



**AUDIT REPORT
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
DISTRICT KHANEWAL
AUDIT YEAR 2012-2013**

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 Departmental 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	Tehsil Accounts Committee
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TO (P&C)	Tehsil Officer (Planning & Coordination)
TO (R)	Tehsil Officer (Regulations)

PREFACE

Articles 169 and 170 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 Administration of District Khanewal for the years 2010-2012. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2012-13 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 Rs.1 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 this Report have been finalized in the light of written responses and discussion with the management.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973, 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 32 including 25 officers constituting 7,575 man days and had a budget allocation of Rs11.029 million for financial year 2011-2012. It has the mandate to conduct financial attest audit, regularity 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, R.D.A Multan carried out audit of the accounts of three TMAs namely Khanewal, Kabirwala and Jahanian of District Khanewal for the financial years 2010-2012 in first phase and the findings are included in the 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 three above mentioned TMAs in District Khanewal for the financial years 2010-12, was Rs300.084 million and expenditure incurred was of Rs153.956 million showing savings of Rs146.128 million. The total Non development Budget for financial year 2011-2012 was Rs1008.717 million and expenditure was of Rs914.735 million, showing excess expenditures of Rs93.984 million. The reasons for savings in Development and

excess in 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 Rs226.450 million was carried out, out of the total expenditure of Rs286.174 million and Audit of non development expenditure Rs189.589 million out of total expenditure of Rs782.517million for the financial years 2010-2012 was conducted, which are 79% & 24% of development and non development expenditures, respectively. Total overall expenditure of TMAs of District Khanewal for the financials year 2010-12 was Rs1068.691 million, out of which overall expenditure of Rs416.050 million was audited, which is 39% of total expenditure. Therefore, there was 100% achievement against the planned audit activities

c. Recoveries at The Instance of Audit

Recoveries of Rs 54.232 million were pointed out through various audit paras no recovery was effected till the compilation of this Report. Out of the total recoveries Rs 13.794 was not in the notice of the Executive before audit.

d. The Key Audit Findings of the Report

- i. Misappropriation of Rs 129.013 was noted in two case¹
- ii. Non-compliance of Rules and Regulations of Rs 3.212 million were noted in one case.²
- iii. Performance issues of Rs 28.734 million were noted in three cases³.
- iv. Weak internal control issues of Rs 104.993 million were noted in five cases⁴.

Audit Paras on the accounts for 2011-12 involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Provincial PAC, therefore have been included in Memorandum for Departmental Accounts Committee (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. Holding of DAC meetings in time
- iii. Compliance of DAC directives and decisions in letter and spirit
- iv. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management
- v. Compliance of relevant laws, rules, instructions and procedures, etc.

¹ Para: 1.2.1.1

² Para: 1.2.2.1

³ Para: 1.2.3.1, 1.3.1.1, 1.3.1.2

⁴ Para: 1.2.4.1, 1.2.4.2, 1.3.2.1, 1.4.2.1, 1.4.2.2

- vi. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- vii. Realization and reconciliation of various receipts
- viii. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Budget / Expenditure
1	Total Entities (PAOs) in Audit Jurisdiction	04	1,308.802
2	Total formations in Audit Jurisdiction	04	1,308.802
3	Total Entities (PAOs)/ DDOs Audited	03	1,068.691*
4	Audit & Inspection Reports	03	-
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to TMA)	Nil	Nil

*Accounts of TMAs of Jahanian and Kabirwala were audited for two years.

Table 2: Audit Observations

(Rupees in million)

Sr. No.	Description	Amount under audit observation
1	Asset management	-
2	Financial management	35.412
3	Internal controls	104.993
4	Violation of rules	3.212
5	Others	122.335
Total		265.952

Table 3: Outcome Statistics**Expenditure Outlay Audited**

(Rupees in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total
1	Outlays audited	1.282	286.170	775.533	781.235	1844.220*
2	Amount placed under audit observation / irregularities	-	90.202	161.387	14.363	265.952
3	Recoveries pointed out at the instance of Audit	-	0.817	40.438	12.977	54.232
4	Recoveries accepted / established at Audit instance	-	0.817	40.438	12.977	54.232
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 Rs1,068.691million.

Table 4: Irregularities pointed out

(Rupees in million)

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	3.212
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	6.678
3	Quantification of weaknesses of internal controls system.	104.993
4	Recoveries, overpayments, or unauthorized payments of public money.	28.734
5	Non production of record to Audit	-
6	Others, including cases of accidents, negligence etc.	122.335
Total		265.952

CHAPTER-1

1. TEHSIL MUNICIPAL ADMINISTRATION KHANAWAL

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:-

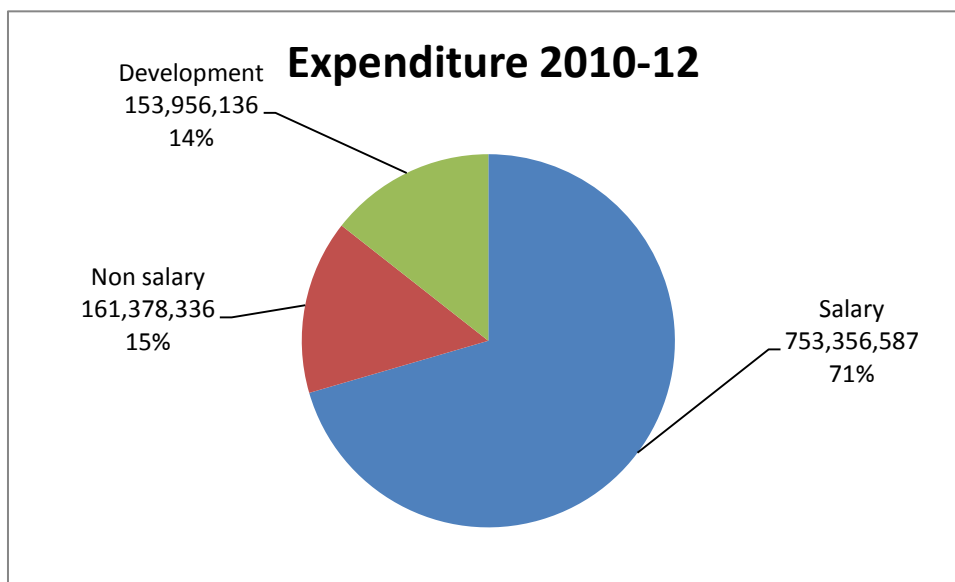
- i. Enforce all municipal laws, rules and bye-laws governing TMA's functioning;
- ii. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils;
- iii. Propose taxes, cesses, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same;
- iv. Collect approved taxes, cesses, 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.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Amount in Rupees)

2011-2012	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	751,354,641	753,356,587	2,001,946	0.27%
Non salary	257,363,398	161,378,336	-95,985,062	-37.30%
Development	300,084,400	153,956,136	-146,128,264	-48.70%
Revenue	818,137,120	-	-	-
Total	2,126,939,559	1,068,691,059	-240,111,380	-18%

(Amount in rupees)

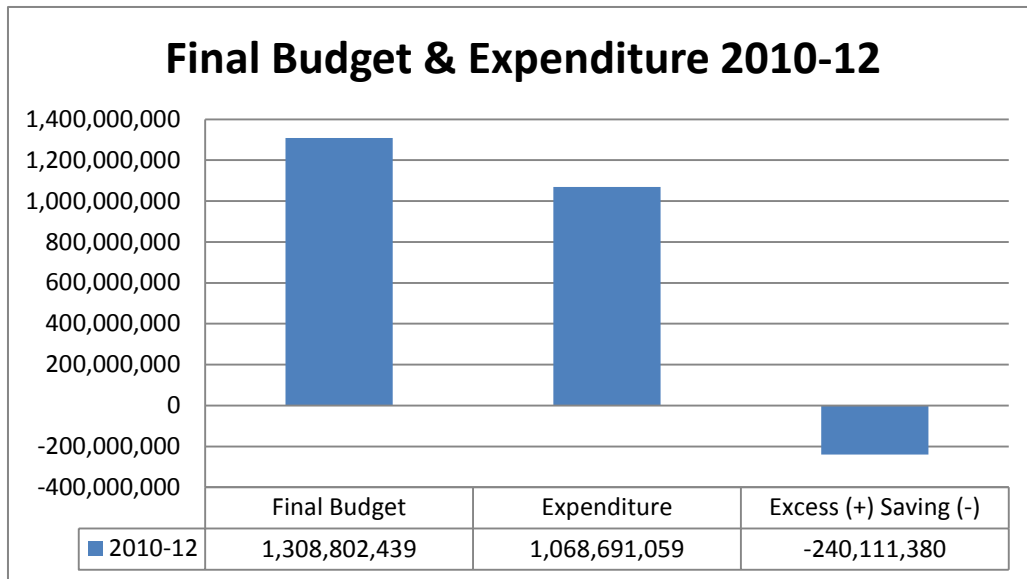


Details of budget allocations, expenditures and savings of each TMA in District Khanewal are at Annexure-B.

As per Budget Books for the financial years 2011-12 of TMAs in District Khanewal, the original and final budgets were of Rs1308.802 million. Total expenditures incurred by these TMAs during financial years 2010-2012 were Rs1068.691 million. There was a saving of Rs240.111 million, the reasons for

which should be explained by the PAO, Tehsil Nazims and management of TMAs.

(Amount in rupees)



1.1.3 Brief Comments on Status of Compliance with PAC/ZAC Directives

Sr. No.	Audit Year	No. of Paras	Status of PAC / ZAC Meetings
01	2009-12	20	Nil
Total		20	Nil

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

1.2 Tehsil Municipal Administration, Khaneval

1.2.1 Fraud / Misappropriations

1.2.1.1 Embezzlement of Immoveable Property Tax - Rs6.678million

According to Rule 2.35 (2) of PFR Vol-1, as soon as any loss occurs or comes to notice, it should be at once reported, through the immediate departmental superior of the Government servant reporting the loss, to the Head of the Department concerned, with a statement of the steps taken in matter. When the matter has been fully inquired into a further and complete report should be submitted of the nature and extent of the loss showing the errors or neglect of rules by which such loss was rendered possible and the prospects of affecting a recovery. The report on a loss occurring in the office of a Head of a Department may be submitted direct to Government. 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.

