



**AUDIT REPORTS
ON THE ACCOUNTS OF
TOWN MUNICIPAL ADMINISTRATIONS
CITY DISTRICT
GOVERNMENT MULTAN**

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 Town Municipal Administrations of City District Multan 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 six TMAs of District Multan for the financial years from 2008-09 to 2010-11 and the findings included in the Audit Report.

Each Town Municipal Administration in City District Multan 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 six above mentioned TMAs in the City District Government Multan for the financial years from 2008-09 to 2010-11 was Rs 1851.464 million and expenditure incurred was of Rs 685.636 million, showing savings of Rs 1165.828 million in these years. The total Non-development budget for financial years 2008-2011 was Rs 1,192.027 million and expenditure was of Rs 884.630 million, showing savings of Rs 307.397 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 City District Government Multan 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 Rs 385.028 million was carried out, out of total expenditure of Rs685.636 million and Audit of non-development expenditure of Rs148.072 million out of a total of Rs884.630 million for the financial years 2008-2011 was conducted which are 56% & 17% of development and non-development expenditures, respectively. Total overall expenditure of TMAs of City District Multan for the financial years 2008-11 was Rs1,570.266 million, out of which overall expenditure of Rs533.100 million was audited, which is 34 % of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

b. Recoveries at The Instance of Audit

Recoveries of Rs 937.918 million were pointed out through various audit paras and recovery of Rs 2.973 million was affected till the compilation of this Report. Out of the total recoveries Rs 669.810 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 20.083million noted in fourcases¹.
- ii. Misappropriation amounting to Rs38.729 million noted in one case²
- iii. Non-compliance of Rules and Regulations amounting to Rs558.743million noted in twenty two cases³.
- iv. Performance issues involving Rs217.272million noted in sixteen cases⁴.
- v. Weak Internal Controlsissues involving Rs598.873million noted in twelve cases⁵.

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

¹ Para 1.3.1.1,1.6.1.1,1.7.1.1,1.7.1.2

² Para 1.5.1.1

³ Para 1.2.1.1 to 1.2.1.3,1.3.2.1 to 1.3.2.4,1.4.1.1 to 1.4.1.3,1.5.2.1 to 1.5.2.2, 1.6.2.1 to 1.6.2.6,1.7.2.1 to 1.7.2.4

⁴Para 1.2.2.1 to 1.2.2.5. 1.3.3.1 to 1.3.3.2, 1.4.2.1, 1.5.3.1 to 1.5.3.4, 1.6.3.1, 1.7.3.1 to 1.7.3.3

⁵ Para 1.3.4.1 to 1.3.4.2, 1.4.3.1 to 1.4.3.3, 1.5.4.1 to 1.5.4.2, 1.6.4.1 to 1.6.4.4,1.7.4.1

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

- i. Strengthening of internal controls
- ii. Appointment of Internal Auditor
- iii. Holding of DAC meetings well in time
- iv. Compliance of DAC directives and decisions in letter and spirit
- v. Expediting recoveries pointed out by Audit as well as others recoveries in the notice of management
- vi. Compliance of relevant laws, rules, instructions and procedures, etc.
- vii. Proper maintenance of accounts and record
- viii. Appropriate actions against officers/officials responsible for violation of rules and losses
- ix. Addressing systemic issues to prevent recurrence of various omissions and commissions
- x. Realization and reconciliation of various receipts
- xi. Production of record to audit for verification
- xii. Physical stock taking of fixed and current assets
- xiii. 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 / Expenditure
1	Total Entities (PAOs) in Audit Jurisdiction	06	3043.491
2	Total formations in Audit Jurisdiction	06	3043.491
3	*Total Entities (PAOs)/ DDOs Audited	06	1,570.267
4	Audit & Inspection Reports	06	-
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to TMAs)	Nil	Nil

*(4 TMAs out of 6 were audited for the financial year 2010-11)

Table 2: Audit Observations

(Rs in million)

Sr. No.	Description	Amount under audit observation
1	Asset management	-
2	Financial management	256.001
3	Internal controls	598.873
4	Violation of rules	558.743
5	Others	20.083
Total		1433.700

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

(Rs in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total
1	Outlays audited	38.763	725.496	2,067.955	806.055	3,638.269 ⁶
2	Amount placed under audit observation / irregularities	2.076	350.534	374.412	706.678	1433.700
3	Recoveries pointed out at the instance of Audit	-	5.934	268.108	663.876	937.918
4	Recoveries accepted / established at Audit instance	-	5.934	268.108	663.876	937.918
5	Recoveries realized at the instance of Audit	-	-	2.973	-	2.973

Table 4: Irregularities pointed out

(Rs in million)

Sr. No.	Description	Amount under Audit Observation
1	Violation of Rules and Regulations and violation of principal of propriety and probity.	558.743
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	38.729
3	Quantification of weaknesses of internal controls system	598.873
4	Recoveries, overpayments, or unauthorized payments of public monies.	217.272
5	Non-production of record to Audit	20.083
6	Others, including cases of accidents, negligence etc.	0
Total		1433.700

⁶The amount mentioned against serial No. 1 in column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the three years was Rs 1,570.266 million.

CHAPTER 1

1. TOWN MUNICIPAL ADMINISTRATIONS, CITY DISTRICT MULTAN

1.1 INTRODUCTION

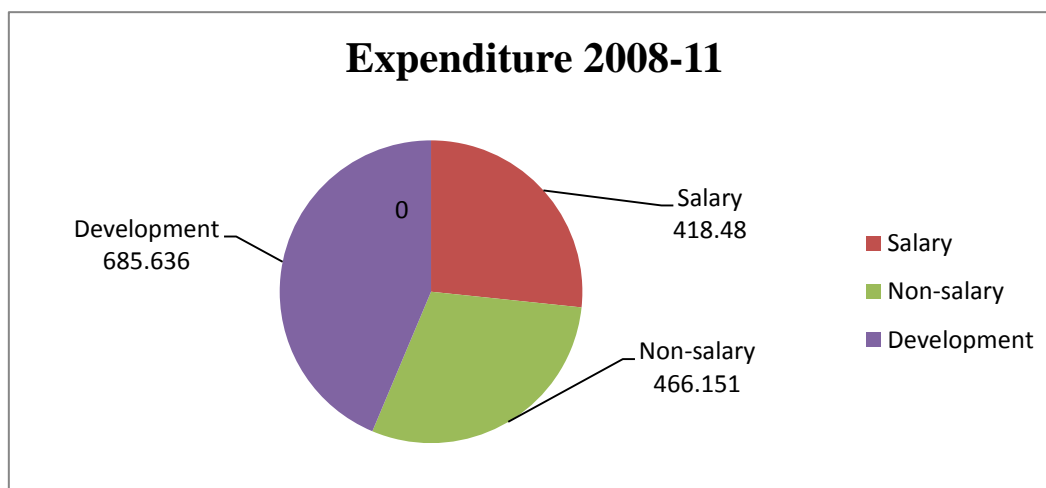
Town Municipal Administration (TMA) consists of Town Nazim, Town Naib Nazim and Town Municipal Officer (TMO). Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (Infrastructure and Services), TO (Regulation), TO (Planning and Coordination) and Tehsil Nazim and Tehsil Naib 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)

(Rupees in million)

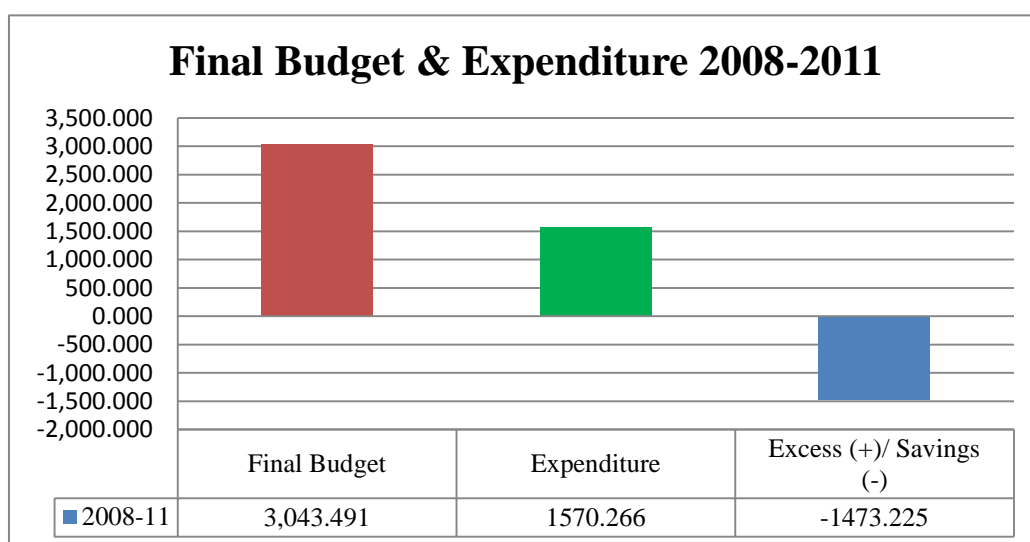
2008-11	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	505.054	418.480	(-)86.574	17
Non-salary	686.973	466.151	(-)220.822	32
Development	1,851.366	685.636	(-)1,165.730	62
Revenue	2,067.955	-	-	-
Total	3043.393	1,570.267	(-) 1,473.126	48



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

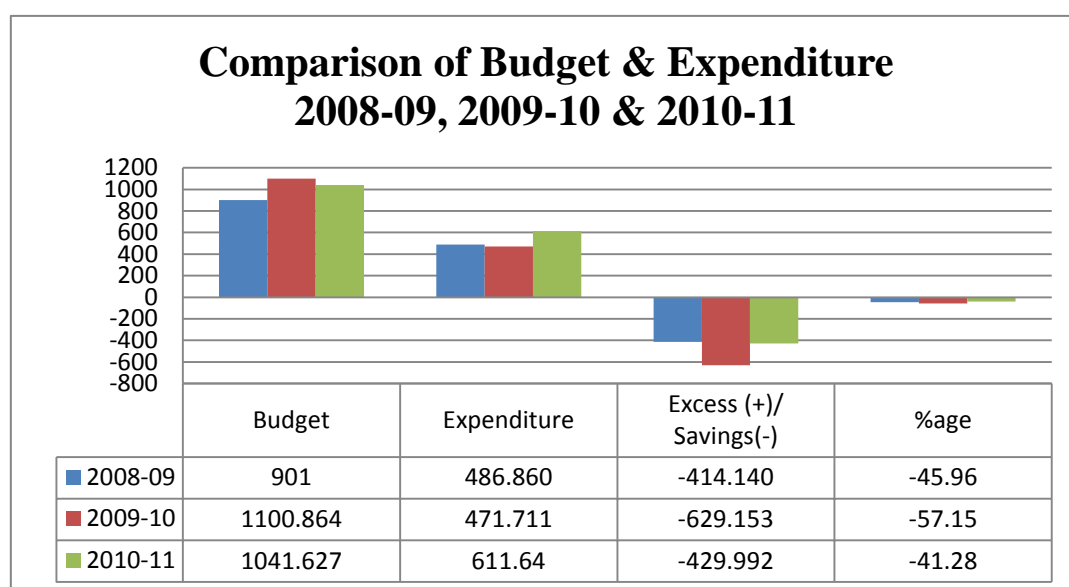
As per Budget Books for the financial years 2008-09, 2009-10 and 2010-11 of TMA in City District Government Multan the original and final budgets were of Rs3,043.491 million. Total expenditure incurred by these TMAs during financial years 2008-2011 was Rs1,570.266 million. There was a saving of Rs1,473.225 million the reasons for which should be provided by the PAO, Town Nazim and management of TMA.

(Rupees in million)



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

(Rupees in million)



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

(Rupees in million)

Financial Year	Budget Allocation	Expenditure	Total Saving	%age of Savings
2008-09	901	486.86	-414.14	46
2009-10	1100.864	471.711	-629.153	57
2010-11	1041.627	611.635	-429.992	41

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

1.2 Town Municipal Administration, Shah Rukn-e-Alam

Audit Paras

1.2.1 Irregularities & Non-compliance

1.2.1.1 Loss Due to Construction without Approval of Map and Commercialization Fee - Rs 104.506 Million

According to Notification No E&A (LG)5(1)/2005, Town Officer (P&C) Shah Rukn-e-Alam Town, Multan is responsible for checking of violations of the prohibitions provided in the master plan of Sanctioned Site Development Scheme under the PLGO, Cities Act, or any other law for the time being in force including the plans and schemes sanctioned under the repealed enactment within their jurisdiction. Further, according to Rule 60(1)(a)(b)(c)(d)(e) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 a City District Government or a Tehsil Municipal Administration shall levy conversion of land use fee for conversion of residential, industrial, pre-urban area or intercity service area to commercial use which shall be twenty percent of the average value of the commercial land as per valuation table or twenty percent of the average sales price of the preceding twelve months of commercial land in the vicinity.

Town Municipal Officer Shah Rukn-e-Alam did not recover Rs 6.180 million on account of map and commercialization fee. Illegal buildings had been constructed since long without approval of maps and payment of commercialization fee. It was also observed that three approved posts of building inspectors were sanctioned but seven inspectors were working in Shah Rukn-e-Alam Town for the enforcement of Building Rules. TMA authorities did not make any efforts to seal the unauthorized buildings. Further, Town Municipal Officer also did not take any action against the culprits of illegal construction of buildings in the jurisdiction of TMA Shah Rukn-e-Alam, Multan. Audit physically inspected the buildings constructed in the jurisdiction of TMA along-with TO (P&C) and field staff. It revealed that numbers of buildings were constructed without payment of map fee amounting to Rs 6.164 million and conversion fee amounting to Rs 92.162 million

resulting in an aggregate loss amounting to Rs98.326 million as detailed in **Annexure-C**.

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

Less realization of government receipt resulted in loss to government.

The matter was reported to TMO in February, 2011 and February, 2012. TMO did not provide the detailed reply of the audit paras for the year 2010-11. The reply of the executive for the year 2009-10 that some correspondence had been made with the owners of identical buildings was not tenable as record was not provided in support of reply. The DAC meeting was held in March, 2011. The DAC constituted a committee to probe into the matter and directed the collecting officer to expedite the recovery process. No further progress was intimated till the finalization of this Report.

Audit recommends expediting recovery, besides taking appropriate action against the TMO concerned, under intimation to Audit.

[AIR Para: 07-2009-10, Para: 1-2010-11]

1.2.1.2 Purchase of Machinery without Open Tenders -Rs 2.076 million

According to Rule 7(i) of the Punjab Purchase Manual, indents of the value exceeding Rs.100,000 should be advertised in the press. Further, according to Rule 2.10(b) 5, no money is to be withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance and it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

Town Municipal Officer Shah Rukn-e-Alam withdrew a sum of Rs 2.076 million in advance on account of purchase of machinery and equipment during

2009-10 without advertisement vide voucher No.444 dated 30.6.2010 and paid to M/s Millat Tractor Limited Multan. Detail is given below:

(Amount in Rupees)

Sr. No	Description	Amount
1	Tractor 2 Nos. @ Rs768,000	1,536,000
2	Front loader with one earth digging	1,99,000
3	Tractor with Trolly Hydraulic topping	270,000
4	Pental Hook	11,500
5	Front Blade	59,500
Total		2,076,000

Following shortcomings were also noticed:

1. Advance withdrawal was made and machinery was not received to date.
2. Sanction of the competent authority was not shown to Audit.
3. Requisition and demand was also not shown.
4. Contract was not shown.
5. Income tax was not deducted @ 3.5% which needs recovery of Rs.72,660.
6. Tender was not floated for economical purchase at competitive low rate.
7. APR was not obtained.

Audit is of the view that due to weak financial management, the government funds were utilized uneconomically.

Purchase without tendering process resulted in uneconomical purchase.

The matter was reported to TMO in February, 2011. TMO stated that approval for advance withdrawal was obtained from the administrator. The DAC meeting was held in March, 2011. The reply of the DDO was not accepted as no record in support of reply was produced for audit verification. The committee directed the DDO to produce complete record for audit verification within a week

and to recover liquidity damages for late supply of consignment. No further progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides recovery, under intimation to Audit.

[AIR Para: 01-2009-10]

1.2.1.3 Unjustified Payment of Contractor's Profit and Overhead Charges - Rs 1.195 Million

According to the Finance Department Notification No.RO (Tech) FD-18-29/2004, dated 03.03.2005, plant and machinery and other store items like generators, lifts, air-conditioners and air-conditioning equipment, electric motors, turbines, PABX, Audio Video system, street lights, furnishing items should not be purchased through the contractors by allowing 20% profits and over heads, but these store items are required to be purchased as per the procedure prescribed in the Purchase Manual.

Town Municipal Officer Shah Rukn-e-Alam paid Rs.536,908 on account of contractor's profit and overhead charges to contractor on purchase of store items as detailed below:

(Amount in rupees)

M.B No. and page No.	Name of contractor	Amount of bill for purchase of street light	Amount of contractor's profit and overhead charges.
701/25 to 29	Muhammad Aslam	798,976	133,463
701/17 to 24	Muhammad Aslam	2,017,224	403,445
Total amount of contractor's profit			536908

Town Municipal Officer also made excess payment of Rs 658,453 on account of contractor profit and overhead charges on purchase of electric material to the contractor, in violation of government instructions as detailed below:

(Amount in rupees)

Name of Work	Name of Contractor	Amount	Profit & overhead charges
Supply Electric Material for repair of street lights in the jurisdiction of TMA Shah Rukn-e-Alam Colony Multan ADP# 74 Date of award of contract 29-11-2010	Shafqat Hussain Shah	1,000,000	163,993
Supply Electric Material for Moharam Routs MB#8454 Page#1-6	Muhammad Khalid	80,8800	131,684
Supply of Fixation of energy savers in limits UC# 58 Piran Gaib	Ehsan-ul-Huq	1,200,000	200,000
Supply and fixing of street lights mercury Electric Material for Moharam Routs MB#17431 Page#52-60	Mohammad Aslam Qureshi	150,000	25,000
Supply of electric material for street lights MB#791 Page#39 – 43	Mohammad Aslam Qureshi	832,000	137,776
Total Amount Excess Paid to the Contractors			658,453

Audit is of the view that due to weak financial control, excess payment was made.

Excess payment resulted in loss to government.

The matter was reported to the TMO during January, 2010 and February 2011. TMO replied that rate in the estimate is technically sanctioned by the Chief Engineer Local Government (Competent Authority) and payment was made as per TS estimates and no excess payment was made. TMO did not provide the detailed reply of audit paras of the FY 2010-11. DAC meeting was held in April, 2010, in which the committee directed the Tehsil Municipal Officer to report the findings of the enquiry within a week besides recovery of contractor's profit and liquidity damages. No further progress was intimated till the finalization of this Report.

Audit recommends recovery of excess payments besides fixing of responsibility on the TMO concerned, under intimation to Audit.

[AIR Para 19-2008-09, Para 15-2010-11]

1.2.2 Performance

1.2.2.1 Non-recovery of Rent of Shops - Rs 22.885 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. Further, according to condition No.4 of contract agreement executed between the TMA and tenant of shops, rent of each shop should be deposited on 5th of next month.

Town Municipal Officer Shah Rukn-e-Alam did not recover rent of 51 shops amounting to Rs.1.438 million and also did not recover Rs 15.835 million on account of arrear of taxes, fee during 2009-10 and did not recover Rs 1.235 million on account of rent of shop up till 30.06.2010. The lease agreements of these shops were not cancelled despite non-recovery of rent from these shops. No efforts were made by the TMO to recover the TMA receipt.

Further, Town Municipal officer Shah Rukn-e-Alam did not recover the outstanding dues amounting to Rs 2.459 million on account of rent of property at “Qila Kohna Qasim Bagh”, license/permit fee of Rs.1.032 million, encroachment and Bhana Jaat Rs. 722,700 and entertainment fee from theaters Rs.209,300 as detailed in **Annexure –D**.

The matter was reported to the TMO during January, 2010, February, 2011 and February, 2012. TMO replied that it was correct the condition 4 was incorporated in the lease agreement to ensure the timely recovery but there are certain exceptions in compliance of the said condition. There are quite number shops at Ali Chowk which were fetching handsome revenue for TMA but high way division have move for road widening and TMA rescind the lease agreement by the order of TMO dated 31.08.09 and shops in question were demolished and also stated that the efforts are being made for recovery for 2009-10. TMO did not provide the detailed reply of audit paras of the FY 2010-11. The reply of the executive for 2008-10 was not satisfactory as there were no serious efforts made

for recovery. DAC meeting held in April, 2010 and in March, 2011 in which committee directed the Tehsil Municipal Officer to expedite the recovery and reduced the amount of Rs.329,584 which fall in the financial year 2009-10 and Rs43,120 recovered on account of rent of shops were reduced. No further progress was intimated till the finalization of this report.

Audit recommends expediting recovery besides fixing of responsibility against the TMO concerned, under intimation to Audit.

[AIR Para 1-2008-09, Para: 03,06 -2009-10, Para: 3,6,10,12-2010-11]

1.2.2.2 Loss to TMA due to Non-Recovery of Rent from the Construction Company- Rs 21.120 Million

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

Town Municipal Officer Shah Rukn-e-Alam did not ensure the realization of rent of 22 Kanals of TMA property situated in front of 'Madni Park' under the use of a construction company. The Commissioner allowed the construction company to use said property for its business purpose without charging any rent as detailed below:

(Amount in rupees)

Property Particulars	Area in Kanals	Total Area in Marlas	Rate per Marla	Period (in months) 01.01.2010 to 31.12.2011	Amount
Plot in front of 'Madni Park' GBS Road Multan	22	440	2,000	24	21,120,000

Audit is of the view that due to weak internal controls, rent was not recovered. Non-recovery of rent resulted in loss to government.

The matter was reported to TMO in February, 2012. TMO did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery besides fixing of responsibility against the TMO concerned, under intimation to Audit.

[AIR Para: 4-2010-11]

1.2.2.3 Non-Recovery of Share of Cattle Mandi Fee – Rs1.903 million

According to Section 118-A of chapter XII, of the Punjab Local Government Ordinance, 2001, in the City District Government, the proceeds from the cattle Mandi fee shall be distributed in the following manner:-

- i. Town where the cattle Mandi is established 25%.
- ii. All towns including the town where cattle Mandi is established 75%.

Town Municipal Officer Shah Rukn-e-Alam did not collect the share of cattle mandi fee of Rs 1.903 million from Town Municipal Administration Sher Shah Town out of the total amount Rs.10.151 million recovered from contractor.

Audit is of the view that due to weak internal control and inefficiency of TMA authorities, TMA share was not collected.

Non collection of TMA's share resulted in decreased revenue collection for TMA Shah Rukn-e-Alam.

The matter was reported to the TMO during January, 2010. TMO replied that TMA Sher Shah Town was releasing share of TMA Shah Rukn-e-Alam Town in accordance with the decision of meeting held on 13.05.2006 and

envisaged in section 118-A of the PLGO, 2001, however reference was sent to TMA Sher Shah Town to clarify the matter raised by the audit. DAC meeting was held in April, 2010 in which committee directed the Tehsil Municipal Officer to produce the clarification from the Sher Shah Town. No further progress was intimated till the finalization of this Report.

Audit recommends recovery of said amount besides fixing of responsibility against the TMO concerned, under intimation to Audit.

[AIR Para 7-2008-09]

1.2.2.4 Loss to TMA Due to Non-Auctioning of Shops at Competitive Rates – Rs 1.488 Million

According to Rule 16 (1) (a) and (b) of the Punjab Local Government (Property) Rules, 2003 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.

Town Municipal Officer Shah Rukn-e-Alam did not re-auction the 124 shops despite the expiry of valid period of lease agreement. All the lessees were running their businesses at old rent which was less than current market rent of respective areas. TMO neither made efforts to re-auction those shops nor got them vacated from the lessees.

(Amounts in rupees)

Total No. of Shops expired of lease agreement	Average Monthly Rent per shop	Average Monthly Rent to be Recovered after fresh auction	Difference	Total Expected Loss in a year
124	2,500	3,500	1,000	1,488,000

Audit is of the view that due to weak financial management auctioning of shops were not made at competitive rent.

Non-auctioning of shops at market / competitive rent resulted in loss to government.

The matter was reported to TMO in February, 2012. TMO did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends re-auction of TMA shops besides fixing of responsibility against the TMO concerned, under intimation to Audit.

[AIR Para: 7-2010-11]

1.2.2.5 Loss to TMA Due to Non-Auction of Properties – Rs 90.672 Million

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

Town Municipal Officer Shah Rukn-e-Alam did not auction TMA properties to fetch maximum possible revenue and prevent against nuisance, damage or misuse, the same caused loss to TMA fund Rs 90.672 million computations as detailed below:

(Amount in rupees)

Summary of state land under the control of SRAT not auctioned since 2006							
Sr. No.	Property Particulars	Kanal	Marlas	Total Area in Marlas	Rate per Marla Rs.	Period Since 2006 (in months)	Amount
1	Extension of GBS Makhdoom Rashid Road	1	11	31	2,000	60	3,720,000
2	GBS near Sui Gas (36	33	9	669	2,000	60	80,280,000

	Plots)						
3	T Block (wrongly entered in stock register as S Block)	0	14	14	2,000	60	1,680,000
4	Old Chungi No. 8 Kotla Tolay Khan Khasra No. 70 Nazul 1935. (164Y-4ft)	0	5	5	2000	60	656,000
5	Slaughter House Kotla Tolay Khan Khasra No. 105 Nazul 1935 (699Y - 7ft)	0	23	23	2,000	60	2,804,000
6	Old Chungi No. 14 Khasra No. 940 Nazul 1935 (383Y -3ft)	0	13	13	2,000	60	1,532,000
Grand Total				756			90,672,000

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

Non-auctioning of TMA properties resulted in loss of revenue to government.

The matter was reported to TMO in February, 2012. TMO did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this report.No progress was intimated till the finalization of this report.

Audit recommends disciplinary action against the responsible, besides auction of properties, under intimation to Audit.

[AIR Para: 2-2010-11]

1.3 Town Municipal Administration, Bosan

1.3.1 Non Production of Record

1.3.1.1 Non-Production of Development Schemes Record - Rs 6.400 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 115(6) of Punjab Local Government Ordinance 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Town Municipal Officer Bosan incurred an expenditure of Rs. 6.400 million on under mentioned four development schemes during 2008-09. The schemes were completed as per details given below:

(Rs. in millions)				
Name of Scheme	A.A Number	Cost of Scheme	Expenditures	Status / Date
Providing street lights, different material, Mercury Bulbs & Chokes & complete Tube Lights UC#5	26	0.200	141,007	15.05.2009 completed
Providing street lights, different material, Mercury Bulbs UC#54	46	3.000	Not mentioned	Completed
Supply of street lights in UC#53	53	1.000	Not mentioned	Completed
Supply of street lights in UC#56	Not Approved	2.200	Not mentioned	Completed
Total Cost		6.400		

The record including details of erection of street lights, stock registers and measurement books were not provided to Audit for verification of actual expenditures. Further, the estimates did not indicate the brand of the lights. As the record was not produced for verification, therefore, the possibility of fraud or misappropriation of the funds cannot be ruled out.

Audit is of the view that complete record was not maintained to produce for verification for the authenticity of expenditures.

This resulted in violation of government rules and legal provision and an attempt to cause hindrance in the auditorial function of the department of AGP.

The matter was reported to TMO in January 2010 to which was stated that all the files of four schemes were available and street lights and material were received, installed and entered in stock registers. The reply of the executive was not correct as no record was provided. Para was discussed in the SDAC meeting held in June, 2010, but instead of listening to the Audit's viewpoint, the TMO tried to settle down the para on his own, being the Chairman SDAC, stating that the decision would be taken on majority votes. The meeting was therefore called off. No further progress was intimated by the TMO to Audit.

Audit recommends fixing of responsibility and appropriate disciplinary action taken against the concerned officials for non-production of record under intimation to Audit, and it should be ensured that the record is produced to Audit for scrutiny within one month.

[AIR Para: 19-2008-09]

1.3.2 Irregularities & Non-compliance

1.3.2.1 Non-Conducting of Post Completion Evaluation of Projects – Rs 232 Million

According to Rule 45 of the District Government and Tehsil Municipal Administration (Budget) Rules, 2003, on completion of a development project, the head of the department i.e. T.O (I&S) shall submit a Project Handing Over Report to the Town Officer (Planning and Coordination) and a copy shall be sent to the Town Development Committee, Town Officer (Finance) and Town Council. Further, according to Rule 46 of the District Government and Tehsil Municipal Administration (Budget) Rules, 2003, post completion evaluation of each development project shall be undertaken jointly by the Planning Officer in collaboration with concerned Head of Office and a report submitted to the Council.

Town Municipal Officer Bosan was required to complete 225 development schemes at a cost of Rs. 774.050 million during 2008-09. However, 126 development schemes from the development budget were completed at a cost of Rs. 232 million during the year but post completion evaluation of these schemes was not carried out, in violation of above rules. Therefore, it was not ascertained whether the schemes were completed according to the drawings, designs and specifications.

The matter was reported to TMO in January 2010 to which TMO replied that the para was not discussed by the Audit Officer with him during the course of Audit. However, the requirement of Rules 45 & 46 of Budget Rules, 2003 had been fulfilled.

