million Necessary details are as under:

(Amount in Rupees)	
<b>Particulars</b>	<b>Amount</b>
Total Bid Money of GBS for the period 2009-10	2,015,000
Total amount of income tax to be received to Govt.	76,000
Total Pay of employees of TMA	726,350
Cost of Book of Receipts	15,000
<b>Total Amount to be Realized</b>	<b>2,832,350</b>
Amount actually realized	1,074,244
Self Recovery/Loss to TMA	<b>1758106</b>

Audit is of the view that due to weak internal controls and inefficiency, auction money was not properly realized.

Inefficiency in collection of auction money resulted in loss to government.

The matter was reported to TMO in February, 2011. The TMO signed the audit observation but did not provide detailed reply. Despite various efforts of audit no DAC meeting was convened till the finalization of this Report.

Audit recommends fixing of responsibility against the concerned for slackness in the duties due to which TMA fund sustained loss, under intimation to Audit.

[AIR Para: 4-2009-10]

### **1.2.3.15 Less Realization of Revenue Due to Irrational Budgeting – Rs1.564 Million**

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

Tehsil Municipal Officer Khanewal prepared irrational budget for the financial year 2009-10 in which defective figures of revenue heads were inserted. As per D&C register for the 6879 water supply connections only Rs500,000 was estimated as revenue despite considering the per connection rate of Rs300. The detail is as under:

(Amount in Rupees)					
Particulars	No. of connections	Rate per Connection	Budgeted Income to be in 2009-10	Budget 2009-10	Unjustified Budget Decline
Water rate	6879	300	2,063,700	500,000	1,563,700

Audit is of the view that due to weak financial management the irrational budgeting was made.

Irrational budgeting resulted in alarming decline in the revenue of TMA.

The matter was reported to TMO in February, 2011. The TMO signed the audit observation but did not submit detail reply. Despite various efforts of audit no DAC meeting was convened till the finalization of this Report.

Audit recommends enquiry at appropriate level and fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 21-2009-10]

### **1.2.3.16 Loss of Government Due to Non-Contesting the Case before Arbitrator and Civil Court – Rs1.381 Million**

According to Condition No.08 of contract agreement of Rs16,500,000 executed between TMA and contractor of IP tax for 2006-07, all deposited amount will be forfeited if the contractor is found over charging. Further According to condition No.12 the contractor will have no right of rebate in case of loss due to any emergency or natural calamities. Further in case of any violation of any condition of contract will empower the TMA to cancel the contract and forfeit all amounts deposited by contractor.

Tehsil Municipal Officer Khanewal paid rebate of Rs.1.381 million on account of loss to contractor due to pen down strike of patwaries and also did not cancell the contract of immoveable properties for 2006-07 for Rs16.500 million due to following faults of contractor:

- i) The contractor did not pay the salary of staff for 6 months according to Notice No.536-TO(F)TMA dt. 29.11.06 and Notice No.561-TO (F) TMA dt.04.01.07.
- ii) The contractor did not pay monthly installments of 4&5/07 for Rs2,112,916 according to notice No.672-TO (F) TMA dated 01.06.2007.
- iii) The contractor did not pay over charge amount of Rs35,765 according to letter No.684-TO (F) TMA dated 12.06.07.
- iv) The contractor got printed self receipt books and collected tax in violation of conditions letter No.TMA/KWL/936 dated 25.06.2007
- v) The contractor did not pay TMA dues Rs18,063 according to letter No. TMA-TO (F)/KWL/704 dated. 01.01.2011.

- vi) The contractor filed a wrong case to arbitrator/DCO stating that no recovery was made from 27.03.2007 to 02.05.2007 (37) days due to pen down strike of patwaries whereas recovery of Rs207,890 was affected.

In spite of above violations neither TMA authorities cancelled the contract nor forfeited the deposited amount. The wrong case of compensation filed by contractor in clear violation of agreement was not properly contested. It was undue favor extended by TMA due to which contractor succeeded to obtain compensation order from DCO for payment of Rs1.381 million.

Audit is of the view that due to weak internal controls and inefficiency, penal clauses of agreement were not imposed and case was not properly defended.

Non observance of penal clauses of agreement and improper defending of case resulted in loss to Government.

The matter was reported to TMO in February, 2012. The DDO concerned replied that the matter would be investigated and action would be taken accordingly. DAC in its meeting held on 20.03.2012 directed the collecting officer to pursue the matter vigorously concerning the second appeal in the court of law.

No progress was intimated till the finalization of this Report.

Audit recommends investigation for recovery of loss, besides fixing of responsibility, under intimation to Audit.

[AIR Para 12-2010-11]



## **1.3 Tehsil Municipal Administration, Jahanian**

### **1.3.1 Non Production of Record**

#### **1.3.1.1 Non Production of Record – Rs1.750 Million**

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer incharge of any office or department 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.

Tehsil Municipal Officer Jahanian transferred funds of Rs1.750 million to four CCBs during financial year 2008-09. The record regarding approval of council, releases and monitoring reports was not produced to Audit.

Audit is of the view that due to weak internal controls, record regarding approval of council, releases and monitoring reports was not produced to Audit.

Non-production of accounts resulted in loss to government.

The matter was reported to TMO in February, 2012. The DDO concerned replied that action would be taken for compliance. Despite repeated reminders DAC meeting was not convened.

No progress was intimated till the finalization of this Report.

The matter was reported to TMO in January, 2010. DAC in its meeting held in March, 2010 directed the TMO to write letter to concerned CCBs for production of record and post completion evaluation of all CCB schemes. No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility besides appropriate action against the persons responsible, under intimation to Audit.

[AIR Para: 26-2008-09]

## 1.3.2 Irregularities & Non Compliance

### 1.3.2.1 Bogus Enlistment of Laymen as Contractors and Award of Works – Rs56.588 Million

According to Government of Punjab Communication and Works Department Memo No SOB-II(C & W) 2-34 198, 26027 dated 04-11-2004 further communicated by chief engineer Punjab district support and monitoring , department Lahore's criteria for enlistment and renewal of enlistment has been fixed as under:-

Requirement for Category-C	Requirement for Category-D	Requirement for Category-E
<b>1. Staff</b> i. Manager 1 No. ii. Surveyor 1No. iii. Accountant 1 No. iv. Graduate Engineer 1 No. v. Site Inspector (Diploma holder) 1 No. vi. Operators <b>2. Finances</b> i. Minimum sum of deposits during last year=1.000 Million ii. Minimum Balance =0.500 Million a) For enlistment At the time of filing application b) At least once in last year. <b>3. Machinery</b> i. 1 No. Static Road Roller ii. 1 No. Sheep Foot Roller iii. 1 No. Water Pump iv. 1 No. Tractor with Trolley v. 1 No. Tar Boiler vi. 1 No. Tractor with front end blade vii. 1 No. Water Tanker viii. 1 No. Pick Up ix. 1 No. Concrete Mixer and Vibrator x. Level with Staff	<b>1. Staff</b> i. Clerk 1 No. ii. Surveyor 1No. iii. Operator 1 No. <b>2. Finances</b> i. Minimum sum of deposits during last year=0.400 Million ii. Minimum Balance =0.200 Million a) For enlistment At the time of filing application b) At least once in last year. <b>3. Machinery</b> i. 1 No. Tractor with Trolley ii. 1 No. Water Tanker iii. 1 No. Tar Boiler	<b>Finances</b> i. Minimum sum of deposits during last year=0.200 Million ii. Minimum Balance =0.100 Million a) For enlistment At the time of filing application b) At least once in last year.

Tehsil Municipal Officer Jahanian enlisted various contractors after obtaining renewal fee without observing the above requirements and TMA official carried out the works in the name of dummy contractors. **Annexure-F**

Audit is of the view that due to weak management the contracts were awarded to the dummy contractors.

Work awarded to the dummy contractors leads towards sub-standard completion of work and misappropriation of the public money.

The matter was reported to the TMO in February 2011. The DDO concered stated that the reply would be submitted later in the annotated form but no such reply was submitted. Despite various efforts of Audit no DAC meeting was convened till the finalization of this Report.

Audit recommends condonation from competent authority, besides appropriate action for bogus enlistment, under intimation to Audit.

[AIR Para: 02-2009-10]

#### **1.3.2.2 Unauthorized Auction of Immovable Property Fee – Rs4.000 Million**

According to Government of the Punjab, Local Government and Community Development Department, Lahore letter No SOV (LG) 5-23/2003 dated 3rd June, 2008 that auction committee in Tehsil/ Town Municipal Administration shall consist of the following persons:

Tehsil/Town Municipal Officer	Convener/ Chairman
Tehsil Town Officer Finance	Member
A representative of the District Government, not below the rank of District Officer nominated by the DCO.	Member
An officer nominated by DG (IM)	Member

Tehsil Municipal Officer Jahanian got issued two auction notices in newspapers for auction of property tax. In one notice dated 20.08.2008, auction date was 28.08.2008, in the other 28.09.2008 auction date as 08.10.2008. A blank bid sheet was available on record without signature of auction committee. Auction was made on 04.11.2008 by the irrelevant committee members. Neither bank surety nor personal guarantee was obtained. This resulted into unauthorized auction of immovable property tax for Rs4.000 million.

Audit is of the view that due to weak financial management, the contracts were awarded to the dummy contractors.

Work awarded to the dummy contractors leads towards sub-standard completion of work and misappropriation of the public money.

The matter was reported to TMO in January 2010. DAC in its meeting held in March, 2010 directed TMO to produce the relevant record but no progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility besides appropriate action against the person responsible, under intimation to Audit.

[AIR Para: 1-2008-09]

#### **1.3.2.3 Unauthorized Extension and Allotment of Provincial Government Land -Rs1.080 Million**

According to Rule 4(K) of the PLG (Property) Rules 2003 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 taken necessary steps for the removal thereof.

Tehsil Municipal Officer Jahanian allotted provincial government land without any legal provision. According to survey register of Kachi Abadi Graib Abad duly signed by the chairmen town committee and DCO Khanewal, total no

of houses in the area were 907 and at 908 a middle school was shown. This was provincial Government land and showing the acquired area as 392 Kanal- 4 Marlas 01 Sarsahe. Later on, further extension was made in the survey register without signature of any authority and 10 persons were allowed to acquire a land of 01 Kanal, 4 Marlas, 1 sarsahe. Further the TIC (Tehsil Implementation Committee) register was showing further extension of plot No. 908 as 98/1-20. Moreover, tempering in survey register at sr. No. 906-907 and 384 was made which revealed that actual occupants were deprived from the legal right which is serious irregularity and needs immediate remedial measures. No area was mentioned for these 20 plots. The unauthorized transfer of provincial land to the self favoured persons valuing Rs1,080,000 calculated at the average sale price of the area Rs45,000 per Marla.

Audit is of the view that due to poor financial planning and management the unauthorized extension of provincial government land was made.

Unauthorized extension resulted in loss to Government.

The matter was reported to the TMO in February 2011. The DDO concerned stated that the reply would be submitted later in the annotated form but no such reply was submitted. Despite various efforts of Audit no DAC meeting was convened till the finalization of this Report.

Audit recommends disciplinary action may be taken against the person responsible, under intimation to Audit.

[AIR Para: 16-2009-10]

### 1.3.3 Performance

#### 1.3.3.1 Non completion of Projects and Wasteful Expenditure - Rs22.725 Million

According to Rule 51(a) of Punjab Tehsil/Town Municipal Administration (Works) Rules, 2003 the Tehsil Officer (Infrastructure & Services) and his subordinates shall be responsible for ensuring that all works are executed in the best interest of the Tehsil/Town Municipal Administration.

Tehsil Municipal Officer Jahanian took over the following projects of an area of 52 Kanals. Besides for the garbage collection a solid waste enclose was established from where the solid waste was to be shifted to land fill site.

(Rupees in million)

Name of Project	Completed date	to	Cost of Project	Completion Date
Land fill site	20%		21.426 Million	21.07-08
Waste Water Treatment plant	92%		21.310 Million	10-07-08

Amounts of Rs4.485 million and Rs18.24 million had been utilized on both projects which were left incomplete for more than 3 and half years and of no use. The amount for these projects was obtained from Asian Development Bank under Southern Punjab Urban Services package. But the funds were not properly utilized for the purposes.

Audit is of the view that due to poor financial management and inefficiency, the projects remained incomplete.

Non-completion of the projects resulted in wastage of funds and violation of Government instructions.

The matter was reported to the TMO in February 2011. The DDO concerned stated that the reply would be submitted later in the annotated form but

no such reply was submitted. Despite various efforts of Audit no DAC meeting was convened till the finalization of this Report.

Audit recommends appropriate measure for early completion and functionalization of projects, under intimation to Audit.

[AIR Para: 3-2009-10]

### **1.3.3.2 Non Completion of Project by CCBs and Recovery Thereof – Rs20.087 Million**

According to Rule 17(2) of CCB (Rules), 2003 a CCB will implement duly approved projects as specified in the Project agreement by itself.

Tehsil Municipal Officer Jahanian released Rs26.672 million for 29 projects to the chairmen of CCBs during the financial years 2003-10. Out of which only 12 projects were completed and 17 remained incomplete. As the incomplete projects were of no use, hence the entire released amount of Rs20,086,600 (including 20% CCB share) was wasted. **Annexure-G**

Audit is of the view that due to poor financial management and inefficiency, the projects remained incomplete.

Non completion of the projects resulted into wastage/blockade of funds without any benefit to the community.

The matter was reported to the TMO in February, 2011. The DDO concered stated that the reply would be submitted later in the annotated form but no such reply was submitted. Despite various efforts of Audit no DAC meeting was convened till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Para: 04-2009-10]



### **1.3.3.3 Less Recovery of Shops Rent and Tehbazari Fee – Rs10.161 Million**

According to Rule 76(1) of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

Tehsil Municipal Officer Jahanian did not recover an amount of Rs7.181 million on account of rent of shops and rent of land used (Tehbazari fee) from defaulters since 2002. The pending rent was carried forward to the next years. This resulted in less recovery of Rs7.181 million due to negligence of collecting authority.

Further, Tehsil Municipal Officer Jahanian did not collect the Tehbazari fee up to 2009-10. It was casual income need to be recovered on time and its default may cause permanent loss of government money. **Annexure-H**

Audit is of the view that due to weak internal control and inefficiency, Government receipts were misappropriated or less realized.

Inefficiency in collection of government receipts resulted in loss to Government.

The matter was reported to TMO in January 2010, and February, 2011. DAC in its meeting directed TMO to issue show cause notice to the concern clerk.

No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery to be made, under intimation to Audit.

[AIR Paras: 5-2008-09, 10-2009-10]

#### **1.3.3.4 Non Recovery of Outstanding Arrears of Rent of Shops from Lessees - Rs4.993 Million**

According to Rule 76(1) of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the local government fund under proper receipt head. Further, according to rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Tehsil Municipal Officer Jahanian did not bring forward the arrears of the rent of shops to the subsequent years. In this way either the rent was cleared or fewer arrears were shown against the defaulter lessees. It may result in misappropriation of revenue. **Annexure-I**

Audit is of the view that due to inefficiency of management, arrears were not carried forward properly.

Inefficiency in carrying the arrears forward properly might result in misappropriation of receipts and loss to TMA.

The matter was reported to the TMO in February 2011. The DDO stated that the reply would be submitted later in the annotated form but no such reply was submitted. Despite various efforts of Audit no DAC meeting was convened till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Para: 08-2009-10]

### **1.3.3.5 Non recovery of Water Rate - Rs4.431 Million**

According to Rule 6(iv) of PDG and TMA budget (Rule), 2003 stipulated that DDO shall ensure proper monitoring of his budget.

Tehsil Municipal Officer Jahanian did not recover Rs2.053 million on account of water rate from defaulters. The water rate was not being recovered from defaulters since 1990. This resulted in loss of Rs2.053 million due to negligence of collecting authority.

Further, Tehsil Municipal Officer gave 862 water connections to the inhabitants of Jahanian on the following rates:

<b>Sr. No</b>	<b>No. of Connection</b>	<b>Rate</b>
1	842	420
2	7	360
3	8	960
4	4	1200
5	1	1800

The examination of demand & collection register of water rates revealed that a sum of Rs2,377,806 remained uncollected from the users up to 2009-10.

Audit is of the view that due to weak internal control and inefficiency, Government receipts were less realized.

Inefficiency in collection of departmental receipts resulted in loss to Government.

The matter was reported to the TMO in January, 2010 and February, 2011. The TMO stated that the reply would be submitted later in the annotated form but no such reply was provided. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends immediate recovery to be made, under intimation to Audit.

[AIR Paras: 4-2008-09, 12-2009-10]

### **1.3.3.6 Non Recovery of Advances from Various Officials/Contractors – Rs2.282 Million**

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

Tehsil Municipal Officer Jahanian did not monitor the advances/demand registers and Rs2.282 million was left unrecovered / unadjusted. The register was unsigned and incomplete which may result in embezzlement/ misappropriation of public money. The detail is enclosed as **Annexure-J**.

Audit is of the view that due to inefficiency of management, no proper check was made for recovery of advances.

Inefficiency in recovery of advances resulted in loss to Government.

The matter was reported to the TMO in February 2011. The DDO concerned stated that the reply would be submitted later in the annotated form but no such reply was submitted. Despite various efforts of Audit no DAC meeting was convened till the finalization of this Report.

Audit recommends immediate recovery to be made, under intimation to Audit.

[AIR Para: 13-2009-10]

### **1.3.3.7 Non Deduction of Withholding Tax on the Amount Released for CCB Works - Rs1.780 Million**

According to Section 153(1)(c) of the Income Tax Ordinance, 2001 every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident on the execution of a contract, other than a contract for the sale of goods or the rendering of or providing of services shall, at the time of making the

payment, deduct tax from the gross amount payable at the rate specified in Division III of Part III of the First Schedule.

Tehsil Municipal Officer Jahanian released Rs29,672,444 to the chairman and secretaries of various Citizen Community Boards for the completion of various projects approved by Tehsil Nazim. Income tax of Rs.1.780 million was not withheld. **Annexure –K.**

Audit is of the view that due to inefficiency of management, government receipts were not realized.

Inefficiency in realization of departmental receipts resulted in loss to Government.

The matter was reported to the TMO in February, 2011. The DDO concerned stated that the reply would be submitted later in the annotated form but no such reply was submitted. Despite various efforts of Audit no DAC meeting was convened till the finalization of this Report.

Audit recommends immediate recovery to be made, under intimation to Audit.

[AIR Para: 15-2009-10]

## **1.4 Tehsil Municipal Administration, Kabeerwala**

## **1.4.1 Irregularities & Non Compliance**

### **1.4.1.1 Non conducting of Post Completion Evaluation of ADP Schemes – Rs32.848 million**

According to Rule 45 of the District Government and Tehsil Municipal Administration (Budget) Rules, 2003 on completion of a development project, the head of the department i.e. TO (I&S) shall submit a Project Handing Over Report to the Town Officer (Planning and Coordination) and a copy shall be sent to the Town Development Committee, Town Officer (Finance) and Town Council. Further, according to Rule 46 of the District Government and Tehsil Municipal Administration (Budget) Rules, 2003, post completion evaluation of each development project shall be undertaken jointly by the Planning Officer in collaboration with concerned Head of Office and a report submitted to the Council. Further according to rule 59 of Punjab Tesil/Town Municipal Administration (works) Rules 2003, as soon as a work has been completed it shall be inspected and measured by the officer of the Tehsil / Town Municipal Administration charge of the work, within ten days from the date of completion.

Town Municipal Officer Kabeerwala was required to complete 409 development schemes during 2008-09. However, 205 development schemes from the development budget were completed at a cost of Rs. 32.848 million during the year but post completion evaluation of these schemes was not carried out, in violation of above rules. Therefore, it was not ascertained whether the schemes were completed according to the drawings, designs and specifications.

Audit is of the view that due to weak internal control, no post completion evaluation of development schemes was conducted.

Non-conducting of post completion evaluation of development schemes resulted in violation of rules.

The matter was reported to TMO in January, 2010. The DDO concerned replied that post evaluation of the projects was under process. DAC in its meeting

held in March, 2010 directed the TMO to expedite the evaluation within three months.

No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility for violation of rules besides evaluation of completed schemes, under intimation to Audit.

[AIR Para: 09-2008-09]



## **1.4.2 Performance**

### **1.4.2.1 Non completion of Projects by CCBs Recovery thereof – Rs. 44.766 Million**

According to Rule 17(2) of CCB (Rules), 2003 a CCB will implement duly approved projects as specified in the Project agreement by itself.

During the course of audit on the accounts of Tehsil Municipal Administration Kabeerwala, it was noticed that the implementation status of CCBs, of Tehsil Municipal Administration, Kabirwala revealed that 84 Projects were assigned to various CCBs for which Rs53.705 million were released during 2003-09. Out of these 46 projects were completed and 38 remained incomplete. As the incomplete project was of no use, hence the entire released amount of incomplete projects Rs44.766 million (including 20% of CCB share) was wasted. **Annexure-L**

Audit is of the view that due to inefficiency of management, the works were not completed.

Inefficiency in the completion of works resulted in loss to Government.

The matter was reported to TMO in January, 2011. The DDO concurred replied that efforts were being made in order to get the CCB works completed. The DAC meeting was convened in March, 2011. The reply of the DDO was not accepted as record to probe the efforts made to expedite the completion of CCB projects was not produced for Audit verification. The committee decided that the TMO would report the matter to the Government for action against the defaulters.

No further progress was intimated till the finalization of this Report.

Audit recommends immediate recovery to be made, under intimation to Audit.

[AIR Para: 01-2009-10]

#### **1.4.2.2 Non deduction of Withholding Income Tax by Various CCBs - Rs3.482 Million**

According to Section 153(1)(c) of the Income Tax Ordinance, 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident on the execution of a contract, other than a contract for the sale of goods or the rendering of or providing of services shall, at the time of making the payment, deduct tax from the gross amount payable at the rate specified in Division III of Part III of the First Schedule.

Tehsil Municipal Officer Kabeerwala paid Rs53.705 million as Government share to the Chairmen of the different CCBs for works approved by the council. Total expenditure on projects was Rs58.039 and tax @ 6% amounting to Rs3.482 million was not deducted in violation of above rule during 2003-09. **Annexure-M**

Audit is of the view that due to weak internal controls and inefficiency, tax was not deducted.

Inefficiency in the non deduction of tax resulted in loss to government.

The matter was reported to the TMA in January 2011. The TMO replied that chairmen of CCBs were responsible for deduction and submission of income tax. The DAC meeting was convened in March, 2011. The reply of the concerned was not accepted as law/rule reference was not produced for Audit verification. The committee directed the collecting officer for production of proof of the recovery of withholding tax.

No further progress was intimated till the finalization of this Report.

Audit recommends immediate recovery of Withholding Tax, under intimation to audit.

[AIR Para: 06-2009-10]

### 1.4.2.3 Non Recovery of Rental Charges of Various Government Properties – Rs2.810 Million

According to Rule 76 (1) of Punjab District Government and TMA (Budget) Rules, 2003, the primary obligation of the collection officers shall be to ensure that all revenue due is claimed, realized and credited immediately in to the local government fund under the proper receipt head.

Tehsil Municipal Officer Kabeerwala had 425 shops in its jurisdiction. The rent of these shops for the year of 2008-09 amounting to Rs963,667 was not recovered from the tenants. Neither authorities imposed fine on them nor the efforts were made to recover the Government revenue timely.

Further, Tehsil Municipal Officer did not recover the rent of shops of Rs1.202 million against the total demand of Rs6.294 million during the financial year 2009-10. Detail is given below:

Table 1		(Rupees in million)		
Name of market	No. of shops	Total Demand for 2008-09 and 2009-10	Rent Recovered upto June 2010	Rent Outstanding June 2010
CO Unit Kabirwal and Abdul Hakeem	356 shops	6.294	3.514	2.780
<b>Total</b>				<b>2.780</b>
<b>Recovery effected</b>				<b>1.578</b>
<b>Remaining Recovery to be made</b>				<b>1.202</b>
<b>Amount of 2008-09</b>				<b>0.964</b>
<b>Grand Total of 2008-09 &amp; 2009-10</b>				<b>2.166</b>

Further, Tehsil Municipal Officer did not recover rent from shop keepers of Meat market Abdul Hakeem. It revealed that an amount of Rs644,035 for rent of shops was not recovered till the completion of the Audit. Detail is given below:

Table 2

(Amount in Rupees)

Sr. No	Name of lessee	Amount
1	M. Zuilfiqar S/O Muhammad Yasin	92,043
2	Muhammad Hussain S/O Sardar	78,894
3	Abdul Rasheed S/O Karam Din	133,622
4	Muhammad Yasin S/O Faqeer Muhammad	96,792
5	Abdul Rehman S/O Muhammad Shareef	97,096
6	Rub Nawaz S/O Sultan	21,645
7	Muhammad Atiq S/O Ahmad Atiq	18,355
8	Muhammad Nawaz S/O ShahAmir	7,500
9	Rana Muhammad Ajmal	58,924
10	Rana Muhammad Ajmal	33,624
11	Farhan S/O basher Ahmad	5,540
Total		<b>644,035</b>
<b>Grand total of Table 1 &amp;2</b>		<b>2,810,035</b>

Audit is of the view that due to weak financial management, government receipts were not realized.

Inefficiency in collection of government receipts resulted in loss to Government.

The matter was reported to TMO in January, 2010 and in January, 2011. The DDO concerned replied that recovery of Rs.672,333 was made out of total outstanding amount of Rs.1.636 million. DAC in its meeting held in March, 2010 directed to recover the remaining amount within three months. In reply to the paras of 2009-10 the collecting officer stated that efforts would be made regarding recovery of shops. The DAC meeting was convened in March, 2011. The reply of the collecting officer was not accepted as proof of efforts made for the recovery was not produced for Audit verification. The committee directed the concerned to take appropriate measure to expedite the recovery.

No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Paras: 01-2008-09,07&11-2009-10]

#### **1.4.2.4 Non Recovery of Water Rates in Various Units of TMA – Rs1.055 Million**

According to Rule 76 (1) of Punjab District Government and TMA (Budget) Rules, 2003, the primary obligation of the collection officers shall be to ensure that all revenue due is claimed, realized and credited immediately in to the local government fund under the proper receipt head.

Tehsil Municipal Officer Kabeerwala did not recover water rates charges of Rs1.055 million from the water connection-holders of units of TMA. Detail is as under:

<b>Sr. No</b>	<b>Description</b>	<b>Amount Recoverable</b>
1	CO Unit Abdulhakeem	196,787
2	CO Unit Kabirwala	346,823
3	CO Unit Sarai Sidhu	395,745
4	Of Abdulhakeem for 2008-09	115,500
<b>Total</b>		<b>1,054,855</b>

Audit is of the view that due to inefficiency of management, government receipts were not realized.

Inefficiency in collection of Government receipts resulted in loss to Government.

The matter was reported to TMO in January, 2011. The DDO concerned replied that efforts would be made regarding recovery of shops. The DAC meeting was convened in March, 2011. The reply of the collecting officer was not accepted as proof of efforts made for the recovery was not produced for Audit verification. The committee directed the concerned to take appropriate measures to expedite the recovery.

No further progress was intimated till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Para: 09-2009-10]

## **1.5 Tehsil Municipal Administration, Mian Channu**

## 1.5.1 NonProduction of Record

### 1.5.1.1 NonProduction of Record – Rs13.248 million

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, The officer incharge of any office or department 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.

Tehsil Municipal Officer Mian Channu was responsible to obtain the record of schemes executed through CCBs. The following CCBs completed projects mentioned against each but relevant record i.e. bank statements, cash books, stock registers and agreements for its completed projects was not produced for Audit scrutiny.

(Amount in Rupees)

Sr. No.	Name of CCB	Name of Project	Amount
1.	Al-Kusar CCB	Raising and improvement road Ghalla Godam to Ali Town	653,000
2.	Al-Asgher CCB	Boundary wall of Graveyard Chak No. 128/15-L	1,380,000
3.	Little Tiger CCB	Boundary wall of Graveyard Chak No. 2-8/AR	769,000
4.	Mian Channu CCB	Boundary wall of Graveyard Basti Saud Abad	239,000
5.	Mian Channu CCB	Sewer Jetting Machine	321,000
6.	Al-Mustafa CCB	Sullage Carrier Mohallah Islam Abad	2,234,500
7.	New Roshan CCB	Boundary wall of Graveyard Chak No. 115/15-L	1,266,000
8.	Al-Hashmi CCB	Soling/Re-Soling/Sullage Carrier/RCC/Slab 22/8-R	1,589,000
<b>Total</b>			<b>8,451,500</b>

Further record involving amount of Rs4.797 million was also not produced:

1. All record of Non Head Quarters i.e Chief Officer Tulamba. (Rs.2.493 million)

2. Pay and allowance/contingencies store and stock register log book history sheet and other relevant record.
3. Cattle Mandi Fee Tulamba, Water Rate Tulamba, Auction of Shops Tulamba, Meat Market etc.
4. NOC Fee TMA Mian Channu.
5. Road Roller Charges.
6. All the Self Collection Fee of different heads i.e Cattle Mandi and self collection also (Rs.2.304 million).
7. Slaughter House Fee Mian Channu/Tulamba.
8. CNG pump survey report along with fee Mian Channu/Tulamba.
9. Tower Fee of Mobile Mian Channu/Tulamba.
10. Classified Abstract, Classified Expenditure, Income Mian Channu and Tulamba.
11. Bank Reconciliation Statement.
12. Death and Birth Register.
13. Survey Record of Towers, CNG stations etc.

Audit is of the view that due to weak internal control, record could not be produced for audit scrutiny.

Concealment of record resulted in misappropriation of the TMA funds.

The matter was reported to TMO in February, 2010. The DDO concerned replied that out of eight CCBs, record of five CCBs was available, whereas, remaining three CCBs were directed to produce the vouched accounts. The reply was not tenable as no record was produced for verification. DAC in its meeting held in March, 2010 directed the TMO to produce complete record. No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility against concerned besides production of record for Audit scrutiny.