During the audit of Tehsil Municipal Office Khanewal, tax figures were compared with the Tax Figures of Revenue Department for the period 2011-12, which revealed following position:

(Amount in rupees)

Detail of IP Tax of TMA Khanewal				
	2010-11		2011-12	
	Mutation Fee	TMA Share	Mutation Fee	TMA Share
Figures of Revenue Department	Rs68,215,444	Rs22,738,481.33	Rs96,984,672	Rs32,328,224
	Rs12,365,508	Rs12,365,508	Rs16,944,225	Rs16,944,225
	Total	Rs35,103,989	Total	Rs49,272,449
Total TMA Share				Rs84,376,438
TMA Figures		Rs31,369,667	Rs46,328,548	Rs77,698,215
Difference				Rs6,678,223

Following irregularities were noticed during the course of audit:

1. The official deputed for IP tax collection used bogus Receipt Books for which no probe was made as to how he obtained these books.
2. TMO directed the TO Finance to compare the record with Revenue Department vide his letter No. TMA/KWL/647 dated 28.06.2012 but complete record was not compared.
3. Final report of comparison of record by TO Finance was submitted on 04.09.2012 showing total embezzled amount as Rs5,205,241, recovery from accused as Rs1,400,000 and remaining recoverable as Rs3,805,241. FIR No.36/2012 was lodged on 29.09.2012 for Rs2,142,192 which shows that latest position was not intimated to Anti-Corruption Establishment.
4. Anti-corruption authorities were not updated about latest position. In addition DG Inspection of LG & CD Department was kept uninformed about the said embezzlement. Final position was established by TO Finance on 04.09.2012. But on 06.11.2012 fraud position intimated to DG Inspection was only Rs2,142,192.

Audit is of the view that due to weak internal controls, public funds were misappropriated.

Misappropriation resulted in loss of Rs6, 678,223 to the government.

The matter was reported to the TMO in December, 2012. The DDO replied that the proper proceeding was started against the concerned official and no relaxation was granted to him. He is behind the bars at present and his case is under process with Anti-corruption Department. Despite various efforts of audit no DAC meeting was convened till the finalization of this Report.

Audit recommends immediate recovery, besides fixing of responsibility, under intimation to Audit.

[AIR Para No.14]

1.2.2 Irregularities& Non-compliance

1.2.2.1 Illegal Conversion of Residential Properties for Commercial Use Resulting in Loss to Government - Rs 3.212 Million

According to Section 141 2(a) of Punjab Local Government Ordinance 2001 a fine of Rs200 per day can be imposed if a person continues commercial use of residential building.

In the jurisdiction of Tehsil Municipal Officer Khanewal, people constructed the markets, plazas and schools on residential area without legal authority. Notices were issued instead of imposing fine. Neither the buildings were demolished under Rule 141 and Section 29 of Classification Re-Classification &Re-development Rules 2009 nor was fine recovered amounting to Rs3.212 million. The detail is given in **Annexure-C**.

Audit is of the view that due to weak internal controls, residential areas were converted for commercial use and no fine was imposed.

Non imposition of fine resulted in loss to Government.

The matter was reported to the TMO in December 2012.The DDO replied that the efforts would be made for recovery of arrears. 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 No.27]

1.2.3 Performance

1.2.3.1 Non- Recovery of Rent of Shops –Rs22.234 Million

According to Rule 76 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 rent of shops from tenants on the plea that land of shops was the property of Revenue Department. The shopkeepers started litigation against revenue department and collection of rent was stopped. TMA authorities failed to defend the interest of TMA in the court. The detail of non-recovered rent is given in **Annexure-D**

Audit is of the view that due to weak financial management, outstanding dues from the tenants were not recovered.

Inefficiency in recovery of outstanding dues from the tenants resulted in loss to Government.

The matter was reported to the TMO in December 2012. The DDO replied that the efforts would be made for recovery of arrears. 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 No.17]

1.2.4 Internal Control Weaknesses

1.2.4.1 Non Recovery of Outstanding Dues of Development Charges of Kachi Abadies - Rs 3.250 Million

According to Rule 76 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 huge amount on account of cost of land and development charges of Kachi Abadies worth Rs 3.250 million. Detail is given in **Annexure-E**.

Audit is of the view that due to inefficiency, outstanding dues were not recovered.

Inefficiency in recovery of outstanding dues resulted in loss to Government.

The matter was reported to the TMO in December 2012. The DDO replied that the efforts would be made for recovery of arrears. 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 No.19]

1.2.4.2 Non recovery of Map and Conversion Fee of Illegally Constructed Commercial Buildings – Rs1.386 Million

According to Rule 76 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.

In jurisdiction of Tehsil Municipal Officer Khanewal, cases of non-realization of Map & Conversion Fee of illegally constructed commercial

buildings were found in which Rs.1.386 million were recoverable from the owners. The detail is given in **Annexure-F**.

Audit is of the view that due to inefficiency, Government dues were not recovered.

Inefficiency in recovery of Government dues resulted in loss to Government.

The matter was reported to the TMO in December 2012. The DDO replied that the efforts would be made for recovery of outstanding dues. 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 No.24]

1.3 Tehsil Municipal Administration, Kabirwala

1.3.1 Performance

1.3.1.1 Non Recovery of Development Charges of Kuchi Abadi and Blockage of Revenue -Rs 5.26 Million

According to Chapter –IV Rule 4.7(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue or other debts due to Government, which have to be brought to account, are correctly and properly assessed, realized and credited to Government account.

Tehsil Municipal Officer Kabirwala did not recover Kuchi Abadi development charges of Rs.5.26 million as detailed below:

(Amount in rupees)

Demand	Receipt	Arrear
9,465,930	4,204,487	5,261,443

Audit is of the view that due to inefficiency, development charges were not recovered.

Inefficiency in recovery of rent of shops resulted in loss to TMA.

The matter was reported to the TMO in December 2012 and TMO noted the observation without any 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 No.11]

1.3.1.2 Non Recovery of Rent of Shops- Rs1.24 Million

According to Rule 112 of Punjab Local Government (Budget) Rules 2001, it shall be the duty of the Collecting Officer and Assistant Collecting

Officer to see that all income claimable is claimed, realized and credited to the Local Fund of the Local Government.

Tehsil Municipal Officer Kabirwala did not recover Rs 1.24 million on account of rent of 45 shops owned by the TMA for the period 2010-12 as detailed in **Annexure-G**

Audit is of the view that due to inefficiency of management, less rent of shops was recovered.

Inefficiency in recovery of rent of shops resulted in loss to Government.

The matter was reported to the TMO in December 2012 and TMO noted the observation without any 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 No.08]

1.3.2 Internal Control Weaknesses

1.3.2.1 Non Recovery of Lease Amount from the Contractor -Rs3.64 Million

According to 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 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 Kabirwala auctioned different receipt heads during different periods to the different contractors, but the lease auction amount was not deposited by the contractors concerned as detailed in **Annexure-H**.

Audit is of the view due to inefficiency of management, amount of lease was not recovered.

Inefficiency in recovery of TMA receipt resulted in loss to Government.

The matter was reported to the TMO in December 2012. TMO noted the observation without any 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 No.13]

1.4 Tehsil Municipal Administration, Jahanian

1.4.1 Non-Production of Record

1.4.1.1 Non Production of Record of Receipts – Rs122.335 Million

According to Section 115 (6) of the PLGO 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Tehsil Municipal Officer Jahanian did not produce vouched accounts of Receipts of Rs122.335 million as detailed in **Annexure-I**, for the period 2010-11 and 2011-12 despite repeated written and verbal requests/reminders:

1. All Stock Registers i.e. durables, consumables and dead stock register except property register and tender sale register.
2. Stock register of receipt books prior to 2011 regarding A-V books and TS-11.
3. All Receipt books used during 2010-11 and 2011-12 by different recovery clerks under different receipt heads.
4. Record relating to the auctioning of collection rights for the period 2010-11.
5. Demand & collection registers of all receipt heads for the period 2010-11 and 2011-12, except auctions of Bus Stand, Taxi stand, Advertisement fee for FY 2011-12.
6. Following receipt heads record was not produced at all:
 - i. License Fee
 - ii. Teh-bazari fee
 - iii. Slaughtering Fee, NOC Fee, Bakar Mandi,
 - iv. Renewal Fee, Enlistment Fee, Sanitation Fee,
 - v. Water Rate, Sewer Rate,
 - vi. Rent of Shops
 - vii. Sub lease of TMA land, Sale of TMA property, tree, stores and stock,
 - viii. Advances and deposits recovery
7. Attendance Register, Complaint Register, of all branches of audit period.

8. Scheme wise detail of development schemes executed by any DDO showing the budgeted amounts, Technical Sanction and expenditure incurred and copy of MRS of TMA was also not provided.
9. Detail of works awarded @ below 5% was also not provided.
10. History sheets of all vehicles of TMA eg. Tractors, Motor Car, Jetting Machine, Sucker Machine, Generators etc.
11. List of working Staff branch wise, along with Sanctions strength
12. Record of all promotions in various cadres of TMA employees during the entire period of devolution.
13. Copies of minutes of meetings of all Departmental Promotion Committee meetings.
14. Map File of Al-Mansoor Petroleum Multan Road Jahanian
15. Map file of Al-Rehman Plaza owned by Rehmani Brothers in Jahanian City.
16. Copy of by-laws of TMA applicable for collection various fees, fines etc.