The reply of the executive was not tenable as nothing was shown in this regard with the support of the reply. Para was discussed in the SDAC meeting held in June, 2010, but the TMO tried dictating his decision, being the Chairman, without incorporating audit's point of view, declaring that the decision would be taken on majority votes. The meeting was therefore called off with the TMO

stating that he had sought clarification from Finance Department vide letter No. 1006-CB dated 17.06.2010. No further progress was intimated by the TMO to Audit.

Audit recommends fixing of responsibility for violation of rules and not evaluating the completed schemes, besides completing the evaluation, under intimation to Audit.

[AIR Para: 18-2008-09]

1.3.2.2 Non-Obtaining of Additional Performance Securities – Rs 6.850 Million

According to Rule 50(2) of the TMA (Works) Rules, 2003, the contractor shall provide performance security equal to one-tenth of the amount of the accepted bid including 2% earnest money, within seven days of the acceptance of tenders, failing which his tender shall be cancelled and re-invited and earnest money forfeited by the Tehsil/Town Municipal Administration. Further, according to Government of the Punjab, Finance Department letter No. RC(Tech) FD-1-2/83 (v) (p) dated 06-04-2005, read with clause 26(a) of tender document, if the contractor quotes rate 5 % below the approved Demand Note for Inviting Tenders (DNIT) lowest bidder will have to deposit additional performance security from the schedule bank within 15 days or expiry of said period whichever is earlier.

Town Municipal Officer Bosan did not obtain additional performance securities amounting to Rs.5.120 million from the contractors during FY 2008-09 who quoted rates 5% less than DNIT as detailed in “**Annexure-E**”.

Similarly, during 2009-10, the TMO awarded contracts of development works to various contractors without obtaining additional performance securities of Rs 1.658 million, who offered rates 5% below DNIT.

The whole amount of Rs. 6.850 million for contracts awarded without retention of security money is considered an irregular expenditure.

Audit is of the view that due to weak internal control, performance security was not obtained.

Non- obtaining of performance security put government properties at stake.

The matter was reported to Town Municipal Officer in January 2010 and February 2011, who replied that instead of security money being deposited in advance, 1/10th of the amount of every running bill is deducted and retained by the TMA until the amount so deducted and the 2% earnest money deposited make up an amount equal to 1/10 to the tender amount of the contractor. The reply for the para of 2009-10 was not available as no DAC was convened.

The reply of TMO was not tenable as the rule requires depositing of the earnest money by the contractor at the time of award of contract and there is no provision of deduction/ retention of security money from running bills. Para of 2008-09 was to be discussed in the SDAC meeting held in June, 2010, but the TMO tried dictating his decision, being the Chairman, without incorporating audit's point of view, declaring that the decision would be taken on majority votes. The meeting was therefore called off with the TMO stating that he had sought clarification from Finance Department vide letter No. 1006-CB dated 17.06.2010. No further progress was intimated by the TMO to Audit.

Audit recommends initiation of inquiry into violation of rules and fixation of responsibility against the TMO concerned, under intimation to Audit.

[AIRs Para: 2-2008-09, Para: 18-2009-10]

1.3.2.3 Non-Observance of Building By-Laws for Approval of Maps – Rs 3.742 Million

According to Para 27(6) of the Sixth Schedule of the Punjab Local Government Ordinance, 2001, regarding Building and Land Use Control, where the concerned local government neglects or omits, for forty five days after the

receipt of a valid notice, to make and to deliver to the person who has given the notice any order of any nature specified in this paragraph, and such person thereafter by a written communication sent by registered post to the concerned local government calls the attention of the concerned local government to the neglect or omission, then, if such neglect or omission continues for a further period of fifteen days from the date of such communication the concerned local government shall be deemed to have given sanction to the erection or re-erection, as the case may be, unconditionally to the extent that it does not contravene the provisions of the building bye-laws and any notified general scheme for the area.

Town Municipal Officer Bosan received application from the builders for approval of maps for construction of 8 industrial and 16 commercial buildings within the jurisdiction of TMA Bosan Town during 2009-10. The applicants submitted the maps of the buildings along with the fee amounting to Rs. 3.742 million but the maps were neither approved nor rejected by TMO despite lapse of 45 days as prescribed for the approval of maps and additional 15 days for intimating the written communication. Therefore, as per above rules, the maps were considered as approved and the buildings were constructed by the owners / construction companies.

However, TMA authorities did not even carry out a survey of the buildings to see whether these buildings were constructed according to the standards and parameters laid down in the building bye-laws. Details are at **Annexure –F.**

Audit is of the view that due to mismanagement and lack of timely decision of TMA authorities, the compliance of building bye-laws was not ensured.

Non-approval of map resulted in construction of buildings with short payment of map and commercialization fee.

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

Audit recommends fixing the responsibility for not taking any decision on the maps despite receiving the fee, non-compliance of building bye-laws by TMA authorities and not ascertaining the prescribed standards, and taking disciplinary action under intimation to audit, besides ensuring timely decision on the map applications, under intimation to Audit.

[AIR Para: 7-2009-10]

1.3.2.4 Infructuous/Unauthorized Appointment of Work Charge Employees – Rs 1.970 Million

According to the Government of Punjab letter No. SO.Aata.III(LG)-3-186/2000, dated 11th December, 2008 all Town Municipal Officers are allowed to hire the services of essential staff on work charge basis according to their requirement/budgetary provisions subject to fulfillment of all codal formalities. Also, Finance Department letter No. FD.SO(GOODS)44-4/2010, dated 9th Aug, 2010, regarding austerity / economy measures for the FY 2010-11, bans the appointment of any contingent-paid staff without prior approval of Finance Department.

Town Municipal Officer Bosan unauthorizedly appointed sixteen contingent-paid employees in FY 2009-10 and made payment of Rs. 839,964 during 2009-10 on account of salaries of these employees. The codal formalities for their appointment were not fulfilled in violation of above rules. The posts were not advertised in the newspapers and formal appointment orders were not issued to concerned employees. Moreover, the identity cards of work charge employees were also not available for verification of the authenticity of appointments. Therefore, the entire expenditure of Rs. 839,964 was held as doubtful.

Further, TMO appointed sixteen contingent-paid employees in FY 2010-11, although due to austerity measures there was a ban on such appointments. NOC or prior approval was not obtained from the Finance Department, in

violation of above rules. Therefore, the amount of expenditure of Rs. 1,130,330 on account of salaries was held as unauthorized.

Audit is of the view that due to financial indiscipline and violation of rules, the public funds amounting to Rs. 1.970 million were misused and put at stake.

The matter was reported to TMO in February, 2011 to which no reply was received, despite repeated requests. No DAC meeting was convened till the finalization of this Report.

Audit recommends fixing responsibility for unauthorized appointments and loss to public exchequer, and taking disciplinary action, besides recovery of the doubtful payment, under intimation to Audit.

[AIRs Para: 4- 2009-10, Para: 1- 2010-11]

1.3.3 Performance

1.3.3.1 Non Achievement of Revenue Targets – Rs. 6.232 million

According to Rule 76(1) of the Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

Town Municipal Officer Bosan estimated sewerage tax at Rs. 1.471 million on the basis of number of 1043 sewerage connections during 2008-09 in Qadir Pur Rawan. Six officials were deployed for recovery of Rs.1.471 million, out of which only Rs.216,840 were recovered during the period 2008-09, resulting in short recovery of Rs.1.254 million.

TMO also did not recover the government revenues amounting to Rs 3.129 million during 2009-10, against the estimated recoverable of Rs. 9.372 million for the period. Therefore, the short collection of revenue resulted in loss to the public exchequer.

Moreover, the amount of Rs 150,150 was recovered against the total estimate of Rs 2.050 million on account of sewerage fee and water rates during 2010-11 resulting in short recovery of Rs 1.901 million as detailed in **Annexure-G**.

Audit is of the view that due to weak internal controls and inefficiency at the TMA, various TMA receipts remained unrealized.

Non-realization of various TMA receipts resulted in loss to TMA.

The matter was reported to Town Municipal Officer in January 2010, February, 2011 and February 2012, to the first of which it was replied that Town Municipal Administration was a service delivery institution and not a commercial enterprise. Therefore, comparing the expenditure on the functionary deputed for

service delivery with the amount of income/recovery of the taxes/fee was not justified. However, it was also stated in the same reply that appropriate measures had been taken against the defaulters for recovery of the arrears. Also, detailed replies to the audit paras of the other two years were not provided.

The reply of the executive was not tenable as no proof of recovery was provided to Audit. In the SDAC meeting held in June, 2010, the TMO tried dictating his decision, being the Chairman, without incorporating audit's point of view, declaring that the decision would be taken on majority votes. The meeting was therefore called off with the TMO stating that he had sought clarification from Finance Department vide letter No. 1006-CB dated 17.06.2010. No further progress was intimated by the TMO to Audit.

Moreover, despite repeated requests, no DAC meeting was convened for the years 2009-10 and 2010-11 till the finalization of this Report.

Audit recommends expediting recovery besides fixing of responsibility for noncollection of outstanding government revenues, under intimation to Audit.

[AIRs Para: 6-2008-09, Para: 6, 21-2009-10, Para: 2-2010-11]

1.3.3.2 Less Recovery of Lease of Cattle Mandi – Rs 2.278 million

According to Section 118-A of chapter XII, of The Punjab Local Government Ordinance, 2001, in the City District Government, the proceeds from the cattle Mandi fee shall be distributed in the following manner:-

- iii. Town where the cattle mandi is established 25%.
- iv. All towns including the town where cattle mandi is established 75%.

Town Municipal Officer, Sher Shah auctioned cattle mandi during 2008-09 for Rs 50.300 million. The contractor deposited Rs 10.151 million into account of Town Municipal Officer, Sher Shah Town, and out of this

amount, TMO, Bosan Town did not receive his share amounting to Rs 1.903 million from Town Municipal Administration, Sher Shah Town.

TMO, Sher Shah Town, also auctioned cattle mandi during 2009-2010 for Rs. 61.100 million. The contractor deposited Rs. 61.100 million into account of Town Municipal Administration, Sher Shah Town. TMA, Bosan Town had to receive its share of Rs. 11.456 million from TMO, Sher Shah Town but only Rs 11.081 million were received and Rs 374,933 were not received.

Audit is of the view that due to financial mismanagement TMA cattle mandi share amounting to Rs 2.278 million for the years 2008-09 and 2009-10 could not be received from TMA Sher Shah Town by TMA Bosan Town.

This non-recovery of TMA share resulted in decreased TMA revenue.

The matter was reported to Town Municipal Officer in January 2010 and February, 2011. In the SDAC meeting held in June, 2010, the TMO tried dictating his decision, being the Chairman, without incorporating audit's point of view, declaring that the decision would be taken on majority votes. The meeting was therefore called off with the TMO stating that he had sought clarification from Finance Department vide letter No. 1006-CB dated 17.06.2010. No further progress was intimated by the TMO to Audit. However, no reply for the para of other year was provided by the TMO.

Audit recommends expediting collection of TMA's share besides fixing of responsibility against the TMO concerned, under intimation to Audit.

[AIRs Para: 12-2008-09, Para 11: 2009-10]

1.3.4 Internal Control weaknesses

1.3.4.1 Unauthorized Construction of Buildings and Non-Recovery of TMA Dues – Rs 115.200 Million

According to Rule 60(1), (a)(b)(c)(d)(e) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, a City District Government or a Tehsil Municipal Administration shall levy conversion-of-land-use fee for conversion of residential, industrial, pre-urban area or intercity service area to commercial use which shall be twenty percent of the value of the commercial land as per valuation table or twenty percent of the average sales price of the preceding twelve months of commercial land in the vicinity. Further, according to Notification No.2658 dated 7th September, 2002, of the Government of the Punjab, map fee for industrial unit is Rs.3 per Sq ft on covered area.

Further, according to Notification No.E&A(LG)5(1)/2005 dated 30-6-2005, Town Officer (P&C) is responsible for checking of violations of the prohibitions provided in the master plan for the sanctioned site development scheme under the PLGO, Cities Act, or any other law for the time being in force including the plans and schemes sanctioned under the repealed enactment within their jurisdiction.

Town Municipal Officer Bosan did not recover the TMA dues during financial year 2008-09 on account of map fee and commercialization fee worth Rs. 63.070 million from the builders of unauthorized constructions. Illegal buildings were constructed without approval of maps and payment of commercialization fee.

Further, Town Municipal Officer Bosan also did not take any action against the construction of commercial godowns and shops without approved maps and without payment of commercialization fee amounting Rs 52.130 million during 2010-11 as detailed in **Annexure-H**.

Audit is of the view that due to weak internal controls over the implementation of building bylaws, various buildings were constructed in an unauthorized way and TMA dues were not recovered.

Unauthorized construction of various buildings without payment of the TMA dues resulted in loss to public exchequer.

The matter was reported to TMO in January 2010 and February 2012 who replied that the District Officer (Spatial Planning & Commercialization) had the powers to take cognizance of the offences under the building laws and to investigate the matters but he did not fulfill his responsibility, whereas the Town had properly issued the notices to the concerned persons. The TMO also did not provide the detailed reply of the audit paras for the year 2010-11.

The reply of the executive was not tenable, as he was shifting responsibility to an irrelevant officer, DO (SP&C). Moreover, no action was taken against the illegal construction and no recovery was affected. In the SDAC meeting held in June, 2010, the TMO tried dictating his decision, being the Chairman, without incorporating audit's point of view, declaring that the decision would be taken on majority votes. The meeting was therefore called off with the TMO stating that he had sought clarification from Finance Department vide letter No. 1006-CB dated 17.06.2010. No further progress was intimated by the TMO to audit.

Audit recommends recovery of government revenues, along with the interest, from the concerned owners / authorities besides disciplinary action against collecting officer(s) at fault, under intimation to Audit.

[AIRs Paras: 1,8-2008-09, Paras: 12,13,15- 2010-11]

1.3.4.2 Illegal Establishment of Housing Colonies and Non-Payment of Fee – Rs 4.914 Million

According to the Serial 5(1,3&5) of the Notification No.788-TO(R)-CN-TMA, dated 04.07.2002, notified vide The Punjab Gazette Notification No. 2658,

dated 7th September 2002, for Land sub-division, Map Fee is Rs 200 per Marla on saleable area and for housing scheme, it is Rs 8000 per Acre. Conversion fee from Agriculture to Housing Schemes / Land sub-division is Rs 2000 per Acre.

Town Municipal Officer Bosan did not take any action against the establishment of twelve illegal housing schemes developed within the jurisdiction of TMA Bosan Town without approval of classification, site maps and payment of government fees amounting to Rs 4.914 million during 2010-11 as detailed below:

(Amount in rupees)

Sr. No.	Name of Property	Location	Area	Map Fee @ Rs. 8000 /Acre	Conversion Fee @ Rs. 2000 /Acre	Land Sub Division Fee @Rs200 Per Marla	Total
1	Zain Town Colony	Salah Mahay, Nawab Pur Road Multan	8 Acre	64,000	16,000	256,000	336,000
2	Chaudhary Town	Sohan Wala Nawab Pur Road	8 Acre	64,000	16,000	256,000	336,000
3	Safari Town	Adj. Ibnul-Qasim Mehmood Kot, Bosan Road Multan	6 Acre	48,000	12,000	192,000	252,000
4	City Housing Scheme	Adj. Al-Hafiz Flour Mill Kanewal Road Qadir Pur Rawn	15 Acre	120,000	30,000	480,000	630,000
5	Gulshan-E-Zameer City	Lutfa Abad Bosan Road	10 Acre	80,000	20,000	320,000	420,000
6	Babar City	Bosan Road	10 Acre	80,000	20,000	320,000	420,000
7	Fatima City	Bosan Road	10 Acre	80,000	20,000	320,000	420,000
8	Gulshan-E-Babar	Bosan Road	10 Acre	80,000	20,000	320,000	420,000
9	Waqas City	Bosan Road	10 Acre	80,000	20,000	320,000	420,000
10	Saim City	Bosan Road	10 Acre	80,000	20,000	320,000	420,000

11	Gulshan-E-Nizam	Bosan Road	10 Acre	80,000	20,000	320,000	420,000
12	Gulshan-E-Nizam	Bosan Road	10 Acre	80,000	20,000	320,000	420,000
Grand Total				936,000	234,000	3,744,000	4,914,000

Audit is of the view that due to weak internal controls, payment of conversion and map fee was not recovered.

Non-recovery of conversion and map fee resulted in loss to the government.

The matter was reported to TMO in February, 2012. TMO did not submit detailed reply. Despite repeated requests DAC meeting was not convened.No progress was intimated till the finalization of this Report.

Audit recommends expediting recovery besides fixing the responsibility for not recovering the outstanding revenues, under intimation to Audit.

[AIR Para: 16-2011-12]

1.4 Town Municipal Administration, Musapak

1.4.1 Irregularities & Non-compliance

1.4.1.1 Non-obtaining of Additional Performance Securities - Rs 3.341 million

According to Rule 50(2) of the TMA (Works) Rules, 2003, the contractor shall provide performance security equal to one-tenth of the amount of the accepted bid including 2% earnest money, within seven days of the acceptance of tenders, failing which his tender shall be cancelled and re-invited and earnest money forfeited by the Tehsil/Town Municipal Administration. Further, according to Government of the Punjab, Finance Department letter No. RC(Tech) FD-1-2/83 (v) (p) dated 06-04-2005, read with clause 26(a) of tender document, if the contractor quotes rate 5 % below the approved Demand Note for Inviting Tenders (DNIT) lowest bidder will have to deposit additional performance security from the schedule bank within 15 days or expiry of said period whichever is earlier.

Town Municipal Officer Musapak did not obtain additional performance securities amounting to Rs.3.341 million from the contractors during FY 2008-09 who quoted rates 5% less than DNIT as detailed in “**Annexure-I**”.

The whole amount of Rs. 3.341million for contracts awarded without retention of security money is considered an irregular expenditure.

Audit is of the view that due to weak internal control, performance security was not obtained.

Non- obtaining of performance security resulted in violation of government intructions andlegal provisions.

The matter was reported to Town Municipal Officer in February 2010. In DAC meeting held in March, 2010, Committee directed that security money should be obtained on running projects and compliance may be shown within two months, and in

future, security may be obtained in advance. No further progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the Finance Department besides fixing of responsibility against DDO(s) concerned, under intimation to Audit.

[AIR Para: 14-2008-09]

1.4.1.2 Unauthorized Affixing of Luxury and Imported Tiles - Rs 1.742 million

According to Communication & Works Department Notification No.SOB-I (C&W) 05.01.2009 dated 1st July, 2008 and Government of Punjab Communication and Works Department Letter No.PA/SECY(C&W)/2008, use of luxury items of all kinds was banned and tendency of use of non-schedule items is curbed and only such items are included without which an important component of building is likely to be adversely suffer. The Superintending Engineers /District Officers will ensure active involvement in preparation of cost estimates with a view to reduce / eliminate all non-schedule items as far as possible. Any un-necessary use / inclusion of these items will be viewed adversely in future.

Town Municipal Officer Musapak made payment of Rs 1.74 million during 2008-09 on account of use of un-scheduled and luxury tiles during construction of Town Municipal Office including Supreme, Porcelain, false ceiling, wall paneling (Wooden Colour) in violation of above instructions. The detail is given below:

(Amount in rupees)

Name of work	MB# & Bill #	Name of item	Cost of item
Town Office Building Phase II	25389 , 75, 5 th Running	P/L (Supreme) Porcelain tile 3/8",	1,209,800
	25389 , 73, 5th Running	False Ceiling 2 x 2	118,089
	25389 , 84, 5th Running	Wall Paneling (Wooden Colour)	414,240
Total cost of the tiles			1,742,129

Audit is of the view that due to financial mismanagement, luxury and non-scheduled tiles were purchased and duly affixed.

This affixing of luxury and non-scheduled tiles resulted in uneconomical expenditures.

The matter was reported to Town Municipal Officer in February 2010. In DAC meeting held in March, 2010, TMO replied that above referred letter was not endorsed to Chief Engineer Local Government. DAC directed that complete case explaining the list of luxury items may be sent to the higher ups for clarification. No further progress was intimated till the finalization of this Report.

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

[AIR Para: 15-2008-09]

1.4.1.3 Loss of TMA Funds on account of Non Completion of Different Schemes within Stipulated Time Period without Imposing Penalty - Rs 1.091 million

According to clause 39 (a) of tender document the contractor shall pay as compensation, an amount equal to one percent of the amount of contract, subject to a maximum of 10% or such smaller amount as the engineer-in-charge may decide for every day that the work remains un-commenced or unfinished after the proper date.

Town Municipal Officer Musapak did not impose penalty @ 10% of Rs 1.091million on various contractors due to non-completion of development works worth Rs 10.912 million within the stipulated time periods. It was also observed that TMA authorities neither awarded the time extension and nor any penalty was imposed on any of the following development works not completed within the stipulated time periods. The detail is in **Annexure-J**

Audit is of the view that due to weak internal controls, penalty was not imposed for non-completion of work within time limit.

Non-completion of work within time limit resulted in loss to government.

The matter was reported to TMO in February, 2011. The TO(I&S) stated that time extension was granted to the contractors after receiving requests. The SDAC meeting was held in March, 2011. The reply of the DDO was not accepted as no supporting documents were produced for audit verification to prove that contractors had applied for time extension. The committee directed the TMO to produce the complete record for verification. No further progress was intimated till the finalization of this Report.

Audit recommends that recovery be made and appropriate action be taken against the TMO concerned, under intimation to Audit.

[AIR Para: 05-2009-10]

1.4.2 Performance

1.4.2.1 Loss of TMA funds due to Non-Recovery of Rent of Shops – Rs 15.784 million

According to Rule 76 (1) of Punjab District Government and TMA Budget Rules, 2003, the primary obligation of the collection officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head. Further, according to Rule 12(2) of Punjab Local Governments (Taxation) Rules, 2001, a statement of accounts certified by the Executive District Officer (Finance & Planning) in case of District/City Government Tehsil/Town Officer (Finance), in case of Tehsil/Town Municipal Administration and Union Secretary in case of Union Administration shall be forwarded to the Collector of the District concerned to recover the sum demanded as arrears of land revenue from the defaulter.

Town Municipal Officer Musapak did not recover Rs 7.301 million from 181 tenants up to December 2009 on account of rent of 454 shops for the year 2008-09. Neither authorities imposed fine nor the efforts were made for timely recovery of Government revenues.

Further, Town Municipal Officer Musapak did not recover Rs 8.061 million on account of rent of shops upto 30.06.2010 and also did not recover the amount of Rs 422,400 from the shops that were auctioned during 2009-10. The lease agreements of these shops were not cancelled despite non-recovery of rent from these shops. Detail is given below:

(Amount in Rupees)	
Financial Year	Amount
2008-09	7.301
2009-10	8.061
Grand Total	15.362

Amount of Auction money not received

(Amount in Rupees)

Location	Plot No.	No. of Shops	Period in months	Per month charges	Total Amount
Shaheen Market Purani Sabzi Mandi Road Multan	1 to 2	2	6	3,200	38,400
Shaheen Market Purani Sabzi Mandi Road Multan	3 to 11	9	6	3,200	172,800
Shaheen Market near Shams Goods	1 to 10	10	6	3,200	192,000
Plot Chungi No. 14 Bahawalpur Road	1	1	6	3,200	19,200
Total Amount					422,400
Grand Total of non-receipts of rent of shop					15.784

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

Non-realization of TMA receipts resulted in loss of TMA funds.

The matter was reported to Town Municipal Officer in February 2010 and February, 2011. In DAC meeting held in March, 2010 and March, 2011, TMO replied that arrears of Rs 564,581 were recovered and Rs 4.312 million had been transferred from Mother Town, Shah Ruken-e-Alam. Efforts would be made to collect the arrears of the rent of shops and stated that matter was pending before the honorable high court. DAC did not accept the reply and directed that progress of recovery process might be watched on weekly basis and to expedite the recovery process and SDC committee further decided to pursue the cases in proper way and report the same. No further progress was intimated till the finalization of this Report.

Audit recommends that responsibility be fixed against the responsible besides early recovery of government revenues, under intimation to Audit.

[AIR Para: 07-2008-09 Para: 04,11-2009-10]

1.4.3 Internal Control Weaknesses

1.4.3.1 Unauthorized Approval of Commercial Plans (Maps) without Paying Commercialization Fee – Rs 16. 939 million

According to Rule 9 (1) (a) of Punjab Local Government (commercialization) Rules 2004, commercialization charges at the rate of 20% shall be received for the urban commercial land on the basis of valuation tables prepared under the Stamp Act 1899. Further, according to Master Plan, 1987 (i) commercial area is declared on the both sides of the road up to 300 feet from the center of the roads on the Lahore Multan Quetta road, Vehari road and remaining all roads are declared commercial up to 150 feet from the both sides of the roads.

Town Municipal Officer Musapak approved five Maps of shopping plazas in unauthorized manner without imposing fine and receiving the commercial fees of Rs.16.939 million that had lengths of more than 150 feet and set back less than 20 feet. The detail is as under:

(Amount in Rupees)							
Name of Owner	Address	Covered Area	Length	Set Back	Excess Area In Marlas	Rate	Commercial-ization Fee
M/S Parveen Mustafa	SurajKund Road	15525	172.3	15	58.3481	500,000	5,834,815
Al Mustafa Plaza	SurajKund Road	1114 9	194.5	15	21.3333	500,000	2,133,333
M/S Parveen Mustafa	SurajKund Road	11149	175.83	15	55.7274	500,000	5,572,741
Hassan Shopping center (Usman Riaz S/O Muhammad Riaz etc	SurajKund Road	24330	172.5	15	17.4074	500,000	1,740,741
Sajjad Hussain , Ejaz Hussain , Muhammad Hussain Isran Etc	SurajKundRoad	19324	176.75	15	16.5764	500,000	1,657,639
Total							16,939,269

Audit is of the view that due to weak internal control system over the implementation of building bylaws, maps were approved in unauthorized manner without imposing penalty and receiving commercialization fee.

Unauthorized approval of map without imposing penalty and receiving commercialization fee resulted in loss of TMA funds.

The matter was reported to Town Municipal Officer in February 2010. In DAC meeting held in March, 2010, TMO replied that commercialization fee was to be collected by the MDA. DAC did not accept the reply and directed that all the cases approved by the TMA may be sent to MDA for realization of commercialization fee. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility besides recovery of the amount from concerned, under intimation to Audit.

[AIR Para: 01-2008-09]

1.4.3.2 Unauthorized Construction of Shopping Malls and Commercial Markets without Paying the Commercialization Fee - Rs 14.870 million

According to Rule 9 (1) (a) of Punjab Local Government (Commercialization) Rules 2004, commercialization charges at the rate of 20% shall be received for the urban commercial land on the basis of valuation tables prepared under the Stamp Act, 1899. As per section 146D of chapter XVI Local Government Responsibilities for Enforcement of Laws of 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.

Town Municipal Officer Musapak allowed the construction of two shopping centers and six shops markets situated in Makhdoom Rasheed, Basti Malook and Mouza Taraf Daira Chowk Shah Abbas. The plans of said shopping markets and shops were submitted on 22.08.2007 and 25.09.2007 for approval

whereas the buildings were fully constructed without approval of plans and payment of commercialization fee. Not a single notice was served by the building inspectors to the owners of shopping centers for depositing the commercialization fee which resulted into the loss of precious government revenue of Rs.6.67 million.

Further, Town Municipal Officer Musapak did not recover map and commercialization fee of Rs 8.200 million during 2009-10. Illegal buildings were constructed without approval of maps and payment of commercialization fee in the area of TMA Musa Pak Shaheed Town. TMA authorities did not make any efforts to recover the government fee and to seal the unauthorized constructed buildings from contractors. The detail is in **Annexure-K**.

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

Non-realization of government receipt resulted in loss to government.

The matter was reported to Town Municipal Officer in February 2010 and February, 2011. In DAC meeting held in March, 2010 and March, 2011, TMO replied that commercialization fee was to be collected by the MDAs that area falls under the jurisdiction of City District Government Multan. The reply of the collecting officer was not accepted as no law/rule reference was produced for audit verification. DAC did not accept the replies and directed that matter should be taken up with MDA for realization of commercialization fee. The Committee, further, decided to refer the case of Gibbs Factory to the Anti-Corruption and directed to issue show-cause notice to the inspector for not reporting the illegal constructions.. No further progress was intimated till the finalization of this Report.

Audit recommends expediting recovery of commercialization fee besides fixing of responsibility against the TMO concerned, under intimation to Audit.

[AIR Para: 02-2008-09 Para:03-2009-10]

1.4.3.3 Non – recovery of Building / Naqsha Fee - Rs 3.065 million

According to Section 126 of the Punjab Local Government Ordinance, 2001 in case of any loss of property of the local government, the responsibility for such loss shall be fixed by the concerned local government and the amount of the loss shall be recovered from the defaulting person and a report to this effect shall forthwith be submitted to the concerned council in the meeting next following.

Town Municipal Officer Musapak did not recover Rs 3.065 million on account of building / naqsha fee during 2009-10. Estimated target for the financial year 2009-10 was 5.500 million, in revised budget estimate the target was reduced up to Rs 2.400 million and actual recovery was only Rs 2.435 million during 2009-10. No effort was made by the TMA authorities to achieve the target.

(Amount in Rupees)

Year	Target	Recovery	Loss
2009-10	5,500,000	2,435,029	3,064,971

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

Non-realization of government receipt resulted in loss to government.

The matter was reported to TMO in February, 2011. The TMO stated that area falls under the jurisdiction of MDA. The SDAC meeting was held in March, 2011. The reply of the collecting officer was not accepted as no law/rule reference was produced for audit verification. The committee decided that an enquiry committee would be constituted to justify the non-recovery of targeted amount and fixation of responsibility and submission of report within 15 days. No further progress was intimated till the finalization of this Report.

