



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

**AUDIT YEAR 2016-17**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Programme
AGP	Auditor General of Pakistan
ATO	Assistant Tehsil Officer
CCB	Citizen Community Board
CCTV	Close Circuit Television
DAC	Departmental Accounts Committee
DDOs	Drawing & Disbursing Officers
DGA	Director General Audit
DNIT	Draft Notice Inviting Tender
FD	Finance Department
FIR	First Information Report
GEMCO	General Electromax Company
GST	General Sales Tax
IPSAS	International Public Sector Accounting Standards
KVA	Kilo Volt Ampere
LG&CD	Local Government and Community Development
LED	Light Emitting Diodes
MEPCO	Multan Electric Power Company
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate System
NAM	New Accounting Model
NOC	Non Objection Certificate
PAC	Public Accounts Committee
PDG	Punjab District Government
PLG	Punjab Local Government

PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority
PFC	Punjab Finance Commission
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)
TTIP	Tax on Transfer of Immoveable Property
TS	Technical Sanction
TO (R)	Tehsil Officer (Regulations)
WAPDA	Water and Power Development Authority

## **PREFACE**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 and Auditor General of Pakistan's SRO (1)/2009 dated 02.03.2009 require the Auditor General of Pakistan to conduct audit of Receipts and Expenditures of the Local Fund and Public Accounts of District Governments, Town / Tehsil Municipal Administrations and Union Administrations.

The report is based on Audit of the accounts of Tehsil Municipal Administrations of District Khanewal for the Financial Year 2015-16. The Directorate General of Audit, District Governments, Punjab (South), Multan conducted audit during Audit Year 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The Report has been finalized in the light of written responses of the management wherever conveyed and DAC directives.

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 for causing it to be laid before the Provincial Assembly.

Islamabad  
Dated:

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General Audit (DGA), District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan, is mandated to carry out the audit of all District Governments in Punjab (South) including Town / Tehsil Municipal Administrations and Union Administrations. Regional Directorate of Audit (RDA), 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 21 officers and staff constituting 5,271 mandays and the budget amounting to Rs 22.549 million was allocated in Audit Year 2016-17. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, RDA Multan carried out audit of the accounts of four TMAs of District Khanewal for the Financial Year 2015-16 and the findings included in this Audit Report.

Each Tehsil Municipal Administration in District Khanewal is headed by a Tehsil Nazim/ Administrator who 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 Punjab Local Government Ordinance (PLGO), 2001, requires the establishment of Tehsil Local Fund and Public Account for which Annual Budget Statement is authorized by the Tehsil Nazim/ Tehsil Council / Administrator in the form of Budgetary Grants.

The total Development Budget of four TMAs in District Khanewal for the Financial Year 2015-16, was Rs 396.581 million and expenditure incurred was of Rs 273.338 million, showing savings of Rs 123.243 million. The total Non-Development Budget for Financial Year 2015-16 was Rs 737.070 million and expenditure was of Rs 636.755 million, showing savings of Rs 100.315 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 a view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws/rules/regulations and whether the procurement of assets and hiring of services were economical or not.

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

**a. Scope of Audit**

Out of total expenditure of TMAs District Khanewal for the Financial Year 2015-16, auditable expenditure under the jurisdiction of Regional Director Audit, Multan was Rs 910.093 million covering four PAOs/ formations. Out of this, RDA Multan audited an expenditure of Rs 268.619 million which, in terms of percentage, is 29% of total auditable expenditure and irregularities amounting to Rs 1,435.651 million were pointed out. Regional Director Audit planned and executed audit of four formations i.e. 100% achievement against the planed audit activities.

Total receipts of TMAs of District Khanewal for the Financial Year 2015-16, were Rs 789.859 million. RDA Multan audited receipts of Rs 349.530 million which, in terms of percentage is 44% of total receipts and irregularities amounting to Rs 755.724 million were pointed out.

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

Recoveries of Rs 441.575 million were pointed out by Audit (out of which Rs 136.877 million of paras over Rs one million are included in this Report.) which was not in the notice of management earlier. However, Rs 0.561 million was recovered by the management and verified by Audit during year 2016-17, till the time of compilation of the Report, which was not in the notice of the management earlier.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of TMAs with respect to its functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in



understanding the systems, procedures, environment and the audited entity before starting field audit activity.

**d. Audit Impact**

A number of improvements in record maintenance and procedures have been initiated by the departments concerned on pointation of Audit. However, audit impact in the shape of change in rules could not be materialized as the Public Accounts Committee has not discussed Audit Reports pertaining to Tehsil Municipal Administrations.

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

Internal control mechanism of TMAs of District Khanewal was not satisfactory during audit. Many instances of weak internal controls have been highlighted during the course of audit which includes some serious lapses. Negligence on the part of TMA authorities may be captioned as one of the important reasons for Weak Internal Controls.

According to Section 115-A (1) of PLGO, 2001, Nazim of each District Government and Tehsil/Town Municipal Administration shall appoint an Internal Auditor but the same was not appointed in all TMAs of District Khanewal.

**f. Key Audit Findings of the Report**

- i. Nonproduction of record of Rs 124.665 million was noted in three cases<sup>1</sup>
- ii. Irregularities and noncompliance of rules amounting to Rs 93.591 million were noted in sixteen cases<sup>2</sup>
- iii. Performance issues of Rs 135.780 million were noted in thirteen cases<sup>3</sup>.

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

<sup>2</sup> Para: 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.3.1.1, 1.3.1.2, 1.3.1.3, 1.3.1.4, 1.3.1.5, 1.4.2.1, 1.4.2.2, 1.4.2.3, 1.4.2.4, 1.5.2.1, 1.5.2.2, 1.5.2.3, 1.5.2.4,

<sup>3</sup> Para: 1.2.3.1, 1.2.3.2, 1.3.2.1, 1.3.2.2, 1.3.2.3, 1.3.2.4, 1.3.2.5, 1.4.3.1, 1.4.3.2, 1.4.3.3, 1.5.3.1, 1.5.3.2, 1.5.3.3

- iv. Internal control weaknesses of Rs 508.600 million were noted in nine cases<sup>4</sup>

Audit Paras on the accounts for the year 2016-17 involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Provincial PAC have been included in Memorandum for Departmental Accounts Committee (Annex-A).

**g. Recommendations**

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

- i. Production of record to audit for verification
- ii. Strengthening of financial and managerial controls
- 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.
- vi. Proper maintenance of accounts and record
- vii. Appropriate actions against officers/ officials responsible for violation of rules and loss.
- viii. Implement internal as well as financial controls in letter and spirit to avoid unauthorized drawal/ utilization of funds

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<sup>4</sup> Para: 1.2.4.1, 1.2.4.2,1.2.4.3,1.2.4.4,1.2.4.5,1.2.4.6,1.5.4.1,1.5.4.2, 1.5.4.3,

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rupees in million)

Sr. No.	Description	No.	Expenditure	Receipt	Total
1	Total Entities (PAOs) in Audit Jurisdiction	04	910.093	789.859	1,703.952
2	Total formations in Audit Jurisdiction	04	910.093	789.859	1,703.952
3	Total Entities (PAOs)/ DDOs Audited	04	268.619	349.530	618.149
4	Total Formations Audited	04	268.619	349.530	618.149
5	Audit & Inspection Reports	04	268.619	349.530	618.149
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to TMA)	-	-	-	-

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

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	9.029
2	Weak financial management	136.909
3	Weak Internal controls relating to financial management	508.600
4	Others	208.098
<b>Total</b>		<b>862.636</b>

**Table 3: Outcome Statistics****(Rupees in million)**

Sr. No.	Description	Expenditure on acquiring of Physical Assets (Procurement)	Salary	Non-Salary	Civil Works	Receipt	Total Current Year	Total Last Year
1	Total Financial Outlay	18.788	448.878	169.089	273.338	789.859	1699.952	1,506.515
2	Outlays Audited	5.255	122.299	45.130	95.935	349.530	618.149*	413.740
3	Amount placed under audit observation / irregularities pointed out	9.029	8.064	333.519	37.076	474.948	862.636	399.712
4	Recoveries pointed out at the instance of Audit	-	-	-	9.981	126.896	136.877	362.849
5	Recoveries accepted / established at Audit instance	-	-	-	9.981	126.896	136.877	362.849
6	Recoveries realized at the instance of Audit	-	-	-	-	0.561	0.561	-

\*The amount in serial No. 2 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 268.619 million.

**Table 4: Irregularities Pointed Out**

<b>(Rupees in million)</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Amount placed under Audit observation</b>
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	92.494
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS*, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	508.600
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	136.877
6	Non-production of record to Audit	124.665
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>862.636</b>

**Table 5: Cost -Benefit**

<b>(Rupees in million)</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Item2 Table 3)	618.149
2	Expenditure on Audit	0.200
3	Recoveries realized at the instance of Audit	0.561
4	Cost-Benefit Ratio	2.805

\*The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

## CHAPTER-1

### 1.1 Tehsil Municipal Administrations, Khanewal

#### 1.1.1 Introduction

According to 1998 population census, the population of District Khanewal is 2.068 million. District Khanewal comprises of four TMAs namely Khanewal, Kabirwala, Mian Channu and Jahanian. Business of each TMA is run by the Administrator and five Drawing & Disbursing Officers i.e. TMO, TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Punjab Local Government Ordinance, 2001.

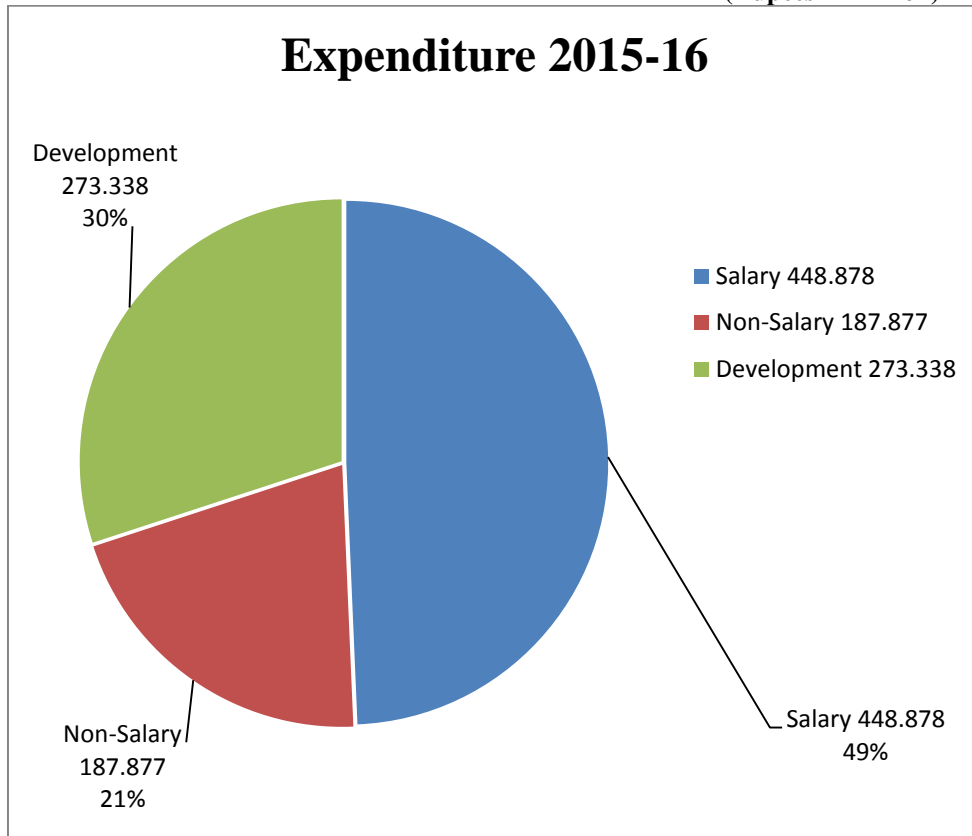
#### 1.1.2 Comments on Budget and Accounts

The detail of budget and expenditure is given below in tabulated form:

**(Rupees in million)**

<b>2015-16</b>	<b>Budget</b>	<b>Actual</b>	<b>Excess (+) / Saving (-)</b>	<b>% (Saving)</b>
Salary	491.195	448.878	-42.317	-9%
Non-salary	245.875	187.877	-57.998	-24%
Development	396.581	273.338	-123.243	-31%
<b>Sub Total</b>	<b>1,133.651</b>	<b>910.093</b>	<b>-223.558</b>	<b>-20%</b>
Revenue	769.938	789.859	19.921	3%

(Rupees in million)

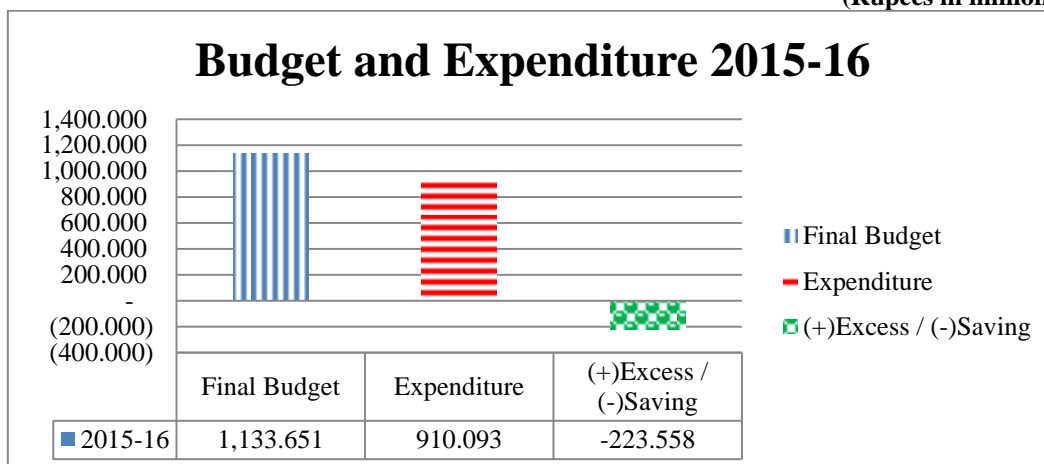


Details of budget allocations, expenditures and savings of each TMA in District Khanewal are at Annex-B.

As per Budget Books for the Financial Year 2015-16 of TMAs in District Khanewal, the original and final budgets were Rs 1,133.651 million. Total expenditures incurred by these TMAs during Financial Year 2015-16 were Rs 910.093 million. A saving of Rs 223.558 million came to the notice of audit which shows that the TMAs failed to provide essential municipal services as envisaged and planned at the time of preparation and approval of annual budget for the year.

The comparative analysis of the budget and expenditure of current Financial Year is depicted as under:

(Rupees in million)



#### 1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2015-16

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

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

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab but have not been examined by the Public Accounts Committee.

##### Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2009-12	20	PAC not constituted
2	2012-13	11	PAC not constituted
3	2013-14	20	PAC not constituted
4	2014-15	13	PAC not constituted
5	2015-16	28	PAC not constituted



# **AUDIT PARAS**

## **1.2 Tehsil Municipal Administration, Khanewal**

## 1.2.1 Non Production of Record

### 1.2.1.1 Non production of record – Rs 6.991 million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001 “The Auditor General shall, in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts”.

TMO Khanewal did not produce record of auction of collection rights for Rs 6.991 million of different TMA receipts for the Financial Year 2015-16 and log book of generator of disposal Tariqabad. The detail is given below:

(Rupees in million)

Sr. No.	Description	Amount
01	Log book of generator of disposal unit Tariqabad	1.004
02	Record regarding Collection right of advertisement tax, permit fees, wagon/taxi stand, disposal water and bus stand fees.	5.987
	<b>Total</b>	<b>6.991</b>

Audit is of the view that due to weak management the record was not produced.

Non production of record amounting to Rs 6.991million resulted in creation of hindrances in the performance of audit functions of AGP.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that all the record is available in the office and may be checked. The reply was not acceptable as no record was produced. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides production of record to Audit for verification.

[AIR Para No. 24, 30]

## **1.2.2 Irregularities and noncompliance**

### **1.2.2.1 Irregular appointment of daily wages staff–Rs 8.064million**

According to Government of the Punjab, Finance Department Notification No.RO (Tech) FD-2-2/2001 dated 03.11.2008, appointment of work charge / daily wages employee shall be made through advertisement in the leading newspapers and recruitment to all posts shall be made on the basis of merit specified for regular establishment. Further according to Para 3 of Government of the Punjab LG & CD Department letter No.SO-ADMN-II (LG) 3-55/2007 dated 03.03.2016, directed that in future no work charge / daily wages employee will be appointed in the local governments without the approval of LG&CD Department.

TMO Khanewal paid Rs 8.064 million during the Financial Year 2015-16 from non-development budget on account of daily wages to the staff without any advertisement / approval of LG & CD Department. **Annex-C**

Audit is of the view that due to non compliance of Government instructions, daily wages staff was appointed without observing the prescribed procedure.

Appointment of staff without observing the prescribed procedure resulted in irregular payments of Rs 8.064 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that the daily wages workers were hired as per permission of Government and the said workers got stay order from court. The same petitions had been accepted by the court and all employees have been regularized as per directions / orders of Labour / High Court. The reply was not acceptable as no evidence was produced. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para No. 21]

#### **1.2.2.2 Irregular expenditure without tendering process– Rs 2.663million**

According to Rule 9 of the Punjab Procurement Rule 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Further, according to Rule 12 (1) of PPR, 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

TMO Khanewal incurred expenditure of Rs 2.663 million on purchase of various items during Financial Year 2015-16 by splitting the indents to avoid tendering process for economical purchase through open competition at competitive lower rates. **Annex-D**

Audit is of the view that due to weak management, Government rules were not adhered in letter and spirit during the purchase of various items.

Noncompliance of rules resulted in non-transparent and uneconomical procurement of various items amounting to Rs 2.663 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that all expenditures were made according to Punjab Procurement Rules 2014 Section 59 (b). The reply was not acceptable as the quoted rule in the reply was not relevant. It was proved that expenditure was incurred through splitting. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para No.01]

### **1.2.2.3 Irregular expenditure on repair of machinery and equipment - Rs 1.961 million**

According to Rule 4 of Punjab Delegation of Financial Powers Rules 2006, repair charges were admissible up to 50% of the un-depreciated book value (cost of purchase) of machinery, tools and plants and motor vehicles in each case subject to the restrictions that quotations and open tenders may be invited in the following manner:

- a. Small order up to Rs 10,000
- b. Limited tender enquiry, up to Rs0.150 million.
- c. Open tender enquiry, when the estimate of repair exceeds the limit of Rs 0.150 million.

TMO Khanewal incurred expenditure amounting to Rs 1.961 million on repair of machinery, tools, plants, transformer and motor vehicles during the Financial Year 2015-16 without considering the book value and maintenance of history sheets. Further, the expenditure was incurred without limited tender enquiry despite the expenditure was more than the prescribed limit of small order.

#### **Annex-E**

Audit is of the view that due to weak internal controls, expenditure was incurred on repairs without limited tender enquiry, book value and maintenance of history sheets.

Noncompliance of rules resulted in irregular expenditure of Rs 1.961 million.

The matter was reported to the Chief Officer/PAO in February, 2017. The Chief Officer replied that the expenditures were made according to Punjab Procurement Rules 2014 section 59 (b). The repair of transformer from the local

market was economical and timely as compare to demand notice and time schedule of MEPCO. The reply was not acceptable as rule was not relevant and expenditure was incurred without tendering process and maintenance of important record. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para No.5, 6]

## 1.2.3 Performance

### 1.2.3.1 Non deduction of sale tax - Rs 10.768 million

According to Para 2(1),(2) of the SRO 660(I) /2007 dated 30th June 2007, the withholding agent, intending to make purchases of taxable goods, shall indicate in an advertisement or notice for this purpose that the sales tax to the extent as provided in these rules shall be deducted from the payment to be made to the supplier, a withholding agent shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice issued by the supplier and make payment of the balance amount to him.

TMO Khanewal allowed payment to the unregistered suppliers without deduction of sales tax of Rs 10.768 million during Financial Year 2015-16 as detailed below:

(Rupees in million)

Total amount of bills / vouchers	Amount of sale tax due	Recovered / deducted	Amount to be recovered
63.339	10.768	-	10.768

Audit is of the view that due to weak financial controls, amount of sales tax was not deposited into the Government treasury.

Non deposit of sales tax amounting to Rs 10.768 million resulted in loss to the Government

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that PST was not recoverable from the contractor on the ongoing schemes awarded before 01.07.206. The reply was not acceptable being irrelevant. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 10.768 million, under intimation to Audit.

[AIR Para: 34]



### 1.2.3.2 Non recovery of water rate charges – Rs 3.432 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.

TMO Khanewal did not recover the water rate charges amounting to Rs 3.432 million for the period 2015-16. The detail is as under:

(Rupees in million)

Sr. No.	Detail of Arrear of Water Rate Connection fee	No. of Connections	Demand	Recovered	Balance
1	Domestic Connection Yearly Fee Rs. 480 per year	1,397	3.404	0.110	3.294
2	Commercial Connection Year Fee 1800	07	0.138	-	0.138
<b>Total</b>					<b>3.432</b>

Audit is of the view that due to weak internal controls, TMA dues were not recovered.

Non recovery of water rates amounting to Rs 3.432 million resulted in loss to Government.

The matter was reported to the Chief Officer/ PAO in February 2017. The Chief Officer replied that the water supply system is very old and pipes are in poor condition. Most of the water supply connections are closed since long but arrears are being accumulated. However efforts are being made and “Istaghasa Jaat” has been forwarded to Judicial Magistrate through Legal Advisor for recovery of arrears. The reply was not acceptable as neither relevant record nor recovery of arrears was shown. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 3.432 million, under intimation to Audit.

[Para No. 20]

## 1.2.4 Internal Control Weaknesses

### 1.2.4.1 Non recovery of conversion and map fee – Rs 76.983 million

According to Rule 60(1)(a)(b)(c) of the Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, the conversion fee for the conversion of a residential, industrial, peri-urban area or intercity service area to commercial use shall be 5% for land value less than one million according to scheduled rate, 10% for value from one million to ten million, and 20% for value exceeding ten million. Further according to Gazette Notification of TMA Khanewal dated 19.05.2012, map fee will be charged at the rate of Rs 3 per square feet.

TMO Khanewal neither recovered the Governments dues on account of conversion fee and map fees amounting to Rs 76.983 million during the Financial Year 2015-16 nor initiated any action against the owners involved in illegal construction of commercial buildings. **Annex-F**

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

Non recovery of TMA dues resulted in loss to the TMA funds amounting to Rs 76.983 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that notices has been served where the building was under the jurisdiction of MC and action on the cases which are already in the court of law will be taken as per decision of the court. The reply was not acceptable as no recovery has been made. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 76.983 million, under intimation to Audit.

[AIR Para: 17, 18 & 19]

#### **1.2.4.2 Non recovery of katchi abadies charges - Rs 18.059 million**

According to Para 9 (C) of the Board of Revenue Punjab Directorate General of Katchi Abadies Lahore Notification No.DG(KA)1-202/2013-200 dated 09.09.2013,

- i. The price of land will be @ 2% of the current valuation table in and around abadi in vogue at the time of grant of proprietary rights for area under occupation up to 5-Marla.
- ii. Cost of land for occupation above 5-Marla and up to 10-Marla will be current valuation table rate at the time of grant of proprietary rights.
- iii. Cost of land for occupation above 10-Marla will be the current valuation table rate with additional surcharge @ 50% thereof at the time of grant of proprietary rights.

TMA, Khanewal did not recover cost of land and development charges amounting to Rs 18.059 million from the 21 occupants during Financial Year 2015-16. **Annex-G**

Audit is of the view that due to weak financial controls, the cost of land and development charges was not recovered.

Non recovery of dues amounting to Rs 18.059 million resulted in loss to the Government.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that the dwellers of katchi abadies are not interested to get property rights due to enhancement of rates by the Director General Katchi Abadies. So, this office is unable to recover the amount, till the Government reduced the rates or settle the matter in public interest to attract the public for the payment of dues. The reply was not acceptable as no recovery has been made. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 18.059 million, under intimation to Audit.

[AIR Para: 13]

#### **1.2.4.3 Unauthorized establishment of residential colonies -Rs 6.345 million**

According to Rule 60 (c) of the Punjab Land Use Rules 2009, the conversion fee for the conversion of peri-urban area or intercity service area to residential use shall be one percent of the value of the commercial land as per valuation table or one percent of the average sale price of preceding twelve months of commercial land in the vicinity.

TMO Khanewal did not recover the conversion fee amounting to Rs 6.345 million during 2015-16 from the developers of residential colonies situated in urban area. Plans of residential colonies were not submitted to TMA. Neither Building Inspector visited the sites to verify total area of the housing colonies nor conversion fee was collected. **Annex-H**

Audit is of the view that due to weak financial management, illegal housing colonies were established without payment of conversion fee.

