



**AUDIT REPORTS
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
DISTRICT LODHRAN**

AUDIT YEARS 2009-2012

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

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

PREFACE

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

The Report is based on audit of Tehsil Municipal Administrations of District Lodhran for the years 2008-09, 2009-10 and 2010-11. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2009-10, 2010-11 and 2011-12 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs1 million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The Audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad

Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

Regional Directorate has human resource of 23 officers and staff constituting a total of 1,252 man days and the budget of about Rs 6.275 million per financial year. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the Performance Audit of entities, projects and programs. Accordingly, R.D.A Multan carried out audit of the accounts of three TMAs of District Lodhran for the financial years from 2008-09 to 2010-11 and the findings included in the Audit Report.

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

The total Development Budget of above mentioned three TMAs in District Lodhran for the financial years from 2008-09 to 2010-11, was Rs609.629 million and expenditure incurred was of Rs273.764 million, showing savings of Rs 335.865 million in these years. The total Non-development Budget for financial years 2008-2011 was Rs 403.144 million and expenditure was of Rs 316.896 million, showing savings of Rs 86.248 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 Lodhran was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws/rules/regulations, economical procurement of assets and hiring of services etc.

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

a. Audit Methodology

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

b. Audit of Expenditure and Receipts

Audit of development expenditure of Rs95.818 million was carried out, out of total expenditure of Rs 273.764 million and Audit of non-development expenditure of Rs 174.293 million out of a total of Rs316.896 million for the financial years 2008-2011 was conducted which are 35%&55% of development and non-development expenditures, respectively. Total overall expenditure of TMAs of District Lodhran for the financial year 2008-11 was Rs 590.660 million, out of which overall expenditure of Rs270.110 million was audited, which is 46% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

c. Recoveries at The Instance of Audit

Recoveries of Rs 152.817 million were pointed out through various audit paras and no recovery was affected till the compilation of this Report. Out of the total recoveries Rs 24.255 million was not in the notice of the Executive before audit

d. The Key Audit Findings of the Report

- i. Non production of record of Rs 82.918 million noted in four cases.¹
- ii Misappropriation/frauds of Rs 4.318 million noted in one case.²
- iii. Non-compliance of Rules and Regulations amounting to Rs 26.374 million noted in two cases.³
- iv Performance issues of Rs 236.884 million noted in twenty cases⁴.

Audit Paras on the accounts for 2008-11 involving procedural violations including internal controls weaknesses and irregularities which were not considered worth reporting to Provincial PAC, have been included in Memorandum for Departmental Accounts Committee (MFDAC), Annexure-A.

e. Recommendations

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

- i. Strengthening of internal controls
- ii. Holding of DAC meetings well in time
- iii. Compliance of DAC directives and decisions in letter and spirit
- iv. Expediting recoveries pointed out by Audit as well as other recoveries already in the notice of management
- v. Compliance of relevant laws, rules, instructions and procedures, etc.
- vi. Proper maintenance of accounts and record
- vii. Rationality in budgeting
- viii. Appropriate actions against officers/officials responsible for violation of rules and losses

¹ Para: 1.2.1.1 to 1.2.1.2, 1.3.1.1 & 1.4.1.1

² Para: 1.3.2.1

³ Para: 1.2..2.1 & 1.4.2.1

⁴ Para: 1.2.3.1 to 1.2.3.8, 1.3.3.1 to 1.3.3.5 & 1.4.3.1 to 1.4.3.7

- ix. Realization and reconciliation of various receipts
- x. Production of record to audit for verification
- xi. Physical stock taking of fixed and current assets
- xii. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	03	1,012.273
2	Total formations in audit jurisdiction	03	1,012.273
3	Total Entities (PAOs)/ DDOs Audited	03	590.660
4	Audit & Inspection Reports	03	-
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to TMA)	Nil	Nil

Table 2: Audit Observations

(Rs in million)

Sr. No.	Description	Amount under audit observation
1	Asset management	4.318
2	Financial management	172.196
3	Internal controls	14.341
4	Violation of rules	97.685
5	Others	61.954
Total		350.494

Table 3: Outcome Statistics

Expenditure Outlay Audited

(Rs in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total
1	Outlays audited	6.338	273.764	452.916	310.558	1,043.275*
2	Amount placed under audit observation / irregularities	0.000	4.318	211.620	134.556	350.494
3	Recoveries pointed out at the instance of Audit	0	1.551	103.159	22.704	127.414
4	Recoveries accepted / established at Audit instance	0	1.551	103.159	22.704	127.414
5	Recoveries realized at the instance of Audit	0	0	0	0	0

*The amount in serial No.1 column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 590.660 million.

Table 4: Irregularities pointed out

(Rs in million)

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	13.360
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	4.318
3	Quantification of weaknesses of internal controls system.	-
4	Recoveries, overpayments, or unauthorized payments of public money.	127.414
5	Non-production of record to Audit	82.918
6	Others, including cases of accidents, negligence etc.	122.484
Total		350.494

CHAPTER-1

1. TEHSIL MUNICIPAL ADMINISTRATIONS, LODHRAN

1.1 INTRODUCTION

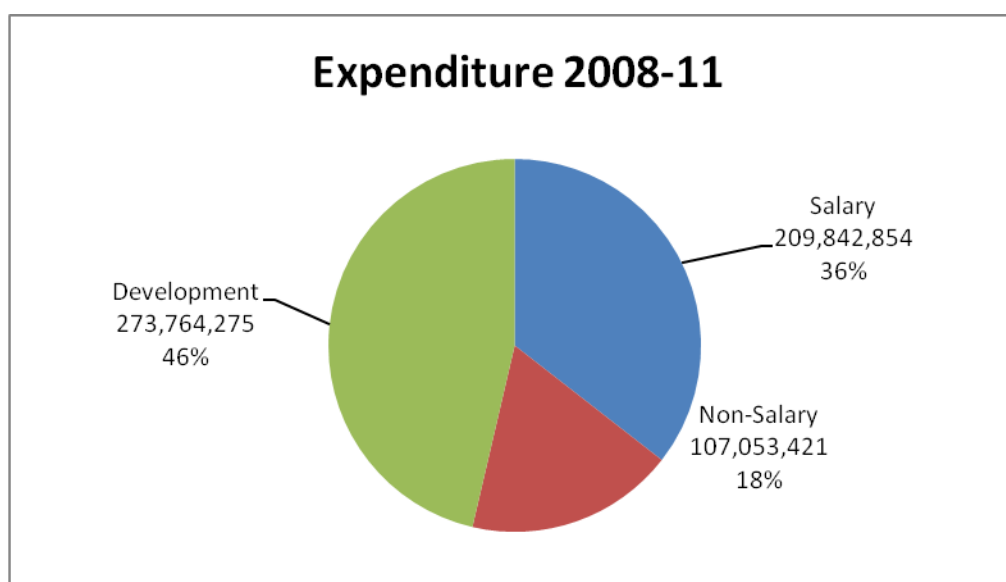
Tehsil Municipal Administration (TMA) consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer (TMO). Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (Infrastructure and Services), TO (Regulation), TO (Planning and Coordination) and Tehsil Nazim and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

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

1.1.1 Comments on Budget and Accounts (Variance Analysis)

(Amount in rupees)

2008-11	Budget	Expenditure	Excess (+) /	%
			Saving (-)	(Saving)
Salary	250,365,000	209,842,854	(40,522,146)	-16%
Non-salary	152,779,000	107,053,421	(45,725,579)	-30%
Development	609,629,000	273,764,275	(335,864,725)	-55%
Revenue	452,614,000	-	-	-
Total	1,465,387,000	590,660,550	-422,112,450	-30%

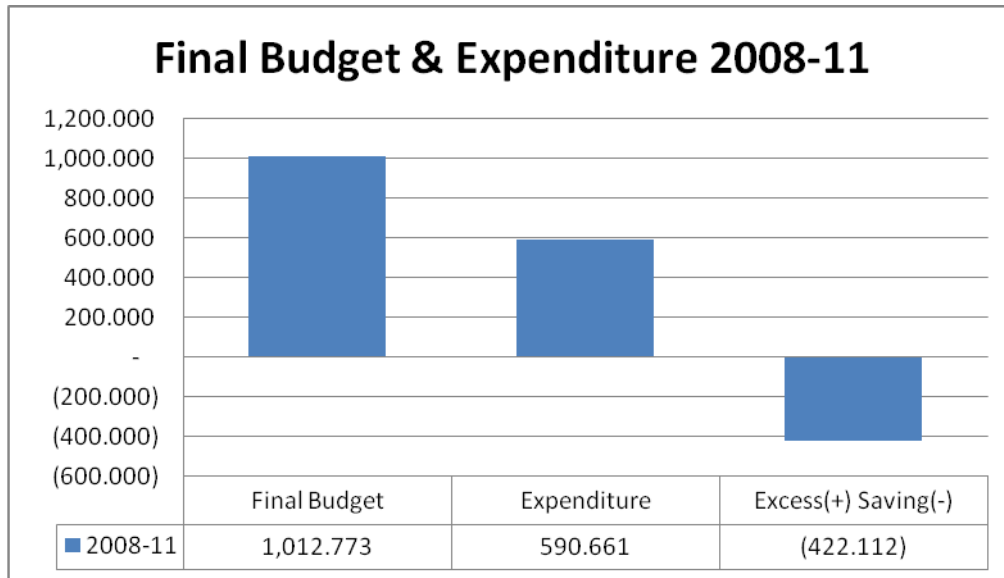


Details of budget allocations, expenditures and savings of each TMA in District Lodhran for three financial years are at Annexure-B.

As per Budget Books for the financial years 2008-09, 2009-10 and 2010-11 of TMAs in District Lodhran, the original and final budgets were of Rs 1,012.773 million. Total expenditure incurred by these TMAs during financial years 2008-2011 was Rs 590.660 million. There was a saving of Rs 422.112

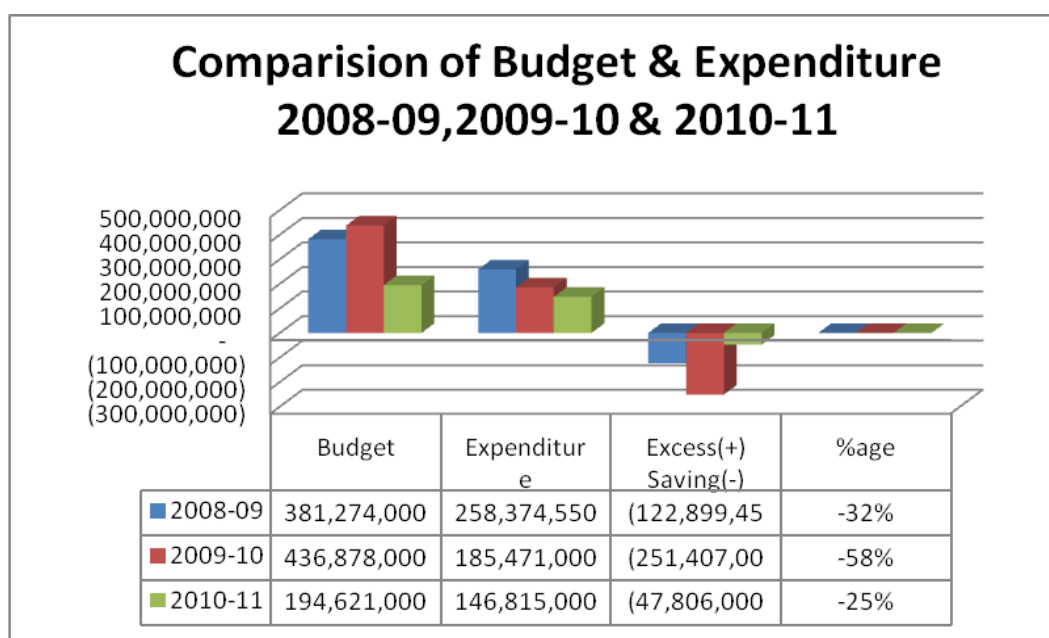
million the reasons for which should be provided by the PAO, Tehsil Nazims and management of TMAs.

(Rupees in million)



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

(Amount in rupees)



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

(Amount in million)

Financial Year	Budget Allocation	Expenditure	Total Savings	%age of Savings
2008-09	381,274,000	258,374,550	(122,899,450)	-32%
2009-10	436,878,000	185,471,000	(251,407,000)	-58%
2010-11	194,621,000	146,815,000	(47,806,000)	-25%
Total	1,012,773,000	590,660,550	(422,112,450)	

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

1.2 Tehsil Municipal Administration, Lodhran

1.2.1 Non Production of Record

1.2.1.1 Non-Production of Record – Rs 29.348 Million

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, according to Rule 4 (2) (i) and 4 (3)(xi) of PDG and TMA (Budget) Rules, 2003, TMO is responsible for ensuring that the auditors are afforded all reasonable facilities in discharge of their functions and furnished with full possible information for which they may ask.

Tehsil Municipal Officer Lodhran did not produce the important record to Audit. As a result, Audit could not verify the authenticity of the books of accounts. Detail of record not produced to Audit is as under:

1. Insecticides of Rs 174,640 were purchased during 2008-09 but the vouched accounts and consumption record of the same were not produced.
2. As 80% TMA share, an amount of Rs 22.108 Million was released to thirty three CCB projects during the year 2009-10 with CCBs share of Rs 7,065,200. Vouched accounts of CCB projects carried out by the CCBs were not produced. Neither the stock register nor the Cash Book was produced to Audit. Assessment of the projects of CCBs duly verified from the monitoring and evaluation committee was not produced. Bank statements duly verified by the concerned bank management were also not produced.
3. Progress reports of the Monitoring Committees constituted for the period 2008-09.
4. The record of total residences of the Tehsil Municipal Administration, Lodhran.

5. Allotment record of TMA residences situated at TMO office and water supply units of TMA.
6. Sanctioned strength and working strength of TMA and attendance registers.
7. Statement of vehicles working or parked and under whose control the vehicle is working.
8. Copy of delegated financial powers of TMO, TOs and Tehsil Nazim.
9. Report regarding the establishment of new towers, CNG stations, petrol pumps, and commercial plazas under the jurisdiction of TMA.
10. Diary & dispatch register, sanctions register and budget control register.
11. Minutes of meetings held in the financial year 2008-09.
12. List of all the electricity meters and gas meters.
13. Schedule of payments and particulars of committee constituted for purchase.
14. Leave sanction register regarding leave on full pay and extraordinary leave.
15. All stock registers of the durable goods, moveable and immoveable property of this office or functionaries of this office.

Audit is of the view that due to non-maintenance of proper record or concealment, the same was not produced to Audit.

The non-production of record constitutes violation of government rules and legal provisions and attempt to cause hindrances in the auditorial function of the AGP.

The matters were reported to Tehsil Municipal Officer in January, 2010 and February, 2011. In the DAC meeting held in March, 2010, Tehsil Municipal Officer replied that record was produced during record verification. The DAC directed the Tehsil Municipal Officer to produce the complete record. For the Para of 2009-10, the TMO replied that CCBs works had been executed through approved contractors after observing all codal formalities. The reply was not acceptable as no documentary

record was shown to Audit. The DAC meeting was convened in April, 2011. The Committee directed the TMO for production of record. No further progress was intimated till the finalization of this Report.

Audit recommends that responsibility be fixed and action taken against the officials at fault for non-production of record in terms of Clause-14(3) of AGP's Ordinance. Further, management should ensure production of record to Audit so that such cases do not occur in future.