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

[AIR Para: 06-2009-10]

1.5 Town Municipal Administration, Sher Shah

1.5.1 Frauds/ Misappropriation

1.5.1.1 Misappropriation in the Departmental Collection of Cattle Mandi Fee – Rs 38.729 Million

According to Rule 3 of the Punjab Local Government (Auctioning and Collection Rights), 2003 a local government may prefer to collect any of its income as specified in the Second Schedule of the Ordinance and duly approved and notified in the Official Gazette, through contractor by awarding collection rights to him for a period not exceeding one financial year.

Town Municipal Officer Sher Shah auctioned Cattle Mandi for the year 2010-11 on 22.06.2010 for Rs 74.000 million but due to litigation in court the possession was not handed over to contractor. Self-collection record for the period July, 2010 to February, 2011 revealed income of Rs 18.681 million i.e. fortnightly average of Rs 1.168 million. But in the next fortnight (beginning 1st March 2011), the collection was Rs 3.553 million which would have amounted to an annual collection of Rs 85.263 million. This would be equivalent to a collection of Rs 57.410 million instead of Rs 18.681 million for initial eight months (July 2010 to February 2011). TMA, therefore, suffered a loss of Rs 38.729 million (Rs 57.410 million – Rs 18.681 million) due to short recovery by the TMA staff detailed in **Annexure-L**.

Audit is of the view that due to weak internal controls, government money was misappropriated.

Misappropriation of TMA funds resulted in loss to government.

The matter was reported to TMO in February, 2012. TMO replied that matter was under trial in the Honourable High Court & ACE Multan and Secretary Local Government Punjab Lahore. Audit stressed to pursue the matter for recovery of misappropriated amount. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of misappropriated funds, besides fixing of responsibility against the TMO concerned, under intimation to Audit.

[AIR Para: 02-2010-11]

1.5.2 Irregularities & Non-compliance

1.5.2.1 Irregular Construction of Commercial Buildings without Payment of Extra Height Charges – Rs 69.386 million

According to Notification No.E&A (LG) 5(1)/2005 dated 30-6-2005, Town Officer (P&C) is responsible for checking of violations of the prohibitions provided in the master plan the sanctioned site development scheme under the PLGO, cities act, or any other law for the time being in force including the plans and schemes sanctioned under the repealed enactment within their jurisdiction. Further, according to Notification bearing No.788-TC-R-CN-TMA/T (A) dated 4-07-2002, fee at the rate of Rs.50 per CFT will be recovered as extra height charges if the height will be increased from the government approved height of 48 feet. Furthermore, according to Notification No.788-TC-R-CN-TMA/T (A) dated 4-07-2002, fee at the rate of Rs 50 per CFT will be recovered as extra height charges if the height will be increased from the government approved height of 38 feet.

Town Municipal Officer Sher Shah allowed the construction of Chen One Tower without receiving the extra height charges from the concerned owner. The record of the building situated in the area of Sher Shah Town was in the custody of the Mr. Saeed Shah record keeper, who used to occupy the record of the main buildings, which involved the recovery of millions of rupees and despite the demand from the concerned town, he did not hand over record and same situation occurred during the audit of the previous year.

Audit inspected the site along-with the TO (P&C) and found the height 91 feet, (excluding the extra construction made on the roof) excess than the approved height of 48 feet, but no record of payment of the extra height charges amounting to Rs 34,400,000 was available with the administrator Chen One Tower as detailed below:

Table 1

(Amount in Rupees)

Name of Building	Area of floor	Total Height	Per-missible Height	Extra Height	Total Area of Extra Height	Rate	Extra Height Charges
Chen One Tower	16000 sq. feet (Approximate)	91 feet	48 feet	43 feet	43x16000 =688000	50 per cft	34,400,000

Further, Town Municipal Officer Sher Shah allowed the construction of Saddique Center (Shapes), during the period 2005 to 2009 without actual receipt of extra height charges applicable at the rate of Rs 50 per cubic feet as the height of the building was more than the allowed height of 48 feet applicable at that time. Which resulted into loss to the government Rs 6,440,280 as per detailed below:

Table 2

(Amount in Rupees)

Name of Building	Area of 5th floor	Total Height	Permissible Height	Extra Height	Total Area of Extra Height	Rate	Extra Height Charges
Saddique Building (Shape)	10733.8 sft	60 feet	48 feet	12 feet	12x10733.8 =128805.6	50 per cft	6,440,280
Add: Short collection of map fees(686388-581924)							104,484
Grand total of dues of the centre							6,544,764

Furthermore, Town Municipal Officer Sher Shah allowed the construction of United Mall Plaza during the year 2010-11 without collecting extra height charges applicable at the rate of Rs 50 per CFT as the height of the building was more than the allowed height of 38 feet applicable at that time. This resulted in loss to the government to the amount of Rs 28.414 million as detailed below:

Table 3

(Amounts in rupees)

Sr. No.	Description	Permissible height (Ft.)	Height of constructed building (Ft.)	Excess height (Ft.)	Total amount to be recovered	Amount recovered (on court direction)	Amount recoverable
1	United Mall Plaza	38	59	21	56,828,300	28,414,150	28,414,150
Total							28,414,150
Grand total of Table 1 to 3							69,385,914

Audit is of the view that due to weak financial management and inefficiency, amounts of the extra height charges were not recovered from the builders.

Non-recovery of the extra height charges from the builders resulted in loss to TMA.

The matter was reported to TMO in February, 2011 and February, 2012. The TMO admitted the irregularity in his reply and stated that the recovery proceedings would be initiated. Despite the repeated efforts no DAC meeting was convened till the finalization of this Report.

Audit recommends expediting recovery of government dues besides fixing of responsibility against the person(s) at fault, under intimation to Audit.

[AIR Para: 17-2009-10 Para:02-2009-10 Para: 01-2010-11]

1.5.2.2 Property not recorded in Property Register – Rs 29.511 million

According to Rule 15.12 of Punjab Financial Rules Vol-1, a reliable list, inventory of account of all stores in the custody of Government Servants must be maintained, in a form prescribed by the head of the department, to enable a ready verification of stores.

Town Municipal Officer Sher Shahdid not record the property situated at AzmatWasti Road in the property register. The property was offered for lease in the advertisement made in the daily News Paper dated 22-11-2009, but the same could not be leased out to anyone. It was stated that the property was encroached by unknown

persons. But the department did not take any notice to safeguard the government property costing Rs.29.511 million. The detail in **Annexure-M**.

Audit is of the view that due to weak internal control, records were not maintained in a proper way.

Improper maintenance of important record may result in loss to government.

The matter was reported to TMO in February, 2011. The TMO admitted the irregularity. Despite repeated efforts, no DAC meeting was convened till the finalization of this Report.

Audit recommends that the property be taken into account, besides fixing of responsibility against collecting officer(s) concerned, under intimation to Audit.

[AIR Para: 12-2009-10]

1.5.3 Performance

1.5.3.1 Non-Recovery of Rent of Property – Rs 12.734 million

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

Town Municipal Officer Sher Shah neither recorded the property situated at Dera Adda Chowk Azmat Wasti Road towards east Khasra No.178 having width of 13 Karam and Dera Adda Chowk Azmat Wasti Road towards west Khasra No.216/01 according to property register nor any efforts were made for recovery of rent from the occupants of the properties worth Rs.12.734 million. Properties were got vacated on the direction of District Coordination Officer dated 25.05.2011 and 31.05.2011 but no rent was recovered as detailed in **Annexure-N**.

Audit is of the view that due to weak financial management and inefficiency, rent of government property was not recovered.

Non-recovery of rent resulted in loss to government.

The matter was reported to TMO in February, 2012. TMO stated that matter would be enquired and would be reported later on. Audit stressed to recover the rent. Despite repeated reminders DAC meeting was not convened.

No progress was intimated till the finalization of this Report.

Audit recommends recovery of outstanding rent, besides taking action against the TMO concerned, under intimation to Audit.

[AIR Para: 6-2010-11]

1.5.3.2 Short Assessment / Collection of Commercialization Fee – Rs 5.822 Million

According to Rule 60(1) (a)(b)(c)(d)(e) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, a City District Government or a Tehsil Municipal Administration shall levy conversion-of-land-use fee for conversion of residential, industrial, pre-urban area or intercity service area to commercial use which shall be twenty percent of the value of the commercial land as per valuation table or twenty percent of the average sales price of the preceding twelve months of commercial land in the vicinity.

Town Municipal Officer Sher Shahshort assessed commercialization fee amounting to Rs 5.822 million by applying the rates of the year 2004-05 instead of rates for year 2010-11 to extend illegitimate favour to owner of the building as detailed below:

(Amounts in rupees)

Name of commercial property	Commercial area	Total area in Sft	Rate per sft Sr. No.90 of valuation table 2010-11	Total cost of land	Commercialization fee @ 20%
Saddique Trade Centre	3.11 Kanals	3.11 x 272 x 20 = 16918.40	2225	3,76,43,440	75,28,688
Commercialization Fee collected by TMA (@ valuation table 2004-05)					17,06,400
Short collection					58,22,288

Audit is of the view that due to weak internal controls and inefficiency, commercialization fee was short assessed / recovered.

Short assessment of commercialization fee resulted in loss to government.

The matter was reported to TMO in February, 2012. TMO replied that matter would be looked into and report would be communicated later on. Audit stressed to recover the stated amount. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of fee besides fixing of responsibility against the TMO concerned, under intimation to Audit.

[AIR Para: 03-2010-11]

1.5.3.3 Non-Recovery of Cattle Mandi fee - Rs 1.999 million

According to TMA office Letter No.SST/TMA/TO F/371 Dated 30-6-2009 against the fee of Rs.61,100,000 collection right of Bukur Mandi Fee for the period 2009-2010 was awarded to M/S Muhammad Ahraf S/O Noor Elahi. Further, according to letter No. SO TAX(LG)2-25-P7(ii) dated 18-11-2009 Govt of Punjab imposed ban for collection from temporary mandis on the Eve of Bakar Eid-ul-Azha.

The contractor refused to deposit the fee of main cattle mandi for the period during which he was not allowed to receive the fee from temporary mandis on the eve of Eid-Ul-Azha, whereas he collected the fee from the main mandi, and government has not imposed ban on collection in main mandi.

The Town Officer Finance gave the contractor a waiver of an amount of Rs 1,999,636 for non-collection of fee from temporary bakarrmandi for twelve days despite the fact that the fees collected from main mandi were not deposited by the contractor.

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

Non-realization of government receipt resulted into loss to government.

The matter was reported to TMO in February, 2011. The TMO admitted the irregularity. Despite the repeated efforts no DAC meeting was convened till the finalization of this Report.

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

[AIR Para: 23-2009-10]

1.5.3.4 Non recovery of Permit Fee – Rs 1.385 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.

Town Municipal Officer Sher Shah did not recover outstanding dues of permit fee during the period 2006-09 for Rs. 1.385 million as detailed below:

(Amount in rupees)				
Year	Lease Amount	Estimated	Recovery	Balance Recovery Pending
2006-07	1,815,495	-	861,687	943,800
2007-08	-	500,000	121,125	378,875
2008-09	-	250,000	187,100	62,900
Grand Total				1,385,575

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

Non-collection of permit fee resulted in loss to government.

The matter was reported to Town Municipal Officer in January 2010. The DAC meeting held in April, 2010. The TMO replied that matter for the year 2006-07 was pending before the District Officer Revenue for declaring the revenue as land revenue under Land Revenue Act. DAC directed the TMO to expedite the recovery of remaining period and should approach the District Officer Revenue through administrator. No further progress was intimated till the finalization of this Report.

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

[AIR Para: 05-2008-09]

1.5.4 Internal Control Weaknesses

1.5.4.1 Unauthorized Construction of Buildings without Collection of Map Fee and Commercialization Fee – Rs 328.250 million

According to Notification No. E&A (LG)5(1)/2005 dated 30-06-2005, Town Officer (P&C) is responsible for checking of violations of the prohibitions provided in the master plan of the sanctioned site development scheme under the PLGO, Cities Act, or any other law for the time being in force including the plans and schemes sanctioned under the repealed enactment within their jurisdiction.

Town Municipal Officer Sher Shah allowed the construction of commercial buildings without approval of maps and receipt of commercialization fee under the jurisdiction of TMA during the period 2008-11 amounting to Rs 328.250 million as detailed in **Annexure-O**.

Financial year	Amount in million
2008-09	36.050
2009-10	123.000
2010-11	169.200
Total	328.250

Audit is of the view that due to weak internal controls, map and commercialization fees were not recovered.

Non-collection of commercialization fee resulted in loss to government.

The matter was reported to Town Municipal Officer in January 2010. In the DAC meeting, held in April, 2010, the TMO replied that commercialization fee was collected by the City District Government Multan. DAC directed the TMO to produce the record in support of his reply. The next year, the matter was reported to TMO in February, 2011. The TMO admitted the irregularity in his reply. However, when the matter was reported to TMO in February, 2012 (third year), TMO stated that those were old buildings and TMA had made efforts to recover

the defaulted amounts. Despite repeated requests, DAC meeting was not convened.

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

[AIRs Para: 04, 06-2008-09, Para: 05-2009-10, Para: 05-2010-11]

1.5.4.2 Excess Payment to Contractor due to Charging Excess Rates - Rs 1.040 Million

According to Rule 128(c) (e) of the Punjab Local Government (Budget) Rules, 2001, a financial irregularity shall include any expenditure incurred without proper justification and any case of loss of local government money or property due to fraud, neglect, or misappropriation.

Town Municipal Officer Sher Shah allowed excess payment to contractor in the following development schemes amounting to Rs 1.040 million due to defective rate analysis of carriage, excess rates over and above the schedule of the prevailing quarter rates as detailed below:

(Amounts in rupees)

Sr. No.	Name of Development Schemes	Amount
1	Construction of metaled road ChahBahmanWala by- pass to ChahAaricwala to link road Ali wala	134,258
2	Construction of metaled road JhookDhoorKot to JhookSial U.C. No.92	342,582
3	Construction of metaled road Mouza Akbar PurBastiCheenah to Das BandhMulanah UC No.59	139,015
4	Construction of metaled road ChahShavayWala to HammadPur South UC-94	424,061
Total		1,039,916

Audit is of the view that due to weak internal controls, excess payment was made to contractors.

Excess payment resulted in loss to government.

The matter was reported to TMO in February, 2012. TMO replied that payments were allowed according to rates in TS estimates sanctioned by the competent authority. The reply was not tenable as the excess payment was made to contractors due to excess rates. Despite repeated requests DAC meeting was not convened till the finalization of this Report.

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

[AIR Para: 1, 4, 10, 13-2010-11]

1.6. Town Municipal Administration, Jalal Pur Pir Wala

1.6.1 Non Production of Record

1.6.1.1 Non-Production of Receipts Record – Rs 2.279 million

According to Section 14(b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 read with Section 115(5)(d) of the PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expeditions. Further, according to Section 115(6) of Punjab Local Government Ordinance 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Town Municipal Officer Jalal Pur Pir Wala showed receipts of Rs 739,434 realized from different heads and released funds amounting to Rs 2.240 million to Bhapla CCB & Karam CCB during 2010-11. Neither record of 20% share of CCB, issuance of cheques, completion reports from the sectoral office nor vouched accounts received and record in support of receipts were provided for audit verification as detailed below:

A. Receipts		(Amount in rupees)
Name of Income Head	Demand	Actual Receipts
Others	600,000	605,745
General Bus Stand	15,000	13,660
Cycle Stand Fee	50,000	51,400
Rent Of ArziKhokhaJat	1,200,000	4,270
Fire Service/ Fire Brigade	6,000	6,800
Tender Fee	35,000	46,679
Copying Fee	10,000	10,880
Total	1,916,000	739,434

B. Funds released to CCBs

Name of CCB	Name of Project	CCB Share	Govt. Share	Total Cost
Bhapla	Eid Gah Soling Etc Basti Ali Wala Mouza Hafiz Wala	160,000	640,000	800,000

Karam	Soling from Manu wala to UC No. 117 Anayat Pur	200,000	800,000	1,000,000
Karam	Soling 3rd Part , Mouza KarhuWaliAlmarufJharyWali	200,000	800,000	1,000,000
Total			2,240,000	

Audit is of the view that due to weak internal controls, record was not produced.

This resulted in violation of government rules and legal provision and an attempt to cause hindrance in the auditorial function of the department of AGP.

The matter was reported to TMO in February, 2012. TMO did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends production of record for verification, besides fixing of responsibility against the TMO concerned, under intimation to Audit.

[AIR Para: 7, 29-2010-11]

1.6.2 Irregularities & Non-Compliance

1.6.2.1 Unauthorized Release of Funds to CCBs – Rs 56.043 million

According to Rule 16 (2) of Punjab Local Government (Citizen Community Boards) Rules, 2003 a CCB shall open separate accounts for each project.

Town Municipal Officer approved schemes and released the funds amounting to Rs.38.792 million to different CCBs for their projects. The concerned CCBs did not open separate bank accounts for each project resulting in irregular release of funds. Resultantly, the share of 20% of CCB could not be verified in all cases.

Town Municipal Officer Jalal Pur Pir Wala also approved the schemes and released the funds to different CCBs for different projects, whereas concerned CCB did not open separate bank account for each project which resulted in irregular release of fund and enhanced the chances of misappropriation. Also, 20% CCB share was doubtful as deposit slip was not stamped by bank and in some cases 20% share was deposited through cheques but there was no assurance / proof that cheques were cleared/honored or dishonored. **Annexure-P**

Audit is of the view that due to weak internal controls, funds were released without observing the CCB Rules.

Non observance of provision of law may lead to misappropriation of government funds.

The matter was reported to the Town Municipal Officer in February, 2010 and next year in February 2012. Town Municipal Officer replied that notices had been issued to all chairmen/secretaries of CCBs for recovery/completion and verification of record. TMO did not provide the detailed reply of audit para of FY 2010-11. The reply of the TMO for 2008-09 was not satisfactory as no record was provided for audit verification. DAC meeting was held in June, 2010. Committee directed the TMO to get the irregularity regularized from

competent authority besides taking action against the responsible persons(s).Despite various efforts DAC meeting of FY 2010-11 was not convened till the finalization of this Report.

Audit recommends that matter be regularized besides fixing of responsibility, under intimation to Audit.

[AIR Para: 32-2008-09, Para: 8-2010-11]

1.6.2.2 Doubtful Release and Execution of Construction Work of Culverts by CCBs –Rs 14.515 million

According to Rule 18 (1) & (2) of Punjab Local Government (Citizen Community Boards) Rules, 2003 Projects of CCBs shall be subject to monitoring and evaluation by the respective Monitoring Committee constituted under the Ordinance or by any other agency/official(s) notified by the local government concerned. The Monitoring Committee shall prepare a monitoring and evaluation report of the CCB Projects and shall submit the same to the Council and the Nazim concerned. Further according to Serial No. 4 of CCB Form-4 project activities in detail/explanation of work plan is required to be submitted by the concerned CCB.

Town Municipal Officer Jalal Pur Pir Walaapproved CCB projects submitted by the Kiran CCB and Pak Al-Fateh CCB, in Union Council number 120 and 122 respectively costing Rs.14.515 million for the construction of 275 culverts having uniform length of 26.25 feet with 2 feet span and 104 culverts having length of 24.00 feet with 2 feet span. Projects were approved in the same area without determining the site of culverts in the estimates. Site inspection of few culverts mentioned by CCB officials alongwithTown Officer (I & S) revealed that length of culverts was only 18 to 22 feet. But amount was withdrawn for the lengths of 24 to 26 feet. **Annexure –Q**

Audit is of the view that due to weak financial management/control excess funds were released.

Release of excess funds resulted in loss to government.

The matter was reported to the Town Municipal Officer in February, 2010. Town Municipal Officer replied that notices had been issued to all the chairmen/secretaries of CCBs for recovery/completion and verification of record. The reply of the executive was not satisfactory as no record was produced to audit. DAC meeting was held in June, 2010. Committee directed the TMO to constitute an inquiry committee comprising XEN Local Govt. Multan, TMO, TO (I&S) and TO (F) to probe into the matter and report the facts to Audit within 15 days. No further progress has been intimated till the finalization of this Report.

Audit recommends that immediate recovery be made, besides fixing of responsibility against the responsible, under intimation to Audit.

[AIR Para- 28,29-2008-09]

1.6.2.3 Non-conducting of Post Completion Evaluation of ADP Schemes Costing – Rs 14.189 million

As per Rule 46 of the Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003 “Post completion evaluation of each development project shall be carried out by the planning officer in collaboration with concerned head of office and report will be submitted to the council”.

Town Municipal Officer Jalal Pur Pir Waladid not conduct the post completion evaluation of 32 development schemes costing Rs 14.189 million which were completed during 2008-09 and earlier which is violation of above rule. **(Annexure- R)**

Audit is of the view that due to weak internal control there was no post completion evaluation of ADP schemes.

Non-conducting of post completion evaluation of ADP schemes may result in wastage of government funds.

The matter was reported to the Town Municipal Officer in February, 2010. Town Municipal Officer replied that the para relates to CCBs, hence was not relevant to be replied. The reply of the TMO was irrelevant. DAC meeting was held in June, 2010. Committee directed the TMO to ensure compliance and produce the post completion evaluation reports besides action against the responsible. No further progress has been intimated till the finalization of this Report.

Audit recommends carrying out post completion evaluation of all development schemes and submission of their reports, besides fixing of responsibility, under intimation to Audit.

[AIR Para- 34- 2008-09]

1.6.2.4 Unauthorized Award of Auction – Rs 6.810 million

As per condition No.07 of Lease Agreement, if the government enhances rates of the land valuation table, the contract price will be enhanced in the same ratio and contractor will have to pay that amount. Further, according to Rule 10 of Punjab Local Government (Auctioning of Collection Rights) Rules, 2003, at least three attempts shall be made to award the contract of collection rights of an income through open bid by the administration of local government concerned before the commencement of financial year.

Town Municipal Officer Jalal Pur Pir Walaauctioned collection rights of property tax on 29.07.2008 for Rs 6.810 million. The rates of land valuation table were enhanced on 23.09.2008 by more than 10% of previous values. The amount of contract was required to be enhanced but no recovery of additional amount of Rs 681,000 was made. The collection rights were previously auctioned on 15.06.2008 and 07.07.2008 but the same were cancelled without the involvement of committee members and without reducing reserve price.

Audit is of the view that due to weak financial control amount was not enhanced.

Non enhancement of auction amount resulted in loss to government.

The matter was reported to the Town Municipal Officer in February, 2010 and Town Municipal Officer replied that rates of the land valuation table were enhanced only for the urban area and there was no loss on account of less collection and leakage of revenue. The DAC meeting was held in June, 2010. Committee directed the executive to produce clarification from revenue department besides action against responsible person for illegal cancellation of auction. No further progress has been intimated till the finalization of this Report.

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

[AIR Para: 06-2008-09]

1.6.2.5 Unjustified Payment to Contingent Paid Staff – Rs 2.688 million

According to Para (VI) of Letter No. FD SO (GOODS) 44-4/2010, dated 9-08-2010 of the Finance Department, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department. Further, according to the Rule 17 (Part-III) of the Punjab Civil Servants (Appointment and Conditions of Service) Rule 1974, initial appointment to all posts in grades 1 and above except those filled under rule 16, shall be made on the basis of the examination or test to be held by the appropriate committee or the board as the case may be, after advertisement of the vacancies in the newspapers or in the manner to be determined by the Government.

Town Municipal Officer Jalal Pur Pir Wala appointed the employees on daily wages without approval of The Finance Department, advertisement and without fulfilling the codal formalities and made the payment of Rs 2.688 million as detailed below:

(Amount in rupees)

Period	Total Employees	Amount Paid
Jul-10	48	211,943
Aug-10	48	202,560
Sep-10	48	189,074
Oct-10	55	219,506
Nov-10	53	221,283
Dec-10	51	187,669
Jan-11	48	168,247
Feb-11	53	217,064
Mar-11	51	206,835
Apr-11	51	205,530
May-11	59	331,565
Jun-11	59	326,289
Total	624	2,687,565

Audit is of the view that due to weak internal controls, unauthorized payment was made.

Unauthorized payment resulted in violating the government instructions.

The matter was reported to TMO in February, 2012 and the executive did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of expenditure, besides fixing of responsibility against the TMO concerned, under intimation to Audit.

[AIR Para: 23-2010-11]

1.6.2.6 Non-maintenance of Recovery Record of Sewerage Fee–Rs 1.000 Million

According to Notification No.436/TMA dated 08.06.2002, sewerage fee was to be charged at the rate of Rs.120 per annum per shop or house.

Town Municipal Officer Jalal Pur Pir Waladid not maintain the record of recovery of sewerage fee for the year 2008-09. As per annual receipt statement, arrears

of previous years were Rs 700,000 and current demand was Rs 300,000. Whereabouts of the recovered amount were unknown due to non-maintenance of recovery position by the concerned section. The recoverable amount of fee of Rs 700,000 pertaining to previous years was not carried forward to relevant register.

Audit is of the view that due to weak internal control record was not maintained.

Non-maintenance of record resulted in short recovery of sewerage tax and loss to Government.

The matter was reported to the Town Municipal Officer in February, 2010 and Town Municipal Officer committed to provide detailed reply within a week. The DAC meeting was held in June, 2010 in which committee directed the TMO to ensure compliance. No further progress has been intimated till the finalization of this Report.

Audit recommends that record be immediately up dated and produced for audit verification, besides making immediate recovery, under intimation to Audit.

[AIR Para 2008-09: 33]

1.6.3 Performance

1.6.3.1 Non-recovery of Water Charges and Shops Rent – Rs 8.888 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.

Town Municipal Office Jalal Pur Pir Waladid not recover Rs.2.064 million on account of water charges for connections given to the general public and offices for domestic and commercial purposes. Prescribed water charges were Rs.75/- & Rs.55 per month for domestic consumers with 1/2” and 1/4” pipes and Rs.120/-& Rs.180 for commercial connections with 1/2” and 1/4” pipes. The detail is given below:

(Amount in Rupees)

Opening Balance			Recovery			Closing Balance		
Previous	Current	Total	Previous	Current	Total	Previous	Current	Total
2,500,000	2,684,000	5,184,000	1,246,430	1,873,365	3,119,795	1,253,570	810,635	2,064,205

Town Municipal Officer Jalal Pur Pir Waladid not recover the rent of shops of Rs 2.251 million during the period 2009-10. Against the demand of Rs 5.654 million only Rs 3.403 million were recovered and water rates amounting to Rs. 3.487 million were recovered against the demand of Rs. 5.000 million Necessary detail is as under:

A. SHOPS RENT (2009-10)

(Amount in rupees)

Sr. No.	Description	Revenue to be Recovered as per D&C	Revenue Recovered	Not Recovery
1	Rent of shops arrears current	2,691,851	1,847,184	844,677
2	Rent of Shops arrears	2,961,770	1,555,560	1,406,210
Grand Total		5,653,621	3,402,744	2,250,887

B. WATER RATES

(Amount in rupees)

Sr. No.	Description	Revenue to be Recovered as per survey reports	Revenue Recovered	Recoverable
1	Water Rate current	3,000,000	2,422,835	577,165
2	Water Rate arrears	2,000,000	1,063,730	936,270
Grand Total		5,000,000	3,486,565	1,513,435

Further, Town Municipal Officer Jalal Pur Pir Waladid not recover rent of shops amounting to Rs 1.532 million and water rates amounting to Rs 1.528 million aggregating Rs 3.060 million during 2010-11 as detailed below:

Rent of Shops (2010-11)

(Amount in rupees)

Location of Shops	No. Of Shops	Shops Vacant	Arrear of 2009-10	Demand of 2010-11	Total Demand	Total Recovery	Recoverable
Chowk Bazar	11	8	53,150	142,525	195,675	128,953	66,722
Gharibi Bazar	22		939,601	1,606,534	2,546,135	1,884,291	661,844
Chowk Abbass	8		815,843	574,193	1,390,036	695,238	694,798
Shopping Center	14	2	9,512	131,764	141,276	131,579	9,697
General Bus stand	4		47,330	81,372	128,702	54,100	74,602
Mohalla Khokhran	1		0	1,790	1,790	0	1,790
Shumali Bazar	19		16,180	476,746	492,926	469,929	22,997
Total	79	10	1,881,616	3,014,924	4,896,540	3,364,090	1,532,450

Water rates

(Amount in rupees)

Total of Connections	No.	Arrear of 2009-10	Demand For The Year 2010-11	Total Demand of 2010-11	Received During 2010-11	Out Standing
4900		1,500,000	3,595,710	5,095,710	3,567,770	1,527,940
GRAND TOTAL						3,060,390

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

Non-collection of various government receipts resulted in loss to government.

The matter was reported to the Town Municipal Officer in February 2010, February 2011 and February, 2012. Town Municipal Officer replied that recovery position is satisfactory as compared to previous years, also replied for audit paras of FY 2009-10 that progress of recovery affected would be shown in DAC meeting and did not provide the detail reply for audit paras of FY 2010-11. DAC meetings were held in June, 2010 and March, 2011. Committee directed the TMO to expedite the recovery of outstanding amount. Despite various efforts DAC meeting of audit paras of FY 2010-11 was not convened till the finalization of this Report. No further progress has been intimated till the finalization of this Report.