Non recovery of conversion fee resulted in loss to the TMA funds amounting to Rs 6.345 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that only one colony at serial No.5 Royal Garden / Reyan City is pending for verification of ownership documents before Additional District Collector. No other residential colony exists at site. Colonies at serial No. 10, 11 and 12 falls under the jurisdiction of Zila Council. The reply was not acceptable as no evidence was produced. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 6.345 million, under intimation to Audit.

[AIR Para: 22]

#### 1.2.4.4 Loss to TMA due to non lease of land - Rs 2.400 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.

TMO Khanewal did not auction the eight acre state land of general bus stand since last 15 years. No efforts were made by the TMA during 2015-16 to lease out state land. People of the area were cultivating such land free of cost. Loss to TMA calculated by Audit is as under:

(Rupees in million)

Sr. No.	Description	Area in Acres	Period in years	Average Rate of lease per annum per acre	Amount of recovery
1	State Land lying idle outside the building of old / un-operational General Bus Stand	8	15	20,000	2.400
<b>Total</b>					<b>2.400</b>

Audit is of the view that due to weak internal controls, TMA land was not leased out since least fifteen years and public occupied the state land.

Non auction of lease of land resulted in loss to TMA fund amounting to Rs 2.400 million.

The matter was reported to the Chief Officer/ PAO in February, 2017. The Chief Officer replied that the area of referred land is 2.70 Kanal instead of 8 Acres. The said land is disputed and matter is in court. Therefore, this land cannot be leased out. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 8]

#### **1.2.4.5 Non imposition of penalty due to non completion of works – Rs 1.097 million**

According to Clause 39 (a) of Standard Contract Agreement, “The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor. The work shall throughout the stipulated period of the contract be proceeded with all due diligence in accordance with the programme of work and the contractor shall pay as compensation an amount equal to one percent of the amount of contract subject to maximum of 10% or such smaller amount as the engineer in-charge (whose decision in writing shall be final) may decide, on the amount of the estimated cost stated in item(b) of the memorandum of work annexed hereto for every day the work remains un-commenced or unfinished after the proper date”.

TMO Khanewal did not impose penalty of Rs 1.097 during Financial Year 2015-16 on the contractors who did not complete various works within the stipulated period. Neither contractors requested for time extensions nor extension was granted. **Annex-I**

Audit is of the view that due to weak internal controls, penalty was not imposed for late completion of schemes.

Non imposition of penalty for late completion resulted in loss to the Government amounting to Rs 1.097 million.

The matter was reported to the Chief officer / PAO in February, 2017. The Chief Officer replied that these schemes are not completed due to site problems, unavailability of funds from District Government and litigation matters. At the time of payment of final bill penalty will be imposed and collected where applicable. The reply was not acceptable as no penalty has been imposed / recovered despite non completion of works. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 1.097 million, under intimation to Audit.

[AIR Para: 37]

#### **1.2.4.6 Undue payment of electricity bills of shut down disposal unit - Rs 1.044 million**

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

TMO Khanewal made unjustified payment of electricity bills of disposal Malikabad / Khokherabad for Rs 1.044 million during Financial Year 2015-16. Disposal unit had not in working position as per statement of water rate superintendent during this period but bills were paid regularly to WAPDA.

#### **Annex-J**

Audit is of the view that due to poor financial management, electricity charges were paid without working of disposal units.

Undue payment of electricity charges resulted in loss amounting to Rs 1.044 million.

The matter was reported to the Chief Officer/ PAO in February, 2017. The Chief Officer replied that the disposal station is backup arrangement during flood or heavy rainy season. This office frequently received directions from District and Provincial Governments to keep up to date and functional all disposal arrangements to tackle with flood and rain. Due to this, it was necessary for MC Khanewal to keep functional all its disposal units. The reply was not acceptable as electricity charges were paid in absence of record regarding running of disposal stations. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 1.044 million, under intimation to Audit.

[AIR Para: 2]

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



### 1.3.1 Irregularities and non compliance

#### 1.3.1.1 Non execution of mortgage deed / non obtaining of bank guarantee –Rs23.881 million

According to Chapter III Section 17 (e) & (f)(i) and Chapter VIII Section 42 (h) of Punjab Private Housing Schemes and Land Sub Division Rules 2010, a developer shall submit in the name of a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority a mortgage deed of twenty percent of the saleable area, in accordance with Form C, as security for completion of development works and a performance bond, in accordance with Form D and D1, consisting of a performance agreement and a bank guarantee respectively and the amount of bank guarantee shall be equivalent to total cost of development works. Further, according to Section 34 (a) (i)(ii) and (iii) a developer shall execute all development works within following stipulated time period, in case of land sub-division 2 years, in case of housing scheme having an area from 100 kanals to 300 kanals 3 years and scheme having an area above 300 kanals 5 years.

TMO Mian Channu, approved following land sub divisions / housing schemes during Financial Year 2015-16. TMO and TO (P&C) neither executed mortgage deed equal to 20% of saleable area nor obtained bank guarantees amounting to Rs 23.881 million as security for completion of development works. The detail is given below:

(Rupees in million)

Sr. No	Name of Schemes	Address	Total Area in Kanals	Sale able area in Marla	Value as per valuation table (Rs)	Value	20% value
1	Wahab Gardens	Chak No. 130/15/L	93	1,200	40,000	48.000	9.600
2	Kareem Gardens	Chak No. 129/15/L	47	640	35,000	22.400	4.480
3	Gulshan e Wahab Town	Chak No. 130/15/L	84.5	1,089	45,000	49.005	9.801
<b>Total</b>							<b>23.881</b>

Audit is of the view that due to weak internal controls, mortgage deed / bank guarantee were not obtained from the housing schemes before approval of maps.

Non execution of mortgage deed and obtaining bank guarantee resulted irregular approval of maps due to violation of the Government instructions.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that the developers submitted guarantee deeds on stamp papers that they are legal bound to complete all developments in their towns. The reply was not acceptable as 20% saleable land was mortgage on stamp paper. The same was not registered with revenue department.

DAC, in its meeting, held in March, 2017, directed the CO to inquire into the matter and provide a certificate that the development work has been completed as per specifications. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides provision of certificate that the development work has been completed as per specifications, under intimation to Audit

[AIR Para: 18]

### **1.3.1.2 Irregular payment of tuff tiles and brick works–Rs 14.902 million**

According to Chapter 7 (Brickwork) item 1,remarks column of MRS, issued by Finance Department, composite rate is to be reduced by 7% and 14%, if 2<sup>nd</sup> or 3<sup>rd</sup> class bricks are used. Further, according to Technical Sanction of Chief Engineer (HQ) Punjab Local Government Board Lahore letter No. CE (HQ) PLGB-TS/2005 issued in different dates for different works, the tuff tile was required to be used manufactured by the Government approved manufacturer having the crushing strength of 7000 pounds per square inch.

TMO Mian Channu made payment amounting to Rs 14.902 million on account of execution of brick and tuff tile works during Financial Year 2015-16.

The payment was unjustified as the name of the manufacturer was not mentioned in the record entries and test reports were not obtained to verify the crushing strength of bricks and tuff tile. Further, no evidence was available on record that tuff tile manufactured by the Government approved manufacturer was used and material was purchased from the sales tax registered firms. **Annex-K**

Audit is of the view that due to weak internal controls, payment was made without verification of manufacturer and crushing strength of tuff tile and bricks.

Irregular expenditure amounting to Rs 14.902 million resulted in violation of the Government instructions.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that test reports have been obtained. All payment of work was made according to the provisions of TMA Works Rules, 2003 and there is no provision to get sale tax invoices from contractor regarding used material. The reply was not acceptable as proof of purchase of material from sales tax registered firm was not shown.

DAC, in its meeting, held in March, 2017, directed the CO to seek clarification from the Secretary Local Government regarding purchase of material from sales tax register supplier/firms in case of contractual work. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 23]

### **1.3.1.3 Unauthorized grant of NOC to housing scheme and undue benefit to owner – Rs 13.600 million**

According to Chapter VIII (Land Sub Division) Section 42 (F)(i)(ii)(iii)(iv)(v)(vi) and (vii) of the Punjab Private Housing Schemes and Land Subdivision Rules 2010“adeveloper shall provide open space or park 7% and

above, commercial area 5%, public buildings 2% to 10%, approaches roads not less than 40 feet, internal roads minimum 30 feet right of way, 10 Marla plot for solid management and location of a tube well, overhead reservoir, pumping station and disposal station to be provided if required by Water and Sanitation Agency or Tehsil Municipal Administration”.

TMO Mian Channu, granted unauthorized NOC to a land sub-division Gulshan-e-Hameed Phase-II, Tulamba Road during Financial Year 2015-16 without obtaining them ortgage deed of land in favour of TMA according to rule. It resulted in depriving the buyers of the plots from the amenities declared essential by the Government and undue benefit of Rs 13.600 million to the developers / owners. The details are given below:

(Rupees in million)

Sr. No	Area description	Short Area of land in marla	Market value per marla	Total value
1	Open area	56	0.100	5.600
2	Commercial area	70	0.100	7.000
3	Tube well, reservoir etc.	10	0.100	1.000
<b>Total</b>				<b>13.600</b>

Audit is of the view that due to weak internal controls, land was not got transferred in favour of TMA.

Non transfer of land in the name of TMA resulted in undue benefits to owner(s) and loss to the TMA funds amounting to Rs 13.600 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that the revised site plan has been submitted by the owners. Only roads are constructed at site, no other construction work has carried out and compliance of new notification will be adhered to according. DDO admitted the irregularity and notices were issued for revision of map.

DAC, in its meeting, held in March, 2017, directed the CO to provide complete revision of maps of scheme. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 21]

#### **1.3.1.4 Irregular expenditure in violation of Punjab Procurement Rules – Rs 2.401 million**

According to Rules 12(1)(2) of the Punjab Procurement Rules, 2014, all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

TMO Mian Channu, made expenditure of Rs 2.401 million during Financial Year 2015-16 without advertisement in the newspaper for purchase of different objects i.e. purchase of filters, electric items, expenditure on Jashane Eid Milad-un Nabi, expenditure on Muharram and for purchase of miscellaneous items. **Annex-L**

Audit is of the view that due to weak internal controls, expenditure was incurred without observing PPRA Rules.

Non compliance of rules resulted in irregular expenditure of Rs2.401 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that various items in different dates were purchased after inviting simple quotations and expenditure incurred on walk through gates and installation of CCTV cameras during Muharram were provided as per request of Police Department under instructions of District Government. The reply was not acceptable as the demand was not consolidated and expenditure was incurred through quotations by splitting and unauthorized expenditure was incurred on walk through gates and installation of CCTV cameras.

DAC, in its meeting, held in March, 2017, directed the CO to get the expenditure regularized from the Finance Department. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 4]

### **1.3.1.5 Irregular expenditure on repair of machinery and equipment – Rs 1.008 million**

According to Rule 4 of Punjab Delegation of Financial Powers Rules 2006, repair charges were admissible up to 50% of the un-depreciated book value (cost of purchase) of machinery, tools and plants and motor vehicles in each case subject to the restrictions that quotations and open tenders may be invited in the following manner:

- a. Small order up to Rs 10,000
- b. Limited tender enquiry, up to Rs0.150 million
- c. Open tender enquiry, when the estimate of repair exceeds the limit of Rs 0.150 million

TMO Mian Channu incurred expenditure amounting to Rs 1.008 million on repair of machinery, tools, plants and motor vehicles from the local market during the Financial Year 2015-16 without observing the book value and maintenance of history sheets. Further, the expenditure was incurred without limited tender enquiry despite the expenditure was more than the prescribed limit of small order. Old parts were not entered in the concerned dead stock register.

#### **Annex-M**

Audit is of the view that due to weak internal controls, expenditure was incurred on repairs without limited tender enquiry, book value and maintenance of history sheets.

Noncompliance of rules resulted in irregular expenditure of Rs 1.008 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that the repair work was carried out as per PPRA Rules and transformer was got repaired in less cost than the demand of MEPCO. The reply was not acceptable as no history sheets of machinery were prepared and repair of transformer was carried out without NOC of MEPCO.

DAC, in its meeting, held in March, 2017, directed the CO to get the expenditure regularized from the Finance Department. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 5]

## **1.3.2 Performance**

### **1.3.2.1 Loss due to non achievement of budgeted targets – Rs 13.617million**

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

TMO Mian Channu did not achieve the targets of budgeted estimates of various heads of receipt and less collected Rs 13.617 million during the Financial Year 2015-16. **Annex-N**

Audit is of the view that due to weak financial management, less revenue was collected as compared with budget target of revenues.

Less collection of TMA revenues resulted in loss to TMA fund amounting to Rs 13.617 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that efforts have been made to enhance the recovery. The reply was not acceptable as less revenue was recovered.

DAC, in its meeting, held in March, 2017, directed the CO to enhance the efforts for realization of recovery. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 1]

### **1.3.2.2 Non recovery of rent of shops – Rs 8.884 million**

According to Rule 16 (1) (a) read with (b) of the Punjab Local Government (Property) Rules, 2003, the period of lease shall be up to five years at a time. Further, 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.

TMO Mian Channu did not recover rent of Rs 8.884 million out of total recoverable rent of shops amounting to Rs 16.071 million during the Financial Year 2015-16 from various shopkeepers / lessees running their businesses in TMA shops. Further, shops of were not re-auctioned after every five years.

**Annex-O**

Audit is of the view that due to weak financial management, rent of shops was not recovered.

Non recovery of rent amounting to Rs 8.884 million resulted in loss to the Government.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that this office has issued written demand notices to the defaulters for early recovery of arrears for the Financial Year 2015-16.

DAC, in its meeting, held in March, 2017, directed the CO to make complete recovery. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 8.884 million, under intimation to Audit.

[AIR Para:14, 15]

**1.3.2.3 Non imposition of penalty due to non completion of works – Rs 7.147 million**

According to Clause 39 (a) of Standard Contract Agreement, the contractor shall pay as compensation an amount up to 10 % of the estimated cost of work if the work is not completed within stipulated period of time. Moreover, Government of the Punjab, C&W Departments letter dated 20.04.2009 stipulates that a copy of the extension order shall be endorsed to the Superintending

Engineer, Chief Engineer and Special Secretary C&W, for their information and record.

TMO Mian Channudid not impose penalty of Rs 7.147 million during Financial Year 2015-16 on the contractors who did not complete various works within the stipulated period. Neither contractors requested for time extensions nor extension was granted. **Annex-P**

Audit is of the view that due to weak financial management, penalty was not imposed due to non completion of the development schemes.

Non imposition of penalty amounting to Rs 7.147 million resulted in loss to the TMA.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that approval of time extension was accorded by the competent officer. The reply was not acceptable as record regarding approval of time extension was not shown.

DAC, in its meeting, held in March, 2017, directed the CO to make recovery of penalty amount or produce the proof that extension was applied in time and it was granted with recorded reasons. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 7.147 million, under intimation to Audit.

[AIR Para: 29]

#### **1.3.2.4 Non recovery of different fees from illegal private housing schemes – Rs 4.290 million**

According to Rule 38(1) (2) of the Punjab Private Housing Schemes and Land Subdivision Rules, 2010 a developer shall deposit a preliminary planning permission and sanction fee. Moreover, according to Rule 39, a developer shall deposit fee for conversion of peri-urban area to scheme use at the rate of one percent (1%) of the value of the residential land as per valuation table or one

percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available.

TMO Mian Channu, neither collected the prescribed fees from the developers of illegal private housing schemes, i.e. conversion fee and land subdivision fee amounting to Rs 4.290 million during the Financial Year 2015-16 nor took any action to stop the constructions in these schemes. The details are given below:

(Rupees in million)

Sr. No	Name of Scheme	Location	Area Kanals	Saleable Area	Land subdivision (Map Fee) @ 1000 /M	Conversion Fee	Total
1	Dream Land Archard	Chak No. 129/15/L	69.13	1,539	0.901	0.836	1.737
2	Ismail City	Chak No. 130/15/L	56	739	0.739	0.443	1.182
3	Dream Village	Chak No. 129/15/L	80	979	0.979	0.392	1.371
<b>Total</b>							<b>4.290</b>

Audit is of the view that due to weak management, the fees were not recovered from the owners of the illegal residential schemes.

Non recovery of fees amounting to Rs 4.290 million resulted in loss to the Government.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that the schemes were not approved and action was taken for illegal developing of colonies. The reply was not acceptable as the colonies were functional.

DAC, in its meeting, held in March, 2017, directed the CO to inquire into the matter and submit a scheme wise report to Audit. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 4.290 million, under intimation to Audit.

[AIR Para: 19]

### 1.3.2.5 Non recovery of the Government dues for illegal construction of commercial buildings – Rs 1.166 million

According to Rule 60 of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 as amended in 2012, a City District Government or a Tehsil Municipal Administration shall levy fee for conversion of land use from agricultural, residential, industrial, peri-urban area or intercity service area to commercial use conversion fee at the rate of 5% of the value of the land up to 1 million, 10% of the value of the land up to 10 million and 20% of the value of the land if value of the land value exceeds 10 million. Further, according to Punjab Gazette notification No.TMA/TO(F)/MCU-2690 dated 29.04.2014 regarding Tehsil Mian Channu, following taxes at the rate on construction are required map fee shops /plaza Rs 15 / Sft, map fee Housing society Rs 1,000 per marla and map fee Industry Rs 20,000 per marla.

TMO Mian Channu neither collected the Government dues map fee, NOC fee, conversion fee amounting to Rs 1.166 million during Financial Year 2015-16 from the owners who illegally constructed the commercial buildings and factories nor took action to stop the illegal constructions.

(Rupees in million)

Sr. No.	Type of construction	Name of owner	Address	Area in Marlas	Form fee (Rs)	Map Fee (Rs)	Conversion Fee (Rs)	NOC Fee (Rs)	Total
1	Hotel	Abdul Qayyum Chughtai S/o Anyat Ullah	128/15 L	80	500	108,800	640,000		0.749
2	Petrol pump	Maqsood Hussain s/o karamat ali	110/15 L	40	500	40,000	18,750	10,000	0.069
3	Petrol pump	Ghulam Mustafa/ Ghulm Murtaza s/f Noor Muhammad	chak no 55/15 L	58	500	40,000	15,352	10,000	0.066
4	Factory/ Industry	Suleman Idress	130/15 L	18	500	30,000	36,000		0.067
5	Commercial Shops	Ghyulam Hussain s/o Khuda Buksh	Bloc no 6 .Masjid bazaar	3	500	11,700	169,173		0.181

Sr. No.	Type of construction	Name of owner	Address	Area in Marlas	Form fee (Rs)	Map Fee (Rs)	Conversion Fee (Rs)	NOC Fee (Rs)	Total
6	Commercial Shops	Irfan Hyder S/O Syed Iftikhar Hussain Shah	Ibrahim colony	2	500	9,067	24,444		0.034
<b>Total</b>									<b>1.166</b>

Audit is of the view that due to weak financial management, commercial buildings / shops were illegally constructed without approval of maps and payment of the Government dues.

Non recovery of dues amounting to Rs 1.166 million resulted in loss to the Government and illegal construction of commercial buildings.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that the owner of hotel mentioned at Sr. No.1 lodged suit in Civil Court. Recovery has been made from the owners mentioned at Sr. No. 5 and 6. The remaining constructions were not approved and now were under control of District Council. The reply was not acceptable as the recovery of buildings constructed before 31.12.2016 has not been made.

DAC, in its meeting, held in March, 2017, kept the para pending till the decision of court at Sr. No.1 and directed the DDO to provide the certificate that no construction has been started at the site and to effect recovery in cases before 31.12.2016. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 1.166 million, under intimation to Audit.

[AIR Para: 20]

## **1.4 Tehsil Municipal Administration, Kabirwala**

## 1.4.1 Non production of record

### 1.4.1.1 Non production of record of receipt books valuing - Rs 2.152 million

According to Clause 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, "The Auditor General shall, in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts".

TMO Kabirwala did not produce the record of receipt books of auctions of different receipt heads amounting to Rs2.152 million. It was seemed that the TMA authorities did not provide the receipts books to the contractors so that the actual value could not be assessed. Necessary detail is given below:

(Rupees in million)

Sr. No.	Name of Contract	Name of Contractor	Period of Contract	Amount of Contract
1	Rickshaw Stand Fee	Abdullah Khan	2015-16	0.950
2	Disposal Works Sarai Sidhu	Rehmat Ullah Khan		0.081
3	Zari Tube Well Abdul Hakim	Rehmat Ullah Khan		0.071
4	Advertisement Fee	Muhammad Yaqoob		1.050
<b>Total</b>				<b>2.152</b>

Audit is of the view that due to weak management record was not produced.

Non production of record amounting to Rs 2.152 million resulted in creation of hindrances in the performance of audit functions of AGP.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that the TMA has issued receipt books to contractors for collection but contractor did not maintain the record of receipt books. The reply was not acceptable as no evidence was produced. Despite various requests,

DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides production of record to Audit for verification.

[AIR Para: 11]



## 1.4.2 Irregularities and non compliance

### 1.4.2.1 Uneconomical purchase of generator without requirement- Rs 3.029 million

According to Rule 4 of the Punjab Procurement Rules,2014, a procuring agency, while making any procurement, shall ensure that the procurements made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

TMO Kabirwala incurred expenditure amounting to Rs3.029 million during Financial Year2015-16 on account of purchase of 65 KVA generator of GEMCO. The expenditure was incurred without immediate requirement as the purchased generator was not used since its purchase. Further, audit obtained rates from same company and revealed that the rates were excess charged amounting to Rs 1.085 million. The detail of purchase and difference of rates is given below:

(Rupees in million)

Description	Vr. No./ Date	Rate charged	Ratesrec eived through email	Difference of Rate
Generator 65 KVA 1104A-44TGI (Complete in all respect)	340/ 30.06.2016	3.029	1.944	1.085

Audit is of the view that due to weak internal controls, the generator was purchased without requirement and higher rates.

Purchase amounting to Rs 3.029 million without immediate requirement resulted in blockage of funds and excess charging of rates resulted in loss of Rs 1.085 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that the procurement was made in accordance with the prevailing rules and regulation on competitive basis. The reply was not

acceptable as generator was purchased without requirement and excess rate was charged. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department and recovery of Rs 1.085 million, under intimation to Audit

[AIR Para: 20]

#### **1.4.2.2 Irregular purchase without advertisement – Rs 1.371 million**

According to Rule 12& 9of the Punjab Procurement Rules, 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without splitting or regrouping of procurements so planned.

TMO Kabirwala incurred expenditure Rs 1.371 million on account of purchase of tyres tubes for tractor 210 sucker 385 CO Unit Kabirwala, fire brigade material and material for Muharram without advertisement of the estimate on PPRA’s website and print media for healthy competition to had economic rates. The details are given as under:

(Rupees in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Tyre tubes	0.266
2	Purchase for fire brigades	0.557
3	Moharrum expenditure	0. 548
<b>Total</b>		<b>1.371</b>

Audit is of the view that due to weak management, uneconomical purchases were made without advertisement.

Non observance of rules resulted in uneconomical purchase amounting to Rs1.371 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that the purchases were made in according with PPRA Rules, 2014. The reply was not acceptable as no evidence was produced. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 1]

#### **1.4.2.3 Unjustified payment of earth without recording of cross section area-Rs 1.303 million**

According to Para No.4.7 (3) of B & R Department Code, in all cases where payments of earth work are to be made from the longitudinal and cross section prepared before the work is started, the levels for such works should be recorded in a special level book. The levels on which the sections are plotted should be entered in ink and the quantities should be calculated from the above mentioned levels.

TMO Kabirwala got executed different development works and made payment of earth work amounting to Rs 1.303 million during the Financial Year 2015-16 without recording Cross Section (X-Section) and Natural Surface Levels (NSL). It was further observed that lead charts showing borrowing areas specifying exact khasra and khatoni numbers were not available despite the fact that lead up to 1 mile or more was paid for earth.

Audit is of the view that due to weak internal controls, payment was made without recording cross section and Natural Surface Levels and preparation of lead charts.

Non compliance of rules resulted in irregular payments of the earth work amounting to Rs 1.303 million.

The matter was reported to Chief Officer / PAO in February, 2017. The Chief Officer replied that 6” earth was paid for embankments in order to get it in proper level. Hence, X-Section & longitudinal sections were not prepared. The DDO admitted the irregularity. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 17]

#### **1.4.2.4 Unjustified payment to supplier without recovery of liquidity damages –Rs1.129 million**

According to the terms and conditions of the purchase documents / supply order(s) No. 11/TMA(B) dated 01.01.2015 issued by the TMA authorities delivery period for the supply of various machinery was specified as 15, 60 and 120 days respectively.