[AIRs Para: 16, 21-2008-09, Para: 12-2009-10]

1.2.1.2 Unjustified Expenditure on Manholes and Hygienic Insecticides without Consumption Record - 1.035 Million

According to Rule 15.4(a) and Rule 15.5 of the PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock register. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

Tehsil Municipal Officer Lodhran made expenditure of Rs 868,459 for construction of lids of manholes. Expenditure was subject to following observations:

- a. No entry for work done was made in MB
- b. Stock entry of the lids of manholes prepared was not available.
- c. No consumption record of the fixing of lids of manholes was available.
- d. Application of persons who requested for replacement of lids of manholes was not available.

- e. No report of overseer for requirement of lids of manholes was on record.

Further, Tehsil Municipal Officer made expenditure of Rs 166,950 for purchase of Fly fone & Strychnine during 2009-10. Expenditure was subject to the following observations:

- f. Consumption record of insecticides was not available.
- g. No application of the public was available to kill the dogs or spray the area.
- h. No Progress Report about the consumption of insecticides was on record.
- i. No Drug Testing Laboratory Report of Strychnine was provided.
- j. As per supply order No. 955/TMA dated 7-05-2010, date of supply was 7 days but the insecticides were supplied late, on 17-05-2010, but liquidated charges of Rs 3,339 were not deducted ($166950 \times 2\%$).
- k. Strychnine purchase was made on higher price, as rate offered by the M/S Friends International Lahore was Rs 40 per gram but M/S Friends International rates were ignored and purchase was made from the M/S Khurshid Brothers for Rs 70 per gram by making the argument that the rate offered by M/S Friends International were about the China made Strychnine & M/S Kurshid Brothers were about the German made Strychnine. On the invoice and quotation of M/S Kurshid Brothers, there was no description about Strychnine. Purchase was made on higher price resulting in excess payment of Rs 18,000.

Audit is of the view that due to non-maintenance of proper record or concealment, government funds were used in unjustified manner.

Unjustified expenditure may cause misuse and embezzlement of government funds.

The matters were reported to TMO in February, 2011. The TMO replied that all entries had been made in the measurement book and expenditure was incurred after observing all necessary formalities. The reply was not acceptable as

neither was the measurement book shown to Audit nor a proper justification given. For the Para regarding purchase of insecticides, the TMO replied that hygienic insecticides were purchased after observing all codal formalities. The reply was not acceptable as recovery of liquidated damages and excess rate charged was not shown to Audit. The DAC meeting was convened in April, 2011. The Committee directed the TMO to investigate the matter, submit the report within fourteen days and expedite the recovery also. No further progress was intimated till the finalization of this Report.

Audit recommends fixing the responsibility and investigation of the matter besides recovery of the amount under intimation to Audit.

[AIR Paras: 20, 14-2009-10]

1.2.2 Irregularities & Non-Compliance

1.2.2.1 Non-Reconciliation of CCBs Expenditure with Departmental Figures – Rs 13.014 Million

According to Rule 4(2)(i)(3)(viii) of PDG & TMA (Budget) Rules, 2003, TMO is responsible for ensuring that the internal controls are effectively applied.

The Tehsil Municipal Officer Lodhran did not reconcile the expenditure incurred by the CCBs i.e. Rs 65.056 Million with the financial statements figure of Rs 78.072 Million. There was a difference of Rs 13.014 Million in the expenditure incurred on the CCB projects during the financial year 2008-09. The detail is as under:

(Rupees in Millions)	
Particulars	Amount
As per expenditure statement CCB expenditure	78.072
As per CCB Report	65.056
Total difference	13.014

Audit is of the view that due to financial mismanagement, the expenditure was not reconciled.

Non reconciliation of expenditure constitutes violation of government rules and legal provisions.

The matter was reported to Tehsil Municipal Officer in January, 2010. In DAC meeting held in March 2010, TMO replied that actual expenditure was Rs 68.071 Million. The departmental reply was not tenable as no evidence of the same was shown to the Committee. The Committee directed the Tehsil Municipal Officer to produce the complete expenditure reconciliation statements of CCBs accounts. No further progress was intimated till the finalization of this Report.

Audit recommends proper reconciliation of accounts to eliminate the difference between the figures, besides strict action against the responsible officials, under intimation to audit.

[AIR Para: 09-2008-09]

1.2.3 Performance

1.2.3.1 Non-Recovery of Rent of Shops, Water Rates and Non-Imposition of Fine – Rs 68.088 Million

According to Rule 76(1) of PDG and TMA (Budget) Rules, 2003, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund under the proper receipt head. Moreover, fine amounting to Re 1 per day for late deposit of rent should be imposed / recovered as per clause 09 of the conditions of the auction agreement of these shops.

Tehsil Municipal Officer Lodhran neither recovered rent of shops amounting to Rs 25.400 Million during the year 2008-09 from the occupants/tenants of those shops nor imposed the fine @ Re 1 per day for late deposit of rent. The TMO did not take any action for non-recovery of local government dues. Also, the government property was not vacated from the defaulters.

Further, the Tehsil Municipal Officer did not recover Rs 7.338 Million on account of rent of 344 shops for the period 2009-10 from the lessee as detailed below.

(Amount in Rupees)

No. of Shops	Demand 2009-10	Recovered	Balance Un-recovered	% of Non-Recovery
344	9,971,044	2,633,010	7,338,034	74

Further, the Tehsil Municipal Officer also did not recover the government receipts of Rs 35.350 Million on account of rent of shops and water rates. Against the total demand of Rs 38.748 Million, the total recovery realized was only Rs 3.398 Million till the 30th June, 2012. Detail is given below:

(Rupees in Million)

Rent of Shops				
Name of market/ Shops	No. of shops	Total Demand & arrears up to 2010-11	Rent Recovered up to June 2011	Rent Outstanding on June 2011
Different sites	620 shops	38.653	3.385	35.268

Water Rates**(Rupees in Million)**

Water Rate Charges	No. of Connection	Total Demand & arrears up to 2010-11	Recovery	Balance
Arrears on 30.6.2010	-----	0.050	0	0.050
Total Current FY 2010-11	185	0.045	0.013	0.032
Total		0.095	0.013	0.082
Grand Total of Rent of Shops & Water Rates		38.748	3.398	35.350
Grand Total of 2008-09 to 2010-11				68.088

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

This inefficiency in collection of receipts resulted in loss to government.

The matters were reported to the Tehsil Municipal Officer in January, 2010, February, 2011 and March, 2012. In DAC meeting held in March 2010, the TMO replied that District Officer (Revenue) stopped the shopkeepers from payment of rent of shops. The reply was not tenable as no documentary evidence was produced to the Committee. The DAC directed the TMO to make efforts for recovery of rent of shops. For the Para of 2009-10, the TMO replied that lessees of the properties were not paying rent with the plea that they would pay rent to the revenue department instead of TMA. The reply was not acceptable as no documentary evidence was shown to Audit. The DAC meeting was convened in April, 2011. The Committee directed the TMO to expedite the recovery. For the Para of 2010-11, the TMO signed the audit observation but did not submit detailed reply. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

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

[AIRs Para: 10-2008-09, 08-2009-10, 03, 25-2010-11]

1.2.3.2 Illegal Construction of Buildings and Non-Payment of TMA Dues – Rs 15.546 Million

According to rule 60 (a) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules 2009, the conversion fee for the conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be twenty percent of the value of the commercial land as per valuation table, or twenty percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available.

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

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

Tehsil Municipal Officer Lodhran did not recover conversion fee of Rs 1.500 Million from owners of the commercial buildings constructed within the jurisdiction of TMA during 2009-10. Illegal commercial buildings were being constructed without approval of construction plans from TMA authorities and payment of conversion fee.

Further, Tehsil Municipal Officer allowed the unauthorized construction of buildings during 2010-11 within the jurisdiction of TMA by giving undue

favor to the land lords / owners for construction of buildings without approval of map. The TMA authorities neither approved nor rejected the map within due time and in the light of the above rule, it was deemed that the buildings were approved. **Annexure-C**

Further, Tehsil Municipal Officer also did not recover or less recovered prescribed conversion fee from the land owners during 2010-11. The detail is enclosed as **Annexure-C**

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

This inefficiency in collection of receipts resulted in loss to government.

The matters were reported to TMO in February, 2011 and March, 2012. The TMO replied that notices had been given to the concerned. The reply was not acceptable as no documentary evidence was shown to Audit. The DAC meeting was convened in April, 2011. The Committee directed the TMO to expedite the recovery. For the Paras of 2010-11, TMO signed the audit observations but did not submit detailed replies. Despite various efforts of Audit, no DAC meeting was convened till the finalization of this Report.

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

[AIRs Para: 22-2009-10, Para: 01, 04, 11, 15-2010-11]

1.2.3.3 Less-Recovery of Receipts and Non Achievement of Targets – Rs 6.432 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.

Tehsil Municipal Officer Lodhran realized receipts of Rs 8.358 Million against targeted receipts of Rs 14.791 Million resulting in less/short recovery of receipts of Rs 6.432 Million during 2008-09 as detailed in **Annexure-D**.

Audit is of the view that due to inefficiency of management, the government receipts were less realized.

This inefficiency in collection of receipts resulted in loss to government.

The matter was reported to Tehsil Municipal Officer in January, 2010. In DAC meeting held in March 2010, TMO replied that Board of Revenue had stopped the shopkeepers from payment of rent. The Committee did not accept the reply of the department and directed the Tehsil Municipal Officer to expedite the recovery. No further progress was intimated till the finalization of this Report.

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

[AIR Para: 07-2008-09]

1.2.3.4 Non-Recovery of Temporary Advances – Rs 6.156 Million

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

Tehsil Municipal Officer Lodhran did not monitor the advances/demand registers and Rs 6.156 million was left un-recovered / un-adjusted. The register was un-signed and incomplete which may result in embezzlement/misappropriation of public money. The detail is enclosed as **Annexure-E**

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

Non-recovery of advances resulted in loss to government.

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

Audit recommends that adjustment of all advances may be effected otherwise amount be recovered from the responsible under intimation to Audit.

[AIR Para: 22-2010-11]

1.2.3.5 Loss of Revenue due to Self Recovery of Receipts – Rs 3.566 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. Moreover, according to cannons of financial propriety, same vigilance should be exercised in respect of expenditure incurred/revenue generated from Government revenues/funds as a person of ordinary prudence would exercise in respect of expenditure of his own money or revenues of his own sources.

Tehsil Municipal Officer Lodhran did not collect the revenues properly as collection rate was 35% below the amount generated by auction or by private bidders. The TMA officials collected only Rs 1.006 Million per month corresponding to monthly recovery by auction of Rs 1.544 Million which was 35% less than the per month revenue generated by auction. Various receipt heads were not properly auctioned due to which the revenue generation declined. Audit selected four heads of income and calculated the short recovery due to self-recovery of income. It showed that the TMA sustained a loss of Rs 2.430 Million during 2008-09. **Annexure-F**

Further, the Tehsil Municipal Officer made the self- recovery of Immovable Property tax for the three months during the year 2009-10 and earned the revenue of Rs 3,068,395. Later on IP tax was auctioned for nine months for

Rs 12,611,000. The contractor earned Rs 4,203,667 in one quarter which was more than three times the amount in case of departmental self-collection. Government suffered a loss of Rs. 1,135,272.

Audit is of the view that due to inefficiency of management, the government receipts were less realized.

This inefficiency in self collection of receipts resulted in loss to government.

The matters were reported to Tehsil Municipal Officer in January, 2010 and February, 2011. In DAC meeting held in March 2010, TMO replied that recovery had declined in the first 4 months of the financial year i.e. July to October due to slack period involving low business activities. The DAC did not accept the reply of the department and directed the Tehsil Municipal Officer to produce the comparison of the revenue generated during the same months in the previous year. For the Para of 2009-10, the TMO replied that the departmental collection was more than the reserve price. The reply was not acceptable as departmental collection was less than the period of collection through the contractor. The DAC meeting was convened in April, 2011. The Committee directed the TMO to investigate the matter and submit the report within fourteen days. No further progress was intimated till the finalization of this Report.

Audit recommends action against the responsible(s) for inefficiency in self collection of receipts under intimation to Audit.

[AIRs Para: 11-2008-09, Para: 03-2009-10]

1.2.3.6 Non Recovery of Katchi Abadi Development Charges – Rs 2.474 Million

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

Tehsil Municipal Officer Lodhran did not recover an amount of Rs 2.474 Million from the residents of Katchi Abadi during 2009-10. Total Demand of the year was Rs 2.474 Million, but nothing was recovered from the residents of Katchi Abadi.

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

This inefficiency in collection of receipts resulted in loss to government.

The matter was reported to TMO in February, 2011. The TMO replied that the notices would be given to the concerned on receipt of rate from the government. The reply was not acceptable as demand for the year was mentioned in the demand register and nothing was recovered from the concerned. The DAC meeting was convened in April, 2011. The Committee directed the TMO to expedite the recovery. No further progress was intimated till the finalization of the Report.

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

[AIR Para: 04-2009-10]

1.2.3.7 Non-Recovery of Compensation on account of Late Completion of Works – Rs 1.551 Million

According to Clauses 37 & 39 of the tender document issued by the Executive Engineer to the contractor, the contractor shall pay as compensation an amount equal to one percent of the amount of contract, subject to maximum of 10% of the estimated cost of work per day if the work could not be commenced or finished within the stipulated time.

Tehsil Municipal Officer Lodhran made payments for late completed schemes of Rs 15.516 Million without recovery of compensation on account of late completion

of work amounting to Rs 1.551 Million during 2008-09. The grant of time extension was unjustified as the concerned contractor had either not applied for or applied late for time extension. **Annexure-G**

Audit is of the view that due to financial mismanagement, payments were made to the contractors without imposing the penalties.

Payments without imposition of penalties resulted in loss to the TMA funds.

The matter was reported to Tehsil Municipal Officer in January, 2010. In DAC meeting held in March 2010, TMO replied that contractors had obtained the extension of time to complete the works. The reply of the TMO was not tenable as no complete record was produced regarding grant of extension in time and imposition of fine. The DAC directed the Tehsil Municipal Officer to produce complete record for verification. No further progress was intimated till the finalization of this Report.

Audit recommends recovery of compensation charges and action against the responsible under intimation to Audit.

[AIR Para: 20-2008-09]

1.2.3.8 Loss to Government due to Non Auction of Shops – Rs 1.032 Million.

According to Rule 16 (1) (a) read with (b) of Punjab local Government (property) Rules, 2003, the immoveable property may be leased out in a manner prescribed i.e. the immovable property shall be given on lease through competitive bidding. The period of such lease shall be up to five years at a time.

Tehsil Municipal Officer Lodhran had 616 shops in his jurisdiction out of which record of only 344 shops was shown to Audit, it was noticed that those shops had not been re-auctioned since 1972 in spite of the lapse of minimum auction period of five years. Government property was rented out on very

nominal rent with 10% increase in the annual rent of shops, while it was highly commercial and thriving area of Lodhran City. Minimum Rent of such shops on such place is Rs 3000. In this way Government had to suffer a heavy loss of Rs 1.032 Million (Rs 3000 X 344 = 1.032 Million).

Audit is of the view that due to inefficiency of management, the shops were not re-auctioned and government receipts were less realized.

This inefficiency in re-auctioning of shops resulted in loss to government.

The matter was reported to TMO in February, 2011. The TMO replied that lessees of the properties were not paying rent with the plea that they would pay rent to the revenue department instead of TMA. The reply was not acceptable as no documentary evidence was shown to Audit. The DAC meeting was convened in April, 2011. The Committee directed the TMO to expedite the recovery. No further progress was intimated till the finalization of the Report.