[AIR Para: 16,19-2008-09]



### 1.5.1.2 Non-Obtaining of Accounts Record from Contractors – Rs7.646 Million

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer incharge of any office or department 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.

Tehsil Municipal Officer Mian Channu auctioned the collection rights of the following incomes to the extent of Rs7.646 million (as detailed below) but the record relating to accounts of the said income as well as other documents was neither available in the office nor produced to Audit on demand.

(Amount in rupees)

Statement showing the details of auction of TMA receipts		
Sr. No.	Name of head of account	Amount of auction
1	Car Parking Fee	240,000
2	Advertisement tax	701,000
3	Bus stand fee	4,350,000
4	Latrine Fee	106,000
5	Bakar mandi	675,000
6	Slaughter Fee	120,000
7	Parking fee cycle stand fruit mandi	44,000
8	Cattle mandi	1,010,000
9	Cattle mandi (Talumba)	306,000
10	General bus stand (Talumba)	94,000
<b>Total</b>		<b>7,646,000</b>

Audit is of the view that due to weak internal controls, accounting records from contractor were not obtained.

Non-obtaining of accounts record from contractors resulted in loss to government.

The matter was reported to TMO in February, 2012. The DDO concerned replied that action would be taken for compliance. Despite repeated reminders DAC meeting was not convened.

No progress was intimated till the finalization of this Report.

Audit recommends investigation on the matter for non production of accounts record from contractors of the rights of leased out income, fixing of responsibility against the concerned and production of record for audit verification, under intimation to Audit.

[AIR Para: 07-2010-11]

## **1.5.2 Irregularities & Non Compliance**

### **1.5.2.1 Undue Favour to Defaulting Contractor and Illegal Restoration of IP Tax Contract – Rs15.103 Million**

According to Rule 13(3) of Punjab Local Government (Auctioning of Collection Rights) Rules, 2003 in case the contractor does not enter into written agreement within the specified period mentioned in the communication, it shall be presumed that the contractor is no more interested in the contract. As such the contract shall automatically stand cancelled and the deposits made by the contractor shall stand forfeited. Further according to Rule 26 (i) (ii) of above Rules, the contract shall stand automatically stand cancelled if the contractor fails to abide by any condition of contract or fails to pay any dues on proper date and time.

Tehsil Municipal Officer Mian Channu paid of Rs1.439 million on 14.05.2011, for compensation. The original case was studied and following discrepancies came in to notice which indicated that undue / unlimited favor was given to defaulting contractor:

1. Collection Rights for 2006-07 were auctioned for Rs15.103 million on 15.06.2006 and acceptance letter was issued to contractor vide No.3129 dated 19.06.2006 who received it on next day i.e. 20.06.2006 with the condition to deposit Rs1.512 million before 23.06.2006 otherwise the contract shall stand cancelled. He did not comply with the conditions.
2. The contract was cancelled by Tehsil Nazim on 24.06.2006 with the order of forfeiture of earnest money amounting to Rs300,000 but the same was not done.
3. The charge for collection was handed over to contractor on 01.07.2006 without entering in to agreement when his contract was cancelled.
4. There is no clause in Punjab Local Government (Auctioning of Collection Rights) Rules 2003 for restoration of cancelled contract and no order of Tehsil Nazim for restoration of contract was available in record.

5. The contractor made a request on 30.06.2006 for restoration of contract and promised to deposit his dues but did not deposit.
6. He submitted contract documents after 11.08.2006 and it is very interesting that his witnesses were employees of TMA.
7. He deposited almost all amounts after due dates.

The all above facts prove the default of contractor but he was favored and not only his cancelled bid and forfeited security were restored, but he was also allowed to continue to collect IP Tax till the end of the year. He further caused a loss to TMA in shape of compensation on false effect of strike of Patwaries.

Audit is of the view that due to weak internal controls, Government funds were used to compensate the defaulting contractors without watching of public interest.

Undue favor to defaulting contractor resulted in loss to government

The matter was reported to TMO in February, 2012. The DDO concerned replied that the relevant record would be consulted and action would be taken accordingly. Despite repeated reminders DAC meeting was not convened.

No progress was intimated till the finalization of this Report.

Audit recommends investigating the matter for fixing the responsibility of illegal restoration of contract and adjusting the forfeited amount in the dues of illegal contractor, under intimation to Audit.

[AIR Para: 03-2010-11]

#### **1.5.2.2 Non Deposit of Taxes – Rs2.324 Million**

According to Ministry of Finance Economic Affairs Statistics and Revenue Division Letter No S.R.O 660(1)/2007 dated 30-06-2007, withholding tax shall be deducted from the payment to be made to the supplier.

Tehsil Officer (I&S) Mian Channu deducted Sales Tax, Income Tax and professional Tax from the bills of the suppliers but did not deposit in to relevant object code B02341-Sales Tax.

(Amount in Rupees)

Month of deduction	Sales tax	Income tax	Professional tax	Total amount of recovery.
3,4,5&6/2011	150,793	2,141,265	32,000	2,324,058

Audit is of the view that due to inefficiency of management and weak internal controls, various taxes were not deposited in Government treasury.

Failure to deposit various taxes resulted in violation of Government regulations.

The matter was reported to TMO in February, 2012. The DDO concerned replied that Tehsil Accounts Officer had deducted taxes and challans were given to Tehsil Officer Finance for further deposit. He would inform about deposit. Despite repeated reminders DAC meeting was not convened.

No progress was intimated till the finalization of this Report.

Audit recommends immediate credit of the taxes into Government treasury besides action against the person responsible, under intimation to Audit.

[AIR Para: 02-2010-11]

### **1.5.2.3 Unauthorized Expenditure on Purchase of Insecticides – Rs2.000 Million**

According to Rules 12 (1) & 13 (1) of the Punjab Procurement Rules, 2009 all procurement opportunities over one hundred thousand rupees should be advertised on the PPRA's website as well as in other print media. The procuring agency may decide the response time for receipt of bids or proposals. However,

under no circumstances the response time shall be less than fifteen days for national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice. Further, according to Government of the Punjab Local Government and Rural Development Department letter No.SO ESTATE (LG) 8-37/2005 dated 09.08.2005 read with letter No SO ESTATE (LG) 8-37/2005 dated 23.10.2008, insecticides were approved from Ministry of Health and 'WHO' and insecticides should be purchased from manufacturers "Pakistan Insecticide Chemical Company".

Tehsil Municipal Officer Mian Channu incurred expenditure on account of purchase of insecticide medicine during 2008-09 from the unauthorized firm violating the above rule, as detailed below:

(Amount in Rupees)				
Vr. No.	Date	Suppliers	Item	Amount
286	09/2008	Khurshid Brother Bahawalpur	Medicine/spray item	61,480
56	10/2008	Khursheed Brothers Bahawalpur	- do -	61,480
57	10/2008	Berk International Bahawalpur	- do -	437,900
127	06/2009	Khurshid Brother Bahawalpur	- do -	439,322
<b>Total</b>				<b>1,000,182</b>

Further, Tehsil Municipal Officer purchased insecticides spray for Rs1.000 million from sole distributor instead of manufacturer during 2009-10. This purchase was subjected to the following observations:

1. No requisition and demand was available.
2. Stock entry and further issuance of medicine was not shown. No report was produced that how many dogs were killed.
3. Moreover it was not the function of TMA, the basic function was of health department to procure the human health, to control virus etc. The purchase was irregular and unjustified.
4. No Actual Payee's Receipt (APR) was attached. General Sales Tax (GST) was paid but no deposit proof of the same was available.

5. Advertisement was made in the “Daily Jang Multan” on 14.12.09 with opening date 19.12.09 for purchase of insecticides spray but no record about tender forms issued to firms were produced.
6. Neither advertisement was made on PPRA’s website nor response time was allowed as per above mentioned rule.
7. No DTL report was obtained.

Audit is of the view that due to weak financial management, the insecticides spray was purchased without observing the prescribed rules.

Non-observance of rules resulted in unauthorized and uneconomical purchase.

The matters were reported to TMO in February, 2010 and February, 2011. The DDO concerned replied that expenditure was incurred after fulfilling all codal formalities. DAC in its meeting held in March, 2010 directed the TMO to get the expenditure regularized. In reply to the para of 2009-10 the TMO replied that the purchase was made after observing all the codal formalities. The DAC meeting was convened in March, 2011. The reply was not acceptable as various documents in the reply were not produced for verification and committee directed the concerned to get the expenditure regularized from the competent authority.

No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility, besides regularization of expenditure from competent authority, under intimation to Audit.

[AIR Para: 07-2008-09,5-2009-10]

#### **1.5.2.4 Unauthorized Construction of Buildings without Approval of Maps – Rs1.332 Million**

According to Punjab Local Government Ordinance, 2001 Building and land control Para 27(6) read with Chapter 10 Para 10.4.1 that within 45 days of the receipt

of a notice with required plans and documents and payment of scrutiny fee for permission to carry out building works, the TMA shall;

- a) Pass orders granting or refusing permission to carry out such building works and in case of refusal specify the provisions of the building by laws violated; or
- b) Require further detail of the plans, documents, plan scrutiny fee, specification and any other particulars to be submitted to it.
- c) If TMA does not inform about objections or does not pass orders granting or refusing permission and such neglect continues for further fifteen 15 days from the date of written communication, the plans shall be deemed to have been sanctioned to the extent.

Tehsil Municipal Officer Mian Channu allowed construction of buildings without payment of map fee of Rs1.332 million. In the presence of TMA Administration, illegal buildings were constructed but no action was taken. The detail is given in **Annexure-N**.

Audit is of the view that due to weak financial management, buildings were constructed without payment of map fee.

Illegal construction without approval of map fee resulted in loss to Government.

The matter was reported to TMO in February, 2011. The DDO concerned replied that the Government instructions would be followed in future. The DAC meeting was convened in March, 2011. No compliance was shown and committee directed the concerned to expedite the matter and Report the same.

No further progress was intimated till the finalization of this Report.

Audit recommends regularization from competent authority, besides taking appropriate action against the concerned, under intimation to Audit.

[AIR Para: 09-2009-10]



#### **1.5.2.5 Unauthorized Expenditure on Purchase of Electric Material and Furniture – Rs1.023 Million**

According to Government of the Punjab Finance Department Notification No.RO (Tech) FD-18-29/2004 dated 05.03.2005, the purchase of machinery/store items and furniture were required to be purchased according to the Purchase Manual instead of through contractor and 20% profits /overheads were not admissible.

Tehsil Municipal Officer Mian Channu incurred funds for purchase of electric material through contractor after allowing 10% overhead charges amounting to Rs842,995 and contractor's profit.

Further, TMO purchased furniture of Rs.1.200 million during 2008-09 for Bahauddin-Zakariya Hall through contractor and allowed contractor's profit and overhead charges amounting to Rs180,079.

Following irregularities were also noticed during the course of Audit:

1. Purchase was not made through committee and expenditure was incurred beyond competency.
2. No comparative statement was prepared.
3. The consumption and issuance record was also not available.
4. Old street lights were not taken in the dead stock register in case of purchase of electric material.
5. No quality and quantity certificate was issued.
6. Rates were not got verified from market rates.

Audit is of the view that due to weak internal control, TMA made payment on account of overhead charges and contractor's profit, on purchase of store items and furniture.

Payment of overhead charges and contractor profits resulted in violation of Government instructions.

The matter was reported to TMO in February, 2010. The DDO concerned replied that the payment was made after observing all codal formalities and after scrutiny of case by the Tehsil Officer (Accounts) and, further, replied to the other para for purchase of furniture that scheme was included in ADP and estimates were obtained. The reply was not tenable as the purchase was required to be made according to the procedure laid down in the Punjab Purchase Manual. DAC in its meeting held in March, 2010 directed the TMO to produce complete record for verification and, further, the DAC directed the TMO to get the matter regularized from Finance Department. No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility for unauthorized payment and recovery of excess paid amount from the concerned, under intimation to Audit.

[AIR Paras: 5&21-2008-09]

### 1.5.3 Performance

#### 1.5.3.1 Illegal Construction of Buildings without Approved Maps & Paying the Conversion Fee – Rs224.922 Million

According to Rule the Punjab Land Use (Classification, Reclassification and Redevelopment) Rules 2009 Chapter 8 Clause 60 (a) 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 according to valuation table. According to Rule 60 (1) (a,b,c,d&e) of Punjab Land Use (classification, Reclassification and Redevelopment) Rules, 2009, the schedule of taxes a Tehsil Municipal Administration shall, prior to issuance of approval of map of a building shall levy conversion fee, for the conversion of residential, industrial, peri-urban area.

Tehsil Municipal Officer Mian Channu did not recover map/conversion fee for the period 2010-11 amounting to Rs224.922 million for illegal construction of commercial buildings which were constructed without submitting construction plans as detailed below:

(Amount in rupees)

Sr. #	Name of Owner	Area in marla/ kanal	Nature of Property & location	Value per marla	Total	Map Fee	Conversion fee	Total recovery
1	Irshad Ahmad s/o Khushi Muhammad	4M, 4sarsai	Nishtar Road Mianchannu	5,000,000	22,000,000	18,350	4,400,000	4,418,350
2	Riaz-ur-Rehman s/o Muhammad Ismail	8M, 7sarsai	Shahid Road Mianchannu	5,500,000	47,850,000	36,000	9,570,000	9,606,200
3	Gul Zamin Khan s/o Miran Khan	3M 4sarsai	Nishtar Road Mianchannu	5,000,000	17,000,000	14,066	3,400,000	3,414,066
4	M/S Amin Trade Center	1115M	G.T. Road Mianchannu	910,000	1,014,650,000	4,553,581	202,930,000	20,748,3581
<b>Total</b>				<b>16,410,000</b>	<b>1,101,500,000</b>	<b>4,621,997</b>	<b>220,300,000</b>	<b>224,922,197</b>

Audit is of the view that due to weak internal controls and inefficiency, illegal commercial buildings were constructed.

Construction of illegal commercial buildings resulted in loss to Government.

The matter was reported to TMO in February, 2012. The DDO concerned replied that efforts would be made for the recovery of outstanding dues. Despite repeated reminders DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends investigation for allowing the construction of illegal commercial buildings without the approval of construction plans besides recovery of conversion/commercialization fee, under intimation to Audit.

[AIR Para: 01-2010-11]

### **1.5.3.2 Less Recovery of Commercialization fee – Rs88.436 Million**

According to Punjab Land Use ( Classification, Reclassification and Redevelopment) Rules, 2009 chapter VIII Para 60 (a) 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.

Tehsil Municipal Officer Mian Channu recovered less commercialization fee of Rs88.436 million in various cases (**Annexure-O**). The fee was received at less than government rates.

Audit is of the view that due to weak financial management, government receipts were less collected.

Inefficiency in collection of Government receipts resulted in loss to Government.

The matter was reported to TMO in February, 2011. The DDO concerned replied that recovery would be initiated and the same would be reported. The DAC meeting was convened in March, 2011. No recovery effected report was shown and the committee directed the collecting officer to expedite the recovery process.

No further progress was intimated till the finalization of this Report.

Audit recommends immediate recovery of the government receipt, under intimation to Audit.

[AIR Para: 01-2009-10]

### **1.5.3.3 Non Recovery of Arrears of Revenue – Rs25.830 Million**

According to Rule 76(1) of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

Tehsil Municipal Officer Mian Channu did not recover an amount of Rs12.880 million on account of arrears of different heads of revenue i.e. water rate, sanitation tax, etc from defaulters. The detail is as under:

(Amount in rupees)

<b>Name of tax</b>	<b>Amount recoverable</b>	<b>Amount Recovered</b>	<b>Balance</b>
House tax	83,500	0	83,500
Toll tax	99,850	0	99,850
Tehbazari fee	3,996,012	276,379	3,719,633
Wagon stand fee	310,875	0	310,875
Cattle Mandi	255,000	0	255,000
Drainage rate	3,850,803	320,883	3,529,920
Rent of shops	755,000	400,780	354,220
Cycle stand	12,135	0	12,135

Water rate	4,352,000	48,378	4,303,622
Sullage water	50,000	9,500	40,500
Waste and store	50,000	0	50,000
<b>Total</b>	<b>13,936,175</b>	<b>1,055,920</b>	<b>12,880,255</b>

Further, Tehsil Municipal Officer did not recover an amount of Rs12.950 million on account of arrears of different heads of income from defaulters.

(Amount in rupees)

<b>Statement showing the details of non recovery of arrears of revenue</b>			
<b>Name of Tax</b>	<b>Amount</b>	<b>Amount</b>	<b>Balance</b>
	<b>Recoverable</b>	<b>Recovered</b>	
House tax	83,500	-	83,500
Toll tax	99,850	15,350	84,500
Ocitrai	121,000	-	121,000
Tehbazari fee	3,719,633	585,798	3,133,835
Wagon stand fee	310,875	-	310,875
Cattle Mandi	255,000	-	255,000
Drainage rate	3,529,920	333,480	3,196,440
Rent of shops	354,220	49,220	305,000
Cycle stand	12,135	-	12,135
Water rate	4,303,622	59,376	4,244,246
Sludge water	40,500	-	40,500
Waste and store	50,000	-	50,000
Thara Tax	324,139	-	324,139
Bus/wagon stand	238,875	-	238,875
Rent of plots	549,665	-	549,665
<b>Total</b>	<b>13,992,934</b>	<b>1,043,224</b>	<b>12,949,710</b>
<b>Grand Total of Table 1 &amp;2</b>			

Audit is of the view that due to weak financial management and inefficiency, government receipts were not collected.

Inefficiency in collection of government receipts resulted in loss to Government.

The matter was reported to TMO in February, 2011, and again in February 2012. The DDO concerned replied that the arears were standing since long periods and efforts were being made to recover the arears. The DAC meeting was convened in March, 2011. No progress in this way shown and the committee directed the collecting officer to expedite the matter to recover the arears of revenue.

No further progress was intimated till the finalization of this Report.

Audit recommends recovery of the government receipts, besides taking appropriate action against the concerned, under intimation to Audit.

[AIR Paras: 07-2009-10, 05-2010-11]

#### **1.5.3.4 Non Recovery of Map and Commercialization / Conversion Fee from the Illegally Old Constructed Commercial Buildings – Rs15.197 Million**

According to Punjab Land Use (Classification Reclassification and Redevelopment) Rules, 2009 Chapter 8 Clause 60 (a) 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 according to valuation table or twenty percent of the average sale price of preceding twelve months of commercial land in the vicinity if valuation table is not available. According to Notification No.E&A (LG) 5(1)/2005 dated 30-6-2005, Town Officer (P&C) is responsible for checking of violations of the prohibitions provided in the master plan the sanctioned site development scheme under the PLGO, cities act, or any other law for the time being in force including the plans and schemes sanctioned under the repealed enactment within their jurisdiction.

Tehsil Municipal Officer Mian Channu did not recover Rs15.197 million as commercialization fee of 38968 Marlas @ Rs390 (average approximate) from

76 owners of commercial buildings i.e. cotton factories, petrol pumps and CNG stations etc. constructed without approved map. Detail is given in **Annexure-P**

Audit is of the view that due to weak financial management, and inefficiency commercialization /conversion fee was not collected.

Inefficiency in collection of government receipts resulted in loss to government.

The matter was reported to TMO in February, 2012. The DDO concerned replied that efforts would be made to recover the dues within shortest time. Despite repeated reminders DAC meeting was not convened.

No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery of commercialization /conversion fee, under intimation to Audit.

[AIR Para19-2010-11]

#### **1.5.3.5 Non Recovery of Drainage Rate and Water Charges- Rs10.235 Million**

According to Clause 3 of Serial 3 of 1<sup>st</sup> Schedule of Punjab Tehsil/Town Municipal Administration Rules of Business, 2002 Tehsil Officer (Finance) is responsible to collect approved taxes, excess user fees, rates, rents, tolls, charges, penalties and fines.

Tehsil Municipal Officer Mian Channu did not recover drainage rate and water charges of Rs. 10.235 million whereas sufficient staff including work charged employees was working in TMA. The detail is as under:

(Amount in rupees)			
Name of Tax	Recoverable amount	Amount Recovered	Balance
Drainage Tax	65,00,000	227,425	6,272,575



Water Rate	40,00,000	37,818	3,962,183
<b>Grand Total</b>			<b>10,234,758</b>

Audit is of the view that due to weak financial management and inefficiency, Government taxes were not collected.

Inefficiency in collection of government taxes resulted in loss to government.

The matter was reported to TMO in February, 2010. The DDO concerned replied that notices were issued and the matter was under process in the court of Judicial Magistrate. DAC in its meeting held in March, 2010 directed the TMO to expedite the recovery process.

No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery of drainage rates and water charges, under intimation to Audit.

[AIR Para: 2-2008-09]

#### **1.5.3.6 Non Recovery of Outstanding Dues of Development Charges of Kachi Abadies, Rent of Shops and TahBazari Fee – Rs5.516 Million**

According to Rule 76(1) of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed realized and credited immediately into the Local Government Fund.

Tehsil Municipal Officer Mian Channu did not recover development charges from the occupants of Kachi Abadies to the extent of Rs1.593 million during 2010-11.

Further, TMO did not recover Rs3.923 million on account of arrears of rent of shops and tehbazari fee during 2008-09 etc whereas sufficient staff was

posted in the TMA and were drawing pay and allowances without performing assigned duties. Due to negligence heavy amount on account of income remained unrecovered. Detail is given in **Annexure-Q**

Audit is of the view that due to weak financial management and inefficiency, outstanding dues of government receipts were not recovered.

Inefficiency in collection of government receipts resulted in loss to government.

The matter was reported to TMO in February, 2010 and February, 2012. The DDO concerned replied to the para of 2008-09 that notices had been issued and the matter is under process in the court of Judicial Magistrate. DAC in its meeting held in March, 2010 directed the TMO to expedite the recovery process. In reply to the para of 2010-11, the TMO replied that for recovery of dues, efforts would be made. Despite repeated reminders DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery of outstanding dues, under intimation to Audit.

[AIR Paras: 1-2008-09&12-2010-11]

#### **1.5.3.7 Loss to Government due to Non collection of Scrutiny Fee from Illegal Housing Schemes – Rs1.093 Million**

According to Punjab Private Site Development Schemes (Regulation) Rules, 2005 Rule 3(1)(2)(a) that a developer shall submit an application for sanction of scheme to concerned TMA along with scrutiny fee @ Rs100 per Kanal of the proposed scheme area. Further, according to Board of Revenue Punjab Lahore letter No.4226-09/2834-CL.I dated 12.12.09 communicating minutes of meeting held on 20.07.09, no fresh sale of unsold plots takes place till regularization of the scheme. No registry will be entertained without site map and plot number and no further transactions to be allowed for any colony if area for amenities/ utilities has not been reserved earlier. Further, according to Section

141-146 of PLGO, 2001 Tehsil Nazim shall impose penalties and take legal actions for violation or commission of any offence under this ordinance, rules or bye laws.

Tehsil Municipal Officer Mian Channu did not physically verify sites of different housing schemes started without payment of scrutiny fee, site development fee and map fee etc. amounting to Rs533,220 during 2008-09.

Further, Tehsil Municipal Officer failed to stop the construction of 46 illegal private colonies within urban area even along intercity roads having no approval of TMA during 2010-11. The properties were being registered by revenue authorities in violation of above rules and TMA authorities were silent. Map / Scrutiny fees of various colonies amounting to Rs340,000 were not recovered.

Further, Tehsil Municipal Officer did not recover scrutiny fee/ conversion fee Rs220,000 from 22 private colonies being constructed within urban precincts even along intercity roads without prior approval of building plans by the TMA during 2009-10. No action by the TMA was taken to stop the unauthorized constructions as required in above mentioned rule. Only few notices were issued to owners and no information regarding challans issued or demolition (if any) was on record which reflected that no serious efforts were made on the part of TMA. **(Annexure-R)**

Audit is of the view that due to weak internal controls, illegal colonies were constructed.

Illegal construction of colonies resulted in loss to government.

The matter was reported to TMO in February, 2010 and February, 2012. The DDO concerned replied that this office was making all strenuous efforts to stress the owners of the illegal housing schemes for regularization and payment of all legal dues. DAC in its meeting held in March, 2010 directed the TMO to take action against the illegal colonies and to effect recovery of dues. In reply to

the para of 2009-10 the collecting officer replied that legal actions were initiated to recover fees and the the same were in progress. The DAC meeting was convened in March, 2011. No progress was shown and committee directed the collecting officer to make efforts for recovery of government receipts. And in reply to the para of 2010-11 the TMO replied that action would be taken under the rules. Despite repeated reminders DAC meeting was not convened.

No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery, under intimation to Audit.

[AIR Para: 17-2008-09, 16-2009-10, 18-2010-11]

## **Annexures**

**Annexure – I**  
(Amount in rupees)

<b>TMA &amp; YEAR</b>	<b>PDP REPORT PARA NO.</b>	<b>AIR PARA NO.</b>	<b>SUBJECT</b>	<b>AMOUNT</b>
KHANEWAL 2008-09	1.2.1.4	10	Misappropriation of NOC fee	338,850
2008-09 & 2010- 11	1.2.2.1	16 & 18	Non Production of Record - Rs580,000	580,000
2009-10	1.2.3.2	19	Loss to TMA Fund due to Understatement of Reserve Price -	500,000
2009-10 & 2010- 11	1.2.3.3	15 & 23	Unauthorized Appointment of Work Charge Employees and Payment of Salaries and Recovery thereof	419,383
2008-09	1.2.4.18	7	Loss to Government due to Accepting of Bid at Less Price than the Reserve Price	754,000
2009-10	1.2.4.19	9	NonRecovery of Conversion fee and Map fee of Cellular Towers from Telecommunication Companies	690,000
2009-10	1.2.4.20	6	Non functioning of Tehsil Monitoring Committees and Tehsil Council besides Obtaining Remuneration	542,500
2009-10	1.2.4.21	25	Loss to Government due to Theft of Transformer of Slaughter House	200,000
2009-10	1.2.4.22	5	Unauthorized Excess Withdrawal of Honorarium Recovery thereof	123,500
2009-10	1.3.1.1	18	Misappropriation in Rent of Shops by Showing Less Arrears	854,931
2009-10	1.3.1.2	19	Misappropriation of Various Durable Items of TMA	631,118
2009-10	1.3.1.3	24	Less Deposit of Collected Amount on Account of Rent of Shops	178,972
2009-10	1.3.1.4	25	Embezzlement in Collection of Rent of Shops through Misuse of Government Receipt Books	157,212
2009-10	1.3.3.5	17	Recruitment of Work Charged/Daily Paid Labour in Violation of Austerity Measures	921,676

2009-10	1.3.3.6	20	Nonobtaining of Mortgage Deed on House Building Advances	754,000
2008-09	1.3.3.7	14	Unauthorized Purchase of Insecticides Spray	400,000
2008-09	1.3.4.9	5	Unauthorized Increase in Honorarium and Payment to the Nazims	230,000
2008-09	1.3.4.10	15	Short Recovery of Commercialization fee	199,250
2008-09	1.3.4.11	6	Illegal Construction of Colonies and Non recovery of TMA dues	157,900
2008-09	1.3.4.12	10	Non recovery of Late Deposit fee on Rent of Shops	136,010
KABEERWALA 2008-09	1.4.1.2	02	Loss to Government due to Payment of Overhead Charges & Contractor Profit	210,434
2008-09	1.4.1.3	05	Payment of Quantities Excess than Technical Sanction	121,718
2008-09	1.4.2.6	10 & 13	Illegal Constructions without Approved Maps & Paying the Commercialization fee of	650,000
2009-10	1.4.2.7	08	Less Recovery of Revenue of Water Rates and Sanitation Tax	130,985
2008-09	1.4.2.8	04	Non deduction of Liquidated Damages	104,400
MIAN CHANNU 2008-09	1.5.3.7	18	Unauthorized Expenditure on Account of Repair of Machinery	516,867
2008-09	1.5.3.8	08	Unauthorized Withdrawal of House Building Advances	500,000
2010-11	1.5.3.9	17	Unauthorized Appointment of Work Charged Establishment	428,375
2010-11	1.5.3.10	10	Non Forfeiture of Performance Security and Earnest Money due to Non Completion of Work	189,387
2009-10	1.5.4.13	14	Unauthorized Increase in Honorarium and Payment to the Nazims	312,000
2010-11	1.5.4.14	03	Non Recovery of 15 % Surcharge on Payable Income Tax	164,000
2010-11	1.5.4.15	01	Loss to Government due to Non Obtaining of Performance Security from Contractor	155,000
2010-11	1.5.4.16	05 & 07	Recovery of on Account of Excess Payment of Carriage Charges	143,229
2010-11	1.5.4.17	06	Unjustified Payment on Account of Dismantling of Brick Soling	109,760

# MEFDAC PARAS TMAS DISTRICT KHANEWAL

## Annexure-A

(Rs in million)

Sr.No .	Name of Formation	Para . No.	Description	Amount
1	TMA Khanewal 2008-09	1	Non recovery of tax on immovable property	4.825
2		5	Loss to Government by Loose Contesting Case	3.631
3		9	Non recovery of penal rent	0.355
4		13	Non recovery of conversion fee	0.349
5		17	Loss due to departmental recovery	0.124
6		19	Non recovery of 10% overhead charges	0.086
7		20	Non auction of unserviceable material	0.75
8		21	Grant of second housebuilding advance	0.505
9		22	Payment of development works Irregular	0.569
10		23	Munawar hussain s/o Nazar hussain, Zubeda bibi wo nazar hussain H. No. 1877 colony NO. 3	0
11		24	Left over case of kachi abadies	0
12		25	Umer din so muhammd din H. NO. 1100 colony no. 03	0
13		26	Noc fee of tower neglected loss	0.1
14		27	Non imposition of penalty for delayed completion	0.19
15		28	Loss of expected revenue due to non pursuing the case	1.31
1	TMA Jahanian 2008-09	4	Irregular appointment of work charge employees	0.13
2		5	Loss Due to Award of Same Nature of Works on Different Rates	6.041
3		6	Irregular auction of property fee	4
4		9	Unauthorized Payments for On Going Schemes without Inclusion in Annual Development Program	3.774
5		10	Non recovery of professional tax	0.036
6		11	Poor performance of tehsile council	