TMO Kabirwala did not recover liquidated damages amounting to Rs1.129million from the firms who failed to supply the machinery and equipment costing to Rs 8.975 million during the Financial Year 2015-16 within stipulated period and paid full amount of the supply. Necessary detail is given below:

(Rupees in million)

Sr. No	Description	Name of Supplier	Date of Supply Orders	Delivery Period(in days)	Due date of Delivery	Actual Date of supply	Late supply in days	Total Amount Including GST	Liquidated damages
1	Purchase of motor pump disposal	Hassan Traders	20.08.2015	60	19.10.2015	10.12.2015	41	1.316	0.036
2	Purchase of material for Fire brigade	Javaid & Company	28.02.2015	15	03.03.2015	05.07.2015	123	0.652	0.053
3	Purchase of solid waste	Ayyan Enterpris	01.01.2015	120	30.04.2015	02.11.2015	183	3.978	0.485

Sr. No	Description	Name of Supplier	Date of Supply Orders	Delivery Period(in days)	Due date of Delivery	Actual Date of supply	Late supply in days	Total Amount Including GST	Liquidated damages
	containers	es							
4	Purchase of generator for CO Unit Kabirwala	Ayyan Enterprises	20.08.2015	15	04.09.2015	09.06.2016 (as per office note)	275	3.029	0.555
<b>Total</b>								<b>8.975</b>	<b>1.129</b>

Audit is of the view that due to weak internal controls, payment was made without deducting liquidity damages charges.

Non deduction of liquidated damages resulted in loss amounting to Rs1.129 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer did not submit any reply. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 1.129 million, under intimation to Audit.

[AIR Para: 3]

### **1.4.3 Performance**

#### **1.4.3.1 Non recovery of prescribed rate of conversion fee– Rs 52.538 million**

According to Rule 60(1)(a)(b)(c) of the Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, the conversion fee for the conversion of a residential, industrial, peri-urban area or intercity service area to commercial use shall be 5% for land value less than one million according to scheduled rate, 10% for value from one million to ten million, and 20% for value exceeding ten million.

TMO Kabirwala did not charge the prescribed rate of conversion fee amounting to Rs 52.538 million from the owners of the properties within the jurisdiction of TMA during Financial Year 2015-16 which needs recovery from the concerned besides taking action against the responsible under intimation to audit. **Annex-Q**

Audit is of view that due to weak management, the prescribed rate of conversion fee was not charged.

Non recovery of prescribed rate of conversion fee amounting to Rs 52.538 million resulted in loss to TMA Fund.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer replied that jurisdiction of Municipal Committee Kabirwala has been reduced and majority of housing colonies, commercial markets etc. fall outside municipal limits of MC Kabirwala and legal action if required can be initiated by concerned office i.e. Zila Council or M.C. Abdul Hakim. The reply was not acceptable as the buildings / housing colonies were constructed before 31.12.2016. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 52.538 million, under intimation to Audit.

[AIR Para: 4]

#### **1.4.3.2 Loss due to non recovery of rent of shops – Rs 1.305 million**

According to Rule 76 (1) of PDG & TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local Government fund under the proper receipt head. The Head of the Offices shall supervise and take corrective measures in respect of the activities of the Collecting Officers.

TMO Kabirwala did not recover outstanding dues of Rs 1.305 million on account of rent of shops from various lessees/ tenants during Financial Year 2015-16. Neither TMA, imposed fine/ penalty for late/ non payment of rent nor the efforts were made to recover the Government revenue timely. **Annex-R**

Audit is of view that due to weak financial management, less rent of shops was recovered.

Non recovery of rent of shops resulted in loss to the Government amounting to Rs 1.305 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer did not submit any reply. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 1.305 million, under intimation to Audit.

[AIR Para: 7]

#### **1.4.3.3 Loss due to non auctioning of shops to actualize recovery of rent at competitive rates - Rs 1.197million**

According to Rule 16 (1) (a) read with (b) of the Punjab Local Government (Property) Rules, 2003, the period of lease shall be up to five years at a time. Further, according to Section 9 (G) of the Punjab Local Government (Property) Rules, 2003, District Price Assessment Committee should assess the rent of Government Property.

TMO Kabirwala did not re-auction 373 shops in spite of lapse of more than 25 years. All the tenants were running their businesses on the old rates which were minor as compare to current market rates of respective area. TO (R) neither made concrete efforts to re-auction these properties nor cancelled the expired agreements and get vacated the property from the tenants. Audit revealed that rent of Rs 1.197 million was being less recovered every month due to recovery of rent on old rates. Further, District Price Assessment Committee did not access the rent of Government Property.

Audit is of the view that due to weak financial management, shops were not re-auctioned to fetch maximum revenue.

Non re-auction of rent of shops resulted in loss amounting to Rs 1.197 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer did not submit any reply. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 6]



## **1.5 Tehsil Municipal Administration, Jehanian**

## 1.5.1 Non production of Record

### 1.5.1.1 Non production of record of receipts and development schemes – Rs115.522 million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “The Auditor General shall, in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts”.

TMO Jehanian concealed the record of various receipts for Rs 92.906 million and expenditure incurred on development schemes for Rs 22.616 million during the Financial Year 2015-16. Audit called for production of demand and collection register of all receipts heads, administrative approval of developments schemes, TS estimate, status of work done, completion report and payment, which was not produced despite many verbal and written requests. **Annex-S**

(Rupees in million)

Sr. No.	Detail of Expenditure	Amount
1	Development Expenditure	22.616
2	Receipts	92.906
<b>Total</b>		<b>115.522</b>

Audit is of the view that due to weak internal controls, record of various receipts and development schemes was not produced.

Non production of record amounting to Rs 115.522 million resulted in creation of hindrances in the performance of audit functions of AGP.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer did not submit any reply. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides production of record to Audit for verification.

[AIR Para: 19, 26, 43]

## 1.5.2 Irregularities and non compliance

### 1.5.2.1 Unauthorized opening of tender in the absence of members of tender committee-Rs 7.100 million

According to Rule 50 (5) (6) and (7) of the Punjab TMA (Works) Rules 2003, all the tenders shall be opened at the time and place specified in the public notice, in the presence of such contractors as may be present, by the committee comprising the following:

- |   |                  |
|---|------------------|
| i. TMO  | Convener         |
| ii. Representative of District Coordination Officer | Member           |
| iii. Assistant Engineer, LG&CD of the District      | Member           |
| iv. TO (Finance)                                    | Member           |
| v. TO (I&S)   | Member/Secretary |

The members of committee shall affix their initials and date on every tender so opened and also on the comparative statement. The rates quoted by the contractors shall be written in figure as well as in words. The financial limit was extended vide Sr.No.12 (i) (ii) of Special Powers delegated to officers of Communication and Works Department under the Delegation of Financial Power Rules 2006, and sub-divisional officers were competent to issue work orders for works & repair up to Rs 20,000 in each case.

TMO Jehanian opened the tender for the works of Rs 7.100 million during Financial Year 2015-16 in the absence of Representative of DCO, Assistant Engineer, LG& CD Department of the District and TO (Finance) members of the tender opening committee. Further work orders were illegally issued by BPS-16 officer. The detail of works is as under:

(Rupees in million)

Sr. No.	Name of Scheme	Tender Date	Amount of TS
1	Supply and fixing man hole covers	13.06.2015	0.500
2	Repair and changing of tanks water filtration plant & supply and fixing of water pump etc.	31.03.2015	0.400

Sr. No.	Name of Scheme	Tender Date	Amount of TS
3	Construction of 30" dia sewer line Marzi Pura Chak No.112/10-R crossing through railway line	13.06.2015	2.500
4	Supply & fixing of pressure pipe	31.03.2015	1.600
5	Construction of tuff tile & improvement of road streets Peer Abdul Ghani & Ch. Jamshed Wali	31.03.2015	0.500
6	Construction of tuff tile street Dr. Khadim Dhilon Chak 112/10-R	31.03.2015	0.500
7	Repair and changing of tanks water filtration plant & bore of pump etc.	31.03.2015	0.400
8	Construction of tuff tile street Muzzammal photo state wali & Akram Qanoongo wali Jalal Abad	31.03.2015	0.700
<b>Total</b>			<b>7.100</b>

Audit is of the view that due to weak internal controls, tenders were opened in absence of members of tender opening committee.

Non compliance of directions resulted in irregular expenditure amounting to Rs 7.100 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer did not submit any reply. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides regularization from competent authority Finance Department, under intimation to Audit.

[AIR Para: 42, 44]

### **1.5.2.2 Non-auctioning of dry trees and old machinery - Rs 6 million**

According to Rule 76(1) of PDG & TMA Budget Rules 2003, the controlling officer shall ensure that all revenue due is claimed, realized and credited into the Government treasury / Local Fund.

TMO Jehanian did not auction the dry fallen trees and old machinery during the Financial Year 2015-16. The trees and machinery were lying down in various locations but no effort had been made to auction the dry fallen trees and

machinery. It was further observed that record of such trees and machinery was not being maintained in the office. The detail is as under:

(Rupees in million)		
Sr. No.	Name of items	Amount (Approx.)
1	Trees	2.500
2	Machinery equipment	3.500
<b>Total</b>		<b>6.000</b>

Audit is of the view that due to weak internal controls, dry fallen trees and machinery were not auctioned.

Non auction of dry fallen trees and old machinery resulted in loss to Government amounting to Rs 6 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer did not submit any reply. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 40]

### **1.5.2.3 Unjustified use of POL in jetting, sucker machines and tractor—Rs 4.052 million**

According to Rule 7 (1) of Rules for the Use of Staff Cars 1980, the details (specific places from which and to which journey is performed) and purpose (whether official or otherwise) of each journey shall be stated in the Movement Register maintained for the purpose. Further, according to Rule 16 (1) of Rules for the Use of Staff Cars 1980, the Officer-in-Charge shall ensure that the staff car in his charge is not misused or neglected by the driver and that the petrol of the staff car is not wasted. He shall scrutinize the Movement Register at least once a fortnight to see that all journeys made were properly authorized and that avoidable journeys were not made by the staff car.

TMO Jehanian, incurred expenditure of Rs 4.052 million on account of POL during Financial Year 2015-16 without actual meter reading of Jetting & Sucker Machines, Tractor, Loader and Tractor with Water Tank. Audit physically checked the vehicles and noted that all meters were out of order and no fuel consumption record and fitness certificates available. No application/approved plan for working of those vehicles were on record.

Audit is of the view that due to weak internal controls, non transparent expenditure was incurred.

Non compliance of rules created doubt about legitimacy of expenditure amounting to Rs 4.052 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer did not submit any reply. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 21, 22]

#### **1.5.2.4 Unjustified retention of performance securities outside the treasury - Rs 1.127 million**

According to Section (107)(3)(b) of the Punjab Local Government Ordinance 2001, all refundable deposits received by a Local Government shall be credited to Public Account of the respective Local Government. Further Section 108 of ibid states that monies credited to Public Account shall be kept in State Bank, Government Treasury, a Post Office or a bank as specified by the Government from time to time and shall be operated through Accounts Officials.

TMO Jehanian, obtained performance securities of Rs 1.127 million from the different contractors due to acceptance of more than 5% below rate on technical sanctioned estimate. The performance securities were received in shape

of Cash Deposit Receipts/cheques from the contractors and were kept in hand instead of depositing them into TMA's bank account. The received securities were not refunded through Tehsil Accounts Officer and proper documentation as the same was refundable after three months from the date of completion of works. **Annex-T**

Audit is of the view that due to weak internal controls, the performance securities were not deposited in TMA's bank account.

Non deposit of performance securities Rs 1.127 million in TMA's bank account resulted in irregular holding of securities in hand.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer did not submit any reply. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides deposit of performance securities in TMA's bank account, under intimation to Audit

[AIR Para: 13]



### **1.5.3 Performance**

#### **1.5.3.1 Non-recovery of rent for use of TMA land and shops -Rs 26.546million**

According to Rule 76 (1) & (2) of PDG & TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund. The Head of the Offices shall supervise and take corrective measures in respect of the activities of the Collecting Officers. Further according to Condition No.4&5 of terms and conditions of the rent of the Government land, if any shopkeeper whose name is entered in the demand register will not deposit rent of land within 3 months, his name will be deleted from the demand register and TO (Regulation) will remove the encroachments and get the possession of all the material at site and rent will be recovered from the auction of such material.

TMO Jehanian, did not recover the rent Rs 26.546 million from the tenants for use of TMA land and from the shop keepers of 722 shops. The tenants were running their shops at site but no action has been taken despite fact that the huge arrears were outstanding during Financial Year 2015-16.

Audit is of the view that due to weak internal controls, neither recovery of rent made nor action had been taken against the defaulters.

Non recovery of rent of TMA shops resulted in loss of Rs 26.546 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer did not submit any reply. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 26.546 million, under intimation to Audit.

[AIR Para: 5, 10]

### 1.5.3.2 Nonrecovery of water charges - Rs 3.585 million

According to Rule 76 (1) & (2) of PDG & TMA (Budget) Rules, 2003, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund. The Head of the Offices shall supervise and take corrective measures in respect of the activities of the Collecting Officers.

TMO Jehanian did not recover the water charges of Rs 3.585 million for the Financial Year of 2015-16 from the connection holders. Moreover, the demand registers of water connections were not up to date. The detail is as under:

(Rupees in million)

Nature of receipt	Balance on 30.06.15	Demand 2015-16	Total demand	Recovery 2015-16	Balance 30.06.16
Water rate	3.585	0.025	3.610	0.028	3.582

Audit is of the view that due to weak financial controls, TMA dues were not recovered.

Non recovery of water rates amounting to Rs 3.585 million resulted in loss to TMA fund.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer did not submit any reply. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 3.585 million, under intimation to Audit.

[AIR Para: 11]

### **1.5.3.3 Non recovery of temporary advances – Rs 1.305 million**

According to Rule 10.2 of PFR Vol-I, provision should be made in the estimates for all loans and advances which can be foreseen; a timely estimate both of the advances and of the recoveries of the coming year should, therefore, be made in accordance with the provisions of the Punjab Budget Manual.

TMO Jehanian did not recover an amount of Rs 1.305 million on account of temporary advances to the employees since long. These outstanding amounts on accounts of house building advance and loan for repair of house were increasing day by day due to allowing advances without recovery of the previous one.

Audit is of the view that due to weak internal controls, temporary advances were not recovered.

Non recovery of temporary advance resulted in loss to TMA amounting to Rs 1.305 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer did not submit any reply. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 1.305 million, under intimation to Audit.

[AIR Para: 16]

## **1.5.4 Internal Controls Weaknesses**

### **1.5.4.1 Non realization of rent of TMA properties – Rs 198.555 million**

According to Rule 4(a) & (k) of PLG (Property) Rules, 2003, the manager is required to take as much care of the property entrusted to him as a man of ordinary prudence would, under similar circumstances, take of his own property of like nature and guard against encroachment or wrongful occupation of property. Further, Rule 76(1) of PDG and TMA (Budget) Rules, 2003 require the Collecting Officers to ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

TMO Jehanian did not maintain the record of TMA properties. 1,891 Kanals were occupied either by the encroachers or unlawful users without paying a single penny to the TMA exchequer. Due to the negligence of TMA authorities TMA has sustained a minimum loss of Rs198.555 million. TMA authorities refused for production of photocopies of Immoveable Property Register and did not provide the complete Farde Malkiat of land. The record of property was not updated since 1971. **Annex-U**

Audit is of the view that due to weak financial controls, TMA properties were being used by the encroachers or unlawful users without paying a single penny.

Non recovery of the Government dues resulted in loss amounting to Rs198.555 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer did not submit any reply. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 14]

#### **1.5.4.2 Non maintenance of cash book for expenditure - Rs 185.120 million**

According to Para No.3 (V) (b) of Government of the Punjab Finance Department letter No.FD(FR)II-5/82(P) dated 30.06.2009, Tehsil Accounts Officer in each TMA shall maintain the books of accounts both for receipts and expenditure. A complete account of transactions relating to each Local Accounts Office shall be kept in Cash Book in Form LA-18 for receipts and Form LA-18.1 for payments. Every item received or paid shall be entered in the registers subsidiary to the Cash Book. The daily totals from the subsidiary registers shall be posted into the Cash Book.

TMO Jehanian did not maintain books of accounts / vouched account i.e. Cash Book, Contingent Register and Budget Control Register etc., for the Financial Year 2015-16. Further, office copies of all claimed vouchers either pertaining to pay and allowances, contingency or development expenditure Rs 84.942 million were not maintained and receipt of Rs100.178 million were not entered in cash books.

Audit is of the view that due to weak internal controls, cash book and subsidiary registers was not maintained by the TAO and TMA.

Non maintenance of record created doubt about legitimacy of expenditure and receipt amounting to Rs 185.120 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer did not submit any reply. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 03, 17, 18]

### **1.5.4.3 Unauthorized construction of buildings – Rs 18.997 million**

According to Rule 60 (c) of Punjab Land Use Rules 2009, the conversion fee for the conversion of peri-urban area or intercity service area to residential use shall be one percent of the value of land as per valuation table or one percent of the average sale price of preceding twelve months of land in the vicinity, if valuation table is not available. Further according to Rule 60(1) (a) of Punjab Land Use Rules, 2009 and as per Punjab Gazette June 06, 2012, a Town Municipal Administration shall levy 5% conversion fee for commercial use of land if the value of land is less than one million rupees, 10% if the value of land is from one million to ten million rupees and 15% if the value of land is more than ten million rupees.

TMO Jehanian, did not recover Rs18.997 million during Financial Year 2015-16 from the owners of illegally constructed buildings within the jurisdiction of TMA Jahanian. Audit conducted physical inspection of buildings in jurisdiction of TMA without field staff and observed that many buildings were illegally constructed or under construction without payment of conversion fee and without approval of maps. Further, land sub-divisions were also established without obtaining approval and payment of prescribed fee. The inefficiency of authorities concerned resulted in non-recovery of Rs18.997 million. **Annex-V**

Audit is of view that due to weak financial management, the prescribed fee was not recovered from the owners of housing scheme and commercial buildings.

Non recovery of the Government dues resulted in loss to TMA amounting to Rs 18.997 million.

The matter was reported to the Chief Officer / PAO in February, 2017. The Chief Officer did not submit any reply. Despite various requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 18.997 million, under intimation to Audit.

[AIR Para: 7]

## **Annex**

**Annex-A****Part-I****Memorandum for Departmental Accounts Committee Paras Pertaining to  
Audit Year 2016-17**

(Rupees in million)

Formation Name	Sr. No.	Para	Subject	Amount
<b>TMA Khanewal</b>	1	3	Un-justified procurement of non-scheduled items without	3.429
	2	4	Non-collection of proof of deposit of sales tax on purchases made	0.629
	3	7	Doubtful / exaggerated expenditure on POL of Jecto and Sucker machines	0.526
	4	9	Unauthorized utilization of Fire Brigade for watering plants	0.301
	5	10	Inflated expenditure without obtaining average consumption certificates excess payment	1.792
	6	11	Estimated excess expenditure on POL of vehicles of Sanitation Branch	1.059
	7	12	Recovery of overpayment on account of purchase of POL	0.133
	8	14	Unjustified expenditure on provision of CCTV cameras	0.340
	9	15	Non-deposit of General Sales Tax and Income Tax	3.507
	10	16	Non-maintenance of record of TTIP	60.899
	11	23	Land not mortgaged as security from housing schemes	44.063
	12	25	Established loss to the MEPCO by paying less bills of electricity	10.505
	13	26	Non recognition of revenue as Sewerage Tax	45.000
	14	27	Non auction of disposal water and minimum loss to the Government	0.250
	15	28	Non-recovery of Income Tax on auction money	1.186
	16	29	Shortfall in collection of Professional Tax	0.221
	17	31	Excess payment of road edging despite dismantling of soling	0.209
	18	32	Irregular payment of earth work	2.834



<b>Formation Name</b>	<b>Sr. No.</b>	<b>Para</b>	<b>Subject</b>	<b>Amount</b>
	19	33	Excess payment of earth work by allowing excess lead	0.317
	20	35	Excess payment of earth filling recovery thereof	0.069
	21	36	Unauthorized change of scope of the schemes	16.800
	22	38	Excess payment of Sub-base / Base-course recovery thereof	0.225
	23	39	Excess payment of earth filling recovery thereof	0.069
<b>TMA Mian Channu</b>	24	2	Non recovery of Government Taxes	0.255
	25	3	Unauthorized/irregular expenditure on Ramzan Bazar	0.480
	26	6	Non reconciliation of Cash Book and Bank Balance	4.589
	27	9	Non Deduction of Trade / Professional tax and short collection of Stamp duty	0.088
	28	11	Purchase of POL on higher rates	0.066
	29	13	Non Production of Record	-
	30	16	Loss to TMA due to non collection of license/ permit fee and water rates	0.405
	31	17	Non encashment of performance security	0.100
	32	22	Non obtaining of fitness certificates from the industrial buildings and the private institutions	-
	33	25	Irregular preparation of estimates of filtration plant and non provision of proof of sales tax	0.492
	34	26	Irregular Execution of Works	11.248
	35	30	Irregular payment of and non collection of proof of deposit of GST	65.613
	<b>TMA Kabirwala</b>	36	2	Non-production of deposit proof of GST
37		4	Non-recovery of prescribed rate of conversion fee and map fee	52.538
38		5	Doubtful expenditure on the occasion of Ramzan bazar and independence day	0.898
39		8	Loss due to non obtaining of security of TMA shops	7.460
40		9	Loss to TMA fund due to short-recovery of lease amount from the contractors	0.073

<b>Formation Name</b>	<b>Sr. No.</b>	<b>Para</b>	<b>Subject</b>	<b>Amount</b>
	41	10	Non recovery of income tax	0.105
	42	12	Non collection of advance tax	0.215
	43	13	Loss to Government due to negligence and non-recovery of trade license fee	0.499
	44	14	Loss to Government due to negligence and non-recovery of water rates	0.192
	45	15	Misappropriation of Government receipts	11.717
	46	16	Doubtful use of POL in jetting and sucker machine needs third party enquiry thereof	1.106
	47	18	Non-reconciliation of mutation & registration fee with revenue department	50.080
	48	19	Overpayment due to less/non-deduction of shrinkage	0.130
	49	21	Doubtful expenditure on account of purchase of motor disposal pump	1.316
	50	22	Non-recovery of professional tax	0.104
<b>TMA Jehanian</b>	51	1	Doubtful appointment/Drawal of Illegal salaries	-
	52	2	Non-recovery of cost of land of katchi abadies	247.800
	53	4	Recovery of conveyance and house rent allowances	0.315
	54	6	Non reconciliation of Tax on Transfer of Immoveable Property	19.027
	55	8	Poor performance of TO (P&C) and non production of Map Files	-
	56	9	Non obtaining of conversion fee for commercial use of residential land and non production of Map Files	-
	57	10	Non recovery of rent for use of Government land	16.482
	58	12	Unauthorized expenditure on Ramzan Bazar and Moharram	0.698
	59	15	Non recovery of rent from Police Department	1.080
	60	20	Doubtful use of vehicle and consumption of POL in KWC-555	0.358
	61	23	Non-preparation of Master Plan of TMA Jahanian	-
	62	24	Irregular running of un-registered Government Vehicles and without payment of token tax	-

<b>Formation Name</b>	<b>Sr. No.</b>	<b>Para</b>	<b>Subject</b>	<b>Amount</b>
	63	25	Unauthorized use of air conditioners and telephone in the office of Tehsil Accounts Office	-
	64	27	Non maintenance of realistic survey of Government revenues	12.000
	65	28	Doubtful expenditure on the account of Street Lights	0.073
	66	29	Unjustified expenditure on the account of electricity	3.580
	67	30	Non conducting of physical verification	-
	68	31	Non maintenance of complaints, inquiries, earned/ casual leave and tree register	-
	69	32	Non Revision of Various Fee Rates	-
	70	33	Non Production of last five years audit reports and DAC minutes	-
	71	34	non surrendered of savings and lapse of non development budget	28.976
	72	35	Irregular drawl of pay and allowances	57.700
	73	36	irregular expenditure on accounts of photo state	0.114
	74	37	Non recovery of electricity and Sui Gas Charges	1.068
	75	38	doubtful appointment/drawal of illegal salaries	-
	76	39	doubtful working against the gazetted post/higher rank post and non production of personnel files	-
	77	41	Doubtful schemes for manhole covers and payment	0.369
	78	45	Doubtful scheme for White Wash of TMA office and payment	0.500

**Part-II****[Para-1.1.3]****Memorandum for Departmental Accounts Committee Paras not attended in Accordance with the Directives of DAC Pertaining to Audit Year 2015-16****(Rupees in million)**