Audit recommends fixing of responsibility and action against the responsible for inefficiency under intimation to Audit.

[Air Para: 07-2009-10]

1.3 Tehsil Municipal Administration, Dunyapur

1.3.1 Non-Production of Record

1.3.1.1 Non-Production of Record by the CCBs – Rs 50.278 Million

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, according to Section 99 (6) of PLGO, 2001, CCBs are required to submit their annual accounts to the registration authority.

Tehsil Municipal Officer Duniyapur released funds worth Rs 50.278 Million to various CCBs. But the copies of annual statements of accounts of these CCBs were not available with the TMO for audit scrutiny. Despite the requisition, the same were not provided to Audit. **Annexure-H**

Audit is of the view that due to non-maintenance of proper record, the same was not produced.

The non-production of record may cause misappropriation/misuse of government funds.

The matter was reported to TMO in February, 2011. The TMO replied that notices had been issued to the concerned CCBs to produce the annual accounts. As and when the same is received, it would be produced for audit scrutiny. The reply was not acceptable as no documentary evidence was shown to Audit. The DAC meeting was convened in March, 2011. The Committee decided that action be initiated against the concerned CCBs as per rules. No further progress was intimated till the finalization of this Report.

Audit recommends production of record besides taking appropriate action against the DDO concerned under intimation to Audit.

[AIR Para: 4-2009-10]

1.3.2 Frauds /Misappropriation

1.3.2.1 Non-Completion of CCB Projects – Rs 4.318 Million

According to Rule 17 (3) of Punjab Local Government (Citizen Community Boards) Rules, 2003, a CCB shall implement the project within the allocated funds and within the allowed time frame.

Tehsil Municipal Officer Dunyapur released funds amounting to Rs 4.318 Million to CCBs for various constructions in TMA Dunyapur for the period 2009-10. It was observed that these CCBs projects were not completed within the stipulated period as no completion report was produced up to the close of audit. Detail is given below:

(Amount in Rupees)						
Name of Project with CCB name	Date of work started	Date of completion	Estimated cost amount	20% due share of CCB	Amount paid	Status
Const. of Bridge on Mahmood Canal at Chah Mosam shah wala, Haryali CCB	14.3.05	16.5.05	732,000	146,400	488,000	Not completed
P/L water Supply line Mouza Fateh pur, Ujala CCB.	07.11.07	08.01.08	371,000	74,200	250,000	Not completed
Const. of Soling Chak 384/WB U/C 32	07.11.07	08.01.08	800,000	160,000	350,000	Not completed
Const. of Soling/Sewerage Makhdoom Aali	28.11.08	27.1.08	1,000,000	200,000	463,000	Not completed
soling water supply street light sullagecarear Batool CCB	17.6.09	16.8.09	800,000	160,000	572,600	Not completed
Water Supply Chak 358/WB Sewa CCB	23.7.09	22.9.09	1,000,000	200,000	798,000	Not completed
Const. of Tuff Tile Roshhi CCB	23.7.09	22.9.09	750,000	150,000	597,000	Not completed

Water Supply 358/WB Abdullah CCB	30.7.09	29.9.09	1,000,000	200,000	799,900	Not completed
Total			6,453,000	1,290,600	4,318,500	

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

This non-completion of the projects may cause loss to the government as a result of time and cost overrun.

The matter was reported to TMO in February, 2011. The TMO replied that the notices had been issued to the concerned CCBs for completion of the projects. The reply was not acceptable as no documentary evidence was shown to Audit. The DAC meeting was convened in March, 2011. The Committee decided to issue notices to concerned CCB and TMA would take legal action as per rules. No further progress was intimated till the finalization of this Report.

Audit recommends taking appropriate action against the concerned CCB and also making arrangements to safeguard the public money under intimation to Audit.

[AIR Para: 14-2009-10]

1.3.3 Performance

1.3.3.1 Illegal Construction of Colonies and Commercial Buildings without Payment of TMA Dues – Rs 88.051 Million

According to Para 3 (1) (2) (a) of Punjab Private Site Development Schemes (Regulation) Rules, 2005, a developer shall submit an application for sanction of scheme to concerned TMA along with scrutiny fee @ Rs 100 per Kanal of the proposed scheme area. Further, according to Section 146-D of Punjab Local Government Ordinance 2001, inspector can suspend any work, seize the goods, seal the premises, demolish or remove work and issue directions for taking corrective measures in the time specified by him. Further, according to Para 46(6) of Punjab Private Housing Schemes and Land Sub-division Rules, 2010, read with the Punjab Gazette Notification vide No.148 dt.05.03.2007 regarding the schedule of taxes, a Tehsil Municipal Administration shall, prior to issuance of approval for sub-division, require a developer to:

- a) submit transparency of technically cleared sub-division plan;
- b) deposit sub-division fee;
- c) deposit the land use conversion fee if applicable;

Further, according to Para 60 (1)(a, b, c, d & e) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, read with the Punjab Gazette Notification vide No.148 dt.05.03.2007 regarding the schedule of taxes, a Tehsil Municipal Administration shall, prior to issuance of approval of map of a building, levy prescribed fee for conversion of land use.

Tehsil Municipal Officer Duniyapur did not recover building plans/ application processing fee of Rs 670,210 during the financial year 2008-09 from the developers of the private housing colonies constructed without prior approval of building plans. The staff of the Tehsil Municipal Administration did not

monitor unauthorized constructions which resulted in non-recovery of processing fee as detailed in **Annexure-I**.

Further, the Tehsil Municipal Officer did not recover map fee, scrutiny fee and conversion fee of Rs 944,531 during 2009-10 from the developers of the private housing colonies constructed without prior approval of building plans. The staff of the Tehsil Municipal Administration did not monitor those unauthorized constructions and did not make any efforts to recover these fees from the builders.

Further, the Tehsil Municipal Officer also did not realize the map/conversion fee of Rs 86.436 Million during 2009-10 from the commercial units which were constructed without prior approval of construction plans. The staff of the Tehsil Municipal Administration did not monitor those unauthorized constructions and did not make any efforts to recover these fees. **Annexure-J**

Audit is of the view that due to inefficiency of management, the government receipts were less realized.

This inefficiency in realization of government receipts resulted in loss to government.

The matters were reported to TMO in February, 2010 and February, 2011. The DAC meeting was held in June 2010. The TMO replied that notices had already been issued to the defaulters and District Officer (Revenue) Lodhran was requested for necessary action along with advertisement in the newspaper. The DAC directed the TMO to recover the amount and take action against the responsible persons. For the Paras of 2009-10, the TMO replied that the compliance would be shown and conversion fee would be collected from the concerned. The reply was not acceptable as complete recovery was not shown to Audit. The DAC meeting was convened in March, 2011. The Committee reduced the amount of the Para to the extent of recovery affected of Rs 430,280 and Committee directed the TO (F) to recover the government revenue within a month. No further progress was intimated till the finalization of this Report.

Audit recommends recovery and taking appropriate action against the owners of illegal constructions under intimation to Audit.

[AIR Paras: 6-2008-09 & 13,1- 2009-10]

1.3.3.2 Non-Recovery of Arrears of Revenue - Rs 15.591 Million

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

Tehsil Municipal Officer Duniyapur did not recover an amount of Rs 6.028 Million on account of arrears of different heads of revenue i.e. water rate, sanitation fee etc. from defaulters resulting in non-recovery of Rs 6.028 Million.

Further, Tehsil Municipal Officer did not recover the arrears of revenue of Rs 9.563 Million under various receipt heads i.e. water rate, sewerage, license, octroi, cattle pond, sing board, tharajat etc. Due to negligence of the collecting authorities, government receipts were not recovered. **Annexure-J**

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

This inefficiency in realization of government receipts resulted in loss to government.

The matters were reported to the Tehsil Municipal Officer in February 2010 and February, 2011. The DAC meeting was held in June 2010. The TMO replied that notices were issued to defaulters. The DAC directed the TMO to expedite the recovery process. For the Para of 2009-10, the collecting officer stated that campaign for recovery of arrears had been launched. The reply was not acceptable as no documentary evidence was shown to Audit. The DAC meeting was convened on 26th March, 2011. The Committee decided to take disciplinary action against the concerned staff besides recovery. No further progress was intimated till the finalization of this Report.

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

[AIRs Para: 5-2008-09, Para: 6-2009-10]

1.3.3.3 Non- Recovery of Water Supply Charges – Rs 6.621 Million

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

Tehsil Municipal Officer Dunyapur did not recover Rs 6.621 Million on account of water charges for connections given to the general public for residential and commercial purposes. It was noticed that there were 3367 residential/commercial water connections in the jurisdiction of TMO Dunyapur and the rates of water supply charges were notified as detailed below.

Nature of Connection	Rates
Water Rate Chak 329/WB	80
Water Rate Chak 329/WB merla scheme	80
Water Rate Chak 327/WB	80
Water Rate Resident City Area	70
Water Rate Commercial 2"	2000
Water Rate Commercial 1"	800
Water Rate Commercial 1/4"	300
Water Rate Commercial 3/4"	600

(Amount in Rupees)

Status of recovery of demand of arrears	Category	Recover-able amount as on 01.07.09	Amount recovered during 2009-10	Balance recovery
	Residential arrear	5,908,840	1,116,430	4,792,410
	Commercial arrear	158,640	82600	76,040
Status of recovery of demand of current recovery	Residential current recovery	2,877,120	1,283,706	1,593,414
	Commercial current recovery	249,240	90,600	158,640
Total		9,193,840	2,573,336	6,620,504

Audit is of the view that due to inefficiency of management, the government receipts were less realized.

This inefficiency in realization of government receipts resulted in loss to government.

The matter was reported to TMO in February, 2011. The TMO replied that record was being maintained and the staff had been deputed for the recovery and notices had been issued to the concerned for the recovery of the arrears and current revenue. The reply was not acceptable as no documentary evidence in support of reply was shown to Audit. The DAC meeting was convened in March, 2011. The Committee directed the TMO to get the record verified within a week. No further progress was intimated till the finalization of this Report.

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

[AIR Para: 8-2009-10]

1.3.3.4 Unauthorized Auction of Bakkar Mandi Tax and Loss to Government - Rs 2.000 Million

According to Government of the Punjab Local Govt. & Community Development Department letter No SOR (LG)5-23/2003 dated 25.06.2008, all auctions conducted or contract awarded by the local government in contradiction of the amended rule shall be void and the same shall be re-auctioned strictly in accordance with the subject rules.

Tehsil Municipal Officer Duniyapur auctioned Bakkar Mandi tax and highest bid was received for Rs 3.00 Million during 2008-09. The bid was not accepted due to above instructions and the same was again auctioned for Rs 1 million resulting in loss of Rs 2.00 Million. The matter was not taken up with Secretary Local Government.

Audit is of the view that due to inefficiency of management, the bakkar mandi tax were less realized.

This inefficiency in realization of bakkar mandi tax resulted in loss to government.

The matter was reported to Tehsil Municipal Officer in February 2010. The DAC meeting was held in June 2010, TMO replied that auction was conducted under the existing rules and as per directions of the Govt. The reply was not tenable as loss was sustained by the government. The DAC directed the TMO to justify the loss along with relevant record or to recover the same from the responsible persons within a week. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility besides recovery of balance amount of tax under intimation to Audit.

[AIR Para: 7-2008-09]

1.3.3.5 Non-Recovery of Sewerage Tax - Rs 1.113 Million

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

Tehsil Municipal Officer Duniyapur did not recover the sewerage tax from the public during 2006-07 to 2009-10. Further, it was noticed that no record of sewerage tax was maintained, no entry of the connection holders was made with name and address and no demand and collection register was available with the office. No staff was deputed for collection of this tax and resultantly recovery could not be made despite the fact that TO(F) was responsible to recover the tax. Year wise detail is given below:

(Amount in Rupees)

Arrear for the period up to 2006-07	Demand for the year 2007-08	Demand for the year 2008-09	Demand for the year 2009-10	Total Demand including arrears for the period 2006-10	Recovery made	Recovery outstanding
813,450	100,000	100,000	100,000	1,113,450	Nil	1,113,450

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

This inefficiency in realization of government receipts resulted in loss to government.

The matter was reported to the TMO in February, 2011. The TMO replied that the record was available, staff was deputed for recovery and also notices had been issued to the concerned defaulters. The reply was not acceptable as no documentary evidence was shown to Audit. The DAC meeting was convened in March, 2011. The Committee directed the TMO for expediting the recovery besides maintaining the record properly. No further progress was intimated till the finalization of this Report.

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

[AIR Para: 10-2009-10]

1.4 Tehsil Municipal Administration, Kehrorpacca

1.4.1 Non-Production of Record

1.4.1.1 Non-Production of Vouched Accounts and Record – Rs 2.257 Million

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, according to Rule 4 (2) (i) and 4 (3)(xi) of PDG and TMA (Budget) Rules, 2003, TMO is responsible for ensuring that the auditors are afforded all reasonable facilities in discharge of their functions and furnished with full possible information for which they may ask.

Tehsil Municipal Officer Kehrorpacca purchased and consumed insecticides of dengue virus worth Rs 200,000 during the financial year 2008-09. The vouched accounts i.e. stock entries, indents for issuance of insecticides and consumption record were not shown to Audit.

Further, Tehsil Municipal Officer released Rs 2.057 Million to different CCBs for their projects during the financial year 2009-10. But the copies of annual statements of accounts of these CCBs were not available with the TMO for audit scrutiny.

(Amount in Rupees)					
Name of CCB	Name of Work	Estimated cost	CCB Share	Govt Share	Total Release
Al-Muzamal CCB UC-Fareedabad	Construction of tuff tile and drains Basti Noor Shah Gillani& pavement and drains Basti Zamaywalli UC-Noor Shah Ameer Pur Sadat	1,200,000	240,000	960,000	937,481
Al-Muzamal CCB UC-Fareedabad	Construction of PCC Blocks and Nala Street Mian Khan Walli UC-Bukhshi Walla	440,000	88,000	352,000	347,593

Sir Syed Khan CCB Mouza Burhan	Cont of soling tuff tile and nail Basti Nuthe Walla etc	1,000,000	200,000	800,000	771,627
Total Releases					2,056,701

Further, the expenditure was subject to the following observations:

1. The work was executed through contractor and 20% contractor profit and overhead charges were included in the estimates but record regarding tendering process was not shown to Audit.
2. Measurement book was not available.
3. Bank statements of the CCBs projects were not available.
4. The project proposals in CCBs Form-4 were not available in the record.
5. No date of inspection was mentioned by the monitoring committee. Further, progress of work was also not mentioned which shows that reports were prepared in the office without any visit at site.

Audit is of the view that due to weak internal controls at the TMA, proper record was not maintained. This resulted in non-production of record.

The non-production of record may cause misappropriation/misuse of government funds.

The matter was reported to Tehsil Municipal Officer in January 2010 and February, 2011. The DAC was held in June 2010, TMO replied that vouched accounts are available for record verification. The record was verified and Committee directed the TMO to take disciplinary action against the concerned staff for non-production of vouched accounts at the time of audit, and to get the matter regularized from competent authority. For the Para of 2009-10, the TMO replied that notices had been issued to the concerned CCBs. The reply was not acceptable as no record was produced for verification. The DAC meeting was convened in April, 2011. The Committee directed the concerned to take action

against the delaying persons besides production of record. No further progress was intimated till the finalization of this Report.