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

[AIR Para: 08-2008-09, Para: 6, 13-2009-10. Para: 25, 27]

1.6.4 Internal Control Weaknesses

1.6.4.1 Unauthorized Approval of Building without Receipt of Commercialization Fee – Rs 106.005 million

According to Notification No. E&A (LG)5(1)/2005 dated 30-6-2005, Town Officer (P&C) is responsible for checking of violations of the prohibitions provided in the master plan of the sanctioned site development schemes under the PLGO 2001, Cities Act, or any other law for the time being in force including the plans and schemes sanctioned under the repealed enactment within their jurisdiction. Moreover, Local Government and Community Development Department, Punjab vide letter No. ESTATE (LG)2-64/06-A dated 20-7-2007, issued Model Building and Zoning Bye-Laws for adoption within City District Government and Town Municipal Administration which was approved by the tehsil council vide Resolution No:21 dated 25-3-2009.

Town Municipal Officer Jalal Pur Pir Wala approved commercial building Abdullah Center in two phases having total cost of Rs 100.000 million without commercialization fee of Rs 20.000 million in violation of above rule and also approved buildings by taking affidavit and without ensuring payment of commercialization fee to the City District Government and fulfilling of prescribed criteria of parking space and set back which is violation of above mentioned rule.

Town Municipal Officer also did not recover the map fee and did not took action against unapproved constructions without payment of commercialization fee and Map Fee. Two commercial buildings of Al-Abbas Trade Centre and Khushhali Bank Plaza were constructed on Permit Road costing Rs 50.000 million each (Approximately as no sale deed agreement copy was produced) without payment of commercialization fee and approval of map amounting to Rs 20.000 million. Moreover, according to the above regulations following points should be kept in view, but were ignored, while approving the construction commercial center:

1. As per Rule 3.2.3 the maximum ground coverage shall be $\frac{7}{8}^{\text{th}}$ on the ground floor and $\frac{3}{4}^{\text{th}}$ on the subsequent floor with maximum FAR of 1:8 of the plot area, but the commercial building was constructed without observing above requirement.
2. As per Rule 3.1.2 mandatory open space of 13 feet for Rear Space and 13 for both side's space be left but the buildings were constructed without observing above requirement.

Further, Town Municipal Officer Jalallpur Pirwaladid not take any action against the construction of commercial buildings within the jurisdiction of TMA during the year 2010-11 without approved plans, payment of commercialization fee and also ignoring Building Bye Laws as detailed in **Annexure-S**.

Audit is of the view that due to weak internal control illegal constructions were made without paying the TMA dues.

Illegal constructions without the payment of the TMA dues resulted into loss to TMA funds.

The matter was reported to the Town Municipal Officer in February 2010, February 2011 and February 2012. Town Municipal Officer replied that commercialization fee in the City District Governments would be collected by the City District Government and commercialization policy could be implemented in the areas where master plan had been approved and TMO replied for FY 2009-10 that Rs 29.075 million had been recovered. DAC meeting was held in June, 2010. Committee directed the TMO to ensure the approval of by-laws for approval of commercial buildings for implementation. Committee also directed to check the payment of commercialization fee to CDGM before the approval of map. DAC meeting for FY 2009-10 was held in March, 2011. The committee reduced the para to the extent of recovery affected and directed the concerned to expedite the remaining recovery of the revenue. TMO did not provide the detailed reply of audit paras of FY 2010-11. Despite various efforts DAC meeting of FY 2010-11 was not convened till the finalization of this Report.

Audit recommends that immediate recovery of commercialization fee be made, under intimation to Audit.

[AIR Para- 01,24-2008-09, Para 9-2009-10 and Para:36-2010-11]

1.6.4.2 Non-cancellation of Lease Agreements of Defaulters – Rs 2.166 million

According to Condition No. 22 of terms and conditions of agreement, if defaulter of rent of shops does not pay the arrears of the shop he will be dealt under Land Revenue Act, 1967. Further, according to Rule 12 (2) of Punjab Local Governments (Taxation) Rules, 2001, a statement of account certified by the Tehsil/Town Officer (Finance) in case of Tehsil/Town Municipal Administration and Union Secretary in case of Union Administration shall be forwarded to the Collector of the district concerned to recover the sum demanded as arrears of land revenue from the defaulter.

Town Municipal Officer Jalal Pur Pir Walaleased out various shops to thirty-four tenants on monthly rent basis. An amount of Rs. 2.166 million was outstanding against the tenants up to 30.06.2009. But lease agreements of these shops were not cancelled despite non-payment by defaulters. **(Annexure – T)**

Audit is of the view that due to weak financial management and inefficiency of TMA authorities government receipts were not realized from the tenants of the shops.

Non-realization of government receipts from the tenants of the shops resulted in loss to government.

The matter was reported to the Town Municipal Officer in February, 2010 and Town Municipal Officer replied that recoveries had been started. The reply of the executive was not satisfactory as there was no recovery after audit. The DAC meeting was held in June, 2010. Committee directed the TMO to expedite the recovery of

outstanding amount besides action against responsible. No further progress has been intimated till the finalization of this Report.

Audit recommends that immediate recovery of rent of shops be made, under intimation to Audit.

[AIR Para: 18-2008-09]

1.6.4.3 Unjustified Payment without Actual Work – Rs 1.987 million

According to Section 126 of the Punjab Local Government Ordinance, 2001 in case of any loss of property of the local government, the responsibility for such loss shall be fixed by the concerned local government and the amount of the loss shall be recovered from the defaulting person and a report to this effect shall forthwith be submitted to the concerned council in the meeting next following. Further, as per Rule 4 (3) (ix) of Punjab Local Government (Budget) Rules, 2003 “The Head of offices are responsible for guarding against waste and loss of public money”

Town Municipal Officer Jalal Pur Pir Walamade payment of Rs 1.552 million during 2008-09 in excess of actual work at site costing Rs 4.40 million for the work of Providing and Fixing of Street Light Poles. In addition, during physical verification it was observed that work valuing Rs 1.552 million was not executed but full payment was made. Further, the securities of the concerned contractor were also released on 30.06.2009 after issuing the certificate of 100% completion. Physical verification report and detail of shortage is at **Annexure –U**.

Furthermore, Town Municipal Officer made excess payment of Rs 224,852 in scheme of Soling, Nali Sewer and Tuff Tile in the streets of Union Administration No.112 during 2010-11 by making the payments without execution of work and excess rates were charged as detailed in **Annexure-U** and also made excess payment of Rs 209,245 against the scheme of construction of metalled road from Khan Bela Road to Shujat pur Road and Street Back side

Hakeem Mustaq without executing the work as per estimate and excess rates were charged as detailed below:

- i. Five main holes were not constructed and payment of Rs 48,705 was made without execution of work.
- ii. Nine manhole covers were not fixed while the payment of Rs 29,314 was made.
- iii. Ten hodies were not constructed and payment of Rs 50,183 was made without execution of work.
- iv. 1978 Cft old soling was dismantled, and same was used for brick blast, the rate charged was Rs 2624.85% instead of labour rate of Rs 1008%. Excess payment of Rs 31,981 (Rs 51919- (Rs 1008% x Qty 1978)) was made.
- v. Rate of carpeting was paid Rs 5069.37%. Rate was charged @5% carpeting bitumen rate instead of 4.5%. Similarly, same labour would be applied on 1" and 1.5". Excess payment of Rs 49,063 was made.

Audit is of the view that due to weak internal controls, excess payment was made.

Excess payment resulted in loss to government.

The matter was reported to TMO in February, 2010 and in February, 2012. Town Municipal Officer replied in response to audit para of FY 2008-09 that only 68 poles were fixed and control panels are fixed at secured places, hence no excess payment involved. The reply of the executive was not tenable as no record in support of reply was provided for verification. DAC meeting was held in June, 2010. DAC directed the TMO to refer the case to XEN local government Multan /anti-corruption within a week to probe into the facts under intimation to Audit and TMO did not provide the reply of audit para of FY 2010-11. Despite various efforts DAC meeting of FY 2010-11 was not convened till the finalization of this Report.

Audit recommends immediate recovery, besides fixing of responsibility against the TMO concerned, under intimation to Audit.

[AIR Para: 4-2008-09 Para: 10, 11-2010-11]

1.6.4.4 Excess Payment to Contractor at Excess Rates –Rs 1.712 Million

According to Section 126 of the Punjab Local Government Ordinance, 2001 in case of any loss of property of the local government, the responsibility for such loss shall be fixed by the concerned local government and the amount of the loss shall be recovered from the defaulting person and a report to this effect shall forthwith be submitted to the concerned council in the meeting next following.

Town Municipal Officer Jalal Pur Pir Wala allowed excess payment to contractor amounting to Rs 1.100 million due to approval of defective rate analysis. The rate analysis of tuff tile PCC Pavers of 50MM thick is detailed in **Annexure-V**. Excess payment to contractor amounting to Rs 611,852 due to charging of excess rate of earth filling was also made. Rate of mechanical compaction was charged while the width of streets was 6 feet and road rollers could not enter in such streets, for rate of ramping compaction to be charged.

Audit is of the view that due to weak financial management, excess payment was made to contractor.

Excess payment to contractor resulted in loss to government.

The matter was reported to TMO in February, 2012 and the executive did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

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

[AIR Para: 15, 16-2010-11]

1.7 Town Municipal Administration, Shujaabad

1.7.1 Non Production of Record

1.7.1.1 Non Production of Tender's Record - Rs 8.429 million

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 read with Section 115(5)(d) of the PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expeditions. Further, according to Section 115 (6) Punjab Local Government Ordinance 2001, the official 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.

Town Municipal Officer Shujaabad was requisitioned for production of tender record and arranging site verification of works costing Rs 8.429 million. But only one scheme was got physically verified. Record pertaining to tenders was not produced.

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

Non production of record is violation of government rules and legal provision and an attempt to cause hindrance in the auditorial function of the department of AGP.

The matter was reported to the Town Municipal Officer in February, 2010. In the DAC meeting held in April 2010, the Town Municipal Officer replied that concerned record was available with police and matter was in the court for settlement. The DAC directed the Town Municipal Officer to produce complete record and decision of the court. No further progress was intimated till the finalization of this Report.

Audit recommends constitution of independent enquiry committee for physical verification of sites and production of requisite record besides action against the concerned, under intimation to Audit.

[AIR Para: 24-2008-09]

1.7.1.2 Non-Production of Record of Parking Fee – Rs 2.975 million

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in charge 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. Also, Section 14(3) of AGP Ordinance requires that any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

Further, according to Section 115 (6) Punjab Local Government Ordinance 2001, the official 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.

Town Municipal Officer Shujaabaddid not produce receipt record of parking fee realized during 2009-10. It was found that Rs 2.975 million was realized as departmental collection against the head of Parking fee. But record of parking fee was not produced e.g. Receipt books, demand and collection register, classified register etc.

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

Non-production of record is violation of government rules and legal provision and an attempt to cause hindrance in the auditorial function of the department of AGP.

The matter was reported to TMO in February, 2011. The collecting officer replied that relevant record was available in the TMA for audit verification. The DAC meeting was held in March, 2011. The reply was not accepted as the DDO did not produce the complete record for verification. The committee directed the TMO to produce the record at the time of next audit for scrutiny and take disciplinary action against concerned staff for non-production of record. No further progress was intimated till the finalization of this Report.

Audit recommends production of record besides taking disciplinary action against the TMO concerned, under intimation to Audit.

[AIR Para: 05-2009-10]

1.7.2 Irregularities & Non-Compliance

1.7.2.1 Unauthorized Approval of Housing Schemes without Conversion Fee - Rs. 2.518 Million

As per Government of the Punjab Local Government and Rural Development Department Notification No.SOP (LG) 35-2/2004 dated 25th January 2005 the scheme more than 160 Kanals requires to get approval from scrutiny committee comprising:

1. District Coordination Officer (Convener)
2. E.D.O (W & S) (Member)
3. E.D.O (Revenue) (Member)
4. Dep. Director PHTA subdivision (Member)
5. TMO of Concerned TMA
6. TO Planning of Concerned TMA

Town Nazim Shujaabad approved the housing schemes himself ignoring the criterion fixed for width of roads, open space, parks, commercial and public building area. Land sub-division fee of Rs 2.280 million and conversion fee of Rs 238,437 from agriculture to housing scheme were not obtained which resulted in loss of Rs. 2.518 million. Developers were required to submit transfer deed for transfer of the area under roads, open spaces / parks as mentioned in the above referred letter but same was not done. The detail is as under: -

(Amount in rupees)

Sr. No	Name of Housing Scheme	Fee Recoverable		Total
		Conversion Fee	Land Sub-Division Fee	
1	Abdullah City	133,250	1,260,000	1,393,250
2	Jalal City	40,000	384,300	424,300
3	Gulistan Peer Mobeen	28,125	270,000	298,125
4	Macca Town	21,250	204,000	225,250
5	Gulistan Fatima	15,812	161,400	177,212
Total		238,437	2,279,700	2,518,137

Audit is of the view that due to weak financial control, conversion fee and map fee were not collected.

Non-collection of conversion fee and map fee resulted in loss to government.

The matter was reported to Town Municipal Officer in February, 2010. In the DAC meeting held in April 2010. The Town Municipal Officer replied that the TMA had no authority to approve the housing schemes beyond 160 acres, and action against the concerned person had been recommended to the District Government authorities. The DAC directed Town Municipal Officer to initiate an enquiry against person at fault and to refer the case to the competent authority for approval as well as clarification of by-laws / schedule rates. No further progress was intimated till the finalization of this Report.

Audit recommends appropriate action against the concerned for direct approval without the involvement of prescribed committee, besides recovery of government dues, under intimation to Audit.

[AIR Para: 07, 11, 13, 14, 15-2008-09]

1.7.2.2 Unauthorized Payment of Pay & Allowances- Rs.1.290 million

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

Town Municipal Officer Shujaabad paid an amount of Rs.1.290 million on account of pay of work charged/sanitary staff. But as per attendance register, the staff was absent from duty which resulted into unauthorized payment of pay. **(Annexure-W)**

Audit is of the view that due to poor financial management, unauthorized payment was made.

Unauthorized payment resulted in loss to government.

The matter was reported to the Town Municipal Officer in February, 2010. In the DAC meeting held in April, 2010 the Town Municipal Officer did not reply to the

para. The DAC directed the Town Municipal Officer to conduct detailed inquiry into the matter under intimation to the Audit. No further progress was intimated till the finalization of this Report.

Audit recommends recovery of pay & allowances of absent period, besides fixing of responsibility against the DDO concerned, under intimation to Audit.

[AIR Para: 01-2008-09]

1.7.2.3 Construction of Buildings without Approved Maps and Payment of Commercialization Fee – Rs 1.200 million

According to Chapter 2 of Section 01 Rule 17, no building can be constructed without the approval of TMA Authorities. According to Rule 9 (1) (a) of Punjab Local Government (Commercialization) Rules 2004, commercialization charges at the rate of 20% shall be received for the urban commercial land on the basis of valuation tables prepared under the Stamp Act 1899. According to Punjab Schedule of 2008, for commercial market rate is Rs 2,000 per Marla.

Town Municipal Officer Shujaabad did not recover commercialization fee of Rs 1.200 million from owners of the commercial buildings constructed within the jurisdiction of TMA. Illegal commercial buildings were being constructed without approval of construction plans from TMA authorities and payment of commercialization fee.

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

Non-realization of government receipts resulted in loss to government.

The matter was reported to TMO in February, 2011. The TMO replied that FIRs were being registered in the city police station Shujabad against the owners of illegally constructed commercial buildings. The DAC meeting was held in March, 2011. The committee directed the TO (P&C) to submit the copy of FIRs registered

against the violators within 15 days and take actions against the concerned for 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: 26-2009-10]

1.7.2.4 Loss to Government due to Non-auction of Shops – Rs 1.080 million

According to Rule 16 (1) (a) read with (b) of Punjab local Government (Property) Rules, 2003, the immovable 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 upto five years at a time.

Town Municipal Officer Shujaabad had 311 shops in its jurisdiction. 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. Many shopkeepers did not pay the rent from many years but their lease agreements were not cancelled and fine was also not imposed on them for not giving the rent in time. Government property was rented out on very nominal rent with 10% increase in the annual rent of shops. While all the area was highly commercial and thriving area of Shujabad City. Minimum Rent of such shops on such place is Rs 3,500. In this way Government had to suffer a heavy loss of Rs 1.08 Million ($\text{Rs } 3,500 \times 311 = 1.08 \text{ Million}$)

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

Non-collection of receipts resulted in loss to government.

The matter was reported to TMO in February, 2011. The collection officer stated that due to litigation in different courts action could not be taken. The DAC meeting was held in March, 2011. The committee decided that for negligence of Sub Engineer the case may be referred to competent authority for necessary action and directed the TMO to get assessment done immediately. No further

progress was intimated till the finalization of this Report.

Audit recommends fresh auction of the Government property based on the current market rent, under intimation to Audit.

[AIR Para: 06-2009-10]

1.7.3 Performance

1.7.3.1 Non-Recovery of Rental Charges of Various Government Properties – Rs11.602 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.

Town Municipal Officer Shujaabaddid not recover Rs 11.602 million on account of rent of 311 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
311	17,690,123	6,087,626	11,602,497	66%

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

Departmental / self collection of receipts resulted in loss to government.

The matter was reported to TMO in February, 2011. The collecting officer stated that matter about 15 shops was under litigation process and assessment of remaining shops was pending. The DAC meeting was held in March, 2011. The reply was not accepted as the DDO did not produce the complete record for verification. The committee directed the TMO to refer the case to the Secretary Local Government for further action against the concerned official/ officer who did not assess in spite of repeated written instructions given by the TMO. No further progress was intimated till the finalization of this Report.

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

[AIR Para: 04-2009-10]

1.7.3.2 Non-Collection of Arrears of Shops - Rs 10.163 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.

Town Municipal Officer Shujaabad leased out shops to different persons on monthly rent basis. No efforts were made for regular recovery of rent and huge amount of Rs 10.163 million was accumulated as arrears of rent of shops. Neither the contracts were revised nor the shops were re-auctioned after 5 years as per rules. **Annexure -X**

Audit is of the view that due to weak financial controls and inefficiency, the shops were not auctioned.

Non-reauction of shops resulted in loss to government.

The matter was reported to Town Municipal Officer in February, 2010. In the DAC meeting held in April, 2010. The Town Municipal Officer replied that the notices had been issued to the defaulters and one case was in court. The DAC directed Town Municipal Officer to recover the outstanding dues and take action against responsible. No further progress was intimated till the finalization of this Report.

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

[AIR Para: 08, 22-2008-09]

1.7.3.3 Less Receipt in Parking Fee - Rs 2.227 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.

Town Municipal Officer Shujaabaddid not auction parking fee for the year 2008-2009. The office staff collected the same fee on the basis of average collection of the last three years from 2005-2006 to 2008- 2009 as detail below:

(Amount in rupees)

Year	Amount
2005 -06	6,453,542
2006- 07	6,039,986
2007- 08	4,702,725
Total	17,196,253
Average of three years	5,732,084

Against the above demand of Rs 5.732 million, only Rs. 3.504 million was collected leaving a shortfall of Rs 2.228 million. It was also on record that recovery staff was collecting fee without issuance of receipts to payees.

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

Less realization of receipts may results in misappropriation and loss to government.

The matter was reported to Town Municipal Officer in February, 2010. In the DAC meeting held in April, 2010, the Town Municipal Officer replied that parking fee could not be auctioned due to loss to the contractors. Notices were issued to the drivers to deposit the parking fee but all in vain. The DAC directed Town Municipal Officer to expedite the recovery.No further progress was intimated till the finalization of this Report.

Audit recommends constitution of enquiry committee for fixing the responsibility against persons at fault and recovery of loss, under intimation to Audit.

[AIR Para: 02-2008-09]

1.7.4 Internal Control Weaknesses

1.7.4.1 Deterioration of Government Property - Rs 2.725 million

As per Rule 2.10 (a)(1) of Punjab Financial Rules, Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

Town Municipal Officer Shujaabad did not dispose off three tractors and two government vehicles (Suzuki Potohar jeeps) valuing Rs 2.725 million. It was also observed that government vehicles were found not in the use of office and getting destroyed with the passage of time. No safety measures were made for safeguard of government assets and may cause misappropriation. Moreover, the vehicle is being destroying due to non-maintenance & care. The detail is as under:

(Amount in rupees)		
Vehicle	Vehicle Number	Approximate Cost
Tractor (Messy 240)	Not registered	375,000
Tractor (Messy 240)	Not registered	375,000
Tractor (Messy 385)	Not registered	375,000
Jeep	KW-2838	800,000
Jeep	MNR-3525	800,000
Total		2,725,000

Audit is of the view that due to weak financial control, government assets remained neglected and deteriorated.

Non-maintenance / disposal of government vehicle resulted in loss to government.

The matter was reported to Town Municipal Officer in February, 2010. In the DAC meeting held in April, 2010. The Town Municipal Officer replied that the tender was floated for construction of the shed for car parking, for all the vehicles which were out of order. The DAC directed Town Municipal Officer to ensure the

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

Audit recommends fixing of responsibility and timely disposal of vehicles to avoid further loss in value, under intimation to Audit.

[AIR Para: 21-2008-09]

Annexures

Annexure-I
(Rs in million)

Sr. No.	Name of Formation	AP No.	Total of Para	Amount of Audit Observation	Nature of Audit Observation
1	Shah Rukan-e-Alam Town	AIR Para: 28-2008-09	Non Production of Record - Rs 437,828	0.438	Non production of record
2	Shah Rukan-e-Alam Town	AIR Para: 16-2010-11	Loss to Government Due to Execution of Work through Contractor Instead of TMA Staff – Rs831520	0.832	Non- Compliance of Rules
3	Shah Rukan-e-Alam Town	AIR Para:1- 2010-11	Bogus Payment on Account of Carpeting of Road at Dehli Gate Multan – Rs 700,000	0.7	Non- Compliance of Rules
4	Shah Rukan-e-Alam Town	AIR Para: 2-2010-11	Excess Payment to the Contractor – Rs 260,402	0.26	Non- Compliance of Rules
5	Shah Rukan-e-Alam Town	AIR Para: 10-2010-11	Overpayment to Contractor due to Charging Excess Rates – Rs 221,410	0.221	Non- Compliance of Rules
6	Shah Rukan-e-Alam Town	AIR Para: 4-2010-11	Excess Payment to Contractor – Rs 133,108	0.133	Non- Compliance of Rules
7	Shah Rukan-e-Alam Town	AIR Para: 14-2010-11	Non-Recovery of Amount of General Sales Tax – Rs 519,392	0.519	Performance
8	Shah Rukan-e-Alam Town	AIR Para 4-2008-09	Non-credit of receipts – Rs 519,155	0.519	Performance
9	Shah Rukan-e-Alam Town	AIR Para: 12-2008-09	Non-Recovery of House Rent Allowance - Rs 365,488	0.366	Performance
10	Shah Rukan-e-Alam Town	AIR Para: 11-2009-10	Non-Recovery of Permit Fee/License Fee - Rs 99,600	0.1	Performance
11	Shah Rukan-e-Alam Town	AIR Para: 22-2008-09	Non-Recovery of Liquidity Damages – Rs 60,630	0.061	Performance
12	Bosan Town	AIRs Para: 7-2008-09, Para: 11,18 -2010-11	Excess Payment of Quantities in Development Works – Rs 629,359	0.629	Misappropriation / Fraud
13	Bosan Town	AIR Para: 2-2009-10	Unauthorized Purchase of Physical Assets – Rs 390,346	0.391	Non- Compliance of Rules
14	Bosan Town	AIR Para: 14-2009-10	Loss due to Payment of Overhead Charges and Contractor's Profit – Rs 202,627	0.203	Non- Compliance of Rules
15	Bosan Town	AIRs Para: 11-2008-09, Para : 3-2010-11	Non-Recovery of Share of Slaughter House – Rs 789,114	0.789	Performance
16	Bosan Town	AIR Para: 4-2010-11	Loss to Government due to Theft of Tractor – Rs 525,000	0.525	Performance
17	Bosan Town	AIR Para: 23-2010-11	Less Recovery of Map Fee – Rs 453,972	0.454	Internal Control weaknesses

18	Bosan Town	AIRs Para: 3,4,5,9-2008-09,8-2010-11	Excess Payment in the Construction Works – Rs 422,758	0.423	Internal Control weaknesses
19	Bosan Town	AIR Para: 15-2008-09	Unjustified Execution and Payment of Work– Rs253,627	0.254	Internal Control weaknesses
20	Musa Pak Town	AIR Para: 08-2009-10	Unjustified Expenditure on Account of Purchase of Machinery and Equipment – Rs709,003	0.709	Irregularities & Non-Compliance
21	Musa Pak Town	AIR Para: 14-2009-10	Irregular expenditure beyond competency on account of miscellaneous rental charges – Rs 370,875	0.371	Irregularities & Non-Compliance
22	Musa Pak Town	AIR Para: 10-2008-09 Para: 18-2009-10	Less Recovery of Water Rates – Rs 501,832	0.501	Performance
23	Musa Pak Town	AIR Para: 17-2009-10	Non-recovery of Professional Tax from Contractors – Rs 223,000	0.223	Performance
24	Musa Pak Town	AIR Para: 19-2009-10	Non-Recovery of Permit Fee/License Fee – Rs 191,700	0.182	Performance
25	Musa Pak Town	AIR Para: 22-2009-10	Irregular award of BPS 14 and recovery thereof – Rs 153,266	0.153	Internal Control weaknesses
26	Sher Shah Town	AIR Para: 1-2009-10	Misappropriation & Bogus Payment on account of Fixation of Hoarding Board - Rs 588,000	0.588	Misappropriation / Fraud
27	Sher Shah Town	AIRs Para: 07-2009-10, Para:05-2010-11	Irregular Excess Payment of Contractor Profit and Overhead Charges - Rs 885,000	0.885	Irregularities & Non-Compliance
28	Sher Shah Town	AIR Para: 16-2008-09	Non Adjustment of Temporary Advances – Rs 693,970	0.694	Irregularities & Non-Compliance
29	Sher Shah Town	AIR Para: 13-2008-09	Un-authorized Purchase of Durable Goods without Maintenance of Record – Rs 231,915	0.232	Irregularities & Non-Compliance
30	Sher Shah Town	AIR Para: 15-2008-09	Non-Recovery of House Rent Allowance and Maintenance Charges Rs 643,905	0.644	Performance
31	Sher Shah Town	AIR Para: 4-2009-10	Short Recovery of Entertainment Fee from Theaters - Rs 400,400	0.4	Performance
32	Sher Shah Town	AIR Para: 18-2008-09	Non-recovery of Overpayments Made to Contractors – Rs 277,261	0.277	Performance
33	Sher Shah Town	AIR Para: 10-2009-10	Non-Recovery of Arrears of License Fee from Medical Stores - Rs 175,000	0.175	Performance
34	Sher Shah Town	AIR Para: 9-2009-10	Non Deposit of Rent of Shop and Store - Rs 110,483	0.111	Performance

35	Sher Shah Town	AIR Para: 10-2008-09	Short Recovery of Enlistment Fee from Contractors – Rs 107,200	0.107	Performance
36	Sher Shah Town	AIR Para: 18-2009-10	Excess Payment Due to Charging of Excess Quantity and Rates of Earth – Rs 347,572	0.348	Weak Internal Control
37	TMA Jalal Pur Pir Wala	AIR Para: 5, 6-2010-11	Misappropriation of CCBs Funds due to Fake Report of Sectoral Office – Rs 737,514	0.738	Misappropriation / Fraud
38	TMA Jalal Pur Pir Wala	AIR Para: 4-2010-11	Excess Withdrawal by Al-Nawaz CCB through Fake Sectoral Office Report –Rs 229,601	0.23	Misappropriation / Fraud
39	TMA Jalal Pur Pir Wala	AIR Para- 12	Un-authorized Advance Withdrawal – Rs 609,672	0.61	Irregularities & Non-Compliance
40	TMA Jalal Pur Pir Wala	AIR Para: 16	Wasteful Utilization of Funds, Defective Estimation and Execution of Work – Rs 600,000	0.6	Irregularities & Non-Compliance
41	TMA Jalal Pur Pir Wala	AIR Para: 11-2008-09	Non Deduction of Cost of Foot Path and Gully Grating Already Constructed – Rs 513,858	0.514	Irregularities & Non-Compliance
42	TMA Jalal Pur Pir Wala	AIR Para: 31-2008-09	Overpayment to Karam CCB – Rs 474,994	0.475	Irregularities & Non-Compliance
43	TMA Jalal Pur Pir Wala	AIR Para- 09-2008-09	Doubtful repair of transformer – Rs 164,835	0.165	Irregularities & Non-Compliance
44	TMA Jalal Pur Pir Wala	AIR Para-13-2008-09	Doubtful expenditure on installation of light – Rs 128,424	0.128	Irregularities & Non-Compliance
45	TMA Jalal Pur Pir Wala	AIR Para: 20-2008-09, Para: 4-2009-10	Non-recovery of trade license fee – Rs 498,121	0.498	Performance
46	TMA Jalal Pur Pir Wala	AIR Para: 8	Non-recovery of income tax from contractor of TTIP– Rs 280,050	0.28	Performance
47	TMA Jalal Pur Pir Wala	AIR Para: 5-2009-10	Overpayment of sub-base, defective execution and non-completion of work, recovery thereof – Rs 471,030	0.471	Weak Internal Control
48	TMA Jalal Pur Pir Wala	AIR Para- 16-2008-09	Excess payment due to shortage of work at site –Rs 362,743	0.363	Weak Internal Control
49	TMA Jalal Pur Pir Wala	AIR Para: 22-2010-11	Loss to Government due to Non-Deposit of Sales Tax – Rs 309,687	0.31	Weak Internal Control
50	TMA Jalal Pur Pir Wala	AIR Para: 2-2010-11	Excess Payment to Al-Kausar CCBs by Charging Excess Quantities in Estimates – Rs 231,304	0.231	Weak Internal Control