<b>Formation Name</b>	<b>Sr. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
<b>TMA Khanewal</b>	1	5	Unauthorized acquiring of taxable services from unregistered persons and non deduction of Punjab Sales Tax	1.281
	2	10	Doubtful expenditure on account of purchase of Stickney powder without Drug Testing Laboratory report and consumption record	0.256
	3	11	Unauthorized purchase/ hiring of services without obtaining performance guarantee	0.499
	4	14	Recovery due to purchase on higher rates of street light material	0.137
	5	17	Non-Collection Of Advance Tax	0.973
	6	18	Less Recovery from contractor of Income heads	0.791
	7	20	Loss to Government due to unauthorized payment of electricity charges for the auctioned property for collection rights	0.570
	8	24	Substandard supplying and fixing of LED lights and recovery of contractor profit and out of order lights within warranty period	2.500
	9	31	Excess payment to contractors for excess quantities at Site	0.095
	10	32	Excess payment to contractor for duplicate items	0.060
<b>TMA Kabirwala</b>	11	1	Unjustified payments without execution of work at site	0.231
	12	2	Excess payment to contractor by charging excess rate & quantities	0.118
	13	3	Excess payment to contractor by charging excess rate of earth compaction	0.392
	14	4	Excess payment to self favored contractor by charging excess rate of earth filling in construction of metal roads	0.082
	15	5	Excess payment to contractors by charging high rates	0.146
	16	6	Excess payment to contractor by charging excess rate of earth due to defective rate analysis	0.787

Formation Name	Sr. No	Para No.	Subject	Amount
	17	7	Illegal payment to the contractor without photographs of sites	-
	18	8	Misappropriation due to non availability of beam lights in store	0.430
	19	9	Excess payment to contractor due to excess payment of quantities	0.071
	20	10	Excess payment to contractor by charging excess rate of earth filling	0.074
	21	14	Unjustified collection of Immoveable Property Tax	55.36
	22	15	Loss to Govt. due to purchase of POL on higher rates above than Government declared sales price	0.071
	23	16	Misappropriation of POL by writing fictitious log book involving recovery	0.161
	24	17	Unjustified purchase of different items	0.135
	25	18	Uneconomical expenditure on repair without quotations	0.326
	26	19	Excess payment to contractor by allowing 20% contractor profit & overhead charges	0.191
	27	20	Illegally establishment of residential colony without paying conversion fee	0.897
	28	21	Loss to Government due applying of wrong schedule of average sales price resulted into less realization of conversion	0.202
	29	23	Illegally establishment of petrol pumps without getting NOC & paying commercialization & building fee	1.105
	30	24	Illegally establishment of factories without paying commercialization & building fee	1.005
	31	25	Illegal construction of commercial buildings without submitting building plans & without paying building fee & commercialization fee	1.579
	32	26	Illegal issuance of NOC of establishment of cellular phone towers.	-
	33	28	Non-recovery of rent of shops	0.786
	34	30	Unauthorized auction of collection rights through irrelevant auction committee	2.870
	35	31	Poor recovery position of water rates which resulted into blockage of revenue	0.335
	36	32	Down fall in the various income heads of TMA during 2014-15	6.430

<b>Formation Name</b>	<b>Sr. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
	37	33	Less received of lease and income tax	0.022
	38	34	Less deposit of receipts likely to be misappropriation	0.027
	39	35	Non reconciliation of receipts figures	0.130
	40	36	Unauthorized repair of transformer	0.049
	41	37	Un-justified hiring of tenting material without discount and excess payment	0.192
	42	38	Unjustified purchase of tenting material instead of having TMA own tenting material	0.192
<b>TMA Mian Channu</b>	43	5	Improper pursuance the case of rent of shops in the court of law and blockade of revenue	3.490
	44	6	Loss to TMA fund by non-auctioning of shops to actualize recovery of rent at competitive rates	3.027
	45	7	Less allocation of prescribed ratio of funds to sports activities	2.172
	46	9	Illegal establishment of sub land divisions without approval from TMA and payment	1.267
	47	11	Unauthorized repair of machinery and equipment	1.101
	48	12	Deterioration of Government property due to non-auction thereof	5.859
	49	13	Loss to the Government due to execution of the contract of installation of LED lights and Hydro-Chlorinator through the contractor	5.683
	50	14	Non-reconciliation of mutation and registration fee with Revenue Department	3.474
	51	15	Non-allocation of prescribed ratio of funds for Civil Defence	3.286
	52	16	Overpayment due to less/non-deduction of shrinkage	0.458
	53	17	Irregular expenditure on account of purchase of durable goods	0.874
	54	18	Un-authorized purchase of insecticides spray	0.209
	55	19	Unauthorized hiring charges of CCTV cameras and walk through gates on Ramzan bazar & Moharram route	0.682
	56	20	Loss to Government due to negligence and non-recovery of trade license fee	0.370
	57	21	Loss to Government due to misappropriation of fine for encroachments and unjustified pay and allowance of encroachment staff	2.142
	58	22	Un-authorized repair of Government vehicles	0.329
	59	23	Poor recovery position of water rates which resulted into blockage of revenue	0.073
	60	24	Construction of unapproved residential unit	0.048

<b>Formation Name</b>	<b>Sr. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
			without payment of map fee and development charges	
	61	25	Over payment on account of POL charges	0.054
<b>TMA Jahanian</b>	62	2	Non-maintenance of cash book	156.342
	63	7	Non-conducting of post completion evaluation of development projects	10.069
	64	8	Non-recovery of water charges	3.582
	65	10	Unauthorized change of design and revision of estimate without administrative approval	1.265
	66	12	Undue retention of performance securities outside the treasury	1.153
	67	15	Doubtful expenditure of POL for generators	1.016
	68	16	Unauthorized expenditure through direct contracting without approval of competent authority	0.886
	69	17	Less recovery of map and conversion fees from the owners of educational building	0.547
	70	18	Non-deposit of GST	0.339
	71	19	Non-imposition of penalty for late completion of works	0.323
	72	20	Less recovery of conversion fees from the developers of land sub-divisions	0.263
	73	21	Poor performance of TO (P&C) and non-obtaining of conversion fee for residential use of land	0.180
	74	22	Unauthorized approval of scheme for manhole covers and payment	0.174
	75	23	Excess drawal of POL than the meter reading	0.155
	76	24	Unauthorized expenditure on hiring of tent for Susta Bazar	0.146
	77	25	Excess payment of rates than Oil and Gas Regulatory Authority rates	0.054
	78	26	Excess payment	0.022

## TMAs of District Khanewal

### Budget and Expenditure Statement for Financial Year 2015-16

#### TMAs, District Khanewal

TMA Khanewal		(Rupees in million)		
Description	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	179.761	166.99	-12.771	-7%
Non Salary	87.35	87.72	0.37	0%
Development	130.893	74.784	-56.109	-43%
	<b>398.004</b>	<b>329.494</b>	-68.51	-17%
Revenue	221.611	192.632	-28.979	-13%
<b>Total</b>	<b>619.62</b>	<b>522.13</b>	-	-
TMA Mian Channu		(Rupees in million)		
Description	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	139.680	138.903	-0.78	-1%
Non Salary	90.395	37.667	-52.73	-58%
Development	118.966	117.899	-1.07	-1%
	<b>349.041</b>	<b>294.469</b>	-54.57	-16%
Revenue	276.200	355.43	79.23	29%
<b>Total</b>	<b>625.241</b>	<b>649.899</b>	24.66	4%
TMA Kabirwala		(Rupees in million)		
Description	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	100.906	85.285	-15.62	-15%
Non Salary	45.56	49.864	4.30	9%
Development	126.222	66.039	-60.18	-48%
	272.688	201.188	-71.50	-26%
Revenue	<b>201.379</b>	<b>188.932</b>	-12.45	-6%
<b>Total</b>	<b>474.067</b>	<b>390.12</b>	-83.95	-18%
TMA Jehanian		(Rupees in million)		
Description	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	70.848	57.7	-13.15	-19%
Non Salary	22.57	12.626	-9.94	-44%
Development	20.5	14.616	-5.88	-29%
	113.918	84.942	-28.98	-25%
Revenue	<b>70.748</b>	<b>52.865</b>	-17.88	-25%
<b>Total</b>	<b>184.666</b>	<b>137.807</b>	-46.86	-25%



**Annex-C**

**[Para No. 1.2.2.1]**

**Irregular appointment of daily wages staff–Rs 8.064million**

(Rupees in million)

Sr. No.	Name	Monthly Salary	Annual Amount	Sr. No.	Name	Monthly Salary (Rs)	Annual Amount
1	Wali S/O Sakhi	12,000	0.144	29	Ahmed Raza S/O Muhamad Yameen	12,000	0.144
2	Naveed Aslam S/o Aslam Pervez	12,000	0.144	30	Asim S/O Younas	12,000	0.144
3	Shamoon Shaukat S/O Sardar	12,000	0.144	31	Shehzad Yousuf S/O Yousuf	12,000	0.144
4	Nadeem Aslam S/O Aslam Pervez	12,000	0.144	32	Dildar S/O Paloos	12,000	0.144
5	Pervez S/O Nazir	12,000	0.144	33	Pervez Fazal S/O Fazal Maseeh	12,000	0.144
6	Sunny S/O Danial	12,000	0.144	34	Khizar Hayat S/O Muhammad Mushtaq	12,000	0.144
7	Imran Maseeh S/O Ashraf Maseeh	12,000	0.144	35	Allah Ditta S/O Hameed	12,000	0.144
8	Shaukat S/O Bashir	12,000	0.144	36	Sagher S/O Javed	12,000	0.144
9	M Asim Nadeem S/O M. Akram	12,000	0.144	37	Waqar Qayyum S/O Abdul Qayyum	12,000	0.144
10	Imran S/O Denial Fazal	12,000	0.144	38	Faisal Shehzad S/O Ulfat Hussain	12,000	0.144
11	Irshad S/O Munir	12,000	0.144	39	Rabia W/O Jamil Maseeh	12,000	0.144
12	Basheeran W/O Sabir	12,000	0.144	40	Shehroz Hasnain S/O Hasnain Ahmed	12,000	0.144
13	Wajid S/O Sajid	12,000	0.144	41	Sana W/O Shamoon Mukhtiar	12,000	0.144
14	Shakeel S/O Ashraf	12,000	0.144	42	Azeem Bhati S/O Aslam Bhati	12,000	0.144
15	Raza Shahid S/O Shahid Zafar	12,000	0.144	43	Aamir S/O Habib	12,000	0.144
16	Asad Saeed S/O Saeed ud Din	12,000	0.144	44	Shehzad Iqbal S/O Muhammad Iqbal	12,000	0.144
17	Jibran S/O Simoil	12,000	0.144	45	Sajjad S/O Muhammad Siddique	12,000	0.144
18	Shehnaz W/O Dildar	12,000	0.144	46	Pathani Bibi W/O Mazhar Khan	12,000	0.144
19	Tariq S/O Mukhtiar	12,000	0.144	47	Muhammad Shahid S/O Muhammad Irshad	12,000	0.144
20	Muhammad Naeem S/O Muhammad Tasleem	12,000	0.144	48	Wiki S/O Allah Rakha Maseeh	12,000	0.144
21	Muhammad Rafeeq S/O Muhammad Habib	12,000	0.144	49	Ghazanfar Hussain S/O Ashiq Hussain	12,000	0.144
22	Mehboob S/O Muhammad Akram	12,000	0.144	50	Riaz Maseeh S/O Shafi Maseeh	12,000	0.144
23	Shehbaz S/O Muhammad Ilyas	12,000	0.144	51	Zeeshan S/O Nazar Hussain	12,000	0.144

Sr. No.	Name	Monthly Salary	Annual Amount	Sr. No.	Name	Monthly Salary (Rs)	Annual Amount
24	Aftab Ahmed S/O Gulzar Ahmed	12,000	0.144	52	Khalid Maseeh S/O Ghulam Maseeh	12,000	0.144
25	Asif Maseeh S/O Bashir Maseeh	12,000	0.144	53	Pervez S/O Fazal	12,000	0.144
26	Muhammad Kamran S/O Muhammad Jamil	12,000	0.144	54	Muhammad Abdullah S/O Rabnawaz	12,000	0.144
27	Shehzad Khan S/O Rasheed Maseeh	12,000	0.144	55	Sarfraz Qaiser S/O Sardar	12,000	0.144
28	Muhammad Hussain S/O Muhammad Ramzan	12,000	0.144	56	Baber S/O Nanak	12,000	0.144
<b>Total (A)</b>			<b>4.032</b>	<b>Total (B)</b>			<b>4.032</b>
<b>Grand Total (A+B)</b>							<b>8.064</b>

**Annex-D**

**[Para No.1.2.2.2]**

**Irregular expenditure without tendering process– Rs 2.663million**

(Rupees in million)

Sr No.	DDO	Item	Qty.	Rate Paid	Rate to be paid	difference	Amount
1	TO(I&S)	Water filters	180	2,400	1,100	1,300	0.234

Sr No.	DDO	Voucher No & Date	Invoice No. & Date	Purchase & Hiring	Vender	Item	Qty.	Rate	Amount
1	TO(I&S)	71 13/7/2015	-	Purchase Filters	New Aysia SanitaryStore	Filter	20 Nos.	2,450	0.049
2	TO(I&S)	78 13/7/2015	30/6/2015	Purchase of Sugar Bag for Ramadan Bazar	Marvel Printers	Bag	5400 Nos.	1.8	0.097
3	TO(I&S)	108 07/2015	947	Purchase material for Street lit	Hafiz Traders	Energy Sever Holder Pin. G.M Cable.	150 Nos. 12 Dozen 2 Coil	265 412 1,650	0.048
4	TO(I&S)	48 08/2015	-	Purchase of Sugar Bag for Ramadan Bazar	Marvel Printers	Bag	5500 Nos.	1.8	0.099
5	TO(I&S)	55 08/2015	656 01/7/2015	Purchase of Green Sheet For Ramadan Bazar	MadinaTirpal House	Sheet	3780 Foot	26	0.098
6	TO(I&S)	56 08/2015	660 24/6/2015	Purchase of iron Pole	Madina Tirpal House	Pool	540 Foot	165	0.089
7	TO(I&S)	60 08/2015	-	Purchase Filters	New Aysia SanitaryStore	-	30 Nos.	2,450	0.049
8	TO(I&S)	89 08/2015	15/7/2015	Purchase Choon for Eid ul Fiter	M. Yamin Paint Store	Choon	90 man	550	0.050
9	TO(I&S)	93 08/2015	-	Purchase of Sugar Bag	Marvel Printers	Bag	2700 Nos.	1.8	0.049

Sr No .	DDO	Voucher No & Date	Invoice No. & Date	Purchase & Hiring	Vender	Item	Qty.	Rate	Amount
10	TO(I&S)	124 08/2015	-	Purchase Delivery Pipe	Alamgeer and Brothers	-	-	-	0.049
11	TO(I&S)	147 08/2015	-	Purchase material for Gumla	Abdul Sattar Jutt	-	-	-	0.042
12	TO(I&S)	156 08/2015	-	Purchase Filters for Filtration plants	New Aysia SanitaryStore	Filters	20	2,450	0.049
13	TO(I&S)	165 08/2015	-	Purchase equipment pitter engine D- watering Set	Khalil Ahmad	-	-	-	0.099
14	TO(I&S)	58 09/2015	-	Purchase Gamla with Plant	Madina Nursery Form	-	-	-	0.042
15	TO(I&S)	85 09/2015	-	Purchase Filters	New Aysia Sanitary Store	Filters	20	2,450	0.049
16	TO(I&S)	71 11/2015	5 18/10/2015	Purchase Barbid Wire	Aayan Enter prises	-	-	-	0.091
17	TO(I&S)	72 11/2015	3 18/10/2015	Purchase Security wire	Aayan Enterprises	-	-	-	0.092
18	TO(I&S)	80 11/2015	-	Purchase filters	New Aysia Sanitary Store	Filters	20	2,450	0.049
19	TO(I&S)	117 11/2015	-	Purchase filters	Aysia Sanitary	Filters	20	2,450	0.049
20	TO(I&S)	57 12/2015	551	Purchase Gamla with Plant	Madina Nursery Form	-	-	-	0.050
21	TO(I&S)	59 12/2015	-	Purchase Paint for Road Dividers kwl	M. Yamin Paint Store	-	-	-	0.039
22	TO(I&S)	136 12/2015	9/12/2015	Purchase Filters	New Aysia Sanitary Store	Filter	20	2,400	0.048
23	TO(I&S)	223 12/2015	26/12/2015	Purchase Choona For Eid Milad un Nabi	M. Yamin Paint Store	-	-	-	0.044
24	TO(I&S)	10 01/2016	31/12/2015	Purchase Paint for Dividers	M. Yamin Paint Store	-	-	-	0.047

Sr No .	DDO	Voucher No & Date	Invoice No. & Date	Purchase & Hiring	Vender	Item	Qty.	Rate	Amount
25	TO(I&S)	30 01/2016	28/12/2015	Purchase Pipe 8' Disposal works Old Kwl	Alamgeer and Brothers	-	-	-	0.050
26	TO(I&S)	31 01/2016	170	Purchase Batteries	Shahid Battery Service	Battery	3	16,300	0.049
27	TO(I&S)	33 01/2016	21/12/2015	Purchase Filters	New Aysia Sanitary Store	Filter	20	2,400	0.048
28	TO(I&S)	108 01/2016	11/1/2016	Purchase Manholes Covers	Khalil Ahmad	Cover	20	2,310	0.046
29	TO(I&S)	134 02/2016	8/2/2016	Purchase Manholes Covers	M. Asif Nonhari	Cover	21	2,350	0.049
30	TO(I&S)	128 03/2016	19/3/2016	Purchase Manhole Covers	Ahmad Hardware	Cover	15	2,500	0.038
31	TO(I&S)	172 03/2016	-	Purchase Paint For City Park Trees etc.	Nasir Iqbal Cont.	-	-	-	0.049
32	TO(I&S)	173 03/2016	-	Purchase paint for Dividers city Park and Boundary wall	Nasir Iqbal Cont.	-	-	-	0.047
33	TO(I&S)	174 03/2016	-	Purchase Paint for Masjid main gate etc.	Nasir Iqbal Cont.	-	-	-	0.049
34	TO(R)	56 04/2016	25/2/2016	Purchase Battery For Jeep 7172	Abdul Jabar Battery and Tires	-	-	-	0.046
35	TO(I&S)	72 04/2016	8/2/2016	Purchase material for Water supply line chowk Jaswant nager	Iqbal Prince	-	-	-	0.048
36	TO(I&S)	111 04/2016	29/3/2016	Purchase Panaflex for Jashn e Baharan	Qaser Arts	-	-	-	0.049
37	TO(I&S)	112 04/2016	830	Purchase Panaflex For 23 March	Qaser Arts	-	-	-	0.048
38	TO(I&S)	139 04/2016	12/6/2016	Purchase Man Holes Covers	Khalil Ahmad	-	-	-	0.049

Sr No .	DDO	Voucher No & Date	Invoice No. & Date	Purchase & Hiring	Vender	Item	Qty.	Rate	Amount
39	TO(I&S)	142 04/2016	210	Purchase Motors ampoiler for Disposal Tariq abad	Rashid mechanical Works	-	-	-	0.091
40	TO(R)	176 04/2016	-	Purchase Wire 7/64 , 7/36	Rashid Electric House	Wir 7/64 Wire 7/36	2 Coil 1 Coil	20,800 7,800	0.049
41	TO(I&S)	50 05/2016	Apr-16	Purchase tires for Tractor 5031	Abdul Jabar Battery and Tires	Tire	2	24,750	0.050
42	TO(I&S)	51 05/2016	22/4/2016	Purchase tires for Tractor 13-14	Abdul Jabar Battery and Tires	Tire	2	24,500	0.049
43	TO(I&S)	113 06/2016	4/6/2016	Purchase material for Street Lights	Rashid Electric House	-	-	-	0.049
44	TO(I&S)	128 06/2016	14/6/2016	Purchase LED 60" For Ramadan Bazar	Khalil Ahmad	-	-	-	0.099
45	TO(I&S)	242 06/2016	24/6/2016	Purchase Sugar Bag for Ramadan Bazar	Haji Son's	-	-	-	0.049
46	TO(I&S)	243 06/2016	30/6/2016	Purchase Sugar Bag for Ramadan Bazar	Haji Son's	-	-	-	0.049
47	TO(I&S)	244 06/2016	20/6/2016	Purchase Sugar Bag for Ramadan Bazar	Haji Son's	-	-	-	0.049
<b>Total</b>									<b>2.663</b>

**Annex-E****[Para No.1.2.2.3]****Irregular expenditure on repair of machinery and equipment - Rs 1.961 million**

(Rupees in million)

Sr No.	DDO	Branch	Voucher No & Date	Invoice No. & Date	Machine	Vender	Amount
1	TO(I&S)	Water Supply & Disposal Works	47 13.7.15	30.5.15	Repair of Transformer	Usama Electric	0.041
2	TO(I&S)	Sanitation	55 13.7.15	429 8.7.15	Sucker Machine	Al-Rehman Autos	0.047
3	TO(I&S)	Sanitation	56 13.7.15	443 7.7.2015	Repair of Tractor KWG/5234	Al-Rehman Autos	0.027
4	TO(I&S)	Sanitation	58 13.7.15	-	Repair of Tractor KWE/8746	Al-Rehman Autos	0.018
5	TO(I&S)	Disposal Works	105 05.7.2015	-	Repair of Generator Disposal Jahanian Bye-pass	Muhammad Bux	0.013
6	TO(I&S)	Water Works	125 09/2015	225 24.8.15	Repair of Moter Filtration Plant Colony No.1	Al Madina Hardware Store	0.015
7	TO(I&S)	TMO Branch	140 09/2015		Repair of Moter Car KWC-52	Khurshid Moter Works Shop	0.047
8	TO(I&S)	Sanitation	159 09/2015	433 7.9.15	Repair of Peter Engine No.1	Al-Rehman Autos	0.019
9	TO(I&S)	Sanitation	160 09/2015	402 07.9.15	Repair of Tractor KWG-13-14	Hanif Mughal	0.050
10	TO(I&S)	Sanitation	161 09/2015	437 09.9.15	Repair Tractor KWJ-12-13	Al-Rehman Autos	0.049
11	TO(I&S)	Sanitation	45 9/20/15	404 2015	Repair Water Tank	Hanif Mughal	0.025
12	TO(I&S)	Sanitation	47 9/15		Repair of Tractor KWA-8748	Wahid Hardware	0.095
13	TO(I&S)	Disposal Works	52 09/2015	102 19.8.15	Purchase Battery	Shahid Battery Service	0.020

Sr No.	DDO	Branch	Voucher No & Date	Invoice No. & Date	Machine	Vender	Amount
14	TO(I&S)	Disposal Works	53 09/2015	99	Repair of Slice wall	Rashid Machine Works	0.015
15	TO(I&S)	TMO Branch	57 09/2015	-	Repair of meter Car KWA-52	Khurshid Motor Works Shop	0.025
16	TO(I&S)	Sanitation	91 09/2015	28.8.15	Purchase Battery for Tractor 5234	Abdul Jabar Battery works	0.013
17	TO(I&S)	Disposal Works	79 11/2015	4.11.2015	Repair motor Disposal Works Nizam Abad	Taj Electric Store	0.012
18	TO(I&S)	Disposal Works	82 11/2015	148 03.11.15	Repair Slice Wall Disposal Tariq Abad	Rashid Machine Works	0.012
19	TO(I&S)	Disposal Works	104 11/2015	31.10.15	Repair Of Generator Disposal Works	Taj Electric Store	0.014
20	TO(I&S)	Sanitation	62 12/2015	11.11.2015	Repair Sozo vehicle	A-Rehman Autos	0.025
21	TO(I&S)	Disposal Works	69 12/2015	407	Repair Turbine	Saeed Mughal Works	0.012
22	TO(I&S)	TMO Branch	75 12/2015	-	Repair of Car KWC-52	Khurshid motor Works Shop	0.046
23	TO(I&S)	Sanitation	137 12/2015	02. 12.2015	Repair of Jecto Machine	Al-Rehman Autos	0.018
24	TO(I&S)	Sanitation	226 12/2015	23. 12.15	Repair of Jecto Machine	Al-Rehman Autos	0.049
25	TO(I&S)	Sanitation	227 12/2015	29. 12.15	Repair of Jecto Machine	Al-Rehman Autos	0.050
26	TO(I&S)	Sanitation	8 01/2016	30. 12.15	Repair of Jecto Machine	Al-Rehman Autos	0.018
27	TO(R)	Regulation	26 01-2016	-	Repair of Jeep No. KWB 7172	Al Ghani Mother Works Shop	0.025
28	TO(I&S)	TMO Branch	35 01-2016	20.12.15	Repair of motor Car KWB-52	Toyota Motors	0.017
29	TO(I&S)	Sanitation	39 01/2016	-	Purchase TWO Batteries	Abdul Jabar Battery works	0.025
30	TO(I&S)	Sanitation	40 01/2016	-	Purchase TWO Batteries	Abdul Jabar Battery works	0.025
31	TO(I&S)	Sanitation	41 01/2016	28. 12.16	Repair of Tractor KW-8748	Al-Rehman Autos	0.025
32	TO(I&S)	Sanitation	42 01/2016	6. 1.2016	Repair of Tractor 14-14 with Head Lak	Al-Rehman Autos	0.025
33	TO(I&S)	Sanitation	97 01/2016	14.1.16	Repair Tractor 12/13	Al-Rehman Autos	0.025
34	TO(I&S)	Disposal Works	101 01-2016	14.1.16	Repair Generator Disposal Works Old	Taj Electric Store	0.048