Audit recommends that responsibility be fixed and action be taken against the officials at fault for non-production of record in terms of Clause-14(3) of AGP's Ordinance. Further, management should ensure production of record to Audit so that such cases do not occur in future.

[AIRs Para: 12-2008-09, Para: 4-2009-10]

1.4.2 Irregularities & Non Compliance

1.4.2.1 Unauthorized Auction of Collection Rights worth - Rs 13.360 Million

According to Government of Punjab, Local Government & Community Development Department Notification No.SOV (LG) 5-23/2003 Dated 03.06.2008, the Auction Committee in Tehsil/Town Municipal Administration shall consist of the following:

- | | | |
|------|--|-----------------|
| i. | Tehsil/Town Municipal Officer | Convener/Member |
| ii. | Tehsil/Town Officer Finance | Member |
| iii. | A representative of the District Government,
not being below the rank of District Officer,
nominated by the DCO. | Member |
| iv. | An officer nominated by the Director ²⁴
General (I&M) | Member |

Tehsil Municipal Officer Kehrorpacca auctioned the collection rights valuing Rs 13.360 Million (as detailed below) during 2008-09 through unauthorized Auction Committee.

(Rupees in million)	
Name of Receipt Head	Allotted Price
Tax on Transfer of Immoveable Property	11.055
Disposal old Kehror Pacca	0.097
Disposal lodhran road Kehror Pacca	0.265
Slotter house Kehror Pacca	0.093
Advertisement fee	0.109
Cattle mandi Kehror Pacca	0.370
Vehicles tax Kehror Pacca	0.400
Fee tehbazari Kehror Pacca	0.971
Total	13.360

Audit is of the view that due to financial mismanagement, collection rights were awarded through unauthorized auction committee.

This unauthorized auction may result in misuse of the TMA Funds.

The matter was reported to the Tehsil Municipal Officer in January 2010. The DAC was held in June 2010, the TMO replied that auctions were made as per Government instructions. The reply was not tenable. The Committee directed the TMO to get the matter regularized from competent authority. No further progress was intimated till the finalization of this Report.

Audit recommends fixing the responsibility and regularization of the auction proceedings, under intimation to audit.

[AIR Paras: 19-2008-09]

1.4.3 Performance

1.4.3.1 Loss to TMA Fund due to Non-Auction of TMA Property and Unusable Material- Rs 5.202 Million

According to Rule 16(a) of PLG Commission (Conduct of Business) Rules 2003, the immoveable property shall be given on lease through competitive bidding. Further, according to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Tehsil Municipal Officer Kehrorpacca did not auction 08 Kanals urban property of old general bus stand situated at Dunyapur road for last 05 years despite the fact that this property was not transferred to any other tier of government. At least Rs 5.000 Million could be generated if the said land was auctioned.

Further, Tehsil Municipal Officer did not auction the unusable material of buildings during the financial year 2009-10. As per assessment of the material, an amount of Rs 202,512 could have been recovered from the auction of old material. The detail is as under: -

(Amount in Rupees)	
Name of Building	Price of Material
Old Bus Stand Kahrora Pacca	71,092
Chief Officer Quarter at water works	131,420
Total Expected Income	202,512

Audit is of the view that due to inefficiency of management, property and old material were not auctioned.

This inefficiency in auctioning of property and old material resulted in loss to government.

The matters were reported to the Tehsil Municipal Officer in January 2010 and February, 2011. The DAC was held in June 2010, TMO replied that land was transferred to DPS on 15.07.2008 and prior to this, Police Department had encroached the land. The Committee directed the TMO to take the matter with Police Department for recovery. For the Para of 2009-10, the TMO replied that the efforts for auction of old material would be made soon. The DAC meeting was convened in April, 2011. The Committee directed to expedite the auction process. No further progress was intimated till the finalization of this Report.

Audit recommends immediate auction of property under intimation to Audit.

[AIRs Para: 25-2008-09, Para: 16-2009-10]

1.4.3.2 Less Recovery of Conversion Fee for Construction of Wagon Stand and Petrol Pump -Rs 3.845 Million

According to Rule 60 (1) (a) of Punjab Land Use (Classification, Re-classification and Re-development) Rules, 2009, the conversion fee for the conversion of residential, industrial, pre urban area or intercity service area to commercial use shall be twenty percent of the value of the commercial land as per valuation table.

Tehsil Municipal Officer Kehrorpacca gave NOC for construction of wagon adda on Dunya Pur Road consisting 40 marlas of land. It was noted that conversion fee of only Rs 92,750 was recovered for 3.5 marla @ 10% on the rates of land valuation table i.e. Rs 265,000 per Marla instead of 20% as required in the above rules. Further, conversion fee for the remaining 36.5 marla was charged Rs 54,750 @ 10% on valuation of land @ Rs 15,000 per marla rate of Land (Rs 15,000X36.5X0.1) instead of 20 % of Rs 265,000 per marla. The government sustained a loss of Rs 1,972,500 as calculated below:

(Amount in rupees)

Map Sr. No	Date	Name of Owner	Area	Table Rate per Marla	Conversion Fee @ 20% Recoverable	Conversion fee Recovered	Balance
3	30.07.09	Saeed Ahmed	40 Marla	265,000	2,120,000	147,500	1,972,500

Further, the Tehsil Municipal Officer gave sanction for construction of petrol pump on 02.10.2009 consisting of 37 marla of land. The rate of the area was Rs 265,000 per marla as per land valuation table and conversion fee was required to be recovered @ 20% i.e. Rs 1,961,000 but only Rs 88,800 were recovered from the owner of the petrol pump which resulted in short recovery of Rs 1,872,200.

Audit is of the view that due to inefficiency of management, conversion fee was less recovered.

This inefficiency in recovery of conversion fee resulted in loss to government.

The matters were reported to TMO in February, 2011. The TMO replied that conversion fee of 3.5 marla at front of wagon stand was received @ 10% as per valuation table and for the remaining 10% conversion fee notice had been given. The remaining 36.5 marla residential area was used for the purpose on the basis of average price of land. The reply was not acceptable as wagon stand was constructed on 40 marla and residential land was also converted into commercial land. Further, The TMO replied that fee will be recovered from the concerned on receipt of average price of the land from the Dy. District Officer (Revenue) Kehror Pacca. The reply was not acceptable as construction of petrol pump on 37 marla was allowed without receipt of full fee. The DAC meeting was convened in April, 2011. The Committee directed the concerned DDO to obtain the revised rates form Board of Revenue and recover the remaining conversion fee from the

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

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

[AIR Paras: 5, 6-2009-10]

1.4.3.3 Non-Recovery of the Outstanding Dues of Water Rate - Rs 3.832 Million

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

Tehsil Municipal Officer Kehrorpacca did not recover the water charges amounting to Rs. 2.033 million as detailed below:

(Rupees in million)					
Area	Total Amount	No. of Connections	Amount per connection	Total Connections in Kehror Pacca	Total Recoverable
Kehror Pacca	200183	150	1334.553	997	1.330
Dhannott actual					0.230
Dhanooott actual					0.473
Grand Total					2.033

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

This inefficiency in recovery of water charges resulted in loss to government.

The matters were reported to the Tehsil Municipal Officer in January 2010 and February, 2011. The DAC was held in June 2010, TMO replied that an amount of Rs 367,223 has been recovered. Committee directed the TMO to

expedite the recovery process. For the Para of 2009-10, the TMO replied that recovery is in progress. The reply was not acceptable as no recovery was shown to Audit. The DAC meeting was convened in April, 2011. The Committee directed the concerned DDO to expedite the recovery. No further progress was intimated till the finalization of this Report.

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

[AIRs Para: 06-2008-09 Para: 07-2009-10]

1.4.3.4 Loss to the TMA Funds due to Inefficiency of TMA Authorities – Rs 1.987 Million

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

Tehsil Municipal Officer Kehrorpacca auctioned the collection rights of Tax on Transfer of Immoveable Property (TTIP) for the period 2008-09 in the name of highest bidder for Rs 11.055 million but the possession was not timely given to the successful bidder and collection was made by the department. The bidder filed a case in the court of law which was decided in his favor due to weak follow up of the case. Because of this, loss was sustained by TMA as under:-

(Rupees in Million)	
Particulars	Amount
Total Bid Money of TTIP for the period 2008-09	11.055
Proportionate bid money for the period from 01.08.08 to 15.12.08	4.146
Income collected departmentally for the period 01.08.08 to 15.12.08	2.159
Loss sustained by TMA due to less recovery as compared to the expected bid money if the possession was timely given to the contractor	1.987

Audit is of the view that due to inefficiency of management, revenue was less realized.

This inefficiency in realization of revenue resulted in loss to government.

The matter was reported to the Tehsil Municipal Officer in January 2010. The DAC was held in June 2010. The TMO replied that the matter is already in Supreme Court of Pakistan. Committee directed the TMO to follow the case. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility against person(s) at fault for delay in handing over of possession and regularization of loss sustained by the government, under intimation to audit.

[AIR Para: 05-2008-09]

1.4.3.5 Non-adjustment of Advances - Rs 1.595 Million

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

Tehsil Municipal Officer Kehrorpacca made advance payments to various officers/officials of TMA worth Rs 1.595 Million from the TMA Funds as revealed from the advances register of TMA for execution of certain works/provision of certain articles but no vouched account of the same was provided by the concerned person nor the amount was refunded. Necessary detail is provided in **Annexure-K**.

Audit is of the view that due to inefficiency of management, advances were neither adjusted nor recovered from the concerned officers/officials.

This inefficiency in adjustment/recovery of advances resulted in loss to government.

The matter was reported to the Tehsil Municipal Officer in January 2010. The DAC was held in June 2010. The TMO replied that vouched account of tractor is available. The record of tractor was verified and Committee directed the

TMO to recover the remaining outstanding advances from the salary of concerned employee. No further progress was intimated till the finalization of this Report in August, 2010.

Audit recommends recovery of the amount paid to the concerned officer/official along with markup besides action against responsible, under intimation to audit.

[AIR Para: 02-2008-09]

1.4.3.6 Loss to Government due to Non-Establishment of Cattle Mandi - Rs 1.200 Million

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

Tehsil Municipal Officer Kehrorpacca did not purchase the land for cattle mandi in the light of approval of the house vide resolution No.265 dated 28.02.08, which resulted in non-auctioning of cattle mandi during 2009-10. The cattle mandi was auctioned during 2008-09 for Rs 370,000 without any land and functional cattle mandi. It was expected that government could have earned Rs 1,000,000 to Rs 1,200,000 per year if the land were purchased for its functioning.

Audit is of the view that due to inefficiency of management, cattle mandi was not established and revenue was less realized.

This inefficiency in establishment of cattle mandi resulted in loss to government.

The matter was reported to TMO in February, 2011. The TMO replied that the efforts were made to purchase land for cattle mandi but no offer was received. The Secretary LG & CD Department, Lahore was requested to clarify the matter about abolishing the cattle mandi producing revenue less than 5 lacs as well as no land was owned by TMA. The response in the matter was still awaited.

The reply was not acceptable as government sustained loss. The DAC meeting was convened in April, 2011. The Committee directed the concerned DDO to follow up the matter under correspondence besides regularization of loss sustained to government. No further progress was intimated till the finalization of this Report.

Audit recommends regularization of loss and making of arrangement for cattle mandi under intimation to Audit.

[AIR Para: 8-2009-10]

1.4.3.7 Non-Forfeiture of Security Deposits and Non-Completion of Works - Rs 1.00 Million

According to condition No.V of the work order, the work shall be completed within time limit given otherwise rupees as required will be deducted from the contractor's bills as penalty for every days delay.

Tehsil Municipal Officer Kehrorpacca issued work orders of Rs 1,000,000 to different contractors. The contractors did not complete the work up to the date of audit and neither security deposit of Rs 100,000 was forfeited nor was contractor black listed. Moreover no penalty was imposed on the contractor. The detail is as under: -

(Amount in rupees)				
Name of Contractor	Name of work	No/Date of Work Order	Time Allowed	Amount
Abdul MajeedBhoopa	construction of soling and sullage carrier Basti Nathe Walla	64/22.12.08	4 Months	350,000
Riaz Ahmed Lodhra	Construction of PCC Blocks & Drains street Master Ghulam Rasool Walli Mohalla Dhakhna UC-Bukhshi Walla	382/01.12.07	5 Months	220,000
Riaz Ahmed Lodhra	Construction of pavement Gopal to Balochan Walla	82/22.12.08	4 Months	430,000
Total Amount of Works				1,000,000

Audit is of the view that due to weak internal control system, no action was taken against the defaulting contractors.

Non-completion of development schemes resulted into blockage of funds without benefit to general public.

The matter was reported to TMO in February, 2011. The TMO replied that the notices had been given to the contractors. The reply was not acceptable as the work was not completed. The DAC meeting was convened in April, 2011. The Committee directed the concerned DDO to take action against the concerned contractor besides completion of work. No further progress was intimated till the finalization of this Report.

Audit recommends forfeiture of security deposits under intimation to Audit.

[AIR Para: 9-2009-10]

Annexures

Annexure – I
(Amount in rupees)

TMA & YEAR	PDP REPORT PARA NO.	AIR PARA NO.	SUBJECT	AMOUNT
LODHRAN 2010-11	1.2.2.2	09	Unjustified Expenditure on account of Purchase of Furniture and Tentage Material	792,792
2008-09	1.2.2.3	13 & 23	Un-Authorized Payment of Contractor's Profit	446,527
2010-11	1.2.3.9	5, 7, 12, 14, 16, 18, 19, 20	Loss to Government Due to Charging of Excess Rates and Overpayments	798,260
2010-11	1.2.3.10	2	Non-Recovery of Conversion Fee and Map Fee of Cellular Towers from Telecommunication Companies	750,000
2008-09	1.2.3.11	5	Un-Authorized Payment of Leave Salary/Overtime Allowance	353,745
2008-09	1.2.3.12	17	Recoverable Enlistment Fee from Contractors	344,600
2009-10	1.2.3.13	05	Non Auction of Receipt Heads which Resulted in Less Departmental Recovery	189,454
2008-09	1.2.3.14	08	Recoverable House Rent Allowance	118,560
2008-09	1.2.3.15	25	Non-Recovery of Penal Rent due to Unauthorized Occupation of Government Residence	80,784
DUNYAPUR 2008-09	1.3.3.1	04	Irregular Withdrawal of Pay in Excess of Sanction as Posts	637,740
2008-09	1.3.3.2	02	Unauthorized Purchase of Insecticides Spray	227,917
2008-09	1.3.3.3	12	Un-Authorized Extension in Agreement and Collection of Rent of Shops	112,188
2008-09	1.3.4.6	15	Non-adjustment of Temporary Advances from the Employees and	378,850

			Non Submission of Vouched Accounts	
2008-09	1.3.4.7	03	Less Recovery of License Renewal Fee from Contractors	230,600
Kehrorpacca 2009-10	1.4.1.1	12	Doubtful Expenditure on account of Ramzan Bazaar	456,580
2009-10	1.4.3.2	11	Un-Authorized Award of Auction less than Actual Reserve Price Recovery Thereof	457,376
2009-10	1.4.3.3	17	Un-Authorized Purchase of Insecticides and Chemicals	202,072
2008-09	1.4.4.8	16	Un-Authorized Withdrawal of Pay & Allowances without Performance of Duties Recovery thereof	625,694
2009-10	1.4.4.9	10	Loss of General Bus Stand Fee due to Self Collection	625,202
2008-09	1.4.4.10	04	Non-Recovery of Conversion Fee of Cellular Towers from Cellular Companies	520,000
2008-09	1.4.4.11	28	Un-Authorized Use of Air Conditioners Recovery Thereof	434,000
2008-09	1.4.4.12	01	Defective Construction of Sewer Line and Non-Recovery of Cost of Stone Crush and Old Bricks	421,386
2008-09	1.4.4.13	38	Short Recovery of Enlistment Fee from Contractors	309,400