Audit is of the view that due to poor maintenance of record or intentional concealment, the record was not produced.

The non-production of record constitutes violation of government rules and legal provisions and attempt to cause hindrance in the auditorial functions of the Auditor General of Pakistan.

The matter was reported to the TMO in December 2012, TMO noted the observation without any reply. Despite various efforts of audit no DAC meeting was convened till the finalization of this Report.

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned DDO for non-production of record.

[AIR Para No.09]

1.4.2 Internal Control weaknesses

1.4.2.1 Unauthorized Award of Tenders for Works to Contractors – Rs90.202 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. According to Rule 32 of the PLGO, 2001, read with Rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Tehsil Municipal Officer Jahanian's entire tendering process for works was irregular as the tenders were pooled by the contractors with the involvement of management which is evident from the factors mentioned below:

1. No applications for receipt of tenders were obtained from the contractors as the same were not produced to audit.
2. Neither any diary No. was issued to any application for tender enquiry nor date wise total applications received entered in stock register.
3. No scheme wise total tenders requested by contractors, total tenders sold by management and total tenders received back from the contractors were recorded.
4. Astonishingly, total tenders issued to contractors were less than the total tenders received back from the contractors. Either the contractors / management were using photocopy of the tender forms or bogus tenders were accepted.
5. On 31.01.2011, 54 tenders were issued to contractors as per tender stock register but on 01.02.2011 a total of 63 tenders were accepted which shows that 09 bogus tenders were also accepted by the management.
6. On 01.02.2011 out of total 12 works 09 works were allotted on bogus tenders.
7. Prior to the opening of tenders the contractors were aware of allotment of tender which shows that the tenders were pooled by contractors as the

contractors submitted the agreement on the stamp papers which was prior to the date of opening of tender.

(Amount in rupees)

Sr. No.	Period	Date of Tender Opening	No. of Works	Amount of Tenders for Works
1	Liability of ADP 2009-10	30.06.2010	07	13,500,000
2	ADP 2010-11	01.02.2011	13	15,000,000
3	ADP 2010-11	13.06.2011	02	3,502,000
4	ADP 2011-12	30.07.2011	37	33,650,000
5	ADP 2011-12 (in Lieu of CCB funds)	06.06.2012	09	24,550,000
Total				90,202,000

Audit is of the view that due to weak internal control, pooling of tender and non-observance of realistic competition was made in allotment of works.

Doubtful allotment of works resulted in loss to TMA.

The matter was reported to the TMO in December, 2012, and TMO noted the observation without any reply. Despite various efforts of audit no DAC meeting was convened till the finalization of this Report.

Audit recommends inquiry of the matter by the Secretary LG&CD Department, besides action against the responsible, under intimation to Audit.

[AIR Para No.1]

1.4.2.2 Non Recovery of Prescribed Rate of Conversion Fee– Rs6.515 Million

According to Rule 60(1)(a)(b)(c)(d)(e) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 a City District Government or a Tehsil Municipal Administration shall levy following fee for conversion of land use:

Conversion From	Conversion to	Rate of Conversion Fee
Residential, industrial, peri-urban area or intercity service area	Commercial use	20% of the value of the commercial land as per valuation table or average sale price of preceding twelve months
Industrial area	Residential use	5% of the value of the commercial land as per

		valuation table or average sale price of commercial land in vicinity of preceding twelve months
Peri-urban area or intercity service area	Residential use	1% of the value of the commercial land as per valuation table or average sale price of commercial land in vicinity of preceding twelve months
Peri-urban area or intercity service area	Industrial use	5% of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available
Any type of land use area	Educational or healthcare institutional use	10% of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available

Tehsil Officer (P&C) of TMA Jahanian did not charge the prescribed rate of conversion fee and map fee from the owners of the commercial property which resulted in short collection of commercial fee amounting to Rs 6.515 million. The detail is given in **Annex-J**

Audit is of the view that due to weak financial management, illegal buildings were constructed.

Inefficiency in recovery of Government dues resulted in loss to Government.

The matter was reported to the TMO in December 2012, TMO noted the observation without any 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 No.2,5,6,7,8]

Annexures

Annexure –I
(Amount in rupees)

Sr. #	Name of Formation	AP #	Title of Para	Amount	Nature Of Audit Observation
1	TMA Khanewal	12	Unknown whereabouts of sports material worth	343880	Misappropriation
2	TMA Khanewal	4	Purchase of sports material beyond financial competence, without advertisement and showing fake competition	343880	Irregularity
3	TMA Khanewal	5	Non-Recovery of Water Rate & Sewerage Tax	354880	Performance
4	TMA Khanewal	11	Non-recovery against defaulter contractor of Advertisement Fee	789226	Internal Con
5	TMA Khanewal	26	Undue purchase of motorcycle with trollies and loss of	600000	Internal Con
6	TMA Khanewal	28	Purchase of Iron drums at higher rates resulting loss of	154000	Internal Con
7	TMA Khanewal	16	Un-authorized withdrawal of remuneration as administrator - Rs.105,748	105748	Internal Con
8	TMA Kabirwala	3	Less Realization of Commercialization Fee From Bakhtawar Hotel of	688,500	Performance
9	TMA Kabirwala	2	Recovery of on account of non-recovery of 15 % surcharge on payable income tax	250077	WI
10	TMA Kabirwala	12	Non Recovery of Income Tax From the Contractor	195920	WI
11	TMA Kabirwala	22	Excess payment to contractor by defective rate analysis of Tuff Tiles	145781	WI
12	TMA Kabirwala	23	Excess payment to contractor by charging high transportation charges for sub base, base and TST	112846	WI
13	TMA Jhanian	3	Embezzlement in recovery of rent of shops – Rs 850,661.	850661	Misappropriation
14	TMA Jhanian	27,28,29,30,31	Overpayment to contractor without execution of work at site	558921	Misappropriation
15	TMA Jhanian	13	Bogus drawl of POL due to fake entries in the log book	523781	Misappropriation
16	TMA Jhanian	25	Un-authorized repair of tractor by splitting up the sanctions –	432350	Irregularity

Annexure –A

MEFDAC

(Amount in rupees)

Sr. No	formation Name	A.P No.	Subject	Amount
1	TMA Khanewal	1	Non submission of monthly progress report by TO (I&S) regarding development schemes	114,635,000
2		2	Non-advertising the tenders of various works on PPRA website	114,635,000
		3	Irregular Block Allocation of funds in the annual budget for 2011-12	6,000,000
3		6	Excessive Expenditure on Electricity	1,944,483
4		7	Loss to TMA due to payments without consumption of electricity	1,075,838
5		8	Advance Payments to MEPCO without authority	403,727
6		9	Loss to Public Exchequer Due To Award of Same Nature of Works on Different Rates	5,891,182
7		10	Gross violations of contract conditions by contractors and release of amounts without deduction of compensation	1,146,350
8		13	Non-taking action on Embezzlement of IP Tax	221,170
9		15	Non-probing of bogus receipt books	1,537,292
10		18	Auctioning Of Collection Rights with In Sufficient Media Coverage	6,183,000
11		20	Illegal conversion residential properties for commercial use giving loss to government	900,000
12		21	Abnormal / doubtful consumption of POL without approved tours and tour notes	143,977
13		22	Auction of dead and dry trees on very nominal rate	181,760
14	23	Un-due purchase of Flyfone and aerosol	186,000	

			perfumed spray	
15		25	Fake account of Manhole covers	1,660,500
Grand Total TMA Khanewal				256,745,279
16	TMA Kabriwala	1	Non-maintenance of separate books of accounts by each DDO for expenditure	172890000
17		4	Illegally Establishments of Ravi Hotel without paying Commercialization Fee & Map Fee	1000000
18		5	Illegally construction of Commercial Buildings without paying Commercialization Fee & Map Fee	1280000
19		6	Illegally Establishments of Factories without paying The Commercialization Fee	3300000
20		7	Loss to Government due to less Realization of Commercialization Fee	164,198
21		9	Non Assessment of shops By District Assessment Committee.	0
22		10	Poor Recovery Position Of Water Rates which resulted Into Blockage of Revenue .	803,106
23		14	Non Production of Record of Al-Shifa CCB Rs.2.18 Million by TMA Authorities.	2180000
24		15	Non-Recovery of Income Tax at Source	168,738
25		16	Down Fall In The Income Of Advertisement Fee	1104000
26		17	Down Fall In The Income Of Parking Fee Due To Departmental Collection	2780000
27		18	Non Receipt of In The Income Of Bakar Mandi of Abdul Hakeem	50,500
28		19	Continuous Down Fall In The Different Income Head	405,193
29		20	Irregular Auction of Bakar Mandi	3140000
30		21	Unjustified Collection IP Tax	76290000
31		24	Excess Payment Due to Charging excess Measurement	22,620
32		25	Excess Payment to contractor Instead of non execution of work at site	61,198
33		26	Non Fixing of Soling According to Approval	206,400
34		27	Purchase of Insecticides on higher Price	163,696
35		28	Doubtful expenditure on Repair of Main Holes of Rs.119,200/- Without Consumption Record.	119,200
36		29	Unjustified expenditure on purchase of Electric	1129000