Sr No.	DDO	Branch	Voucher No & Date	Invoice No. & Date	Machine	Vender	Amount
					Khanewal		
35	TO(I&S)	Disposal Works	120 01/2016	22.12.15	Purchase motorRubber	Taj Electric Store	0.014
36	TO(I&S)	Disposal Works	121 01/2016	13. 12.15	Repair of Moter Disposal Works Jahanian Bye Pass	Shahid Electric Store	0.012
37	TO(I&S)	Sanitation	131 01/2016	22.01.16	Repair of PTV Shafut Clutch Plate	New Millat Tractor Shop	0.037
38	TO(I&S)	Sanitation	132 01/2016	12.1.2016	Repair of Tractor KW-8746	Al-Rehman Autos	0.029
39	TO(I&S)	Sanitation	50 02/2016	13 28.1.16	Repair of Tractor 5148	Al-Rehman Autos	0.021
40	TO(I&S)	Sanitation	51 02/2016	-	Repair of Tractor KW 8628	Al-Rehman Autos	0.047
41	TO(I&S)	Disposal Works	117 02/2016	23.1.16	Purchase of PVC Pipe for Water Supply Lines	ASIA Sanitary Store	0.019
42	TO(I&S)	Sanitation	165 02/2016	8.2.2016	Repair of motor Car KWC-52	Khurshid Motor Works Shop	0.011
43	TO(I&S)	Sanitation	53 03/2016	15.2.16	Repair of Tractor 1279	Mulatn Tractor Shop	0.015
44	TO(I&S)	Sanitation	54 03/2016	16.2.16	Repair of Peter engine No.2	Al-Makka Hardware Store	0.016
45	TO(I&S)	Sanitation	55 03/2016	18.2.16	Repair of Sucker Machine	Al-Rehman Autos	0.010
46	TO(I&S)	Sanitation	56 03/2016	405 06.2.16	Repair of Tractor 8748	Hanif Mughal	0.014
47	TO(I&S)	Sanitation	86 03/2016	2.3.2016	Repair of Tractor 14-14	Wahid Hardware	0.021
48	TO(I&S)	Sanitation	90 03/2016	449	Repair of Trolley	Hanif Mughal	0.009
49	TO(I&S)	TMO Branch	109 03/2016	29.2.16	Repair of Bio Metric Machine	Al Mudser Computer	0.011
50	TO(I&S)	Sanitation	131 03/2016	-	Purchase of Battery for Tractor	Abdul Jabar Battery works	0.026
51	TO(I&S)	Sanitation	148 03/2016	-	Repair of Jecto Machine	New Milet Tractor Shop	0.025
52	TO(I&S)	Disposal Works	156 03/2016	16.1.16	Repaied of Electrical Penal Water Works Tariq Abad	Taj Electric Store	0.046
53	TO(I&S)	Disposal Works	158 03/2016	10.2.2016	Repair of Electrical Penal Water Works Jahanian Bye pass	MashAllah Motors& Auto Electrician	0.049

Sr No.	DDO	Branch	Voucher No & Date	Invoice No. & Date	Machine	Vender	Amount
54	TO(I&S)	Disposal Works	157 03/2016	27.1.16	Repair of Generator Disposal Works Tariq Abad	Al Sadiq Electric Works	0.043
55	TO(I&S)	Disposal Works	159 03/2016	25.2.16	Purchase of Fuse Disposal Works Peoples Colony Khanewal	MashAllah Motors& Auto Electrician	0.021
56	TO(I&S)	Disposal Works	160 03/2016	2.2.2016	Purchase Electric Things Disposal Works Tariq Abad	Rashi Mechanical Works	0.048
57	TO(I&S)	Disposal Works	161 03/2016	18.2.16	Repair of Generator Disposal Works Peoples Colony Khanewal	MashAllah Motors& Auto Electrician	0.036
58	TO(I&S)	Disposal Works	162 03/2016	197 29.2.16	Repair of Turbine Than Ground Khanewal	Rashid Machine Works	0.024
59	TO(I&S)	Disposal Works	166 03/2016	195 03.2.16	Repair of Generator Disposal Works Peoples Colony Khanewal	Rashid Machine Works	0.024
60	TO(I&S)	Sanitation	50 05/2016	26.4.16	Purchase of Tires Fro Tractor	Abdul Jabar Battery works	0.050
61	TO(I&S)	Disposal Works	62 05/2016	14.4.16	Repaid of Transformer 50 KV	Rahseed Electric Store	0.049
62	TO(I&S)	Sanitation	101 05/2016	-	Repaid of Tractor 8628	Zeshan Radiator Works	0.005
63	TO(I&S)	Sanitation	102 05/2016	26 02.5.16	Repaid of Tractor 8748	Al-Rehman Autos	0.028
64	TO(I&S)	Sanitation	103 05/2016	20.21-.22 05/16	Repair of Tractor 5141	Al-Rehman Autos	0.050
65	TO(I&S)	Sanitation	140 05/2016	433 05.2.16	Repair of Tank	Hanif Mughal	0.012
66	TO(I&S)	Sanitation	142 05/2016	19.5.16	Repair of Tractor 5234	Al-Rehman Autos	0.031
67	TO(I&S)	Sanitation	145 05/2016	20.5.16	Repair of Tractor 12- 13	Al-Rehman Autos	0.033
68	TO(I&S)	Sanitation		20.5.16	Repair of transformer disposal works Pupils colony.	Rahseed Electric Store	0.092
<b>Total</b>							<b>1.961</b>

## Annex-F

### Para No. 1.2.4.1

### Non recovery of conversion and map fee – Rs 76.983 million

(Rupees in million)

Title of Property	Address	Nature / Name of Enterprise	Area in Marlas	Rate as per Valuation Table	Total Value of the Property	Rate of Conversion Fee Applicable	Amount of Conversion Fee	Estimated Covered Area	Map Fee @ 3 per Sq. Ft.	Total
Mr. Haider Khan S/o Javed Khan	19 / V Makhdumpur Road	Cotton Factory	800	123,000	98,400,000	5%	4,920,000	6,000	18,000	4.938
Mr. Haider Khan S/o Javed Khan	Haibat Kot Khanewal	Superior School	80	123,000	9,840,000	10%	984,000	15,000	484,800	1.469
Mr. Haider Khan S/o Javed Khan	Khanewal Kohna	Superior University	640	123,000	78,720,000	10%	7,872,000	200,000	6,464,000	14.336
Mr. Qaswaer Lodhra	Multan Road Khanewal Kohna	Oil Factory	200	123,000	24,600,000	5%	1,230,000	3,000	9,000	1.239
Mr. Rao Qaiser S/O Safdar Ali	Haibat Kot	Commercial Market / Madina Market	40	123,000	4,920,000	10%	492,000	10,880	351,642	0.844
Taj Mehal Marriage Hall	Awan Chowk towards Niazi Chowk	Marriage Hall	50	138,000	6,900,000	10%	1,380,000	5,000	161,600	1.542
Fort Event Hall	Lahore Road	Marquee	160	1800000 per acre	1,800,000	10%	180,000	10,000	323,200	0.503
Hasan Marquee	Civil Lines	Marquee	80	460,000	36,800,000	20%	7,360,000	8,000	258,560	7.619
Babu Marquee	Near Awan Chowk	Marquee	50	154,000	7,700,000	10%	1,540,000	12,000	387,840	1.928
Bandhan Garden	Civil Lines	Marriage Club	40	460,000	18,400,000	20%	3,680,000	1,000	32,320	3.712
Subhan Marriage Hall	Civil Lines	Marriage Club	80	460,000	36,800,000	20%	7,360,000	2,000	64,640	7.425
Al Mehr Marriage Hall	Jahanian Road	Marriage Lawn	100	154,000	15,400,000	20%	3,080,000	1,000	32,320	3.112

Title of Property	Address	Nature / Name of Enterprise	Area in Marlas	Rate as per Valuation Table	Total Value of the Property	Rate of Conversion Fee Applicable	Amount of Conversion Fee	Estimated Covered Area	Map Fee @ 3 per Sq. Ft.	Total
Dhanak Marriage Hall	Jahanian Road	Marquee	60	154,000	9,240,000	20%	1,848,000	2,000	64,640	1.913
Unknown	Civil Lines	Service Station	25	460,000	11,500,000	20%	2,300,000	2,000	64,640	2.365
Mr. M Yousuf	Civil Lines	Luck College	60	460,000	27,600,000	10%	2,760,000	5,000	161,600	2.922
Abdul Haseed	Civil Lines	Science School	80	460,000	36,800,000	10%	3,680,000	10,000	323,200	4.003
Rana Javed	Civil Lines	Abdul Qadeer Khan College	22	460,000	10,120,000	10%	1,012,000	10,000	323,200	1.335
Unknown	Civil Lines	The Educators School	40	460,000	18,400,000	10%	1,840,000	5,000	161,600	2.002
Mr. Qandeel Gauher	Block No. 09	Kinder Garten School	10	460,000	4,600,000	10%	460,000	3,000	96,960	0.557
Unknown	Civil Lines	British International	40	460,000	18,400,000	10%	1,840,000	12,000	387,840	2.228
Unknown	Civil Lines	Central Model School	40	460,000	18,400,000	10%	1,840,000	12,000	387,840	2.228
Unknown	Irshad Colony	British International	40	230,000	9,200,000	10%	920,000	12,000	387,840	1.308
Unknown	Irshad Colony	British International (IELETS branch)	40	230,000	9,200,000	10%	920,000	12,000	387,840	1.308
Mr. M Aslam	Gulberg Town	Young Scholars School	80	230,000	18,400,000	10%	1,840,000	15,000	484,800	2.325
Unknown	88 / 10R	Al Ghazali Institute	20	154,000	3,080,000	10%	308,000	3,500	113,120	0.421
Mr. Anwar	Green Town	Punjab School	20	200,000	4,000,000	10%	400,000	12,000	387,840	0.788
Unknown	Near SP Chowk	Allied School	20	460,000	9,200,000	10%	920,000	12,000	387,840	1.308
Unknown	Near SP Chowk	City Public School	20	460,000	9,200,000	10%	920,000	12,000	387,840	1.308
<b>Total</b>										<b>76.983</b>

**Annex-G****[Para No. 1.2.4.2]****Non recovery of kachi abadies charges - Rs 18.059 million**

(Rupees in million)

Sr. No.	Name of Katchi Abadi	Total No. of Dwelling units	Proprietary Rights Granted till 30-6-13	Balance yet to be granted	%age of Balance Proprietary Rights	Arrears Cost of Land	Arrears Dev. Charges	Property rights granted 01-7-13 to 30-06-16
1	2	3	4	5	6	7	8	9
1	Basti Chan Shah ( P )	288	231	57	88%	0.049	0.143	Nil
2	Basti Chan Shah ( R )	338	290	48	85%	0.041	0.120	Nil
3	Basti Molvi Hayat	167	121	46	72%	0.040	0.115	Nil
4	Basti Nizam Abad	192	98	94	51%	0.081	0.235	Nil
5	Changar Mohallah	166	128	38	77%	0.033	0.095	Nil
6	Christian Colony, Civil Line	191	184	7	96%	0.006	0.018	Nil
7	Colony No. 1	1300	1191	109	91%	0.094	0.273	Nil
8	Colony No. 2	427	409	18	95%	0.015	0.045	Nil
9	Colony No. 3	3098	2374	724	76%	0.623	1.810	Nil
10	Gharib Abad	204	193	11	94%	0.009	0.138	Nil
11	Haddi Godown, Lakkar Mandi	206	195	11	94%	0.009	0.138	Nil
12	Jamia Abad, Engine Shed	113	97	16	85%	0.014	0.040	Nil
13	Khokhar Abad	189	151	38	79%	0.033	0.095	Nil
14	Khurram Pura	217	31	186	14%	0.160	0.465	Nil
15	Marzi Pura	1125	751	374	66%	0.322	0.935	Nil

Sr. No.	Name of Katchi Abadi	Total No. of Dwelling units	Proprietary Rights Granted till 30-6-13	Balance yet to be granted	%age of Balance Proprietary Rights	Arrears Cost of Land	Arrears Dev. Charges	Property rights granted 01-7-13 to 30-06-16
16	Mujahid Abad, Engine Shed	104	96	8	92%	0.007	0.020	Nil
17	New Kot Alla Sing	107	98	9	91%	0.008	0.023	Nil
18	Purana Karkhana	56	11	45	19%	0.039	0.113	Nil
19	Abbas Nagar	465	221	244	47%	0.210	0.061	Nil
20	Madina Colony/Khurram Pura	317	134	183	42%	0.157	0.458	Nil
21	New Nizamabad 88/10-R	152	85	67	55%	0.058	0.168	Nil
<b>Total:</b>		<b>9,422</b>	<b>7,089</b>	<b>2,333</b>	<b>75%</b>	<b>2.006</b>	<b>16.053</b>	Nil

**Annex-H****[Para No.1.2.4.3]****Unauthorized establishment of residential colonies -Rs 6.345 million****(Rupees in million)**

Sr. No.	Title of Property	Address	Nature / Name of Residential Project	Area in Acres	Saleable Area in Marlas	Rate as per Valuation Table per Acre	Total Value of the Property	Conversion Fee Applicable @ 1%	Map Fee @ 600 per Marla.	Total
1	Rao Qaiser Ali	Ghafoor Khan Road	Unnamed	2	200	7,500,000	15,000,000	150,000	120,000	0.270
2	Mr. Rabnawaz Joiya	Opposite Residence Haji Irfan Daha	Joiya Town	3	300	7,500,000	22,500,000	225,000	180,000	0.405
3	Mr. Rasheed	Khanewal Kohna near Attock Perol Pump	Unnamed	2	200	7,500,000	15,000,000	150,000	120,000	0.270
4	Unknown	Jahanian Road	Ghazi Town	2	200	7,500,000	15,000,000	150,000	120,000	0.270
5	Mr. Farman	Adjacent to Allamah Iqbal Town	Royal Garden	10	1000	7,500,000	75,000,000	750,000	600,000	1.350
6	Mr. Abdul Razzaq	Kabeerwala Road	Razzaq Town	5	500	7,500,000	37,500,000	375,000	300,000	0.675
7	Mr. Arif	Khokherabad Road	Unnamed	2	200	7,500,000	15,000,000	150,000	120,000	0.270
8	Mr. Abdullah	Khokherabad	Abdullah Town	4	400	7,500,000	30,000,000	300,000	240,000	0.540
9	Mr. Iqbal	Jahanian by pass	Gulshan e Iqbal City	6	600	7,500,000	45,000,000	450,000	360,000	0.810
10	Miss Zubaida Rao	Garha More Road	Green Land City Phase-I	5	500	7,500,000	37,500,000	375,000	300,000	0.675
11	Miss Zubaida Rao	Garha More Road	Green Land City Phase-I	3	300	7,500,000	22,500,000	225,000	180,000	0.405
12	Unknown	Ckak No. 68	Ghulam Muhammad Town	3	300	7,500,000	22,500,000	225,000	180,000	0.405
<b>Grand Total</b>										<b>6.345</b>

**Annex-I****[Para No.1.2.4.5]****Non imposition of penalty due to non completion of works –Rs 1.097 million****(Rupees in million)**

Sr. No.	ADP No.	Name of Scheme	Tender Open. Date	TS Amount	%age below/ above/ as per TS.	Date of Completion as per work order	Date of Actual Completion	Penalty Due @ 3%
1	10	Construction of Tuff tile Street Fazal Gujjar etc., Colony No.3 Khanewal	23.07.2015	0.800	0.05% Below	30.11.2015	Still not completed	0.024
2	13	Construction of Soling, Drain & R.C.C Slab Mochi wala, Azeem Nagar Bherowal Khanewal	23.07.2015	1.100	As per TS.	31.12.2015	Still not completed	0.033
3	36	Construction & Repair Metalled Road Street No.1 & 2, Islam Park Khanewal	23.07.2015	0.500	0.01% Below	30.11.2015	Still not completed	0.015
4	47	Construction of Soling / Resoling, Drain, Sludge Carrier & Culverts Halqa U.C No.106(78/15-L)	29.07.2015	1.000	33.8% Below	31.12.2015	Still not completed	0.030
5	48	Construction of Soling / Resoling, Drain, Sludge Carrier & Culverts Halqa U.C No.107 (81/15-L) Khanewal	29.07.2015	1.000	29.13% Below	31.12.2015	Still not completed	0.030
6	49	Construction of Soling / Resoling, Drain, Sludge Carrier & Culverts Halqa U.C No. 108(70/15-L) Khanewal	29.07.2015	1.000	33.13% Below	31.12.2015	Still not completed	0.030
7	50	Construction of Soling /Resoling, drain, Sludge Carrier & Culverts Halqa U.C No. 109(72-73/15-L) Khanewal	29.07.2015	1.000	34.11% Below	31.12.2015	Still not completed	0.030
8	51	Construction of Soling / Resoling, Drain, Sludge Carrier & Culverts Halqa U.C No. 110(74/15-L) Khanewal	29.07.2015	1.000	33.13% Below	31.12.2015	Still not completed	0.030
9	57	Repair of Metalled Road Vanjari More Khanewal	10.5.2016	4.500	33% Below	31.8.2016	Still not completed	0.135



Sr. No.	ADP No.	Name of Scheme	Tender Open. Date	TS Amount	%age below/ above/ as per TS.	Date of Completion as per work order	Date of Actual Completion	Penalty Due @ 3%
10	58	Construction of Soling, Tuff Tile Irshad Colony Chak No.28/10-R, 26/10-R, 21/10-R, 25/10-R, 75-B/15-L Tehsil Khanewal	10.5.2016	2.700			Still not completed	0.081
11	62	Construction of Soling, Re-Soling Drains Sludge Carrier and Culverts Chak No.27/10-R, 28/10-R, 32/10-R, 31/10-R, 34/10-R, 33/10-R, U.C No.16	6.1.2016	2.000	35% Below	30.4.2016	Still not completed	0.060
12	65	Construction of Soling, Re-Soling Drains Sludge Carrier and Culverts Chak No. 65/10-R, 63/10-R, 58/10-R, 59/10-R, 61/10-R, 62/10-R, U.C No. 22 166/10-R, 172/10-R , 169/10-R, 176/10-R, 171/10-R, 161/10-R, 162/10-R, U.C No.24	6.1.2016	3.300	36.01% Below	31.5.2016	Still not completed	0.099
13	66	Construction of Soling, Re-Soling Drains Sludge Carrier and Culverts Chak No.81/15-L, 65/15-L,66/15-L, 82/15-L, U.C No.90, 78-A/15-L,78-B/15-L, 75-A/15-L, 75-B/15-L, Arrian Wala 76-B/15-L, 74/15-L 75/15-L, U.C No. 91.	6.1.2016	3.500		31.5.2016	Still not completed	0.105
14	67	Construction of Soling, Re-Soling, Tuff Tile Mahengay Wali puli Colony No.3, Khanewal	10.5.2016	1.000		31.5.2016	Still not completed	0.030
15	82	Construction of Metalled Road Shaam Kot to Tilan Nanak pur, Tehsil Khanewal	7.6.2016	8.150		31.5.2016	Still not completed	0.245
16	85	Construction of Metalled Road form Adda Chak No.10/A-H to street Masjid Wali , Tehsil Khanewal	7.6.2016	2.000	32.32% Below	31.8.2016	Still not completed	0.060

Sr. No.	ADP No.	Name of Scheme	Tender Open. Date	TS Amount	%age below/ above/ as per TS.	Date of Completion as per work order	Date of Actual Completion	Penalty Due @ 3%
17	86	Construction of Soling, Drain Chak No.19/9-R, Sharqi & Gharbi, Teshil Khanewal	7.6.2016	1.000	32% Below	31.7.2016	Still not completed	0.030
18	87	Construction of Soling Metalled Road to Gulon wali Road Mouza Rakh Makhdoom venoi, Tehsil Khanewal	7.6.2016	1.000	34.34% Below	31.7.2016	Still not completed	0.030
<b>Total</b>								<b>1.097</b>

**Annex-J****[Para No.1.2.4.6]****Undue payment of electricity bills of shut down disposal unit - Rs 1.044 million**

(Rupees in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Month</b>	<b>No. of Units</b>	<b>Amount</b>
1	Electricity bills of Malik abad / Khokhar abad disposal unit which is shut down since Jan. 2015	Jan.15	1825	0.028
2		Feb.15	1825	0.037
3		Mar.15	2738	0.071
4		Apr.15	2738	0.046
5		May.15	2738	0.049
6		Jun.15	2738	0.043
7		July, 15	5,475	0.058
8		Aug. 15	5,475	0.087
9		Sep. 15	5,475	0.041
10		Oct. 15	5,475	0.064
11		Nov. 15	5,475	0.089
12		Dec. 15	5,475	0.104
13		Jan. 16	3,650	0.066
14		Feb. 16	3,650	0.050
15		16-Mar	3,650	0.058
16		Apr. 16	3,650	0.064
17		16-May	3,650	0.049
18		Jun. 16	2,738	0.041
<b>TOTAL</b>			<b>68,440</b>	<b>1.044</b>

## Annex-K

[Para No 1.3.1.2]

### Irregular payment of tuff tiles and brick works–Rs 14.902 million

(Rupees in million)

Sr. No.	Name of Scheme / Tehsil	Name of contractor	Date of Work Allotted	Agreement Amount	% Below T.S	Date of Completion	Quantity executed as per MB	Rate	Amount to be paid	% below	Amount paid	Non Deduction of (7 to 10%)
1	Construction of Soling, Resoling Drains, Sludge Carrier, Oxidation, Pond Chak No. 6/8AR Tehsil Mian Channu.	Aman ullah khan	2.5.16	3.146	0.101	15.6.16	3653.990	131.13	479,150	0.101	0.431	0.030
2	Construction of Soling, Re-Soling, Drains, Sewerage PCC Ward No. 9, 11, 12 Tulamba City Tehsil Mian Channu	Rana Anyat ullah	2.5.16	2.948	0.158	15.6.16	8365.140	131.13	1,096,925	0.158	0.924	0.065
3	Construction of Soling, Re-Soling, Drains, Sludge Carrier, Sewerage, Chak No.125/15-L Tehsil Mian Channu.	Mahar Allha Buksh	2.5.16	2.691	0.231	15.6.16	7779.460	131.13	1,020,124	0.231	0.784	0.055
4	Construction of Soling, Re-Soling, Drains, Sludge Carrier, Chak No.92/15-L, Abadi Bosan Ghorri Pal Tibay Wali Tehsil Mian Channu.	Aman ullah khan	2.5.16	2.208	0.288	15.6.16	7292.380	131.13	956,253	0.288	0.681	0.048
5	Construction of Soling, Re-Soling, Drains, Sludge Carrier Chak No. 108/15-L Tehsil Mian Channu	M. Mateen & Co	2.5.16	2.310	0.230	15.6.16	8,402.99	131.13	1,101,888	0.230	0.848	0.059
6	Construction of Soling, Re-Soling, Drains, Sludge Carrier	Masood khan	2.5.16	2.100	0.300	15.6.16	7832.220	131.13	1,027,122	0.300	0.719	0.050

Sr. No.	Name of Scheme / Tehsil	Name of contractor	Date of Work Allotted	Agreement Amount	% Below T.S	Date of Completion	Quantity executed as per MB	Rate	Amount to be paid	% below	Amount paid	Non Deduction of (7 to 10%)
	Chak No. 17,18,19/8-BR Tehsil Mian Channu											
7	Construction of Soling, Re-Soling, Drains, Sludge Carrier Chak No. 132/16-L Tehsil Mian Channu	Masood khan	2.5.16	2.097	0.301	15.6.16	8839.010	131.13	1,159,064	0.301	0.810	0.057
8	Construction of Soling, Re-Soling, Drains, Sludge Carrier, Culverts Chak No. 51/15-L Tehsil Mian Channu	Aman ullah khan	2.5.16	1.722	0.311	15.6.16	12260.380	131.13	1,607,710	0.311	1.107	0.078
9	Construction of Soling, Re-Soling, Drains, Sludge Carrier Chak No. 118/15-L Tehsil Mian Channu	Shamas khan	2.5.16	1.875	0.250	15.6.16	3403.360	131.13	446,284	0.250	0.335	0.023
10	Construction of Soling, Re-Soling, Slaughter House road and Morr Manu Shair to Abadi Maher Manzoor Haraj Tulamba City Tehsil Mian Channu	Aman ullah khan	2.5.16	1.559	0.356	15.6.16	11376.350	131.13	1,491,786	0.356	0.960	0.067
11	Construction of Soling, Re-Soling, Drains, Sludge Carrier, Chak No. 128/15-L, Tehsil Mian Channu.	Masood khan	2.5.16	1.522	0.275	15.6.16	4335.440	131.13	568,508	0.275	0.412	0.028
12	Construction of Soling, Re-Soling, Drains, Sludge Carrier & Culvert U.C. No.88 Chak No.60,63,62,64 ,67, 61/15-L Tehsil Mian Channu	Saeed Ahmad	1.2.16	2.184	0.007	01.5.16	8371.650	131.61	1,101,789	0.007	1.093	0.076