MEFDAC Paras of TMAs District Government, Lodhran 2008-2011

Annexure-A (Rupees in Million)

Sr.No	Name of Formation	AIR Para	Description	Amount
1	TMA Lodhran 2008-09	3	Irregular establishment & running of housing colonies in TMA Jurisdiction	0
2		12	Un-authorize payment of earth work without entry of NSL in the MBs Rs. 1207819	1.121
3		14	Doubtful withdrawal and consumption of POL Recovery Rs. 7,23,227	0.723
4		18	Non auction of Govt. Property and concealment of Property register	0
5		19	Non maintenance of Demand and collection Register of Permit Fee	0
6		22	Non maintenance proper books of accounts	0
7		24	Use of Substandard Construction material Recovery Thereof Rs. 14,24,254	1.424
			Total	3.268
8	TMA Dunyapur 2008-09	10	Doubtful purchase and repair of electric material of Rs: 345392	0.345
9		13	Doubtful repair of vehicle for Rs: 93864	0.094
10		15	Recovery of Rs: 58485/- due to excess payment	0.058
11		17	Non-Utilization of funds for welfare of payees for Rs 116786	0.117
12		19	Non- physical verification of store and stock.	0
13		20	Poor Performance of Tehsil Council Dunyapur	0
14		21	Non appointment of internal auditor	0
			Total	0.614
15	TMA Kehrorpacca 2008-09	3	Loss to TMA fund due to Misappropriation /Theft of Messy Fergusson Tractor 210 HP Recovery Thereof Rs: 3,00,000	0.3
16		7	Use of Substandard construction material recovery thereof Rs 17,50,000	1.75
17		8	Non recovery of Rent of shops worth Rs: 1,70,639	0.171
18		9	Non Recovery of old Material of bricks dismantled while excavation of earth Rs: 35,636	0.036

19		10	Un-authorize construction of buildings without approval of maps in TMA Jurisdiction	-
20		11	Irregular payment of leave salary /overtime allowance recovery thereof Rs: 5,39,373	0.539
21		13	TMA Sustained the loss of Million Rs: due to non- maintenance of D & C Register of permit Fee & license Fee	-
22		14	Use of substandard construction material recovery thereof Rs: 3,59,848	0.36
23		15	Irregular advance withdrawal of funds worth Rs 285,000	0.285
24		17	Defective work of fixing of water supply works & misuse of funds Pasban CCB-Recovery Thereof0-Rs. 61,023	0.061
25		18	Recovery of irregular payment of Contractor's profit Rs 74500	0.074
26		20	SHORT RECOVERY OF RECEIPTS AND NON ACHIEVEMENT OF TARGETS RS. 63,90,675	3.391
27		21	Illegal Encroachment of Residences by Police without Rent and Non-Recovery of House Rent Allowance of designated residences Rs. 46,980	0.047
28		22	Non-performing of assigned functions by Tehsil council obtaining Remuneration of Rs. 4, 32,000	0.432
29		23	Unjustified payment of Earthwork to the CCBs Recovery thereof Rs. 21, 25,549	2.125
30		24	Loss to TMA Fund due to less recovery/non-auction of head of Income Rs. 906,897	0.907
31		26	Loss to TMA Fund due to deterioration of Machinery and equipment worth Rs. 3, 00,000	0.3
32		27	Non-vacation of Govt. property from the defaulting lesser besides late Recovery of dues	-
33		29	Misappropriation of air conditioner Recovery Thereof Rs. 32,000	0.032
34		30	Irregular/doubtful auction of collection rights and unjustified postponement of the auctions worth Rs. 1,33,59,500	13.359
35		31	Doubtful withdrawal and consumption of POL Recovery Rs. 11,31,432	1.131
36		32	Irregular establishment & running of housing colonies in TMA jurisdiction	-
37		33	Irregular purchase of Fire Brigade Vehicle worth Rs. 4.325 million	4.325

38		34	Non Maintenance Proper Books Of Account	-
39		35	Non-auction of obsolete stores and stock of TMA Recovery Thereof s. 5.000 million	5
40		36	Non-conduct of physical verification	-
41		37	Non production of Record	-
			Total	34.625
1	TMA Lodhran 2009-10	1	Unrealistic Targets of License Fee & Drainage Fee without Survey which Resulted Into Expected Loss to Government	1.2
2		2	Unjustified auction of collection rights without the involvement of media	28.442
3		9	Poor Performance of Regulation Branch	24.26
4		10	Non-submission of annual audit report by the CCBs of expenditure.	22.108
5		11	Non-conducting of post completion evaluation of CCB projects.	24.26
6				
7		13	Doubtful Award of CCBs projects to the contactors for concealing the Contractor profit which resulted into the Loss.	7.065
8		15	Less allocation of 2% Sports Funds	0.872
9				
10		16	Irregular/Doubtful expenditure on purchase of Electric Items without Consumption Record.	0.07
11		18	Unidentified location of TMA Property	20
12		19	Doubtful rate o commercialization fee in the absence of valuation Table.	0.985
13		21	Doubtful Earth Filling.	5.356
14		23	Construction of Residential Building Without Approved Plans & Paying Map Fee.	0.124
			Total	134.742
15	TMA Dunyapur 2009-10	2	Irregular provision of lump sum budget for ADP without specifying development schemes in details	41.029
16		3	Less/excess allocation of CCB share	17.813
17		5	Non-submission of monitoring and evaluation report to the Council/Nazim of CCBs projects	45.304
18		9	Short fall of income	5.66
19		15	Non-recovery of rent of of the office building of TMA occupied by Union Council No. 50 Dunyapur	0.36
20		17	Un-authorized purchase of insecticides spray	0.293
21		18	Non-auction of dried standing/fallen trees and other miscellaneous un- serviceable store	0.195

22		19	Non-collection of NOC issuance charges for the installation of Sui Gas connection	0.178
23		21	Non-recovery of Income Tax	0.033
24		22	Illegal construction of housing colonies under land sub-division	0
			Total	110.865
25	TMA Kehror Pacca 2009- 10	1	Un-authorized lump sum provision for development in the budget	31.624
26		2	Non-achievement of targets and short fall of income	11.792
27		3	Loss to government due to reduction of revenue in the revised budget estimates	5.583
28		13	Un-authorized approval of imported items in the scheme not pertaining to function of TMA	0.4
29		14	Non-obtaining of conversion fee on land valuation table and less recovery	0.333
30		15	Non disbursement of pay and allowances Rs 211,354	0.211
31		18	Non cancelation of lease from the defaulters of rent of shop	0.135
32		20	Un-authorized expenditure on repair of lorry	0.083
33		21	Loss to government due to non- recovery of professional tax	0.06
34		22	Late completion of work and recovery of un-authorized payment of contractor's profit	0.053
			Total	50.274
1	TMA Lodhran 2010-11	6	Recovery on account of penalty for non-completion of work 'Construction of Tuff tile, sewer, drains etc at dhamraya house Qasimwala and surroundings' within stipulated period	0.125
2		8	Non recovery of license / permit fee	0.119
3		10	Irregular expenditure on repair works by splitting up the sanction	1.162
4		13	Wasteful utilization of funds by "Bismillah CCB" on technically defective estimate	3
5		17	Irregular auction of collection right without presence of commissioner and live coverage by media	14.382
6		21	Less realization of markup / profit due weak financial management	9.427
7		23	Non-conducting of post completion evaluation of projects	21.491
8		24	Non-submission of annual audit report by the CCBs for incurred expenditure	21.885
9		26	Poor Performance of Regulation Branch and non-recovery of demand of Katchi Abadies	0.275
10		27	Non Recovery of professional tax	0.068
11		28	Loss to government illegal auction of cattle mandi and allotment to single bidder	13.58
			Total	85.514

Annexure-B**TMA's of Lodhran District**

(Amount in rupees)

Budget and Expenditure Statement for Financial Years 2008-2011					
1. TMA's, District Lodhran Budget and Expenditure details for the FY 2008-09 (Rs in Million)					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	96,399,000	79,864,854	(16,534,146)	-17%	
Non Salary	62,486,000	49,322,421	(13,163,579)	-21%	
Development	222,389,000	129,187,275	(93,201,725)	-42%	
Revenue	31,165,000	-	-	-	
Total	412,439,000	258,374,550	(122,899,450)	-30%	
Financial Year 2009-2010					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	122,252,000	79,864,854	(42,387,146)	-35%	
Non Salary	67,298,000	42,588,000	(24,710,000)	-37%	
Development	222,389,000	43,387,000	(179,002,000)	-80%	
Revenue	262,390,000	-	-	-	
Total	674,329,000	165,839,854	(246,099,146)	-36%	
Financial Year 2010-2011					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	31,714,000	30,482,000	(1,232,000)	-4%	
Non Salary	22,995,000	15,143,000	(7,852,000)	-34%	
Development	139,912,000	101,190,000	(38,722,000)	-28%	
Revenue	159,059,000	-	-	-	
Total	353,680,000	146,815,000	(47,806,000)	-14%	

Annexure-C**[Para 1.2.3.2]**

**Illegal Construction of Buildings and Non-Payment of TMA dues –
Rs 15.546 Million**

Table 1

(Amount in Rupees)

Sr. No.	Type of Building	Area / Measurement	Total Area in Marlas	Per Marla Rate (Minimum Approx.)	Land Valuation	Map Fee	Conversion Fee	Development Charges	Total Recoverable
1	Al-Noor Shopping Centre	8 K	160	127,000	20,320,000	86,800	4,064,000	48,000	4,198,800
2	Commercial Shops	3 M	3	50,000	150,000	900	30,000	900	31,800
3	Commercial Plaza	15 M	15	100,000	1,500,000	4,500	300,000	4,500	309,000
4	Ghalloo Shopping Mall	1K	20	150,000	3,000,000	6,000	600,000	6,000	612,000
5	Commercial Market adjacent Ghalloo Shopping Mall	5M	5	150,000	750,000	1,500	150,000	1,500	153,000
6	CocaCola Agency/ Godown	1 K	20	150,000	3,000,000	6,000	600,000	6,000	612,000
7	The Knowledge School	2K	40	75,000	3,000,000	12,000	300,000	12,000	324,000
8	Al-Mustafa Rice	8K	160	30,000	4,800,000	-	240,000	48,000	288,000

	Factory								
9	Rice Mills	5K	100	30,000	3,000,000	-	150,000	30,000	180,000
10	Rice Mills	10K	200	30,000	6,000,000	-	300,000	60,000	360,000
11	Land Sub Division of Madina Colony Gelaywal	16K	320	15,000	4,800,000	11,200	48,000	-	59,200
12	Noor Surgical hospital	1K	20	150,000	3,000,000	6,000	300,000	6,000	312,000
13	Rashid Surgical Hospital	1K	20	150,000	3,000,000	6,000	300,000	6,000	312,000
14	Extension of New Mushtarka Balochistan Hotel Lodhran	8K	160	50,000	8,000,000	48,000	1,600,000	-	1,648,000
Grand Total					64,320,000	188,900	8,982,000	228,900	9,399,800

Table 2

(Amount in Rupees)

Name of Owner	Area of plot	Rate per Marla	Total value of land	Recoverable Conversion Fee	Fee Charged	Difference/ Amount of recovery
Commercial Market and Marriage lawn Muhammad Saleem, Muhammad Farooq	81.9 merla	282,000	23,095,800	4,619,160	1,135,548	3,483,612
Commercial Market Allah Bachaya s/o Hassan bux	56M	86,000	4,816,000	963,200	67,980	895,220
Ajwa Restaurant Multan Kwl Road Lodhran MuhamamdRamzan	80M	4,375	350,000	70,000	36,000	34,000

s/o Ghulam Nabi						
Ameer Khan & Nawab Khan , Multan Bahawalpur Road	20	56,000	1,120,000	224,000	67,200	156,800
Commercial Market Muhammad Muowaia , Abdul Rehman & Sons Mouza Tada Thaheem Khanewal	7M	86,000	602,000	120,400	43,600	76,800
Total						4,646,432
Grand Total of Table 1,2 and amount of 2009-10						15,546,232

Annexure-D
[Para 1.2.3.3]

Less-Recovery of Receipts and Non Achievement of Targets – Rs 6.432
Million

(Rupees in million)

Receipt Head	Target	Actual Recovery	Short Recovery
Rent of Shops	4.831	0.583	4.248
License Fee Vehicle	0.300	0.027	0.273
Rent of Shops Tehbazari	2.735	1.456	1.279
Lorry Adda Parking Fee	2.800	2.700	0.100
Lateran Fee lorry adda	0.132	0.101	0.031
Arbitration FEE	0.002	0.001	0.002
Water Rate	0.010	0.008	0.002
License Fee	0.140	0.071	0.069
Canteen Children Park	0.013	0	0.013
Stock and Store	0.020	0	0.020
Arrears	2.500	2.124	0.376
Advances/Securities	0.500	0.490	0.011
Entertainment Tax	0.008	0	0.008
Advertisement Fee	0.800	0.799	0.001
Grand Total	14.791	8.358	6.432

Annexure-E**[Para 1.2.3.4]****Non-Recovery of Advances from Various Officials/Contractors – Rs 6.156 Million**

(Amount in Rupees)

Sr. No.	Date of Advance	Nature of Advances	To Whom Advance Was Given	Amount
1	1988-89	Arear of Sabzi Mandi	Muhammad Saleem Ahmed Cont.	268
2	N/A	I.T. Toll Tax	Abdul Jabar S/O Abdul REhman Cont. Toll Tax	6000
3	N/A	ArearTanga Ada Cont.	Altaf Hussain S/O Jan Muhammad	1778
4	N/A	Cont. of Cart	Muhammad Ramzan S/O Jan Muhammad	1778
5	N/A	Purchase of Forms	Govt. Press Lahore	3489
6	1972-73	Purchase of Forms	Govt. Press Lahore	5000
7	1974-75	Audit Objection	District Council	33
8	N/A	Purchase of Stationery	Govt. Press Lahore	4224
9	N/A	Purchase of Forms	Control Sales Dipoo	1304
10	N/A		Veterinary Officer	4875
11	N/A	House Tax	Sadar Police Station Lodhran	242
12	N/A		Rafique Ahmed Secretary	180
13	N/A		Rafique Ahmed Secretary	127
14	N/A	Rent	Mian Muhammad Iqbal	986
15	N/A		Mian Ghulam Hussain Tehsildar	350
16	N/A	Arear of Octrlal	Abdul Sattar & Co.	1663

17	N/A		Ch. Abdul Rashid & Co.	81240
18	N/A	Pay of Octori Staff	Abdul Satter& Co.	15500
19	N/A		Rafique Ahmed Secretary	24847
20	N/A		District Board	1836
21	N/A		District Board	6124
22	N/A		District Board	1025
23	N/A		Islam ul Din, Umar Din	60
24	N/A		Abdul Rasheed S/O Umar Din	15
25	N/A		Muhammad Sharif Dhobi	9
26	N/A		Abdul Rasheed S/O Umar Din	1175
27	N/A	House Tax	Market Committee Lodhran	133
28	N/A	Audit Objection	Muhammad Bashir Javed Secretary	198
29	N/A		Malik Wali Muhammad Secretary	768
30	N/A		Malik Wali Muhammad Secretary	18
31	N/A		Malik Wali Muhammad Secretary	7
32	N/A	Rant	Ch. Shujat Tehsildar	344
33	N/A		Khan Muhammad Iqbal Tehsildar	650
34	N/A		Khan Nadeem Khan Tehsildar	240
35	1978-79	For Street Lights	S.D.O. WAPDA	25000
36	N/A		S.D.O. WAPDA	23900
37	N/A	Arear of Octrari	Food Inspector	1038
38	N/A		Food Inspector	2875
39	N/A		Food Inspector	4922