51	TMA Jalal Pur Pir Wala	AIR Para: 1,10-2009-10	Overpayment of stone crush and defective execution of work recovery thereof – Rs 251,710	0.252	Weak Internal Control
52	TMA Jalal Pur Pir Wala	AIR Para: 7-2009-10	Overpayment of sand and defective execution of work at site recovery thereof – Rs 198,969	0.199	Weak Internal Control
53	TMA Jalal Pur Pir Wala	AIR Para: 2-2009-10	Overpayment of earthwork and defective execution of work recovery thereof – Rs 168,782	0.169	Weak Internal Control
54	TMA Jalal Pur Pir Wala	AIR Para: 12-2009-10	Overpayment of earthwork and defective execution of work, recovery thereof – Rs 117,088	0.117	Weak Internal Control
55	TMA Jalal Pur Pir Wala	AIR Para-25-2008-09	Unauthorized Retention of Sales Tax – Rs 147,527	0.148	Weak Internal Control
56	TMA Jalal Pur Pir Wala	AIR Para: 17-2008-09	Excess payment due to shortage of work at site – Rs 120,724	0.121	Weak Internal Control
57	TMA Jalal Pur Pir Wala	AIR Para- 05-2008-09	Un-authorized purchase of insecticide spray without requirement – Rs 112,462	0.113	Weak Internal Control
58	TMA Jalal Pur Pir Wala	AIR Para- 23	Excess payment due to variation of rates – Rs 107,282	0.107	Weak Internal Control
59	TMA Jalal Pur Pir Wala	AIR Para- 15	Unauthorized revision of estimates resulted into excess payment – Rs 99,709	0.1	Weak Internal Control
60	TMA Shujabad	AIRs Para – 30-2008-09, Para: 16-2009-10	Unjustified Expenditure without Consumption Record - Rs 749,261	0.749	Irregularities & Non-Compliance
61	TMA Shujabad	AIR Para: 08-2009-10	Less Departmental Recovery Due to Non-Auction of Receipt Heads – Rs 528,977	0.529	Irregularities & Non-Compliance
62	TMA Shujabad	AIR Para: 03-2008-09	Loss to Government due to Non-Auction of Cattle Mandi- Rs 431,745	0.432	Irregularities & Non-Compliance
63	TMA Shujabad	AIR Para: 15-2009-10	Bogus repair of TMA residence – Rs 195,248	0.195	Irregularities & Non-Compliance
64	TMA Shujabad	AIR Para: 25-2008-09	Un-authorized Purchase of Furniture and Payment of Contractor's Profit – Rs 149,250	0.149	Irregularities & Non-Compliance
65	TMA Shujabad	AIR Para: 17, 18-2008-09	Excess Payment Due to Shortage of Work at Site– Rs136,381	0.136	Irregularities & Non-Compliance
66	TMA Shujabad	AIR Para: 27-2008-09	Excess Payment of Work – Rs 90,110	0.09	Irregularities & Non-Compliance
67	TMA Shujabad	AIR Para: 09-2008-09	Un-Authorized Issuance of NOC for Mobile Towers	0	Irregularities & Non-Compliance
68	TMA Shujabad	AIR Para: 03-2009-10	Non Recovery of Katchi Abadi Development Charges – Rs	0.946	Performance

			946,089		
69	TMA Shujabad	AIR Para: 29-2008-09	Un-Authorized Award of Auction and Recovery – Rs 622,500	0.623	Performance
70	TMA Shujabad	AIR Para: 10-2008-09	Non-Recovery of Temporary Advances - Rs 473,758	0.474	Performance
71	TMA Shujabad	AIR Para: 5, 6-2008-09	Short Collection and Misappropriation of Various Fees– Rs332,317	0.332	Performance
72	TMA Shujabad	AIR Para: 07-2009-10	Less Collection of Water Rates – Rs 157,981	0.158	Performance
73	TMA Shujabad	AIR Para: 04-2008-09	Short Collection of License Fee – Rs 143,038	0.143	Performance
74	TMA Shujabad	AIR Para: 09-2009-10	Loss to Government due to Downfall in Income of Sanitation Tax Fee – Rs 120,100	0.12	Performance
Total				26.432	

**MEFDAC Para of TMAs of City District Government, Multan
2008-2011**

Annexure-A

(Rs in million)

Sr. No	Name of Formation	AP	Subject	Amount
		No.		
1	TMA Jalapur Peerwala 2008-09	02	Excess payment due to showing excess quantity of work at site	0.110
2		03	Irregular advance payment of sub base without actual execution of work	0.645
3		07	Loss to government due to un-authorized award of auction of cattle mandi	9.500
4		10	Un-authorized purchase of computer and accessories	0.135
5		14	Doubtful payment and excess payment	0.527 0.141
6		19	Bogus payment on the construction of road	0.095
7		21	Doubtful purchase of different items	0.071
8		22	Doubtful repair of vehicle	0.252
9		26	Loss due to reduction of revenue in the revised budget estimates	8.410
10		27	Excess payment due to showing excess quantity of work than the quantity of sub base	0.100
11		30	Doubtful earth work and recovery	0.302 0.159
12	TMA Shah Rukn-e- Alam Town 2008-09	07	Non-recovery on account of permit fee	0.400
13		08	Non-recovery on account of unjustified issue of receipt of tax on transfer of immoveable property	0.964
14		11	Non-recovery of house rent allowance	0.365

15		15	Less recovery of entertainment fee	0.372
16		17	Unjustified rejection of offer of auction of immoveable property tax and loss to town municipal administration Shah Rukn-e-Alam Town	7.885
17		20	Excess charged in purchase of electric material and recovery	0.224
18		22	Unjustified payment on account of construction town work	31.971
19		23	Misappropriation of local government material and recovery	0.054
20		24	Unjustified consumption of electric material and recovery	0.927
21	TMA Musa Pak Town 2008-09	04	Approval of building plan (Maps) without completion certificate	-
22		05	Installation of Mobile Towers without approval of Maps	-
23		07	Non auction of shops since 1973, expected loss to revenue	50.000
24		08	Loss to government property due to unidentified location	10.000
25		10	Un realistic targets of license fee without survey which resulted into expected loss	1.000
26		15	Non-recovery due to use of local sand	0.516
27		18	Non-conducting of Post Completion Evaluation of ADP Scheme	15.583
28		21	Irregular / doubtful expenditure on repair of vehicle	0.108
29		22	Non-deduction of liquidated damages	0.072
30		25	Irregular expenditure on Sports tournament	0.359
31	TMA Sher Shah	08	Non production of record	-

32	Town 2008-09	10	Non-utilization of Development Funds Under CCBs	18.007
33		12	Irregular heavy expenditure on account of repair of vehicle	0.378
34		17	Misuse of vehicle consumption of POL	0.403
35	TMA Shujabad Town 2008-09	12	Non-collection of Teh Bazari fee till the cancellation order.	0.080
36		16	Unjustified / doubtful payment of gully grating item	0.077
37		22	Fictitious approval of map of poultry farm	-
38		29	Doubtful drawal of pay and allowances of staff	0.109
39	TMA Bosan Town 2008-09	10	Non recovery of arrear of water rate tax	0.078
40		11	Unauthorized Revision of Technical Sanction Estimate and Excess Payment	1.148
41		14	Irregular issuance of NOC To the mobile towers without the NOC from Environment Protection Authority	-
42		16	Non recovery of house rent and maintenance charges	0.140
43		17	Unjustified payment to organizer of Mela and non-availability of vouched account – Rs 293,725	0.294
Sr. No	Name of Formation	AIR Para	Subject	Amount
1	TMA Bosan Town 2009-10	1	Irregular purchase of computer and printer	0.169
2		3	Non-allocation of 2% budget for sports activities	2.008
3		5	Non-recovery of share of slaughter house	0.3
4		8	Irregular expenditure on tentage	0.271

5		9	Irregular withdrawal of conveyance allowance and recovery	0.06
6		10	Irregular sanction of expenditure	0.784
7		13	Irregular approval of development Schemes	73.3
8		14	Loss to government due to non recovery of professional tax	0.204
9		15	Non-imposition of penalty due to delayed completion of work	0.242
10		16	Non-conducting of post completion evaluation of projects – Rs 60.606 million	60.606
11		17	Irregular repair of vehicle	0.073
12		19	Irregular purchase of electric water coolers	0.098
13		20	Irregular execution of development work without obtaining certificate of funds	2.414
14		22	Non-utilization of CCB fund	100.589
15		24	Irregular repair of residence	0.2
16	TMA Musa Pak Shaheed Town 2009-10	1	Non -conducting of Post completion Evaluation of ADP Schemes	16.621
17		2	Loss sustained to Government due to self collection in immovable property	10.449
18		12	Irregular expenditure on account of repair of vehicle and other Equipment	0.394
19		13	Loss due to self collection of slaughter House Fee	0.388
20		15	Less collection of Tafreeh Tax	0.302
21		20	Irregular affixing of luxury items	0.15
22	TMA Sher Shah	3	Irregular auction of lease of town land without auction committee	0.449

23	Town 2009-10	6	Doubtful drawl	0.086
24		8	Short self collection of self	3.99
25		11	Unjustified drawl on account of printing of Budget	0.154
26		13	Non deduction of discount value from the total value of tentage bill	0.177
27		14	Bogus drawl	0.044
28		15	Doubtful repair of vehicle costing	0.193
29		16	Irregular drawal	0.04
30		19	Non availability of stock entry and Measurement Book of street Lights	0.5
31		20	Irregular purchase of stationary excess than demand	0.4
32		21	Doubtful drawl of pol	0.47
33		22	Non recovery of professional tax	0.078
34	TMA Shah Rukn-e- Alam 2009-10	2	Irregular expenditure on account of purchase of Electric material worth	0.58
35		5	Non-recovery of encroachment Fee worth	0.422
36		12	Irregular heavy expenditure on account of purchase of stationery worth	0.17
37		13	Loss sustained to TMA	0.342
38		18	Non-recovery of professional Tax	0.034
39		21	Irregular Expenditure on account of soling work	1.5
40		20	Excess payment of purchase of durable goods & computers	0.124

41		22	Recovery due non-analysis of main hole	0.247
42		23	Non completion of different scheme non-recovery of fines worth	0.042
43		24	Unjustified expenditure on account of Gas lamp/Sand and Generator	0.1
44		26	Recovery due to excess drawl of POL than prescribed limit	0.033
45		29	Loss sustained to Government due to non-auction/non rent of empty plots and shops worth Rs In Million	0
46	TMA, Shujaabad 2009-10	1	Less Allocation of 2% Sports Funds	1.846
47		2	Irregular Auction of Different Receipt Heads	10.554
48		10	Non Payment of Staff Salary & Income Tax By Contractor & Dismantling Cost	0.101
49		12	Doubtful Earth Filling	1.165
50		14	Doubtful Repair of Water Hand Pumps and Recovery Thereof	0.058
51		17	Non Verification Of Pay Of Worth	0.174
52		18	Non Registration Of Vehicle Of TMA	0
53		19	Doubtful Consumption of POL	0.171
54		20	Doubtful Consumption Of POL and Repair Without Maintenance Of Record	0.145
55		21	Doubtful Consumption Of POL	0.209
56		22	Irregular/Doubtful Expenditure on Repair of Container lifter	0.107
57		23	Irregular Purchase Of Hydraulic Trolley	0.389
58		24	Irregular Expenditure On Sports Event	0.136

59		25	Unjustified Expenditure On Purchase Of Uniform	0.174
60		27	Construction of Residential Building Without Approved Plans & Paying Map Fee	0.237
61	TMA Jalalpur Peerwala 2009-10	3	Non-Recovery of Conversion Fee and Map Fee of Cellular Towers from Telecommunication companies	0.6
62		14	Improper resource allocation and short allocation of funds to sports	0.581
63		18	Short Recovery of Enlistment Fee from contractors	0.036
64		20	Un-authorized occupation of residence and non-recovery of penal rent	0.72
Sr. No	Name of Formation	AIR Para No.	Subject	Amount
1	TMA Sher Shah Town (TMO, other than TO(I&S) 2010-11	7	Irregular auction of collection rights of cattle mandi	25
2		8	Loss due to unauthorized refund of CDR of earnest money of cattle mandi	2.335
3		9	Loss sustained by TMA due to fake schedule of fee of building application fee	1.637
4		10	Unauthenticated amount of immoveable property tax	4.144
5		11	Short recovery of entertainment fee from theaters	0.449
6		12	Loss to Government due to non-realization of fee from private housing schemes	0.319
7		13	Publication of fake by laws of building fee and with drawl	0.275
8		14	Loss to government due to non-scrutiny of stamp duty on transfer of right	0.272
9		15	Non-maintenance of demand and collection register of license fee and recovery	0.266
10		16	Irregular auction of lease of town land/shops	0.151
11		17	Non- recovery on account of fine of encroachments	0.476
12		18	Non-awareness of CCBs in the Town and Non Utilization of CCB Funds	43.469

13		19	Excess allocation of funds for sports activities and non-utilization	1
14		20	Excess allocation of CCB funds out of annual development plan	0.799
15		21	Non production of record	-
Total				80.592
16	TMA Sher Shah Town TO(I&S) 2010-11	2	Loss to government due to charging of excess rate of earth filling	0.485
17		3	Recovery account of penalty for non-completion of work with in stipulated period	0.25
18		6	Non recovery of compensation for non-completion of work with time limit	0.405
19		7	Unjustified payment of earth without recording of cross section area	1.156
20		8	Excess payment to contractor	0.127
21		9	Non completion of work within time limit and non-recovery of penalty	0.4
22		11	Recovery on account of penalty for non-completion of work within stipulated period	0.137
23		12	Excess payment to contractor by approving defective rate analysis	0.119
24		14	Recovery on account of penalty for non-completion of work within stipulated period	0.05
25		15	Doubtful execution of work and excess payment to contractor by charging excess rate	0.079
26		16	Over payment due excess payment of rate	0.048
27		17	Loss to Government Due to Excess Rate Charged Than the Actual Rate	0.027
28	18	Non-Recovery of Professional Tax	0.051	
Total				3.334
29	TMA Shah Rukn-e-Alam Town (TMO	5	Non recovery of rent of shops	0.116
30		8	Irregular promotion of Mr. Zia-ul-Hassan Bukhari and payment of pay and allowances	0.204
31		9	Doubtful allotment of ‘Shah Rukn-e-Alam Plaza’	15.466

32	other than TO(I&S) 2010-11	11	Irregular re-instatement of Mr. Saleem Akhtar (Building Inspector) and payment of pay & allowances	0.122
33		13	Non-recovery of arrears of rent of shops	1.146
34		14	Non-recovery of rent of residential quarters	1.22
35		15	Non-production of record	-
36		16	Fake maintenance / Non-maintenance of realistic survey of License/ Permit fee and misappropriation of possible revenue	1
37		17	Doubtful withdrawal of travelling allowance justification/recovery	0.095
38		18	Doubtful utilization of POL and repair of vehicles	0.856
39		20	Non-maintenance of separate books of accounts by each DDO for expenditure	88.656
40		21	Less realization of markup / profit due weak financial management	3.887
41		23	Non-deduction of income tax from salary	0.039
42		24	Irregular promotion beyond service cadre and payment of pay and allowances	-
43		25	Wasteful utilization of funds on purchase of excessive newspapers and periodicals	0.048
44		26	Non-recovery of rent of land encroached by owner of petrol pump	6
45		27	Misclassification and doubtful expenditure of photo-copy charges	0.071
46		28	Deterioration of Govt. Vehicle MNN-11	0.5
47		29	Non allocation of prescribed ratio of funds to sports activities	4.569
48		30	Poor performance of recovery staff License Permit Fee	1.184
49		31	Irregular payment of remuneration to legal advisors	0.063
50		32	Less realization of share of fee on sale of animals in cattle-market	1.593
Total				126.835
51	TMA Shah	3	misappropriation of pol and cng	0.1

52	Rukn-e-Alam Town TO(I&S) 2010-11	5	excess payment to contractor	0.149
53		6	irregular revision of estimate by changing the scope of work	0.321
54		7	non availability of plants	0.049
55		8	non deduction of 15% flood surcharge	0.087
56		9	excess payment to the contractor due to reduction in total length	0.272
57		11	unjustified expenditures on vehicle repair	0.218
58		12	excess payment to contractor	0.093
59		13	doubtful award of tenders	2.17
60		17	irregular expenditures due to misclassification	0.076
61		18	doubtful expenditure on sports	0.068
62		19	excess drawal of pol	0.038
63		20	non availability of spot light purchased	0.025
64		21	non conducting the test as required under the law on development expenditure	46.56
65		22	Irregular procurement of fog machines and spray pumps	0.393
66		23	Loss to Government due to illegal construction of buildings without payment of map fee and conversion fee	25.1
Total				75.719
67	TMA Bosan Town (TMO other than TO(I&S) 2010-11	5	Non Deposit of House Rent And Maintenance Charges	0.285
68		6	Unrealistic Targets Of License Fee Without Survey Which Resulted Into Expected Loss	1
69		7	Poor Performance Of Regulation Branch Which Resulted Into Less Receipts	0.295
70		8	Down Fall In The Receipts of Slaughter House Due To poor Performance	0.071
71		9	Approval Of Building Plans (Maps) Without Completion Certificates	
72		10	Non Recovery of NOC Fee	0.065
73		11	Non-maintenance of separate books of accounts by each DDO for expenditure	35.074

74		15	Unjustified payment on account of carpeting with 5 % bitumen	0.42
75		16	Recovery on account of wrong calculation of base	0.154
76		17	Doubtful Consumption Of POL Of Sewer Jetting	0.162
77		19	Unjustified Expenditure On Repair Of Vehicle	0.222
78		18	Unjustified Installation of CCT Cameras without advertisement	0.175
79		20	Unjustified Purchase of Fogging Machines & Permethrin without advertisement & Consumption Record	0.393
80		21	Unjustified Expenditure On purchase of LCD, Gezer & Heater	0.124
81		22	Doubtful Purchase without Stock entries and Consumption record	0.144
82		23	Irregular Heavy Expenditure On Account Of POL	1.11
83		24	Misclassification Of Expenses	0.055
84		25	Illegal Construction Of House Without Submission and Approval of Map	-
Total				39.749
85	TMA Bosan Town TO(I&S) 2010-11	1	Recovery on account of wrong calculation	0.075
86		2	Recovery on account of payment to contractor against the specification of Technical sanction estimate	0.096
87		3	Recovery on account of non-recovery of 15 % surcharge on payable income tax	0.068
88		4	Excess rate charged from applicable schedule of rate and recovery in different works.	0.069
89		5	Excess rate charged from applicable schedule of rate 2 ND quarter 2010	0.892
90		6	Recovery on account of unjustified payment of different items	0.098
91		7	Recovery on account of wrong calculation in different works	0.056
92		9	Non-recovery of price variation from contractor	0.443

93		10	Non recovery of penalty on account of late completion of work	0.092
94		12	Unjustified payment of security to contractor	0.092
95		13	Recovery on account of unjustified payment of lead , less recovery of crust	0.068
96		14	Non recovery of penalty on account of late completion of work construction of M/R Shalimar Colony behind Toyota Motors.	0.081
97		17	Recovery on account of unjustified payment of 20 % contractor profit.	0.055
98		19	Excess expenditure from budget allocation (construction of drains, soling, flooring and carpeting of Moharram-ul Harram routes	0.111
99		20	Unjustified payment on account of plant premixed 1-1/2” thick with 5 % bitumen	0.161
Total				2.457
100	TMA Jalalpur Pirwala 2010-11	1	Loss to Government due to Wrong Calculations in Estimates of Al-Nawaz CCB	0.111
101		3	Non-Production of vouched account by the CCBs	
102		9	Doubtful award of CCBs projects to the contactors	16.15
103		12	Excess Payment without Actual Work	0.086
104		13	Excess Payment of earth Filling	0.082
105		14	Excess Payment work without work	0.077
106		17	Unjustified payment of earth without recording of cross section area	1.186
107		18	Unjustified payment on account of carpeting with 5 % bitumen	0.368
108		19	Doubtful expenditure on Main Holes Without Consumption Record	0.55
109		20	Non-Recovery of Professional Tax	0.051
110		21	Recovery on account of non-recovery of 15% surcharge on payable income tax	0.035

11 1		24	irregular/doubtful expenditure on purchase of electric items without consumption record.	0.044
11 2		26	Poor Recovery Position Of Sewerage Fee which resulted Into Blockage of Revenue	1.43
11 3		28	non assesment of shops by distrcit assessment committee, expected loss of revenue	0.395
11 4		30	recovery of license fee without survey	0.072
11 5		31	incessant dwindling of receipts which resulted into the decrease in the revenue	0.668
11 6		32	irregular auction of bakar mandi	0.515
11 7		33	Non-Production of Tender Fee Registers	10.7
11 8		34	Doubtful Consumption Of POL Of Sucker machine, sewer jet & fire brigade	0.57
11 9		35	Loss to government due to excess / fake consumption of POL	0.149
12 0		37	loss to government to excess consumption of POL	0.057
12 1		38	Unjustified Purchase without Observing PPRA Rules	0.057
Total				33.353

Annexure-B

Budget and Expenditure Statement for Financial Years 2008-2011 TMA, City District Multan Budget and Expenditure Details FY 2008-09 (Rs in Million)					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	161.98	139.071	-22.909	-14%	
Non Salary	218.91	140.693	-78.217	-36%	
Development	520.011	207.096	-312.915	-60%	
Revenue	633.462	-	-	-	
Total	1534.36	486.86	-414.041	-27%	
Financial Year 2009-2010					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	179.408	163.688	-15.720	-9%	
Non Salary	231.81	161.914	-69.896	-30%	
Development	689.646	146.169	-543.477	-79%	
Revenue	597.801	-	-	-	
Total	1698.67	471.771	-629.093	-37%	
Financial Year 2010-2011					
Head	Budget	Expenditure	Excess / Savings	%age	Comments
Salary	179.569	115.72	-63.849	-36%	
Non Salary	250.893	163.543	-87.350	-35%	
Development	518.77	332.371	-186.399	-36%	
Revenue	836.692	-	-	-	
Total	1785.92	611.634	-337.598	-19%	

[Annexure - C]

[Para 1.2.1.1]

**Loss Due to Construction without Approval of Map and
Commercialization Fee - Rs 104.506 Million**

(Amount in Rupees)

2009-10			
Sr. No.	Name of Building	Location	Amount
1	Shops	30-feet Road Sameejabad	10,000
2	Plastic Factory	Syyal Hotel Khanewal Road	100,000
3	Shops	Sufaid Posh Kho	10,000
4	Shops	Sameejabad Mah Noor Clinic	10,000
5	Godown	Sameejabad	50,000
6	Commercial Building	Mouza Bheni	100,000
7	Commercial Building	Mouza Seetal Mari	100,000
8	Commercial Building	Sameejabad No. 1	100,000
9	Commercial Building	Shah Badar Road	100,000
10	Shops	Katchery Road	10,000
11	Hospital	Katchery Road	200,000
12	Shops	Sameejabad	10,000
13	CNG Workshop	Chah Bajay Wala	50,000
14	Shops	40 ft. Sameejabad	10,000
15	Shops	40 ft. Sameejabad	10,000
16	Shops	Shah Town Ganda Nala	10,000
17	Hotel	Dunyapur Road	100,000
18	Power Looms Karkhana	Aziz Colony Halqa No. 16	30,000
19	Shops	Budhla Sanat Road	10,000
20	Shops	20 ft. Road Sameejabad	10,000
21	Shops	Mohalla Dinpur Sameejabad No. 1	10,000
22	Shops	Bismillah Chowk near Petrol Pump	10,000
23	Shops	Sameejabad Brilliant Public School	10,000

24	Shops	Ghous Pura	10,000
25	Shops	Budhla Sanat Road	10,000
26	Shops	Ghous Pura	10,000
27	Commercial Building	Mohalla Farooqia Kot Rabnawaz	100,000
28	Workshop	Chah Bajay Wala	20,000
29	Shops	Hazoori Bagh Road	10,000
30	Shops	Humayon Road	10,000
31	Shops	New Multan	10,000
32	Shops	Hassan Abad	10,000
33	Building	Vehari Road	90,000
34	Shops	Shah Badar Road	10,000
35	Shops	Ghous Pura	10,000
36	Commercial Market	Chowk Clock Tower	100,000
37	Commercial Plaza	Afshaar Road	200,000
38	Commercial Market 2 Nos	Hazoori Bagh Road	300,000
39	Commercial Plaza	Chowk Fish Market	100,000
40	Commercial Market 2 Nos	Masoom Shah Road	50,000
41	Commercial Market Owned by Muhammad Siddique	Tatapur Road	100,000
42	Shops Double Storey Owned by Parvez	Multan Road	20,000
43	Commercial Market Owned by Abdul Sattr	Multan Road	100,000
44	Commercial market Owned by Muhammad Shafie	Jahanian Road	100,000
45	Commercial Market Owned by Muhammad Ishaq	Jahanian Road	100,000
46	Commercial Market Owned by Iqbal	Tataypur	100,000
47	Shops Owned by Abdul Rashed	Tataypur	10,000

48	Shops Owned by Abdul Hameed	Tataypur	50,000
49	Commercial Market Owned by Jan Muhammad	Off Multan Road	500,000
50	Shops/House Owned by Muhammad Hussain	Tataypur	20,000
51	Shops Owned by Ashraf	Tataypur Road	10,000
52	Shops Owned by Muhammd Sharif	Tataypur Road	10,000
53	Commercial Building	Near Government Girls Degree College, Katchery Road, Multan.	50,000
54	Commercial Market	Chungi No. 14, Makhdoom Rasheed Road, Multan.	100,000
55	Commercial Market	Chungi No. 14, Makhdoom Rasheed Road, Multan.	100,000
56	Commercial Plaza	Water works Road, Near Clock Tower chowk, Multan.	100,000
57	Commercial Market	Afshar Road, Multan.	100,000
58	Commercial Market	Masoom Shah Road, Multan.	100,000
59	Commercial Market	Near Lasani Food, Masoom Shah Road, Multan.	100,000
60	Commercial Market	Doulat Gate Chowk, Multan.	100,000
61	Market (under Construction)	Street Tariq Abad Near WAPDA Office, Khanewal Road, Multan.	500,000
62	Market (under Construction)	Adjacent area.	500,000
63	Three No of commercial Markets	Vehari Road adda Makhdoom Rasheed.	500,000
64	Commercial Cement	General Bus Stand Vehari	40,000
65	Commercial Market Godown	Tatay Pur Road	140,000
66	Teen Factory	100 ft Yousaf Street Near Allah Wasay Vehari Road	30,000
67	Power Looms Karkhan	Manzoor abad Darbar wali Gali Hallqa 16	30,000
68	Waves Godown	Multan Petrol Pump Mahmoodabad	160,000
69		Opposite Sadam Potrolium service near Daramoowala Mod Makhdoom Rasheed	50,000
70	Institute and Technical College	Jamaya Saqlan Masoom Shah Road	30,000

71	Bakery and General Store	Pakiza Baker and General Store Mohalla Khawaja Ghareeb Nawaz	20,000
72	Zam Zam vocational School and Shops	Hasanabad Gate No. 1	40,000
73	Market	40 ft Sameeja abad Pira Ghayb Road	80,000
74	Cloth Market	40 ft Sameeja abad Pira Ghayb Road	80,000
A- Total Amount			6,180,000

Physical Inspection Report of Illegally Constructed/ Under Construction Buildings 2010-11										
Sr. No.	Type of Building	Address	Name of Owner	Total Area in Sft (Apr ox.)	Covered Area (Apr ox. 75% of Total area)	Map Fee	Rate of Valuation table/ Avg Sale Price of land	Conversion Fee	Total Recoverable Amount	Remarks
1	Office (Double Storey)	Gulistan Chowk Masoom Shah Road	Telenor Telecom Company	4,620	3,465	124740	Not applicable	0	124740	Double rate will be charged for Constructed buildings
2	workshop	Gulistan Chowk Masoom Shah Road	Un Known	5,250	3,938	94500	Not applicable	0	94500	-
3	Haq Baho Market	Near GBS Makhdoom Rashid Road	Multiple Un-known	122,500	91,875	2205000	1750/ Sft	42875000	45080000	-
4	Hassan Medical Centre and Zeent Super Market	Main Budhla Road	Un Known	2,678	2,009	48204	200000/Mar la	396741	444945	-
5	Market	Main Budhla	Malik Aashiq	2,550	1,913	45900	200000/Mar	377778	423678	-