Sr . N o.	Name of Scheme / Tehsil	Name of contrac tor	Date of Wor k Allotted	Agree ment Amount	% Bel ow T.S	Date of Comple tion	Quant ity execut ed as per MB	Rat e	Amou nt to be paid	% bel ow	Amoun t paid	Non Deduct ion of ( 7 to 10%)
13	Construction of Soling Road from G. T. Road Geo Petroleum toward Metalled Road along with L.B.D.C Chak No.133/16-L Tehsil Mian Channu	Javed Iqbal	4.6.16	1.391	0.305	30.6.16	10745.280	131.13	1,409,034	0.305	0.979	0.069
14	Construction of Soling, Re-Soling, Drains, Sludge Carrier Chak No.51, 52/15-L Tehsil Mian Channu	Akhtakhan	4.6.16	1.578	0.211	30.6.16	3782.110	131.13	495,950	0.211	0.391	0.027
15	Construction of Soling, Re-Soling, Drains, Sludge Carrier Chak No.109, 110/15-L Tehsil Mian Channu	Aslam Raza	4.6.16	1.480	0.260	30.6.16	10615.260	131.13	1,391,984	0.260	1.030	0.072
16	Construction of Soling, Re-Soling, Drains, Sludge Carrier Chak No.129/15-L Tehsil Mian Channu	Ahmad Raza	4.6.16	1.543	0.229	30.6.16	6433.960	131.13	843,688	0.229	0.651	0.046
17	Construction of Soling, Re-Soling, Sewerage Ward No.1, 3 Mian Channu city	Muhammad ashraf and co	4.6.16	1.558	0.221	30.6.16	2022.220	131.13	265,175	0.221	0.201	0.014
18	Construction of Soling, Re-Soling, Drains, Chak no 128 15/ICity Tehsil Mian Channu	Metala builders	12.08.15	0.782	0.218	12.11.15	3825.450	131.61	503,466	0.218	0.394	0.028
19	Construction of Soling, Re-Soling, Drains, Chak no 133 16/L City Tehsil Mian Channu	Akhtarkhan	12.08.15	1.296	0.136	12.11.15	5302.580	131.61	697,870	0.136	0.603	0.042
Total (A)											<b>13.361</b>	<b>0.935</b>

Sr. No.	Name of Scheme / Tehsil	Contractor Name	Agreement amount	Quantity Executed in CFT	@	Payment of tuff tiles	Quantity to be executed as per T.S	Over payemnt	Amount of GST
1	Providing / Laying of Tuff Tiles Madina Colony	Metla Builders	4.511	4038.07	86.5	314,853	3,915.00	0.010	0.045
2	Providing / Laying of Tuff Tiles Municipal Stadium Mian Channu	M. Munir Bhatti	0.747	8895.9	86.5	693,623	8,928.00	-	0.010
3	Lying of Tuff Tile Streets Sultan Colony Mirza Shabbir Advocate wali Mian Channu City.	M. Munir Bhatti	1.017	10869.75	86.5	847,526	11,655.00	-	0.123
4	construction PCC , Drains slug carrier, tuff tile slap , moza nori shag	Rana muhammad anyatullah	2.156	6968.79	81	508,815	6,968.79	-	0.073
<b>Total (B)</b>						<b>1,541,149</b>			<b>0.224</b>
<b>Total (A+B)</b>								<b>14.902</b>	

**Annex-L**

**[Para 1.3.1.4]**

**Irregular expenditure in violation of Punjab Procurement Rules – Rs 2.401 million**

(Rupees in million)

Sr. No.		Description	Token No.	Name of Firm	Invoice Date	Amount
1	Purchase Filters	Purchase filter	252/8-15	Rana Traders	17.08.15	0.099
2		purchase filter water filter	216/9-15	Aslam Raza Contractor	04.08.15	0.098
3		Purchase filter	209/11-15	Bismillah Rana Bashir	-	0.099
4		Purchase filter	61/1-16	Aslam Raza Contractor	26.12.15	0.099
5		purchase filter	112/4-16	Bismillah Rana Bashir	08.04.16	0.100
6		Purchase filter	367/6-16	Bismillah Rana Bashir	-	0.100
7		Purchase filter	116/6-16	M. Asif Contractor	06.06.16	0.100
8	Electric items	Purchase wire conductor insulation	74/1-16	Mohsin	-	0.099
9		Bill for electric Items	168/5-16	Javed Electric store	-	0.081
10	Milad un Nabi	Bill for lime	109/10-15	Abdullah & sons	22.09.15	0.016
11		Bill for lime	111/10-15	Abdullah & sons	22.09.15	0.006
12		Bill for Flag, flower	53/1-16	Mian Channu Decoration	-	0.025
13		Bill for lighting	54/1-16	Qadri Light Decoration	-	0.050
14		Bill for panaflex	55/1-16	City panaflex	26.12.15	0.043
15		Board for Penaflex	63/1-16	Waqas Electric	-	0.025
16		National Celebration Day	Rent for Chair , Sound , lights ,Musical Programe	245/8-15	Jalindher Tent & Eco Sound	05.08.15
17	Bill for flag ,Jhandian		246/8-15	Mian Farooq Contractor	15.08.15	0.072
18	Bill for miscellaneous 14 August		247/8-15	Aslam Raza Contractor	-	0.066
19	Bill for banners , visiting card etc		248/8-15	Aslam Raza Contractor	15.08.15	0.055
20	Bill for lighting 14 August		249/8-15	Qadri Light Decoration	15.08.15	0.045
21	Rent of Riksha , sound system		250/8-15	Gill public sound	15.08.15	0.007
22	purchase decoration lights		19-08-15	Adnan Lights	-	0.005
23	Soil	Bill for soil for graveyard	259/8-15	Khursheed Alam	13.08.15	0.098
24	Assets	Water dispenser for TMO	76/8-15	Singapur electronics	14.07.15	0.019
25		Water dispenser for Administrator		Singapur electronics	-	0.019
26		Water dispenser for TO	45/8-15	Asia Cooling Center	-	0.019



Sr. No.	Description	Token No.	Name of Firm	Invoice Date	Amount
	(F)				
27	Water dispenser for Auditor	197/8-15	Singapur electronics	-	0.019
28	Bill for water cooler	291/8-15	Singapur electronics	18.05.15	0.044
29	Item for Baildars	149/9-15	Ch. Iron Store	31.08.15	0.067
30	Purchase pump Generator	296/8-15	Aslam Hameed	03.08.15	0.050
31	Bill for purchase camera	183/11-15	New Naz Panaflex	16.11.15	0.050
<b>Total</b>					<b>1.721</b>

### Detail of Irregular expenditure on Moharram

Sr. No.	Description	Token No.	Name of Firm	Invoice Date	Amount
1	Rent of walk through gate	198/11-15	Bismillah Rana Bashir	26.10.15	0.088
2	Rent of walk through gate Imam barga Husainya	199/11-15	Auto Electronics	26.10.15	0.098
3	Rent of walk through gate Imam barga Markizi	200/11-15	Auto Electronics	26.10.15	0.098
4	Rent for iron shuttering cell	64/11-15	Mian Farooq Contractor	0	0.093
5	Bill for CCTV Camera	201/11-15	Amjid phone & Security links	26.10.15	0.048
6	Bill for CCTV Camera Molvi Hadait Ullah Road	202/11-15	Amjid phone & Security links	26.10.15	0.024
7	Bill for CCTV Camera Basti Masan	203/11-15	Amjid phone & Security links	26.10.15	0.036
8	Bill for CCTV Camera Liaquat Road	204/11-15	Amjid phone & Security links	26.10.15	0.036
9	Bill for CCTV Camera Road Viji Wala	205/11-15	Amjid phone & Security links	26.10.15	0.024
10	Bill for CCTV Camera city Mian Channu	206/11-15	Amjid phone & Security links	26.10.15	0.024
11	Bill for CCTV Camera	34/11-15	Amjid phone & Security links	02.11.15	0.076
12	Bill for lime	112/10-15	Abdullah & sons		0.022
13	Bill for megaphone	123/10-15	Sheikh Electronics		0.013
<b>Total</b>					<b>0.680</b>
<b>G. Total</b>					<b>2.401</b>

**Annex-M****[Para No 1.3.1.5]****Irregular expenditure on repair of machinery and equipment – Rs 1.008 million**

(Rupees in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Token No.</b>	<b>Name of Firm</b>	<b>Invoice Date</b>	<b>Amount</b>
1	Bill Pipe for jetting Machine No. 1	78/3-16	Javed & Company	26.02.16	0.100
2	Repair fire brigade	210/2-16	Bismillah Rana Bashir		0.100
3	Repair pipe	171/11-15	Sohail Akhtar Contractor		0.096
4	Bill for pipe GPR	65/11-15	Sohail Akhtar Contractor		0.096
5	Bill for pipe GPR	91/11-15	Sohail Akhtar Contractor		0.064
6	Repair Tractor No. 7 engine	182/11-15	Yousaf Tractor		0.088
7	Peter Engine Equipment	58/11-15	Aslam Hameed		0.085
8	Repair Transformer Tube well Astabal	156/9-15	Electric works	08.08.15	0.056
9	Repair Transformer UC. 73	223/12/15	Mian Farooq Contractor		0.100
10	Repair Transformer Street Light Tulamba	251/9-15	Mian Farooq Contractor		0.088
11	Repair Turbine Shmas pura	60/1-16	Bismillah Rana Bashir	23.12.15	0.050
12	Repair Jetting Machine No. 2	250/9-15	Ismail Rana Bashir	09.09.15	0.043
13	Repair Disposal labour colony	292/8-15	Electric Store	18.08.15	0.042
<b>Total</b>					<b>1.008</b>

**Annex-N****[Para No 1.3.2.1]****Loss due to non achievement of budgeted targets – Rs 13.617million**

(Rupees in million)

<b>Sr. No.</b>	<b>Income Head</b>	<b>Revised Budget 2015-16</b>	<b>Actual Income Upto 30 June 2016</b>	<b>Short collection</b>	<b>Per cent short collection</b>
<b>1 - Head Quarter Mian Channu</b>					
1	C0388001-7 License fee/ Professional Tax	0.350	0.294	0.056	16
2	C0388018-Wagon /Car Parking Fee	0.500	0.366	0.134	27
3	C0388034-Fine	0.050	0	0.050	100
4	C0388058-Sale ofSludge Water	0.500	0.399	0.101	20
5	C0388076-Advertisement Fee	4.500	3.656	0.845	19
6	C0388088-Machinery Charges (Rent)	0.015	-	0.015	100
7	C0388093-Arrears (Rent of Shops)	2.000	-	2.000	100
8	C0388093-Arrears (Rent of Urban Land)	10.208	-	10.208	100
9	C0388093-Arrears (Water Rate)	0.100	0.056	0.044	44
<b>2 - Non Head Quarter Tulamba</b>					
10	B-01313- Tax on Transfer of Immoveable Property	1.200	1.097	0.103	9
11	C01803-Bank Profit	0.350	0.288	0.062	18
<b>Total</b>		<b>19.773</b>	<b>6.156</b>	<b>13.617</b>	

**Annex-O****[ParaNo. 1.3.2.2]****Non recovery of rent of shops – Rs 8.884 million**

(Rupees in million)

Sr. No	DNC Registration No.	Name Of Allottee	Address	Arrear up to 06/2015	Total Demand	Total Arrear + Demand	Recovery	Balance
1	52	Atif Siddiqye Daar S/o Siddique Ahmad Daar	Peer Shujaat Shopping Center	0.113	0.064	0.177	-	0.177
2	53	Atif Siddiqye Daar S/o Siddique Ahmad Daar	Peer Shujaat Shopping Center	0.053	0.064	0.117	-	0.117
3	54	Atif Siddiqye Daar S/o Siddique Ahmad Daar	Peer Shujaat Shopping Center	0.053	0.064	0.117	-	0.117
4	55	Arfan Haider S/o Iftakhar Hussain	Peer Shujaat Shopping Center	0.048	0.064	0.112	-	0.112
5	57	Mumtaz Ali S/o Mian Atta Muhammad	Peer Shujaat Shopping Center	0.048	0.064	0.112	-	0.112
6	58	M.Yousaf S/o Eid Bux	Peer Shujaat Shopping Center	0.048	0.064	0.112	-	0.112
7	59	M.Iqbal S/o Meraj Din	Peer Shujaat Shopping Center	0.048	0.064	0.112	-	0.112
8	60	Muneer Ahmad S/o Bashir Ahmad	Peer Shujaat Shopping Center	0.048	0.064	0.112	-	0.112
9	61	Shukat Hussain S/o Hajji Abdul Ghafoor	Peer Shujaat Shopping Center	0.051	0.064	0.115	-	0.115
10	62	Zahida Parveen ,Khalda Jameel,Sajda Hanif	Peer Shujaat Shopping Center	0.048	0.064	0.112	-	0.112
11	63	Mumtaz Ali S/o Mian Atta Muhammad	Peer Shujaat shopping Center	0.048	0.064	0.112	-	0.112
12	64	M.Akram S/o M.Ismaeel	Peer Shujaat shopping Center	0.021	0.027	0.048	-	0.048
13	65	Bilal Ahmad S/o Ismaeel	Peer Shujaat shopping Center	0.021	0.027	0.048	-	0.048
14	66	Umar Hayat W/o Umar Hayat	Peer Shujaat Shopping Center	0.021	0.027	0.048	-	0.048

Sr. No	DNC Registration No.	Name Of Allottee	Address	Arrear up to 06/2015	Total Demand	Total Arrear + Demand	Recovery	Balance
15	68	Anjum Ibrar S/o Ismaeel	Peer Shujaat shopping Center	0.021	0.027	0.048	-	0.048
16	69	Abdul Sitar S/o Ismaeel	Peer Shujaat shopping Center	0.021	0.027	0.048	-	0.048
17	70	Mneer Ahmad S/o Ismaeel	Peer Shujaat shopping Center	0.021	0.027	0.048	-	0.048
18	83	M.Din S/o Ferooz Din	Meet Market	0.037	0.021	0.058	-	0.058
19	91	Faqeer Hussain S/o Habibullah	Meet Market	0.057	0.021	0.078	-	0.078
20	96	Maqbool Ahmad S/o Din Muhammad	Meet Market	0.043	0.021	0.064	-	0.064
21	97	M.Rafiqu S/o Ramzan	Meet Market	0.019	0.021	0.040	-	0.040
22	157	M.Sagheer S/o Nazeer Ahmad (Rent of Thara)	Sabzi Mandi	0.016	0.002	0.019	-	0.019
23	159	Manzoor Ahmad S/o Ali Muhammad (Rent of Thara)	Sabzi Mandi	#VALUE !	0.001	0.001	-	0.001
24	162	Azizan Bibi W/o M.Jameel (Rent of Thara)	Sabzi Mandi	0.005	0.006	0.011	-	0.011
25	163	Tasleem Raza S/o M.Hanif (Rent of Thara)	Sabzi Mandi	0.005	0.003	0.008	-	0.008
26	164	Naeem Raza ,Nadeem Raza S/o M.Hanif (Rent of Thara)	Sabzi Mandi	0.018	0.003	0.021	-	0.021
27	165	Zareena Javeed ,Parveen Akhtar (Rent of Thara)	Sabzi Mandi	-	0.006	0.006	-	0.006
28	166	Ahmad Nadeem ,Fazl ur Rehman (Rent of Thara)	Sabzi Mandi	-	0.006	0.006	-	0.006
29	167	M.Atif Naseem ,Adil Naseem (Rent of Thara)	Sabzi Mandi	-	0.006	0.006	-	0.006
30	168	M.Imran & Co. (Rent of Thara)	Sabzi Mandi	-	0.006	0.006	-	0.006
31	169	Shahid Raza ,Hamid Raza S/o M.Rafiqu (Rent of Thara)	Sabzi Mandi	0.002	0.006	0.008	-	0.008
32	170	Ch. Tariq Parveez S/o Allah Ditta (Rent of Thara)	Sabzi Mandi	0.001	0.003	0.004	-	0.004
33	171	M.Ashraf Shah	Sabzi Mandi	-	0.003	0.003	-	0.003

Sr. No	DNC Registration No.	Name Of Allottee	Address	Arrear up to 06/2015	Total Demand	Total Arrear + Demand	Recovery	Balance
		S/o Gohar Shah (Rent of Thara)						
34	172	Bashir & Company Rasheed Ahmad (Rent of Thara)	Sabzi Mandi	0.005	0.003	0.008	-	0.008
35	173	Bashir Ahmad ,M.Rafique ,Waheed Muhammad (Rent of Thara)	Sabzi Mandi	-	0.003	0.003	-	0.003
36	174	Usman Jameel S/o M.Jameel (Rent of Thara)	Sabzi Mandi	0.036	0.006	0.042	-	0.042
37	180	Abdul Jabbar ,Aftab	Pul Bazar	0.011	0.018	0.028	-	0.028
38	191	Mureed Hussain S/o Ghulam Sarwar	Pul Bazar	-	0.018	0.018	-	0.018
39	203	Abd ur Rasheed Shahid S/o Abdul Hameed	Pul Bazar	0.016	0.018	0.034	-	0.034
40	235	Hajji Muhammad Sharif	Circular Road	-	0.019	0.019	-	0.019
41	242	M.Akram S/o Abdullah	Circular Road	0.017	0.019	0.037	-	0.037
42	246	Ishaq Rehmat S/o Rehmat Masieh	Circular Road	0.009	0.019	0.028	-	0.028
43	288	Malik Ahmad Khan (Shop Is Demolish)	Bus Stand-A	0.034	-	0.034	-	0.034
44	296	Faqeer Muhammad Sajid S/o Ilam Din	Bus Stand-B	-	0.012	0.012	-	0.012
45	307	Hajji Zulafqar	Bus Stand-B	-	0.011	0.011	-	0.011
46	311	Muhammad Bashir S/o Khushi Muhammad	Bus Stand-B	0.005	0.011	0.015	-	0.015
47	312	Abdul Jabbar S/o Nazar Hussain	Bus Stand-B	-	0.011	0.011	-	0.011
48	322	Abdul Hameed Khan S/o Abdul Majeed Khan	Bus Stand-C	0.030	0.027	0.056	-	0.056
49	323	Abdul Hameed Khan S/o Abdul Majeed Khan	Bus Stand-C	0.024	0.027	0.051	-	0.051
50	387	Muhammad Musa S/o Ali	Basti Saudabad	0.010	0.004	0.015	-	0.015

Sr. No	DNC Registration No.	Name Of Allottee	Address	Arrear up to 06/2015	Total Demand	Total Arrear + Demand	Recovery	Balance
		Muhammad						
51	389	Nawab Din S/o Munshi	Basti Saudabad	0.013	0.004	0.017	-	0.017
52	393	Taj Din S/o Abdullah	Basti Saudabad	0.004	0.004	0.008	-	0.008
53	397	Taj Din S/o Gulab Din	Basti Saudabad	0.005	0.004	0.009	-	0.009
54	398	Muhammad Qasim S/o Alam Khan	Basti Saudabad	0.002	0.004	0.006	-	0.006
55	399	Taj Din S/o Babu Shah	Basti Saudabad	-	0.004	0.004	-	0.004
56	400	Zafar Iqbal S/o Sahrif	Basti Saudabad	0.004	0.004	0.008	-	0.008
57	402	Ishfaq Ahmad S/o Iqbal Hussain	Basti Saudabad	0.015	0.004	0.019	-	0.019
58	403	Latif Raza S/o Yaqube	Basti Saudabad	0.003	0.004	0.007	-	0.007
59	404	Muhammad Sharif S/o Sajawal	Basti Saudabad	0.006	0.004	0.010	-	0.010
60	406	Bagh Ali S/o Munshi	Basti Saudabad	0.006	0.004	0.010	-	0.010
61	409	Jamal Din S/o Shamsu Din	Basti Saudabad	0.019	0.004	0.024	-	0.024
62	420	Abdul Latif S/o Salam Din	Basti Saudabad	0.004	0.004	0.008	-	0.008
63	422	Iqbal S/o Bashir Ahmad	Basti Saudabad	-	0.007	0.007	-	0.007
64	492	Muhammad Ahmad Khan S/o Zahid Khan	Shami Road Hospital Side	-	0.016	0.016	-	0.016
65	499	Ghulam Rasool S/o Chanan	Shami Road Hospital Side	0.031	0.016	0.047	-	0.047
66	500	Tanveer Haider S/o Ghulam Rasool	Shami Road Hospital Side	0.041	0.016	0.057	-	0.057
67	502	Gulzar Ahmad S/o Fateh Muhammad	Shami Road Hospital Side	0.014	0.016	0.030	-	0.030
68	503	Muhammad Idrees S/o Muneer Ahmad	Shami Road Hospital Side	0.027	0.016	0.043	-	0.043
69	504	Hassan Din S/o Fazal Kareem	Shami Road Hospital Side	0.024	0.016	0.040	-	0.040
70	514	shahid Iqbal S/o Tufail	Shami Road Hospital Side	0.014	0.016	0.030	-	0.030
71	520	Zahid Mehmood S/o Muhammad Rafique	Shami Road Hospital Side	0.014	0.016	0.030	-	0.030
72	524	Abdul Kareem S/o Faiz Muhammad	Shami Road Hospital Side	-	0.016	0.016	-	0.016
73	529	Arif Ali S/o	Shami Road	0.013	0.016	0.029	-	0.029

Sr. No	DNC Registration No.	Name Of Allottee	Address	Arrear up to 06/2015	Total Demand	Total Arrear + Demand	Recovery	Balance
		Fazal Ahmad	Hospital Side					
74	534	Muhammad Rafique S/o Abdul Sitar	Mohallah Eid Gaha	0.012	0.006	0.018	-	0.018
75	535	Hajji Abd ur Rasheed S/o Allah Ditta	Mohallah Eid Gaha	0.012	0.006	0.018	-	0.018
76	540	Sheikh Muhammad Riaz S/o Nawab	Mohallah Eid Gaha	0.001	0.006	0.007	-	0.007
77	544	Nadir Ali	Mohallah Eid Gaha	0.003	0.006	0.008	-	0.008
78	545	Muhammad Rafique S/o Siraj Din	Mohallah Eid Gaha	-	0.006	0.006	-	0.006
79	546	Abdul Latif S/o Faqeer Muhammad	Mohallah Eid Gaha	0.003	0.006	0.008	-	0.008
80	547	Mistri Bashir Ahmad S/o Nizam Din	Mohallah Eid Gaha	0.007	0.006	0.013	-	0.013
81	554	Dr. Muhammad Afzal S/o Noor Muhammad	Mohallah Eid Gaha	-	0.004	0.004	-	0.004
82	555	Muhammad Ismaeel S/o Allah Ditta	Mohallah Eid Gaha	0.023	0.004	0.027	-	0.027
83	560	Muhammad safdar S/o Hatim Ali	Mohallah Eid Gaha	0.028	0.004	0.032	-	0.032
84	567	Maqsood Ahmad S/o Noor Muhammad	Mohallah Eid Gaha	0.007	0.004	0.010	-	0.010
85	572	Sheikh Muhammad Ajmal S/o Muhammad Aslam	Jinnah Market	0.022	0.032	0.053	-	0.053
86	580	sajjad Ali S/o Sardar Ali	Jinnah Market	0.043	0.012	0.055	-	0.055
87	585	Muhammad Tariq Hafeez S/o Muhmmmad Hafeez	Jinnah Market	0.007	0.011	0.018	-	0.018
88	586	Muhammad Tariq Hafeez S/o Muhmmmad Hafeez	Jinnah Market	0.004	0.011	0.015	-	0.015
89	589	Sheikh Nazar Masood S/o Allah Ditta	Jinnah Market	0.010	0.011	0.020	-	0.020
90	590	Amir Raza S/o Ismaeel	Jinnah Market	0.006	0.013	0.018	-	0.018
91	591	Zahid Hussain S/o Muhammad	Jinnah Market	0.004	0.012	0.015	-	0.015



Sr. No	DNC Registration No.	Name Of Allottee	Address	Arrear up to 06/2015	Total Demand	Total Arrear + Demand	Recovery	Balance
		Ramzan						
92	592	Zahid Hussain S/o Muhammad Ramzan	Jinnah Market	0.004	0.012	0.015	-	0.015
93	604	Asad S/o Siraj Din	Back Wall Baldia	0.003	0.010	0.013	-	0.013
						3.211		3.211
		<b>Total Demand of rent of shops 2015-16</b>				<b>12.86</b>	<b>7.187</b>	<b>5.673</b>
		<b>Total</b>						<b>8.884</b>