40	N/A		Food Inspector	715
41	N/A		Food Inspector	220
42	N/A		S.D.O. Canal	3125
43	N/A		S.D.O. Canal	40
44	N/A		S.D.O. Canal	56
45	N/A		S.D.O. Canal	51
46	N/A		S.D.O. Canal	28
47	N/A		S.D.O. Canal	107
48	N/A		S.D.O. Canal	10
49	N/A		S.D.O. Canal	34
50	N/A		S.D.O. Canal	1
51	N/A	Purchase of Forms	Govt. Press Lahore	1000
52	1978-79	Purchase of Lib. Books	Govt. Press Lahore	1000
53	1979-80	Purchase of Murcry Bulb	Malik Shehbaz Chief Officer	27000
54	N/A		Malik Shehbaz Chief Officer	19500
55	N/A	Purchase of Murcry Bulb	Malik Shehbaz Chief Officer	12000
56	N/A		Malik Shehbaz Chief Officer	12000
57	1976-77	Para No.65/III	Audit Objection	12
58	1975-76	Audit Objection	Babo Khan / Sharif Muhammad	56
59	1975-76	Audit Objection		75
60		Audit Objection	District Council	244
61	1977-78	Audit Objection	Allah Ditta Cont.	927

62	1980	TA	Muhammad Ahmed Qamar Chief Officer	200
63	1987	Purchase of Forms	Govt. Press Lahore	5000
64	N/A	Purchase of Forms	Govt. Press Lahore	5000
65	1982	Purchase of Forms	Govt. Press Lahore	5000
66	N/A	Sewer Scheme	Executive Engineer WAPDA Bwp	31295
67	N/A	Sewer Scheme	Executive Engineer WAPDA Bwp	400000
68	N/A	Elect. Bill	Haji Muhammad Anayat Cont. Octrlal	117
69	N/A	Pay Bill	Muhammad Ahmed Qamar Chief Officer	145
70	1985	Swer Scheme	Executive Engineer Public Health	600000
71	1981-82	Audit Objection	Haqnawaz Cont.	750
72	N/A	Audit Objection	Charagh Din Cont.	250
73	N/A	Audit Objection	Zawar Hussain Cont.	250
74	N/A	Audit Objection	Muhammad Aslam Cont.	250
75	N/A	Audit Objection	Allah Ditta Cont.	250
76	N/A	Audit Objection	Muhammad Sharif Cont.	250
77	N/A	Audit Objection	Pakistan International	250
78	N/A	Audit Objection	Sh. Muhammad Hanif	250
79	1983-84	Purchase of Material	Mirza DilshadBaig Sub Engineer	500
80	N/A	Purchase of Material	Mirza DilshadBaig Sub Engineer	1500
81	1985-86	Water Works Tank	Mirza DilshadBaig Sub Engineer	4150
82	1983-84	Remaining Cont.	Muhammad Sharif Cont.	42386
83	N/A	Remaining Cont.	Muhammad Sharif Cont S/O Baduldin	1967

84	N/A	Cont. of Wastage	Ashifq Muhammad S/O Nazir Ahmed Cont.	1600
85	N/A	Cont. of Disposal	Abdul Sttar S/O Hassan Ali	1000
86	N/A		Malik Muhammad Iqbal Chief Officer	358
87	1982-83	Arrear of Cont.	BdulRazzak S/O Abdul Ghaoof Cont.	224
88	1984-85	Water Supply Scheme	Executive Engineer Public Health	240000
89	1987-88	Sewer Scheme	Executive Engineer Public Health	220000
90	N/A	Advertisement	D.G.P.R. Lahore	5000
91	N/A	Advertisement	D.G.P.R. Lahore	5000
92	N/A	Sewer Scheme	Mirza Idrees Baig	5000
93	1989-90	Repair of Turbine	Mirza Idrees Baig	8000
94	1987-88	Advertisement	D.G.P.R. Lahore	2000
95	1987-88	Rent of Quarter	Khan Hafeezulah Khan Civil Judge	520
96	1989-90	Rent of Quarter	Khalid ZamanBhatti Civil Judge	520
97	1983-84	Elect. Bill	Muhammad Sharif Cont.	1549
98	1987-88	Purchase of Forms	Govt. Press Lahore	10000
99	N/A	Advertisement	D.G.P.R. Lahore	2500
100	1984-85	Washing Allowance	AdulGhaffarBhatti	1215
101	1984-85	Washing Allowance	Malik Muhammad Sadiq	1620
102	1988-89	Water Supply Gate	Muhammad Habib Water Works Driver	1600
103	1986-87	License Fee	Ch. Abdul Aziz S/O Ch. Muhammad Sharif	30029
104	N/A	License Fee	Rao Muhammad Sadique S/O Suleman	13042
	N/A		Lodhran	6300

105	N/A	Arrear of Vegetable Mark	Sh. Muhammad Arshad	86500
106	N/A	Arrear of Slaughter House	Mehboob Ahmed S/O Ch. Muhammad Siddique	600
107	N/A	Cont. of General Buss Stand	Rao Ehsan ul Haq S/O Wahid Ali	13290
108	1087-88	Disposal Works	Noor Muhammad S/O Muhammad Ramzand	7349
109	1986-87	Cont. of Cart	Muhammad Riaz S/O Sher Khan	20170
110	N/A	Arrear of Wastage	Abdul Aziz S/O Siraj Ahmed	4800
111	N/A	Tanga Ada Fees	Muhammad Sadiq S/O NabiBux	8500
112	1988-89	Purchase of Forms	Govt. Press Lahore	10000
113	1989-90	Const. of Culvert Haveli	XEN Public Health	16200
114	1990-91	Bank Draft	D.G.P.R Lahore	10000
115	1989-90	Cheque	D.G.P.R Lahore	7789
116	N/A	651109	D.G.P.R Lahore	5000
117	N/A	Cheque	D.G.P.R Lahore	10000
118	N/A	Purchase of Monogram	Muhammad Sidique Office Sup.	5000
119	1990-91	Grant	Multan Public School Multan	10000
120	N/A	Swear Scheme	XEN Public Health Multan	479000
121	N/A	Purchase of Martial for Tr.	Muhammad Habib Water Works Driver	8000
122	N/A	Repair of Turbine	Muhammad Habib Water Works Driver	10800
123	1991-92	Purchase of Martial for Tr.	Muhammad Habib Water Works Driver	3500
124	1988-89	Toll Tax	Abdul Jabbar Cont. Toll Tax	16261

	N/A		Abdul Jabbar Cont. Toll Tax	3558
125	1991-93	Vouched Amount	D.G.P.R Lahore	5000
126	N/A	Advertisement	D.G.P.R Lahore	10000
127	N/A	Purchase of Fan	Muhammad Habib Water Works Driver	550
128	N/A	Advertisement	D.G.P.R Lahore	5000
129	N/A	Purchase of Material Twel	Muhammad AsgharPlumber	1500
130	N/A	Purchase of Martial for Tr.	D.G.P.R Lahore	10000
131	N/A	Purchase of Martial Tr.	D.G.P.R Lahore	15000
132	1992-93	Material of Water Supply	D.G.P.R Lahore	5600
133	N/A	Advertisement	D.G.P.R Lahore	10000
134	N/A	Advertisement	D.G.P.R Lahore	5000
135	N/A	Advertisement	D.G.P.R Lahore	5000
136	N/A	Material for Water Supply	Muhammad AsgharPlumber	700
137	1993-94	Roof for Washman	Muhammad Habib Water Works Driver	6000
138	1994-95	Sewer Scheme	XEN Public Health	150000
139	N/A	Advertisement	D.G.P.R Lahore	10000
140	N/A	Advertisement	D.G.P.R Lahore	15000
141	1995-96	Advertisement	D.G.P.R Lahore	10000
142	N/A		District Council	704
143	1996-97	Advertisement	D.G.P.R Lahore	10000
144	N/A	Advertisement	Muhammad AsgharPlumber	5000

145	N/A	Advertisement	D.G.P.R Lahore	10000
146	N/A	Advertisement	D.G.P.R Lahore	20000
147	N/A	Advertisement	D.G.P.R Lahore	15000
148	N/A	Repair of Turbine	Muhammad AsgharPlumber	1000
149	N/A	Advertisement	D.G.P.R Lahore	6000
150	N/A	Advertisement	D.G.P.R Lahore	50000
151	N/A	Repair of Shawar	Muhammad Habib Water Works Driver	2500
152	N/A	Advertisement	D.G.P.R Lahore	30000
153	1997	Advertisement	D.G.P.R Lahore	20000
154	1997-98	Repair of T-Well Stad.	Muhammad Habib Water Works Driver	6500
155	N/A	Purch. Of Gate W.Buply	Muhammad Habib Water Works Driver	7000
156	N/A	Advertisement	D.G.P.R. Lahore	20000
157	N/A	Advertisement	D.G.P.R. Lahore	10000
158	N/A	Purch. Of Fax Wolve	Muhammad Habib Water Works Driver	12000
159	N/A	Purch. Of Forms	Govt. Press Lahore	30000
160	N/A	Advertisement	D.G.P.R. Lahore	10000
161	N/A	Purch. Of Forms	Govt. Press Lahore	30000
162	1998-99	Advertisement	D.G.P.R. Lahore	5000
163	N/A	Advertisement	D.G.P.R. Lahore	5000
164	N/A	Advertisement	D.G.P.R. Lahore	10000
165	N/A	Advertisement	D.G.P.R. Lahore	5000
166	N/A	Advertisement	D.G.P.R. Lahore	10000
167	N/A	Matalled Road	P.L.A. Dyp. Commissioner District	1635000

			Dev. Committee	
168	N/A	Matalled Road	P.L.A. Dyp. Commissioner District Dev. Committee	1000000
169	N/A	Advertisement	D.G.P.R. Lahore	10000
170	1999- 2000	Advertisement	D.G.P.R. Lahore	30000
171	N/A	Advertisement	D.G.P.R. Lahore	20000
172	N/A	Advertisement	D.G.P.R. Lahore	10000
173	N/A	Advertisement	D.G.P.R. Lahore	20000
174	N/A	Advertisement	D.G.P.R. Lahore	10000
175	N/A	Advertisement	D.G.P.R. Lahore	10000
176	N/A	Advertisement	D.G.P.R. Lahore	10000
177	N/A	Advertisement	D.G.P.R. Lahore	20000
178	N/A	Advertisement	D.G.P.R. Lahore	20000
179	N/A	Advertisement	D.G.P.R. Lahore	522
180	2011-02	Advertisement	D.G.P.R. Lahore	10000
181	N/A	Advertisement	D.G.P.R. Lahore	30000
182	2006-07	Advertisement	D.G.P.R. Lahore	20000
183	2005-06	Advertisement	D.G.P.R. Lahore	10000
		Total		6,156,152

Annexure-F
[Para 1.2.3.5]

Loss Of Revenue Due To Self Recovery Of Receipts – RS 2.430 Million

(Amount in Rupees)

Sr. No.	Receipt Head	Auction Amount	Months/ Period	Per month Recovery by Auction	Self-Recovery by TMA Employee	Month/ Period of self-recovery	Per Month Self Recovery	Diff./Less recovery per Month	Amount of short Recovery
1	IP TAX	10,100,000	8	1,262,500	3,068,000	4	767,000	495,500	1,982,000
2	Lorry Adda Fee	3055000	12	254,583	2700430	12	225036	29,548	354,570
3	Car Parking Fee	255000	12	21,250	167070	12	13923	7,328	87,930
4	Slug water disposal Juttwala	61000	11	5,545	0	1	0	5,545	5,545
Grand Total		13,471,000		1,543,878	5,935,500		1,005,959		2,430,045

Annexure-G

[Para 1.2.3.7]

Non-Recovery Of Compensation On Account Of Late Completion Of Works

(Amount in Rupees)

SR.# of Scheme	Name Of scheme	T.S	Estimate d	Duration	Date OF	Date OF	Allocatio n	EXP.	Compensation Amount for Late Completion	Completion Status Timely or Not
			Cost		Start	Completi on		UPT O 06/09		
		(Rs. In Lac)	(Rs. In Lac)				(Rs. In Lac)	(Rs. In Lac)		
1	Installation of Street Light Multan Bahawalpur Road (Remaining Portion)	25	25	4 Months	14-10-08		25	14.56	250000	Late
2	Improvement of General Bus Stand Lodhran.	21.42	21.42	4 Months	14-10-08		24.42	23.07	214200	Late
3	Construction of Room & Installation of Water Turbine ½ Cusec Subzi Mandi Water Works	21.35	21.35	6 Months	13-11-08		21.35	9.37	213500	Late
10	Providing & Fixing One Cusec Sullage Carrier Pump including 30HP Electric Motor KSB for Disposal Works Hvely Naseer Khan	3.65	3.65	2 Months	13-11-08	9/2/2009	3.65	3.649	36500	Late
15	Construction of Sewerage Soling Tuff Tile Iron Cost Jungla etc.	2	2				2	1.99	20000	Late
22	Construction of Main Gate Office TMA Lodhran	3	3	3 Months	30-11-08		3	2.36	30000	Late
25	Construction of Sewerage, Soling Masjid Bilal, Street Pathan Wali	4	4				4	1.6	40000	Late
44	Construction of Brick Pavement Streets Drain Basti Ghareeb Abad	5	5	3 Months	13-11-08	14-06-09	5	4.91	50000	Late

47	Construction of Sewerage Soling Gulshan Madina Colony & other Streets U/C Ghulam Pura & Gali Muhammad Irshad Wali	7	7	3 Months	19-10-08	6/3/2009	7	7	70000	Lat e
48	Construction of Soling Drains Kotla Ali Desti, Basti Salmanay Wala	5	5	3 Months	28-11-08	30-03-09	5	4.997	50000	Lat e
49	Construction of Soling from Cannal Gopal to Meddle School Shaheedan Wala, Basti Rehtar Wali (Remaining Portion)	4	4	3 Months	30-10-08	22-02-09	4	3.96	40000	Lat e
51	Construction of Soling, Sullage Carrier Basti Bhadr Wala Muhammadi Wala & Khaka U/C Salsadr	8	8	3 Months	30-10-08	24-03-09	8	7.98	80000	Lat e
67	Construction of Sewerage Brick Pavment Gali Munwar Chaner, Nazir Arian, Dr. Afzal Gali Raheem Bux etc.	3	3	3 Months	14-11-08		3	2.9	30000	Lat e
75	Construction of Soling Culverts Jalal Road to Qasim Wala, Basti Sidha to Basti Ghulam Muhammad Gujar Bhani Ch. Mohabat Ali, Chah Monshi Wala Mouza Sidha U/C Lahori	8	8	6 Months	13-11-08		8	3.85	80000	Lat e
77	Construction of Soling Chah Gokalay Wala on Bank Cannel Miner	3.5	3.5	2 Months	34-11-08	17-02-09	3.5	2.476	35000	Lat e
79	Construction of Soling Culverts Drain Mouza Kondi Kotana U/C Kondi	2.5	2.5	2 Months	14-11-08	17-02-09	2.5	2.476	25000	Lat e
81	Construction of Soling & Culverts Hayat Pur Link Road to 90M U/C Chamb Kulyar	4	4	4 Months	13-11-08	31-03-09	4	3.937	40000	Lat e