		Items		
Grand Total of TMA Kabirwala			267,257,849	
37	TMA Jahania	4	Misappropriation of Land of town committee (TMA) Jahanian and non realization of lease rent recovery thereof	193,828,000
38		10	Concealment of facts in establishing and reporting of Frauds/Embezzlement	2,242,639
39		11	Un-authorized lump sum provision of funds	15,000,000
40		12	Doubtful use of POL in tractors and bogus maintenance of Log Books recovery thereof	1,178,000
41		14	Doubtful use of POL in Jetting & Sucker Machines needs third party enquiry thereof	1,327,000
42		15	Uneconomical excess expenditure in violation of austerity measures recovery thereof	248,338
43		16	Non-maintenance of separate books of accounts by each DDO for expenditure	161,211,000
44		17	Non allocation of prescribed ratio of funds to sports activities	2,344,356
45		18	Loss to TMA fund due to non-recovery of temporary advances	1,306,000
46		19	Irregular and costly purchase of Fog machine worth Rs 228,150 and recovery thereof	78,150
47		20	Fake maintenance / Non-maintenance of realistic survey of License/ Permit fee and misappropriation of possible revenue	12,000,000
48		21	Irregular allocation of funds and misclassification of expenditure	1,352,000
49		22	Loss to TMA Fund due to Deterioration of Tractor – Rs 300,000 and wasteful expenditure on construction of shed	1,000,000
50		23	Unauthorized Purchase of Physical Assets in Violation of Austerity Measures	1,027,000

51		24	Doubtful Repair of office Vehicle enquiry thereof	296,100
52		26	Unauthorized use of air conditioners and shifting of ACs from the meeting Hall to Residence of TMO and Administrator.	-
53		32	Unjustified delay in approval of maps and processing of applications	-
54		33	Non-reconciliation of figures regarding recovery of Tax on Transfer of Immoveable Property (TTIP)	379,113
55		34	Wasteful expenditure on purchase of doubtful generator and less recovery of Sales tax	695,460
56		35	Advance Drawl and doubtful, un-necessary and uneconomic purchase of tyres from self favored firm	171,720
57		36	Un-authorized occupation of office building by Police Department and non-recovery of rent	550,000
58		37	Non-recovery of House Rent Allowance and Conveyance Allowance	73,580
59		38	Irregular running of un-registered Govt. Vehicles and without payment of token tax	-
60		39	Doubtful / Uneconomic purchase of batteries	43,875
61		40	Non-preparation of Master Plan of TMA Jahanian	-
Grand Total of TMA Jahanian				395,046,331
Grand Total of All TMAs				913,049,459

Annexure-B

(Amount in Rupees)

2011-2012	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	751,354,641	753,356,587	2,001,946	0.27%
Non salary	257,363,398	161,378,336	-95,985,062	-37.30%
Development	300,084,400	153,956,136	-146,128,264	-48.70%
Revenue	818,137,120	-	-	-
Total	2,126,939,559	1,068,691,059	-240,111,380	-18%

Annexure-C

[Para No. 1.2.3.1]

**Illegal conversion residential properties for commercial use giving
loss to government of Rs.3,211,800**

(Amount in rupees)

Sr. No.	Name	Building Area	Type of Construction	Year of Construction	Total period in Years	Violation Period in days	Fine Amount
1	Haji Muhammad Iqbal	1/2 Marla	Shop	2008	4	1460	292,000
2	Rana eman Sajid	1 marla	Shop	2008	4	1460	292,000
3	Noor Muhammad	21/2 marlas	Shop	2008	4	1460	292,000
4	Muslim Ideal School	5 Marla	School	2006	6	2190	438,000
5	Shafqat Raheel	7 Marla	Market	2006	6	2190	438,000
6	Haji Ikhlaq	9 Marla	Market	2005	7	2555	511,000
7	Muhammad Riaz	31/2 Marla	Market	2008	4	1460	292,000
8	Ishfaq Ahmed	9 Marla	Plaza	2004	8	2920	584,000
9	Waqar Ahmed	41/2 Marla	Plaza	2012	182	182	36,400
10	Atif Yaseen	41/2 Marla	Plaza	2012	182	182	36,400
Total							3,211,800

Annexure-D**[Para No. 1.2.3.2]****Non- Recovery of Rent of Shops –Rs.22,234,515**

(Amount in rupees)

Sr. No.	Shop No.	Name of Lessee	Monthly Rent	Recoverable to June 2012
1	1	Liaqat Ali	Rs. 1,359	Rs. 43,994
2	2	Abdul Qayyum	Rs. 1,299	Rs. 42,060
3	3	Muhammad Qazafi	Rs. 1,299	Rs. 42,060
4	4	Muhammad Latif	Rs. 1,415	Rs. 45,828
5	5	Muhammad Shafique	Rs. 1,415	Rs. 45,828
6	6	Not in a map	-	-
7	7	Abdul Rashid	Rs. 1,321	Rs. 30,306
8	8	Muhammad Akram	Rs. 1,345	Rs. 47,226
9	9	Abdul Latif	Rs. 1,416	Rs. 32,956
10	10	Muhammad Khurshid	Rs. 1,321	Rs. 23,058
11	11	Abdul Aziz	Rs. 1,299	Rs. 22,020
12	12	Muhammad Hussain	Rs. 1,321	Rs. 42,774
13	13	Haji Khushi Muhammad	Rs. 1,302	Rs. 24,760
14	14	Muhammad Ashiq	Rs. 1,416	Rs. 39,456
15	15	Muhammad Munir	Rs. 1,201	Rs. 27,516
16	16	Mehmood Anwar	Rs. 1,227	Rs. 56,628
17	16-A	Roqayya Bibi	Rs. 1,115	Rs. 25,548
18	17	Hassan Ara	Rs. 1,181	Rs. 20,420
19	18	Nazir Ahmad	Rs. 1,300	Rs. 39,644
20	19	Shahab-ud-Din	Rs. 1,300	Rs. 42,084
21	20	Shoukat Ali	Rs. 1,300	Rs. 44,733
22	21	Arshad Ali	Rs. 1,300	Rs. 42,084
23	22	Muhammad Shahzad	Rs. 1,300	Rs. 52,741
24	23	Muhammad Munawar	Rs. 1,345	Rs. 48,068
25	24	Furqan Ahmad	Rs. 1,321	Rs. 29,540

Sr. No.	Shop No.	Name of Lessee	Monthly Rent	Recoverable to June 2012
26	25	Mehmood Saeed	Rs. 1,416	Rs. 42,648
27	26	Bashir Ahmad	Rs. 1,345	Rs. 36,882
28	27	Javed Saeed	Rs. 1,321	Rs. 35,724
29	28	Shoukat Ali	Rs. 1,360	Rs. 39,436
30	29	Ehsan	Rs. 1,345	Rs. 43,245
31	30	Tariq Ismail	Rs. 1,231	Rs. 44,796
32	31	Muhammad Yaqub	Rs. 1,300	Rs. 30,158
33	32	Shoukat Ali	Rs. 1,253	Rs. 43,125
34	33	Sher Muhammad	Rs. 3,314	Rs.108,870
35	34	Sher Muhammad	Rs. 3,897	Rs. 79,006
36	35	Muhammad Aslam	Rs. 1,245	Rs. 21,732
37	36	Muhammad Arshad	Rs. 1,234	Rs. 21,540
38	37	Muhammad Yasin	Rs. 1,224	Rs. 21,360
39	37-A	Muhammad Idrees	Rs. 1,287	Rs. 33,494
40	38	Nuzhat Ghafoor	Rs. 1,331	Rs. 39,044
41	39	Muhammad Husain	Rs. 1,345	Rs. 48,149
42	40	Shabbir Hussain	Rs. 1,345	Rs. 30,816
43	41	Jaan Muhammad	Rs. 1,300	Rs. 42,072
44	42	Muhammad Ashraf	Rs. 1,300	Rs. 44,772
45	43	Maqsood Ahmad	Rs. 1,300	Rs. 39,144
46	44	Zahid Mehmood	Rs. 1,300	Rs. 31,383
47	45	Ghulam Mujaddad	Rs. 1,300	Rs. 33,021
48	46	Ashiq Hussain	Rs. 1,275	Rs. 28,029
49	47	Muhammad Siddique	Rs. 1,253	Rs. 45,690
50	48	Muhammad Rizwan	Rs. 1,321	Rs. 35,724
51	49	Muhammad Siddique	Rs. 1,300	Rs. 39,144
52	50	Muhammad Sabir	Rs. 1,321	Rs. 31,356
53	51	Qasim Ali	Rs. 1,321	Rs. 44,580
54	52	Mansab Ali	Rs. 1,300	Rs. 3,744
55	53	Sardar Ali	Rs. 1,416	Rs. 42,648

Sr. No.	Shop No.	Name of Lessee	Monthly Rent	Recoverable to June 2012
56	54	Muhammad Saleem	Rs. 1,300	Rs. 60,044
57	55	Muhammad Yamin	Rs. 1,300	Rs. 32,994
58	56	Abdul Latif	Rs. 1,300	Rs. 23,867
59	57	Muhammad Akram	Rs. 1,300	Rs. 29,772
60	58	Abdul Hameed	Rs. 1,253	Rs. 23,699
61	59	Muhammad Hanif	Rs. 1,300	Rs. 31,207
62	60	Munshi	Rs. 1,300	Rs. 28,056
63	61	Muhammad Zubair	Rs. 1,359	Rs. 31,128
64	62	Ahmad Raza	Rs. 1,416	Rs. 27,639
65	63	Muhammad Ahmad	Rs. 1,416	Rs. 27,639
66	64	Faisal Nadeem	Rs. 1,321	Rs. 42,774
67	65	Muhammad Siddique	Rs. 1,370	Rs. 49,546
68	66	Ehsan	Rs. 1,300	Rs. 54,857
69	67	Muhammad Aslam	Rs. 1,300	Rs. 42,072
70	68	Muhammad Tahir	Rs. 1,370	Rs. 38,172
71	69	Abdul Rashid	Rs. 1,321	Rs. 21,028
72	70	Irshad Ahmad	Rs. 1,321	Rs. 31,356
73	71	Abdul Shakoor	Rs. 1,300	Rs. 49,812
74	72	Ghulam Mustafa	Rs. 1,253	Rs. 25,287
75	73	Ghulam Fareed	Rs. 1,321	Rs. 53,006
76	74	Abdul Hameed	Rs. 1,321	Rs. 57,594
77	75	Abdul Rashid	Rs. 1,345	Rs. 58,632
78	76	Chanan	Rs. 1,300	Rs. 34,605
79	77	Muhammad Zahid	Rs. 1,300	Rs. 29,772
80	78	Mumtaz Ahmad	Rs. 1,345	Rs. 38,520
81	79	Rashid Rahim	Rs. 1,223	Rs. 26,572
82	80	Umair Irshad Ahmad	Rs. 1,300	Rs. 43,772
83	81	Muhammad Latif Sabir	Rs. 1,223	Rs. 43,598
84	82	Abdul Rehman	Rs. 1,300	Rs. 36,216
85	83	Zulfiqar	Rs. 1,300	Rs. 32,994