1	TMA Kabeerwala 2008-09	3	Loss to Government due to Non Auction of Rent of Shops	31.870
2		8	Poor recovery position of water rates ad cleaning tax	0.255
3		15	Non action against the illegal houseing schemes	0.15
4		24	Non submision of annual audit report by CBBs	17.915
1	TMA Mianchannu 2008-09	2	Pilferage in Immoveable Property Tax Income	13.566
2		6	Annual Loss in Shape of Less Income due to Handing Over Record to Contractors	8.454
3		4,16	Loss to Government by Fixation of Less Reserve Price for Immovable Property Tax	14.568
4		5	Loss sustained to govt. worth	0.23
5		9	Non recovery of enlistment for increased	0.06
6		9	Shortage in Collection of IP Tax on Immoveable Properties	8.080
7		9	Loss to Government Dues to Non auction of Cattle Market	2.200
8		12	Non Investigation of works pending liabilities	3.6
9		13	Losing Case of Detachment of Three Union Councils by Concealing Factual Positions	1.444
10		14	Loss to TMA due to Non- Contesting of Case and Favoring the Contractor by Concealing Income Record	1.440
11		15	Non-Completion of CCB Projects	11.128
12		15	Irregular Auction of Immovable Property Tax	15.005
13		19	Irregular expenditure on purchase of generator	0.445
14		20	Miscellaneous observation	0.087
1	TMA Khanewal 2009-10	01	Improper resource allocation and short allocation of funds to sports	2.206
2		02	Un authorized auction of collection rights	25.682
3		03	Non-adjustment of temporary advances	0.582
4		13	Non-utilization of CCB funds	52.142
5		14	Un-authorized Block allocation of funds	37.500
6		16	Non-auction of obsolete stores and stock	5.000

7		17	Loss to TMA fund due to deterioration of machinery and equipment	0.300
8		18	Loss to TMA in millions by non-maintenance of demand and collection register of permit fees and licenses	0.000
9		20	Loss to TMA funds due to short recovery of NOC fees	0.172
10		22	Loss to TMA funds due to poor performance and less recovery of license fees	0.000
1	TMA Jahanian 2009-10	1	Non-Production of Record	10.00
2		6	Declining receipt indicating the leakage of collected money	8.821
3		7	Auctioning of collection right by insufficient media coverage	7.165
4		11	Fixation of less receipt targets	2.780
5		14	Mis appropriation of 29 receipts books involving expedite income	2.234
6		17	Recruitment of work charge / daily inviolation of austerity measures	0.922
7		20	Non obtaining of mortgage deed on house building advance	.754
8		21	Fictitious estimate of earth filling and drawl	0.439
9		22	Non payment of 2% development budget for sports activities	0.36
10		23	Less recovery of renewal and enlistment fee	0.337
1	TMA Kabeerwala 2009-10	05	Non-payment of 2% development budget for sports activities of Tehsil	3.795
2		19	Payment without work done at site of Metalled Road at Sarai Sidhu	0.040
1	TMA Mianchannu 2009-10	3	Non-allocation of 2% budget for sports activities	2.041
2		6	Irregular purchase of stationery	0.103
3		8	Irregular auction of collection rights without media coverage	20.583
4		10	Irregular purchase of electric material	0.416
5		11	Irregular withdrawal of POL	2.182
6		12	Loss to government due to non-registration of vehicles	.095
7		13	Irregular sanction of expenditure	1.986
8		18	Non-Conducting of post completion evaluation of projects	12.450
9		17	Non auction of baker mandi and loss to government	0.185

10		19	Irregular showing of liabilities	9.851
11		21	Non-utilization of CCB fund	90.138
12		22	Irregular auction of cattle mandi	0.256
1	TMA Khanewal 2010-11	19	Non-awareness of CCBs in the Tehsil Municipal Administration and Non Utilization of CCB Funds Rs 59.578 million	59.578
2		20	Loss due to reduction of revenue in the revised budget estimates Rs2.143million	2.143
3		21	Shortfall in income during the year 2010-11 worth Rs1.329 million	1.329
4		22	Excess allocation of funds and non- incurrence thereof for sports activities– Rs0.600 million	0.6
5		23	Non-submission of annual accounts by the CCBs valuing Rs52.767 million	52.767
6		24	Non-submission of monitoring and evaluation report to the Council/Nazim of CCBs projects valuing Rs48.146	48.146
1	TO (I&S) KHANEWA L 2010-11	1	Recovery of Rs;69220/- on account of non recovery of 15 % surcharge on payable income tax	0.069
2		2	Recovery of Rs; 67689/- in execution of work const; of soling and culverts near Minar Mosque Stadium road and improvement of Nasir park Khanewal & Special repair of road from Jaswant chowk Farooq- Azam Khan wali.	0.068
3		3	Recovery of Rs62930 in execution of work const; of soling, P.C.C flooring, in different street Jaswant Naghar.	0.063
4		4	Recovery of Rs;79962/- on account of payment of contractor due to wrong specification in construction of water filtration plant's Chowk Khanewal & installation of filtration plant at colony No. 2 Khanewal.	0.08
5		5	Recovery of Rs; 71564 in execution of work Laying of sewerage at Sheikh Jabar Bilal Tariq Abad.	0.072
6		6	Unjustified grant of time extension to contractor Data Builders in work renovation of new General Bus stand Khanewal and less imposition of penalty RS;1000000/-	1
7		7	Excess rate charged in laying tuff tile RS; 64462/- in different works.	0.064
8		8	Non recovery of price variation amount from	0.05

			contractor due to decrease in rate of bitumen RS;50075/-	
9		9	Unjustified payment of earth Rs; 456450/- without calculation of cross section and contents of earth for soling and road.	0.456
10		10	Non recovery of penalty Rs;100000/- on account of late completion of work Improvement of M/R ,building, sewer and water supply new General Bus stand Khanewal,P-II	0.1
11		11	Unjustified payment of R.C.C. work and fabrication of steel deform bar Rs;704526	0.704
12		12	Irregular payment of Rs;319217/- to contractor on account of non schedule item P/F of R.C.C. pre-cast roof with 1” thick P.C.C 1;2;4 (Improvement of road,building,sewer and water supplies lines in new General Bus stand Khanewal.	0.319
13		13	Recovery of Rs; 76008 due to unjustified payments in work Improvement of roads, buildings, sewer and water supply lines.	0.076
14		14	Recovery of Rs; 36435/- on account of unjustified payment of circular masonry in construction/ repair of main holes.	0.037
15		15	Non recovery of professional tax Rs;53500/-	0.053
16		16	Doubtful payment of Rs; 56316 on account of record entries of base course, DST and TST against the provision of T.S (Improvement of roads/ patch work in Liaqat Bazar Old Sabzi mandi and other road Civil Line Khanewal.	0.056
5	TMA Mianchannue 2010-11	4	Unjustified purchase of Insecticide worth Rs;1052883/-	1.053
6		8	Recovery of Rs; 45906/- on account of excess payment due to wrong preparation of analysis of rate for T.S.T and D.S.T in different work.	0.046
7		9	Recovery of Rs; 68064/- on account of unjustified payment to contractors in different work.	0.068
8		11	Non recovery of Rs; 126220/- on account of bad bricks cost in resoling .	0.126
9		12	Non forefeet of security Rs; 50000/- due to non completion of work construction of drain Mouza Wasiran Rajbah Abadi Mehar Mehmood Haraj	0.05
		13	Loss to TMA Rs; 131680/- due to theft of electric cable .	0.132

		14	Non production of record worth Rs;211257/-	0.211
		16	Loss to TMA Rs; 90268/- due to non completion of workP.C.C sewerage and streets Fazal colony and Yasin colony. .	0.09
		20	Execution of Defective Contract Agreement Extending undue Favour to Contractor due to Non-Providing of Stamp Papers – Rs 75, 000	0.075

## Annexure-B

## TMAs of KHANEWAL District

(Amount in rupees)

<b>Budget and Expenditure Statement for Financial Years 2008-2011</b>					
<b>1. TMA, District Khanewal Budget and Expenditure details for the FY 2008-09</b>					
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess / Savings</b>	<b>%age</b>	<b>Comments</b>
Salary	171,153,000	144,960,459	(26,192,541)	-15%	
Non Salary	66,929,000	49,180,490	(17,748,510)	-27%	
Development	384,850,000	173,015,116	(211,834,884)	-55%	
Revenue	637,277,000	-	-	-	
<b>Total</b>	<b>1,260,209,000</b>	<b>367,156,065</b>	<b>(255,775,935)</b>	<b>-20%</b>	
<b>Financial Year 2009-2010</b>					
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess / Savings</b>	<b>%age</b>	<b>Comments</b>
Salary	200,335,000	164,319,000	(36,016,000)	-18%	
Non Salary	100,573,000	62,169,000	(38,404,000)	-38%	
Development	543,957,000	87,128,000	(456,829,000)	-84%	
Revenue	576,169,000	-	-	-	
<b>Total</b>	<b>1,421,034,000</b>	<b>313,616,000</b>	<b>(531,249,000)</b>	<b>-37%</b>	
<b>Financial Year 2010-2011</b>					
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess / Savings</b>	<b>%age</b>	<b>Comments</b>
Salary	155,383,300	130,325,549	(25,057,751)	-36%	
Non Salary	63,160,500	51,084,286	(12,076,214)	-35%	
Development	359,946,676	161,560,200	(198,386,476)	-55%	
Revenue	332,412,000	-	-	-	
<b>Total</b>	<b>910,902,476</b>	<b>342,970,035</b>	<b>(235,520,441)</b>	<b>-26%</b>	

**Annexure-C****[Para 1.2.3.1]****Unauthorized construction of residential/ commercial buildings without approval of map – Rs 912,069****Table-I**

(Amount in rupees)

Page No. of Register of Building Applications	Sr. No. of Application	Date of Receipt of Application	Amount of Dues Recovered	Residential/ Commercial	Status as on 13.01.2011
119	3922	1/7/2009	4252	Residential	Map Unapproved but building constructed at site.
119	3923	2/7/2004	14,350	Residential	.....Do.....
119	3924	2/7/2004	6,875	Residential	.....Do.....
119	3925	4/7/2004	12,040	Residential	.....Do.....
120	3926	4/7/2004	6,110	Residential	.....Do.....
120	3930	8/7/2004	9,962	Residential	.....Do.....
120	3931	14/7/2004	8,274	Residential	.....Do.....
120	3933	24/7/2004	7,225	Residential	.....Do.....
121	3934	29/07/09	12,074	Residential	.....Do.....
121	3935	9/7/2009	1,666	Residential	.....Do.....
121	3936	29/07/09	10,808	Residential	.....Do.....
121	3937	29/07/07	9,517	Residential	.....Do.....
121	3938	30/07/09	3,051	Residential	.....Do.....
121	3939	1/8/2009	6,219	Residential	.....Do.....
121	3940	17/08/09	2,417	Residential	.....Do.....
122	3941	18/08/09	4,212	Residential	.....Do.....
122	3942	19/08/09	6,918	Residential	.....Do.....
122	3944	22/08/09	4,227	Residential	.....Do.....
122	3946	10/9/2009	8,521	Residential	.....Do.....
122	3947	12/9/2009	4,764	Residential	.....Do.....
123	3948	15/09/09	8,583	Residential	.....Do.....
123	3949	2/10/2009	6,224	Residential	.....Do.....

123	3950	6/10/2009	1,804	Residential	.....Do....
123	3952	8/10/2009	12,139	Residential	.....Do....
123	3953	12/10/2009	11,470	Residential	.....Do....
123	3954	15/10/09	20,524	commercial	.....Do....
124	3955	18/10/09	2,440	Residential	.....Do....
124	3956	27/10/09	5,523	Residential	.....Do....
124	3957	25/10/09	2,155	Residential	.....Do....
124	3958	27/10/09	19,357	Residential	.....Do....
124	3959	27/10/09	19,357	Residential	.....Do....
124	3960	27/10/09	19,357	Residential	.....Do....
124	3961	30/10/09	11,930	Residential	.....Do....
125	3962	6/11/2009	3,064	Residential	.....Do....
125	3964	14/11/09	1,928	Residential	.....Do....
125	3965	19/11/09	8,474	Residential	.....Do....
125	3966	21/11/09	5,476	Residential	.....Do....
125	3967	9/12/2009	3,564	Residential	.....Do....
126	3969	14/12/09	5,408	Residential	.....Do....
126	3970	2/1/2010	10,784	Residential	.....Do....
126	3971	4/1/2010	14,457	Residential	.....Do....
126	3972	15/01/10	6,669	Residential	.....Do....
126	3974	28/1/10	4,685	Residential	.....Do....
127	3975	2/2/2010	3,221	Residential	.....Do....
127	3976	6/2/2010	13,203	Residential	.....Do....
127	3977	6/2/2010	89,400	Residential	.....Do....
127	3978	12/2/2010	6,599	Residential	.....Do....
127	3979	12/2/2010	8,152	Residential	.....Do....
127	3980	13/2/10	10,407	Residential	.....Do....
128	3981	22/2/10	4,180	Residential	.....Do....
128	3983	24/2/10	6,612	Residential	.....Do....
128	3984	24/2/10	16,718	Residential	.....Do....
128	3985	24/2/10	18,000	commercial	.....Do....
128	3986	24/3/10	4,053	Residential	.....Do....
129	3989	29/3/10	7,806	Residential	.....Do....
129	3990	2/4/2010	4,583	Residential	.....Do....
129	3991	6/4/2010	2,349	Residential	.....Do....
129	3992	6/4/2010	61,364	Residential	.....Do....
129	3993	7/4/2010	8,970	Residential	.....Do....
129	3994	10/4/2010	4,159	Residential	.....Do....
129	3995	13/4/10	6,706	Residential	.....Do....
130	3997	13/4/10	6,666	Residential	.....Do....
130	3998	16/4/10	3,667	Residential	.....Do....
130	3999	20/4/10	3,750	Residential	.....Do....
130	4002	28/4/10	8,597	Residential	.....Do....



130	4003	29/4/10	5,087	Residential	.....Do....
131	4005	6/5/2010	2,722	Residential	.....Do....
131	4006	6/5/2010	9,856	Residential	.....Do....
131	4007	10/5/2010	8,124	Residential	.....Do....
131	4008	5-Oct	28,078	Residential	.....Do....
131	4009	10/5/2010	10,360	Commercial	.....Do....
131	4010	13/5/10	18,277	Residential	.....Do....
131	4011	13/5/10	6,140	Residential	.....Do....
132	4012	17/5/10	7,506	Residential	.....Do....
132	4013	18/5/10	6,787	Residential	.....Do....
132	4014	24/5/10	4,725	Residential	.....Do....
132	4015	2/6/2010	14,294	Residential	.....Do....
132	4016	4/6/2010	5,422	Residential	.....Do....
132	4017	4/6/2010	5,422	Residential	.....Do....
132	4018	4/6/2010	8,284	Residential	.....Do....
132	4019	8/6/2010	24,121	Residential	.....Do....
132	4020	8/6/2010	24,120	Residential	.....Do....
133	4021	11/6/2010	3,154	Residential	.....Do....
133	4022	15/6/10	5,103	Residential	.....Do....
133	4023	15/6/10	3,823	Residential	.....Do....
133	4024	15/6/10	5,297	Residential	.....Do....
133	4025	17/6/10	1,249	Residential	.....Do....
133	4026	19/6/10	6,008	Residential	.....Do....
133	4027	21/6/10	5,591	Residential	.....Do....
133	4028	22/6/10	8,448	Residential	.....Do....
134	4029	29/6/10	4,757	Residential	.....Do....
134	4030	29/6/10	10,861	Residential	.....Do....
134	4031	30/6/10	9,291	Residential	.....Do....
134	4032	30/6/10	11,146	Residential	.....Do....
<b>Total:</b>			<b>912,069</b>		

**Table-II**

**Illegal Construction of Buildings without Approved Maps & Conversion Fee – Rs 54.613 million**

(Amount in rupees)

<b>(A)</b>											
<b>Sr · No.</b>	<b>File No. &amp; date</b>	<b>Name of owner of commer cial buildin g</b>	<b>Addre ss</b>	<b>Land/ area</b>	<b>Rate per marla Accord ing to valuati on table</b>	<b>Total value of the prope rty</b>	<b>Conver sion fee</b>	<b>Buildin g applica tion fee due</b>	<b>Total</b>	<b>Fee recove red</b>	<b>Recover y outstan ding</b>
1	4061, dt.04.1 2.10	Amir Shehzad	Old Khane wal	5	397000	19850 00	397000	12000	4090 00	81495	327505
2	4172, dt. 24.06.1 1	Jawad Hassan	Jamia Masjid Ahl-e- Hadis Road Khane wal	5.17	105800 0	54698 60	109397 2	21498	1115 470	764764	350706
3	4157, dt. 06.06.1 1	Nighat Naushee n	Govt Girs Colleg e Road Khane wal	5.22	632500	33016 50	660330	20000	6803 30	300000	380330
4	4159, dt.06.0 6.11	Muham mad Arshad	Chow k Farooq -e- Azam Khane wal	4	632500	25300 00	506000	5000	5110 00	111000	400000
<b>Total</b>					<b>2720000</b>	<b>1328651 0</b>	<b>2657302</b>	<b>58498</b>	<b>271580 0</b>	<b>1257259</b>	<b>1458541</b>

(Amount in rupees)

<b>(B) Statement showing the details of all illegal commercial/residential buildings</b>							
<b>Sr. #</b>	<b>Name of Owner</b>	<b>Area in marla/ kanal</b>	<b>Nature of Property &amp; location</b>	<b>Value per marla</b>	<b>Map Fee</b>	<b>Conversion fee</b>	<b>Total recovery</b>
1	Ch.Asghar Ali	8	Khanewal Kuhna	186000	10000	297600	307600
2	Sheikh Masood Akhtar	5	Khanewal Kuhna	186000	6000	186000	192000
3	Muhammad Zubair	1	Khanewal Kuhna	186000	6000	37200	43200
4	Muhammad Naeem	4	Block No.10	443000	15000	443000	458000
5	Tahira Perveen	5	College Road	632500	15000	632500	647500
<b>Total</b>							<b>1648300</b>

(Amount in rupees)

<b>(C) Statement showing the details of old illegal commercial/residential buildings</b>						
<b>Sr. No .</b>	<b>Title of property</b>	<b>Year of construction</b>	<b>Kind/unit</b>	<b>Location</b>	<b>Name of owner</b>	<b>Commercialization fee</b>
1.	Stadium Road	2008	Three shops Double Story	Stadium Road Colony No. 1 Khanewal	Dental Doctor Ghulam Ghose 3-M	87120
2.	Noor Mosque Road Colony No. 1	2008	Ground Floor Commercial Hall First and Second Floor residential	Noor Mosque Road Colony No.1	Muhammad Anwar S/O Aman Ullah 3-M	87120
3.	Near Mehangay Wali Puli Colony No.1	2008	Ground Floor Commercial First Floor Commercial	Near Mehangay Wali Puli Colony No.1 with School	Khalid Bakery Wala 3-M	87120

(C) Statement showing the details of old illegal commercial/residential buildings						
Sr. No.	Title of property	Year of construction	Kind/unit	Location	Name of owner	Commercialization fee
				Doctor Zulfiqar		
4.	Mehangay Wali Puli Colony No.3 Sadiqia Mosque Road	2007	Front Four Commercial Shops	Near Mehangay Wali Puli Colony No.3	Liaqat Ali 3-M	87120
5.	Mehangay Wali Puli Colony No.3 Sadiqia Mosque Road	2008	Four Shops Ground Floor Commercial	Near Mehangay Wali Puli Colony No.3 Saddiqia Mosque Road	Zahid S/O Abdul Islam 3-M	87120
6.	Colony No.3 Near Bhati Store	2007	Two Shops Commercial	Colony No.3	Abdul Munaf S/O Ghulam Muhammad Bhati 1-1/2 Marla	45000
7.	Marzi Pura Near Beriyan Wala Graveyard	2007	Two Shops	Marzi Pura Near Beriyan Wala Graveyard	Zahoor Ahmed S/O Sadar ul Din , Tori Frosh 6-M	213750
8.	Marzi Pura Near Beriyan Wala Graveyard	2007	Tow Shops Commercial	Front Zahoor Tori Wala Near Beriyan Wala Graveyard	2-M	72600
9.	Murzi Pura	2008	Five Shops Commercial	Murzi Pura Doctor Arshad Road	Muhammad Hussain S/O Noor Muhammad Jat etc 10-M	363000
10.	Murzi Pura	2008	Two Shops Single Story	Murzi Pura Doctor Arshad Road	Abdul Hameed S/o Rehmat Ullah 4-M	145200

<b>(C) Statement showing the details of old illegal commercial/residential buildings</b>						
<b>Sr. No.</b>	<b>Title of property</b>	<b>Year of construction</b>	<b>Kind/unit</b>	<b>Location</b>	<b>Name of owner</b>	<b>Commercialization fee</b>
11.	Near Maghi Tube Well	2008	Four Shops	Nil	6-M	12600
12.	Near Punjab Petrol Pump	2008	Shops	Amin Town Phase- 2 By Pass Road	5-M	181500
13.	Near Fazal Colony	2007	Yadgar Restaurant	Fazal Colony	4.50 Marlay	160000
14.	Inter Fareed Kot Road Near Defence Town	2007	One Shop	Near Defence Town	1-M	30000
15.	Civil Line	2007	Service Station	Civil line Main Road	Quick and Clean service Point -10-M	500940
16.	Main Civil Line Road	2007	Self Store / Service Station	Main Road Civil line	Bright Super Store and Service Station (Self Store) 4-M	200376
17.	Main Civil Line Road	2006	Goods Camps	Main Road Civil line	Slabit Khan (D.S.P) 20-M	1002000
18.	Fatmah Plaza Property No. 5	2007	Hall Double Story	Block No 12 Khanewal Jamia Mosque Road Marlah 6.1/2	Muhamma d Iqbal	1221413
19.	UBL Building Plaza	2006	Hall Double Story	Block No 12 Khanewal Jamia Mosque Road	Ghulam Murtza 8-M 7 S	1634400
20.	Hussain	2004	10 Marla	Block No	Muhamma	1879500

<b>(C) Statement showing the details of old illegal commercial/residential buildings</b>						
<b>Sr. No .</b>	<b>Title of property</b>	<b>Year of construction</b>	<b>Kind/unit</b>	<b>Location</b>	<b>Name of owner</b>	<b>Commercialization fee</b>
	Plaza		Plaza	12 Khanewal Jamia Mosque Road	d Hussain Bukhsh S/O Qader Bukhsh	
21.	Mumtaz Plaza	2004	5Marla Plaza	Block No 12 Khanewal Jamia Mosque Road	Rana Usman , Rana Zia,Rana Zain	939750
22.	Aziz Plaza	2007	Hall Double Story 8 Marlay 7 Sersahi	Mudo Wala Chowk Block No. 5 Green Mandi Road	Malik Abdul Aziz	1271250
23.	Kambooz Plaza	2007	Plaza 10 Marlay	Multani Darbar Colony No.3	Abdul Khaliq	291000
24.	Market Commercial	2008	Three Shop three Marlay	Building No.74 Sui Gas Center Gali No. 1 Block No.4 Doctor Saeed Ahmed Bata Shop		189000
25.	Commercial Building Plaza 4 Story	2007	Plaza Four Story	Block No. 7 Gali No. 6		544500
26.	Commercial Shop	2008	1 Marla	Block No. 1 Naib Nazim Ch. Amin ul Rehman		62618
27.	Commercial Shops	2008	Hall 5.1/2 Marlay	Chowk Farooq Azim Colony No.1	Muhamma d Arshid S/O Muhamma d Zarif	690000
28.	Commercial Shops	2008	31/2,30"x30"	Farooq Azim	Haji Allah Banda S/O	345000

<b>(C) Statement showing the details of old illegal commercial/residential buildings</b>						
<b>Sr. No .</b>	<b>Title of property</b>	<b>Year of construction</b>	<b>Kind/unit</b>	<b>Location</b>	<b>Name of owner</b>	<b>Commercialization fee</b>
	Double Story		Ground Floor Hall & List Floor	Chowk Colony No.2	Muhammad Umar Colony No.	
29.	Commercial Building	2006		Kachi Mandi Green Mandi Road	Ghulam Nabi, Ghulam Rasool Pisran Sher Muhammad 9 Marlay	784000
30.	Commercial Market	2006	Shops, Hall 4 Marlay	Block No. 5	Shofiqa Begum W/o Saleem	250500
31.	Market		Shops 4-1/2 Marlay	Block No. 15 Stadium Road	Abdul Majeed S/O Abdul Reheem	45000
32.	Commercial Market	2006	Shops	Kot Alah Sigh	IftiKhar Shah S/O Mehboob	217500
33.	Service Station & Self Store	2007-08	Service Station & Self Store 32 Marlay	Civil Line	Malik Waqar S/O Muhammad Hussain	1605000
34.	Science School	2007	67 Marlay	Civil Line	Sirparast Hameed ullah Khan 50 Marlay Awais Haseeb Haider 17 Marlay	3356300
35.	Bismilah Self Store	2005	Hall Double Story	Chowk Ahle Hadise Mosque		1815900
36.	Khushi Mart Self Store		10 Marlay Hall	Bhuta Chowk Near Pepsi Delar		626175
37.	Rahat Bakery		Hall	Chowk Ahle Hadise		626175

<b>(C) Statement showing the details of old illegal commercial/residential buildings</b>						
<b>Sr. No .</b>	<b>Title of property</b>	<b>Year of construction</b>	<b>Kind/unit</b>	<b>Location</b>	<b>Name of owner</b>	<b>Commercialization fee</b>
				Mosque Block No. 15		
38.	Market		Shops	Block No.10	Mian Ishfaq	250500
39.	Arshid Restaurant	2006	Hall	Chak Shehana Road Front Janglay Wali Kothi	2 Marlay	140000
40.	Commercial Market		Shops	Amin Town by pas near		254100
41.	Bagh Ali General Store		Commercial Shops 4-1/2 Marlay	Block No. 4 Pura Block Commercial fee		281700
42.	Fancy Furniture House	2007	4 Marlay Shops Hall	Block No. 5 Mud wala Chowk	Detail No.15 with copy	250350
43.	Taj Electric	2007	Shops 8-1/2 Marlay	Senma Road	Shoukor Ahmed S/o Muhammad Bukhsh, Muhammad Nabeel S/o Shoukoor Ahmed	1241910
44.	Khanewal Suzuki House		Hall 5 Marlay	Bilal Mosque Road Block No.2	Muhammad Ahmed S/o Abdul Ghafoor	313087
45.	Commercial Market		6 Shops	Maki Mosque Chowk Muhammad Kunda janib M-9		261360
46.	Oqaf Market			Imam Bargah Wali Gali Block NO.	Schedule with copy	0



<b>(C) Statement showing the details of old illegal commercial/residential buildings</b>						
<b>Sr. No.</b>	<b>Title of property</b>	<b>Year of construction</b>	<b>Kind/unit</b>	<b>Location</b>	<b>Name of owner</b>	<b>Commercialization fee</b>
				11		
47.	Khushhali Bank	2007	Hall Ground Floor	R.C. A Chowk Block No.2	Muhammad Anwar Ch.4 Marlay	250470
48.	City Gate Hotel			Muazim Riaz, Shehzad Riaz, Pasran Riaz Ahmed Niazi Chowk	1 Kanal	300000
49.	Ahsan Chak S					150000
50.	Godown near Hussain Chowk			Ch. Abdul Ghafoor	10 Marlay	254100
51.				Four shops Maki Mosque Road	Muhammad Iqbal S/o Suraj Din Mughal 5 Marlay	145200
52.				Six shop of Front of Patrol Pump	Zawar Khan, Azhar Khan 7 Marlay	711480
53.	Four shops			Front of Fazal Park	Rana Rasheed 2Marlay	66000
54.	Eight shops			Sham kot N-S Motorway	Fazal Rehman 6 Shops 3Marlay	100000
<b>Total</b>						<b>26727804</b>

(Amount in rupees)

<b>(D) Statement showing the details of defaulters of conversion fee</b>				
<b>Sr. No.</b>	<b>Name of plaintiff/building</b>		<b>Building location</b>	<b>Amount due</b>
1	Azis-ud-din	Mahmood	Khushhali Bank RCA	1120388

<b>(D) Statement showing the details of defaulters of conversion fee</b>			
<b>Sr. No.</b>	<b>Name of plaintiff/building</b>	<b>Building location</b>	<b>Amount due</b>
	Anwar	Chowk	
2	Muhammad Kashif	Khushi Mart Bhutta Chowk	955533
3	Dr. Khalid Mohayuddin Qadri	Qadri Hospital Ehl-e-Haddis chowk	1360133
4	Shagufta Begum	Fancy Furniture Block No.05	393933
5	Ghulam Murtaza (imam Din)	Ehl-e-Haddis Road UBL Bank	1123166
6	Ghulam Nabi	Bismillah Self Store	2246533
7	Muhammad Rafique	Ibrahim Piazza	1123166
8	Hussain Bakhsh	Hussain Palaza Ehl-e-Haddis Road	2246533
9	Muhammad Saleem	Ehl-e-Haddis Chowk	669733
10	Rana Allah Ditta	Service Shoes	1207310
11	Rana Javaid	Civil Lines	1052000
12	Muhammad Arshad Zareef	Farooq-e-Azam Chowk	400000
13	Muhammad Usman	Ehl-e-Haddis Road	2226533
14	Abdul Saboor	Jahanian Bye-Pass Road	1670000
15	Abdul Rehman	Ehl-e-Haddis Road	2246533
16	Javaid Iqbal	Ehl-e-Haddis Road	1426560
17	Muhammad Ikhlaq S/o Mumtaz Ali	Jahanian By-Pass	3310000
Total			24778054
<b>Grand Total (A+B+C+D)</b>			<b>54612699</b>

## Annexure-D

### [Para 1.2.3.2]

#### (i) Non Recovery of Outstanding dues of Development Charges of Kachi Abadies – Rs 21.677 Million

(Amount in rupees)