85	Construction of Metalled Road Khanwah Ghulwan Road to Basti Malik Jalil	7.39	7.39	3 Months	2/12/2008	30-04-09	7.39	8.317	73900	Lat e
86	Installation of Electric And Pumping Machinery Disposal Works Basti Shah Wala	7	7				7	4.58	70000	Lat e
104	Construction of Sewerage PCC Tuff Tile & Soling Old Bazar Lodhran	10.35	10.35	4 Months	30-10-08	15-04-09	10.35	10.35	103500	Lat e
Grand Total		155.16	155.16				158.16	124.332	1,551,600	

Annexure-H

[Para 1.3.2.1]

Non-Production of Record by the CCBs - Rs 50.278 million

(Amount in Rupees)

S r. #	Name & Location of Scheme	Name of CCB	Date of Project Submission	Date of Project approval	Project starting Date	Total Cost of Project	20% CCB contribution	Payment made by TMA	Total amount at the disposal of CCB	Physical status of Project (Completed, near to completed, or stopped working etc)	If Project is complete, mention date of completion
1	P/L Water Supply Scheme Chak 329/WB to Ch. MahboobArrainChak 327/WB	Al-Fareed CCB	28803	28803	18903	45200	90400	411863	50263	Complete	Not produced
2	Construction of PCC SlabeGalli Girls High School Duniyapur	Sahil CCB	25903	25903	21003	20000	40000	18000	22000	Complete	Not produced
3	Construction of Soling, Tuff tile Galli Dr. Riaz-ul-Haq	Sahil CCB	27504	27504	2704	178064	35613	159850	194963	Complete	Not produced
4	Construction of Boundary wall graveyard Mian Pur	Hamdard CCB	301003	301003	11103	202800	405600	170000	210660	Complete	Not produced
5	Construction of Soling Chak 35/M, Bahisti Kanal Bhani Allah Jiwaya to Abdul Aziz	Imtiaz CCB	301203	301203	19604	12000	24000	108000	13200	Complete	Not produced
6	Construction of Drain Galli M. YousafPatvari	Batool CCB	25304	25304	10504	10000	2000	7000	9000	Complete	Not produced
7	Tuff tile Pavement of Dr. Riaz-ul-Haq street	Sahil CCB	27504	2752004		178064	35613	174985	210698	Complete	Not produced
8	Street Light	CITY CCB	29704	29704	6904	79600	15920	79603	95523	Complete	Not produced
9	Soling U/C JallahArrain	Khidmat CCB	30804	30804	111104	701100	140220	671000	811220	Complete	Not produced
10	Boundary wall JallahArrain Graveyard	Khadmit CCB	30804	30804	111104	185400	37080	184508	221588	Complete	Not produced
1	Soling Chak	Khadmit-e-	251104	251104	4105	20000	40000	199800	23980	Complete	Not

1	361/WB, U/C 360	Khalaq CCB				0			0	e	produced
1 2	Soling Chak 358/WB, U/C 360	Khadmit-e-Khalaq CCB	29904	29904	070105	20000	4000	17800	21800	Complete	Not produced
1 3	Boundary wall JallahArrain Graveyard	Shaheen CCB	281004	281004	04105	105940	21188	8460	105788	Complete	Not produced
1 4	Boundary wall Graveyard Chak 364/WB	Sawan CCB	281004	281004	040105	25000	5000	206720	256720	Complete	Not produced
1 5	Tuff tile Pavement Haji Gulzarwali Galli	Batool CCB	281004	281004	40105	15200	30400	143488	173888	Complete	Not produced
1 6	Tuff tile (Tehsil Mohalal House Shoukat wala)	Batool CCB	281004	281004	040105	66000	13200	64854	78054	Complete	Not produced
1 7	Peter Engine 2 Nos. of 16 HP	Khadmit-e-Khalaq CCB	270105	270105	010305	60000	12000	60000	72000	Complete	Not produced
1 8	Soling Chak 361/WB	Khadmit-e-Khalaq CCB	270105	270105	31505	10000	20000	99000	119000	Complete	Not produced
1 9	Soling at Mouza Fateh Pur	Haryali CCB	270105	270105	17205	33600	67200	224000	291200	Complete	Not produced
2 0	Boundary wall Graveyard Chak 374/WB	Shama CCB	270105	270105	30305	30000	60000	278000	338000	Complete	Not produced
2 1	Soling punya Bangla Bahawalpur Road Dera Bashir	Roshan Pakistan CCB	270105	270105	27405	55600	11120	52530	63660	Complete	Not produced
2 2	Street Light Chak 364/WB	Sahar CCB	270105	270105	30305	78000	15600	78000	93600	Complete	Not produced
2 3	Soling Basti Oddanwali Mouza Dasiwala	Ittefaq CCB	270105	270105	30305	23300	4660	22767	27427	Complete	Not produced
2 4	Bridge on Mahmood Canal at Chah Mosam shah wala	Haryali CCB	251105	251105	14305	73200	146400	488000	634400	Complete	Not produced
2 5	Brigade Lunda Minor Chak 17/M	Ghazali CCB	31305	31305	14505	90190	18038	8000	98038	Complete	Not produced
2 6	Construction of Soling Chak 353/WB	RAJA CCB	25305	25305	03505	50000	100000	400000	500000	Complete	Not produced
2 7	Construction of Boundary wall of Graveyard Qutab pur	Hamdard CCB	28305	28305	25505	50000	100000	496000	596000	Complete	Not produced
2 8	Construction of Disposal system Chak 386/WB	United CCB	28305	28305	13505	85000	170000	849982	1019982	Complete	Not produced
2 9	Construction of Pullyat Chah Munshi wala	Hashmi CCB	31505	31505	18705	31800	6360	25440	31800	Complete	Not produced
3	Construction of	Ghazli	28305	28305		50000	100000	384000	484000	Complete	Not

0	Pullyat	CCB				0			0	e	produced
31	Construction of Boundary wall of Graveyard Mouza Dasi Chak 386/WB, 373/WB	Shama CCB	28306	28306		45000	90000	35000	44000	Complete	Not produced
32	Construction of Soling Chak 12/M, 14/M	Sada Bahar CCB	310107	310107	26207	16800	33600	13000	16360	Complete	Not produced
33	Construction of Soling Chak 371-354-356-369-368-376/WB	Raja CCB	26806	26806	26906	1485300	299060	119800	149260	Complete	Not produced
34	Construction of Soling/Culverts U/C 11/M, 17/M	Ghazali CCB	27706	27706	19806	15670	31340	12460	15940	Complete	Not produced
35	Construction of Boundary of Graveyard Qutabpur	Hamdard CCB	28906	28906	8107	87600	175200	68200	85720	Complete	Not produced
36	Construction of Soling/Resoling Chak 358/WB	Abdullah CCB	27706	27706	170107	30000	60000	23500	29500	Complete	Not produced
37	Construction of Boundary wall of Graveyard Chak 10/M, Head Kiryanwala	Pungnad CCB	161206	161206	11407	134687	26937	10888	13275	Complete	Not produced
38	P/L Sewerage/Sewer line Makhdom Aali	Hashmi CCB	310107	310107	05407	100000	200000	80000	100000	Complete	Not produced
39	Construction of Soling Chak 383/WB	Heral CCB	28407	28407	12607	44500	89000	35500	44400	Complete	Not produced
40	Construction of Soling Chak 354-371-368-370-371-353/WB	Raja CCB	30307	30307	11407	99200	198400	792800	99120	Complete	Not produced
41	Construction of Passanger Shade Chak 386/WB	Shama CCB	31707	31707	07907	40000	80000	319000	39900	Complete	14.12.07
42	Construction of Soling Chak 369-353-354/WB	Raja CCB	31707	31707	17807	79850	159700	688766	79846	Complete	4.10.07
43	Construction of Soling Chak 360-359/WB UC 34	Batool CCB	30807	30807	10907	70000	140000	56000	70000	Complete	5.11.07
44	P/L sewerage line Makhdom Aali Phase II	Hashmi CCB	31707	31707	15907	100000	200000	80000	100000	Complete	7.7.08
45	P/L sewerage line, Water Supplyline U/C 37	Bukhari CCB	31707	31707	20807	80000	160000	63432	79432	Complete	17.11.07
46	P/L water Supply line Chak 327/WB	Ihtasham CCB	30807	30807	201107	20230	40460	152000	192460	Complete	22.11.07

47	Construction of Culverts Chak 11/M, 17/M	Ghazali CCB	30807	30807	11.1007	80000	16000	54000	70000	Complete	15.10.07
48	Providing Disposal works pitter Enginer Chak 327/WB	United CCB	27907	27907	11.1007	65000	13000	51800	64800	Complete	11.10.07
49	P/L Stret Lights Chah Rohilanwali	New Horizan CCB	27907	27907	30.1007	28200	5640	22500	28140	Complete	27.11.07
50	P/L water Supply pipe line Chak 223/WB	Sanghi CCB	27.1007	27.1007	16.108	15000	30000	120000	150000	Complete	14.11.07
51	P/L water Supply line/Soling Chak 313-339/WB	Sanghi CCB	27.1007	27.1007	11.108	70000	140000	560000	700000	Complete	7.2.08
52	Construction of Soling Chak 359-360-365-361/WB	Tahir CCB	27.1007	27.1007	11.108	45000	90000	359900	449900	Complete	1.2.08
53	Construction of Sluge Carrier Boundary wall Graveyard Chak 359/WB	Batool CCB	27.1007	27.1007	07.1107	80000	160000	640000	800000	Complete	22.5.08
54	Construction of Soling Basti Jewan Middle School Chak 14/M	Al-Jawahir CCB	27.1007	27.1007	17.1107	57000	11400	41000	52400	Complete	9.12.07
55	Construction of Soling Chak 10/M UC 46	Pangand CCB	27.1007	27.1007	17.1107	39000	7800	28000	35800	Complete	14.2.08
56	Construction of Culverts RCC U/C 46	Hafiz CCB	27.1007	27.1007	17.1107	44950	89900	340000	429900	Complete	27.3.08
57	P/L Water Supply line Mouza Fateh Pur	Ujala CCB	27907	27907	07.1107	37100	74200	250000	324200	Running	24.3.08
58	Construction of Soling Chak 384/WB U/C 32	Haral CCB	27.1007	27.1007	07.1107	80000	160000	350000	510000	Running	22.3.08
59	Construction of Culverts, Soling Chak 353/WB	Raja CCB	27907	27907	24.1007	71950	143900	574000	717900	Complete	04.6.08
60	P/L Water Supply line Chak 329/WB	Bahit Chara CCB	27907	27907	29.1107	10000	20000	75628	95628	Complete	10.12.07
61	P/L water supply, Soling, Street light Chak 358-361-360-355/WB	Sawa CCB	27.1007	27.1007	11.108	80000	160000	637000	797000	Complete	14.2.08
62	Construction of Bridge, Soling, Street light U/C 353/WB	Al-Faisal CCB	27.1007	27.1007	16.108	80000	160000	597000	757000	Complete	12.2.08
63	Construction of Soling Chak Water Supply, Street Light Duniyapur	Sawa CCB	27.1007	27.1007	26.208	70000	140000	555000	695000	Complete	3.4.08

64	Construction of Soling Chak 371-364-357/WB	Tahir CCB	27.1007	27.1007	05.1107	45000	90000	35900	44900	Completed	3.12.07
65	Const. of Soling Jafar colony	Jago CCB	08908	08908	06.1208	20000	40000	15900	19900	Completed	17.12.08
66	Const. of Soling U/C 46	Hafiz CCB	08908	08908	19.1108	80000	160000	64000	80000	Completed	06.1.09
67	P/L water Supply,	Tahir CCB	08908	08908	24.1008	10000	20000	80000	10000	Completed	04.3.09
68	P/L water Supply, Soling Chak 360,359,361/WB	Sewa CCB	08908	08908	19.0908	10000	20000	60000	80000	Completed	05.11.08
69	P/L water Supply Chak 359/WB	Roshni CCB	08908	08908	24.1008	10000	20000	79000	99000	Completed	1.12.08
70	Const. of Soling/Sewerage Makhdoom Aali	Hashmi CCB	08908	08908	28.1108	10000	20000	46000	66000	U. Progress	17.12.08
71	Const. of Soling Dolah Anrain	Rehbar Sukhara CCB	07.1008	07.1008	5.11.08	40000	80000	31700	39700	Completed	02.12.08
72	P/L Water Supply U/C 38	Sangi CCB	07.1008	07.1008	23.1008	81306	162612	65086	81269	Completed	19.11.08
73	Const. of Soling/Culverts	Sada Bahar CCB	07.1008	07.1008	13.1108	50000	100000	39500	49500	Completed	14.4.09
74	Const. of Soling/Street lights	Raja CCB	07.1008	07.1008	5.12.08	98000	196000	77900	97530	Completed	15.1.09
75	Cost. Of Soling Qutab pur	Hamdard CCB	30.1008	30.1008	5.12.08	10000	20000	797154	997154	Completed	5.1.09
76	Const. of Culverts	Khan CCB	30.1008	30.1008	5.12.08	27200	54400	21600	27000	Completed	18.2.09
77	Const. of Boundary wall Graveyard	Arrainlittah ad CCB	30.1008	30.1008	01.1208	10000	20000	79900	99900	Completed	19.1.09
78	Const. of Passenger Shade	Shama CCB	30.1008	30.1008	19.1.09	75000	150000	57600	72600	Completed	16.4.09
79	P/L Water Supply/ Soling	Sultan Ayoub Qatal CCB	30.1008	30.1008	01.1208	97000	194000	77300	96700	Completed	06.1.09
80	P/L Water Supply/ Soling	Agaz CCB	30.1008	30.1008	20.1108	95000	190000	75600	94600	Completed	18.12.08
81	P/L water supply/Street lights	Roshni CCB	30.1008	30.1008	28.1108	10000	20000	79750	99750	Completed	24.12.08
82	R/L Water Supply, Soling etc	Sewa CCB	30.1008	30.1008	13.0109	10000	20000	79850	99850	Completed	4.3.09
83	P/L water Supply, Sluge Carrier etc	Roshni CCB	30.1008	30.1008	14.1.09	10000	20000	79700	99700	Completed	12.3.09
84	water Supply Soling	Roshni CCB	31.03.09	31.03.09	14.4.09	70000	140000	47000	61000	Completed	30.7.09
85	water Supply Soling	Tahir CCB	31.03.09	31.03.09	14.4.09	10000	20000	76300	96300	Completed	27.7.09
86	water Supply Soling 36,38	Jago CCB	31.3.09	31.3.09	6.5.09	20000	40000	15940	19940	Completed	18.5.09
87	water supply & Soling U/C 36,38	Rehbar Sukhara CCB	31.3.09	31.3.09	13.6.09	30000	60000	14000	20000	Completed	22.7.09
88	water supply & Soling U/C 36,38 39,42	Rehbar Sukhara CCB	31.3.09	31.3.09	6.5.09	42477	84955	29760	38255	Completed	01.06.9