Sr. No.	Shop No.	Name of Lessee	Monthly Rent	Recoverable to June 2012
86	84	Ikram ud Din	Rs. 1,345	Rs. 37,488
87	85	Shabbir Ahmad	Rs. 1,300	Rs. 37,192
88	86	Bashir Ahmad	Rs. 1,360	Rs. 40,962
89	87	Muhammad Shafi	Rs. 1,360	Rs. 46,806
90	88	Shukar Ullah	Rs. 1,416	Rs. 47,774
91	89	Ghulam Nabi	Rs. 1,345	Rs. 45,192
92	90	Saeed Ahmad	Rs. 1,300	Rs. 47,394
93	91	Nazir Ahmad	Rs. 1,300	Rs. 44,733
94	92	Muhammad Akram	Rs. 1,359	Rs. 34,497
95	93	Abdul Salam	Rs. 1,321	Rs. 41,838
96	94	Rabnawaz	Rs. 1,345	Rs. 40,521
97	95	Rana Muhammad Aslam	Rs. 1,326	Rs. 45,543
98	96	Muhammad Aslam	Rs. 1,300	Rs. 39,144
99	97	Asghar Ali	Rs. 1,300	Rs. 40,294
100	98	Muhammad Sharif	Rs. 1,345	Rs. 28,312
101	99	Khalid Mehmood	Rs. 1,300	Rs. 33,531
102	100	Muhammad Yamin	Rs. 1,321	Rs. 34,086
103	101	Khalid	Rs. 1,300	Rs. 52,230
104	102	Muhammad Saleem	Rs. 1,359	Rs. 51,358
105	103	Fazal Muhammad	Rs. 1,300	Rs. 30,055
106	104	Muhammad Aslam	Rs. 1,300	Rs. 30,846
107	105	Gul Muhammad	Rs. 1,370	Rs. 37,863
108	106	Siraj Din	Rs. 1,370	Rs. 41,259
109	107	Muhammad Hanif	Rs. 1,345	Rs. 43,554
110	108	Muhammad Sharif	Rs. 1,300	Rs. 42,072
111	109	Ghulam Mustafa	Rs. 1,300	Rs. 32,994
112	110	Zahid Iqbal	Rs. 1,345	Rs. 60,535
113	111	Ghulam Dastageer	Rs. 1,321	Rs. 64,026
114	112	Shakeel Ahmad	Rs. 1,275	Rs. 46,506
115	113	Muhammad Siddique	Rs. 1,296	Rs. 49,022

Sr. No.	Shop No.	Name of Lessee	Monthly Rent	Recoverable to June 2012
116	114	Muhammad Imran	Rs. 1,300	Rs. 29,772
117	115	Muhammad Nawaz	Rs. 1,416	Rs. 27,284
118	116	Bashir Ahmad	Rs. 1,181	Rs. 35,577
119	117	Muhammad Siddique	Rs. 1,367	Rs. 23,112
120	118	Muhammad Shoaib	Rs. 1,246	Rs. 28,548
121	119	Sh. Muhammad Saeed	Rs. 1,345	Rs. 34,152
122	120	Muhammad Sadiq	Rs. 1,416	Rs. 35,732
123	121	Zulfiqar Ali	Rs. 1,345	Rs. 30,812
124	122	Muhammad Saeed	Rs. 1,321	Rs. 39,795
125	123	Muhammad Yasin	Rs. 1,345	Rs. 33,076
126	124	Abdul Hameed	Rs. 1,300	Rs. 36,216
127	125	Sajid Saeed	Rs. 1,300	Rs. 36,216
128	126	Saif Ullah	Rs. 1,321	Rs. 36,816
129	127	Matloob Ahmad Khan	Rs. 1,300	Rs. 36,216
130	128	Maqsood Ahmad Khan	Rs. 1,300	Rs. 36,216
131	129	Nazir Ahmad Khan	Rs. 1,300	Rs. 29,216
132	130	Haji Shah Muhammad	Rs. 1,367	Rs. 57,866
133	131	Karam Ali	Rs. 1,416	Rs. 61,029
134	132	Muhammad Yamin	Rs. 1,275	Rs. 46,508
135	133	Zahoor Ahmed	Rs. 1,321	Rs. 44,128
136	134	Abdul Hameed	Rs. 1,345	Rs. 19,809
137	135	Ahmad Nawaz	Rs. 1,300	Rs. 36,216
138	136	Muhammad Nawaz	Rs. 1,345	Rs. 26,236
139	137	Muhammad Nawaz	Rs. 1,345	Rs. 37,488
140	138	Sher Muhammad	Rs. 1,359	Rs. 34,497
141	139	Muhammad Akbar	Rs. 1,321	Rs. 39,744
142	140	Abdul Rehman	Rs. 1,181	Rs. 43,074
143	141	Muhammad Rashid	Rs. 1,081	Rs. 56,256
144	142	Qaiser Ismail	Rs. 1,300	Rs. 37,183
145	143	Ghulam Khaliq	Rs. 1,321	Rs. 44,128

Sr. No.	Shop No.	Name of Lessee	Monthly Rent	Recoverable to June 2012
146	144	Shahzad Ismail	Rs. 1,243	Rs. 40,242
147	145	Falak Sher	Rs. 1,201	Rs. 35,280
148	146	Shoukat Ali	Rs. 1,074	Rs. 24,600
149	147	Rouf Anwar	Rs. 1,159	Rs. 39,906
150	148	Zulfiqar Ali	Rs. 1,136	Rs. 53,566
151	149	Muhammad Khalid	Rs. 1,300	Rs. 33,006
152	150	Muhammad Ehsan	Rs. 1,300	Rs. 29,772
153	151	Matloob Ahmad Khan	Rs. 1,243	Rs. 60,908
154	152	Maqsood Ahmad Khan	Rs. 1,330	Rs. 65,146
155	153	Muhammad Nazir	Rs. 1,235	Rs. 30,134
156	154	Khurram Naveed	Rs. 1,223	Rs. 31,604
157	155	Abdul Hameed	Rs. 1,223	Rs. 31,604
158	156	Abdul Sami	Rs. 1,201	Rs. 63,087
159	157	Maqbool Ahmad	Rs. 1,300	Rs. 67,837
160	158	Javed Iqbal	Rs. 1,025	Rs. 21,537
161	159	Munawar Din	Rs. 1,241	Rs. 26,077
162	160	Tariq	Rs. 1,300	Rs. 29,772
163	161	Kashif Rashid	Rs. 1,287	Rs. 29,484
164	162	Haji Sh. Bahadur Ali	Rs. 1,201	Rs. 54,458
165	163	Tariq Javed	Rs. 1,223	Rs. 28,020
166	164	Tariq Javed	Rs. 1,223	Rs. 28,020
167	165	Muhammad Yamin	Rs. 1,223	Rs. 36,843
168	166	Muhammad Anwar	Rs. 1,159	Rs. 22,574
169	167	Muhammad Anwar	Rs. 1,159	Rs. 35,271
170	168	Maqsood Ahmad Khan	Rs. 1,255	Rs. 41,616
171	169	Muhammad Akram	Rs. 1,300	Rs. 29,124
172	170	Tariq	Rs. 1,159	Rs. 28,470
173	171	Kamal Mehmood	Rs. 1,308	Rs. 31,685
174	172	Kamal Mehmood	Rs. 1,308	Rs. 32,488
175	173	Muhammad Azam	Rs. 1,223	Rs. 42,105

Sr. No.	Shop No.	Name of Lessee	Monthly Rent	Recoverable to June 2012
176	174	Muhammad Azam	Rs. 1,262	Rs. 49,259
177	175	Sarfraz	Rs. 1,223	Rs. 48,439
178	176	Ehsan Elahi	Rs. 1,288	Rs. 33,462
179	177	Muhammad Amanat	Rs. 1,223	Rs. 35,290
180	178	Muhammad Sadaqat	Rs. 1,223	Rs. 41,270
181	179	Muhammad Mujtaba	Rs. 1,074	Rs. 20,218
182	180	Muhammad Asad Khan	Rs. 1,139	Rs. 20,413
183	181	Allah Yar	Rs. 1,223	Rs. 42,105
184	182	Tariq Ismail	Rs. 1,395	Rs. 48,051
185	183	Praveen Begum	Rs. 1,365	Rs. 53,334
186	184	Muhammad Aslam	Rs. 1,416	Rs. 33,072
187	185	Muhammad Nadeem	Rs. 1,522	Rs. 49,284
188	186	Munir Ahmed	Rs. 1,522	Rs. 51,014
189	187	Khalid Nawaz	Rs. 1,522	Rs. 62,420
190	188	Ch. Muhammad Altaf	Rs. 1,629	Rs. 52,760
191	189	Arshad Afzal	Rs. 1,665	Rs. 46,404
192	190	Muhammad Siddique	Rs. 1,779	Rs. 49,572
193	191	Muhammad Umar	Rs. 1,522	Rs. 63,524
194	192	Abdul Jabbar	Rs. 1,476	Rs. 44,463
195	193	M. Kamran Khurshid	Rs. 1,345	Rs. 37,487
196	194	Naimat Ali	Rs. 1,307	Rs. 37,893
197	195	Naimat Ali	Rs. 1,287	Rs. 37,319
198	196	Fida Hussain	Rs. 2,241	Rs. 60,596
199	197	Fida Hussain	Rs. 2,047	Rs. 66,252
200	198	Pervez	Rs. 1,684	Rs. 48,829
201	199	Fiaz Hussain	Rs. 1,684	Rs. 46,932
202	200	Waqar Mehmood	Rs. 1,755	Rs. 56,808
203	201	Ehsan Elahi	Rs. 1,852	Rs. 61,866
204	202	Abdul Jabbar	Rs. 1,755	Rs. 66,966
205	203	Tariq Moavia	Rs. 1,418	Rs. 57,714