Sr.No.	Kachi Abadis under TMA Khanewal	Date and No. of mutation	Dwelling units	No. of left over names included by the J/C in the survey	Total dwelling units	Total proprietary rights granted	balance proprietary rights yet to be granted	Demand of cost of land	Recovery of cost of land	Demand of dev. Charges	Recovery of Dev. Charges	Total recovery
1	Basti Chan Shah (P)	3704 /08-08-92	288	0	288	230	58	164470	320952	239055	214912	538864
	Basti Chan Shah (R)	3704 /8-08-92	337	1	338	278	60	304096	275761	442000	273008	548769
2	Basti Molvi Hayat Wali	42 /07-12-92	193	4	197	121	76	287928	180377	418500	143370	323747
3	Basti Nizam Abad	2714 /05-10-89	195	7	202	85	117	220160	426007	330000	175540	601547
4	Changar Mohallah	1869 /05-10-89	176	0	176	127	49	107328	85227	156000	94932	180159
5	Christian Colony Civil Lines	1870 /05-10-89	191	0	191	184	7	86249	144540	125361	125427	269967
6	Colony No.1	1591 /08-03-89	1294	6	1300	1179	121	1094478	1450423	1273000	1318625	276048
7	Colony No.2	1588 /08-03-89	427	0	427	408	19	558140	526326	649000	394344	921670
8	Colony No.3	1871 /05-10-89	3059	39	3098	2311	787	4885833	5888552	6519665	3613498	950060
9	Gharib Abad	1589 /08-03-89	204	2	206	192	14	173892	169622	252750	171348	340970
10	Haddi Godown, Lakkhar Mandi	1590 /08-03-89	256	0	256	193	63	142416	124795	207000	137791	262586

Sr.No.	Kachi Abadis under TMA Khanewal	Date and No. of mutation	Dwelling units	No. of left over names included by the J/C in the survey	Total dwelling units	Total proprietary rights granted	Balance proprietary rights yet to be granted	Demand of cost of land)	Recovery of cost of land	Demand of dev. Charges	Recovery of Dev. Charges	Total recovery
11	Jummia Abad	3825 /26-09- 92	111	2	113	97	16	95631	152568	139000	137667	290235
12	Khokhar Abad	2715 /05-10- 89	153	36	189	150	39	312008	106157	45300	371765	1427922
13	Khurram Pura	2716 /05-10- 89	215	2	217	30	187	302720	144452	44000	47068	191520
14	Marzi Pura	2496 /17-12- 92	1352	1	1353	723	630	1092888	165162	158800	1083552	2735214
15	Mujahid Abad	1921 /05-12- 89	133	4	137	93	44	139320	140843	20200	108302	248645
16	New Kot Alla Singh	2317 /18-12- 91	107	0	107	97	10	130548	279959	1897500	212456	492415
17	Purana Kar Khana	171 /31- 10-02	286	0	286	11	275	54696	24580	79500	11534	36114
18	Abbas Nagar	1029 /22-07- 08	465	0	465	0	0	500692	0	1455500	0	0
19	Madina Colony / Khurram Pura	10283 /31-07- 08	152	0	152	0	0	55040	0	160000	0	0
20	New Nizam Abad 88/10- R	10292 /22-07- 08	317	0	317	0	0	252840	0	73000	0	0
<b>Total</b>			<b>9911</b>	<b>104</b>	<b>1005</b>	<b>689</b>	<b>252</b>	<b>1061373</b>	<b>130238</b>	<b>175331</b>	<b>865139</b>	<b>2167442</b>

**Water Rate for the period 2010-11**

(Amount in rupees)

<b>Sr. No.</b>	<b>Description</b>	<b>Amounts recoverable</b>	<b>Amounts recovered</b>	<b>Balance recovery</b>
1	Current demand of water rate headquarter	500,000	394,040	105,960
2	Current demand of water rate non headquarter	128,000	50,885	77,115
3	Previous arrears (headquarter)	2,207,000	0	2,207,000
4	Previous arrears (Non headquarter)	302,123	23,970	278,153
<b>Total</b>		<b>3,137,123</b>	<b>468,895</b>	<b>2,668,228</b>
<b>Grand Total ( i+ii)</b>				<b>24,456,670</b>

**Annexure-E****[Para 1.2.3.6]**

**Non Recovery of Outstanding dues Against Various Contractors – Rs 10.834 Million**  
(Amount in rupees)

<b>Sr. No.</b>	<b>Name</b>	<b>Nature of fee</b>	<b>Period</b>	<b>Recovery</b>	<b>Recovery deposited</b>	<b>Recovery outstanding</b>
1	Ghulam Murtaza Shah/Sanaullah Khan	Toll Tax	1975-76	24095	0	24095
2	Ghulam Qasim S/O Abdul Raheem	Toll Tax	1976-77	28000	0	28000
3	Saeed & Co	Chungiat	1980-81	491874	0	491874
4	Muhammad Nasir S/O Zulfiqar Ali	Chungiat	1991-92	45093	0	45093
5	Muhammad Shareef S/O Sher Muhammad	Chongi No.13		3790	0	3790
6	Ghulam Shabbir S/O Sikandar	Chungiat	1992-93	9238	0	9238
7	Abdul hameed Khan Niazi	Chungiat	1994-95	13541	0	13541
8	Lucky Star C/O Mumtaz Hussain	Chungiat	1995-96	20720	0	20720
9	Sheikh Muhammad Iqbal S/O Muhammad Zaheer	Chungiat	1997-98	3725	0	3725
10	Muhammad Sarwar S/O Elahi Bukhsh	Lari Adda	1977-78	7455	0	7455
11	Basir Hussain & Co.	Lari Adda	1974-75	46168	0	46168
12	Dost Muhammad Khan Niazi	Lari Adda	1975-76	7462	0	7462
13	Ahmed Khan S/O Umar din	Lari Adda	1976-77	92108	0	92108
14	Habi Ullah S/O seed Ullah	Lari Adda	1983-84	15248	0	15248
15	Muhammad tufail S/O Shadi	Slaughter House	1987-88	1477	0	1477

Sr. No.	Name	Nature of fee	Period	Recovery	Recovery deposited	Recovery outstanding
16	Muhammad Inam S/O Muhammad Shareef	Tanga Stand	1984-85	1900	0	1900
17	Muhammad Siddique S/O Rehmat Ullah	Slaughter House	1989-90	57260	0	57260
18	Heera Maseeh S/O Muneer Maseeh	Toilet Fee	1988-89	8998	0	8998
19	Abdul Rasheed S/O Feroz Din	Agri Land 1,2,3	1983-84	42000	0	42000
20	Noor Ahmed S/O Zahoor Ahmed	Agri Land 1,2,3	1984-85	31200	0	31200
21	Taj Maseeh	Toilet Fee	1989-90	4319	0	4319
22	Maqbool Husain S/O Ghulam Nabi	Slaughter House	1990-91	2500	0	2500
23	Ahmed Ali S/O Mubarak Ali	Agri Land 1,2,3	1995-96	13400	0	13400
24	Sheikh Nisar Ahmed S/O Ghulam Muhammad	License fee	1995-96	18809	0	18809
25	Sarfraz Ahmed S/O Bahadar ali	License fee	1995-96	60234	0	60234
26	Abdul Lateef S/O Abdul Rehman	License fee	1993-94	4292	0	4292
27	Syed Ghulam Mustfa	Hand Cart	1994-95	12650	0	12650
28	Jan Muhammad S/O Umar Din	Lari Adda	1994-95	2840	0	2840
29	Muhammad saeed S/O Muhammad shafee	IP Tax	1996-97	14789	0	14789
30	Major Muhammad Siddiqu	License fee	1997-98	260288	0	260288
31	Muhammad Tariq S/O Muhammad Anwar	IP Tax	1997-98	77500	0	77500
32	Abid Hussain S/O Ch. Muhammad Shareef	Agri Land 1,2,3	2000-01	92500	0	92500

Sr. No.	Name	Nature of fee	Period	Recovery	Recovery deposited	Recovery outstanding
33	Farhatuttah s/o Nisar Ahmad	License fee	2002-03	1044000	0	1044000
34	Adnan Qamar s/o Qamar Shamshad	Slaughter house fee	2002-03	135912	0	135912
35	Muhammad Iqbal Qureshi s/o Ehsanullah Qureshi	Slaughter house fee	2004-05	196812	0	196812
36	Rao Hamad Wahab s/o Abdul Wahab	Vehicle tax	2004-05	509850	0	509850
37	Rao Muhammad Akhtar s/o Jeetay Khan		2005-06	426600	0	426600
38	Amir Qureshi s/o Ali Muhammad Qureshi	Advertisement fee	2004-05	206190	0	206190
39	Shahid Raza s/o Abdul sattar	Advertisement fee	2005-06	46750	0	46750
40	Zumard Iqbal s/o Muhammad Aslam	Slaughter house fee	2006-07	8680	0	8680
41	Rao Muhammad Zaid s/o Muhammad Yamin	Taxi wagon stand	2006-07	524166	0	524166
42	Muhammad Saleem s/o Gulzar Ahmad	IP Tax	2006-07	1785916	0	1785916
43	Abul Qasim s/o Saadat Ali	General Bus Stand	2006-07	1273758	0	1273758
44	Ali Raza s/o Agha Abbas	Taxi wagon stand	2006-07	218200	0	218200
45	Muhammad Aslam s/o Muhammad Asghar	Tax non motored	2006-07	429930	30000	399930
46	Rao Muhammad Abid s/o Muhammad Yamin	Taxi wagon stand	2006-07	25950	0	25950
47	Tariq & Co.	IP Tax	2007-08	1657470	0	1657470



<b>Sr. No.</b>	<b>Name</b>	<b>Nature of fee</b>	<b>Period</b>	<b>Recovery</b>	<b>Recovery deposited</b>	<b>Recovery outstanding</b>
48	Shamshad Hussain S/O Manzoor Hussain	Taxi wagon stand	2008-09	858452	0	858452
<b>Total</b>				<b>10864109</b>	<b>30000</b>	<b>1,08,34,109</b>

**Annexure-F****[Para 1.3.2.1]****Bogus enlistment of laymen as contractors and award of works Rs 56.588 million**

(Amount in rupees)

<b>List of Works allotted to inellige contractors</b>		
<b>Sr. No</b>	<b>Name of Project</b>	<b>Estimated Cost</b>
1	Special Repair Improvement Mattel Road From House Ali Raza Shah To Rahim Shah Road	650,000
2	Special Repair Mattel Road Street Raouf Gill Housing Scheme Jahania	200,000
3	Const. of Street Pavement Street Yunus Hawaldar Jinnah Abadi B	70,000
4	Const. of Street Pavement Street Dr. Khadim Hussain, Chak No.112/10-R	130,000
5	Const. of Street Pavement from Grave Yard To Kothi Talib Hussain Shah Jinnah Abadi-B Jahania	140,000
6	Const. of Sewerage street Saeed Goraya Slaughter House Colony Jahania	60,000
7	Const. of sewerage street Dr. Hanif Zafar Ullah Chowk Jinnah Abadi-B Jahania	65,000
8	Const. of sewerage Cheema Colony Jahania	85,000
9	Const. of Street Pavement Street Shafiq Atta Town Jahania	45,000
10	Const. of Street Pavement Street Dr.Iqbal Housing Scheme Jahania	45,000
11	Const. of Street Pavement Street Sulemania Jalal Abad Jahania	175,000
12	S/L Water Supply Line Street Aslam Wafa, Block No. 4, Jahania	28,000
13	Const. of Manholes Street Ghulam Qadir Sandhu, Chak 111/10-R	22,000
14	Special Repair Library T.M.A. Jahania	150,000
15	Special Repair Residences T.M.A. Jahania	140,000
16	Const. of Metal Road Street Saeed Goraya 111/10.R	350,000
17	Const. of Drain & Brick Pavement Chak 128/10-R	150,000
18	Const. of Drain & Brick Pavement Chak 129/10-R	78,000
19	Const. of Drain & Brick Pavement Chah Bazari Wala Kot Misri	100,000
20	Const. of Drain & Brick Pavement St Haji Shareef Chak 128/10-R	78,000
21	Const. of Drain Street Majeed, Rana Azmat, Ali Sher Wahan	56,000
22	Const. of Drain & Brick Pavement Chah Kandi Wala Chak120/10-R	78,000
23	Const. of Drain & Brick Pavement Chak 129/10-R	60,000
24	Const. of Drain & Brick Pavement Chak 126/10-R	160,000
25	Const. of Drain & Brick Pavement Chak 126/10-R ghareeb Abad	100,000
26	Const. of Brick Pavement From Rajbah to Derra Saleem Numberdar, Chak 124/10-R	200,000
27	Const. of Drain & Brick Pavement Chak 123/10-R (Old)	200,000
28	Const. of Brick Pavement Chak 117/10-R	100,000
29	Const. of Brick Pavement Chak 137/10-R	100,000

List of Works allotted to inellige contractors		
Sr. No	Name of Project	Estimated Cost
30	Const. of Brick Pavement Chak 137/10-R	200,000
31	Const. of Brick Pavement Chak 139/10-R	152,000
32	Const. of Drain & Brick Pavement Chak 139/10-R	158,000
33	Const. of Drain & Brick Pavement Chak 139/10-R	80,000
34	Const. of Drain & Brick Pavement Chak 139/10-R	80,000
35	Const. of Drain & Brick Pavement Chak 139/10-R	130,000
36	Const. of Brick Pavement & Drainage Chak No. 116/10-R (New)	115,000
37	Const. of Brick Pavement & Drainage Basti Hafiz Abad Chak No. 116/10-R (New)	75,000
38	Const. of Drain & Brick Pavement Kot Bhara	120,000
39	Const. of Drain & Brick Pavement Street 116/10.R (Old)	210,000
40	Const. of Drain & Brick Pavement 116/10.R (New)	80,000
41	Const. of Drain Street Middle School To House Maqbool Dogar, Bhirrki	45,000
42	Const. of Drain & Brick Pavement 146/10.R	60,000
43	Const. Brick Pavement St Master Talib Hussain 142/10.R	140,000
44	Const. of Drain & Brick Pavement 141/10.R	100,000
45	Const. of Drain & Brick Pavement 147/10.R	160,000
46	Const. of Brick Pavement & Drainage Chak No. 141/10-R	45,000
47	Const. of Drain & Brick Pavement Chak Khiara	250,000
48	Const. of Metalled Road Trimoon road to link road 107/10.R	350,000
49	Const. of Boundary Wall Graveyard Jamal Pura Rahim Shah	950,000
50	Const. of Brick Pavement From Derra Inayet Chak No. 96/10-R	200,000
51	Const. of Drain & Brick Pavement 53/10.R	200,000
52	Const. of Brick Pavement Remaining Portion Towards Metal Road Chak 54/10-R	200,000
53	Const. of Brick Pavement Street Master Basheer, Haji Manzoor Chak 106/10-R	200,000
54	Improvement Silage Carrier Chak No. 105/10-R	200,000
55	Const. of Brick Pavement & Silage Career157/10.R	69,000
56	Const. of Drain & Brick Pavement 158/10.R	100,000
57	Const. of Brick Pavement Bhainni Haq Nawaz, Rafique Wirk, Chak 163/10-R	229,400
58	Const. of Brick Pavement 163/10.R	74,400
59	Const. of Drain & Brick Pavement St. Master Abdul Khaliq, Sher Muhammad, M. Zaman Derkhan 173/10.R	234,000
60	Const. of Drain & Brick Pavement 173/10.R	48,400
61	Const. of Drain & Brick Pavement 173/10.R	105,000
62	Const. of Drain & Brick Pavement 152/10.R	51,600
63	Const. of Drain & Brick Pavement 153/10.R	260,000
64	Const. of Drain & Brick Pavement 153/10.R	260,000

List of Works allotted to inellige contractors		
Sr. No	Name of Project	Estimated Cost
65	Const. of Drain & Brick Pavement 150/10.R	80,000
66	Const. of Brick Pavement Dera Master Qadir Bux Chak 174/10-R	88,200
67	Const. of Drain & Brick Pavement 151/10.R	200,000
68	Const. of Brick Pavement Chak 156/10-R	300,000
69	Const. of Brick Pavement Chak 175/10-R	100,000
70	Const. of Main Hole Covers & Rings	250,000
71	Const. of Hifazti Jungla & Pump Filtration Plant	150,000
72	Construction of PCC Flooring 148/10.R	500,000
73	Const. of Metalled Road Kachi Abadies Umer Colony, Bhutta Colony Marzi Pura, Christian Colony, Jahania	3,349,000
74	Const. of sewerage & PCC Kachi Abadies Umer Colony, Bhutta Colony Marzi Pura, Christian Colony, Jahania	3,503,000
75	Const. of Drain & Brick Pavement Chak 126/10-R	212,700
76	Const. of Drain & Brick Pavement Chak 123/10-R	50,000
77	Const. of Drain & Brick Pavement Chak 137/10-R	214,500
78	Const. of Drain & Brick Pavement Chak 139/10-R New	180,700
79	Const. of Drain & Brick Pavement Chak 116/10-R	281,500
80	Const. of Drain & Brick Pavement Chak 141/10-R	75,000
81	Const. of Drain & Brick Pavement Chak 1142/10-R & Birki	130,800
82	Const. of Drain & Brick Pavement Chak Khiara Rahim Shah	121,000
83	Const. of PCC Dera Malik Abbas Sarwar Tarimu ( Rahim Shah)	100,000
84	Const. of Drain & Brick Pavement Chak 54/10-R	167,000
85	Const. of Drain & Brick Pavement Chak 55/10-R	100,000
86	Const. of Drain & Brick Pavement Chak 163/10-R	167,400
87	Const. of Drain & Brick Pavement Chak 156/10-R	100,000
88	Const. of Drain & Brick Pavement Chak 105/10-R	56,000
89	Const. of Drain & Brick Pavement Chak 129/10-R	150,000
90	Const. of Drain & Brick Pavement Ali Sher wain	57,000
91	Const. of Drain & Brick Pavement Chak 120/10-R	50,300
92	Const. of Boundary Wall Graveyard Jamal Pura Rahim Shah	325,000
93	Const. of Drain Chak 150/10-R	25,000
94	Const. of Brick Pavement Chak 102/10-R Chah Abdullah Wahla	150,000
95	Const. of Brick Pavement Dera Master Qadir Bux Chak 174/10-R	150,000
96	Const. of Drain & Brick Pavement Chak 156/10-R	100,000
97	Const. of Drain & Brick Pavement Chak 157/10-R	75,000
98	Const. of Drain & Brick Pavement Chak 151/10-R	100,000
99	Const. of Drain & Brick Pavement Chak 174/10-R	100,000
100	Const. of Drain & Brick Pavement Chak 173/10-R	150,000
101	Const. of Drain & Brick Pavement Chak 149,150,153/10-R	800,000
102	Const. of Drain & Brick Pavement Chak 145/10-R	200,000

<b>List of Works allotted to inellige contractors</b>		
<b>Sr. No</b>	<b>Name of Project</b>	<b>Estimated Cost</b>
103	Const. of Drain & Brick Pavement Street Islam Gujjar Atta Town	75,000
104	Const. of Drain & Brick Pavement Jinnah Colony A	225,000
105	Const. of Drain & Sewerage Jalalabad	90,000
106	Repair of Shop No:Meet Market Jahania	35,000
107	Const. of Metalled Road House Zia-ur-Rehman to Rahim Shah Road	150,000
108	Const. of Sewerage Near House Raiz Wahla B. No: 2	100,000
109	Const. of Drain & Sewerage Factories Rahim Shah Roads	50,000
110	Supply & fixing Main Hole Covers	67,674
111	Const. of Drain Chak No.107/10.R St. Haji Saeed	25,000
112	Special Repair Turbine Water Works No2 Ghareeb Abad	86,000
113	Construction Of Metalled Road UC 26	5,658,000
114	Construction Of Metalled Chak No 110/10.R	1,694,000
115	Construction Of Metalled Chak No 121/10.R to 122/10.R via Basti Qureshi Wala	2,565,000
116	Construction Of Metalled Chak No 163/10.R to Chowk Masjid	1,507,000
117	Construction Of Metalled Basti Nazim Abad	1,176,000
118	Construction Of Metalled Rahim Shah to Basti Wahni Wall	1,900,000
119	Construction Of Metalled Main Road to Dera Ayyub Chak No 157/10.R	2,211,000
120	Construction Of Metalled Rahim Shah Coat Mujtaba to Basti Chak Khiara	2,817,000
121	Construction of Metalled Road Chak 113/10.R	2,400,000
122	Construction of Metalled Road Street Master Akbar Dihlon Chak 132/10.R	2,300,000
123	Construction of Metalled Road & Pavement Chak 107/10.R	3,000,000
124	Construction of Metalled Road inside Chak 110/10.R	2,400,000
125	Construction of Metalled Road from pully Chak 114/10.R Phase I	1,000,000
126	Construction of CC Topping CC Pavers Street Chand, Malik Riasat etc Slaughter House Colony Jahania	1,280,000
127	Construction of Drainage from Community Centre to Jalal Abad	1,120,000
<b>Total</b>		<b>56,587,574</b>

**Annexure-G****[Para 1.3.3.2]****Non Completion Of Project By CCBs And Recovery thereof -Rs2,00,86,600**

(Amount in rupees)

<b>Detail of incomplete CCB Projects of TMA Jahania During 2003-04 to 2008-09</b>							
<b>Sr.No.</b>	<b>Name of CCB</b>	<b>Name of Projects</b>	<b>Share of CCB 20%</b>	<b>Share of TMA 80%</b>	<b>Total</b>	<b>Funds Released so far</b>	<b>Status</b>
1	Umeed CCB Jahanian	Const. of Drainage/Sewerage Jalalabad Jahanian	212000	848000	1060000	848000	Incomplete
2	AlFalalah CCB Jahanian	Const. of Soling/Streets Jalalabad	233020	932080	1165100	932080	Incomplete
3	Star CCB Chak No 55/10.R	Const. of Soling/Drainage 97/10-R	249300	997200	1246500	997264	Incomplete
4	Umeed CCB Jahanian	Const. of Drainage/Sewerage Jinnah Colony-A Jahanian	250000	968000	1210000	1000000	Incomplete
5	Star CCB Chak No 55/10.R	Const. of Soling LakhiWala to New Basti ShoukatAbad	50000	200000	250000	200000	Incomplete
6	Aghaz CCB Chak No 106/10.R	Const. of Sludge Carrier 103/10-R	240000	960000	1200000	960000	Incomplete
7	National CCB	Const. of Filtration Plant 107/10-R	400000	1600000	2000000	1600000	Incomplete
8	Buraaq CCB	Const. of Soling 132/10-R to Basti Makhdom Pur	625000	2500000	3125000	2500000	Incomplete
9	Piyam CCB	Const. of Sludge Carrier 132/10-R	131600	480000	600000	500000	Incomplete
10	Reformer CCB	Const. of Soling Chak No. 121/10-R	250000	1000000	1250000	1000000	Incomplete
11	Golden Star CCB	Const. of Soling 143/10-R	250000	1000000	1250000	1000000	Incomplete
12	AlQadir CCB	Const. of Soling 156/10-R	223000	892000	1115000	892000	Incomplete
13	AlShafa CCB	Const. of Soling and Drainage DinPur	125000	500000	625000	500000	Incomplete
14	Al-Naqeeb CCB	Const. of Soling and Drainage 125/10-R	125000	500000	625000	500000	Incomplete
15	MusaPak Shaheed CCB	Const. of Soling and Drainage 149/10-R	223000	892000	1115000	892000	Incomplete

Detail of incomplete CCB Projects of TMA Jahania During 2003-04 to 2008-09							
Sr.No.	Name of CCB	Name of Projects	Share of CCB 20%	Share of TMA 80%	Total	Funds Released so far	Status
16	Kawash CCB	Const. of Soling and Drainage 104/10-R	250000	1000000	1250000	1000000	Incomplete
17	Golden Star CCB	Const. of Soling and Drainage Chak Kayara	200000	800000	1000000	800000	Incomplete
<b>Total</b>			<b>4036920</b>	<b>16069280</b>	<b>20086600</b>	<b>16121344</b>	

**Annexure-H****[Para 1.3.3.3]****Heavy arrear of Teh-bazari Fee Rs29, 79,589**

(Amount in rupees)

<b>List of arrears Rs29,79,589 of Teh-bazari Fee</b>							
<b>No.</b>	<b>Name with Father Name</b>	<b>Location</b>	<b>Amount</b>	<b>No.</b>	<b>Name with Father Name</b>	<b>Location</b>	<b>Amount</b>
1	Sh. Javed Sohail	Block No.1	5110	201	Shoukat Ali S/O Ghulam Rasool	Block No.1	15120
2	Habibullah S/o Wali Muhammad	Block No.1	10260	202	Sajjad Hussain S/O Faiz Bukhsh	Block No.1	15120
3	M. Ibrahim S/o Janoon	Block No.1	6190	203	Muhammad Saleem S/O Muhammad Ismail	Block No.1	15120
4	Rasaldar s/o Jamshaid Ali	Block No.1	2160	204	Javed Abdullah S/O Muhammad Abdullah	Block No.1	15120
5	Abdul Rehman s/o M. Nawaz	Block No.1	8820	205	Abdul Ghafoor S/O Sharaf Din	Block No.1	15840
6	Sh. Liaqat Ali	Block No.1	1260	206	Muhammad Javed S/O Haji Muhammad Shafi	Block No.1	4320
7	M. Hussian s/o Taj Muhammad	Block No.1	540	207	Muhammad Javed S/O Haji Muhammad Shafi	Block No.1	1080
8	Haji Amam Bax s/o Elahi Bax	Block No.1	1080	208	Muhammad Javed S/O Haji Muhammad Shafi	Block No.1	4320
9	M. Arshad s/o M. Hussain	Block No.1	2160	209	Muhammad Javed S/O Haji Muhammad Shafi	Block No.1	8640
10	Faiz Ahmad s/o Hakeem Taj Din	Block No.1	4320	210	Muhammad Younis S/O Ali Muhammad	Block No.1	15120
11	Faiz Ahmad s/o Hakeem Taj Din	Block No.1	3780	211	Abdul Khaliq S/O Abdul Rehman	Block No.1	12420
12	Faiz Ahmad s/o Hakeem Taj Din	Block No.1	2160	212	Muhammad Imran S/O Bashir Ahmad	Block No.1	10260
13	M. Saleem, Naeem Tariq s/o Abdul Majeed	Block No.1	25560	213	Muhammad Akram S/O Siraj	Block No.1	18720
14	Madina Medical Store	Block No.1	540	214	Wali Muhammad S/O Muhammad Yousaf	Block No.1	2160
15	Sadiq Ali S/O Shoukat Ali	Block No.1	2160	215	Ali Ahmad S/O Khuda Bukhsh	Block No.1	4320
16	Rasheed Ahmad S/O Hai Muhammad Yousaf	Block No.1	9880	216	The Bank of Punjab	Block No.1	540
17	Popular Book Centre	Block No.1	8640	217	Muhammad Aslam S/O Abdul Rasheed, Adnan	Block No.1	4320



List of arrears Rs29,79,589 of Teh-bazari Fee							
No.	Name with Father Name	Location	Amount	No.	Name with Father Name	Location	Amount
18	Rasheed Ahmad S/O Khushi Muhammad Malwani	Block No.1	10260	218	Ali Asghar, Suriya Begum	Block No.1	5400
19	Muhammad Asghar, Rafiq Kariyana	Block No.1	1080	219	Abdul Samad S/O Abdul Wahid	Block No.1	6480
20	Hakeem Muhammad Aslam Sajid No.1	Block No.1	1260	220	Jameel Kitab Ghar, Shakeel Medical store	Block No.1	4160
21	Hakeem Muhammad Aslam Sajid No.2	Block No.1	1575	221	Muhammad Afzal S/O Muhammad Ramzan	Block No.1	5040
22	Hakeem Muhammad Aslam Sajid No.3	Block No.1	2205	222	Muhammad Ismail S/O Alam Din	Block No.1	5040
23	Hakeem Muhammad Aslam Sajid No.4	Block No.1	8640	223	Mureed Hussain S/O Fazal Din	Block No.1	2160
24	Irshad Ahmad S/O Noor Muhammad No.10	Block No.1	12180	224	Sh. Mando	Block No.1	540
25	Abdul Majeed S/O Subhan Din no.3	Block No.1	11280	225	Muhammad Yaqoob S/O Jhanda	Block No.1	6480
26	Itfaq Book Dipot Nazam Din	Block No.1	1260	226	Syed Zavar Hussain Shah	Block No.1	5040
27	Muhammad Aslam, Ibrahim Zargar	Block No.1	15080	227	Haji Liaqat Ali S/O Shahab Din	Block No.1	540
28	Sardar Ali S/o Shah Muhammad No.11	Block No.1	10260	228	Jan Sons	Block No.1	1080
29	Khalid Javed S/o Abdul Sattar No.12	Block No.1	10260	229	Muhammad Shafqat S/O Ghulam Hussain	Block No.1	2070
30	Shah Nawaz SO Bashir Ahmad No.6	Block No.1	9800	230	Wakeel Ahmad S/O Muhammad Ramzan	Block No.1	10260
31	Ghulam Mustafa S/O Abdul Rehman No.1	Block No.1	15120	231	Muhammad Shakeel Bhatti S/O Wakeel Bhatti	Block No.1	13110
32	Farooq Arshad, Nadeem Arshad	Block No.1	52920	232	Muhammad Shakeel Bhatti S/O Wakeel Bhatti	Block No.1	9840
33	Sh. Muhammad Akhtar S/O Karam Din	Block No.1	15510	233	Altaf Hussain S/O Muhammad Yousaf	Block No.1	5040
34	Ghulam Nabi S/O Mehar Din	Block No.2	15660	234	Muhammad Hussain S/O Jalal Din	Block No.3	10800
35	Muhammad Zubair S/O Ghulam Muhammad	Block No.2	10980	235	Haji Muhammad Din S/O Fateh Muhammad	Block No.3	540
36	Liaqat Ali, Shoukat Ali S/O Niaz Muhammad	Block No.2	1890	236	Ali Ahmad, Shafiq Ahmad	Block No.3	8355
37	Muhammad Anwar S/O Nizam Din	Block No.2	6480	237	Mehmood Brothers	Block No.3	7560
38	Abdul Ghani S/O Muhammad Ismail	Block No.2	10260	238	Muhammad Ali Khal Bannola Faroosh	Block No.3	7780