89	Water supply soling U/C 45	Haq Bahoo CCB	241208	241208	3209	60000	120000	478800	598800	Completed	21.7.09
90	Water supply street light	Aehtshaa M CCB	5509	5509	9608	68000	130000	516750	646750	Completed	30.7.09
91	soling water supply street lightsullagecarear	Batool CCB	5509	5509	17609	80000	160000	572800	732800	U.Progress	22.7.09
92	soling seweragemusaafarkhanawater supply	RehbarSukhara CCB	5509	5509	29609	60000	120000	470800	590800	Completed	26.10.09
93	Water Supply Chak 358/WB	Sewa CCB	16609	16609	23709	100000	200000	798000	998000		26.8.09
94	Construction of Tuff Tile	Roshni CCB	16609	16609	23709	75000	150000	597000	747000		26.8.09
95	Water Supply 358/WB	Abdulla CCB	16609	16609	30709	100000	200000	799000	999000		26.8.09
Total						51121582	10224116	4054064	50278180		

Annexure-I
[Para 1.3.3.1]

Illegal Construction of Colonies and Commercial Buildings without Payment of TMA Dues – Rs 88.051 Million

Table 1

(Amount in Rupees)

Table 1			(Amount in Rupees)		
Sr. No	Name of Colony	Area in Kanal	Fee Due	Fee Received	Less Recovered
1	Gulshan-e-Mehdi	262	353,710	336,250	17,450
2	Jawad Housing city	165	222,750	200,440	22,310
3	Model Town Phase I&II	467	630,450	-	630,450
4	Joiya Housing Scheme	102.25	138,025	138,025	-
5	No document was available about other 7 colonies				-
Total					670,210

Table 2

(Amount in Rupees)

Land Sub-Division								
Sr. No	Name of colony	Area		Total land for sale in marlas	Map fee @ 200 per marla	Scrutiny fee @ 1000	Conversion fee @ 1000 per accar	Total
		Kanal	Marla					
1	Model Town Bodla Road Dunyapur	68.78	-	1360.78	272,156	1000	8500	281,656
2	Jawad Housing city phase II Dunyapur	49	-	980	196,000	1000	6125	203,125
3	Al-Karam Housing	53	09	1060	222,750	1000	6500	219,500

	Scheme Dunyapur							
4	Rehman City Adda Zakhira Dunyapur	57.98	-	1160	232,000	1000	7250	240,250
Total								944,531

Table 3

(Amount in Rupees)

Sr. #	Name of Owner	Area in marla / kanal	Nature of Property	Value per marla	Value	Map Fee	Conversion fee	Total recovery
1	Rao Sadiq Ali S/o Aaam Ali Khan	1 merla	Shop	200,000	200,000	1,360	40,000	41,360
2	Kamran Lingriyal	1 merla	Shop	150,000	150,000	1,360	30,000	31,360
3	M. Riaz S/o Naseer Bux	1 Merla	Shop	150,000	150,000	1,360	30,000	31,360
4	Malik M. Azhar Railway road	1 Merla	Shop	200,000	200,000	1,360	40,000	41,360
5	Babar S/o Sabir Sheik	1 Merla	Shop	250,000	250,000	1,360	50,000	51,360
6	Hafiz Sajad Zahoor Electric Store	5 merla	House	50,000	250,000	1,250	50,000	51,250
7	Munir Ahmad Salt wala	5 merla	House	70,000	350,000	1,250	70,000	71,250
8	Eid MubarikDok ota road	5 merla	House	50,000	250,000	1,250	50,000	51,250
9	Tahir Zerger near Dr. Akhtar Shahzad	5 merla	House	70,000	350,000	1,250	70,000	71,250

10	Abdul Shakoordokota road	5 merla	House	50,000	250,000	1,250	50,000	51,250
11	Khawja Sajjad, Khawja Ahmad, Anmol Restaurant	2 kanal	Hotel	50,000	250,000	20,000	50,000	70,000
12	Allah Dittas/o Nathu	3	Residence near Railway Road	26,000	78,000	Not deposited	780	780
13	M.Ashgar & Brothers	1.93	Shops Railway Road	330,000	636,900	Deposited	127,380	127,380
14	M.Arshad Anjum	31 Kanal, 19M	Cotton Factory	110,000	70,290,000	Deposited	1,405,800	14,058,000
15	Mian Abdul Rahim	206	Oil Mill Railway Road	330,000	67,980,000	Deposited	13,596,000	13,596,000
16	M.Rafiq Sadiq	1	Shop Dakota Road	220,000	220,000	Deposited	440,000	440,000
17	Mubarak Ali	1	Shop Railway Road	330,000	330,000	Deposited	66,000	66,000
18	G.Shabir	3	Shops near blue sky petrol pumps	220,000	660,000	Deposited	132,000	132,000
19	M.Assad & Brothers	10.11	Shops Railway Road	330,000	3,336,300	Deposited	667,260	667,260
20	M.Azhar	10.14	Shops Railway Road	330,000	3,346,200	Deposited	669,240	669,240
21	Abid Ali	3.95	Shops near Qazmia Masjid	400,000	1,580,000	Deposited	316,000	316,000
22	M.Javaid	2.92	Shops Madian Road	100,000	292,000	Deposited	58,400	58,400
23	Jan Muhammad	1.05	Shops near Qazmia Masjid	440,000	462,000	Deposited	92,400	92,400
24	Ashraf Ali	2	Shops near Abbas	100,000	200,000	Deposited	40,000	40,000

			Petroleum					
25	Allah Bachaya	4	Godown near water works	15,000	60,000	Deposited	12,000	12,000
26	M.Akram	1.59	Shop on Mina Road	100,000	159,000	Deposited	31,800	31,800
27	Munir Ahmad	3	Shops Railway Road	300,000	900,000	Deposited	180,000	180,000
28	Dr. Bashir Ahmad	25.11	Hospital Dakota Road	100,000	2,511,000	Deposited	251,100	251,100
29	M. Rashid Anjum	645.33	Oil Mill Dunyapur	100,000	65,533,000	Deposited	12,906,600	12,906,600
30	M. BaarTehseen	52-Kanal	Oil Mills & Cotton factory	100,000	104,000,000	Deposited	20,800,000	20,800,000
31	Zahoran Mail	272 sq Ft (1 Merla)	Shop at Dokota Road	200,000	200,000	Deposited	40,000	40,000
32	Razwana Bibi	190Sq Ft 0.67 marla	Shop at Dokotaraod	200,000	134,000	Deposited	26,800	26,800
33	M.Ibrahim	1493.34 Sq Ft, 5.49 marla	Shop at Railway raod	300,000	1,647,000	Deposited	329,400	329,400
34	M. Iqbal	233 Sq.ft 0.86 Marla	Shop at Mailsi Chowk	200,000	172,000	Deposited	34,400	34,400
35	Abdul Wahab	25 Kanal 500 Marla	Wahab floor mill near bastimalook	200,000	100,000,000	Deposited	20,000,000	20,000,000
36	Abdul wahabTalha & M. Bilal	2.19 marla 597 Sqft	Shop at dokotaraod	200,000	404,000	Deposited	80,800	80,800
37	Rehmatullah	2.97 marla	Shop at railway raod	300,000	891,000	Deposited	178,200	178,200
38	Allah Wasaya	3553 marla	Spinning mills at Basti Malook	800,000	24,000,000	Deposited	480,000	480,000

39	M. Bashir	161.5 S.Ft 0.59 marla	Shop at Madina Bazar	800,00 0	472,000	Deposit ed	94,400	94,400
40	M. Hanif	225 Sq. ft 0.83 marla	Shop at Madina Bazar	800,00 0	664,000	Deposit ed	132,800	132,800
41	Nisa	078 Marla	Shop near Al- abbaspertorli um service	200,00 0	156,000	Not deposite d	31,200	31,200
Total							86,436,010	
Grand Total of Tables 1,2 &3							88,050,751	

Annexure-J**[Para 1.3.3.2]****Non-Recovery of Arrears of Revenue - Rs 15.591 Million**

(Amount in Rupees)

Sr. #	Sub Head	Particular of Arrears	Recovery position as on 01.7.09	Recovery made during 2009-10	Balance Recovery as on 01.7.2010	Arrearss accumulated during 2009-10	Net Recovery on 30.6.2010
1	IP Tax (1991-92)	Muhammad Iqbal S/o Muhammad Azam Rajput City Duniyapur	59,102	0	59,102	0	59,102
2	IP Tax (1992-93)	Sardar Ali S/o Umar Din Toor City Duniyapur	137,041	0	137,041	0	137,041
3	License Fee (1993-94)	Muhammad Akbar S/o Muhammad Hassan Sheikh City Duniyapur	25,241	0	25,241	0	25,241
4	Bakkar Mandi (1993-94)	Abdul Aziz S/o M. Sadiq Mouza Jhakkar Near Noori Masjid Multan	102,569	0	102,569	0	102,569
5	License Fee (1994-95)	AkmalFardoos S/o Muhammad Jamil Rajput ward No. 5 Duniyapur	117,520	0	117,520	0	117,520
6	License Fee (1996-97)	Rana Pervez S/o Muhammad Yaseen Rajput Ward No. 5 Dunaypur	59,264	0	59,264	0	59,264
7	License Fee (1996-97)	Abdul Sattar S/o Abdul Aziz Toor Ward No.6 Duniyapur	25,252	0	25,252	0	25,252
8	Octoria (1986-87)	Muhammad Saleem S/o Fiayaz Khan Ward No. 17 Nathe Shah Road Mailsi	41,361	0	41,361	0	41,361
9	Adda Fee	Muhammad Nazeer S/o Jaan Muhammad Bhatti Electric Fan Store Duniyapura	5,700	0	5,700	0	5,700
10	Octoriai (1979-80)	Asghar Ali . Nazir Ahmed, Muhammad Wakeel Pacca Bazar	14,816	0	14,816	0	14,816

		Mailsi					
11	Octoriai (1980-81)	Muhammad Amin Arrain S/o NabiBuxKhaadDilar UBL Dunyapur	54,413	0	54,413	0	54,413
12	Octoriai (1987-88)	M. Ayoub S/o M. Yaqub Sheikh Ward No. 5 House No. 83 Kahrar Pacca	15,760	0	15,760	0	15,760
13	Octoriai (1992-93)	Atta Muhammad S/o Haji QadirBuxMatraaSna aa District Muzafar Ghar	32,737	0	32,737	0	32,737
14	Octoriai (1981-82)	Abdul Ghaffar S/o Ghulam QaderBhatti Rahim Yar Khan	68,360	0	68,360	0	68,360
15	Octoriai (1998-99)	Muhammad Iqbal S/o Ghulam Rasul Khan Kanju Chowk BC Multan	53,718	0	53,718	0	53,718
16	License Fee (2000-01)	Contractors	58,455	0	58,455	0	58,455
17	Water Rate Residential	Public 1969570	5,908,84 0	1116430	4,792,41 0	1593414	6,385,82 4
	Water Rate Commercial	Public	158,640	82600	76,040	158640	234,680
18	Swelage Fee (2002- 03-04-05- 06-07-08)	Public	913,450	0	913,450	0	913,450
19	License Fee (2003-04)	Rana Liaqat Ali S/o Naik Muhammad City Dunyapur	39,723	0	39,723	0	39,723
20	Cattle Pound Fee	Javed S/o Yasen City Dunyaaur	7,125	0	7,125	0	7,125
21	License Fee	Public	266,330	0	266,330	0	266,330
22	TharaJat No. 19	Dildar S/o Abdul GhaforToor City Dunyapur.	5,140	0	5,140	0	5,140
23	TharaJat No. 20	Liaqat Ali S/o Muhammad Khan Bhati City Dunyapur.	5,574	0	5,574	0	5,574
24	TharaJat No. 21	GulamFareed S/o Kaberia	13,000	0	13,000	0	13,000
25	TharaJat No. 35	Sardar S/o Abdul Ghani City Dunyapur.	28,461	0	28,461	0	28,461
26	TharaJat No. 36	Akram S/o Ghulam Nabi	16,805	0	16,805	0	16,805

27	TharaJat No. 77	Sheikh Alyas S/o Mullah Hussan City Dunyapur.	8,581	0	8,581	0	8,581
28	License Fee 2005-06	Abdul Raheem S/o Abdul Majeed Ram Teer Sultan abadmultan.	66,440	0	66,440	0	66,440
29	Vehicle Fee 2004-05	Muhammad Javaid S/o Muhammad Khan	18,900	0	18,900	0	18,900
30	Vehicle Fee 2006-07	Khalid Hussain S/o Abdul Sattar	16,400	0	16,400	0	16,400
31	Slaughter Fee 2006- 07	Zafar Ahmad Khan S/o Ghulam Rasool	93,097	0	93,097	0	93,097
32	Vehicle Fee 2006-07	Shahab-din (late)	7,140	0	7,140	0	7,140
33	Advertisme nt Fee 2007-08	MueenZalafqar S/o KanwarDilshad	6,360	0	6,360	0	6,360
34	Slaughter Fee 2007- 08	Muhammad Akma Khan Kanju	21,020	0	21,020	0	21,020
35	Cattle Mandi Kotla Hassan	Zila Council Lodhran.	395,825	0	395,825	0	395,825
36	Vehicle Fee 2007-08	M.Anwar S/O M. Sharif	85,000	0	85,000	0	85,000
37	Shop No. 13	M. ASLAM S/o Ali Muhammad	49,600	0	49,600	0	49,600
38	Slaughter Fee 2005- 06	Khalid Hussain S/o Abdul Sattar	6,390	0	6,390	0	6,390
		Total	9,009,150	1,199,030	7,810,120	1,752,054	956,2174

Annexure-K
[Para 1.4.4.5]

Non-adjustment of Advances - Rs. 1.595 Million

(Amount in rupees)

Sr. No.	Name of Officer/Official	Purpose of withdrawal	Drawl Month	Amount
1	Executive Engineer	Construction works	12.1957	16834
2	Veternary Officer	Purchase of oax	12.1957	475
3	SDO	Rent of Road Roller	12.1957	799
4	Provencial Govt.	Purchase of Stationary	12.1973	792
5	QariMehfoz-ur-Rehman	Construction works	06.1983	460000
6	Director Education	Pur. Of Books	05.1986	1530
7	Ch. Faqir Muhammad	Transpor on Indp. Day	08.1991	30000
8	M.IlyasInsptr (Tehbaz.)	Pur. Of Lcal body form	11.1991	5000
9	M.Rafiq Anjum Cashier	Pur. Of Bearings	04.1994	2500
10	Tariq Mehmood (S.Insp)	Repair Tractor Ford	05.1994	6000
11	Ch. Abdul Majeed S.E	Jungley for sewerage	01.1996	10000
12	Tariq Mehmood (S.Insp)	For Kerri	05.1996	1000
13	Tariq Mehmood (S.Insp)	Repair of Disposal fan	07.1994	6000
14	Abdur Rashid Khan	Pur. Of Turbain	11.1996	700
15	Tariq Mehmood (S.Insp)	Repr Tractor Mitsubishi	04.1997	4000
16	M.Rafiq Anjum Cashier	Pur. Misc. items	03.1999	30000
17	Tariq Mehmood (S.Insp)	Pur. Of Insecticides	06.1999	10000
18	Ghulam Farid (J/Clerk)	Pur. Of Forms	12.2001	15000
19	Mulazim Hussain (SInsp)	Arangment of Moharm	03.2002	5000
20	Ghulam Farid (J/Clerk)	For appeal Sup. Court	02.2009	12000
21	Allah Nawaz (Ch.Offcr.)	For Tractor with Loader	04.2009	924000
22	Ghulam Farid Pairokar	Fee Advoc. Sup. Court	05.2009	53000
Grand Total				1594630