Sr. No.	Shop No.	Name of Lessee	Monthly Rent	Recoverable to June 2012
206	204	Muhammad Azam	Rs. 1,418	Rs. 45,926
207	205	Muhammad Sarfraz	Rs. 1,771	Rs. 72,469
208	206	Ghulam Sarwar	Rs. 1,640	Rs. 59,814
209	207	Muhammad Yameen	Rs. 1,852	Rs. 67,560
210	208	Muhammad Aslam	Rs. 1,852	Rs. 73,830
211	209	Ghulam Sarwar	Rs. 1,286	Rs. 49,690
212	210	Muhammad Yamin	Rs. 1,365	Rs. 45,588
213	211	Muhammad Zubair	Rs. 1,268	Rs. 42,357
214	212	Shakil Ahmad	Rs. 1,300	Rs. 55,279
215	213	Muhammad Ramzan	Rs. 1,197	Rs. 30,386
216	214	Talib Hussain	Rs. 1,241	Rs. 35,976
217	215	Shamshad Ahmad	Rs. 1,507	Rs. 38,598
218	216	Abdul Razzaq	Rs. 1,418	Rs. 39,516
219	217	Liaqat Ali	Rs. 1,771	Rs. 55,406
220	218	Muhammad Yousaf	Rs. 2,047	Rs. 63,474
221	219	Muhammad Husain Shah	Rs. 1,817	Rs. 73,044
222	220	Nasir Ali	Rs. 1,852	Rs. 73,830
223	221	Mubarak Ali	Rs. 1,128	Rs. 47,430
224	222	Shoukat Ali	Rs. 1,463	Rs. 61,281
225	223	Sh. Muhammad Saeed	Rs. 1,852	Rs. 71,618
226	224	Ehsan Elahi	Rs. 1,330	Rs. 43,372
227	225	Liaqat Ali	Rs. 1,064	Rs. 27,009
228	226	Naimat Ali	Rs. 1,064	Rs. 27,009
229	227	Muhammad Latif Sabir	Rs.976	Rs. 31,352
230	228	Muhammad Ashraf	Rs. 1,713	Rs. 72,138
231	229	Muhammad Khan Niazi	Rs. 1,241	Rs. 37,374
232	230	Farooq Javed	Rs. 1,560	Rs. 51,567
233	231	Sanjeeda Begum	Rs. 1,170	Rs. 26,808
234	232	Maqsood Ahmad Khan	Rs. 1,170	Rs. 54,294
235	233	Matloob Ahmad Khan	Rs. 1,268	Rs. 58,861

Sr. No.	Shop No.	Name of Lessee	Monthly Rent	Recoverable to June 2012
236	234	Masroor Ahmed Khan	Rs. 1,327	Rs. 57,804
237	235	Riaz Ahmad	Rs. 1,418	Rs. 34,724
238	236	M. Zahid Nadeem	Rs. 1,418	Rs. 36,000
239	237	M. Zahid Nadeem	Rs. 1,418	Rs. 36,000
240	238	Kashif Shabbir	Rs. 1,268	Rs. 41,058
241	239	Muhammad Jawad	Rs. 1,153	Rs. 20,931
242	240	Ch. Javed Iqbal	Rs. 1,064	Rs. 24,372
243	241	Muhammad Ejaz	Rs. 1,064	Rs. 24,372
244	1	Walayat Hussain	Rs. 2,254	Rs. 49,565
245	2	Rao Muhammad Anwar	Rs. 2,573	Rs. 86,270
246	3	Ghulam Mustafa	Rs. 2,854	Rs. 66,555
247	4	Muhammad Salman	Rs. 2,854	Rs.125,546
248	5	Iftkhar Ali	Rs. 2,792	Rs.101,820
249	6	Abdul Sattar	Rs. 2,854	Rs. 91,974
250	7	Muhammad Anwar	Rs. 2,725	Rs.131,384
251	8	Muhammad Zahid	Rs. 2,725	Rs.132,808
252	9	Zahoor Hussain	Rs. 2,854	Rs.119,380
253	10	Ghulam Muhammad	Rs. 2,554	Rs.124,380
254	11	Iftkhar Ali	Rs. 2,854	Rs.109,082
255	12	Ahmad Din	Rs. 2,854	Rs.147,810
256	13	Nadim Kalu	Rs. 2,854	Rs.104,516
257	14	Hafiz Shear-uz-Zaman	Rs. 2,854	Rs. 94,046
258	15	Sh. Naseer-ud-Din	Rs. 2,725	Rs. 62,440
259	16	Muhammad Afzal	Rs. 2,854	Rs.119,010
260	17	Muhammad Ramzan	Rs. 2,854	Rs.113,082
261	18	Muhammad Ramzan	Rs. 2,854	Rs.133,164
262	19	Atta Ullah	Rs. 2,725	Rs.137,553
263	20	Atta Ullah	Rs. 2,792	Rs.135,119
264	21	Atta Ullah	Rs. 2,725	Rs.126,152
265	22	Tanveer Ahmad	Rs. 2,792	Rs.150,620

Sr. No.	Shop No.	Name of Lessee	Monthly Rent	Recoverable to June 2012
266	25	Hafiz Shear-uz-Zaman	Rs. 2,983	Rs.142,542
267	26	Muhammad Kamran	Rs. 2,983	Rs.110,042
268	27	Sh. Muhammad Tufail	Rs. 2,983	Rs.118,492
269	28	Iftkhar Ali	Rs. 2,854	Rs.148,710
270	29	Muhammad Zulfiqar	Rs. 2,854	Rs.124,380
271	30	Nadim Khan	Rs. 3,113	Rs.143,668
272	31	Jamil Ahmad	Rs. 2,554	Rs.135,070
273	33	Abdul Hameed	Rs. 2,725	Rs. 88,218
274	34	Muhammad Israr	Rs. 2,725	Rs.117,228
275	35	Muhammad Imran	Rs. 2,854	Rs.148,210
276	36	Ghulam Rasool	Rs. 2,854	Rs. 80,755
277	37	Inam Ullah Qureshi	Rs. 2,303	Rs. 81,100
278	38	Inam Ullah Qureshi	Rs. 2,142	Rs. 74,528
279	39	Mubarak Ali	Rs. 2,918	Rs.122,120
280	42	Shahab-ud-Din	Rs. 2,854	Rs. 75,950
281	74	Bashir Ahmad	Rs. 2,854	Rs.115,292
282	82	Ch. Liaqat Ali	Rs. 2,854	Rs.137,310
283	84	Zafar Iqbal	Rs. 2,983	Rs.151,442
284	86	Umar Farooq	Rs. 2,983	Rs.142,376
285	87	Umar Farooq	Rs. 3,113	Rs.145,266
286	108	Muhammad Saleem	Rs. 3,241	Rs.154,598
287	109	Muhammad Saleem	Rs. 2,854	Rs.124,082
288	110	Muhammad Iqbal	Rs. 2,792	Rs.151,175
289	118	Muhammad Habib	Rs. 2,854	Rs.141,460
290	120	Muhammad Munir	Rs. 2,594	Rs.129,060
291	121	M. Tariq Mehmood	Rs. 3,113	Rs.160,192
292	122	Muhammad Rustam	Rs. 2,854	Rs.145,410
293	124	Tanveer Ahmad	Rs. 2,854	Rs.124,380
294	125	Manzoor Hussain	Rs. 2,919	Rs.127,242
295	126	Mumtaz Ahmad	Rs. 2,854	Rs.133,164

Sr. No.	Shop No.	Name of Lessee	Monthly Rent	Recoverable to June 2012
296	127	Muhammad Hafeez	Rs. 3,894	Rs.197,726
297	128	Muhammad Hafeez	Rs. 3,894	Rs.197,726
298	129	Muhammad Javed	0	0
299	130	Ashraf	Rs. 1,716	Rs. 56,328
300	131	Zulfiqar	Rs. 2,058	Rs. 79,922
301	132	Abdul Wahab	Rs. 2,594	Rs. 96,447
302	133	Zafar Ali	Rs. 2,594	Rs. 94,114
303	136	Muhammad Aslam	Rs. 2,538	Rs. 95,722
304	137	Zafar Iqbal	Rs. 2,594	Rs.113,064
305	138	Hafiz Muhammad Aslam	Rs. 2,538	Rs.123,142
306	139	Muhammad Aslam	Rs. 2,594	Rs.113,064
307	140	Abdul Razzaq	Rs. 2,594	Rs.113,064
308	141	Umair Farooq	Rs. 2,538	Rs.114,504
309	142	Muhammad Islam	Rs. 2,477	Rs.123,145
310	143	Abdul Razzaq	Rs. 2,594	Rs.117,057
311	144	Muhammad Afzal	Rs. 2,792	Rs. 77,802
312	145	Haji Abdul Razzaq	Rs. 3,894	Rs.167,695
313	146	Muhammad Javed	Rs. 4,672	Rs.110,911
314	1	Jamil Ahmad	Rs. 1,360	Rs. 28,216
315	2	Muhammad Fiaz	Rs. 2,596	Rs.112,772
316	1	Zain	Rs. 8,677	Rs.285,313
317	2	Mushtaq Ahmad	Rs. 9,271	Rs.230,831
318	3	Muhammad Ramzan	Rs. 9,192	Rs.192,274
319	4	Muhammad Tahir	Rs.10,128	Rs.313,950
320	5	M. Nadeem Ishfaq	Rs.10,006	Rs.234,248
321	6	Abdul Jabbar	Rs.11,928	Rs.277,312
322	7	Farooq Ahmad	Rs. 9,415	Rs.284,430
323	8	Wajahat Hussain		Rs. -
324	1	Muhammad Hassan	Rs. 2,358	Rs.153,270
325	2	Khalid Mehmood	Rs. 2,358	Rs.113,584