List of arrears Rs29,79,589 of Teh-bazari Fee							
No.	Name with Father Name	Location	Amount	No.	Name with Father Name	Location	Amount
39	Sh. Muhammad Shoaib S/O Ghulam Qadir	Block No.2	2205	239	Aziz-ur-Rehman S/O Mushtaq Ahmad	Block No.3	9180
40	Liaqat Ali, Shoukat Ali S/O Niaz Muhammad	Block No.2	3150	240	Safder Hussain S/O Muhammad Deen	Block No.3	8820
41	Abdul Aziz S/O Abdullah	Block No.2	11340	241	Mehmood Medical store	Block No.3	2160
42	Hakeem Muhammad Sanaullah	Block No.2	1260	242	Iftikhar S/O Mubarak Ali	Block No.3	17460
43	Sh. Abdul Ghafoor S/O Faiz Bukhsh	Block No.5	4860	243	Saif -Ul-ah S/O Ghulam Rsul	Block No.3	4320
44	Dr. Akhtar Ali Rana	Block No.5	3240	244	Mistry Ghulam Haider S/o Ibrahim	Block No.3	8100
45	Muhammad Yousaf, Muhammad Younis	Block No.5	6480	245	Anayatullah Kariyana merchant	Block No.3	1080
46	Abdul Shakoor S/O Ali Muhammad	Block No.5	2860	246	Muhammad Shreef S/O Muhammad Ismail	Block No.3	6000
47	Haji Muhammad Abdullah	Block No.5	3240	247	Rehman brothers	Block No.3	4860
48	United Bank Ltd.	Block No.5	15540	248	Ghulam Server S/O Ibrahim	Block No.3	6480
49	Muhammad Siddique, Iftikhar Nazir, Atta ur Rehman	Block No.5	1920	249	Nadeem Khalid S/O Sheikh Noor Elahi	Block No.3	2160
50	Muhammad Zahid S/O Haji Muhammad Abdullah	Block No.5	3960	250	Muhammad Ashraf S/O Muhammad Hussain	Block No.3	2160
51	Muhammad Aslam Khan S/O Kareem Bukhsh	Block No.5	4940	251	Muhammad Hanif S/O Ahmad Bax	Block No.3	540
52	Usman Ghani S/O Muhammad Abdullah	Block No.5	1980	252	Rana Msrat Ali S/O Inayet Ali	Block No.3	6930
53	Rao Talah Muhammad S/O Salah Muhammad	Block No.5	7560	253	Rana Msrat Ali S/O Inayet Ali	Block No.3	8190
54	Muhammad Ibrahim S/O Abdullah No.1	Block No.5	4320	254	Rana Msrat Ali S/O Inayet Ali	Block No.3	9105
55	Muhammad Ibrahim S/O Abdullah No.2	Block No.5	2240	255	Rana Msrat Ali S/O Inayet Ali	Block No.3	10680
56	Muhammad Sarwar, Muhammad Tariq	Block No.5	4260	256	Rana Msrat Ali S/O Inayet Ali	Block No.3	8160
57	Saeed General Store	Block No.5	10260	257	Rana Msrat Ali S/O Inayet Ali	Block No.3	7530
58	Irshad Hussain S/O Noor Muhammad	Block No.5	540	258	Rana Msrat Ali S/O Inayet Ali	Block No.3	8790

List of arrears Rs29,79,589 of Teh-bazari Fee							
No.	Name with Father Name	Location	Amount	No.	Name with Father Name	Location	Amount
59	Zahid General Store	Block No.5	540	259	Rana Msrat Ali S/O Inayet Ali	Block No.3	8160
60	Liaqat Ali Boot House	Block No.5	1080	260	Rana Msrat Ali S/O Inayet Ali	Block No.3	9420
61	Fazal Din S/O Khuda Bukhsh	Block No.5	9900	261	Sarfraz Umerdraz S/O Sheikh Amam Deen	Block No.3	540
62	Ghulam Muhammad S/O Muhammad Din	Block No.5	8505	262	Abdul star S/O Abdul Jabbar	Block No.4	7920
63	Abdul Sattar, Sadiq	Block No.5	7020	263	Muhammad Subhan S/O Mansoor Ali	Block No.4	7020
64	Dolaat Ali S/O Muhammad Hussain	Block No.5	7560	264	Abdul Ghfoor S/O Muhammad Umer	Block No.4	4320
65	Shah Muhammad S/O Allah Din	Block No.5	3780	265	Toni Shoes	Block No.4	15120
66	Muhammad Siddique, Iftikhar Nazir S/O Nazir Ahmad No.1	Block No.5	6480	266	Blal clothe house	Block No.4	7875
67	Muhammad Siddique, Iftikhar Nazir S/O Nazir Ahmad No.2	Block No.5	7260	267	Alm Deen S/O Fazal Deen	Block No.4	8460
68	Atta Muhammad S/O Shah Muhammad	Block No.5	4320	268	Muhammad Aslam S/O Haji Noor Ahmed	Block No.4	540
69	Bilal, Javed Hotel	Block No.5	11010	269	Haq Nawaz Ghori S/O Abdul Ghfoor	Block No.4	3240
70	Muhammad Hanif T.V Service	Block No.5	11520	270	Tariq medical store	Block No.4	5480
71	Muhammad Aslam Arif, Zafar PCO	Block No.5	10620	271	Muhammad Ibrahim S/O Haji Elahi Bux	Block No.4	6480
72	Atta -ur-Rehman S/O Haji Nazir Ahamed	Block No.4	11880	272	Abdul Ghfoor S/O Allah Ditta	Block No.4	540
73	Liaqat Ali S/O Niaz Ahamed	Block No.4	7020	273	Nazir Ahmad Shad S/O Faqir Muhammad	Block No.4	11400
74	Hakim Ali, Muhammad Jafer. Muhammad Azam	Block No.4	2160	274	Muhammad Yaqoob, Muhammad Younis	Block No.4	14130
75	Muhammad Mubeen S/O Yasin	Block No.4	3060	275	Punjab Cycle Store	Block No.4	3670
76	Haji Hamid Raza	Block No.4	6300	276	Sharif S/O Boota	Block No.4	8520
77	Khushi Muhammad S/O Elam Deen Yousaf	Block No.4	16470	277	Abdul Lateef S/O Muhammad Rafiq	Block No.4	2430
78	Haji Noor Muhammad Dogar	Block No.4	8940	278	Muhammad Akram, Saleem Malik	Block No.4	1080
79	Abdul Qadeer S/o Muhammad Ismail	Block No.4	10210	279	Muhammad Yousaf, Yousaf Sahu	Block No.4	9780

List of arrears Rs29,79,589 of Teh-bazari Fee							
No.	Name with Father Name	Location	Amount	No.	Name with Father Name	Location	Amount
80	Khushi Muhammad S/O Qamar-ul-Din	Block No.4	10260	280	Sardar Din	Block No.4	1260
81	Muhammad Anwar S/O Hakeem-Ul-Din	Block No.4	2160	281	Mistry Khushi Muhammad S/O Qamar-ul-Din	Block No.4	13620
82	Hafiz Muhammad Ramzan S/O Khair Muhammad	Block No.4	5941	282	Nazir Ahmad S/O Rehmat Ali	Block No.4	5670
83	Noor Elahi S/O Ali Bukhsh No.1	Block No.4	540	283	Mistry Nooran Din	Block No.4	2520
84	Noor Elahi S/O Ali Bukhsh No.2	Block No.4	6480	284	Mistry Barkullah S/O Umar Din	Block No.4	10080
85	Nazir Ahmad Malik Tailer	Block No.4	7560	285	Rehmat Ullah S/O Umar Din	Block No.4	2880
86	Sardar Ali S/O Shahab Din No.1	Block No.4	29610	286	Ghulam Rasool S/O Charag Din	Block No.4	10200
87	Sardar Ali S/O Shahab Din No.2	Block No.4	13200	287	Muhammad Ashraf, Muhammad Ramzan S/O Aman Ullah	Block No.4	5940
88	Sh. Manzoor Ahmad S/O Noor Elahi	Block No.4	315	288	Naveed Ahmad S/O Muhammad Sadiq	Block No.4	1170
89	New Shaheen Photo Studio	Block No.4	10800	289	Naveed Ahmad S/O Muhammad Sadiq	Block No.4	1170
90	Sh. Noor Elahi S/O Ali Bukhsh	Block No.4	7020	290	Nazir Ahmad S/O Rehmat Ali	Block No.4	5985
91	Khalil Ahmad S/O Muhammad Afzal	Block No.4	8460	291	Hakeem Abdul Majeed Sulemani S/O Hakeem Muhammad Abdullah	Block No.6	18900
92	Mistry Shahab Din S/O Rukhan Din	Block No.4	630	292	Altaf Hussain S/O Muhammad Yousaf Hamam	Block No.6	1080
93	Muhammad Yousaf S/O Ahmad Din	Block No.4	4410	293	Haji Shoukat Ali S/O Allah Ditta	Wahla Road	2520
94	Bashir Ahmad S/O Nawab Din	Block No.4	7170	294	Abdul Majeed S/O Ghulam Haider	Wahla Road	630
95	Ali Raza S/O Niaz Muhammad	Block No.4	4410	295	Abdul Shakoore S/O Barkat Ali	Near Primary School 3	3240
96	Sh. Muhammad Saleem S/O Kareem Din	Block No.4	24840	296	Muhammad Aslam S/O Muhammad Ashraf	Near Primary School 3	2160
97	Shahid Parveen D/O Muhammad Ilyas	Block No.4	630	297	Abdul Ghafar S/O Gulzar S/O Illam Din	Near Primary School 3	2160
98	Shahid Parveen D/O	Block No.4	630	298	Dolaat Ali S/O Hasan	Near	2160

List of arrears Rs29,79,589 of Teh-bazari Fee							
No.	Name with Father Name	Location	Amount	No.	Name with Father Name	Location	Amount
	Muhammad Ilyas				Bukhsh	Primary School 3	
99	Bashir Ahmad S/O Rehmat Ali	Block No.4	7110	299	Abdul Sattar S/O Naseer Ahmad	Near Primary School 3	4320
100	Muhammad Ashraf	Block No.4	13140	300	Rizwan Electric Store	Near Primary School 3	19590
101	Muhammad Aslam S/O Umar Din	Block No.4	13140	301	Nazir Ahmad S/O Ali Muhammad	Near Primary School 3	8640
102	Ghulam Abbas S/O Ghulam Fareed	Block No.4	1260	302	Muhammad Rafiq S/O Khan Muhammad	Near Primary School 3	10710
103	Muhammad Bukhsh S/O Budha	Block No.4	11600	303	Muhammad Mousa S/O Jan Muhammad	Near Primary School 3	4030
104	Haji Ghulam Ali Chand	Block No.4	5040	304	Muhammad Sadiq S/O Jan Muhammad	Basti Rahmania	1080
105	Haji Muhammad Yaqoob Iran Store	Block No.4	17580	305	Hafiz Muneer Ahmad	Basti Rahmania	1080
106	Abdul Rehman	Near Primary School 3	3780	306	Hafiz Muneer Ahmad	Basti Rahmania	5355
107	Muhammad Sadiq S/O Jan Muhammad	Near Primary School 3	10800	307	Islam Din S/O Maqbool	Basti Rahmania	1500
108	Abdul Rasheed S/O Ahmad Bukhsh	Near Primary School 3	1080	308	Badar Din S/O Islam Din	Basti Rahmania	2160
109	Sanaullah S/o Rehmat Ullah	Near Primary School 3	4320	309	Muhammad Shafi S/O Ghulam Ali	Basti Rahmania	12840
110	Amanat Ali S/O Muhammad Sharif	Near Primary School 3	6480	310	Gull Sher S/O Samiullah	Foot Path	10620
111	Muhammad Siddique S/O Muhammad Ramzan	Near Primary School 3	2160	311	Muhammad Anwar S/O Nizam Din	Foot Path	12162
112	Muhammad Siddique, Muhammad Hafeez, Afzal	Near Primary School 3	20220	312	Muhammad Yasin S/O Muhammad Ramzan	Foot Path	5670
113	Dr. Asghar Mehmood, Balqees Asghar	Near Primary School 3	45000	313	Mushtaq Ahmad S/O Shah Muhammad	Foot Path	11520

List of arrears Rs29,79,589 of Teh-bazari Fee							
No.	Name with Father Name	Location	Amount	No.	Name with Father Name	Location	Amount
114	Raiz Hussain S/O Ghulam Muhammad	Near Town House	3240	314	Nazir Ahmad S/O Mehanga	Foot Path	11700
115	Talib Hussain S/O Ghulam Muhammad	Near Town House	4320	315	Siraj Din S/O Muhammad Shafi	Foot Path	30255
116	Mirza Sharfatullah Baig S/O Ahmadullah Malik	Near Town House	1080	316	Muhammad Afzal S/O Muhammad Ismail	Foot Path	29955
117	Hafiz Muhammad Ashraf S/O Niaz Muhammad	Near Town House	9720	317	Muhammad Ikram S/O Noor Muhammad	Foot Path	29955
118	Saifullah S/O Abdul Rahim	Near Town House	1620	318	Mehmood-ul-Hassan S/O Nizam Din	Foot Path	28980
119	Muhammad Sabir S/O Shahab Din	Near Town House	3465	319	Nazar Din S/O Sher Muhammad	Foot Path	2160
120	Muhammad Aslam S/O Shahab Din	Near Town House	2520	320	Muhammad Saleem S/O Muhammad Ismail	Foot Path	11400
121	Muhammad Hanif S/O Nizam Din	Near Town House	2160	321	Sh. Jan Muhammad	Foot Path	7300
122	Allah Rakha S/O Ahmad Din	Near Town House	4320	322	Taj Muhammad S/O Muhammad Jameel	Foot Path	11340
123	Shoukat Ali S/O Misri	Near Town House	780	323	Ghulam Abbas Shah	Foot Path	1500
124	Munwar Ali S/O Muhammad Rafiq	Near Town House	9900	324	Sh. Muhammad Rafiq	Foot Path	390
125	Muhammad Hanif S/O Khushi Muhammad	Near Town House	9900	325	Qasim Ali S/O Wali Muhammad	Foot Path	3355
126	Mehmood Ali S/O Muhammad Ali	Near Town House	4320	326	Munwar Ali S/O Mubarak Ali	Foot Path	1260
127	Ghulam Rasool S/O Charag Din	Near Town House	1260	327	Fiaz Hussain S/O Muhammad Younis	Foot Path	4320
128	Abdul Rasheed S/O Muhammad Yaqoob	Near Town House	4320	328	Ejaz Hussain S/O Muhammad Younis	Foot Path	3060
129	Rasheed Ahmad S/O Rehmat Ali	Near Masjid Jilani	3660	329	Jan Muhammad S/O Islam Din	Foot Path	3060
130	Muhammad Sharif S/O Karim Bukhsh	Near Masjid Jilani	1100	330	Muhammad Rasheed S/O Muhammad Shafi	Foot Path	6930
131	Faqir Hussain S/O Muhammad Sharif	Near Masjid Jilani	630	331	Rehmat Ali S/O Din Muhammad	Foot Path	33365
132	Muhammad Ramzan S/O Muhammad Sharif	Near Masjid Jilani	1080	332	Ghulam Rasool S/O Imam Bukhsh	Foot Path	540
133	Nazir Ahmad S/O	Near	9780	333	Mansoor Ahmad S/O	Foot Path	3240

List of arrears Rs29,79,589 of Teh-bazari Fee							
No.	Name with Father Name	Location	Amount	No.	Name with Father Name	Location	Amount
	Ghulam Muhammad	Masjid Jilani			Naseer-Ul-Haq		
134	Ghulam Abbas S/O Abdul Latif	Near Masjid Jilani	9780	334	Mansoor Ahmad S/O Naseer-Ul-Haq	Foot Path	1620
135	Khushi Muhammad Karim Bukhsh	Near Masjid Jilani	540	335	Taj Muhammad S/O Muhammad Aslam	Foot Path	4320
136	Muhammad Ramzan S/O Jalal Din	Near Masjid Jilani	6300	336	Iqbal Shah	Railway Road	4320
137	Zafar Iqbal S/O Abdul Rahim	Near Masjid Jilani	10260	337	Sana Ullah S/O Shah Din	Railway Road	6480
138	Imam Din S/O Yaar Muhammad	Near Masjid Jilani	10620	338	Imran S/O Rehmat Ali	Railway Road	3240
139	Muhammad Akram S/O Karam Elahi	Near Masjid Jilani	10620	339	Bashir Ahmad S/O Rehmat Ali	Railway Road	4320
140	Muhammad Aslam S/O Karam Elahi	Near Masjid Jilani	19305	340	Muhammad Saeed S/O Ghulam Haider	Railway Road	1620
141	Muhammad Jameel S/O Khushi Muhammad	Near Sabzi Mandi	630	341	Khalid Mehmood S/O Abdul Haq	Railway Road	2700
142	Saleem Khan S/O Ilyas Khan	Near Sabzi Mandi	2205	342	Muhammad Yousaf S/O Muhammad Rafiq	Railway Road	17150
143	Nizam Din S/O Noor Muhammad	Near Sabzi Mandi	4670	343	Muhammad Ramzan S/O Khushi Muhammad	Railway Road	2160
144	Muhammad Sharif S/O Allah Bukhsh	Near Sabzi Mandi	1260	344	Shafqat Ali	Railway Road	4320
145	Muhammad Abdullah S/O Abdul Ghafar	Near Sabzi Mandi	5040	345	Muhammad Ramzan S/O Allah Bukhsh	Railway Road	1080
146	Haji Yasin S/O Wali Muhammad	Near Sabzi Mandi	3780	346	Muhammad Saeed Akhtar S/O Muhammad Sharif	Railway Road	2250
147	Faiz Muhammad S/O Mehar Din	Railway Road	1620	347	Muhammad Ali S/O Mukhtar Ahmad	Railway Road	5385
148	Nazar Muhammad S/O Ghulam Hussain	Railway Road	27195	348	Abdul Sattar S/O Muhammad Sharif	Railway Road	2160
149	Muhammad Abad S/O Gulzar Ahmad	Railway Road	2160	349	Murad Hussain	Railway Road	1080
150	Sajjad Hussain S/O Muhammad Hussain	Railway Road	3240	350	Rasheed Ahmad S/O Essa	Railway Road	1080

List of arrears Rs29,79,589 of Teh-bazari Fee							
No.	Name with Father Name	Location	Amount	No.	Name with Father Name	Location	Amount
151	Abdul Rahim S/O Muhammad Din	Railway Road	1080	351	Muhammad Akram S/O Mehar Din	Railway Road	2160
152	Shah Muhammad S/O Muhammad Din	Railway Road	19620	352	Bashir Ahmad S/O Muhammad Aslam	Railway Road	1080
153	Muhammad Shahid S/O Muhammad Hussain	Railway Road	5400	353	Allah Bukhsh S/O Abdullah	Railway Road	1080
154	Karam Hussain S/O Ghulam Muhammad	Railway Road	18345	354	Bashir Ahmad	Railway Road	1080
155	Shoukat Ali S/O Ghulam Hussain	Railway Road	5580	355	Allah Wasaya S/O Fiaz Ali	Railway Road	540
156	Umar Din S/O Mootay Khan	Railway Road	18120	356	Nazir Ahmad S/O Khushi Muhammad	Railway Road	735
157	Muhammad Rasheed S/O Mehar Din	Railway Road	14040	357	Shafiq Ahmad S/O Muhammad Sadiq	Railway Road	18120
158	Asif Ali S/O Haji Muhammad Rasheed	Railway Road	900	358	Haji Muhammad Sharif S/O Jalal Din	Railway Road	6285
159	Hafiz Abdul Razzaq S/O Barkat Ali	Railway Road	14440	359	Muhammad Aslam S/O Ghulam Nabi	Railway Road	15840
160	Zarina Kousar W/O Muhammad Iqbal	Railway Road	1080	360	Muhammad Yaqoob S/O Nawab Zada	Railway Road	14880
161	Sufi Ghulam Hussain	Railway Road	2340	361	Muhammad Ishaq S/O Ghulam Muhammad	Railway Road	17658
162	Mubarak Ali S/O Muhammad Bukhsh	Railway Road	7020	362	Muhammad Sajjad S/O Muhammad Ashraf	Railway Road	5670
163	Muhammad Ishaq S/O Muhammad Shafi	Railway Road	1080	363	Muhammad Ashraf S/O Haji Noor Muhammad	Railway Road	540
164	Muhammad Ibrahim S/O Muhammad Siddique	Railway Road	4140	364	Muhammad Iqbal S/O Abdul Ghafoor	Railway Road	2160
165	Ghulam Muhammad Darai Clean	Railway Road	4320	365	Mushtaq Hussain Shah	Railway Road	540
166	Ali Asghar S/O Muhammad Ali	Railway Road	2160	366	Ghulam Rasool S/O Ghulam Hussain	Railway Road	855
167	Ghulam Muhammad S/O Muhammad Tufail	Railway Road	2160	367	Shoukat Ali S/O Ghulam Hussain	Railway Road	855
168	Muhammad Daleer Zahid S/O Barkat Ali	Railway Road	2700	368	Abdul Jabbar S/O Abdul Sattar 74	Bus Stand	16680
169	Khadim Hussain S/O Bashir Ahmad	Railway Road	2700	369	Bashir Ahmad S/O Johar Khan 73	Bus Stand	16680
170	Allah Din S/O Sharaf Din	Railway Road	26079	370	Muhammad Younis S/O Ali Muhammad 71	Bus Stand	8920
171	Nadeem S/O Yousaf	Railway Road	6780	371	Muhammad Ali S/O Haji Suleman	Bus Stand	8280
172	Ghulam Rasool S/O	Railway	4590	372	Talib Hussain S/O Ali	Bus	15120



List of arrears Rs29,79,589 of Teh-bazari Fee							
No.	Name with Father Name	Location	Amount	No.	Name with Father Name	Location	Amount
	Ghulam Qadir	Road			Hasan	Stand	
173	Bashir Ahmad S/O Muhammad Yaqoob	Railway Road	3510	373	Haji Nazir Ahmad S/O Ali Muhammad	Bus Stand	4320
174	Muhammad Younis S/O Jhanda	Railway Road	14100	374	Rab Nawaz S/O Wahid Bukhsh	Bus Stand	10500
175	Abdul Rasheed S/O Imam Din	Railway Road	5355	375	Muhammad Zubair S/O Ghulam Muhammad	Bus Stand	15600
176	Muhammad Akram S/O Ghulam Rasool	Railway Road	17850	376	Muhammad Younis S/O Ali Muhammad	Bus Stand	2960
177	Ghulam Mustafa S/O Ghulam Muhammad	Railway Road	5130	377	Nazir Ahmad S/O Khushi Muhammad	Bus Stand	8820
178	Muhammad Riaz S/O Muhammad Ismail	Railway Road	3060	378	Razia Begum W/O Allah Din	Bus Stand	12960
179	Muhammad Yaqoob S/O Nawab Din	Railway Road	47585	379	Muhammad Arif S/O Abdul Hameed	Bus Stand	10800
180	Muhammad Younis S/O Muhammad Din	Railway Road	8370	380	Tariq Mehmood S/O Abdul Hameed	Bus Stand	9720
181	Haji Muhammad Saleem Gill S/O Abdul Nazir Gill	Railway Road	7320	381	Muhammad Asghar S/O Shadi	Bus Stand	10800
182	Manzoor Hussain S/O Allah Bukhsh	Railway Road	1080	382	Muhammad Shehbaz S/O Haji Muhammad	Bus Stand	7740
183	Muhammad Shafiq S/O Salah Muhammad	Kham Makanat Railway	735	383	Muhammad Imran S/O Abdul Ghani	Bus Stand	8640
184	Muhammad Altaf S/O Ibrahim	Kham Makanat Railway	2265	384	Ghulam Fareed S/O Abdul Hameed	Bus Stand	8640
185	Muhammad Akram S/O Muhammad Hussain	Kham Makanat Railway	2295	385	Abdul Jabbar S/O Muhammad Siddique	Bus Stand	8640
186	Saeed Akhtar S/O Abdullah	Kham Makanat Railway	9180	386	Manzoor Ahmad S/O Muhammad Younis	Bus Stand	8640
187	Sharf Din	Kham Makanat Railway	4590	387	Muhammad Saqib S/O Abdul Sattar	Bus Stand	8640
188	Muhammad Yasin	Kham Makanat Railway	3060	388	Muhammad Saqib S/O Abdul Sattar	Bus Stand	8640
189	Pir Bukhsh S/O Ghass Khan	Kham Makanat Railway	735	389	Muhammad Kashif S/O Abdul Sattar	Bus Stand	8640

List of arrears Rs29,79,589 of Teh-bazari Fee							
No.	Name with Father Name	Location	Amount	No.	Name with Father Name	Location	Amount
190	Nazir Ahmad S/O Imam Din	Kham Mekanat Railway	5355	390	Abdul Aziz S/O Rulia	Bus Stand	6030
191	Muhammad Shafiq S/O Muhammad Rafiq Gill	Kham Mekanat Railway	9835	391	Malik Liaqat Ali S/O Kamal Din	Bus Stand	9000
192	Abdul Razzaq S/O Rehmat Ali	Kham Mekanat Railway	3325	392	Muhammad Younis S/o Ali Muhammad	Bus Stand	2830
193	Liaqat Ali S/O Hakim Ali	Kham Mekanat Railway	4580	393	Muhammad Hussain S/O Jamal Din	Bus Stand	6990
194	Zafar Ali S/O Ghulam Rasool	Kham Mekanat Railway	23279	394	Malik Liaqat Ali S/O Kamal Din	Bus Stand	11340
195	Muhammad Nawaz S/O Rajab Ali	Bakar Mandi	72610	395	Muhammad Aslam S/O Naik Muhammad	Bus Stand	2070
196	Abdul Sattar S/O Muhammad Bukhsh	Bakar Mandi	6680	396	Abdul Ghafoor S/O Naik Muhammad No.3	New G. Bus Stand	6930
197	Rana Muhammad Jameel S/O Hasan Bukhsh	Bakar Mandi	23400	397	Ifikhar Ahmad S/O Abdul Ghafoor No.40	New G. Bus Stand	10050
198	Haji Shoukat Ali S/O Allah Diya	Bakar Mandi	4680	398	Shahid Latif S/O Ghulam Murtaza	New G. Bus Stand	15120
199	Ghulam Muhammad S/O Sher Azam Khan No.1	New G. Bus Stand	3960	399	Khalid Mehmood S/O Muhammad Ismail	New G. Bus Stand	14040
200	Abdul Khaliq S/O Abdul Karim No.2	New G. Bus Stand	6930				
			<b>1542074</b>				<b>1437515</b>
	<b>Grand Total</b>		<b>29,79,589</b>				

**Annexure-I****[Para 1.3.3.4]**

**Loss to Government due to Carrying Over Less Arrears of Rentees Rs  
4,992,772**

(Amount in rupees)

<b>Balance of Rs49, 92,772 of Preceding years not Brought forwarded</b>										
<b>Name of Market</b>	<b>Shop No.</b>	<b>Amount not Carry over</b>								<b>Total</b>
		<b>2009-10</b>	<b>2008-09</b>	<b>2007-08</b>	<b>2006-07</b>	<b>2005-06</b>	<b>2004-05</b>	<b>2003-04</b>	<b>2002-03</b>	
Primary School No.3	5	8190					0		0	8190
Primary School No.3	6	6097	842				0		0	6939
Primary School No.3	7	6097					0		0	6097
Primary School No.3	8	1742					0		0	1742
Primary School No.3	10	2613					0		0	2613
Primary School No.3	11	6968					0		0	6968
Primary School No.3	12	2613					0		0	2613
Primary School No.3	14	871					0		0	871
Primary School No.3	16	5226					0		0	5226
Primary School No.3	18	872					0		0	872
Primary School No.3	19	1742					0		0	1742
Primary School No.3	20	2662					0		0	2662
Primary School No.3	23	3488					0		0	3488
Primary School No.3	24	3488					0		0	3488
Primary School No.3	25	871					0		0	871
Primary School No.3	26	871					0		0	871
Primary School No.3	28	581	842				0		0	1423
Primary School No.3	30	2613					0		0	2613
Primary School No.3	32	3484					0		0	3484
Primary School No.3	33	3484					0		0	3484
Primary School No.3	34	921					0		0	921
Primary School No.3	35	2613					0		0	2613
Primary School No.3	36	4356					0		0	4356
Primary School No.3	37	870					968		0	1838
Primary School No.3	38	880					0		0	880
Primary School No.3	39	24446					0		0	24446
Primary School No.3	40	4868					0		0	4868
Primary School No.3	41	8316					0		0	8316
Primary School No.3	42	30000					0		0	30000
Primary School No.3	43	20002					0		0	20002