		Road	Ali Shijra				la			
6	Green Valley Housing Scheme (Land S. Division)	Main Budhla Road UC 72	Citi Developers	40 K	24 K	48000	100000/Marla	800000	848000	map fee @ 2000 / Kanal and conversion @ 1% of land value
7	Land Sub Division	Main Budhla Road UC 72	Multan Property Developers	40 K	24 K	48000	100000/Marla	800000	848000	map fee @ 2000 / Kanal and conversion @ 1% of land value
8	Commercial Market	Main Budhla Road UC 72	Phumman Khan	2,100	1,575	37800	100000/Marla	155556	193356	-
9	Sindhu Floor Mill	Main Budhla Road opposite Zahoor Soap Factory	Sindhu	12,000	9,000	27,000	100000/Marla	222,222	249,222	-
10	Commercial Market	Main Budhla Road	M. Nasir	1,600	1,200	4,512	100000/Marla	118,519	123,031	-
11	Commercial Market	Main Budhla Road	Un Known	1,600	1,200	4,512	100000/Marla	118,519	123,031	-
12	Commercial Market	Main Budhla Road	Manzoor Ahmed	1,000	750	2,820	100000/Marla	74,074	76,894	-

13	Asphalt Plant etc	Main Budhla Road Kothy Wala Stop Northern side	Khalid Raouf Const. Company	20 K	-	-	50000 /Marla	4,000,000	4,000,000	commercial rate of conversion
14	Muslim Commercial Market	Main Bazar Budhla Sant	Un Known	5,000	3,750	14,100	50000 /Marla	185,185	199,285	
15	Hospital	Adjacent Main Bazar Budhla Sant	Dr. Shoukat Ali Surgeon	4,050	3,038	11,421	50000 /Marla	75,000	86,421	map fee @ Rs. 8 / Sft of constructed and conversion @ .10 of land value
16	Commercial Market	Main Bazar Budhla Sant	Malik M. Rafiq Oujla	625	469	1,763	75000 /Marla	34,722	36,485	-
17	Sh. Bros. Cloth Market	Main Bazar Budhla Sant	Sheikh Brothers	400	300	2,256	75000 /Marla	22,222	24,478	-
18	Haji Sharif Araien	Main Bazar Budhla Sant Taty pur Road	Haji Sharif Araien	1,250	938	3,525	75000 /Marla	69,444	72,969	-
19	Abdullah Fabrics	Main Bazar Budhla Sant Taty pur Road	Abdullah Fabrics	750	563	2,115	75000 /Marla	41,667	43,782	-
20	Mini Commercial Markets	Surroundings of Main Bazar Budhla Sant Taty pur Road, Jahania Road	Multiple Unknown	1,000,000	750,000	2,820,000	50000 /Marla	37,037,037	39,857,037	-

21	Iqbal Model School	Main Bazar Budhla Sant Taty pur Road	Un Known	6 K	4.5 K	91,368	50000 /Marla	450,000	541,368	-
22	Commercial Market	Main Budhla Road Kothy Wala Stop	haji Nazar	7,140	5,355	20,135	10000 0/Marla	528,889	549,024	-
23	Commercial Warehouse	Main Budhla Road Kothy Wala Stop	haji Nazar	2,800	2,100	7,896	10000 0/Marla	207,407	215,303	-
24	Commercial Market	Taty pur Road Main Bazar	Hussain	5,400	4,050	15,228	10000 0/Marla	400,000	415,228	-
25	Popular Commercial Market	Masoom Shah Road Opp. Jamiulaloom	Un Known	2,100	1,575	37,800	17250 0/Marla	268,333	306,133	-
26	Commercial Plaza 2 Storey	Masoom Shah Road Opp. Jamiulaloom	Un Known	4,050	3,038	72,900	17250 0/Marla	517,500	590,400	No set back
27	Al-Mubarak Marriage Hall	Main Masoom Shah Road	Un Known	8,100	-	81,000	17250 0/Marla	1,035,000	1,116,000	-
28	Godown Rewari Wala	Munirabad	Un Known	8,100	6,075	121,500	80500 /Marla	483,000	604,500	-
29	Hafeez Centre (Multi Storey)	Main LMQ Road Multan	haji Hafeez	4,050	3,038	145,800	22500 0/Marla	675,000	820,800	
30	Pipe Factory	Ganda Nala Road near Pak Arab Fertilizer Co.	Un Known	10800	8,100	24,300	96500 /Marla	193,000	217,300	industrial map fee @ Rs 3 and conversion fee @ 5%

31	Commercial Markets / Shops	Chowk Gadhafi Budhla Town Road	Syed Atta Bukhari & Others	16200	12,15 0	291,600	71300 /Marla	855,600	1,147,20 0	
32	Abbot Wareho use	Hassan Abad Gate II	Abbott Laborato ries.	8100	6,075	121,500	50000 0/Mar la	427,800	549,300	
B- Total					-	616409 4		9216181 5	9832590 9	
GRAND TOTAL (A+B)									104,505, 909	

Annexure -D**[Para No. 1.2.2.1]****Non-recovery of Rent of Shops - Rs 22.885 million****A.**

(Amount in Rupees)

2008-09					
Nos. of shops and Area	Name of lessee	period of rent not recovered	Rate per month	Amount of recovery	
10 (Ali chowk	Sajid Ali s/o Liaqat Ali	1/1/08 to 30/6/08 1/7/08 to 30/4/09	2500 2750/-	15000/ 27500	
24. Ali chowk	Tariq Javid	1/9/08 to 30/6/09	2750/	27500	
25. Ali chowk	Tariq Javid	1/9/08 to 30/6/09	2750/	27500	
30, Ali chowk	Manzoor Hussain	1/7/07 to 30/4/09	2750/	60500	
32 Ali chowk	Muhammad Akram	1/1/09 to 30/6/09	2695	16170	
43. Ali chowk	Sahid Abbas	1/5/08 to 30/6/09	2750	35750	

60. Ali chowk	Muhammad Tayyab	1/12/08 to 30/6/09	1650	11550	
62 Ali chowk	Sajjad Farid	1/7/08 to 30/6/09	2866	34392	
63. Ali chowk	Bashir Ahmad	1/6/08 to 30/6/09	2420	31460	
66. Ali chowk	Muhammad Iqbal	1/11/08 to 30/6/09	1430	10010	
67. Ali chowk	do	1/1/09 to 30/6/09	1430	8580	
18 Hafiz Jamal Raoad	Iftikahar Ahmad	1/8/09 to 31/12/09	1815	9075	
19, Hafiz Jamal Raoad	Navid Aslam	1/9/09 to 31/12/09	2057	8228	

20. Hafiz Jamal Road	Muhammad saeed	1/10/09 to 31/12/09	1650	4950
22. Hafiz Jamal Road	Hakim Ali	1/6/09 to 30/11/09	1200	7200
31 Hafiz Jamal Road	Sajjad Hussain	1/7/08 to 31/12/09	2090/	37620
34. Hafiz Jamal Road	Muhammad Sarfraz	1/9/09 to 31/12/08	1400	5600
35 Hafiz Jamal Road	Muhammad Jamshid	1/9/09 to 31/12/09	1815	7260
37. Hafiz Jamal Road	Jamil Ahmad	1/10/09 to 31/12/09	2178	6534
39. Hafiz Jamal Road	Riaz Hussain	do	2117	6351
41. Hafiz Jamal Road	Muhammad Rafiq	1/9/09 to 31/12/09	1463	5852
45. Hafiz Jamal Road	Akjhlaq Ahmad	1/4/08 to 30/11/09	1815	14512
51 Hafiz Jamal Road	Muhammad Aslam	1/9/09 to 31/12/09	2340	9360
62. Hafiz Jamal Road	Muhammad Usman	1/4/09 to 30/6/09	1128	3384
71. Hafiz Jamal Road	Fayyaz Hussain	1/12/08 to 31/12/09	2057	26741
81. Hafiz Jamal Road	Muhammad Islam	1/10/07 to 30/4/09	1760	33440
do	Abbas Ali	1/11/09 to 31/12/09	1930	3860
82. Hafiz Jamal Road	Abbas Ali	1/11/09 to 31/12/09	1930	3860
92.. Hafiz Jamal Road	Muhammad Fayyaz	1/7/09 to 31/12/09	1320/	7920
9 Allah Wali Market	Khaqlidhussain	1/8/09 to 31/12/09	1331	6655
22 –do-	Sakheelahmad	1/7/08 to 31/12/09	1139	20502
sss32/do	S.M.Nawaz	1/7/09 to 31/12/09	1331	7986
33 –do-	KhawazaMuqees	do	1265	7590
35/ -do-	Pervaiz Ahmad	do	1344	8064
2 Water works road	Muhammad Farooq	1/4/07 to 31/5/09	2846	73996
4. Water works road	Muhammad Akram	1/2/08 to 31/10/09	2610	54810
7. Water works road	Pir Shah	1/10/09 to	2720	8160

		31/12/09		
22. Water works road	Sahbaz	1/6/08 to 31/10/09	1755	19305
24.do	Muhammad Khalid	1/06/08 to 31/10/09	2830	48110
25 -do-	MajidHusdsain	1/1/08 to 31/12/08	1755	42120
2.Water works new market	Aamar	1/4/08 to 31/12/09	1650	31350
6. do	Muhammad Saleem,	1/9/08 to 31/12/09	1588	25408
8. do	Muhammad Ishaque	1/7/07 to 31/12/09	1608	48240
9.do	Muhammad Akbar khalid	1/4/07 to 31/12/09	1616	53328
10. do	Nazar Hussain	do	1608	53064
11.do	M.Saleem	do	1650	54450
12 do	M. Jahangir	-do-	1597	52701
17 do	Muhammad Umar	1/11/07 to 31/12/09	1608	41808
20. water works new	Muhammad Ali	1/11/07 to 30/4/09	1616	29088
5.Zeer DiwarMashalli	Muhammad Yousaf	1/07/06 to 30/06/09	3753/	135108/
29 .do	KhawajaMuqees	1/709 to 31/12/09	2100	12600
Plot 16x10 Hussain Agahi	Muhammad Tufail	1/7/86 to 31/12/09	253	74382
Grand Total				1,438,028

B.

2009-10					
Sr. No.	Lesses Name with Father's Name	Shop No.	Period	Amount	Name of Market
1	Muhammad Ali S/o Sh. Shoukat Ali	20	01.11.07 to 30.04.09	30,703	Water work Road New Market
2	Muhammad Umer Rasheed S/o Abdul Rasheed	17	01.11.07 to 30.04.09	30,553	Water work Road New Market

3	Nazar Hussain S/o Abdul Aziz	10	01.11.07 to 30.04.09	30,703	Water work Road New Market
4	Muhammad Jahangir/Riaz Ahmad	12	01.12.07 to 30.04.09	25,553	Water work Road New Market
5	Haji Muhammad Saleem S/o Muhmmad Abdul Latif	11	01.09.07 to 30.04.09	34,650	Water work Road New Market
6	Muhammad kbar / Khalid Perviaz	9	01.04.07 to 30.04.09	36,968	Water work Road New Market
7	Sh. Muhammad Ishaq S/o Sh. Muhammad Shafi	8	01.07.07 to 30.04.09	36,968	Water work Road New Market
8	Muhammad Saleem /Shehzad Saleem	6	01.09.08 to 13.04.09	13,974	Water work Road New Market
9	Amir / Nasir	2	01.04.08 to 30.04.09	23,100	Water work Road New Market
10	Muhammad Naeem S/o Sh. Muhammad Sadiq	28	01.12.06 to 30.04.09	41,639	Water work Road Old Market
11	ShahbazMahmoodUrfBohola S/o Rehmat Ali	22	01.03.08 to 30.04.0	26,323	Water work Road Old Market
12	Muhammad Farooq S/o Muhammad Ali	2	01.04.07 to 30.04.09	80,545	Water work Road Old Market
13	Muhammad Islam S/o Sabir Ali	81	01.10.07 to 30.04.09	35,200	Hafiz Jamal Road
14	Sajjad Hussain S/o Muhammad Younas	31	01.11.07 to 30.04.09	39,710	Hafiz Jamal Road
15	Manzoor Hussain S/o Noor Muhammad	30	01.09.07 to 30.04.09	57,750	Ali Chowk
16	Sajid Ali S/o Liaquat Ali	10	01.01.08 to 30.04.09	46,750	Ali Chowk
17	Shakeel Ahmad S/o MuhammasAshq Khan	22	01.01.02 to 31.01.08	57,801	Allah Wali Market
18	Zafariqbal S/o Muhammad Shareef	3	01.09.05 to 30.01.08	38,398	Water work Road New Market

19	Tariq Javeed S/o Haji Muhammad Akhtar	24	01.08.07 to 31.08.09	36,905	Ali Chowk
20	Shahid Abbas S/o Gull Abbas	13	01.01.07 to 31.08.09	48,455	Ali Chowk
21	Tariq Javeed S/o Muhammad Akhtar	25	01.08.07 to 31.08.09	36,905	Ali Chowk
22	EbadWaris S/o Abdul Razaq	40	01.12.08 to 31.08.09	27,274	Ali Chowk
23	Muhammad Tayab S/o Muhammad Yousaf	60	01.12.08 to 31.08.09	16,698	Ali Chowk
24	SajadFareed S/o KhudaBux	62	01.07.08 to 31.08.09	44,674	Ali Chowk
25	Bashir Ahmad S/o KhudaBux	63	01.06.08 to 31.08.09	40,216	Ali Chowk
26	Muhammad Iqbal S/o Muhammad Umer	66	01.11.08 to 31.08.09	16,045	Ali Chowk
27	Muhammad Iqbal S/o Muhammad Umer	67	01.01.09 to 31.08.09	12,899	Ali Chowk
28	Muhammad Akram S/o Muhammad Yaqub	4	01.02.08 to 31.08.09	48,929	Water work Road Old Market
29	Muhammad Khalid S/o Ghulam Hussain	24	01.06.08 to 31.08.09	42,774	Water work Road Old Market
30	Majid Hussain S/o Waris Muhammad	25	01.01.08 to 30.08.09	34,485	Water work Road Old Market
31	Musarat Manzoor W/o Manzoor Newaz Khan	1	01.10.08 to 31.08.09	20,944	X-Chongi No. 8
32	Muhammad Asgher S/o Muhammad Jameel	2	01.10.08 to 31.08.09	22,176	X-Chongi No. 8
33	Ikhlq Ahmad S/o Atta Ur Rehman	45	01.04.08 to 31.08.09	33,597	Hafiz Jamal Road
34	Fiaz Hussain S/o Ashiq Hussain	71	01.12.08 to 31.08.09	18,719	Hafiz Jamal Road
Total Amount				1,188,983	

C.

2010-11					
Sr. No.	Name of Defaulter	Outstanding Amount	Sr. No.	Name of Defaulter	Outstanding Amount
1	M. Tufail	40,749	15	Sh.	182,315

				Qamaruddin	
2	Dr. Noor Qureshi	44,892	16	Bashir Ahmed	170,942
3	Sh. Akhtar hussain	101,265	17	M. Iqbal	53,217
4	Sh. Imdad	124,684	18	M. Rafiq	42,197
5	Zakauddin	65,535	19	Hameed Siddiq	63,828
6	M. Nasir	209,521	20	M. Hussain	106,116
7	Nizam ul din	90,169	21	Noor Jamal	277,373
8	Khan sher Mohd.	90,259	22	Talibhussain	31,366
9	Mehmood	90,259	23	M. Mubin	35,242
10	Rehmatullah	89,338	24	MaharBux	20,472
11	Gamanmai	114,101	25	Abdul Ghaffor	18,502
12	Islam uddin	69,533	26	Shrafat Ali	128,557
13	M. Afzal	41,115	27	SardarPahlwan	29,917
14	Ikram Ali	127,484	Total		2,459,048

D. (Amount in rupees)

Sr. No.	Period	Outstanding Dues
1	2007-08	287,500
2	2008-09	392,200
3	2009-10	213,000
4	2010-11	139,100
Grand Total		1,031,800

E.

Particular	Detail of Encroachment		Detail of BhanaJat	G. Total
	Quantity of slips issued	Amount		
Total dues Recoverable	249	243,700	574,000	817,700
Dues Recovered	102	62,500	32,500	95,000
Dues not Recovered	147	181,200	541,500	722,700

F. Non-Recovery of Entertainment fee – Rs209,300

Name of Cinema	Period of Default	Amount not recovered
Khayyam Theatre	2008-09	49,000
	2009-10	81,000
Miraj Theatre	2009-10	20,500
	2010-11	58,800

Total	209,300
Total (A+B+C+D+E+F)	7,049,679

G.

Name of Taxes	Outstanding amount
Arrear of UIP Taxes	9,514,000
Arrear of Tehbazari Fee	100,000
Arrear of share from other	6,221,000
Grant Total	15,835,000
Grand Total (F+G)	22,884,679

Annexure E
[Para 1.3.2.2]

**Non-Obtaining of Additional Performance Securities – Rs 6.850
Million**

(Amount in Rupees)

2008-09				
Sr. No.	Name of Scheme	Cost of Scheme	Rate quoted by Contractor	Performance Security
1	Construction of Tuff Tile Rehmat Colony Tariq Abad Street Noori Masjid Wali & Different Streets U.C. No.5	500,000	18.99%	50,000
2	Providing Street Lights Mercury & material Tube Lights U.C. No. 5.	200,000	36.99%	20,000
3	Construction of Metalled Road Street No. 3 Tariq Abad Waqas Shah's house Wali, U.C. No. 5	300,000	6.21%	30,000
4	Providing Street Lights, different materials Mercury Balb & Mercury Chook & Complete Tube Lights U.C. No. 5.	200,000	36.36%	20,000
5	Construction of Tuff Tile Mohallah Tariq Abad, Street Noori Masjid Wali Asif Jamal Khan Wali, Hafiz Afzal's house Wali, Rehmat Colony Siddique Khan Sanjrani Wali	400,000	18.11%	40,000
6	Carpeting & Tuff Tile Street Mosque Quba Near Muahmmad Nawaz Khan Khakwani Jinnah Town U.C.No.41	350,000	15.24%	35,000
7	Carpeting & Tuff Tile Street Haji Mahmood wali Ahsan Colony & Waqas Khan Wali U.C.No.41	300,000	16.16%	30,000
8	Carpeting & Tuff Tile Street Concrete Sewer Connection ETC Qadir Quershi Wali Near Choudhary Kraina Store U.C.No.41	300,000	24%	30,000
9	Construction Drain Soling Camp Muhammad Pur Gohatta U.C.No.52	100,000	16.80%	10,000
10	Constructions Culverts Muhammad Pur Gohatta U.C.No.52	100,000	13.70%	10,000
11	Construction Drain Soling Basti Bibi Wali U.C.No.52	100,000	18.20%	10,000

12	Drain Muhammad Pur Gohatta U.C.No.52	600,000	16.90%	60,000
13	Construction Flooring Mohalla Bharan Wala Mouza Muhammad Yar Pur Gohatta U.C.No.52	200,000	18.70%	20,000
14	Carpeting Tuff Tile Raza Abad & Noor Islam U.C.No.53	200,000	10.41%	20,000
15	Supply of Street lights Mercury Union Council 53	300,000	37.70%	30,000
16	Construction Tuff Tile Silwari Khan Wali Street Ahmadabad U.C.No.54	100,000	12.12%	10,000
17	Construction Sewerage and repair Soling Tariq Abad Ex-Councilor Hafiz Akram U.C.No.54	325,000	20.25%	32,500
18	Supply of Street Lights UC 54	300,000	36.36%	30,000
19	Construction Soling Zafar Fouji to Mosque Abu Bakar U.C.No.55	150,000	12.15%	15,000
20	Construction Soling Qurbain Town to Abu Bakar Street U.C.No.55	100,000	12.12%	10,000
21	Flooring carpeting Street Muhammad Yar Joyta and street fakhar Abbas wali Street Darbar Shah Wali Graveyard Wali U.C.No.55	300,000	21.24%	30,000
22	Construction of Soling Chah Dhoray Wala,	100,000	14.14%	10,000
23	Mettle Road Dohary Wala to Chah Dhal wala	300,000	5%	30,000
24	Construction of Soling Road Basti Noor Pur	350,000	20%	35,000
25	Construction Soling Road Ghulam Rasool Wala	250,000	19.25%	25,000
26	Construction Pull and soling Chah Kachi Wala and Sadar wala	350,000	13.13%	35,000
27	Construction of Soling Chah Dad Wala Basti Mouchian Wali, Basti Nau Abad.	250,000	10.99%	25,000
28	Construction Soling Muhammad Bux Kachi	250,000	11.68%	25,000
29	Construction Soling Road Hasan Town	250,000	12.11%	25,000
30	Carpeting repair pull Shujabad Canal Nawab Pur	300,000	24%	30,000
31	Construction Drain Flooring Basti Inam Wala	300,000	15.01%	30,000

32	Construction of Soling Road Shah Pur	400,000	15.82%	40,000
33	Construction Soling Street Mouza Ghatt Brabr	300,000	16.01%	30,000
34	Construction Metal Road Basti Jharkal Pur	1,000,000	16.50%	100,000
35	Construction Soling Street Marri Wala, Hansly Wala	300,000	8.80%	30,000
36	Construction Soling Street Rajb Ali wala Paky Wala	300,000	15.10%	30,000
37	Construction Soling Bhani Malik Nasir Wains	300,000	6.27%	30,000
38	Construction Soling Bhani Haji Minawar Wains	250,000	16.01%	25,000
39	Construction Soling and Carpeting Chah Panjh	400,000	18.99%	40,000
40	Construction Soling Bhani Malik Munir Abbas Wains	150,000	16.90%	15,000
41	Construction Soling Dr. Khadam Chawan Chah Losarri and Soling Haji Mustafa Chawan Councilor and Soling Bhani Chattoan and Soling Dr. Zumrad Sahi Chawan and Soling Samar Chawan	300,000	14.99%	30,000
42	Construction of Carpeting Basti Jilal Shah Syed Ibrar Shah & Syed Altaf Shah	300,000	13.99%	30,000
43	Construction of Soling Allah Wadaya Chawan Chah Nawan & Soling Riaz Chawan near Imam Bargah & Resoling Chah Anwar Wala & Soling Bhaini Mulvian & Soling Saeed Muhammad Chawan & Nali Basti Sahi Chawan Mouza Sahi Chawan	300,000	14.99%	30,000
44	Construction of Soling Muhammad Ramzan Sahi and Street Mochian Aara Basti Mouza Sahi Chawan & Bhaini Jootian Wali Kotli Muslim	250,000	14.99%	25,000
45	Construction of Pulli Rajbah Basti Qabool Wala Mouza Kotli Muslim & Soling Mehr Riaz Chawan Sub Inspector & Const. of Pukhta Nali, Chah Anayat Wala.	200,000	12.90%	20,000
46	Construction of Taff Tail Jinaza Gah Basti Bohar U.C.No.66	300,000	18%	30,000
47	Construction of Bridge Miani Malik Akram Panwar Thookar U.C.No.66	150,000	21.46%	15,000
48	Construction of Soling Road Khu Misari Kishan Wala U.C.No.67	300,000	20.10%	30,000

49	Construction of four Culverts Mouza Madina Bakhshesh Garh U.C.No.67	125,000	23.01%	12,500
50	Construction of Drain Mouza Madina Bakhshesh Garh U.C.No.67	75,000	20.10%	7,500
51	Construction of Soling Khuh 22 U.C.No.67	100,000	16.75%	10,000
52	Construction of Soling Khand Wala Mouza Bakhshesh Garh U.C.No.67	200,000	18.90%	20,000
53	Construction of Soling More Basti Peeray Wala U.C.No.67	100,000	18.70%	10,000
54	Construction of Drains, pavement Soling Streets Basti Waryam Wala U.C.No.68	400,000	21.76%	40,000
55	Construction of pavement Soling Chah Farid Wala U.C.No.68	100,000		10,000
56	Construction of Pull Rajbah Shakh Madina near Chah Sheikhan Wala U.C.No.68	100,000	16.01%	10,000
57	Construction of Pull Rajbah Shakh Madina near Basti Shakh Madina U.C.No.68	100,000	20.15%	10,000
58	Construction of Drains & Concrete Gali Zahoor khachi Wali Mohalla Kikkar Wala U.C.No.68	200,000		20,000
59	Construction of Drains & pavement Street Haji Muhammad Nawaz Daiya Wali U.C.No.68	200,000	19.26%	20,000
60	Construction of Street Concrete Haji Jameel Ansari Wali U.C.No.68	100,000	10.75%	10,000
61	Construction of Street Haji Jan Muhammad Ansari Wali U.C.No.68	200,000	19.10%	20,000
62	Construction of Metalled Road Zafar Wains to Malik Muhammad Hayat to Chah Yousaf Wala U.C.No.127	500,000	12%	50,000
63	Construction of Drains Gulshan-e-Iqbal Colony	75,000	14.80%	7,500
64	Supply of Tube Lights & Energy Sewer Union Council No. 127	200,000	11.36%	20,000
65	Construction of Soling Garden Town U.C.No.128	500,000	23.02%	50,000
66	Construction of Soling & Drain Munawar Abad U.C.No.128	200,000	22%	20,000
67	Construction of & Drains Chah Labar Wala	200,000	15.25%	20,000
68	Construction of Soling & Drain Chah Bhatti Wala U.C.No.128	100,000	12.14%	10,000

69	Construction of Soling Mehdi Pur, Rattay Wala, Chah Khumhar Wala, Dargai Wala.	500,000	15.50%	50,000
70	Construction of Soling Chah Ghanay Wala	100,000	23.01%	10,000
71	Construction of Taff Tail Primary School Jhakkar Pur Primary School Wali Street U.C.No.129	300,000	13.10%	30,000
72	Construction of Taff Tail Madam Sajida Wali, Street Mushtaq Ghafoor Wali U.C.No.129.	300,000	10.93%	30,000
73	Construction of Taff Tail Zaheer Wali Street U.C.No.129	200,000	10.90%	20,000
74	Construction of Taff Tail Malik Arshad Wali Street U.C.No.129	300,000	10.90%	30,000
75	Supply of Mercury Lights complete Union Council No. 129	100,000	38.01%	10,000
76	Construction of Taff Tail Mohallah Qamar Nabi Hashim Street Muhammad Younas Siddiqui Wali, Streets Inside Muhallah Tibbi Mochian Wali UC No. 53.	350,000	18.25%	35,000
77	Construction of Taff Tail Mohallah Hoze-da-Bagh from Dispensary to house Iqbal Hussain Pehlawan & attached Street UC No.53	400,000	11.90%	40,000
78	Construction of Carpeting Streets Shadab Colony No. 1 and Shadab Colony No. 2	300,000	14%	30,000
79	Construction of Sullage Carrier Mouza Sujar Pur UC No.66.	100,000	24.05%	10,000
80	Construction of Carpting Street Farooqi Wali, Roomi Wali Shah Faisal Colony Gharbi UC No. 2	650,000	22.85%	65,000
81	Construction of Soling Road Bhaini Malik Abdullah Wains Mouza Ailam Pur.	300,000	14.99%	30,000
82	Construction of Soling Road Chah Gujrah to Chah Sabal Wala Mouza Alpha.	200,000	12.30%	20,000
83	Construction of Soling Road Chah Banjran Wala to Chah Nawah Mouza Khadal	200,000	9.90%	20,000

84	Construction of Soling Road Chah Bibi Wala Mouza Ailam Pur.	200,000	21.10%	20,000
85	Construction of Carpeting & Soling Streets Gulrez Colony.	450,000	20.11%	45,000
86	Construction of Carpeting Road Raza Abad UC No.53.	200,000	14%	20,000
87	Construction of Carpeting Louas Colony near Nadar Abad Phatak Christian Colony UC No. 128	100,000	16%	10,000
88	Construction of Carpeting Raza Abad. UC No.53	250,000	21%	25,000
89	Construction of Metalled Road Ramp Flood Band Basti Talab Wali & Repair of Road.	600,000	6.70%	60,000
90	Construction of Metalled Road (Remaining Portion) from Flood Band to Basti Hayat Wala with 3 Culverts.	600,000	7%	60,000
91	Construction of Carpeting Road Bosan Road to New Shalimar Colony UC No.54.	500,000	18.45%	50,000
92	Repair of Soling Street Masjid Wali Garden Town UC No.128	300,000	16%	30,000
93	Construction of Drains & pavement Basti Tangra UC No.65.	400,000	19.25%	40,000
94	Construction of Road Matii Tall Road Minor Bhaini Muhammad Javed.	1,250,000	12.12%	125,000
95	Construction of Drains, pavement Basti Bhanjran Wali.	400,000	15.20%	40,000
96	Construction of Bridge Chah Azeem Wala and Culverts Union Council No. 64 and 65.	250,000	16.07%	25,000
97	Construction of Soling Road Makhan Bela & Ramp Flood Band UC No.64.	300,000	5.50%	30,000
98	Construction of Sullage Carrier Soling & Culverts Basti Baggar UC No.65	200,000	25.01%	20,000
99	Construction of Manhole Basti Araian.	120,000	14.90%	12,000