Sr. No.	Shop No.	Name of Lessee	Monthly Rent	Recoverable to June 2012
326	3	Muhammad Farooq	Rs. 2,358	Rs. 92,809
327	4	Furqan Ahmad	Rs. 2,358	Rs.135,585
328	5	Naeem Ahmad	Rs. 2,358	Rs.137,224
329	6	Kaleem Ahmad	Rs. 2,358	Rs.128,270
330	7	Muhammad Jamil	Rs. 2,358	Rs.163,268
331	8	Haji Muhammad Ehsan	Rs. 2,358	Rs.168,268
332	9	Muhammad Tayyab	Rs. 2,358	Rs.164,268
333	10	Muhammad Qasim	Rs. 2,358	Rs.126,268
334	11	Shakil Ahmad	Rs. 2,358	Rs.148,248
335	12	Muhammad Zahid	Rs. 2,358	Rs.154,898
336	13	Muhammad Jamil Anwar	Rs. 2,358	Rs.121,194
337	14	Tasleem Ahmad	Rs. 2,358	Rs.130,968
338	15	Naeem Akhtar	Rs. 2,358	Rs.135,068
Total				Rs.22,234,515

Annexure-E

[Para No. 1.2.4.1]

**Non-recovery of outstanding dues of development charges of Kachi Abadies
Rs. 3.250 Million**

(Amount in rupees)

Sr.#	Name of Kachi Abadi	Total No. of Dwelling Units	Total units granted PRs	Total remaining cases of proprietary Rights	Pending Commercial Units	Pending Above 5 Marla	In process with T.I.C	Others	Cost of Land @ Rs.172 per Marla	Development Charges @Rs.500
1	Basti Chan Shah (P)	288	231	57	1	21	6	29	49020	28500
2	Basti Chan Shah (R)	338	283	55	--	8	4	43	47300	27500
3	Basti Molvi Hayat	167	121	46	--	22	3	21	39560	23000
4	Nizam Abad	192	96	96	--	21	37	38	82560	48000
5	Changar Mohallah	166	130	36	--	6	9	21	30960	18000
6	Christian Colony/Civil Line	191	184	7	--	7	-	-	6020	3500
7	Colony No. 1	1300	1186	114	--	64	3	47	98040	57000
8	Colony No. 2	427	413	14	--	7	1	6	12040	7000
9	Colony No. 3	3098	2355	743	--	533	67	143	638980	371500
10	Gharib Abad	204	192	12	--	9	-	3	10320	6000
11	Haddi Godown	206	197	9	--	2	2	5	7740	4500
12	Jamia Abad	113	97	16	--	12	-	4	13760	8000
13	Khokhar Abad	189	150	39	--	16	9	14	33540	19500
14	Khurram Pura	217	36	181	--	13	4	164	155660	90500
15	Marzi Pura	1125	759	366	--	221	35	110	314760	183000
16	Kot Aala Singh	107	97	10	--	5	2	3	8600	5000

Sr.#	Name of Kachi Abadi	Total No. of Dwelling Units	Total units granted PRs	Total remaining cases of proprietary Rights	Pending Commercial Units	Pending Above 5 Marla	In process with T.I.C	Others	Cost of Land @ Rs.172 per Marla	Development Charges @Rs.500
17	Purana Karkhana	56	11	45	--	15	2	28	38700	22500
18	Mujahid Abad	104	94	10	--	2	-	8	8600	5000
19	Abbas Nagar	465	210	255	--	71	43	141	219300	127500
20	New Nizam Abad	152	83	69	--	27	27	15	59340	34500
21	Madina Colony	317	107	210	--	29	33	148	180600	105000
		9422	7032	2390	1	1111	287	991	2055400	1195000
Total										3,250,400

Annexure-F**[Para No. 1.2.4.2]****Non recovery of Map and Conversion Fee of illegally constructed commercial buildings Rs.1. 386 million**

(Amount in rupees)

Sr.#	Name of Owner	Area in Marla / Kanal	Nature of property & location	Value per Marla	Total	Map Fee	Conversion Fee	Total
1	Waheeda Baghum W/o Nasir ud Din	5M-5S	Block No. 11	5,00,000	28,33,333	12652	566666	579,318
2	Naseem Akhtar W/o M. Saleem	1M-5S	Old Khanewal	2,00,000	3,00,000	4187	60000	64,187
3	Saif ud Din, Zain ud Din pisran Naseer ud Din	4M-6S	Block No. 11	5,00,000	23,88,888	12650	4,90,430	503,080
4	M. Zubair S/o Ashiq Ali	1M-0S	Old Khanewal	2,00,000	2,00,000	2502	40000	42,502
5	Rana Javid S/o Jamil	5M-0S	Basti Chan Shah	1,86,000	9,30,000	11825	186000	197,825
TOTAL								1,386,912

Annexure-G
[Para No. 1.3.1.2]

Non-recovery of rent of shops amounting Rs 1.24 million

(Amount in rupees)

Name of Person	Shop No.	Address	Amount Outstanding
Muhammad Din	17	Kuchary Road	4805
Umar Ramzan	21	Kuchary Road	8748
Muhammad Ejaz	26	Kuchary Road	16548
Muhammad Ramzan	31	Kuchary Road	23186
Ghulam Nabi	33	Kuchary Road	2728
Muhammad Asif	54	Kuchary Road	7456
Abdul Hameed	56	Kuchary Road	1206
Muzafar-ul-Hassan Shah	63	Kuchary Road	5640
Abdul satar	64	Kuchary Road	11804
Mehmood-ul-Hassan	65	Kuchary Road	23442
Muhammad Sadique	67	Kuchary Road	8012
Muhammad Ramzan	68	Kuchary Road	14732
Wahad Bux	70	Kuchary Road	2949
Shahamad	69	Kuchary Road	4248
Muhammad Adil	71	Kuchary Road	2124
Muhammad Umar	72	Kuchary Road	13012
Basheer Ahmad	73	Kuchary Road	1459
Muhammad Rafique	74	Kuchary Road	12530
Muhammad Ameen	78	Chowk Town Hall	31672
Abdul Aziz	79	Chowk Town Hall	36188
Muhammad Yousaf Saleem	80	Chowk Town Hall	24754
Kasta Ameer Khan	83	Kuchary Road	2271
Muhammad Sabir	86	Kuchary Road	9451
Manzoor Ahmad	91	Kuchary Road	81630
Muhammad Naeem	92	Kuchary Road	7350
Zahoor Hussain	93	Kuchary Road	25982
Nazeer Ahmad	95	Kuchary Road	22816
Faiz Muhammad	96	Kuchary Road	24580
Zafar Hayat	97	Kuchary Road	11288
Mian Abdul Ghafar	101	Kuchary Road	56223
Sultan Ahmad Khan	102	Chowk Town Hall	21804
Nawab Ahmad Khan	103	Chowk Town Hall	24528
Ali Bux	107	Chowk Town Hall	6338
Muhammd Jameel	116	Chowk Town Hall	4032
Mukhtar Ahmad	122	Jhang Road	5032
Muhammad Afzal	128	Jhang Road	2908
Noor Muhammad	129	Jhang Road	12588

Manzoor Ahmad	131	Jhang Road	12588
Hafiz Abdullah	132	Jhang Road	16864
Hafeez Printing Press	134	Jhang Road	5406
Hafeez Printing Press	135	Jhang Road	5406
Ghulam Muhammad	136	Jhang Road	11568
Muhammad Hanif	137	Muhdoom Pur Road	17104
Abdul Jabar	139	Muhdoom Pur Road	5406
Abdul Jabar	140	Muhdoom Pur Road	5406
Muhammad Sadique	147	Muhdoom Pur Road	4176
Muhammad Hussain	149	Muhdoom Pur Road	7604
Wali Muhammad	157	Muhdoom Pur Road	20284
Fiaz Aslam	159	Muhdoom Pur Road	66537
Fiaz Aslam	160	Muhdoom Pur Road	83864
Phool Muhammad	163	Muhdoom Pur Road	21804
Phool Muhammad	164	Muhdoom Pur Road	21804
Shoukat Ali	169	Muhdoom Pur Road	16758
Muhammad Ramzan Faisal	171	Muhdoom Pur Road	17874
Muhammad Zafar	177	Muhdoom Pur Road	4466
Muhammad Akbar	183	Muhdoom Pur Road	2856
Tehseen-ur-Rehman	185	Muhdoom Pur Road	7590
Muhammad Aslam	191	Muhdoom Pur Road	2392
Ahmad Ali	202	Muhdoom Pur Road	17068
Mumtaz Ali	203	Muhdoom Pur Road	10643
Mumtaz Hussain	204	Muhdoom Pur Road	10944
Muhammad Saleem	209	Muhdoom Pur Road	9828
Liaqat Ali	214	Muhdoom Pur Road	15468
Muhammad yameen	220	Muhdoom Pur Road	6548
Master Manzoor Ahmad	221	Muhdoom Pur Road	2196
Muhammad Yousaf	222	Chowk Jhang	5372
Muhammad Mushtaq	223	Chowk Jhang	6308
Talib Hussain	253	Old Meat Market	16548
Rana Ghulam Mustafa	255	Old Meat Market	23967
Muhammad Akram Khalid	256	School	31107
Allah Dad	258	Cungi No.07	3172
Total			1092990
Rana Muhammad Ajmal S/O Ghulam Rasool	6	shopping Center Abdul Hakeem	17532
Rana Muhammad Ajmal S/O Ghulam Rasool	7	shopping Center Abdul Hakeem	16674
Abdul Rasheed S/O Karram Din	5	Meat Marketing Abdul Hakeem	116294
Total			150500
Total			1243490