Balance of Rs49, 92,772 of Preceding years not Brought forwarded										
Name of Market	Shop No.	Amount not Carry over								Total
		2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	
Primary School No.3	46	2464					0		0	2464
Primary School No.3	52	3118					0		0	3118
Sabaz Mandi	1	1742					0		0	1742
Sabaz Mandi	2	3484					0		0	3484
Sabaz Mandi	3	3484					0	491	0	3975
Sabaz Mandi	4	771					0	491	0	1262
Sabaz Mandi	11	6097					0	0	0	6097
Sabaz Mandi	12	5168					0	0	0	5168
Sabaz Mandi	13	5168					0	0	0	5168
Wahla Road	1	6097					0	0	0	6097
Wahla Road	2	5226					0	0	0	5226
Wahla Road	3	1742					0	0	0	1742
Wahla Road	4	2613					0	0	0	2613
Wahla Road	6	871					0	0	0	871
Wahla Road	7	7839					0	0	0	7839
Wahla Road	8	7839					0	0	0	7839
Allah Dad Bazaar	1	6097					0	0	0	6097
Allah Dad Bazaar	3	871					0	0	0	871
Allah Dad Bazaar	4	1742					0	0	0	1742
Allah Dad Bazaar	5	871					0	0	0	871
Allah Dad Bazaar	6	1742					0	0	0	1742
Allah Dad Bazaar	7	2613					0	0	0	2613
Allah Dad Bazaar	8	3484					0	0	0	3484
Allah Dad Bazaar	10	5968					0	0	0	5968
Allah Dad Bazaar	11	871					0	0	0	871
Allah Dad Bazaar	12	871					0	0	0	871
Allah Dad Bazaar	13	6918					0	0	0	6918
Allah Dad Bazaar	14	4305	1784				0	0	0	6089
Allah Dad Bazaar	15		1784				0	0	0	1784
Allah Dad Bazaar	17	4335					0	0	0	4335
Allah Dad Bazaar	18		792				0	0	0	792
Near Town Hall	1	32454					20800	0	0	53254
Near Town Hall	2	6968					0	541	0	7509
Near Town Hall	3	7752					0	0	0	7752
Near Town Hall	4	6968					0	0	0	6968
Near Town Hall	5	5226					0	0	0	5226
Near Town Hall	8	1742					0	0	0	1742
Near Town Hall	9	1742					0	0	0	1742
Near Town Hall	10	3482					0	0	0	3482

Balance of Rs49, 92,772 of Preceding years not Brought forwarded										
Name of Market	Shop No.	Amount not Carry over								Total
		2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	
Near Town Hall	11			6336	6336		0	0	0	12672
Near Town Hall	12	3484					0	0	0	3484
Near Town Hall	13	1742					0	0	0	1742
Near Town Hall	14	1742					0	0	0	1742
Near Town Hall	15	6968					0	0	0	6968
Near Town Hall	16	6968					0	0	0	6968
Near Town Hall	17	2613					0	0	0	2613
Near Town Hall	18	6736					0	0	0	6736
Near Town Hall	19	842	842				0	0	0	1684
Near Town Hall	22	2613					0	0	0	2613
Near Town Hall	23	2613					0	0	0	2613
Near Town Hall	24	6097					0	0	0	6097
Near Town Hall	25	3484	842				0	0	0	4326
Near Town Hall	26	2613					0	0	0	2613
Near Town Hall	27	871					0	0	0	871
Near Town Hall	29	1739					0	0	0	1739
Near Town Hall	31	1420					0	0	0	1420
Near Town Hall	32	1642					0	0	0	1642
Near Town Hall	33	6968					0	0	0	6968
Near Town Hall	34	6968					0	0	0	6968
Near Town Hall	37	1742					0	0	0	1742
Near Town Hall	39	1842					0	0	0	1842
Goshat Market	2						17100	0	0	17100
Goshat Market	4						2864	0	0	2864
Goshat Market	7	35952	3982				0	0	0	39934
Goshat Market	8	7800					0	0	0	7800
Goshat Market	9	13874					0	0	0	13874
Goshat Market	10	17425					0	0	0	17425
Goshat Market	11	11790					761	0	0	12551
Goshat Market	14	9444	1431				0	0	0	10875
Goshat Market	16	3663					0	0	0	3663
Abdullah Chowk	1	6810					0	0	0	6810
Abdullah Chowk	3	3800					0	0	0	3800
Abdullah Chowk	4	1663					0	0	0	1663
Abdullah Chowk	5	1663					0	0	0	1663
Abdullah Chowk	6	1663					0	0	0	1663
Abdullah Chowk	7	1663					0	0	0	1663
Abdullah Chowk	8	1701					0	0	0	1701
Abdullah Chowk	11	1742					0	0	0	1742

Balance of Rs49, 92,772 of Preceding years not Brought forwarded										
Name of Market	Shop No.	Amount not Carry over								Total
		2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	
Abdullah Chowk	12	1742					0	0	0	1742
Abdullah Chowk	13	1742					0	0	0	1742
Abdullah Chowk	14	1742					0	0	0	1742
Abdullah Chowk	15	2613					0	0	0	2613
Abdullah Chowk	16	1742					0	0	0	1742
Abdullah Chowk	17	5226					0	0	0	5226
Abdullah Chowk	18	5280	9968				2115	0	0	17363
Abdullah Chowk	19	13620					2115	0	0	15735
Abdullah Chowk	20	7523					0	0	0	7523
Abdullah Chowk	22	2613					0	0	0	2613
Abdullah Chowk	24	1742					0	0	0	1742
civil Hospital	1	4612					0	0	0	4612
civil Hospital	4	3329					1840	0	0	5169
civil Hospital	5	0	31833				7160	0	0	38993
civil Hospital	6	27468	12752				0	0	7680	47900
civil Hospital	7	20902					0	0	7085	27987
civil Hospital	8	72730					0	0	0	72730
civil Hospital	9	22820	25322				0	0	0	48142
civil Hospital	14						1464	0	0	1464
civil Hospital	16	3610					1411	0	0	5021
civil Hospital	17	72550					0	0	0	72550
civil Hospital	19	81295		29300			9066	0	0	119661
civil Hospital	20	67000	49095				0	0	0	116095
civil Hospital	21	20000					0	0	0	20000
civil Hospital	23						3780	0	0	3780
civil Hospital	24						1289	0	0	1289
civil Hospital	25						2816	0	0	2816
civil Hospital	26	43177					26804	0	0	69981
civil Hospital	27			25430			0	0	0	25430
civil Hospital	28						21491	0	0	21491
civil Hospital	29	14850					0	0	0	14850
civil Hospital	30			40000			47028	0	0	87028
Qazi Zahoor Ullah	4	4176					0	0	0	4176
Qazi Zahoor Ullah	5	1946					0	0	0	1946
Qazi Zahoor Ullah	7	6872					0	0	0	6872
Qazi Zahoor Ullah	9	6872					0	0	0	6872
Qazi Zahoor Ullah	10	6452					3635	0	0	10087
Qazi Zahoor Ullah	11	6452					0	0	0	6452
Qazi Zahoor Ullah	12	9227		11000			0	0	0	20227

Balance of Rs49, 92,772 of Preceding years not Brought forwarded										
Name of Market	Shop No.	Amount not Carry over								Total
		2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	
General Bus Stand	1	25100					0	0	0	25100
General Bus Stand	7	22627					0	0	0	22627
General Bus Stand	8	4971					0	0	0	4971
General Bus Stand	9	21315					0	0	0	21315
General Bus Stand	11	400					0	0	0	400
General Bus Stand	12	2700				16329	0	0	0	19029
General Bus Stand	13	2235				24518	0	0	0	26753
General Bus Stand	15	2970				41386	-747	0	0	43609
General Bus Stand	16	980				41386	-747	0	0	41619
General Bus Stand	17	2130				18916	3602	0	0	24648
General Bus Stand	18	1904					0	0	0	1904
General Bus Stand	19	1484					0	0	0	1484
General Bus Stand	20	12780				13590	1309	0	0	27679
General Bus Stand	21	3168					0	0	0	3168
General Bus Stand	22	2121					0	0	0	2121
General Bus Stand	23					3164	0	0	0	3164
General Bus Stand	26	1540			12858		0	0	0	14398
General Bus Stand	27	1430			15520		0	0	0	16950
General Bus Stand	28	23176					0	0	0	23176
General Bus Stand	29					1942	0	0	0	1942
General Bus Stand	31	18114					0	0	0	18114
General Bus Stand	32	440					0	0	0	440
General Bus Stand	33	1032					0	0	0	1032
General Bus Stand	34	1320					0	0	0	1320
General Bus Stand	35	1320					0	0	0	1320
General Bus Stand	36	15955					4700	0	0	20655
General Bus Stand	39	17227	68938		400		2122	0	0	88687
General Bus Stand	40						52843	0	0	52843
General Bus Stand	41	1392				78078	0	0	0	79470
General Bus Stand	42					47859	0	0	0	47859
General Bus Stand	43	6390					84173	0	0	90563
General Bus Stand	44	2634				5400	88886	0	0	96920
General Bus Stand	45	4526					88176	0	0	92702
General Bus Stand	46	0				7200	43660	0	13038	63898
General Bus Stand	47	2647					39522	0	0	42169
General Bus Stand	48	1631					15502	0	0	17133
General Bus Stand	49	0				10916	5912	0	0	16828
General Bus Stand	50	9164				21322	0	0	0	30486

Balance of Rs49, 92,772 of Preceding years not Brought forwarded										
Name of Market	Shop No.	Amount not Carry over								Total
		2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	
General Bus Stand	51				16800	24024	79841	0	0	120665
General Bus Stand	52	1039					6372	0	0	7411
General Bus Stand	54	10000					0	0	0	10000
General Bus Stand	55	4925					0	0	0	4925
General Bus Stand	56	3164					0	0	0	3164
General Bus Stand	57	2420				10350	83600	0	0	96370
General Bus Stand	58	4056					0	0	0	4056
General Bus Stand	59	3144					0	0	0	3144
General Bus Stand	60	0	948				0	0	0	948
General Bus Stand	61	5428					0	0	0	5428
General Bus Stand	62	5253					0	0	0	5253
General Bus Stand	63	3534					0	0	0	3534
General Bus Stand	64	4928					11754	0	0	16682
General Bus Stand	65	1607					0	0	0	1607
General Bus Stand	66	1492					0	0	0	1492
General Bus Stand	68	1736					0	0	0	1736
General Bus Stand	70	1960					0	0	0	1960
General Bus Stand	71	16786					0	0	0	16786
Allama Iqbal Shopping Center	1	5740					0	0	0	5740
Allama Iqbal Shopping Center	1-b	6696					0	0	0	6696
Allama Iqbal Shopping Center	2	28697					0	0	0	28697
Allama Iqbal Shopping Center	3	15560					0	0	0	15560
Allama Iqbal Shopping Center	5	21176					0	0	0	21176
Allama Iqbal Shopping Center	7	14280					-604	0	0	13676
Allama Iqbal Shopping Center	9	8574					0	0	0	8574
Allama Iqbal Shopping Center	11	37082					0	0	0	37082
Allama Iqbal Shopping Center	12	32746	8506				0	0	0	41252
Allama Iqbal Shopping Center	13	24952		8631			0	0	0	33583
Allama Iqbal Shopping Center	14	0			49207		0	0	0	49207
Allama Iqbal Shopping Center	15						810	0	0	810
Allama Iqbal Shopping Center	16	59573					0	0	0	59573



Balance of Rs49, 92,772 of Preceding years not Brought forwarded										
Name of Market	Shop No.	Amount not Carry over								Total
		2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	
Allama Iqbal Shopping Center	17	15027					0	0	0	15027
Allama Iqbal Shopping Center	18						6729	0	0	6729
Allama Iqbal Shopping Center	19	55368					0	0	0	55368
Allama Iqbal Shopping Center	20	8424					800	0	0	9224
Allama Iqbal Shopping Center	22	43480					0	0	6500	49980
Allama Iqbal Shopping Center	23	46780					0	0	0	46780
Allama Iqbal Shopping Center	28	15518					0	0	0	15518
Allama Iqbal Shopping Center	30	28074					0	0	0	28074
Allama Iqbal Shopping Center	31	26490					0	0	0	26490
Allama Iqbal Shopping Center	32	2570					0	0	0	2570
Allama Iqbal Shopping Center	33	8805					0	0	0	8805
Allama Iqbal Shopping Center	34-b	1835					0	0	0	1835
Allama Iqbal Shopping Center	35						0	0	2420	2420
Allama Iqbal Shopping Center	36				19210		0	0	0	19210
Allama Iqbal Shopping Center	37	8835		33500	9902		0	0	0	52237
Allama Iqbal Shopping Center	38	14437					0	0	0	14437
Allama Iqbal Shopping Center	39				26200		0	0	0	26200
Allama Iqbal Shopping Center	40					10750	0	0	0	10750
Allama Iqbal Shopping Center	41	60000					0	0	0	60000
Allama Iqbal Shopping Center	42	48319					0	0	0	48319
Allama Iqbal Shopping Center	43	96760					0	0	0	96760
Allama Iqbal Shopping Center	44	56258					0	0	0	56258
Allama Iqbal Shopping Center	48	800					0	0	0	800
Allama Iqbal Shopping Center	49	3120					0	0	0	3120

Balance of Rs49, 92,772 of Preceding years not Brought forwarded										
Name of Market	Shop No.	Amount not Carry over								Total
		2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	
Allama Iqbal Shopping Center	50	4160					0	0	0	4160
Allama Iqbal Shopping Center	51	3120					0	0	0	3120
Allama Iqbal Shopping Center	52				10496		0	0	0	10496
Allama Iqbal Shopping Center	53				3731		0	0	0	3731
Allama Iqbal Shopping Center	54				15324		0	0	0	15324
Allama Iqbal Shopping Center	55	10046			932		0	0	0	10978
Allama Iqbal Shopping Center	56	12308			932		0	0	0	13240
Allama Iqbal Shopping Center	56-b	4586			16435		0	0	0	21021
Allama Iqbal Shopping Center	57	4160			14345		0	0	0	18505
Allama Iqbal Shopping Center	58	4160			2856		0	0	0	7016
Allama Iqbal Shopping Center	59	1040	542		16368		0	0	0	17950
Allama Iqbal Shopping Center	60	23200			11604		0	0	0	34804
Allama Iqbal Shopping Center	61	5204			8970		0	0	0	14174
Allama Iqbal Shopping Center	62	11870					0	0	0	11870
Allama Iqbal Shopping Center	63	5114					0	0	0	5114
Allama Iqbal Shopping Center	64					2902	0	0	0	2902
Allama Iqbal Shopping Center	65	3829					0	0	0	3829
Allama Iqbal Shopping Center	66						0	0	2332	2332
Allama Iqbal Shopping Center	67	4170					0	0	0	4170
Allama Iqbal Shopping Center	74	3120					0	0	0	3120
Allama Iqbal Shopping Center	75	5232					0	0	0	5232
Allama Iqbal Shopping Center	76	2128					0	0	0	2128
Allama Iqbal Shopping Center	77	1564					0	0	0	1564
Allama Iqbal Shopping Center	80	3044					0	0	0	3044

Balance of Rs49, 92,772 of Preceding years not Brought forwarded										
Name of Market	Shop No.	Amount not Carry over								Total
		2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	
Allama Iqbal Shopping Center	81	1770					0	0	0	1770
Allama Iqbal Shopping Center	83	744					0	0	0	744
Allama Iqbal Shopping Center	85	1040					0	0	0	1040
Allama Iqbal Shopping Center	86	2870					0	0	0	2870
Allama Iqbal Shopping Center	87	3355					0	0	0	3355
Allama Iqbal Shopping Center	88	12600					0	0	0	12600
Allama Iqbal Shopping Center	96	14300					0	0	0	14300
Allama Iqbal Shopping Center	97	14040					0	0	0	14040
Allama Iqbal Shopping Center	102	1292					0	0	0	1292
Allama Iqbal Shopping Center	103	1412					0	0	0	1412
Allama Iqbal Shopping Center	105	1458					0	0	0	1458
Allama Iqbal Shopping Center	106	3355					0	0	0	3355
Allama Iqbal Shopping Center	107	3072					0	0	0	3072
Allama Iqbal Shopping Center	108	2478					0	0	0	2478
Allama Iqbal Shopping Center	109	2742					0	0	0	2742
Allama Iqbal Shopping Center	110	1840					0	0	0	1840
Allama Iqbal Shopping Center	111	1680					0	0	0	1680
Allama Iqbal Shopping Center	115	520					0	0	0	520
Allama Iqbal Shopping Center	116	560					0	0	0	560
Allama Iqbal Shopping Center	117	520					0	0	0	520
Allama Iqbal Shopping Center	118	550					0	0	0	550
Allama Iqbal Shopping Center	119	1800					0	0	0	1800
Allama Iqbal Shopping Center	120	1830					0	0	0	1830
Allama Iqbal Shopping Center	121	706					0	0	0	706

Balance of Rs49, 92,772 of Preceding years not Brought forwarded										
Name of Market	Shop No.	Amount not Carry over								Total
		2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	
Allama Iqbal Shopping Center	123	610					0	0	0	610
Allama Iqbal Shopping Center	124	2280					0	0	0	2280
Allama Iqbal Shopping Center	125	2220					0	0	0	2220
Allama Iqbal Shopping Center	129	1680					0	0	0	1680
Allama Iqbal Shopping Center	130	1680					0	0	0	1680
Allama Iqbal Shopping Center	131	1620					0	0	0	1620
Allama Iqbal Shopping Center	132	1000					0	0	0	1000
Allama Iqbal Shopping Center	133	1740					0	0	0	1740
Allama Iqbal Shopping Center	134	1800					0	0	0	1800
Allama Iqbal Shopping Center	135	1680					0	0	0	1680
Allama Iqbal Shopping Center	136	1680					0	0	0	1680
Allama Iqbal Shopping Center	137	1308					0	0	0	1308
Allama Iqbal Shopping Center	138	1060					0	0	0	1060
Allama Iqbal Shopping Center	139	1640					0	0	0	1640
Allama Iqbal Shopping Center	140	3643					0	0	0	3643
Allama Iqbal Shopping Center	141	1080					0	0	0	1080
Allama Iqbal Shopping Center	142	4736					0	0	0	4736
Allama Iqbal Shopping Center	143	820					0	0	0	820
Allama Iqbal Shopping Center	144	1430					0	0	0	1430
Allama Iqbal Shopping Center	145	1430					0	0	0	1430
Allama Iqbal Shopping Center	146	730	500				0	0	0	1230
Allama Iqbal Shopping Center	147		500				0	0	0	500
Allama Iqbal Shopping Center	148		720				0	0	0	720
Allama Iqbal Shopping Center	151	1350					0	0	0	1350

Balance of Rs49, 92,772 of Preceding years not Brought forwarded										
Name of Market	Shop No.	Amount not Carry over								Total
		2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	
Allama Iqbal Shopping Center	153	926					0	0	0	926
Allama Iqbal Shopping Center	155	1492				2928	0	0	0	4420
Allama Iqbal Shopping Center	156	1492			10655		0	0	0	12147
Allama Iqbal Shopping Center	157	6552					0	0	0	6552
Allama Iqbal Shopping Center	158	6144					0	0	0	6144
Allama Iqbal Shopping Center	159	572					0	0	0	572
Allama Iqbal Shopping Center	161	2040					0	0	0	2040
Allama Iqbal Shopping Center	164	2250		2250			0	0	0	4500
Allama Iqbal Shopping Center	165	2088		2250			0	0	0	4338
Allama Iqbal Shopping Center	167	2050		2220			0	0	0	4270
Allama Iqbal Shopping Center	169	1400					0	0	0	1400
Allama Iqbal Shopping Center	170	3362					0	0	0	3362
Allama Iqbal Shopping Center	171	1570					0	0	0	1570
Allama Iqbal Shopping Center	177	5400					0	0	0	5400
Allama Iqbal Shopping Center	178	7218					0	0	0	7218
Allama Iqbal Shopping Center	179	9880					0	0	0	9880
Allama Iqbal Shopping Center	180	570					0	0	0	570
Allama Iqbal Shopping Center	181	570					0	0	0	570
Allama Iqbal Shopping Center	182	2290					0	0	0	2290
Allama Iqbal Shopping Center	183	2080					0	0	0	2080
Allama Iqbal Shopping Center	188	705					0	0	0	705
Allama Iqbal Shopping Center	189	645					0	0	0	645
Allama Iqbal Shopping Center	201	7740					0	0	0	7740
Allama Iqbal Shopping Center	202				4340		0	0	0	4340

Balance of Rs49, 92,772 of Preceding years not Brought forwarded										
Name of Market	Shop No.	Amount not Carry over								Total
		2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	
Allama Iqbal Shopping Center	203					23500	0	0	0	23500
Allama Iqbal Shopping Center	204	3644					0	0	0	3644
Allama Iqbal Shopping Center	206	15300			14400		0	0	0	29700
Allama Iqbal Shopping Center	207				15850		0	0	0	15850
Allama Iqbal Shopping Center	208	4260					0	0	0	4260
Allama Iqbal Shopping Center	209				28629		0	0	0	28629
Allama Iqbal Shopping Center	210	25136					0	0	0	25136
Allama Iqbal Shopping Center	211	4839					0	0	0	4839
Allama Iqbal Shopping Center	213	6981					0	0	0	6981
Allama Iqbal Shopping Center	214		18490			22333	0	0	0	40823
Allama Iqbal Shopping Center	215	12760	46680	10000		39602	0	0	0	109042
Allama Iqbal Shopping Center	216		3542		5000	52267	0	0	0	60809
Allama Iqbal Shopping Center	217				1875	8200	0	0	0	10075
Allama Iqbal Shopping Center	219	7650					0	0	0	7650
Allama Iqbal Shopping Center	220	6720					0	0	0	6720
Allama Iqbal Shopping Center	224	1050					0	0	0	1050
Allama Iqbal Shopping Center	225	1080					0	0	0	1080
Allama Iqbal Shopping Center	226	1800					0	0	0	1800
Allama Iqbal Shopping Center	227	3740					0	0	0	3740
Allama Iqbal Shopping Center	235	1590					0	0	0	1590
Allama Iqbal Shopping Center	236	1560					0	0	0	1560
Allama Iqbal Shopping Center	241	6264					0	0	0	6264
Allama Iqbal Shopping Center	242	8528					0	0	0	8528
Allama Iqbal Shopping Center	245	13980		4800			0	0	0	18780

Balance of Rs49, 92,772 of Preceding years not Brought forwarded										
Name of Market	Shop No.	Amount not Carry over								Total
		2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	
Allama Iqbal Shopping Center	246	7040					0	0	0	7040
Allama Iqbal Shopping Center	248	13632					0	0	0	13632
Allama Iqbal Shopping Center	256	3212					0	0	0	3212
Allama Iqbal Shopping Center	258	2441					0	0	0	2441
Allama Iqbal Shopping Center	259	1845					0	0	0	1845
Allama Iqbal Shopping Center	263	1040					0	0	0	1040
Allama Iqbal Shopping Center	264	978					0	0	0	978
Allama Iqbal Shopping Center	265	2373					0	0	0	2373
Allama Iqbal Shopping Center	266	5352					0	0	0	5352
Allama Iqbal Shopping Center	267	9240					0	0	0	9240
Allama Iqbal Shopping Center	270	9330					0	0	0	9330
Allama Iqbal Shopping Center	271	6445					0	0	0	6445
Work Shop	1						1170	0	0	1170
Work Shop	3	4039		27752			0	0	0	31791
Work Shop	4						21445	0	0	21445
Work Shop	6	3436					0	0	0	3436
Work Shop	7	12315					0	0	631	12946
Work Shop	8	11340					0	0	0	11340
Work Shop	9	3795				37108	14180	0	0	55083
Work Shop	10	3460					0	0	0	3460
Work Shop	11	1997	7692				0	0	0	9689
Work Shop	12	4196					0	0	0	4196
Miscellaneous	2	4158					0	0	0	4158
Miscellaneous	3	6006					0	0	0	6006
Miscellaneous	5			14620			0	0	0	14620
Miscellaneous	7				9103		0	0		9103
<b>Total</b>		<b>2690540</b>	<b>299169</b>	<b>218089</b>	<b>348278</b>	<b>565970</b>	<b>829517</b>	<b>1523</b>	<b>39686</b>	<b>4992772</b>

**Annexure-J****[Para 1.3.3.6]****Recovery of advance from various officials/contractors Rs 22,81,501**

(Amount in rupees)

<b>Sr. No.</b>	<b>Page</b>	<b>Description</b>	<b>Amount</b>	<b>Date of Advance</b>
01	65/1	To chairmen town Committee for electricity bill chungi No 07 Lakar Mandi	54804	28-05-10
02	63/22	To Ramzan Clerk for purchase of local body forms	30000	19-07-09
03	63/21	To (F) Mr. Asad Abbas for local body Forms	25000	-
04	63/19	Basher Ahmed S/O Khushi Muhammad	440	-
05	63/18	Madina Trading company.	-	-
06	62/17	Sheik Abdul Ghafar SO Abdul Aziz Audit objection	300	-
07	62/16	Muhammad Azhar Cashier for demand notice	3000	11-2006
08	62/15	Muhammad Abdullah PA to Tehsil Nazim for Motorcycle registration	1950	5/2007
09	62/14	Muhammad Nawaz U.C for registration of LIANA Car	20210	1/2007
10	62/13	United Motor Vehari Transportation of Car	18600	10-2006
11	62/12	Pak Suzuki Karachi Purchase of Car	849000	10-2006
12	61/11	Zila Council Sahiwal for arrear of pay	42371	4/2002
13	61/10	Zila council Rajanpur for arrear	36000	-
14	61-9	Pervez Nazeer Bhutta for Digital Camera	10000	12-03
15	61/8	Zila Council Khanewal	988267	2001-02
16	61/7	Muhammad Farooq Rent of Bulldozer	14592	7/2002
17	61/5	Abdul Jabbar Niazi for purchase of equipment for repair of roads	3560	12/96
18	59/3	Sheik Iqbal Bux for indicial stamp	336.14	-
19	59/2	DRC for repair of primary school	621	1957-58
20	59/1	Dy. Superintendent Medical store department	261.27	0
21	57/NIL	Rab Nawaz Telephone Operator	50000	2/2/10
22	46/14	SPBUSP	162433	0
23	21-5-10	Abdul Ghafar NQ	80000	-
<b>Total</b>			<b>22,81,501</b>	



**Annexure-K****[Para 1.3.3.7]****Non deduction of withholding tax on the amount released for CCB works Rs  
17,80,347**

(Amount in rupees)

<b>List of CCB Projects Tehsil Municipal Administration Jahania durin 2003-10</b>						
<b>Sr. No.</b>	<b>Name &amp; Location of Scheme</b>	<b>Name of CCB</b>	<b>20% CCB Contribution</b>	<b>TMA Share</b>	<b>Total Cost of Project</b>	<b>Payment made by T.M.A.</b>
1	Const. of Drainage/Sewerage Jalalabad Jahanian	Umeed CCB Jahanian	212,000	848000	1060000	848000
2	Const. of Soling/Streets 138/10-R Old	AlGhani CCB Chak No 138/10.R old	62,500	254400	318000	255500
3	Const. of Soling/Streets 138/10-R	AlGhani CCB Chak No 138/10.R old	50,000	200000	250000	200000
4	Const. of Soling/Streets Jalalabad	AlFalah CCB Jahanian	233,020	932080	1165100	932080
5	Const. of Soling/Drainage 97/10-R	Star CCB Chak No 55/10.R	249,300	997200	1246500	997264
6	Const. of Soling/Drainage 107/10-R	Kawish CCB Chak No 107/10.R	240,000	960000	1200000	960000
7	Const. of Drainage/Sewerage Jinnah Colony-A Jahanian	Umeed CCB Jahanian	250,000	968000	1210000	1000000
8	Const. of Soling/Sewerage 138/10-R	AlGhani CCB Chak No 138/10.R old	96,400	385600	482000	385600
9	Const. of Soling LakhiWala to New Basti ShoukatAbad	Star CCB Chak No 55/10.R	50,000	200000	250000	200000
10	Const. of Sludge Carrier 103/10-R	Aghaz CCB Chak No	240,000	960000	1200000	960000

List of CCB Projects Tehsil Municipal Administration Jahania durin 2003-10						
Sr. No.	Name & Location of Scheme	Name of CCB	20% CCB Contribution	TMA Share	Total Cost of Project	Payment made by T.M.A.
		106/10-R				
11	Const. of Brick Pavement 103/10-R	Kawish CCB	500,000	2000000	2500000	2000000
12	Const. of Brick Pavement and Drainage 107/10-R	Kawish CCB	625,000	2500000	3125000	2500000
13	Const. of Brick Pavement 104/10-R	Aghaz CCB	500,000	2000000	2500000	2000000
14	Const. of Filtration Plant 107/10-R	National CCB	400,000	1600000	2000000	1600000
15	Const. of Soling 132/10-R to Basti Makhdom Pur	Buraaq CCB	625,000	2500000	3125000	2500000
16	Const. of Sludge Carrier 132/10-R	Piyam CCB	131,600	480000	600000	500000
17	Const. of Soling Chak No. 121/10-R	Reformer CCB	250,000	1000000	1250000	1000000
18	Const. of Soling 145/10-R	MusaPak Shaheed CCB	250,000	1000000	1250000	1000000
19	Const. of Soling 143/10-R	GoldenStar CCB	250,000	1000000	1250000	1000000
20	Const. of Soling 98/10-R	Kawish CCB	437,900	1750000	2187500	1750000
21	Const. of Soling 156/10-R	AlQadir CCB	223,000	892000	1115000	892000
22	Const. of Soling and Drainage DinPur	AlShafa CCB	125,000	500000	625000	500000
23	Const. of Soling and Drainage 125/10-R	Al-Naqeeb CCB	125,000	500000	625000	500000
24	Const. of Soling and Drainage 149/10-R	MusaPak Shaheed CCB	223,000	892000	1115000	892000
25	Const. of Soling and Drainage 104/10-R	Kawash CCB	250,000	1000000	1250000	1000000
26	Const. of Soling and Drainage 137/10-R	Baidar CCB	125,000	500000	625000	500000

<b>List of CCB Projects Tehsil Municipal Administration Jahania durin 2003-10</b>						
<b>Sr. No.</b>	<b>Name &amp; Location of Scheme</b>	<b>Name of CCB</b>	<b>20% CCB Contribution</b>	<b>TMA Share</b>	<b>Total Cost of Project</b>	<b>Payment made by T.M.A.</b>
27	Const. of Soling and Drainage 142/10-R	Al Rafique CCB	250,000	1000000	1250000	1000000
28	Const. of Soling and Drainage 153/10-R	Mussa pak shaheed CCB	250,000	1000000	1250000	1000000
29	Const. of Soling and Drainage Chak Kayara	Golden Star CCB	200,000	800000	1000000	800000
<b>Total</b>			<b>7,423,720</b>	<b>29619280</b>	<b>37024100</b>	<b>29672444</b>

## Annexure-L

### [Para 1.4.2.1]

#### Non completion of projects by CCBs and recovery of Rs 44.766 million

(Amount in rupees)