100	Construction of Soling and Carpeting Street No. 32 Zakariya Town.	250,000	24%	25,000
101	Construction of Soling Road Haji Pura.	100,000	16.01%	10,000
102	Construction of Drains, pavement Basti Kupran	400,000	14.01%	40,000
103	Construction of Soling and Drain Sardar Town.	200,000	16.16%	20,000
104	Construction of Soling, Resoling Drain Khanewal Road Sardar Town.	250,000	12.10%	25,000
105	Construction of Manhole & Sewerage Ahbab Colony UC No.54.	150,000	18.10%	15,000
106	Construction of Carpeting Bosan Road to Safari Town.	300,000	14.97%	30,000
107	Construction of Carpeting Street 5 Marla Scheme opposite Girls Public School UC No.54.	100,000	6.01%	10,000
108	Construction of Carpeting Dera Ghulam Haidar Bosan to Ameer Bosan UC No.64	300,000	14.99%	30,000
109	Construction of Carpeting Street Askaria Colony UC No.2.	100,000	15%	10,000
110	Construction of Drains, pavement Gagra UC No.62.	300,000	11.12%	30,000
111	Construction of Carpeting Street Zakariya Colony UC No.54	250,000	15.24%	25,000
112	Construction of Sullage Carrier Basti Islam Abad UC No. 64.	100,000	18.47%	10,000
113	Improvement /widening Road Thokar to Basti Bosan UC No.64	1,000,000	18.17%	100,000
114	Construction of Carpeting Doctor Akram to Millon Marriage Club Road	200,000	20.46%	20,000
115	Construction of Metalled Roads, Basti Bosan.	1,000,000	18%	100,000
116	Construction of Sewer Line from Hospital Basti Bosan to Flood Band Bosan.	1,000,000	24.10%	100,000

117	Construction of Sewer from Girls School to Metalled Road Bhajran Wali.	1,000,000	30.99%	100,000
118	Construction of Manhole, Sewerage Streets Basti Mathar Bosan.	1,000,000	20.99%	100,000
119	Construction of Manhole Sewerage Basti Khizar Abad.	500,000	22%	50,000
120	Construction of Manhole Sewerage Chah Zafar Wala Street Niaz Wali	1,000,000	23.99%	100,000
121	Construction of Carpeting/Metalled Road Street Hafiz Niza Wali, Street Aira Ahmad Bosan Wali etc.	1,000,000	21.03%	100,000
122	Construction of Carpeting/Metalled Road Basti Khizar Abad	1,000,000	20.20%	100,000
123	Construction of Drain & Pavement Carpeting Sullage Carrier Basti Bosan (Different Streets).	700,000	24.07%	70,000
124	Construction of Soling Carpeting Nasir Nagar.	100,000	20%	10,000
125	Construction of Manhole & Manhole cover & Slab for Union Council No. 60 and Bosan Town.	300,000	25.50%	30,000
126	Construction of Soling Road Shujabad Abad Branch to Chah Ghulam Rasool Wala.	500,000	12.20%	80,000
127	Construction of Soling Carpeting Streets Nai Abadi Khokharan Wali & Tareen Colony Chah Dhaddi Wala.	800,000	14.24%	15,000
128	Construction of Pavement & Sewer Connection Street Majeed Khan Wali Lodhi Colony.	150,000	19.11%	85,000
129	Construction of Flooring Carpeting & Soling Streets Basti Bararan Street Garating Noor Barar Colony Street Imam Din Wali.	850,000	20.60%	85,000
130	Construction of Flooring Carpeting & Soling Streets Dewan da Bagh Ghazi Colony Basti Arain	850,000	20.60%	80,000
131	Construction of Metalled Road Basti Kalru (Remaining Portion) Main Road.	800,000	15.79%	30,000

132	Construction of Carpeting and Soling Streets Rehman Colony.	300,000	20%	20,000
133	Construction of Soling Govt. Middle School Syed Tahir Hussain Shah Wali, Street Madni Masjid Tower Wali Qasim Bela. UC No.127	200,000	19.85%	30,000
134	Construction of Soling & Drain Streets Basti Kalru, Waseem Colony, Chah Qazi Wala.	300,000	12.14%	15,000
135	Construction of Carpeting Mudassar Wali Street Al-Falah Street Qasim Bela UC No.127.	150,000	22.03%	80,000
136	Construction of carpeting & Soling Darbar Piran Sahib Main Road Streets Shadab Colony No. 2.	800,000	26.99%	20,000
137	Construction of Carpeting Street No. 9 New Shadab Colony Piran Sahib Road.	200,000	18.70%	10,000
138	Construction of Soling Road Khakshan Street No. 9 UC No.55.	100,000		25,000
139	Fitting Tuff Tile Closed Street No. 1 Shadab Colony	250,000	11.50%	50,000
140	Construction of Soling Obhaia Market Dewan Da Bagh Different Streets.	500,000	16.90%	40,000
141	Construction of Carpeting Zakariya Town Street No. 25.	400,000	21.01%	20,000
142	Construction of Soling Road Mahar Talib Dal Wali UC No.64.	150,000	12.14%	15,000
143	Construction of Carpeting Khan Colony UC No.5.	200,000	17.24%	20,000
144	Construction of Carpeting Usman Abad Maavia Mosque Wali UC No.5	150,000	19.24%	20,900
145	Construction of Flooring behind Doctor Shoukat Wali Street Gulgashat Colony 'B' Block Multan.	200,000	15.79%	99,500
146	Construction of Carpeting Galaxy Town Street Shariq Baqri Wali UC No.54	209,000	18.24%	30,000
147	Construction of Taff Tail, Flooring Professor's Street Pir Khurshid Colony UC No.5	475,000	15.10%	50,000

148	Construction of Metalled Road Jamia Khair-ul-Maaraf to Al-Hayat Zakariya Colony UC No.54..	995,000	20.15%	99,500
149	Construction of Metalled Road Link Al-Quresh Colony (Remaining portion) UC No.127.	300,000	1.06%	35,000
150	Supply of Street Lights for repair inside limits of Bosan Town.	500,000	16%	7,500
151	Construction of Soling Raza Abad Christian Colony U.C. No. 53	350,000	24.85%	40,000
152	Construction of Boundary Wall, Repair of Pavement etc. Residence of Town Officer(Finance) Gulgasht Colony, Multan.	75,000	22.97%	7,500
153	Special Repair Residence of Town Municipal Officer near Pizza Hut, Gulgasht Colony, Multan.	400,000	25%	40,000
Total amount of performance securities not obtained				5,191,900
Total amount of performance securities not obtained 2009-10				1,658,000
Grand total of Performance securities not obtained				6,849,900

Annexure-F**[Para 1.3.2.3]****Non-Observance of Building By-Laws for Approval of Maps – Rs
3.742 Million**

(Amount in Rupees)

Register Serial No	Date of Application	Name	Status	MAP Fee received
33	13.07.09	Abida Perveen	Commercial	94,500
46	17.07.09	Alumgeer S/O Fairoz Khan	Commercial	123,540
123	13.08.09	Muhammad Qaiser	Commercial	8,830
155	22.08.09	Manzoor Hussain	Commercial	170,820
158	24.08.09	Syed Raza Ahmed	Commercial	1,920
168	1.09.09	Muhammad Yousaf	Commercial	5,270
208	8.09.09	Shujabad Mills Pvt	Commercial	76,900
238	3.10.09	Muhammad Amjid	Commercial	18,665
309	6.11.09	Rana Akber Khan	Commercial	92,155
325	14.11.09	Yousaf Naseem	Commercial	33,645
326	14.11.09	Muhammad Usman	Industrial	66,435
623	26.03.10	Southern Punjab	Industrial	34,020
624	26.03.10	Khudi Craft	Industrial	64,020
625	26.03.10	Perveen Kouser	Industrial	58,020
626	26.03.10	Southern Punjab	Industrial	32,020
627	26.03.10	Khudi Craft	Industrial	38,020
675	19.4.10	Dr. Robina Akhter	Commercial	57,580
716	11.5.10	Muhammad Ashraf	Commercial	69,320
754	24.5.10	Ahmed Buksh	Industrial	39,480
792	9.06.10	Syed Ahmed Zia Naqvi	Commercial	105,405
853	29.06.10	Darusalam Housing scheme	Land Sub-Division	188,820
854	30.06.10	Sharif Oil Traders	Industrial	185,915
862	30.06.10	Ch Pervaiz Iqbal	Commercial	684,500
863	30.06.10	Evacuee trust Property Board	Commercial	1,492,450
		Total		3,742,250

Annexure-G**[Para 1.3.3.1]****Non Achievement of Revenue Targets – Rs. 6.232 million**

F.Y 2008-090

(Amount in Rupees)

Type of Revenue	Estimated Recoverables	Actual Recovery	Less recovery
Sewerage Tax	1,471,000	216,840	1,254,160
Total	1,471,000	216,840	1,254,160

F.Y 2009-10

(Amount in Rupees)

Type of Revenue	Estimated Recoverables	Actual Recovery	Less recovery
Map Fee	7,500,000	6,065,021	1,434,979
Entertainment Fee	55,000	-	55,000
Rent of canteen	26,000	-	26,000
Drainage Fee	438,000	105,240	332,760
Water Rates(Arears)	78,000	-	78,000
Sewerage(Arears)	1,275,000	72,090	1,202,910
Total	9,372,000	6,242,351	3,129,649

F.Y 2010-11

Description	Demand	Received	Amount Recoverable	Percentage of Recovery
Drainage Fee Arrear	1,540,000	87,090	1,452,910	6%
Drainage Fee Current	434,000	63,060	370,940	15%
Water Rates	78,000	-	78,000	0
Total 2010-11	2,052,000	150,150	1,901,850	
Grand Total of 2008-09 to 2010-11	12,841,000	6,609,341	6,231,659	

Annexure- H**[Para 1.3.4.1]****Unauthorized Construction of Buildings and Non- Recovery of TMA Dues –
Rs 115.200 Million****Table-1**

(Amount in Rupees)

Sr. No.	Location	Nature of Unauthorized Construction.	Owner	Map fee
1	Near Main Pole Electricity WAPDA Chowk, Zakria Town	Shops 7 Nos.		10800
2	Shah Town, Shah Badar Road	Shops 5 Nos.	Dr. Asif	7200
3	Qazalbash Chowk, New Shalimar Colony	Shops 4 Nos.	Ameer Sons	5760
4	Near Al-Rehman Property Dealer	Shops 4 Nos.		5760
5	Rahim Chowk, Shalimar Colony	Shops 8 Nos. (Constructed)		11520
6	Akram Chowk Near Shalimar Colony	Shops 5 Nos. (Constructed)	Al-Fallah Sons	7200
7	Near Usmania Market, Suraj Miani Chowk	Shops 8 Nos.	Muhammad Aslam	11520
8	Ghous Abad Suraj Miani Road	Shops 3 Nos.	Asghar etc.	4320
9	Ghous Abad Suraj Miani Road	Shops 10 Nos.	Masha Allah Furnitures	14400
10	Qasim Bela	Commercial Market	Madni Market	28800
11	Qasim Bela	Shops 10 Nos.	Al-Rasheed	14400
12	Qasim Bela	Commercial Market	Al-Rasheed	20000
13	Qasim Bela	Shops 4 Nos.	Iqbal Manzil	5760
14	Qasim Bela	Shops 6 Nos.		8640
15	Qasim Bela	Shops 3 Nos.	Welcome Drycleaners	4320
16	Qasim Bela	Shops 4 Nos.	Saniasi Dawa Khana	5760

17	Opposite Riaz-ul-Jannat Jamia Mosque Main Road Qasim Bela	Shops 4 Nos.		5760
18	Qasim Bela Colony	Commercial Market	Akhtar Medical Centre	20000
19	Opposite Akhtar Medical Centre Qasim Bela Colony	Commercial Market		20000
20	Goal Market	Shops 28 Nos. (Reconstructed)	Malik Ashiq	40320
21	Street No.1 Mubarak Town	Shops 4 Nos.	Abdul Hameed	5760
22	Mubarak Town	Shops 4 Nos.	Qasim Bela Property Dealer	5760
23	Mubarak Town Road	Shops 5 Nos.	Syed Electric Store	7200
24	Mubarak Town Road	Shops 4 Nos.	Isihaq Pupoo	5760
25	Near Shahid Khan Lodi House Mubarak Town Road	Shops 3 Nos.		4320
26	Canal Road Mubarak Town Qasim Bela	Shops 7 Nos.	Mulana Market	10080
27	Canal Raod Mubarak Town Qasim Bela	Shops 5 Nos.	Askaria Installments Centre	7200
28	Qasim Bela Road	Commercial Market	Junaid Market	20000
29	Near Junaid Market Qasim Bela Road	Commercial Market		20000
30	Opposite Chanab Elysium Public School, Qasim Bela Road Multan Cant	Shop 1 No.		1440
31	Opposite Khan Gas Centre Raza Abad	Shops 7 Nos.		10080
32	Chungi No.2 Suraj Miani Road Near Raza Abad Puli	Market	Gulshan-e-Madina	15000
33	Raza Abad Puli Near Police Line No.2, Suraj Miani Road	Godown	Pepsi Cola	40000
34	Lodhi Colony Road	Shops 3 Nos.	Millat Backers	4320
35	Allah Shafi Chowk, Kalroo Road	Shops 8 Nos.	Malik Ranjha / Kalroo Property Dealer	11520
36	Allah Shafi Chowk, Kalroo Road	Commercial Market	Allah Din Corporation	20000
37	Allah Shafi Chowk, Kalroo Road	Shops 10 Nos.	Ch. Nisar etc.	14400
38	Allah Shafi Chowk Kalroo Road	Shops 3 Nos.	Haji Isihaq	4320

39	Allah Shafi Chowk Kalroo Road	Shops 5 Nos.	Riaz / Al-Aziz Cloth House	7200
40	Allah Shafi Chowk Kalroo Road	Shops 3 Nos.	Abdul Shakoor Tailor	4320
41	Allah Shafi Chowk Kalroo Road	Shops 5 Nos.	Faiz Rasool / Nimna Beauty Parlor	7200
42	Allah Shafi Chowk Kalroo Road	Shops 4 Nos.		5760
43	Lodhi Colony Road	Godown	Faiz & Sons Steal Traders	15000
44	Lodhi Colony Road	Godown	Zafar Traders	10000
45	Lodhi Colony Road	Shops	Ijaz Property Dealer	2000
46	Near Zainab Surgical Hospital, Nawab Pur Road, Dewan Da Bagh	Shops 4 Nos.		5760
47	Chungi No.5 Nawab Pur Road	Shops 4 Nos.	Al-Hafiz Floor Mill	5760
48	Chungi No.5 Nawab Pur Road	Shops 4 Nos.	Imran Cycle Works	5760
49	Chungi No.5 Nawab Pur Road	Market	Bhatti Market	20000
50	Chungi No.5 Nawab Pur Road	Shops 3 Nos.	Maqsood Karyana Store	4320
51	Opposite Maqsood Karyana Store Chungi No.5 Nawab Pur Road	Shops 3 Nos.		4320
52	Nawab Pur Road, Nawan Bhatta	Shops 4 Nos.	Malik Rafique	5760
53	Opposite Al-Shams Public School Nawab Pur Road Nawan Bhatta	Shops 9 Nos.	Mehboob Dogar	12960
54	Nawab Pur Road Nawan Bhatta	Shops 4 Nos.	Shehzad Tent	5760
55	Nawab Pur Road Nawan Bhatta	Shops 4 Nos.		5760
56	Nawab Pur Road Nawan Bhatta	Market	Aslam Market	20000
57	Lodhi Colony Road	Godown	Malik Bilal Material Store	15000
58	Lodhi Colony MDA Road	Shops 4 Nos.	Faizan Property Dealer	5760
	Lodhi Colony MDA Road	Workshop	Imran Motor Workshop	10000
60	Lodhi Colony MDA Road	Workshop	City Workshop	10000
61	Lodhi Colony MDA Road	Workshop	Khizar Motor Workshop	10000
62	Lodhi Colony MDA Road	Workshop	Tayyab Car Care	10000
63	Lodhi Colony MDA Road	Workshop	Computerized Workshop	10000

64	Lodhi Colony MDA Road	Workshop	CNG	10000
65	Lodhi Colony MDA Road	Workshop		10000
66	Lodhi Colony MDA Road	Workshop	Fazal-e-Rabi Motor Workshop	10000
67	Lodhi Colony MDA Road	Workshop	Royal Multan Motor Workshop	10000
68	Lodhi Colony MDA Road	Workshop	Talha Motor Workshop	10000
69	Lodhi Colony MDA Road	Workshop	Adil Motor Workshop	10000
70	Lodhi Colony MDA Road	Workshop	Jamil Motor Workshop	10000
71	Near Saeed Electric Works,Lodhi Colony MDA Road	Workshop		10000
72	Lodhi Colony MDA Road	Workshop	Allah Malik Motor Workshop	10000
73	Lodhi Colony MDA Road	Workshop	Shakil Workshop	10000
74	Lodhi Colony MDA Road	Workshop	Faisal Workshop	10000
75	Lodhi Colony MDA Road	Workshop	Aashi Motor Workshop	10000
76	Lodhi Colony MDA Road	Workshop	Al-Raheem Motor Workshop	10000
77	Lodhi Colony MDA Road	Workshop	Bismillah Motor Workshop	10000
78	Lodhi Colony MDA Road	Workshop	Hassan Motor Workshop	10000
79	Lodhi Colony MDA Road	Workshop	Al-Rehman Motor Workshop	10000
80	Lodhi Colony MDA Road	Workshop	Dubai Motor Workshop	10000
81	Lodhi Colony MDA Road	Workshop	Al-Makka Motor Workshop	10000
82	Lodhi Colony MDA Road	Workshop	Qamar Zubair Motor Workshop	10000

83	Khan Village Road, Naka No.5 North Gulgash	Shops 4 Nos.	Abdullah Khan Corporation	5760
84	Khan Village Road, Naka No.5 North Gulgash	Shops 4 Nos.	Tariq Cloth House	5760
85	Khan Village Road, Naka No.5 North Gulgash	Shops 5 Nos.	Al-wakeel Property Advisor.	7200
86	Khan Village Road, Naka No.5 North Gulgash	Shops 7 Nos.	Waseem Zari Store	10800
87	Khan Village Road, Naka No.5 North Gulgash	Shops 3 Nos.	Nizam Super Store	4320
88	Khan Village Road, Naka No.5 North Gulgash	Shops 7 Nos.	Ali Tailor	10080
89	Khan Village Road, Naka No.5 North Gulgash	Shops 7 Nos.	Sangam Tailor	10080
90	Khan Village Road, Naka No.5 North Gulgash	Shops 3 Nos.	Haq Electric Centre	4320
91	Khan Village Road, Naka No.5 North Gulgash	Shops 3 Nos.	RH-AID	4320
92	Khan Village Road, Naka No.5 North Gulgash	Shops 4 Nos.	Food Glaxy	5760
93	Khan Village Road, Naka No.5 North Gulgash	Shops 3 Nos.	Jentry Bakers	4320
94	Khan Village Road, Naka No.5 North Gulgash	Shops 3 Nos.	Aata Chaki	4320
95	Khan Village Road, Naka No.5 North Gulgash	Shops 4 Nos.	Decent Tailor	5760
96	Khan Village Road, Naka No.5 North Gulgash	Shops 16 Nos.	Khan Village Market	23048
97	Matital Road	Market	Sarkar-e- Madina Market	20000
98	People's Colony	School	Muslim Public School	10000
99	People's Colony	School	Shahab Public School	10000
100	People's Colony	School	Muslim Public Girls High School	10000
101	Basti Oil Pura Dunya Pur Road	School	Ghalib Public School	10000
102	Dunya Pur Road	School	Dawn Public School	10000
103	Basti Oil Pura Dunya Pur Road	Schoool	City Cadet School	10000

104	Dunya Pur Road	School	Hashmi Ideal School	10000
105	Jahangir Abad Basti Raja Pur	School	Nighat Parveen, Al-Rehman Public School	10000
106	Qasim Pur Colony	School	Chanab Elementary Public School & College	10000
107	Askaria Chowk Lodhi Colony	School	Pak Askari Model School	10000
108	Lodhi Colony Mor	School	Al-Rehman Public School	10000
109	Bismillah Chowk Shalimar Colony Near Toyota Motors	Shops 4 Nos. (New Construction)	Ch. Abdul Rasheed	5760
110	Bismillah Chowk Shalimar Colony Near Toyota Motors	Shops 2 Nos. (New Construction)	Muhammad Akhtar Sadique	2880
111	Bismillah Chowk Shalimar Colony Near Toyota Motors	Sadique General Store (New Construction)		10000
112	Bismillah Chowk Shalimar Colony Near Toyota Motors	Uswa Grammar School (New Construction)		10000
113	Bismillah Chowk Shalimar Colony Near Toyota Motors	Nishat School (Parking Area)		10000
114	Street No.6 Zakria Town	Zakria Property Dealers		8640
115	Street No.6 Zakria Town	Slim Trim Sliming Centre		8640
116	Street No.6 Zakria Town	Ali Hair Dresser		8640
117	Street No.6 Zakria Town	Riaz Tailors		8640
118	Zakria Town Main Road Near Street No.6 Zakria Town	Shop	Sheikh Muhammad Ghazanfar	1440
119	Street No.6 Zakria Town	Saleem Iron Store		1440
120	Street No.6 Zakria Town	Property Dealer	Haji Fazal Hussain Bhatti	1440
121	Islam Pura	Shops	Muhammad Ramzan	1440

122	Islam Pura	R.B. Corporation & Property Dealers.		1440
123	Qazmi Chowk New Shalimar Colony	Shops 5 Nos. (New Construction)	Anjam Sahib	7200
124	New Shalimar Colony	Masha Allah Building Store Shops 2 Nos. (New Construction)		2880
125	Thaheem Chowk	Moon Departmental Store Shops 3 Nos. (New Construction)		4320
126	Thaheem Chowk	Office Shaheen Insurance Company(New Construction)		5000
127	Near Al-Khair Public School	Commercial Market(New Construction)		20000
128	Zakria Town Street No.6 Bosan Road	Forces General Store(New Construction)		1440
129	Zakria Town Street No.6 Bosan Road	NFC Tailors(New Construction)		1440
130	Zakria Town Street No.6 Bosan Road	Zubair Refrigerators (New Construction)		1440
131	Zakria Town Street No.6 Bosan Road	Al-Masoom Dahi Bhalay(New Construction)		14440
132	Zakria Town Street No.6 Bosan Road	Salim Brothers Tent & Electric Service(New Construction)		2000
133	Zakria Town Street No.6 Bosan Road	Ijaz Cooling Centre (New Construction)		1440

Sr. No.	Location	Nature of Unauthorized Construction.	Owner	
134	Zakria Town Street No.6 Bosan Road	(New Construction)	Sheikh Ahsan	1440
135	Zakria Town Street No.6 Bosan Road	Kashif Refrigerators (New Construction)		1440
136	Zakria Town Street No.6 Bosan Road	Punoon Khan General Store (New Construction)		1440
137	New Shalimar Colony Behind Toyota Motors	Shops 4 Nos.	Dr. Naveed Haider S/O Badar Uldin	5760
138	Near Toyota Motors 2383/XXI	Shop		1440
139	Near Toyota Motors 2300/XXIV	Shop		1440
140	Near Toyota Motors AQVA/7	Shop		1440
141	Thokar Road	Nishat School & College (Notice issued)		50000
142	Off Civil Lines Road	Nishat Girls High School (Notice issued)		0
143	Civil Lines Road Near MDA Chowk	Bamazai House (Market) (Notice issued)	Dr. Sajid Rasheed Khan	20000
144	District Jail Road	Camp Candy High School (Notice issued)		10000
145	Mehrban Colony Near MDA Chowk	Pak Tel Tower (Complaint) (Notice issued)		0
146	Pul Shawala Nawab Pur Road	Shopping Centers 2 Nos. (Notice issued)		2880
147	Lodhi Colony, Nishat Road	Shops (Under construction) Canal Land		1440
148	Opposite site Nishat School Lodhi Colony Dewan Da Bagh	Shops 6 Nos. (Under construction)	Altaf	8640

149	LMQ Road	GASCO CNG Station After Commercialization access area included.		0
150	Qadir Pur By Pass Road	Shoaib Godown		5000
151	Qadir Pur By Pass	Al-Ghani Petrol Pump + Hotel After Commercialization access area included.		10000
152	Street No.38 Zakaria Town	Shops 4 Nos.	Muhammad Ghazanafar	5760
153	Near Khan Village	Akmal Market (Under construction)		10000
154	Nawab Pur Road Tehsil Mor Chowk Khokhar	Shops 3 Nos.(Under construction)	Yaseen	4320
155	Qadir Pur Rawan Bypass Muzaffar Chowk	Hotel (Under Construction)	Ch. Abdul Hameed	5000
156	Basti Wariam Opposite site Kashtkar Petroleum Qadir Pur Rawan Road	Market + Colony (Under construction)		10000
157	Matital Adda	Shops 20 Nos.	Ijaz	28800
158	Matital Road Mouza Madina Much	Factory (Under construction)	Ch. Abdul Ghafoor	50000
159	Mouza Bukhsh Garh Matital Road	Shops 6 Nos.	Ch. Faqeer Muhammad	8640
160	Matital Road Mouza Langana	Shops 4 Nos. (Under construction)	Abdul Hakeem	5760
161	Near New Quetta Hotel	Al-Ghani Petroleum Need to be Commercialized (New Construction)		30000
162	Qadirpur Raan Bypass	Shahab Industries (Under Construction)		0

163	Qadirpur Raan Bypass	Godown, Jalandhar Industries (Constructed)		20000
164	Qadirpur Raan Bypass	Godown, Agricultural Hub (Constructed)		10000
165	Adda Qadirpur Raan	Mujahid Market		10000
166	Matital Road	Joya Market		10000
167	Multan Road, Qadirpur Raan, Multan.	Super Tech Oil & Feed Mills		10000
168	Opposite. Municipal Administration Office Qadir Pur Raan	Shops 4 Nos. (Constructed)		5760
169	Qadir Pur Raan Multan Road	Market (Constructed)	Malik Ghulam Abbas	10000
170	Qadir Pur Raan Multan Road	Godown (Constructed)	Malik Faisal	10000
171	Chowk Tataypur Qadirpur Raan, Multan.	Shops 4 Nos. (Under construction)	Zafar Myo	5760
172	Chowk Tatypur Qadirpur Raan, Multan.	Market (Under construction)	Malik Shamas Raan	10000
173	Bypass Qadirpur Raan, Multan.	Market Mustafa Sons (Constructed)		10000
174	Opposite. Roomi Cloth Mills Qadirpur Raan Bypass, Multan.	Ahmed Cotton Mills		50000
175	Muzaffar Chowk Qadirpur Raan Bypass, Multan.	Hotel		15000
176	Neel Kot	Al-Huda Public School		10000
177	District Jail Road	Shops	Waheed Kamboh	4320
178	Nishtar Road	Khan Medical Centre		150000
180	Opposite Mariam Surgical Hospital Nishtar Road	Commercial Building		100000
181	Near Zaib Floor Mill, Suraj Miani	Commercial Market		50000
182	Suraj Miani Road	Al-Meraj Centre		Approved
183	Suraj Miani Road	Iqbal Trade Centre		15000

184	Near Chungi No.8	Maqbool Medical Centre		15000
185	Near Graveyard Nawab Pur Road	Commercial Shops		5000
186	Nawab Pur Road	Al-Noor Shopping Market		50000
187	Near Pul Bararan Lodhi Colony Road	Commercial Market		10000
188	Near Pul Bararan Lodhi Colony Road	Rewari Ideal		4000
189	Near Suraj Miani Road	Commercial Market		10000
190	Adjacent Residence Dr. Ijaz Hussain Malik District Jail Road	Bottle Godown / 7-Up Factory		50000
191	Pul Shawala Nawab Pur Road	Commercial Market	Rana Munawar Parvez	18000
192	Suraj Miani Road	Godown 7-Up Factory		100000
193	Police Line No.2 PTS School Road	Godown 7-Up Factory		100000
194	Chowk Zakria Garden Town WAPDA Chowk	Shops		1440
195	Opposite Executive District Officer(Health) Office Katchery Road	Rehma Centre		50000
196	Sadat Colony	Awan Juice Drink Corner	Muhammad Asghar Awan	1440
197	Sadat Colony	Awan Book Centre	Muhammad Asghar Awan	1440
198	Sadat Colony	Awan General Store	Muhammad Asghar Awan	1440
199	Sadat Colony	Masha Allah Dry Cleaner	Muhammad Asghar Awan	1440
200	Sadat Colony	Star Composing & Mobile Centre	Muhammad Hussain Thaheem	1440
201	Sadat Colony	Awan Net Caffe	Saeed Asghar Awan	1440
202	Sadat Colony	Ameer Leather Works	Manzoor Hussain	1440
203	Sadat Colony	Hafiz General Store, Hafiz Tailors & Student Hair Dresser	Syed Riffat Shah	1440

204	Sadat Colony	Raza Tent House, Fahad Hair Dresser, M.S Public Call Office,	Dur Muhammad Gardezi	2000
205	Sadat Colony	Shehzad Tailor & Retail Shop	Ch. Abdul Wahid	2000
206	Sadat Colony	Shops 3 Nos.	Jaffar Shah	4320
207	Sadat Colony	Munawar General Store, Saqib Sale & Service	Rana Leaque Ahmed	1440
208	Sadat Colony	Atta Dastgeer Karyana Store Shops 4 Nos.	Muhammad Younas Gohar	5760
209	25-A Shehzad Colony, Near MDA Chowk	Office NRSP- UPAP	Dr. Saeeda Yasmeen	2000
210	Opp. TMA Office Bosan Town	Amaar Plaster of Paris 4 Shops		5760
211	Qadir Pur Rawan Chowk	4 Shops	Zafar Pupo	5760
212	Near Qadir Pur Rawan Bypass	Mustafa Sons Market		0
213	Opp. Roomi Mills Qadir Pur Rawan	Ahmed Cotton Mills		50000
214	Muzaffar Chowk Qadir Pur Rawan Bypass	Rizwan Hotel Under construction		20000
215	Qadir Pur Rawan	Mehar Haqnawaz Colony		50000
216	Qadir Pur Rawan Bypass	Ali Akbar Banoola Mills New Construction		10000
217	Qadir Pur Rawan Bypass	Hussain Mills New construction		0
218	Opp. Al-Haq Petroleum Qadir Pur Rawan	New Quetta		50000
219	Adda Rawan Multan Road	25 Shops Majid Market		36000
220	Matital Road	Joya Market	Imtiaz Hussain	10000
221	Nishtar Road	Zaib Arcade Under construction		20000