## Annex-P

[Para No. 1.3.2.3]

### Non imposition of penalty due to non completion of works – Rs 7.147 million

(Rupees in million)

Sr. No.	Name of Scheme / Tehsil	Approved Cost	Contractor Name	Date of Work Allotted	Agreement Amount	Date of Completion as per work order	Date of completion as per MB	Amount of penalty @ 10 %
1	Providing / Laying of Tuff Tiles Municipal Stadium Mian Channu	0.960	Meta Builders	2.5.16	0.747	15.6.16	13.08.16	0.0747
2	Laying of Tuff Tile Streets Sultan Colony Mirza Shabbir Advocate wali Mian Channu City.	1.200	M. Munir Bhatti	4.6.16	1.017	30.6.16	8/9/2016	0.1017
3	Construction of Metalled Road from Bridge Canal 15L to Basit Hasarian and Basti Dograan Chak No.126/15-L Tehsil Mian Channu	7.300	Falak Sher Bhatti	16.7.15	5.114	15.11.15	20.05.16	0.511365
4	Improvement of Metalled Road Kot Barkat Ali Tehsil Mian Channu	158	Abudllah Kuksh	10.6.15	1.824	09.10.15	14.03.16	0.1824
5	Improvement, Raising Widening link road Chak No. 129/15-L Tehsil Mian Channu	1.800	Muhammad Akmak	2.5.16	1.564	15.6.16	14.08.16	0.1564
6	Construction/Improvement of Metalled Baradari Road Pull Rajbah 8-R to Morr Gulshan e Noor Town Tulamba City Tehsil Mian Channu	2.578	Muhammad Asif	2.5.16	2.139	15.6.16	in progress	0.2139
7	Construction of Metalled Road Bypass Mian Channu Jamia Masjis Norani to Abadi Valaitia Chak No.129/15-L Tehsil Mian Channu	5.000	Rana Muhammad Aslam	4.6.16	4.232	30.6.16	30.07.16	0.4232
8	Construction of Soling, Re-Soling, DrainsSludge Carrier Chak No.50/15-L Tehsil Mian Channu	5.000	Bismillah Rana Bashir	16.7.15	4.98	15.6.16	28.11.16	0.4982
9	Construction of Filtration Plant at Kot Barkat Ali Tehsil Mian Channu	1.700	Rana Sohail Akhtar	16.7.15	1.27	15.11.15	15.03.16	0.1274
10	Construction of Filtration Plant at Chak No. 50/15-L Tehsil Mian Channu	1.700	Zulfaqar	16.7.15	1.22	15.11.15	15.03.16	0.1219
11	Construction of Installation Water Filtration Chak No. 132/16-L Tehsil Mian Channu	1.700	Aslam Raza	2.5.16	1.26	15.6.16	10.08.16	0.1255

Sr. No.	Name of Scheme / Tehsil	Approved Cost	Contractor Name	Date of Work Allotted	Agreement Amount	Date of Completion as per work order	Date of completion as per MB	Amount of penalty @ 10 %
1	Construction of Soling, Re-Soling, Drains, Sewerage PCC Ward No. 2, 3, 4 Tulamba City Tehsil Mian Channu	4.000	Masood khan	2.5.16	3.960	15.6.16	in progress	0.396
2	Construction of Soling, Resoling Drains, Sludge Carrier, Oxidation, Pond Chak No. 6/8AR Tehsil Mian Channu.	3.500	Aman ullah khan	2.5.16	3.146	15.6.16	20.10.16	0.3146
3	Construction of Soling, Re-Soling, Drains, Sewerage PCC Ward No. 9, 11, 12 Tulamba City Tehsil Mian Channu	3.500	Rana Anyat ullah	2.5.16	2.948	15.6.16	in progress	0.2948
4	Construction of Soling, Re-Soling, Drains, Sludge Carrier, Sewerage, Chak No.125/15-L Tehsil Mian Channu.	3.500	Mahar Allha Buksh	2.5.16	2.691	15.6.16	in progress	0.2691
5	Construction of Soling, Re-Soling, Drains, Sewerage PCC Ward No. 5, 10, 13 Tulamba City Tehsil Mian Channu	3.300		2.5.16	3.036	15.6.16	in progress	0.3036
7	Construction of Soling, Re-Soling, Drains, Sludge Carrier Chak No. 108/15-L Tehsil Mian Channu	3.000	M. Mateen & Co	2.5.16	2.310	15.6.16	13.08.16	0.231
8	Construction of Soling, Re-Soling, Drains, Sludge Carrier Chak No. 17,18,19/8-BR Tehsil Mian Channu	3.000	Masood khan	2.5.16	2.100	15.6.16	15.10.16	0.210
9	Construction of Soling, Re-Soling, Drains, Sludge Carrier Chak No. 132/16-L Tehsil Mian Channu	3.000	Masood khan	2.5.16	2.097	15.6.16	in progress	0.2097
10	Construction of Soling, Re-Soling, Drains, Sludge Carrier Chak No. 57/15-L Tehsil Mian Channu	3.000	Bismillah Rana Bashir	2.5.16	2.310	15.6.16	15.08.16	0.23103
11	Construction of Soling, Re-Soling, Drains, Sludge Carrier Chak No. 116/15-L 7- Marla Scheme Tehsil Mian Channu	3.000	Masood khan	2.5.16	2.033	15.6.16	27.08.16	0.2033
12	Construction of Soling, Re-Soling, Drains, Sewerage PCC Ward 1, 14, 15 Tulamba City Tehsil Mian Channu	3.000	Rana Anyat ullah	2.5.16	2.591	15.6.16	in progress	0.2591
13	Construction of Soling, Re-Soling, Drains, Sludge Carrier, Chak No. 13/8AR Tehsil Mian Channu.	3.000	Masood khan	2.5.16	1.973	15.6.16	22.09.16	0.1973
14	Construction of Soling, Re-Soling, Drains, Sludge Carrier New abadi Chak No. 7/8-AR Tehsil Mian	2.500	Masood khan	2.5.16	1.773	15.6.16	30.06.16	0.1773

Sr. No.	Name of Scheme / Tehsil	Approved Cost	Contractor Name	Date of Work Allotted	Agreement Amount	Date of Completion as per work order	Date of completion as per MB	Amount of penalty @ 10 %
	Channu							
16	Construction of Soling, Re-Soling, Drains, Sludge Carrier Chak No. 118/15-L Tehsil Mian Channu	2.500	Shamas khan	2.5.16	1.875	15.6.16	13.08.16	0.1875
18	Construction of Soling, Re-Soling, Drains, Sludge Carrier, Chak No. 128/15-L, Tehsil Mian Channu.	2.100	Masood khan	2.5.16	1.522	15.6.16	IN PROGRESS	0.1522
19	Construction of Soling, Re-Soling, Drains, Sludge Carrier & Culvert U.C. No.88 Chak No.60,63,62,64,67, 61/15-L Tehsil Mian Channu	2.200	Saeed Ahmad	1.2.16	2.184	01.5.16	25.05.16	0.2184
21	Construction of Soling Road from G. T. Road Geo Petroleum toward Metalled Road along with L.B.D.C Chak No.133/16-L Tehsil Mian Channu	2.000	Javed Iqbal	4.6.16	1.391	30.6.16	09.09.16	0.1391
22	Construction of Soling, Re-Soling, Drains, Sludge Carrier Chak No.51, 52/15-L Tehsil Mian Channu	2.000	Akhta khan	4.6.16	1.578	30.6.16	30.09.16	0.1578
23	Construction of Soling, Re-Soling, Drains, Sludge Carrier Chak No.109, 110/15-L Tehsil Mian Channu	2.000	Aslam Raza	4.6.16	1.480	30.6.16	09.08.16	0.148
24	Construction of Soling, Re-Soling, Drains, Sludge Carrier Chak No.129/15-L Tehsil Mian Channu	2.000	Ahmad Raza	4.6.16	1.543	30.6.16	In progress	0.1543
25	Construction of Soling, Re-Soling, Sewerage Ward No.1, 3 Mian Channu city	2.000	Muhammad ashraf and co	4.6.16	1.558	30.6.16	30.11.16	0.1558
<b>Total</b>								<b>7.147</b>

## Annex-Q

[Para No. 1.4.3.1]

### Non recovery of prescribed rate of conversion fee– Rs 52.538 million

(Rupees in million)

Name of Applicant	Owner	Address	Total Area	Area in Marla	Conversion fee as per scheduled rate	Value of Land	1% Conversion
Defense Colony	Abdal qauam	Rashida Road	98K	1,960	0.100	196.000	1.960
Afnan City Colony	Ch. Rafaqat	Bager to abdal hakeem road	10 acre	1,600	0.100	160.000	1.600
Satar Garden Colony	Nil	Kacha khoo road	10acr	1,600	0.060	96.000	0.960
Gulberg City	Nil	Kacha khoo road	89K	1,780	0.060	106.800	1.068
<b>Total</b>							<b>5.588</b>
Name of Applicant	Owner	Address	Total Area Cft	Area in Marla	Conversion fee scheduled rate	Value of Land	Conversion fee due
Al- Madina Commercial Market	Nil	Opposite TMA Multan Road	52 Kanal	1,040	0.120	124.800	24.960
Al Rehman Garden	Shakeel	Kacha khoo road	85K	1,700	0.060	102.000	20.400
<b>Total</b>							<b>45.360</b>
Name of Applicant	Owner	Address	Area in Marla	Conversion fee scheduled rate(Per Acre/ Per Marla )	Conversion fee scheduled rate(Per Marla)	Value of Land	Conversion fee due
Commercial shops opposite shell pump	Murtza Mumer	Jhang Road	3	0.100	0.100	0.300	0.015
Petrol Pump	Ch. Anwar	Jhang Road	3	0.100	0.100	0.300	0.015
Marriage Hall	Nasruminalah	Jhang Road	20	0.100	0.100	2.000	0.200
Asad Property Advisor	Asad	Jhang Road	3	0.100	0.100	0.300	0.015
Kabirwala property Advisor	Nil	Jhang Road	2	0.100	0.100	0.200	0.010
Plaza makhdoom Pur Chungi	Muhammad Imran	Jhang Road	10	0.100	0.100	1.000	0.050
United Showroom Gosia Madrassa	NIL	Jhang Road	3	0.100	0.100	0.300	0.015
Commercial Shops opposite Noor city center	NIL	Jhang Road	3	0.100	0.100	0.300	0.015

Commercial market Noor City Center	Iqbal Araee	Jhang Road	15	0.100	0.100	1.500	0.150
Commercial Market	Safder Nadeem	Jhang Road	10	0.100	0.100	1.000	0.050
Commercial Market	Waqas electric	Jhang Road	5	0.100	0.100	0.500	0.025
Commercial Market	Abdarehman	Adda 12 meel (Mausa Must PUR)	10	1.386	0.009	0.087	0.004
Commercial Market	Anwar Kamboo	Adda 12 meel (Mausa Must PUR)	10	1.386	0.009	0.087	0.004
Commercial Market	Ameen & Yaseen	Adda 12 meel (Mausa Must PUR)	20	1.386	0.009	0.173	0.009
Commercial Market	Rifat Hattar	Adda 12 meel (Mausa Must PUR)	5	1.386	0.009	0.043	0.002
Makka electronic	NIL	Adda 12 meel (Mausa Must PUR)	5	1.386	0.009	0.043	0.002
Where house Ali agro Mart	sofi Gafoor Kamboo	Adda 12 meel (Mausa Must PUR)	20	1.386	0.009	0.173	0.009
Chanab Hotel & Restaurant	Bilal surgana	Bager Pul	60	2.585	0.016	0.969	0.048
Awami Hospital	NIL	Bager Pul	20	2.585	0.016	0.323	0.016
Commercial market	Almushtaq traders	Basti bahwalpur abdal hakeem	5	0.050	0.050	0.250	0.013
Bakhtawar hospital	NIL	Abdal hakeem	10	0.050	0.050	0.500	0.025
Abdullah motors Car show room	NIL	Abdal hakeem	5	0.050	0.050	0.250	0.013
Honda showroom Farid motors	NIL	Abdal hakeem	10	0.050	0.050	0.500	0.025
Nadeem Keryana Store	Muhammad Nadeem	Multan Road	10	0.100	0.100	1.000	0.050
Lahore iron store	Nil	Tolamaba Road	8	0.060	0.060	0.480	0.024
Allahflah bank	Nil	Tolamaba Road	10	0.060	0.060	0.600	0.030
Allied Bank	Nil	Tolamaba Road	10	0.060	0.060	0.600	0.030
Unique three star show room	Nil	Kacha khoo road	10	0.060	0.060	0.600	0.030
Commercial Market	Hagee kaswar	Kacha khoo road	5	0.060	0.060	0.300	0.015
Commercial Market	Ch. Nafees kamboo	Kacha khoo road	5	0.060	0.060	0.300	0.015
Commercial Market	Sheikh shehzad	Kacha khoo road	8	0.060	0.060	0.480	0.024
Zain Traders hero show room	Nil	Kacha khoo road	8	0.060	0.060	0.480	0.024
Lahore SanitaryStore in star garden colony	Nil	Kacha khoo road	4	0.060	0.060	0.240	0.012
Car showrooms in satar garden colony	Nil	Kacha khoo road	4	0.060	0.060	0.240	0.012
Commercial Shops	Ashfaq hiraj	Kacha khoo road	4	0.060	0.060	0.240	

							0.012
Commercial Shops	Dr. Ijaz	Kacha khoo road	2	0.060	0.060	0.120	0.006
Commercial Shops	Singa PUR	Kacha khoo road	2	0.060	0.060	0.120	0.006
Commercial market in Ahmad Garden	Tanveer shoo	Kacha khoo road	10	0.060	0.060	0.600	0.030
Commercial market in Ahmad Garden	Aslam Batti	Kacha khoo road	5	0.060	0.060	0.300	0.015
Commercial market in Ahmad Garden	Zafar Bangash	Kacha khoo road	10	0.060	0.060	0.600	0.030
New Lahore iron store	NIL	Kacha khoo road	20	0.060	0.060	1.200	0.120
Punjab College in Gulburge city	Ch.Arif	Kacha khoo road	60	0.060	0.060	3.600	0.360
Mogal Lahore Iron store	Nil	Kacha khoo road	5	0.060	0.060	0.300	0.015
<b>Total</b>							<b>1.590</b>
<b>Grand Total</b>							<b>52.538</b>

**Annex-R****[Para No. 1.4.3.2]****Loss due to non recovery of rent of shops – Rs 1.305 million**

(Amount in rupees)

Sr. No.	Name of Tenant with Location	Date of Last Auction	Monthly Rent	Demand of Arrears for 2015-16	Current Demand For the Year 2015-2016	Total Demand	Recovery	Amount of Out-standing Recovery
1	2	3	4	5	6	7	8	9
1	Nazir Ahmad Katchary road	21.5.72	1,386	-	16,632	16,632	8,316	8,316
2	Muhammad Shoukat Katchary road	2.11.2000	1,386	10,400	16,632	27,032	25,000	2,032
3	Umer Din Katchary road	31.8.95	1,386	-	16,632	16,632	2,772	13,860
4	Muhammad Ramzan Katchary road	12.5.75	1,217	4,008	14,604	18,612	5,000	13,612
5	Muhammad Ejaz Katchary road	1.12.03	1,997	5,848	23,964	29,812	-	29,812
6	Khuda Baksh Katchary road	18.12.95.	1,386	-	16,632	16,632	-	16,632
7	Muhammad Ali Katchary road	1.6.70	1,386	-	16,632	16,632	12,474	4,158
8	Barkat Ali Katchary road	13.8.09	1,386	3,960	16,632	20,592	2,500	18,092
9	Nazakat Hussain Katchary road	3.5.07	1,386	3,960	16,632	20,592	2,500	18,092
10	Muhammad Asif Katchary road	17.5.75	1,997	11,248	23,964	35,212	10,000	25,212
11	Haji Nazir Ahmad Katchary road	22.9.97	1,239	-	14,868	14,868	1,239	13,629
12	Abdul Sattar Katchary road	11.12.2000	2,638	17,111	31,656	48,767	32,000	16,767
13	Muhammad Ramzan	10.1.74	3,110	8,481	37,320	45,801	30,251	15,550



Sr. No.	Name of Tenant with Location	Date of Last Auction	Monthly Rent	Demand of Arrears for 2015-16	Current Demand For the Year 2015-2016	Total Demand	Recovery	Amount of Outstanding Recovery
	Katchary road							
14	Wahid Baskh Katchary road	10.1.74	3,110	-	37,320	37,320	18,660	18,660
15	Shahmand Katchary road	31.12.78	3,110	-	37,320	37,320	31,100	6,220
16	Muhammad Umer Katchary road	25.8.84	3,110	-	37,320	37,320	10,443	26,877
17	Abdul Qayyum Katchary road	30.1.2001	3,588	-	43,056	43,056	35,880	7,176
18	Sabar Katchary road	20.5.82	3,739	-	44,868	44,868	33,651	11,217
19	Muhammad Hanif Katchary road	20.5.82	3,739	6,084	44,868	50,952	16,000	34,952
20	Muhammad Shareef Katchary road	20.5.82	3,739	-	44,868	44,868	37,390	7,478
21	Manzoor Ahmad Katchary road	20.5.82	3,739	23,990	44,868	68,858	58,000	10,858
22	Zahoor Hussain Katchary road	20.5.82	3,893	-	46,716	46,716	4,000	42,716
23	Nazir Ahmad Katchary road	4.3.81	3,739	-	44,868	44,868	33,786	11,082
24	Faiz Muhammad Katchary road	26.3.79	3,893	-	46,716	46,716	35,172	11,544
25	Sultan Ahmad Khan Chowk Town Hall	20.4.64	2,638	14,480	31,656	46,136	14,480	31,656
26	Rub Nawaz Khan Chowk Town Hall	4.1.95	2,638	-	31,656	31,656	-	31,656
27	Muhammad Akhtar Chowk Town Hall	23.1.2013	2,638	13,856	31,656	45,512	32,000	13,512

Sr. No.	Name of Tenant with Location	Date of Last Auction	Monthly Rent	Demand of Arrears for 2015-16	Current Demand For the Year 2015-2016	Total Demand	Recovery	Amount of Outstanding Recovery
28	Muhammad Anwar Chowk Town Hall	13.1.81	1,608	10,768	19,296	30,064	17,000	13,064
29	Ali Baksh Chowk Town Hall	1.11.71	2,638	8,956	31,656	40,612	30,000	10,612
30	Kabeer Hussain Chowk Town Hall	5.3.65	2,638	-	31,656	31,656	21,104	10,552
31	Muhammad Aslam Chowk Town Hall	12.9.2000	1,997	-	23,964	23,964	11,982	11,982
32	Mukhtair Ahmad Jhng road	4.10.1967	1,386	9,550	16,632	26,182	7,000	19,182
33	Manzoor Ahmad Jhng road	29.7061	1,386	-	16,632	16,632	-	16,632
34	Hafiz Abdullah Jhng road	3.7.64	1,247	-	14,964	14,964	-	14,964
35	Hafeez Printing Jhng road	19.5.04	2,638	-	31,656	31,656	29,018	2,638
36	Hafeez Printing Jhng road	19.5.04	2,638	-	31,656	31,656	29,018	2,638
37	Muhammad Hanif Makhdoom pur road	26.9.1995.	2,638	8,956	31,656	40,612	22,000	18,612
38	Abdul Jabbar Makhdoom pur road	13.10.61.	2,638	-	31,656	31,656	29,018	2,638
39	Abdul Jabbar Makhdoom pur road	18.5.1966	2,638	-	31,656	31,656	29,018	2,638
40	Muhammad Siddique Makhdoom pur road	17.5.05	1,301	14,360	15,612	29,972	23,572	6,400
41	Muhammad Hussain Makhdoom pur road	10.1.78	1,386	7,220	16,632	23,852	10,000	13,852
42	Muhammad Iqbal Makhdoom pur road	30.9.65	1,386	-	16,632	16,632	12,474	4,158
43	Rehmat Ali	5.7.61	1,386	-	16,632	16,632	15,246	1,386

Sr. No.	Name of Tenant with Location	Date of Last Auction	Monthly Rent	Demand of Arrears for 2015-16	Current Demand For the Year 2015-2016	Total Demand	Recovery	Amount of Outstanding Recovery
	Makhdoom pur road							
44	Muhammad Raffique Makhdoom pur road	17.9.95	1,386	13,960	16,632	30,592	10,500	20,092
45	Phul Muhammad Makhdoom pur road	9.11.81	2,638	-	31,656	31,656	5,000	26,656
46	Phul Muhammad Makhdoom pur road	9.11.81	2,638	-	31,656	31,656	10,000	21,656
47	Muhammad Arif Makhdoom pur road	20.4.2001	1,386	-	16,632	16,632	13,860	2,772
48	Shoukat Ali Makhdoom pur	5.9.95	1,501	18,582	18,012	36,594	10,000	26,594
49	Muhammad Ramzan Makhdoom pur road	5.9.95	1,501	18,698	18,012	36,710	10,000	26,710
50	Khalid Mehmood Makhdoom pur	17.5.2005	1,040	-	12,480	12,480	9,360	3,120
51	Ghulam Murtaza Makhdoom pur road	1.11.95	1,501	-	18,012	18,012	13,500	4,512
52	Muhammad Zafar Makhdoom pur road	20.7.67	1,417	5,212	17,004	22,216	15,176	7,040
53	Abdul Majid Makhdoom pur road	7.11.95	1,717	9,120	20,604	29,724	8,000	21,724
54	Rehman Ali Makhdoom pur road	25.1.87	2,553	-	30,636	30,636	25,530	5,106
55	Manzoor Ahmad Makhdoom pur road	4.9.95	1,386	2,520	16,632	19,152	12,220	6,932
56	Muhammad Akbar Makhdoom pur road	31.12.83	1,426	5,732	17,112	22,844	7,000	15,844
57	Muhammad Anwar	31.12.83	1,428	-	17,136	17,136	8,278	8,858

Sr. No.	Name of Tenant with Location	Date of Last Auction	Monthly Rent	Demand of Arrears for 2015-16	Current Demand For the Year 2015-2016	Total Demand	Recovery	Amount of Outstanding Recovery
	Makhdoom pur road							
58	Abdul Rasheed Makhdoom pur road	28.1.86	1,855	6,825	22,260	29,085	10,000	19,085
59	Muhammad Irshad Makhdoom pur road	28.2.2001	1,855	-	22,260	22,260	14,840	7,420
60	Rehmat Ali Makhdoom pur road	28.1.86	1,855	3,372	22,260	25,632	7,000	18,632
61	Muhammad Aslam Makhdoom pur road	25.5.94	1,320	4,556	15,840	20,396	10,500	9,896
62	Abdul Rasheed Makhdoom pur road	7.5.2005	318	-	3,816	3,816	-	3,816
63	Muhammad Sadiq Makhdoom pur road	2.3.2001	1,011	-	12,132	12,132	10,110	2,022
64	Muhammad Yaqoob Makhdoom pur road	14.1.09	957	2,610	11,484	14,094	8,000	6,094
65	Mumtaz Ali Makhdoom pur road	18.5.10	2,879	-	34,548	34,548	16,500	18,048
66	Muhammad Saleem Makhdoom pur road	15.11.80	1,200	-	14,400	14,400	2,400	12,000
67	Nazir Ahmad Makhdoom pur road	13.1.81	1,386	-	16,632	16,632	12,474	4,158
68	Liaqat Ali Makhdoom pur road	17.7.1995	1,386	-	16,632	16,632	12,000	4,632
69	Rasheed Ahmad Makhdoom pur road	27.9.2001	1,386	15,300	16,632	31,932	23,700	8,232
70	Muhammad Yameen Makhdoom pur road	6.1.2003	1,997	11,940	23,964	35,904	10,000	25,904
71	Master Manzoor Ahmad	11.9.70	1,608	2,924	19,296	22,220	17,396	4,824