Sr. No	Name of CCBs	Name of Project	Share of CCBs 20%	Share of TMA 80%	Total	Funds released	Expenditure uptodate	Physical progress uptodate %age	Whether completed or not	If not, reasons for non completion	Remarks
1	Canal View CCB U.C Mula Pur	Cast-off Sewerage Toheed Nagar to Basti Gareeb Abad	200,000	800,000	1,000,000	720,000	920,000	92%	No	Due to case registered with ACE	Work is stopped at site due to litigation
2	Alkausa r CCB U.C Jodhpur	Cast-off soling Culverts Room Chowki dar Graveyard Kund Sargana	1,805,200	7,220,800	9,026,000	3,249,000	700,000	8%	No	Slackness of CBB	Work is stopped
3	12 Meel CCB U.C 38/I Kabirwala	Cast-off Silage carrier Basti Syedan Saeed Abad	600,000	2,400,000	3,000,000	1,080,000	501,369	16.75 %	No	Slackness of CCB	Work is stopped
4	Kaghan CCB U.C Okanwala	Const.of wall Boundary Graveyard Jallah Naich	90,000	360,000	450,000	324,000	364,381	81%	No	Slackness of CCB	Work is stopped
5	Pak Iran CCB U.C Ibrahim	Const. of drain soling and wall boundar	400,000	1,608,000	2,008,000	1,440,000	1,122,899	56%	No	Slackness of CCB	Work is stopped

	Pur	y Eid Gah									
6	Ewan Khidmat CCB U.Cz Sardarpur	Const. Colverts Drain Solang	200,000	800,000	1,000,000	360,000	--	--	No		
7	Ravi Chenab CCB U.C Sardar Pur	Const. of wall boundary grave yard silage carrier	200,000	8,000,000	8,200,000	360,000	--	--	No		
8	Nakhli tan Ahmer CCB U.C Sardar Pur	Const. of drain silage carrier culverts soling .	200,000	800,000	1,000,000	360,000	669,260	48.75	No	Slackness of CCB	Work is stoppe d
9	Fahim CCB U.C Hashmat Mirali	Const. Culvert	80,000	320,000	400,000	288,000	361,967	90%	No	Slackness of CCB	Work is stoppe d
10	Mouza Bahawal Pur CCB U.C Jasso Kanvein	Const. culvert drain soling.	99,800	399,200	499,000	358,640	358,927	72%	No	Slackness of CCB	Work is stoppe d
11	Kukar Hatta CCB U.C Okanwala	Const. soling drain culverts silage carrier	419,000	1,676,000	2,095,000	754,000	811,195	50%	No	Slackness of CCB	Work is stoppe d
12	Nigahe in CCB U.C Kot Bahadar	Const. soling culverts	122,220	488,880	611,100	220,000	166,000	27%	No		
13	Sangum CCB U.C 38/I Kabirwala	Const. of culverts drain U.C Bagar Sargana	200,000	800,000	1,000,000	360,000	357,588	36%	No	Slackness of CCB	Work is stoppe d

14	Waleed CCB U.C 49 Narhal	Const. of drain culverts and silage carrier	93,920	375,680	469,600	318,350	323,731	65%	No	Slackness of CCB	Work is stopp
15	Waleed CCB U.C 49 Narhal	Const. of Pacca Silage carrier bridge minor	97,000	388,000	485,000	279,601	296,197	77%	No	Slackness of CCB	Work is stopp
16	Pak Iran CCB U.C Ibrahim Pur	Const. of boundary wall graveyard	94,300	377,200	471,500	339,440	406,875	85%	No	Slackness of CCB	Work is stopp
17	Pak Iraq CCB U.C Ibrahim Pur	Const. of drain soling culverts	100,000	400,000	500,000	360,000	387,051	77%	No	Slackness of CCB	Work is stopp
18	Kot Iftikhar CCB Mouza Sandianwala U.C Dadooana	Const. of culverts	97,400	389,600	487,000	331,400	228,429	47%	No	Slackness of CCB	Work is stopp
19	Kot Iftikhar CCB U.C Dadooana	Const. of culverts	97,400	389,600	487,000	175,000	--	0.00%	No	Slackness	Work is stopp
20	Two Star CCB U.C Hashmat Mirali	Const. of culverts.	100,000	400,000	500,000	180,000	163,648	33%	No	Slackness of CCB	Work is stopp
21	Al-Rehmat CCB U.C Jodhpur	Const. of Pacca Silage carrier drain soling	100,000	400,000	500,000	180,000	--	--	No		
22	Fazil Shah CCB U.C Sardar	Const. of drain and soling	300,000	1,200,000	1,500,000	540,000	--	--	No		

	Pur										
23	Hashmat Mirali CCB U.C Hashmat Mirali	Const. of culverts drain soling	99,980	399,920	499,900	179,900	281,300	56%	No	Slackness of CCB	Work is in progress
24	Hashmat Mirali CCB U.C Hashmat Mirali	Const. of culverts and bridge minor choparhatta	98,200	392,800	491,000	282,816	381,613	78%	No	Slackness of CCB	Work is in progress
25	Wazirwala CCB U.C Jassokanvein	Const. of drain culverts	100,000	400,000	500,000	180,000	277,743	55%	No	Slackness of CCB	Work is stopped
26	Mohair Abad CCB U.C Hashmat Mirali	Const. of culverts and Pacca Silage carrier	66,340	265,360	331,700	209,000	267,614	82%	No	Slackness of CCB	Work is stopped
27	Chowki Haraj CCB U.C Sardar Pur	Const. culverts	19,800	79,200	99,000	35,600	55471-	42%	No	Slackness of CCB	Work is stopped
28	Roshan Raheen CCB U.C Nabi Pur	Const. of soling and Culverts	100,000	400,000	500,000	360,000	457,084	90%	No	Slackness of CCB	Work is stopped
29	Mandi CCB U.C Jodhpur	Const. of drain soling Basti Soharay wali	124,340	497,360	621,700	245,861	307,326	58%	No	--	Scheme closed by CCB due to site dispute
30	Ghori CCB Chak No. 14 U.C	Const. soling resoling silage carrier	562,480	2,249,920	2,812,400	1,806,920	1,841,157	65%	No	Slackness of CCB	Work is stopped

	Kot Bahadar	Chak No.14/V									
31	Marhaba CCB U.C Hussain Abad -1	Const. of soling culverts Halqa U.C	99,400	397,600	497,000	178,900	Nil	0%	No	Slackness of CCB	Work is not started
32	Iqra CCB U.C Hussain Abad-I	Const. of drain soling Pacca Silage carrier	115,000	460,000	575,000	414,000	405,360	78%	No	Slackness of CCB	Work is stopped
33	Sada Bahar CCB U.C Nabi Pur	Const. of culverts Halqa U.C	39,400	157,600	197,000	70,900	60,390	34%	No	Slackness of CCB	Work is stopped
34	Kundan Kassi CCB U.C Hashmat Mirali	Const. of drain culverts silage carrier	70,000	280,000	350,000	126,000	150,582	43%	No	Slackness of CCB	Work is stopped
35	Khyber CCB U.C Kund Sargana	Const. of Pacca silage carrier Nawan Sher	135,620	542,480	678,100	415,000	355,867	72%	No	Slackness of CCB	Work is stopped
36	Rukanwala CCB U.C Mari Sahu	Const. of culverts Halqa UC	37,800	151,200	189,000	68,000	77,775	46%	No	Slackness of CCB	Work is stopped
37	Badal CCB U.C Jasso Kanvein	Const. of culverts Halqa UC	81,320	325,280	406,600	146,000	152,979	42%	No	Slackness of CCB	Work is stopped
38	Ujala CCB U.C Kot Bahadar	Const. soling resoling Chak 13/V	65,760	263,040	328,800	218,000	280,602	85%	No	--	Work is stopped
<b>Total</b>			<b>7,511,680</b>	<b>37,254,720</b>	<b>44,766,400</b>	<b>17,514,328</b>	<b>13,436,909</b>				



## Annexure-M

### [Para 1.4.2.2]

#### Non deduction of Withholding Tax by various CCBs – Rs 3.482 million

(Amount in rupees)

Sr.No.	Name of CCB	Name of Projects	Share of CCB 20%	Share of TMA 80%	Total	Funds Released so far	Expenditure up to date
1	Ravi Chenab CCB U.C Sardar Pur	Const.of Public Park (south side remaining)	240,000	960,000	1,200,000	960,000	1,200,000
2	Ravi Chenab CCB U.C Sardar Pur	Const.of boundary wall graveyard	240,000	960,000	1,200,000	960,000	1,200,000
3	Nae Shua CCB U.C Narhal	Const.of Janaza Gah and Graveyard Chowk Haraj	280,000	1,120,000	1,400,000	1,120,000	1,400,000
4	Nae Shua CCB U.C Narhal	Const.of Public Park (south side remaining)	220,000	880,000	1,100,000	792,000	1,021,545
5	Canal View CCB U.C Mula Pur	Const.of Sewerage Toheed Nagar to Basti Gareeb Abad	200,000	800,000	1,000,000	720,000	920,000
6	Ravi Chanab CCB U.C Sardar pur	Const.of rainSolangCulvertssullage carrier Chowki Haraj	200,000	800,000	1,000,000	800,000	1,000,000
7	Chanab CCB U.C Salarwahn	Const.of Boundary wall Grveyard Mian pur	199,460	797,840	997,300	792,060	997,300
8	Al Saif CCB U.C Mankot	Const.of ColvertsDrainSolangsalaj carier	560,000	2,252,300	2,812,300	2,000,000	2,733,000
9	Sadai Kabir CCB U.C 38/I Kabirwala	Jetting Sever Matchin for Kabirwala	840,000	3,360,000	4,200,000	4,200,000	4,200,000
10	Sadai Kabir CCB U.C 38/I Kabirwala	Fire Brigade for Kabirwala	720,000	2,880,000	3,600,000	3,600,000	3,600,000
11	Pak Itehad CCBs U.C 39/II Kabirwala	Const.of Colverts Drains alilage carier	60,000	240,000	300,000	239,776	299,776
12	Ravi Chenab CCB U.C Sardar Pur	Const. of drain Soling silage carrier	200,000	8,000,000	8,200,000	800,000	1,000,000
13	Alkausar CCB U.C Jodhpur	Const.of soling Culverts Room Chowkidar Graveyard Kund Sargana	1,805,200	7,220,800	9,026,000	3,249,000	700,000
14	12 Meel CCB U.C 38/I Kabirwala	Const.of Silage carrier Basti Syedan Saeed Abad	600,000	2,400,000	3,000,000	1,080,000	501,369
15	Kaghan CCB U.C Okanwala	Const.of wall Boundary Graveyard Jallah Naich	90,000	360,000	450,000	324,000	Rs.364,381
16	Pak Iran CCB U.C Ibrahim Pur	Const. of drain soling and wall boundary Eid Gah	400,000	1,608,000	2,008,000	1,440,000	1,122,89

Sr.No.	Name of CCB	Name of Projects	Share of CCB 20%	Share of TMA 80%	Total	Funds Released so far	Expenditure up to date
						00	9
17	Ewan Khidmat CCB U.Cz Sardarpur	Const. Culverts Drain Soling	200,000	800,000	1,000,000	360,000	--
18	Ravi Chenab CCB U.C Sardar Pur	Const. of wall boundary grave yard silage carrier	200,000	8,000,000	8,200,000	360,000	--
19	Nakhlistan Ahmer CCB U.C Sardar Pur	Const. of drain silage carrier culverts soling.	200,000	800,000	1,000,000	360,000	669,260
20	Fahim CCB U.C Hashmat Mirali	Const. Culvert	80,000	320,000	400,000	288,000	361,967
21	Kukar Hattta CCB U.C Okanwala	Const. bridge minor kukar hatta	40,520	162,080	202,600	146,000	198,023
22	Al- Saif CCB U.C Maan Kot	Const. drain silage carrier	284,000	1,138,000	1,422,000	1,132,070	1,415,088
23	Chenab CCB U.C Slarwahin	Const. of drain culverts silage carrier	98,000	392,000	Rs.490,000	383,726	481,726
24	Kisan Khidmat U.C kot Islam	Const. of culverts and bridge minor	176,360	705,440	881,800	700,586	875,733
25	Fazil Shah CCB U.C Sardar Pur	Const. of culverts	100,000	400,000	500,000	360,000	500,000
26	Fazil Shah CCB U.C Sardar Pur	Const. of Pacca Silage carrier and drain	100,000	400,000	500,000	360,000	442,094
27	Fazil Shah CCB U.C Sardar Pur	Fixing of water purification plant Fazil Shah	129,000	516,000	645,000	406,400	578,000
28	Fazil Shah CCB U.C Sardar Pur	Fixing of water purification plant Sarai Sidhu	129,000	516,000	645,000	395,400	578,000
29	Ravi Chenab CCB U.C Sardar Pur	Fixing of water purification plant Chowki Mohan	129,000	516,000	645,000	412,400	590,000
30	Khyber CCB U.C Kund Sargana	Const. of culverts and bridge minor	296,400	1,185,600	1,482,000	854,096	1,423,492
31	Khyber CCB U.C Kund Sargana	Const. of boundary wall of graveyard	400,000	1,600,000	2,000,000	1,456,630	1,457,740
32	Al-Ameer CCB U.C 39/II Kabirwala	Const. of drain culverts	100,000	399,200	499,200	394,626	393,282
33	Apnay Log CCB U.C Mula Pur	Const. of silage carrier drain.	99,800	399,200	499,000	360,000	453,146
34	Taous CCB U.C Hashmat Mirali	Const. of culverts	33,300	133,200	166,500	133,200	147,366
35	Fazil Shah CCB U.C Sardar Pur	Fixing of water purification plant sardar pur	129,000	516,000	645,000	412,400	586,334
36	Ravi Chenab CCB U.C Sardar Pur	Const of drain Pacca Silage carrier chowki Harraj	100,000	400,000	500,000	399,987	499,984
37	Ravi Chenab CCB U.C Sardar Pur	Const of soling chowki Harraj	100,000	400,000	500,000	400,000	500,000
38	Farooq Abad CCB U.C Jodh Pur	Const. of drain culverts	100,000	400,000	500,000	395,252	495,252
39	12 Qitta CCB U.C Mula Pur	const. of drain soling culverts	100,000	400,000	500,000	360,000	486,189
40	Mouza Bahawal Pur CCB U.C Jasso	Const. culver drains soling.	99,800	399,200	499,000	358,640	358,927

Sr.No.	Name of CCB	Name of Projects	Share of CCB 20%	Share of TMA 80%	Total	Funds Released so far	Expenditure up to date
	Kanvein						
41	Kukar Hatta CCB U.C Okanwala	Const. soling drain culverts silage carrier	419,000	1,676,000	2,095,000	754,000	811,195
42	Nigahein CCB U.C Kot Bahadar	Const. soling culverts	122,220	488,880	611,100	220,000	166,000
43	Sangum CCB U.C 38/I Kabirwala	Const. of culverts drain U.C Bagar Sargana	200,000	800,000	1,000,000	360,000	357,588
44	Waleed CCB U.C 49 Narhal	Const. of drain culverts and silage carrier	93,920	375,680	469,600	318,350	323,731
45	Waleed CCB U.C 49 Narhal	Const. of Pacca Silage carrier bridge minor	97,000	388,000	485,000	279,601	296,197
46	Pak Iran CCB U.C Ibrahim Pur	Const. of boundary wall graveyard	94,300	377,200	471,500	339,440	406,875
47	Pak Iraq CCB U.C Ibrahim Pur	Const. of drain soling culverts	100,000	400,000	500,000	360,000	387,051
48	Kot Iftikhar CCB Mouza Sandian wala U.C Dadooana	Const. of culverts	97,400	389,600	487,000	331,400	228,429
49	Kot Iftikhar CCB U.C Dadooana	Const. of culverts	97,400	389,600	487,000	175,000	--
50	Two Star CCB U.C Hashmat Mirali	Const. of culverts.	100,000	400,000	500,000	180,000	163,648
51	Al- Rehmat CCB U.C Jodh Pur	Const. of Pacca Silage carrier drain soling	100,000	400,000	500,000	180,000	--
52	Fazil Shah CCB U.C Sardar Pur	Const. of drain and soling	300,000	1,200,000	1,500,000	540,000	--
53	Hashmat Mirali CCB U. C Hashmat Mirali	Const. of culverts drain soling	99,980	399,920	499,900	179,900	281,300
54	Hashmat Mirali CCB U. C Hashmat Mirali	Const. of culverts and bridge minor choparhatta	98,200	392,800	491,000	282,816	381,613
55	Wazir wala CCB U.C Jasso kanvein	Const. of drain culverts	100,000	400,000	500,000	180,000	277,743
56	Mohair Abad CCB U.C Hashmat Mirali	Const. of culverts and Pacca Silage carrier	66,340	265,360	331,700	209,000	267,614
57	Chowki Haraj CCB U.C Sardar Pur	Const. culverts	19,800	79,200	99,000	35,600	55471-
58	Roshan Raheen CCB U.C Nabi Pur	Const. of soling and Culverts	100,000	400,000	500,000	360,000	457,084
59	Mishali CCB U.C Sarai Sidhu	Purchase of land for graveyard.	355,687	1,422,720	1,778,407	1,422,720	1,778,437
60	Nae Shua CCB U.C Narhal	Const. of soling and Culverts	96,000	384,000	480,000	361,594	474,955
61	Rainbow CCB Mouza 8 Kassi U.C ShamKot	Const. culverts	100,000	400,000	500,000	400,000	531,960
62	Kisan Dost CCB U.C Hashmat Mirali	Const. bridge minor chopar Hatta. Farid Pur	33,200	132,800	166,000	131,453	
63	Rainbow CCB Mouza 8 Kassi U.C ShamKot	Const. culverts Halqa UC	100,000	400,000	500,000	400,000	530,493
64	Rainbow CCB Mouza 8 Kassi	Const. culverts.	118,920	475,680	594,600	384,031	532,536
65	Rainbow CCB Mouza	Const. bridge minor w	90,780	363,120	453,900	327,000	404,000

Sr.No.	Name of CCB	Name of Projects	Share of CCB 20%	Share of TMA 80%	Total	Funds Released so far	Expenditure up to date
	8 Kassi U.C ShamKot	machinery disposal sham kot					
66	Happy CCB U.C 39/II Kabirwala	Const. of soling maan wala	14,800	59,200	74,000	48,125	62,925
67	Farid Pur CCB U.C Hashmat Mirali	Const. of culverts	51,080	204,320	255,400	156,000	188,325
68	Rainbow CCB Mouza 8 Kassi U.C ShamKot	Const. soling pacca Silage carrier	999,451	3,997,800	4,997,251	3,373,000	4,496,635
69	Rainbow CCB Mouza 8 Kassi U.C ShamKot	Const. soling pacca Silage carrier	800,763	3,203,053	4,003,816	2,450,000	3,542,591
70	Yakka CCB U.C Hashmat Mirali	Const. of drain culverts Halqa U.C	54,000	216,000	270,000	192,600	255,451
71	Jodh Pur CCB U.C Jodh Pur	Const. of culverts Halqa UC	100,000	400,000	500,000	291,751	364,692
72	Mandi CCB U.C Jodh Pur	Const. of drain soling Basti Soharay wali	124,340	497,360	621,700	245,861	307,326
73	Ghori CCB Chak No. 14 U.C Kot Bahadar	Const. soling resolving silage carrier Chak No.14/V	562,480	2,249,920	2,812,400	1,806,920	1,841,157
74	Marhaba CCB U.C Hussain Abad -I	Const. of soling culverts Halqa U.C	99,400	397,600	497,000	178,900	Nil
75	Iqra CCB U.C Hussain Abad-I	Const. of drain soling Pacca Silage carrier	115,000	460,000	575,000	414,000	405,360
76	Sada Bahar CCB U.C Nabi Pur	Const. of culverts Halqa U.C	39,400	157,600	197,000	70,900	60,390
77	Kundan Kassi CCB U.C Hashmat Mirali	Const. of drain culverts silage carrier	70,000	280,000	350,000	126,000	150,582
78	Khyber CCB U.C Kund Sargana	Const. of Pacca silage carrier Nawan Sher	135,620	542,480	678,100	415,000	355,867
79	Rukan wala CCB U.C Mari Sahu	Const. of culverts Halqa UC	37,800	151,200	189,000	68,000	77,775
80	Badal CCB U.C Jasso Kanvein	Const. of culverts Halqa UC	81,320	325,280	406,600	146,000	152,979
81	Ujala CCB U.C Kot Bahadar	Const. soling resolving Chak 13/V	65,760	263,040	328,800	218,000	280,602
82	Masawat CCB U.C Mumdal Kassi Jhandir	Const. of Pacca Silage Carrier	12,159	48,636	60,795	35,000	57,000
83	Iqra CCB U.C Hussain Abad -I	Const. culverts Halqa U.C	28,600	114,400	143,000	84,023	112,623
84	Chenab CCB U.C Slarwahin	Const. of drain and culverts	110,400	441,600	552,000	406,878	516,878
	<b>Total</b>		<b>16,981,360</b>	<b>82,346,909</b>	<b>9,328,269</b>	<b>53,705,112</b>	<b>58,039,480</b>
<b>Amount of tax Recoverable = Rs. 58,039,480 x 6%= Rs. 3,482,369</b>							<b>3,482,369</b>

**Annexure- N****[Para 1.5.2.4]****Unauthorized constructions of building without approval of MAP – Rs 1.332 million**

(Amount in rupees)

<b>Non Head Quarter Tulumba</b>				
<b>Register Serial No</b>	<b>Date of Application</b>	<b>Name</b>	<b>Status</b>	<b>MAP Fee received</b>
1	9.07.09	Muhammad Anees	Residential	2,400
2	9.07.09	Allah Nawaz	Residential	2,400
3	9.07.09	Perveen Akhter	Residential	2,900
4	16.07.09	Naveed Tariq	Residential	900
5	25.07.09	Abdul Shakoor	Residential	2,925
6	25.08.09	Haji Ishfaq Ahmed	Commercial	7,900
7	5.09.09	Muhammad Irshad	Residential	1,200
8	12.10.09	Ghulam Muhammad	Residential	1,500
9	13.10.09	Muhammad Naseem	Residential	900
10	23.10.09	Muhammad Ali	Residential	600
11	2.11.09	Sadea Aslam	Residential	900
12	14.11.09	Wazir Muhammad	Residential	600
13	16.11.09	Mian Zubair Ahmed	Residential	1,200
14	3.12.09	Ghulam Muhammad	Residential	300
15	14.12.09	Shabana Begum	Residential	5,725
16	26.12.09	Wahid Ali	Commercial	7,000
17	15.01.10	Muhammad Tufail	Residential	3,025
18	7.01.10	Muhammad Nasir	Residential	3,725
19	7.01.10	Muhammad Alam	Commercial	8,200
20	11.01.10	Haji Muhammad	Residential	900
21	20.01.10	Sarfraz Ahmed	Commercial	2,400
22	20.01.10	Moulana Tariq Jamil	Residential	3,725

23	26.01.10	All-U-Din	Residential	1,900	
24	26.01.10	Rehmat Ali	Commercial	4,400	
25	27.01.10	Shfiq Ahmed	Commercial	3,900	
26	2.02.10	Abdul Razzaq	Residential	4,425	
27	6.02.10	Noor Muhammad	Commercial	9,325	
28	2.02.10	Muhammad Suleman	Residential	3,150	
29	27.03.10	Muhammad Riaz	Commercial	12,100	
30	7.04.10	Allah Ditta	Residential	7,125	
31	23.04.10	Rana Muhammad Khurshid	Residential	11,225	
		<b>Total</b>		<b>118,875</b>	
<b>MAP detail of Head Quarter</b>					
<b>Sr. No</b>	<b>Name &amp; Address of Applicant / Owners</b>		<b>Date</b>	<b>Land Area</b>	<b>Amount</b>
1	Muhammad Ashraf S/O Naseer Ahmed Mohallah Aid Gah Mian Channu		04-07-09	5 Marla	2,100
2	Munir Ahmed, Muhammad Saeed S/O Faqir Muhammad		09-07-09	5 Marla	2,100
3	Fazal Kareem S/O Muhammad Shafi Mushtaq Colony, Mian Channu		07-07-09	5 Marla 3 Sarsai	3,900
4	Abdul Jabbar S/O Mohd Shafi Ghani Colony, Mian Channu		08-07-09	7 Marla 4 ½	4,500
5	Muhammad Akrim S/O Muhammad Shafi Nearly Imam Bargah		08-07-09	1 Marla	2,500
6	Mohd Aslam S/O Mohd Ramzan Near New Cold Storage Fakhar Town		16-07-09	5 Marla	3,100
7	Zafar Iqbal S/O Mohd Jamil Block No. 7		25-07-09	4 Marla 1 Sarsai	2,100
8	Muhammad Ramzan S/O Bahir Ahmed Faisal Town		05-08-09	4 Marla 8 Sarsai	12,000
9	Al-Amin Trade Centre G.T Road		16-08-09	55 Kanal 15 Marla	223,600
10	Nazam Din, Qaim din S/O Rashid Ahmed Bura Road		15-08-09	2 Marla	4,800
11	Ghulam Muhaidin S/O Abdul Haq		15-08-09	10 Marla	3,600

	Mian Channu			
12	Mohd Iqbal S/O Mohd Afzal 124/15-L	17-08-09		38,622
13	Ch. Mohd Shafi S/O Ghulam Yasin	18-08-09		40,000
14	Shamsol-ul-Haq S/O Mohd Iqbal Mehboob Colony	20-08-09		2,700
15	Mohd Akrim, Javed, Nasreen Akhtar W/O Mohd Akrim Mian Channu	20-08-09		2,800
16	Nazim Ali S/O Anayat Ali Tulamba Road	22-08-09		1,500
17	Liaqat Hussain S/O Zawar Hussain Mian Channu	22-08-09		1,500
18	Abdul Ghafar S/O Charaq Nawab Colony	24-08-09		2,800
19	Tariq Mehmood S/O Haji Naveed Mohallah Aid Gah	02-09-09		35,000
20	Naseer Ullah S/O Mohd Haneef 127/15-L	07-09-09		3,100
21	Mehmood Alam S/O Nabi Ahmed Shaheed Road,	10-09-09	4 Marla 3 ½	3,100
22	Amir Latif S/O Abdul Latif Mandar Wali Gali	10-09-09		1,500
23	Khushi Mohd S/O Allah Rakha Shamas Pura	10-09-09	3 Marla	2,500
24	Anwar Shehzad S/O Ashgar Ali Allama Iqbal Road	17-09-09	1 Marla 1 Sarsai	5,600
25	Abdul Hameed Drafts Man Thana Bazar	17-09-09		1,500
26	Munir Ahmed S/O Abdul Majeed Rai Tower 16/8-BR	19-09-09		1,300
27	Umar Farooq S/O Abdul Ghafoor Oppt. Office Highway Mian Channu	26-09-09	1 Kanal	12,000
28	Sattar Ahmed S/O Hassan Mohd Mehraabad Road	28-09-09	8 Marla	7,700
29	Mohd Ajmal S/O Allah Buksh Block No. 6	29-09-09	4 Marla 5 Sarsai	3,100
30	Abid Hussain S/O Shah Mohd Sial Street No. 6 Jatalah Town	29-09-09	4 Marla 5 Sarsai	3,100

31	Hafiz Abdul Hameed S/O Khushi Mohd Jatalah Town	30-09-09	5 Marla	3,100
32	Syed Zafar ul Islam Shah Shaheed Road	01-10-09		1,500
33	Amina Bibi Mohd Arshad Sultan Colony	06-10-09		3,100
34	Mumtaz Ahmed S/O Mohd Buksh Mian Channh	09-10-09	5 Marla	2,100
35	Mohd Asif S/O Mohd Sharif Bodla Town	10-10-09	5 Marla	3,100
36	Allah Rakha S/O Nizam Din Shamas Pura	12-10-09	2 Marla 7 Sarsai	2,500
37	Mohd Aslam S/O Mohd Anwar Mian Channu	13-10-09	1 Marla	2,400
38	Nazir Mohd, Zafar Mohd S/O Noor Mohd. Block No. 14	14-10-09		3,900
39	Abdul Sattar S/O Mohd Ismail Janah Town	14-10-09	7 Marla 4 ½	2,400
40	Nagma Bibi D/O Talib Hussain Elahi Buksh Colony	15-10-09	5 Marla	3,100
41	Mohd Latif S/O Lal Din Basti Shomali	28-10-09		2,700
42	Abdul Hameed Mirza S/O Rehmat Ullah	30-10-09	79 Kanal 8 Marla 3 ½	8,000
43	Bashira Bibi Tulama Road	30-10-09	5 Sarsai	2,600
44	Hamida Bibi W/O Ashfaq Ahmed Sultan Colony	02-11-09	5 Marla	3,900
45	Mohd Zahid S/O Mohd Siddique Amin Town	03-11-09	3 Marla 6 ½	2,800
46	Mohd Tahir S/O Naseem ur Mohd Buksh Madina Town	11-11-09	2 Marla	4,400
47	Irfan Rasool Ghulam Rasool Mohallah Islamabad	05-11-09	2 Marla 8 Sarsai	38,100
48	Mr. Robert Gill Naseem Drafts Man Mian Channu	05-11-09		1,000
49	Mohd Aslam S/O Mohd Toufail G.T Road Mian Channu	06-11-09	7 Sarsai	2,600
50	Mirza Mohd Manzoor S/O Mohd	10-11-09	3 Marla	2,500