Annexure-H

[Para No. 1.3.2.1]

Non Recovery of Lease Amount from the Contractor of Rs.3.64 million

(Amount in rupees)

Period	Head of Income	Name of Contractors	Outstanding Amount
1977-78	Toll Tax	Zafaru-Zaman	51060
1976-77	Toll Tax	Muhammad Zaman	12301
1978-79	Toll Tax	Abdul Ghafar	128644
1979-80	Toll Tax	Ch. Al-Rehman	102412
1985-86	Toll Tax	Sheikh Allah Ditta	1459
1992-93	Toll Tax	Rana Muhammad Qamar	10796
1999-2000	Toll Tax	Mazhar Hussain	86340
1978-79	Chongiat	Habib-ur-Rehman	246774
1980-81	Chongiat	Smee-ullah	24877
1992-93	Chongiat	Rana Qamar	52632
1998-99	Chongiat	Barat Khan	148400
1998-99	Chongiat	Mian Mumtaz Hussain	17610
1975-76	Bus stand	Sheikh Muhammad Ameen	61096
1976-77	Bus stand	Manzoor Khan	375
1976-77	Bus stand	Maqsood Ali	1550
1978-79	Bus stand	Abdul Ghafar Khan	100557
1980-81	Bus stand	Abdul Razaq	94200
1990-91	Bus stand	Muhammad Shah	12100
	Bus stand	Ghulam Jaffir	9900
1977-78	Bus stand	Qasim Khan	41877
2008-09	Bus stand	Muhammad Abid	327878
2008-09	Bus stand	Muhammad Shafiqe	274801
1979-80	Pass Nikas	Nazar Hussain	133500
1979-80	Cattle Mandi	Safee Ullah	13189
1981-82	Cattle Mandi	Muhammad Akram	11000
1985-86	Cattle Mandi	Noor-ul-Hassan	10750
1990-91	Cattle Mandi	Gulzar khan	4780
2004-05	Cattle Mandi	Muhammad Latif	55000
2009-10	Cattle Mandi	Muhammad yaqoob	263336
2009-10	Cattle Mandi	Muhammad Ayoob	89090

1984-85	Professional License Fee	Beroka	3725
1991-92	Professional Licence Fee	Muhammad Shakir	1890
1992-93	Professional Licence Fee	Ch. Muhammad Hanif	39899
2000-2001	Professional Licence Fee	Rana Munawar Ali	19500
2002-03	Professional Licence Fee	Union Council # 40,41	150000
1988-89	License Fee Vehicles	Muhammad Sarwar S/O Kushi Muhammad	28811
2001-02	Licence Fee Vehicle	Muhammad Yasin S/O Wahid Bux Kabirwala	36790
2002-03	Licence Fee Vehicle	Rab Nawaz S/O Muhammd Nawaz	72000
1992-93	Tanga Rikshaw Stand	sageer Ahmad S/O Hassan Muhammad	1977
1998-99	Tanga Rikshaw Stand	Ghulam Mustafa S/O Muhammad Amin	6196
1994-95	Tax Registry	Rana Muhammd Anwar S/O Abdul Razaq	53070
2011-02	Entery Fee	Rana Sajjid Munawar S/O Munawar Hussain	542528
2001-02	Slaughter House	Ikhlaq Ahmad S/O Maqbool Hussain	13365
2004-05	Slaughter House	Ghulam Mustafa S/O Ghulam Rasool	26340
2002-03	Toll Tax Zila Council	Fazal Ahmad S/O Islam Din	33720
2002-03	Toll Tax Zila Council	Ali Sher S/O Muhammad Nawaz	9750
2002-03	Map Fee	Muhammad Hayat S/O Shahdat	8524
2002-03	Disposal Works	Muhammad Hayat S/O Shahdat	40162
2002-03	Disposal Works	Muhammad Javed Yousaf S/O Muhammad Yousaf	45562
2002-03	Faires Fee of bank of Rive	Sarfraz S/O Haq Nawaz	20500
2003-04	Adv. Fee	Shahid Raza S/O Abdul Sattar	58270
2003-04	Bus Stand Fee	Mustaq Ahmad S/O Muhammad Afzal	40948
Total			3641811

Annexure-I**[Para No. 1.4.2.1]****Concealment of Frauds and Non Production of Record of Receipts –
Rs 122.335 million**

(Amount in rupees)

NON-PRODUCTION OF RECEIPT RECORD 2010-12			
Minor Head	Major Head	Budget Estimate 2010-11	T. Receipt 2010-11
B 01302	UIP Tax Share	2,000,000	4,122,262
C 0388076	Fee For Advertisement	252,000	264,700
C 0388002	License Fee	65,000	66,300
C 0388033	Tehbazary fee (Rent of Land Used)	1,650,000	1,728,349
C 0388042	Slaughtering Fee	170,000	173,545
C 0388091	N. O. C Fee	5,000	1,300
C 0388062	Bakar Mandi	50,000	-
C 0388072	Renewal Fee	150,000	
C 0388071	Enlistment Fee	50,000	240,850
C 0388016	Adda Fee (Bus Stand)	604,000	758,204
C 0388020	Adda Fee (Taxi / Raksha)	580,000	716,199
C 0388057	Sanitation Fee	5,000	2,400
C 0388047	Water Rate	300,000	45,655
C 0388054	Sewer Rate	15,000	15,000
C 0388091	Income from Cattle Pond	3,000	1,765
C 0388081	Rent Of Shops	6,400,000	4,039,364
C 0388084	Sub Lease of TMA Land	65,000	-
C 03683	PFC Award	45,936,000	36,787,000
E 01305	Interest on Investment	1,716,622	1,716,622
C 0388089	Sale of Trees etc	10,000	-
C 0388073	Sale of Tenders forms	25,000	37,981
C 0388090	Sale of Stock and Store etc	50,000	-
C 0388091	Others Misc.	800,000	1,033,094

C 0388091	Advance & Deposit	1,600,000	897,119
C 0388091	Arrears	1,200,000	908,551
TOTAL		59,309,622	46,958,954
Minor Head	Major Head	Budget Estimate 2011-12	Total Receipt 2011-12
B 01302	Share of UIP Tax	3,000,000	2,796,072
C 0388002	License Fee	100,000	74,748
C 0388033	Tehbazary fee (Rent of Land Used)	3,200,000	2,199,565
C 0388042	Slaughtering Fee	200,000	179,909
C 0388091	N. O. C Fee	25,000	101,200
C 0388062	Baker Mandy	65,000	68,618
C 0388072	Renewal Fee	175,000	207,000
C 0388071	Enlistment Fee	75,000	145,000
C 0388016	Adda Fee (Bus Stand)	1,150,000	805,667
C 0388020	Adda Fee (Taxi / Raksha)	750,000	650,511
C 0388057	Sanitation Fee	5,000	2,100
C 0388047	Water Rate	350,000	37,295
C 0388054	Sewer Rate	25,000	12,700
C 0388091	Income from Cattle Pond	3,000	280
C 0388081	Rent Of Shops	10,000,000	6,811,901
C 0388084	Sub Lease of TMA Land	500,000	53,000
E 01305	Interest on Investment	1,000,000	1,665,076
C 0388089	Sale of Trees etc	10,000	-
C 0388073	Sale of Tenders forms	50,000	166,960
C 0388090	Sale of Stock and Store etc	10,000	1,490
C 0388091	Misc. (Tabdeely Naam Fee)	2,000,000	1,000
C 0388091	Others Misc.	500,000	364,393
C 0388091	Advance & Deposit	1,000,000	368,384
C 0388091	Arrears	2,000,000	502,437
C03683	PFC Award	55,936,000	58,160,880
TOTAL		82,129,000	75,376,186
GRAND TOTAL		141,438,622	122,335,139

Annexure-J

[Para No. 1.4.2.2]

Non-recovery of prescribed rate of conversion fee and irregular approval of commercial maps – Rs6.515 million

(Amount in rupees)

Map No./ BCR Page No.	Particulars	Area	Rate per Marla	Value of Commercial Land	Recoverable Conversion Fee	Fee Charged	Fee less Recovered
19/25	Amjad Farooq Wahla' Petrol Pump	78 Marlay	250,000	19,500,000	3,900,000	107,250	3,792,750
6/16	Al-Janat Block Town 110/10 R Khanewal Road Jahanian	64 Kanal	6,250	8,000,000	80,000	-	80,000
7/16	Baba Farid Town 114/10 R Pull 14 Road Jahanian	51 Kanal	4,375	4,462,500	44,625	-	44,625
35/28	Gulshan-e-Aisha town	960 Marlay	8,750	8,400,000	84,000	-	84,000
10/23	Mr. Shafiq ur Rehman's Oil Mil	16 Marlay	20,000	320,000	16,000	21,000	5,500
		48 Marlay	4,375	210,000	10,500		
		64 Marlay		530,000	26,500		
23/19	Noor Mahal Marriage Hall	12 Marlay	384,000	4,608,000	921,600	174,480	747,120
24/19	Shahid ur Rahman Multan Road Jahania	6.5 Marlay	862,500	5,606,250	1,121,250	101,780	1,019,470
16/18	Zahid Hussain , Shahid Hussain	10.12 Marlay	384,000	3,886,080	777,216	36,000	741,216
Grand Total							6,514,681