Sr. No.	Name of Tenant with Location	Date of Last Auction	Monthly Rent	Demand of Arrears for 2015-16	Current Demand For the Year 2015-2016	Total Demand	Recovery	Amount of Outstanding Recovery
	Makhdoom pur road							
72	Muhammad Yousaf Makhdoom pur road	2.5.2005	1,386	-	16,632	16,632	-	16,632
73	Haji Faqeer Muhammad Makhdoom pur road	28.6.99	2,638	10,296	31,656	41,952	20,000	21,952
74	Muhammad Iqbal Chowk Town Hall	21.8.2013	2,708	-	32,496	32,496	29,788	2,708
75	Malik Abdul Hameed Chowk Town Hall	6.6.1980	2,708	16,260	32,496	48,756	17,000	31,756
76	Muhammad Ramzan Chowk Town Hall	23.10.69	2,708	18,032	32,496	50,528	18,000	32,528
77	Ghulam Murtaza Old Meet Market	9.11.2004	2,570	-	30,840	30,840	22,500	8,340
78	Abdul Rehman Old Meet Market	18.12.2001	2,348	-	28,176	28,176	20,000	8,176
79	Kamram Old Meet Market	17.9.62	1,386	1,770	16,632	18,402	-	18,402
80	Sardar Muhammad Old Meet Market	17.9.62	1,386	17,220	16,632	33,852	-	33,852
81	Umer Din Old Meet Market	27.7.83	2,475	1,912	29,700	31,612	20,000	11,612
82	Umer Din Old Meet Market	27.7.83	2,475	1,912	29,700	31,612	20,000	11,612
83	Talib Hussain Old Meet Market	7.2.77	1,997	11,940	23,964	35,904	20,000	15,904
84	Rana Ghulam Mustafa Old Meet Market	1.3.66	1,767	-	21,204	21,204	-	21,204
85	Muhammad Akram Khalid Basti Hussain Abad	24.4.2000	1,678	-	20,136	20,136	-	20,136
86	Allah Dad Check Post	8.6.2004	380	-	4,560	4,560	-	4,560

Sr. No.	Name of Tenant with Location	Date of Last Auction	Monthly Rent	Demand of Arrears for 2015-16	Current Demand For the Year 2015-2016	Total Demand	Recovery	Amount of Outstanding Recovery
	No.7 Kukhar Hatta road							
87	Sh. Gulzar Ahmad Check post No.9 Jhang road	8.6.2004	603	6,576	7,236	13,812	-	13,812
88	Akbar Ali Ketchary Road Kabirwala	26.6.2011	4,477	4,477	53,724	58,201	34,000	24,201
89	Akbar Ali Ketchary Road Kabirwala	26.6.2011	4,840	4,840	58,080	62,920	34,000	28,920
90	Ghulam Sarwar Ketchary Road Kabirwala	26.6.2012	568	8,306	6,816	15,122	10,000	5,122
91	Muhammad Saleem Ketchary Road Kabirwala	26.6.2012	665	9,890	7,980	17,870	10,000	7,870
92	Mukhtar Ahmad Khan Ketchary Road	26.6.2012	738	11,077	8,856	19,933	10,000	9,933
<b>Total</b>				<b>429,095</b>	<b>2,253,528</b>	<b>2,682,623</b>	<b>1,377,696</b>	<b>1,304,927</b>

**Annex-S**

**[Para No. 1.5.1.1]**

**Non production of record of receipts and development schemes –Rs 115.522 million**

(Rupees in million)

Details of Receipts (Own Sources)					
Code	Major / Minor Head of Receipts	Budget For The Year 2015-16	Actual up to Last Month	Actual During the Month	Actual up to the Month
B 01302	UIP Tax Share	5.000	5.226	-	5.226
B 01313	Tax on Transfer of Imm: Property	25.000	18.991	1.750	20.741
C 0388027	Building Application fee	1.000	1.373	0.034	1.407
C 0388029	Conversion Fee	2.200	1.214	0.513	1.726
C 0388076	Fee For Advertisement	0.501	0.372	-	0.372
C 0388002	License Fee	0.150	0.124	0.005	0.129
C 0388033	Rent of Land Used	3.000	2.655	0.224	2.879
C 0388042	Slaughtering Fee	0.230	0.204	0.018	0.222
C 0388096	NOC Fee	0.500	0.174	0.050	0.224
C 0388072	Renewal Fee	0.500	0.602	-	0.602
C 0388071	Enlistment Fee	0.300	0.415	-	0.415
C 0388016	Adda Fee (Bus Stand)	0.750	0.713	0.061	0.774
C 0388020	Adda Fee (Taxi / Rickshaw)	0.750	0.608	0.059	0.667
C 0388057	Sanitation Fee	0.001	0.002	-	0.002
C 0388047	Water Rate	0.025	0.007	-	0.007
C 0388054	Sewer Rate	0.050	0.013	-	0.013
C 0388095	Income from Cattle Pond	0.005	0.003	0.001	0.003
C 0388081	Rent Of Shops	17.000	11.795	1.044	12.839
C 0388084	Sub Lease of TMA Land	0.200	0.100	-	0.100
E 01305	Interest on Investment	0.250	0.160	-	0.160
C 0388089	Sale of Trees etc.	0.200	0	-	-

C 0388090	Sale of Stock and Store etc.	0.050	0.029	0.029	0.058
C 0388091	Misc. (Tabdeely Naam Fee)	0.010	0.009	-	0.009
C 0388091	Others Misc.	0.200	0.133	-	0.133
C 0388091	Advance & Deposit	1.000	0.042	0.008	0.050
C 0388093	Water Rate(Arrears)	0.800	0.001	0.001	0.002
C 0388098	Rent Of Shops (Arrears)	7.000	3.044	0.095	3.139
C 0388094	Rent of Land Used(Arrears)	4.000	0.932	0.036	0.967
C 0388094	Sewer Rate(Arrears)	0.063	0	-	-
C 0388094	Sanitation Fee (Arrears)	0.005	0	-	-
<b>TOTAL:-</b>		<b>70.748</b>	<b>48.941</b>	<b>3.927</b>	<b>52.865</b>
<b>Details of Receipts (Government Grants)</b>					
Code	Major / Minor Head of Receipts	Budget For The Year 2015-16	Actual up to Last Month	Actual During the Month	Actual up to the Month
C 03683	PFC Award	45.936	43.968	3.345	47.313
<b>Total:-</b>		<b>45.936</b>	<b>43.968</b>	<b>3.345</b>	<b>47.313</b>
<b>Total (A)</b>		<b>116.684</b>	<b>92.906</b>	<b>7.272</b>	<b>100.178</b>

**A. Intentional concealment of record of development schemes – Rs 22.616 million**

Sr. No.	Detail of Expenditure	As per TAO Verified Statement	As per TO (I&S) Statement	Difference
1	Development Expenditure	22.616	10.421	12.195
<b>Total (A+B)</b>		<b>115.522</b>		



**Annex-T**

**[Para No 1.5.2.4]**

**Unjustified retention of performance securities outside the treasury - Rs 1.127 million**

(Rupees in million)

Sr. No	Scheme No	Name of Scheme	Contractor Name	TS Amount	Agreement Amount	Deposit of Performance	CDR NO	CDR Amount
1	1	Construction of Sewerage & Tuff Tile Street Saleem Rehmani Ghareeb Abad	Qutab Din	600000	440000	4400 0	4152249	0.085
2	19	Construction of Tuff Tiles Street Sheikh SaleemWali	Qutab Din	500000	360000	3600 0	4152244	0.025
3	27	Construction of Drain & Soling Street Rehmaniawali Jinnah Colony A	Qutab Din	500000	350000	3500 0	4152246	0.015
4	5	Construction of Soling, Drain & Tuff Tile Chak 110/10.R	Maitla Construction	400000	270000	2700 0	3705843	0.020
5	22	Construction & Improvement of metal road 114/10R	Maitla Construction	500000	370000	3700 0	3705848	0.055
6	3	Construction of Sewerage & Tuff Tile Street Aslam Photographer Jinnah Colony	Abdul Aziz	500000	490000	4900 0	1180705 0	0.085
7	9	Construction of Tuff Tile & Improvement of Road Streets Peer Abdul Ghani	Abdul Aziz	500000	345000	3450 0	1190796 8	0.032
8	30	Construction of Tuff Tiles Street Saleem Wali Garib Abad	Abdul Aziz	600000	460000	4600 0	1180706 3	0.007
9	38	Repair of Quarters TMA Jahanian	Abdul Aziz	300000	240000	2400 0	3705756	0.025
10	40	Construction of Tuff Tile Street Muzammal Photo state wali& Akram Qanoongo Wali	Abdul Aziz	700000	490000	4900 0	1190797 9	0.032
11	12	Construction of Tuff Tile Street Ihsan-ul-Haq Housing Scheme	Bilal Construction	400000	290000	2900 0	1180704 2	0.030
12	21	Construction of Sewerage Street Park Wali Jinnah Colony	Bilal Construction	400000	280000	2800 0	1180704 7	0.030
13	25	Construction of Tuff Tiles Street Sheikh Shamshad Wali Block No 6	Bilal Construction	500000	350000	3500 0	1180704 4	0.035
14	16	Construction of Metalled Road Chak 116/10.R (New)	Khaki Brothers	110000 0	680000	6800 0	3706022	0.055
15	31	Improvement of Metal Road Chowk Dr. Hanif Bhatti	Khaki Brothers	250000	250000	2500 0	3706023	0.015
16	33	Special Repair Multan Road to Lakkar Mandi Jahanian	Khaki Brothers	300000	248000	2480 0	3706024	0.013

Sr. No	Scheme No	Name of Scheme	Contractor Name	TS Amount	Agreement Amount	Deposit of Performance	CDR NO	CDR Amount
17	35	Construction of Sewerage Different Streets City Jahanian	Khaki Brothers	250000	160000	1600 0	3705764	0.055
18	36	Repair and Changing of Tanks Water Filtration Plant & Bore of Pump etc	Khaki Brothers	400000	250000	2500 0	4657583	0.032
19	41	Supply and Fixing Main Hole Covers & CI Rings	Khaki Brothers	300000	174000	1740 0	3705763	0.030
20	18	Construction of Tuff Tile Link Streets Masjid Noor Wali Block No 4	Khalid Shareef	100000	80000	8000	1180706 2	0.010
21	26	Construction of Drain & Soling 107/10R	Khalid Shareef	500000	320000	3200 0	1180703 5	0.030
22	28	Construction of Tuff Tiles Street Malik Aslam Wali near Mosque HasnainKaremain	Khalid Shareef	200000	169000	1690 0	1180704 1	0.017
23	29	Construction of Tuff Tiles Street Malik Niamat wali Jalal Abad	Khalid Shareef	150000	126000	1260 0	1180704 6	0.015
24	34	Construction of Tuff Tiles Street Neyar Wali Janah Colony A	Khalid Shareef	150000	118500	1185 0	1180705 1	0.015
25	10	Construction of Tuff Tile Street Waris Bajwa Jinnah Colony	M. Iqbal	345000	250000	2500 0	2937713	0.010
26	11	Construction of Sewerage Street Sarwar Shah Wali Jinnah Colony (A)	M. Iqbal	200000	142000	1420 0	2937712	0.015
27	20	Construction of Tuff Tiles Street Master Ashraf Wali Cheema Colony	M. Iqbal	400000	290000	2900 0	2937710	0.020
28	24	Construction of Tuff Tiles Street PT Aslam Wali Jalal Abad	M. Iqbal	400000	290000	2900 0	2937711	0.015
29	32	Construction of Tuff Tiles Street Maqbool Cheena Wali Janah Colony B.	M. Iqbal	300000	220000	2200 0	2937645	0.020
30	4	Construction of Soling & Tuff Tile Street Ashraf Gujjar Jalal Abad	MianRafq	500000	320000	3200 0	3705677	0.025
31	7	Construction of Sewerage Street Haji Abdul Razzaq Chak 138/10.R	MianRafq	340000	220000	2200 0	3705669	0.017
32	15	Construction of Tuff Tile Street Dr. Khadim Dhilon Chak 112/10.R	MianRafq	500000	344000	3440 0	1190798 0	0.010
33	8	Construction of Sewerage & Improvement of Metalled Road Street Excise office Wali	MuneerArshad	600000	440000	4400 0	1180703 6	0.080
34	13	Construction of Sludge Career & Nali Chak 137/10.R	Muneer Arshad	400000	260000	2600 0	1180703 6	-
35	14	Construction of Sewerage & Soling Street Master Muhammad Ali, Jinnah Colony (B)	Sohail Brothers	300000	220000	2200 0	3705626	0.015
36	23	Construction of Tuff Tiles Street Malik	Sohail	300000	230000	2300	3705620	0.015

Sr. No	Scheme No	Name of Scheme	Contractor Name	TS Amount	Agreement Amount	Deposit of Performance	CDR NO	CDR Amount
		Ameer Wali Jamal Colony	Brothers			0		
37	17	Construction of Soling, NaliChak 116/10.R (Old)	Akhter Khan	300000	190000	1900 0	1180706 0	0.020
38	6	Construction of Soling, Nali& Tuff Tile Street Malik Altaf Dangra Chak 114/10.R	Ameer Khan	400000	270000	2700 0	1180705 9	0.025
39	39	Repair and construction of Geraj for Vehicles of Sanitation Branch	Asad Mureed	500000	370000	3700 0		0.037
40	2	Construction of Soling and Drain Street Masjid wali Chak 143/10.R	Naseem Khan	160000	90000	9000	1180705 2	0.010
41	37	Construction of Remaining Boundary wall and repair of Tanks / kunwein Disposal Works # 01	Mirza Shareef	300000	240000	2400 0	3705310	0.030
<b>TOTAL</b>								<b>1.127</b>

**Annex-U**

**[Para No 1.5.4.1]**

**Non realization of rent of TMA properties – Rs 198.555 million**

(Rupees in million)

Sr. No.	Page No. of IP Register	Owned by	Status	Revenue Realized/Lease rent recovered up to	Area	Current Status of Land
1	1	Town Committee Jehanian	Agriculture Land	31.05.1971	64K-4M	Not known to TMA authorities
2	2	-do-	-do-	31.05.1970	42K-7M	-do-
3	3	-do-	-do-	31.05.1970	177K-15M	-do-
4	4	-do-	-do-	31.05.1971	142K-5M	-do-
5	5	-do-	-do-	31.05.1971	176K-1M	-do-
6	6	-do-	-do-	31.05.1971	155K-19M	-do-
7	7	-do-	-do-	31.05.1971	115K-18M	-do-
8	8	-do-	-do-	31.05.1971	24K-4M	-do-
9	9	-do-	-do-	31.05.1971	173K-4M	-do-
10	10	-do-	-do-	31.05.1971	120K-14M	-do-
11	11	-do-	-do-	31.05.1971	200K-0M	-do-
12	12	-do-	-do-	31.05.1971	76K-16M	-do-
13	13	-do-	-do-	31.05.1971	49K-11M	-do-
14	14	-do-	-do-	31.05.1971	83K-18M	-do-
15	15	-do-	-do-	31.05.1970	34K-5M	-do-
16	16	-do-	-do-	31.05.1971	87K-2M	-do-
17	17	-do-	-do-	31.05.1971	174K-17M	-do-
18	18	-do-	-do-	31.05.1970	37K-10M	-do-
19	19	-do-	-do-	31.05.1970	18K-14M	-do-
<b>Total</b>					<b>1891K</b>	

Hence recovery of minimum rent of land for last 42 years would be made as calculated below:

Area in Kanals	Area in Acres	Avg. Lease Rent Per Acre	Years since 1971	Amount
<b>1891</b>	<b>236.375</b>	<b>20,000</b>	<b>42</b>	<b>198.555</b>

**Annex-V**

**[Para No. 1.5.4.3]**

**Unauthorized construction of buildings – Rs 18.997 million**

(Rupees in million)

Sr. No.	Nature	Name and Address	Location	No. of floor	Area in Marla	Rate per Marla	Value of land	Con.	Map fee	NOC fee	Total fee
								fee			
1	Residential	Unknown	Fazal Dad Town opposite of Chungi	1	5	0.150	0.750	0.008	0.002	0	0.009
2	Residential	Unknown	Fazal Dad Town near Rehmania Masjid	3	20	0.150	3.000	0.030	0.016	0	0.046
3	Residential	Unknown	Fazal Dad Town near Rehmania Masjid	1	5	0.150	0.750	0.008	0.002	0	0.009
4	Residential	Unknown	Fazal Dad Town near Rehmania Masjid	3	10	0.150	1.500	0.015	0.008	0	0.023
5	Residential	Unknown	Fazal Dad Town near Rehmania Masjid end of street	2	10	0.150	1.500	0.015	0.005	0	0.020
6	Residential	Unknown	Fazal Dad Town near Rehmania Masjid link street	2	10	0.150	1.500	0.015	0.005	0	0.020
7	Commercial / residential	Unknown	Khanewal road near P.F. Cadit School	2	10	0.150	1.500	0.150	0.005	0	0.155
8	Residential	Unknown	Al-Atta town Khanewal road	1	10	0.150	1.500	0.015	0.003	0	0.018
9	Residential	Unknown	Fazal Dad town Khanewal road	2	16	0.150	2.400	0.024	0.008	0	0.032
10	Residential	Unknown	Fazal Dad town Khanewal road	2	10	0.150	1.500	0.015	0.005	0	0.020
11	Commercial	Unknown	Fazal Dad town Khanewal road	1	10	0.150	1.500	0.150	0.003	0	0.153
12	Commercial / residential	Unknown	Fazal Dad town Khanewal road	2	3	0.150	0.450	0.023	0.002	0	0.024
13	Residential	Unknown	Fazal Dad town Khanewal road link street	2	5	0.150	0.750	0.008	0.003	0	0.010
14	Residential	Unknown	Fazal Dad town Khanewal road	1	7	0.150	1.050	0.011	0.002	0	0.013
15	Residential	Unknown	Fazal Dad town Khanewal road	1	5	0.150	0.750	0.008	0.002	0	0.009
16	Residential	Unknown	Al-Atta town Khanewal road	1	5	0.150	0.750	0.008	0.002	0	0.009
17	Residential	Unknown	Al-Atta town Khanewal road	1	11	0.150	1.650	0.017	0.003	0	0.020
18	Residential	Unknown	Al-Atta town Khanewal road	1	5	0.150	0.750	0.008	0.002	0	0.009
19	Bhanna/ Godown	Unknown	Opposite side of railway phattack Chak No.113/10-R	1	40	0.150	6.000	0.600	0.02	0	0.620
20	Residential	Unknown	Opposite side of	1	5	0.15	0.750	7,500	0.002	0	0.009

Sr. No.	Nature	Name and Address	Location	No. of floor	Area in Marla	Rate per Marla	Value of land	Con.	Map fee	NOC fee	Total fee
								fee			
	al		railway phattack Chak No.113/10-R			0					
21	Land sub-division	Gulshane-Ayesha Housing Scheme	Khanewal road opposite Chak No.113/10-R Chak No.110/10-r road	0	960	0.100	96.000	0.960	0.030	0.050	1.040
22	Commercial / residential	Unknown	Khanewal road opposite Malik Kanta	1	10	0.150	1.500	0.150	0.003	0	0.153
23	Residential	Unknown	Khanewal road near Al-Talib Cotton Factory	2	20	0.150	3.000	0.030	0.010	0	0.040
24	Land sub-division	New Jahanian Housing Scheme	Khanewal road near Passport office	0	1600	0.150	240.000	2.400	0.030	0.050	2.480
25	Land sub-division	Randhawa Town	Khanewal road near Passport office	0	800	0.170	136.000	1.360	0.030	0.050	1.440
26	Land sub-division	Green Town	Khanewal road	0	960	0.150	144.000	1.440	0.030	0.050	1.520
27	Commercial	Haji Nazir Ahmed	Khanewal road	1	7	0.150	1.050	0.105	0.002	0	0.107
28	Residential	Unknown	Additional Abadi Chak No,111/10-R Zafraullah Town	3	10	0.150	1.500	0.015	0.008	0	0.023
29	Residential	Unknown	Additional Abadi Chak No,111/10-R Zafraullah Town	1	6	0.150	0.900	0.009	0.002	0	0.011
30	Residential	Sharafat	Additional Abadi Chak No,111/10-R Zafraullah Town	1	6	0.150	0.900	0.009	0.002	0	0.011
31	Residential	Muhammad Nawaz	Additional Abadi Chak No,111/10-R Zafraullah Town	1	7	0.150	1.050	0.011	0.002	0	0.013
32	Residential	Unknown	Additional Abadi Chak No,111/10-R Zafraullah Town Raheem Shah road	1	10	0.150	1.500	0.015	0.003	0	0.018
33	Residential	Unknown	Additional Abadi Chak No,111/10-R Zafraullah Town Raheem Shah road	1	5	0.150	0.750	0.008	0.002	0	0.009
34	Residential	Unknown	Additional Abadi Chak No,111/10-R Zafraullah Town Raheem Shah road	1	5	0.150	0.750	0.008	0.002	0	0.009
35	Residential	Unknown	Additional Abadi Chak No,111/10-R Zafraullah Town Raheem Shah road	1	5	0.150	0.750	0.008	0.002	0	0.009
36	Residential	Unknown	Additional Abadi Chak No,111/10-R Zafraullah Town Raheem Shah road	1	5	0.150	0.750	0.008	0.002	0	0.009
37	Residential	Unknown	Additional Abadi Chak No,111/10-R Zafraullah Town Raheem Shah road	1	5	0.150	0.750	0.008	0.002	0	0.009
38	Residential	Unknown	Additional Abadi	1	10	0.15	1.500	0.015	0.003	0	0.018

Sr. No.	Nature	Name and Address	Location	No. of floor	Area in Marla	Rate per Marla	Value of land	Con.	Map fee	NOC fee	Total fee
								fee			
	al		Chak No,111/10-R Zafrullah Town Raheem Shah road			0					
39	Residential	Unknown	Additional Abadi Chak No,111/10-R Zafrullah Town Raheem Shah road	1	10	0.150	1.500	0.015	0.003	0	0.018
40	Land subdivision	Sardar Town	Raheem Shah road	0	640	0.100	64.000	0.640	0.030	0.050	0.720
41	Land subdivision	Ahmed City Housing Scheme	Raheem Shah road Southern side	0	1280	0.100	128.000	1.280	0.030	0.050	1.360
42	Residential	Unknown	Raheem Shah road Southern side	1	5	0.100	0.500	0.005	0.002	0	0.007
43	Residential	Unknown	Raheem Shah road Southern side	1	10	0.100	1.000	0.010	0.003	0	0.013
44	Residential	Unknown	Raheem Shah road Southern side	1	10	0.100	1.000	0.010	0.003	0	0.013
45	Residential	Unknown	Raheem Shah road Southern side	1	10	0.100	1.000	0.010	0.003	0	0.013
46	Residential	Unknown	Raheem Shah road Southern side street karyana store	1	5	0.100	0.500	0.005	0.002	0	0.007
47	Residential	Unknown	Raheem Shah road Southern side street karyana store	1	5	0.100	0.500	0.005	0.002	0	0.007
48	Residential	Unknown	Raheem Shah road Southern side street karyana store	1	10	0.100	1.000	0.010	0.003	0	0.013
49	Residential	Unknown	Raheem Shah road Southern side street karyana store	1	5	0.100	0.500	0.005	0.002	0	0.007
50	Residential	Unknown	Raheem Shah road Southern side street karyana store	1	5	0.100	0.500	0.005	0.002	0	0.007
51	Commercial	Al-Hafiz electric and electronics	Raheem Shah road Southern side	2	10	0.100	1.000	0.100	0.005	0	0.105
52	Commercial	Unknown	Khanewal road near Bhatti plaza (only commercial rate available)	2	5	0.900	4.500	0.450	0.003	0	0.453
53	Commercial	Bhatti Plaza	Khanewal road (only commercial rate available)	5	10	0.900	9.000	0.900	0.015	0	0.915
54	Land subdivision	Al-Rehman City	Khanewal road near disposal No.1	0	800	0.011	9.000	1.800	0.030	0.050	1.880
55	Land subdivision	Gulshan-e-Karachi	Khanewal road near disposal No.1	0	800	0.011	9.000	1.800	0.030	0.050	1.880
56	Land subdivision	Dawood Jahanian	Khanewal road near disposal No.1	0	1600	0.011	18.000	3.600	0.030	0.050	3.680
57	Residential	Unknown	North side Ibraheem Town	1	5	0.170	0.850	0.009	0.002	0	0.010

Sr. No.	Nature	Name and Address	Location	No. of floor	Area in Marla	Rate per Marla	Value of land	Con.	Map fee	NOC fee	Total fee
								fee			
58	Residential	Unknown	North side Ibraheen Town	1	5	0.170	0.850	0.009	0.002	0	0.010
59	Residential	Unknown	North side Ibraheen Town	1	10	0.170	1.700	0.017	0.003	0	0.020
60	Residential	Unknown	North side Ibraheen Town	1	10	0.170	1.700	0.017	0.003	0	0.020
61	Residential	Unknown	North side Ibraheen Town	1	10	0.170	1.700	0.017	0.003	0	0.020
62	Commercial	Al-Razaq Surgical Hospital	South side Ibraheen Town	2	10	0.170	1.700	0.170	0.005	0	0.175
63	Residential	Unknown	South side Ibraheen Town	1	10	0.170	1.700	0.017	0.003	0	0.020
64	Commercial	Allied School	North side Ibraheen Town	2	40	0.170	6.800	0.680	0.020	0	0.700
<b>Total</b>							<b>900.900</b>	<b>18.149</b>	<b>0.399</b>	<b>0.450</b>	<b>18.997</b>