	Amin Shamas Pura			
51	Mohd Arshad S/O Ghulam Mohd. Basti Saoodaabad	12-11-09	6 Marla 3 Sarsai	2,500
52	Abdul Jabbar S/O Mohd Ibrahim Mian Channu	10-11-09	5 Marla	3,100
53	Mohd Akrim S/O Faqir Mohd Husnaina abad	10-11-09	2 Marla 6 Sarsai	2,500
54	Mohd Yaqoob S/O Abdul Ghafoor Shaheed Road	14-11-09		3,200
55	Mohd Ashraf S/O Mohd Usman Mouza Tulamba	16-11-09	2 Kanal	40,100
56	Sughran Bibi / Mohd Ashraf	17-11-09	2 Marla 4 ½	2,500
57	Abdul Hamid Mirza S/O Rehmat Ullah Umair Town	18-11-09	6 Marla	13,800
58	Kalsoom Bibi D/O Mohd Zahid	21-11-09		3,100
59	Mohd Aslam S/O Shah Mohd Bismillah Town	23-11-09	1 Marla 5 Sarsai	2,300
60	Ayesha Gulnar D/O Mohd Tariq	21-12-09	10 Marla	6,150
61	Sajjad Hussain S/O Mohd Hanif Taj Town	02-12-09	10 Marla 3 Sarsai	6,150
62	Mohd Mansha S/O Abdul Rashid Sultan Colony	03-12-09	5 Marla 1 ¼	3,900
63	Ashgar Ali S/O Sardar Faisal Town	11-12-09	2 Marla	3,100
64	Abdul Sattar S/O Ismael Faisal Town	07-12-09		3,100
65	Abdul Qayyum S/O Noor Elahi Faisal Town	08-12-09	5 Marla	3,100
66	Asad Mehmood S/O Bashir Ahmed Hadayat Ullah Road	10-12-09	4 Marla 3 ½	3,100
67	Asad Mehmood S/O Bashir Ahmed Hadayat Ullah Road	10-12-09	4 Marla 3 ½	3,100
68	Maqsood Ali S/O Abbas Etifaq Town	10-12-09	5 Marla	3,100
69	Sajid Mehmood S/O Mohd Sharif Faisal Market	10-12-09	4 Marla	8,700
70	Mohd Dilmeer Khan S/O Sharif Khan Jinah Town	12-12-09	5 Marla	3,100
71	Mohd Habib S/O Abdullah Town	12-12-09	3 Marla	2,500

72	Mohd Ali Sultan Colony	17-12-09	5 Marla	3,900
73	Mohd Shafique S/O Bashir Ahmed Latif Bagh	18-12-09		7,000
74	Shamim Akhtar W/O Barkat Ali Latif Bagh	21-12-09	1 Marla 8 Sarsai	4,400
75	Mohd Riaz S/O Naik Mohd Mian Channu	23-12-09	5 Sarsai	3,100
76	Sardara Bibi D/O Mohd Rafique Faisal Town	23-12-09	1 Marla 5 Sarsai	2,300
77	Siraj Din S/O Sufi Rehmat Ullah Block No. 5	26-12-09	2 Marla 8 Sarsai	4,100
78	Mohd Khalid S/O Attah Mohd Near Bodla House	26-12-09	1 Marla 6 $\frac{3}{4}$	3100
79	Mohd Shafique S/O Bashir Ahmed Madina Town	26-12-09		2000
80	Noaman Rashid Manager UFONE Lahore	22-12-09		30,100
81	Mohd Ashraf S/O Allah Ditta Madina Town	24-01-10	4 Marla 4 $\frac{1}{2}$	1,600
82	Azhra Nazir W/O Nazir Ahmed Mohallah Rehmania Bura Road	24-01-10	11 Marla	2,850
83	Zulfiqar Hussain S/O Allah Yar Siddique Colony	24-01-10	5 Marla	2,600
84	Allowdin S/O Zubair Din Allama Iqbal Road	25-01-10	1 Marla 4 $\frac{1}{6}$	4,000
85	Mohd Ashraf S/O Shah Mohd Aid Gah	26-01-10	1 Kanal	5,100
86	Siraj Din S/O Rehmat Ullah Block No. 5	26-01-10		2,000
87	Faheema Khanum D/O Habib Ahmed Husnainabad	27-01-10	5 Marla	2,860
88	Mohd Rafique S/O Mohd Aslam Sadiq Colony	27-01-10	5 Marla	2,600
89	Saif ur Rehman S/O Sharif Din Jinah Town	27-01-10	4 Marla	2,400
90	Mohd Manzoor S/O Siraj Din Itifaq Colony	28-01-10	5 Marla	2,600
91	Mohd Asif S/O Abdul Rashid Faisal	04-02-10	2 Marla 4	6,100

	Market		Sarsai	
92	Sarfraz Ahmed Safi S/O Mohd Azam Bura Road	04-02-10	10 Marla	4,600
93	Faiz Ahmed S/O Nawab Ali Jinah Town	08-02-10	10 Marla	5,060
94	Mohd Aleem Raza S/O Nazir Ahmed Allama Iqbal Road	09-02-10	4 Marla 4 Sarsai	22,100
95	Nazir Ahmed Fateh Mohd Sultan Colony	13-02-10	5 Marla ½ Sarsai	3,300
96	Haq Nawaz S/O Pathana Elahi Buksh	13-02-10	4 Marla 4 ½	1,600
97	Mushtaq Ahmed, Mohd Arshad S/O Mehnga Mian Channu	16-02-10	5 Marla	2,600
98	Shahid S/O Habib Ullah Elahi Buksh	17-02-10	5 Marla	2,600
99	Anwar Ali S/O Ghulam Rasoon Madina Town	22-02-10	3 Marla 71 Feet	12,000
100	Mohd Riaz S/O Naik Mohd Jitalah Town	25-02-10	5 Marla	2,600
101	Shehriyar Afzal Chak No. 133/16L	26-02-10	143 M	20,000
102	Mohd Azad S/O Mohd Jamil Abdullah Town	02-03-10	5 M	1,600
103	Zulfiqar Ali S/O Noor Din Umair Town	10-03-10	8 M 8 S	4,150
104	Mohd Shoaib Abdul Razzaq Faqir Town	09-03-10	4 M	
105	Mohd Adrees, Mohd Latif Allama Iqbal Road	09-03-10	2 M 2 S	7,900
106	Ishtiaq Ahmed Zadi S/O Abdul Sattar Block No. 12	10-03-10	8 M 7 S	4,150
107	Mohd Yaqoob S/O Mohd Ismael S/O Fazal Din Shamaspora	10-03-10	1M 1 ½	4,100
108	Akhtar Ali S/O Atta Mohd Mohallah Rehmania	11-03-10	5 M	3,300
109	Mohd Yameen S/O Islamodin Elahi Buksh	12-03-10	4 M	2,400
110	Mohd Bashir S/O Jamal Din Mohallaha Rehmania	12-03-10	5 M	1,600
111	Abdul Rehman S/O Abdul Hamid	18-03-10	1 M	5,500

	Allah Iqbal Road			
112	Mohd Khalid S/O Mohd Azam Mohallah Rehmania	20-03-10	4 M	1,600
113	Faheem Akhtar S/O Bashir Ahmed Mohallah Shamas Pura	20-03-10	4 M 7 S	1,600
114	Rukhsana Asia W/O Bahir Ahmed Alim Din Colony	22-03-10	5 M 2 S	3,300
115	Mohd Ashfaq , Ishtiaq Ahmed S/O Mohd Rafique	22-03-10	8 M 6 S	11,500
116	Mohd Amin S/O Taj Din Jitalah Twon	25-03-10	10 M 4 S	28,050
117	Abdul Ghani Mehboob Colony	25-03-10	5 M	2,600
118	Samina Jibee W/O Mohd Aslam Madina Town ,	31-03-10	8 M	3,700
119	Mohd Shafiq S/O Mohd Rafique Chak No. 119/15-L	02-04-10	45 M	10,000
120	Faiza Kousar W/O Riaz Faisal Market	16-04-10	1 M	2,000
121	Abdul Manan , Abdul Wahid , Mohd Saleem S/O Abdul Sattar	12-04-10	2 M 4 S	18,100
122	Ashiq Ali S/O Bashir Ahmed Khursheed Town	12-04-10	5 M	2,600
123	Shakeel Ahmed S/O Mohd Jamil Elahi Buksh	12-04-10	4 M 2 S	2,600
124	Mohd Anwar Khan S/O Abdul Rehman Chak 100/15-L	21-04-10	9 M	18,000
125	Mohd Hanif S/O Allah Din Sultan Colony	22-04-10	2 M 3 S	2,200
126	Mohd Yousaf S/O Khursheed Latif Bagh	22-04-10	8 M	2,300
127	Tahir Maqbool S/O Haji Maqbool Nishtar Road	23-04-10	6 S	
128	Sakhi Mohd S/O Fateh Mohd Basti Saoodabad	26-04-10	2 Marla 5 S	2,200
129	Majeeda W/O Yaseen Fakhar Town	28-04-10	5 M	1,600
130	Ashgar Ali S/O Mohd Siddique Faisal Town	28-04-10	2 M	2,000
131	Akhtar Ali S/O Mohd Siddique Elahi	30-04-10	5 M	2,600

	Buksh Colony			
132	Atif Hussain S/O Adal Hussain Block 12	03-05-10	6 M 3 S	3,700
133	Mohd Yaseen S/O Mohd Sharif Fazal Colony	04-05-10	3 M    4 ½ S	2,400
134	Zaheer Ahmed S/O Mehndi Khan Fakhra Town	04-05-10	5 M	2,600
135	Mohd Jamil S/O Mohd Buksh Itifaq Town	05-05-10	15 M    6 S	3,300
136	Mohd Ashfaq S/O Falak Sher	06-05-10	3 M	2,200
137	Syed Yaqoob Hussain S/O Wahid Hussain Mohallah Rehmania	07-05-10	5 M	1,600
138	Javed Iqbal , Pervaiz Akhtar S/O Mohd. Aslam Ghalah Mandi	10-05-10	4 M    4 S	12,210
139	Mohd Akbar S/O Bashir Ahmed Bura Road,	18-05-10	6 M    2 S	20,100
140	Sarfaraz Ahmed Saifi Madina Town	11-05-10	10 M	4,000
141	Syed Israr Hussain Gillani S/O Syed Ashiq Hussain Fakhir Town	11-05-10	10 M	2,100
142	Shah Mohd S/O Siraj Din Darbar Road	12-05-10	2 M    5 ½ S	2,200
143	Ali Sher S/O Mohd Waryaam Ibrahim Colony	13-05-10	5 M	1,600
144	Mohd. Yousaf S/O Chirag Din Mohallah Rehmania	19-05-10	10 M	2,000
145	Fateh Mohd S/O Mohd Siddique Koti Nand Singh	19-05-10	5 M	2,600
146	Mumtaz S/O Usman Elali Buksh	20-05-10	5 M	1,600
147	Aftab Ahmed S/O Mohd Rafique Elahi Buksh	20-05-10	4 M	2,400
148	Mohd Ramzan S/O Lal Din Madina Town	24-05-10	5 M	1,600
149	Malik Shoukat Ali S/O Abdul Sattar Latif Bagh	26-05-10	2 M    2 S	6,700
150	Abzar Ghafi S/O Mohd Ashraf Ghani Colony	26-05-10	5 M	4,600
151	Dr. Mohd Hafiz S/O Mohd Ali Husnainabad	31-05-10	18 M	37,000

152	Dr. Mohd Hafiz S/O Mohd Ali Husnainabad	31-05-10	18 M	8,300
153	Nasreen Akhtar D/O Mohd Shafi Itifaq Town	31-05-10	3 M 2 S	1,600
154	Mohd Shahid Imran S/O Ghulam Mohd	31-05-10	3 M 2 ½	10,400
155	Asghar Ali S/O Wali Mohd G.T Road	01-06-10	5 M	2,600
156	Dilshad Tabasam S/O Irshad Ahmed Manzoor Coloney	04-06-10	8 M 3 Sarsai	18,100
157	Mohd Ashraf S/O Sardar Mohd Faisal Market	07-06-10	1.454	4,400
158	Zafar Iqbal S/O Haji Mohd Iqbal Shami Road	08-06-10	7 M 4 ½	3,700
159	Mohd Ramzad S/O Alawal Elahi Buksh Colony	08-06-10	5 M	2,600
160	Mohd Amjad Saleem S/O Allah Ditta Khursheed Town	09-06-10	10 M	2,600
161	Mohd Umer Baig S/O Ghulam Nabi Jinah Town	09-06-10	6 M	3,300
162	Ghulam Murtaza S/O Barkat Ali Koti Nand Singh	09-06-10	3 M	2,420
163	Zawar Ali S/O Zafar Hussain Shami Road	09-06-10	10 M	4,100
164	Maqsood Ali S/O Mohd. Yousaf Abdulah Town	14-06-10	4 M 4 S	1,600
165	Talib Hussain, Abdul Shakoor S/O Dost Mohd. Madina Town	14-06-10	5 M	2,600
166	Tanveer Ahmed , Iftakhar Hussain Naveed S/O Mohd Yousaf	15-06-10	1 M 8S	4,500
167	Mohd. Yaseen S/O Ali Mohd Bismillah Town	17-06-10	7 M 6 S	2,100
168	Nawazish Ali S/O Mohd Boota Khursheed Town	18-06-10	9 M	2,600
169	Azhra Bibi W/O Munawar Hassan Tulamba Road	18-06-10	8 S	6,100
170	Mansab Ali Mansha S/O Mohd Siddique Block No. 7	22-06-10	2 M 7 ½	7,900
171	Saif ul Rehman , Abdul Sattar , Fateh Din Colony	28-06-10	5 M	2,600

172	Mohd Aslam S/O Karam Elahi Fazal Colony	28-06-10	2 M 6 S	2,200
173	Shakeela Bano Bewa Amir Farooq S/O Dost Mohd Nawab Colony	28-06-10	10 M	4,600
174	Mohd Shahid Iqbal S/O Khushi Mohd Bodla Town	28-06-10	5 M	2,600
175	Mohd Imran S/O Mohd Sadiq Faisal Town	28-06-10	1 M 1 S	2,000
176	Mohd Ramzan S/O Abdul Ghafoor Khursheed Town	28-06-10	3 M 8 S	2,400
177	Abdul Rasheed S/O Mohd. Ali Madina Town,	28-06-10	5 M	2,600
178	Husnain Shah S/O Mohd Shafi Jitalah Town	29-06-10	5 M	2,600
179	Zubair Sarwar , Umair Sarwar S/O Sarwar	29-06-10	3 M 6 S	2,400
180	Mohd Munawar S/O Mohd Rafique Munawar Town Tulambad Road	29-06-10	7 M 3 S	3,700
181	Tahir Iqbal , Mohd Tariq Nawab S/O Mohd Nawab	30-06-10	79 M 0 S	1,000
<b>Total</b>				<b>1,212,872</b>
<b>Grand Total</b>				<b>1,331,747</b>

**Annexure- O****[Para 1.5.3.2]****Less recovery of commercial fee – Rs 88.436 million**

(Amount in Rupees)

Name	Area	Rate as per valuation table	Total amount	Amount due	Amount received	Less recovery	Remarks
Muhammad Ramzan	4 M 08 S	165,000	660,000	132,000	69,818	62,182	Residential
Al-Amin Traders	55k 15	1,569,000	1,749,435,000	87,471,750	-	87,471,750	commercial to residential but case in High Court
Ch. Muhammad Shafi	14M 7S	220,000	3085660	617,132	295,400	321,732	Residential to commercial
Tariq Mehmood		110,000	0	-	-	-	No record was provided
Muhammad Ashraf	1K	560550 Per Acre	140138	28,000	14,000	14,000	Agri to commercial
Abdul Hamid	6M	770,000	4620000	924,000	462,000	462,000	Already azad cotton and shops were constructed on GT Road so rate of GT road was assessed
Maqsood Ali	2M	330,000	660000	132,000	95,370	36,630	Residential
Saraj Din	2M 08S	550,000	1100000	220,000	159,094	60,906	Residential
Anwar Ali	3M 71S	-	0	-	-	-	No value table was provided
Abdul Rehman	1M 21 S	440,000	568333	113,667	106,670	6,997	
<b>Total</b>				<b>89,638,549</b>	<b>1,202,352</b>	<b>88,436,197</b>	



**Annexure-P****[Para 1.5.3.4]****Non Recovery of Map and Commercialization / Conversion Fee from the  
Illegally Old Constructed Commercial Buildings – Rs 15.197 Million**

(Amount in rupees)

<b>Sr. No.</b>	<b>Name of owner of the property</b>	<b>Mouza/ Chak</b>	<b>Name of commercial property</b>	<b>Area in Marlas</b>	<b>Approximate Rate Rs.390 Per Marla</b>
1	Maramatullah s/o Liaquatullah Khan	Kot Barkat Ali	Cotton factory	640	249600
2	Muhammad Hussain Mushtaq Ahmad sons of Sher Muhammad	10-11/8AR	Rice Mill	210	81900
3	Din Muhammad s/o EidoGujjar	14/8AR	Petrol Pump	66	25740
4	Amjad Ali S/o Barkat Ali	14/8AR	Cotton factory	640	249600
5	Zafar Iqbal etc.	14/8AR	Cotton factory	630	245700
6	Muhammad Saddique S/o Hassan Bux etc.	14/8AR	Cotton factory	980	382200
7	Muhammad Mehmood Qadri S/o Maqbool Ahmad Qadri	14/8AR	Cotton factory	449	175110
8	Ejaz Akhtar s/o Malik Muhammad Ayyub	17/8R	Petrol Pump	79	30810
9	Shahid Latif s/o Abdul Latif	44/15L	Petrol Pump	80	31200
10	MS Qureshi Taxtile Mill	44/15L	Taxtile Mill	1236	482040
11	MS MonowalTaxtile Mill	44/15L	Taxtile Mill	996	388440
12	Khalid Masood s/o Muhammad Khalid	46/15L	Beverages	800	312000
13	Muhammad Akhter, Imtiaz Ahmad	84/15L	Petrol Pump	44	17160
14	MS Colony Sugar Mill	84/15L	Sugar Mill	13527	5275530
15	MS Pole Karate Seen Pvt. Ltd	84/15L		2000	780000
16	Abdullah	85/15L	Cotton factory	2438	950820
17	MS Fazal-ur-Rehman S/o Farzand Ali	88/15L	Ilam Din Petroleum	184	71760
18	Muhammad Saleem Sohail	113/15L	Cold Storage	158	61620

<b>Sr. No.</b>	<b>Name of owner of the property</b>	<b>Mouza/ Chak</b>	<b>Name of commercial property</b>	<b>Area in Marlas</b>	<b>Approximate Rate Rs.390 Per Marla</b>
19	Mst. JamilaKhatoon D/o	114/15L	Cold Storage	80	31200
20	Muhammad Maqsood s/o	116/15L	Petrol Pump	88	34320
21	Muhammad Saddique s/o Abdul Ghani	121/15L	Cotton Factory	829	323310
22	Muhammad Rafique s/o Jamal Din	125/15L	Cold Storage Paper Mills	923	359970
23	Shokat Ali, Ahmad Ali Sons s/o Siraj Din	125/15L	Cold Storage	160	62400
24	Zubaida Begum Widow of Abdul	126/15L	Petrol Pump	73	28470
25	Muhammad Jamil s/o Muhammad Ali	126/15L	Cotton factory	470	183300
26	Mehdi Hasan etc.	128/15L	Imran Bricks	148	57720
27	Muhammad Akram etc.	128/15L	Habid Bricks	159	62010
28	Nadeem Aslam s/o Muhammad Aslam	128/15L	Faisal Bricks	148	57720
29	FazalKarim etc.	129/15L	Al-Karam cold storage	90	35100
30	Muhammad Amin s/o Allah Ditta	129/15L	Ittefaq cold storage	240	93600
31	Mst. Farukh Nazly etc.	129/15L	Petrol Pump	106	41340
32	Farrukh Hussain etc.	129/15L	Mianchannu Floor mill	240	93600
33	Saad Farooq	129/15L	Gulshan Cold Storage	83	32370
34	Farrukh Hussain etc.	129/15L	Cheema Cold Storage	240	93600
35	Abdul Rasheed etc.	130/15L	Makka Cold Storage	60	23400
36	Maqsood Ahmad	130/15L	Maqsood Warehouse	41	15990
37	Tariq Iqbal etc.	130/15L	Paracha Warehouse	79	30810
38	Tanveer Sadiq etc.	130/15L	Janjoa Warehouse	66	25740
39	Sakhawat Ali	130/15L	Usman Cold Storage	223	86970
40	Muhammad Yaqoob s/o Ghulam Rasool	130/15L	Allah Ditta Cold Storage	147	57330

<b>Sr. No.</b>	<b>Name of owner of the property</b>	<b>Mouza/ Chak</b>	<b>Name of commercial property</b>	<b>Area in Marlas</b>	<b>Approximate Rate Rs.390 Per Marla</b>
41	Kamran Hameed etc.	130/15L	Madina Cold Storage	80	31200
42	Muhammad Maqbool s/o Ibrahim	130/15L	Sani Cold Storage	72	28080
43	MS New Highway CNG	130/15L	CNG	172	67080
44	Syed Waqar Hussain etc	130/15L	Arsan CNG	193	75270
45	Mahmood Ahmad Tariq	130/15L	Karmanwaly CNG	41	15990
46	MS Master CNG	130/15L	Master CNG	200	78000
47	Muhammad Yousaf	130/15L	Attock Petroleum	154	60060
48	Muhammad Tahir	130/15L	Ramzan Petroleum	37	14430
49	Mahmood Ahmad Tariq etc.	130/15L	Karmanwaly cotton factory	648	252720
50	Shahzad Akram	130/15L	Sohail Shahzad Rice Mills	420	163800
51	Mahmood Ahmad Tariq	130/15L	Karmanwaly Oil Mills	63	24570
52	Muhammad Rafique	130/15L	Jamal Industries	136	53040
53	Muhammad Sarfaraz	130/15L	Spin Tax Mills	453	176670
54	AnjumDildar etc.	131/15L	Night Bridge Hotel	320	124800
55	MS JamhoorTaxtile Mill	131/15L	Taxtile Mill	2451	955890
56	Muhammad Mohsin etc.	131/15L	Salam in Hotel	160	62400
57	Saleem Akhtar s/o Abdul Gani	131/15L	Ghani CNG	159	62010
58	Asif Ali Shah s/o Feroz	131/15L	Universal CNG	57	22230
59	Mst. Majida Rasheed	131/15L	Mianchannu CNG	122	47580
60	Abdul Hafeez s/o Jamal Din	131/15L	Cotton factory	311	121290
61	Abdul Hafeez s/o Jamal Din	131/15L	Jamal CNG	160	62400
62	Irfan Akbar s/o Abdul Hameed	131/15L	Factory	160	62400
63	Muhammad Ashraf s/o Gul Muhammad Sanpal	131/15L	Nawab CNG	53	20670
64	Javaid Iqbal s/o Muhammad	131/15L	Bhatti Fabrics	221	86190

Sr. No.	Name of owner of the property	Mouza/ Chak	Name of commercial property	Area in Marlas	Approximate Rate Rs.390 Per Marla
	Sharif				
65	Israr-ul-Haq s/o Ramzan	133/16L	Cotton Factory	209	81510
66	Israr-ul-Haq, Muhammad Iqbal etc.	133/16L	Umar Industries	189	73710
67	Faisal Majeed S/o Abdul Majeed Sajid	133/16L	CNG	140	54600
68	Mujeeb Ullah s/o Ameer Ullah, Najeib Ullah s/o Abdul Rehman	133/16L	Petrol Pump	77	30030
69	Abdul Ghani S/o Khushi Muhammad	133/15L	Cotton factory	705	274950
70	Ali Abid, Ali Nasir s/o Rehmat Ali	133/16L	CNG	74	28860
71	Farrukh Aslam, Arshad Aslam etc.	133/16L	Petrol Pump	138	53820
72	Abid Ali s/o Wajid Ali etc.	133/15L	CNG	171	66690
73	Israr-ul-Haq s/o Muhammad Ramzan	134/16L	Rice Mills	320	124800
74	Atta-ur-Rehman s/o Abdul Raheem Ansari	134/16L	Garments Factory	160	62400
75	Maqsood Mumtaz s/o Mumtaz Ahmad	134/16L	CNG	182	70980
76	MS Qasoor Textile Mill	134/15L	Mill	349	136110
<b>Total</b>				<b>38968</b>	<b>15.197</b>

## Annexure-Q

[Para 1.5.3.6]

### Non Recovery of Outstanding dues of Development Charges of Kachi Abadies Rent of Shops and -Bazari Fees – Rs 5.516

Table 1 (Amount in rupees)

Sr. No.	Name of Head	Amount of Arrears
1	Rent of Shops	137,958
2	Teh Bazari Fee	3,785,289
<b>Total</b>		<b>3,923,247</b>

Table 2 (Amount in rupees)

Sr. No.	Name of Declared Katchi/Abadi	No & Date of Mutation	Dwelling Units According to original survey list	No. of left over names included by the Implementation Committee in the survey list (if any)	Total Dwelling Unit	P. Rs/ Sale Deeds granted up to 31-03-11	Balance proprietary rights yet to be granted	Recover-able Cost of Land	Recover-able Dev.: Charges	Total recoverable
1.	Changer Mohallah	27-11-84	301	1	302	248	54	46440	207682	254122
2.	Basti Sauood Abad	27-11-84	300	1	301	289	12	10320	107419	117739
3.	Chak No. 130/15L Northern Basti	15-01-87	229	5	234	192	42	36120	198036	234156
4.	Ghazi Oil Mills Maher Abad to	08-04-89	284	6	290	145	145	99760	264880	364640
5.	Chak No. 130/15L Eastern Basti	15-01-87	143	13	156	110	46	39560	58015	97575
6.	ShamasPura	15-01-87	136	16	152	116	36	18576	57022	75598
7.	Chamrang Basti	02-06-91	59	Nil	59	46	13	11180	24630	35810

8.	Basti Masan	15-01-87	133	Nil	133	42	91	62608	66413	129021
9.	Gulshan Ali Town	13-12-04	95	Nil	95	32	63	43344	90502	133846
10.	Christian Colony	27-10-07	65	2	67	52	15	10320	39711	50031
11.	Masjid Qouwat – ul- Islam Chak No.130/15-L	27-10-07	46	Nil	46	-----	46	23736	77000	100736
			<b>1791</b>	<b>44</b>	<b>1835</b>	<b>1272</b>	<b>563</b>	<b>401964</b>	<b>1191310</b>	<b>1593274</b>
<b>Grand Total Table 1 &amp; 2</b>										

**Annexure-R****[Para 1.5.3.7]****Illegal Construction of Colonies – Rs 340,000****Table 1**

(Amount in rupees)

<b>Sr. No.</b>	<b>Name of colony</b>	<b>Area in Kanal</b>	<b>Chak/Mouza</b>	<b>Amount of Scrutiny fee</b>
1	Allah Ditta Colony	40	125/15L	4000
2	Siddique Town New Eid Gah Colony	51	125/15L	5100
3	Quota Town	20	125/15L	2000
4	Alfareed	43	129/15L	4300
5	GulshanRaheem	174	129/15L	17400
6	Olakh Town	164	129/15L	16400
7	Imam Din Town	140	129/15L	14000
8	K.H Town + Block GulshanHabibullah	35	129/15L	3500
9	Imtiaz Town	11	129/15L	1100
10	Ibrahim Town	45	129/15L	4500
11	Deen Muhammad Colony	20	129/15L	2000
12	Yaseen Colony	200	130/15L	20000
13	Yaseen Colony Rao Sahib wali	40	130/15L	4000
14	Al-Karam Town	40	130/15L	4000
15	Aamir Town	113	130/15L	11300
16	Master Town	92	130/15L	9200
17	Master Town + Bashir Town	35	130/15L	3500
18	Meraj Town CothiNanind Sing	40	130/15L	4000
19	Gulshan-e-Tufail	51	130/15L	5100
20	Sahar Town	35	130/15L	3500
21	Karman Wala Town	45	130/15L	4500
22	Qazi Colony	84	130/15L	8400
23	Fukhar Town	35	130/15L	3500
24	New Taj Town	11	130/15L	1100
25	Aamir Town Phase -I	40	130/15L	4000
26	Iqbal Park	51	130/15L	5100
27	MehrDeen	20	130/15L	2000
28	Muslim Town	43	130/15L	4300
29	Yasir Town	120	130/15L	12000
30	Hifiz Town	122	130/15L	12200
31	Khan Town	92	130/15L	9200

<b>Sr. No.</b>	<b>Name of colony</b>	<b>Area in Kanal</b>	<b>Chak/Mouza</b>	<b>Amount of Scrutiny fee</b>
32	Oedian Colony	35	130/15L	3500
33	Rehman City	40	130/15L	4000
34	Khurshid Town	99		9900
35	Madina Town	11		1100
36	Itfaaq Town	96		9600
37	Khaliq Town	100		10000
38	Iqbal Town	100		10000
39	MakkaMadina Town	45		4500
40	Al-Jannat City	84		8400
41	Sultan Fortce	120		12000
42	Green Town	122		12200
43	Fattar Officer Colony	191		19100
44	Rehmat Colony	160		16000
45	Umair Town	100	Mandi Zari Mianchannu	10000
46	Amin Traders	45		4500
<b>Total 2010-11</b>		<b>3400</b>		<b>340,000</b>
<b>Total 2008-09</b>				<b>533,220</b>
<b>Grand Total 2008-09 &amp; 2010-11</b>				<b>873,220</b>

Table 2

(Amount in rupees)

<b>Illegal construction of private colonies</b>			
<b>Sr.No</b>	<b>Name of colony</b>	<b>Area in kanal</b>	<b>Amount of scrutiny fee</b>
1	Khurshid Town	99	9,900
2	Madina Town	11	1,100
3	Itfaaq Town	96	9,600
4	Qutab Town	20	2,000
5	Yaseen Colony	200	20,000
6	Al-Karam Town	40	4,000
7	Aamir Town	113	11,300
8	Master Town	92	9,200
9	Ghulsan-e-Tufail	51	5,100
10	Sahar Town	35	3,500
11	Khaliq Town	100	10,000
12	Iqbal Town	100	10,000
13	Makka Madina Town	45	4,500
14	Al-Jannat City	84	8,400
15	Alfareed	43	4,300



16	Sultan Fortce	120	12,000
17	Ghulshan Raheem	174	17,400
18	Green Town	122	12,200
19	Fattar Officer Colony	191	19,100
20	Olakh Town	164	16,400
21	Rehmat Colony	160	16,000
22	Imam Din Town	140	14,000
	<b>Total</b>	<b>2,200</b>	<b>220,000</b>