222	Nishtar Road	Khan Medical Centre Back Side Under construction commercialization required 150 ft		50000
223	Chungi No.1 Suraj Miani Road Opp. District Jail	Market	Allah Dad	20000
224	Suraj Miani Road Pul Wasal	Abdullah Hospital Residential / Commercial	Dr. Ashiq Malik	50000
225	Pull Wasal Suraj Miani Road Ahsan Colony	Market	Altaf Hussain	10000
226	Suraj Miani Pul Wasal	Green Guest House		25000
227	Suraj Miani Road Pul Wasal	Ashraf Clinic		3000
228	Pull Wasal Suraj Miani Road	Shaheen Hospital	Dr. Zubair	50000
229	Qasim Bela	Commercial Centre	Malik Ashiq	10000
230	Qasim Bela	Commercial Centre	Malik Sarfraz	10000
231	Qasim Bela Main Road	5 Shops	Malik Wazeer	7200
232	Gulshan-e-Shuja Mohalla Qadiria Muzaffar Abad	3 Shops	Haji Ramzan	4320
232	Qadir Pur Rawan	Hameed Medical Center / Hospital		15000
233	Tatay Pur Road Tatay Pur Rawan	Abdul Rasheed Karyana Store		2000
234	Qadir Pur Raan Bypass	Harmain Floor Mill (New construction)		0
235	Gulshan-e-Shuja Muzaffar Abad	Lakhwaira Karyana Store 2 Shops		2880
236	Gulshan-e-Shuja Muzaffar Abad	2 Shops	Zahoor	2880
237	Gulistan-e-Shuja Muzaffar Abad	Nayab Ladies Beatuy Parlor		2000
238	Gulistan-e-Shuja Muzaffar Abad	Ali Hair Dresser		1440
239	Gulistan-e-Shuja Muzaffar Abad	Madan Internet Café		1440
240	Gulistan-e-Shuja Muzaffar Abad	4 Shops Al-Rehman Crockery		5760

241	Gulistan-e-Shuja Muzaffar Abad	Khan Video CD & Ali Hamza Movie		2000
242	Gulistan-e-Shuja Muzaffar Abad	Al-Sheraz Motorcycle		1440
243	Gulistan-e-Shuja Muzaffar Abad	Friends Internet Café		2000
244	Gulistan-e-Shuja Muzaffar Abad	Shani Dental Care		1440
245	Gulistan-e-Shuja Muzaffar Abad	City Chatkhara Burger		1440
246	Gulistan-e-Shuja Muzaffar Abad	Kashmir General Store		1440
247	Gulistan-e-Shuja Muzaffar Abad	Butt General Store		1440
248	Gulistan-e-Shuja Muzaffar Abad	Bismillah General Store		1440
249	Gulistan-e-Shuja Muzaffar Abad	Awami Dental Care		1440
250	Gulistan-e-Shuja Muzaffar Abad	2 Shops Bismillah Clinic		2880
251	Gulistan-e-Shuja Muzaffar Abad	2 Shops Gulshan Mobile Repairing		2880
252	Gulistan-e-Shuja Muzaffar Abad	Khan Chapal Store		1440
253	Gulistan-e-Shuja Muzaffar Abad	Numan General Store		1440
254	Gulistan-e-Shuja Muzaffar Abad	3 Shops Mughal Brothers Furniture		4320
255	Gulistan-e-Shuja Muzaffar Abad	Mashallah Rent a Car		2000
256	Gulistan-e-Shuja Muzaffar Abad	Makkah Market		10000
		Baba Gas Centre		
257	UC 129 Gulistan-e-Shuja Muzaffar Abad	3 Shops		4320
258	Naqshband Colony	Shops 3 Nos.	Muhammad Ashraf Brothers Electric Store	4320
259	Naqshband Colony	Shops 3 Nos.	Al-Rehman Karyana Store	4320
260	Tariq Abad	Shops 3 Nos.	Waqas Zari House	4320
261	Tariq Abad	Shops 4 Nos.	Al-Makka Mobile Repairing	5760
262	Naqshband Colony	Shops 3 Nos.	Al-Qaim Rod Iron	4320

263	Nishter Road	Medical City		20000000
264	Peer Khursheed Colony Road	City Hospital		20000000
265	Nishter Road	Khan Medical City		20000000
Table-1 total				63,070,000

Table-2

Illegal Commercial Constructions				
Name of Property	Location	Area	Rate Per Squar Feet	Map Fee
PEPSI Godoown	District Jail Road Multan	16200 Sft	2,239	725,436
Pepsi Office & Cycle Stand	District Jail Road Multan	10800 Sft	2,239	4,836,240
Pepsi Godoown	Suraj Miani Road	145800 Sft	349	10,176,840
Pepsi Godoown	Suraj Miani Road	54400 Sft	1,095	1,300,000
Open Godownw Pespsi	Ghaus-Ul-Azam Road	216000 Sft	349	15,076,800
Pespsi Workshop	Opposite 7UP Factory	10800 Sft	2,239	4,836,240
Godown of Roomi Textile Mill	Adj. Roomi Textile Mill	129600 Sft	75	9,720,000
Pepsi Truck Stand Open	Opposite Al Noor City Suraj Miani Road	145800 Sft	349	1,017,684
Total				47,689,240

Table-3

Illegal Commercial Constructions				
Name of Property	Location	Area	commercial ization Fee	Map Fee
Commercial Market Noor Plaza 25 Shops Two Stories	Nawab Pur Road	20 M	1,879,200	80,000
Seven Commercial Shops	Nawab pur road in frontof Ramzan hair Dresser	6 M	563,760	20,160
EVE Que Trust Property	Nawab Pur Road	5 K	4,892,400	1,000,000

Commercial Plaza Adjacent Kamyab Mobile And Rent A Car	Dewan Bagh Nawab pur Road	2 K	1,105,920	129,600
New Zindagi Hospital	Near Scheme More Nawab Pur Road	3 K	1,658,880	129,600
Commercial Market Mumtaz Begum	Near New Zindagi Hospital, Scheme More Nawab Pur Road Multan	1 K 10M	1,879,200	48,000
Shadi Hall	Near New Zindagi Hospital, Scheme More Nawab Pur Road Multan	5 K	2,764,800	108,000
Rehmat Hospital	Near Sadiq Abad Mill, Khanewal	2 K	3,017,520	86,400
Goodown Romi Fabric	Near Romi Textile Mill Khanewal Road Multan	3 Acre	480,000	216,000
Multan Clinic & Maternity Home	Main Bazar Qadir Pur Rawn Multan	10 M	754,380	10,800
Commercial Market	Near Ashraf Auto Electrician , Main Bazar Qadir Pur Rawn	1 K	1,508,760	64,800
Maqbool Medical Center	Nawab Pur Road	1 K, 10M	733,860	64,800
National Bank	Main Bazar Qadir Pur Rawn Multan	10 M	754,380	64,800
City Care Clinical Laboratory	Main Bazar Qadir Pur Rawn Multan	5 M	377,190	13,500
Al-Sheikh Chargha House	Main Bazar Qadir Pur Rawn Multan	10 M	754,380	21,600
Bilal Commercial Market, 25 Shops	Lari Adda Chowk , Qadir Pur Rawn	1 K	1,508,760	28,800
Arshad Raw Market 20 Shops	Main Bazar Qadir Pur Rawn Multan	1 K - 15 M	3,394,710	32,400
Commercial Market , Dirkhana Wali, 30 Shops	Main Bazar Qadir Pur Rawn Multan	1.5 K	1,508,760	28,800
Iqra Maternity Home	Main Bazar Qadir Pur Rawn Multan	10 K	754,380	26,000
utility Store Mini Market	Main Bazar Qadir Pur Rawn Multan	7 M	528,066	22,680
Al-Noor Marriage Club	Suraj Miani Road	3 K- 10M	3,711,960	94,500
4 Shops Commercial Shops	Zaman Haider Honda Service , Qadir Pur Rawn	5 M	377,190	10,000
4 Shops Commercial Shops	Infront of RHC Qadir Pur Rawn	5 M	301,752	10,000

Mehvish Clinic Two Stories	Infront of RHC Qadir Pur Rawn	1 K	1,508,760	43,200
Bias Bazar Commercial Market, Raqam Hassan Hospital	Qadir Pur Rawn Bazar	5 K	7,543,800	64,800
Hameed Medical Center	Near Qadir Pur By Pass	20 M	754,380	10,800
Dairy Cream, Riaz Ahmad S/O Allah Ditta	Sayda Wali Khoi Nawab Pur Road	1 K	200,000	3,000
Gul Raiz Public School	Near Kali Pul Syda Wali Khoi Nawab Pur Road	1 K	200,000	40,000
Commercial Construction Athar Shah	Qadir Pur Rawn Bazar	3K	600,000	0
Bhatta Khashat	Qadir Pur Rawn Bazar	8K	1,600,000	108,000
4 Commercial Shops	Infron of Zaheer Hospital	4 M	301,752	12,920
Zaheer Hospital	Qadir Pur Rawn Bazar	3 K	4,526,280	43,200
Rafee Eye Hospital	Near Sadiq Abad Mill, Khanewal Road	4 K	800,000	21,600
Ghulam Mustafa Commercail Market	Near, Gasco CNG Sadiqa Bad Mill, Khanewal Road	1 K	1,508,760	64,800
Times Institute Of Sciences	Infront of Shujabad Mill, Qadir Pur Rawan By Pass Khanewal Road	4 K	2,560,000	54,000
Askari Bank	Qadir Pur Rawn Bazar	10 M	754,380	21,600
Marriage Club	Mohalla Ameer Abad Multan	4K	1,805,760	86,400
Total			59,874,080	2,885,560
Grand Total of Table 2 and 3				50,574,800

Table-4

Name of Property	Location	Map Fee
Shoes Factory Sheikh Imran	Salah Mahy , Nawab Pur Road Multan	129,600
Nimko Factory Nasir Sohail	Salah Mahy , Nawab Pur Road Multan	129,600
Diamond Oil Mills	Khanewal Road Qadir Pur Rawn	129,600
Masood Fabrics	Khanewal Road Qadir Pur Rawn	518,400

Al- Hafiz Flour Mills	Khanewal Road Qadir Pur Rawn	518,400
Zafar Brothers PVT Ltd	Qadir Pur Rawn By Pass Multan Khanewal Road	129,600
Grand Total		1,555,200
Grand Total of Table 1-4		115,200,000

Annexure -I**[Para 1.4.1.1]****Non-obtaining of Additional Performance Securities - Rs 3.341 million**

(Amount in Rupees)

2008-09						
Sr. #	Name Of Scheme	Name Of Contractor	Tender No.	Amount	% offered Below than TS	Amount of Performance Security
1	Construction of soling, resoling, Iron Cross drain, concrete flooring, Awan Pura, DaudJahania, Chah Kanoo Wala, Baghban Pura	Maitla Builders	2/85	400,000	18.4	Performance
2	Construction of Drains, soling, Tuff tile, main Chowk Janaza Gah Peer Umar Graveyard waligali grating T.B.Hospital Road, galiBhoolay Shah wali behind PervaizIllahi Park	Muhammad Asif	2/86	400,000	30	Security
3	Installation of tuff tile and construction of drains galiMaqsoodDogarwali Chowk Sani Sarkar Railway Line, main Haider Pura waligali, School waligaliHiaderpuragali N.23 Malik Saleem wali Ahmed Abad	Syed Shafqat Hussain Shah	2/86	400,000	16	64000
4	Construction of carpeting galiQurban Fatima wali Madina Colony near Ghala Mandi	Maitla Builders	2/93	150,000	20.4	30600
5	Construction of soling, resoling drain, Mohallah Mehmoodabad, NewNazimabadgali Masjid NaooraniwaliShaheedabadgali Haji Ghulam Hussain, galiHanifwali, installation of tuff tile gali Middle School wali Madina Colony	Maitla Builders	2/94	400,000	19.56	78240
6	Installation of tuff tile gli Akram Lohari wali	Ikram-ul-Haq Khan	2/94	150,000	15.61	23415
7	Construction of soling, drain, culverts etc. JhookLashkar Pur Mouza Share Singh	Mukhtiar Hussain Shah	3/1	150,000	21.26	31890
8	Construction of soling, drain gali Haji Yasinwali Basti Islam Pura	Muhammad ArifWaq	3/2	300,000	18.26	54780

		ar				
9	Construction of sullage carrier galimazhar Nawaz wali near Boys High School Basti Sahoo	Ch. Bashir Ahmed	3/3	200,000	25.88	51760
10	Construction of soling drain Masjid Dalanwaligali	Mukhtar Hussain Shah	3/3	200,000	21.26	42520
11	Construction of water carrier, drains soling, Chak No.20/MR	Rana Tanveer Construction	3/5	400,000	13.37	53480
12	Construction of drain, soling , water carrier Rana Wahin	Jahangir Khan	3/7	400,000	20	80000
13	Construction of Carpeting gali No.1,2,3Muslim Colony	Ch.Bashir Ahmed	3/12	500,000	31.88	159400
14	Construction soling, resoling, flooring, Tuff Tile Carpeting Sullage Carrier etc.	Nisar Ahmed Sindhoo	3/17	700,000	22.6	158200
15	Construction soling, resoling, flooring, Tuff Tile Carpeting etc.	Nisar Ahmed Sindhoo	3/17	700,000	22.6	158200
16	Construction soling, resoling, flooring, Tuff Tile Carpeting etc.	Nisar Ahmed Sindhoo	3/18	375,000	22.6	84750
17	Construction soling Abdul RahmanMortaKhooSandrwala via Johianwala Chuck No.4/F	Zahir Hussain Shah	3/21	1,000,000	13.37	133700
18	Construction of soling drain wali Muhammad to Shumal Mouza Chadhar	Jahangir Khan	3/21	700,000	25	175000
19	Construction of drain, PCC Paver, earth Filling, House Eijaz Ahmed to House Wahid Bukhsh Mohallah Jandi Shah, Gali Malik Shakilwali Mohallah Daw Jahanian main galiAddoghWara to MajeedDawakahan to Malik Rafiq Ahmed Councilar to GaliSabziwali Ladies Park Mohallah DawadJahania near Malik Shakil	Maitla Builders	3/23	1,000,000	16.45	164500
20	Construction of flooring and repair drain main gali outside Dehli Gate from Chowk Usmania to Office Post office streets Old Awa behind Darbar MunshiSahib	Muhammad Asif	3/24	900,000	30	270000
21	Construction and repair of drains streets flooring tuff tile Mohallah Qaidabad, Mohallah Ferozabad	Muhammad Asif	3/25	600,000	16.37	98220

	Haider Pura Mohallah Khajee Peer	Khan				
22	Construction of flooring tuff tile, drain, gali Malik Jamal wali Mohallah Haider Pura from Masjid Muhammadi to Khilji House, gali Masjid Muhammadi to house Malik Abdul Qadir, gali from House Mirza Jameel to House Kalay Khan to House AmeerBakhshBhatti, galiFeerozabad main road to close gali Last House Mirza Zia CouncillorwaligaliHiaderpura	Moueen Amjad	3/25	900,000	12.95	116550
23	Construction of soling culverts Chah Nazar Sialwalahabiba Syal bastiAsimabadRamkaliBehkalBhare Chah BachianwalabastiKarimabad Basti Dara Muhammadi Mouza Dara Muhammadi	Malik Mubashir Waseem	3/26	1,000,000	16	160000
24	Construction of soling,drain, Makhdoom Rashid Basti Sahoo, Basti Gill	Shahid Iqbal	3/27	900,000	21.2	190800
25	Construction of soling, drain Chak No.14/MR Khan Pur Marra	Zafar Iqbal	3/29	900,000	28.05	252450
26	Construction of soling, resoling, tuff tile, sullage carrier, carpeting streets	Imtiaz Ahmed Malik	3/29	600,000	18.22	109320
27	Construction of soling, resoling, tuff tile sullage carrier, carpeting streets	Muhamm ad Zulfiqar Bhutta	3/31	700,000	15.25	106750
28	Construction of soling, resoling, tuff tile sullage carrier, carpeting streets	Imtiaz Ahmed Malik	3/31	700,000	18.21	127470
29	Supply and fixing Main Hole Cover diffrent places Mumtazabad Town Multan	Muhamm ad Hanif	3/32	1,000,000	26.75	267500
30	Repair of Road Roller Mumtazabad Town	Muhamm ad Hanif	2/83	120,000	20	24000
31	Construction of carpeting gali near Central Jail Road	Ch.Bashir Ahmed	2/82	230,000	31.88	73324
Total						3,340,819

Annexure –J

[Para 1.4.1.3]

**Loss of TMA Funds on account of Non Completion of Different
Schemes within Stipulated Time Period without Imposing Penalty - Rs
1.091 million**

(Amount in Rupees)

Name of Contractor	Name of Scheme	Amount as per work order	Penalty	Amount
Financial Year 2007-08				
Ch. M. Khalid	Construction of soling gali No. 8,9 Mehmood abad	198,500	10%	19,850
Abdul Sattar Randhawa	Installation of PCC pavers, carpeting different streets, pacca road C.I staff wali, construction of Foot Path drain etc.	495,000	10%	49,500
Muhammad Yousaf	Construction of sullage drain, flooringaliGhazanfarAbas Shah wali, Mohallah Faizal Pura near Middle boys School KirriDaud Khan	70,000	10%	7,000
Muhammad JavaidQurashi	Construction of RCC Slab Haram Gate to Kalay Mandi Bazar Khalid Makhdoom	792,000	10%	79,200
Faizan Electric Store	Supply electric material for street light	1,437,830	10%	143,783
Total Amount 2007-08		2,993,330		299,333
Financial Year 2008-09				
Balooch Brother	Construction of tuff tile and installation of Iron Cross Mohallah waris shah koocha master shamas din mohallahjawadia	290,000	10%	29,000

Maitla Builders	Construction of drain, PCC Paver, earth Filling, House Eijaz Ahmed to House Wahid Bukhsh Mohallah Jandi Shah, Gali Malik ShakilwakuKaduesOarjNigakkaDawa dJahania near Malik Shakil	835,500	10%	83,550
Maqsood Ahmed	Purchase of Electric Material for street light	2,000,000	10%	200,000
Total Amount 2008-09		3,125,500		312,550
Financial Year 2009-10				
Muhammad Yasin	Construction soling gali No. 23 Madina Colony	100,000	10%	10,000
Sh. HamadHumayyon	Construction of drain and soling galiChonywali outside Haram Gate behind Dawn Cinema	50,000	10%	5,000
Muhammad Yasin	Construction soling, resoling, flooring, Tuff Tile Carpeting etc. uc-44	700,000	10%	70,000
Muhammad Usman	Supply, fixing Murcury Light 125/w complete Sets and construction of soling, resoling, flooring, tuff tile, carpeting, iron cross	665,000	10%	66,500
Muhammas Asif	Construction of flooring and repair drain main gali outside Dehli Gate from chowkusmania to office Post office streets old awa behind Darbar MunshiSahid	630,000	10%	63,000
Sh. HamadHumayyun	Installation of PCC Pavers, Iron Cross near Astana KupriPatolian	48,400	10%	4,840
Muhammad AzamQurashi	Construction of drain, cement concrete topping, floorin, iron cross, PCC Pavers, near Astana Ramzanwala Agha Pura	400,000	10%	40,000
Sh. HumayyunZaheer	Providing and laying sewerline including sewer connection main road hussainagahi near Advocate Chamber	25,000	10%	2,500

Muhammad AzamQurashi	Construction of soling gali near BhadiPotra and Pak Mai	25,000	10%	2,500
Muhammad AzamQurashi	Construction of soling near Main Gate Pak Mai Darbar	25,000	10%	2,500
Muhammad AzamQurashi	Construction of soling near Pak Mai Darbar	25,000	10%	2,500
Muhammad AzamQurashi	Providing and fixing PCC Paver Aslam WaliGali near Astana Jawadia	25,000	10%	2,500
Muhammad AzamQurashi	Providing and fixing PCC Paver galiRehemia Astana wali	25,000	10%	2,500
Muhammad AzamQurashi	Supply and fitting street light near Darbar Shah Gardayze	25,000	10%	2,500
Muhammad AzamQurashi	Construction of RCC Slab fali Pir Rajoo Shah near Shah Gardaze	25,000	10%	2,500
Muhammad AzamQurashi	Construction of RCC Slab Gali Haider ZamanGardaiziwali near Darbar shah Gardaze	25,000	10%	2,500
Muhammad AzamQurashi	Construction of RCC Slab gali Main shah Gardaize Darbar wali	25,000	10%	2,500
Shahid Hussain	Construction and repair of soling	200,000	10%	20,000
Muhammad Akram Randhawa	Construction of Public Latreen Hussain Agahichowk Multan	300,000	10%	30,000
Aslam Construction	Construction of Six Nos bath rooms with fitting complete, iron grill with window glasses and repair of old water tanki and wiring in office building	450,000	10%	45,000
Rana Muhammad Akhter	Supply and fixing of Manwhole cover in jurisdiction of TMA Musa Pak Shaheed Town Multan	1,000,000	10%	100,000
Total Amount 2009-10		4,793,400		479,340
Grand Total		10,912,230		1,091,223

Annexure-K**[Para 1.4.3 .2]**

**Unauthorized Construction of Shopping Malls and Commercial Markets
without Paying the Commercialization Fee - Rs 14.870 million**

2008-09(A)**(Amount in Rupees)**

Name of Owner	Address	Type	Covered Area	Date Of Submission	Date Of Approval	Value Of Land	Commercialization Fee
Makdoom Iftikar Hussain S/O Makhdoom	Madni Trade Center, Darbar Road Mouza Makdoom Rasheed Multan	Commercial 24 Shops	5429	22-08-2007	Pending	200000	804296
Moon Market (Seikh Mian Muhammad Younus S/O Muhammad Yousaf)	Chowk Basti Malook	Commercial 74 Shops 11 Offices on 1st floor	19570	25-09-2007	Pending	200000	2899259
Total							3,703,556

2008-09(B)**(Amount in Rupees)**

Name of Owner	Address	Type	Covered Area	Date Of Submission	Date Of Approval	Value Of Land	Commercialization Fee
Amar Yasir Kawja S/O Khawja Muhammad	Mouza Taraf Diara Chowk Shahbaz	Commercial 03 Shops	840	7/11/2006	Pending	500000	311111

Shafique							
Fahad Khan S/O fida Hussain	Mouza TarafDiara Chowk Shahbaz	Commercial 04 Godowns	1584	10/8/2006	Pending	5000 00	586667
SaminaYasmeen W/O Sheik Muhammad Naeem	Mouza TarafDiara Chowk Shahbaz	Commercial 1 Godowns	1400	11/8/2006	Pending	5000 00	518519
Muhammad Ubaid S/O Muhammad Naeem	Mouza TarafDiara Chowk Shahbaz	Commercial 1 Godowns	1400	11/8/2006	Pending	5000 00	518519
Fraz Ahmad S/O Sheikh Muhammad Naeem	Mouza TarafDiara Chowk Shahbaz	Commercial 1 Godowns	1400	11/8/2006	Pending	5000 00	518519
Muhammad Zubair S/O Muhammad Naeem	Mouza TarafDiara Chowk Shahbaz	Commercial 1 Godowns	1400	30-08-2006	Pending	5000 00	518519
Total							2971854
Grant Total of 2008-09							6.670

(Amount in Rupees)

2009-10		
Particular	Location	Amount
1-Gibles Biscut Factories	Vehari road Multan	3,500,000
4-Conversion fee	Vehari road Multan	4,000,000
Commercial Building / Abdul Ghaffar S/o M. Salman ,	Badro Sher Khan Alang Doulat Gate.	100,000
Commercial Building /Abdul Aziz	Alang Doulat Gate	100,000
Commercial Building / MuhmmadAqeel	Ansaar Colony near Railway Road	100,000

Commercial Building	Dear Muhammadi near Muhammadi CNG Station	100,000
Commercial Building / Nazeer Akhtar	Sui Gas Road	100,000
Baboo Arcade	Basti Malook	100,000
Commercial Building / Haq Nawaz	Basti Malook	100,000
Total Amount		8,200,000
Grand Total of 2008-09 & 2009-10		14.870

Annexure-L**[Para1.5.1.1]**

**Misappropriation in the Departmental Collection of Cattle
Mandi Fee – Rs 38.729 Million**

**Detail of Income of Self Collection of Mandi Fee for the period from 01.07.2010 to
31.10.2010**

Date	July, 10	Cash Book Page No.	Aug,10	Cash Book Page No.	Sept, 10	Cash Book Page No.	Oct,10	Cash Book Page No.
1								
2	12465	44	345660	70	64980	3		
3								
4			20385	73			399900	25
5	528585	47	199995	74				
6	92880	48			249480	5		
7	95070	49					74790	29
8	94680	50						
9			229770	76	32970	8		
10								
11							334665	31
12	195900	53						
13	425115	54						
14	62200	55					52980	34
15	96360	56			193050	10		
16			270000	80	21990	11		
17								
18							389610	36
19	529200	58						
20	83700	59			249885	13		
21	60140	60						
22	93850	61					29940	40
23			220050	85	36990	16		
24								
25							499635	41
26	557325	63	48000	88				
27	75735	65			279990	18	24000	43
28							6000	44
29							198360	45
30	134490	68	354780	90	36210	21		
31								
Total	3137695		1688640		1165545		2009880	

Detail of Income of Self Collection of Mandi Fee for the period from 01.11.2010 to 28.02.2011

Date	Nov,10	Cash Book Page No.	Dec,10	Cash Book Page No.	Jan,11	Cash Book Page No.	Feb,11	Cash Book Page No.
1	238950	48						
2			33990	72				
3					317790	3	49980	33
4	189300	52					1139995	34

Date	Nov,10	Cash Book Page No.	Dec,10	Cash Book Page No.	Jan,11	Cash Book Page No.	Feb,11	Cash Book Page No.
5			259875	75				
6	245025	54			79950	6		
7							599535	35
8								
9			75000	78				
10					294840	9	150000	38
11	229620	56						
12			349650	81				
13	366945	58			79500	11		
14							699975	41
15							30	42
16	60000	59	29430	84				
17					492750	14	99990	43
18								
19								
20			384075	85	24990	18		
21							699975	46
22	197910	60						
23	30	61	79980	88				
24					415260	21	100020	50
25	219915	63						
26								
27			527175	90	73490	24		
28					10	25	800955	53
29	380025	66						
30			243900	93				
31					449685	27		
Total	2127720		1983075		2228265		4340455	

Sr. No.	Period	Amount in Rupees	Remarks
1	July 2010	3137695	Self-collection w.e.f. 01.07.2010 to 28.02.2011
2	August 2010	1688640	
3	September 2010	1165545	
4	October 2010	2009880	
5	November 2010	2127720	
6	December 2010	1983075	
7	January 2011	2228265	
8	February 2011	4340455	
Total		18681275	
9	March 2011	3552613	Self-collection w.e.f. 01.03.2011 to 15.03.2011
10	April 2011	26437500	Contractual amount w.e.f 16.03.2011 to 30.06.2011
11	May 2011		
12	June 2011		
Grand Total		48671388	

**Detail of Income of Self collection / Departmental Collection
OfMandi Fee for the period from 01.03.11 to 15.03.11
(Amount in Rupees)**

Date	Amount
02.03.11	13,905
03.03.11	49,270
04.03.11	4,530
05.03.11	55,560
07.03.11	1,524,955
08.03.11	3,660
09.03.11	7,860
10.03.11	98,050
11.03.11	690
12.03.11	71,365
14.03.11	1,709,538
16.03.11	13,230
Total	3,552,613

**CONTRACT Detail of income of Mandi fee for the period from
16.03.11 to 30.06.11(Contract for Rs. 25,000,000)**

Date	Amount
17.03.11	57675
18.03.11	717590
19.03.11	9433,480
21.03.11	721,410
22.04.11	7400,000
02.05.11	500,000
23.05.11	5600,000
30.05.11	1200,000
06.06.11	807,345
Total	26,437,500

Annexure-M**[Para 1.5.2.2]****Property not recorded in Property Register – Rs 29.511 million**

(Amount in Rupees)

Place of Property	Area	Estimated Cost of Property
Azmatwasti Road Near DarbarHugFareed Plot No.01	9x11	314,721
Azmatwasti Road Near DarbarHugFareed Plot No.02	11x18	629,442
Azmatwasti Road Near DarbarHugFareed Plot No.03	21x11	734,349
Azmatwasti Road Near DarbarHugFareed Plot No.04	16x11	559,504
Azmatwasti Road Near DarbarHugFareed Plot No.05	15x11	524,535
Azmatwasti Road Near DarbarHugFareed Plot No.06	18x11	629,442
Azmatwasti Road Near DarbarHugFareed Plot No.07	12x11	419,628
Azmatwasti Road Near DarbarHugFareed Plot No.08	33x11	1,153,977
Azmatwasti Road Near DarbarHugFareed Plot No.09	25x11	874,225
Azmatwasti Road Near DarbarHugFareed Plot No.10	77x11	2,692,613
Azmatwasti Road Near DarbarHugFareed Plot No.11	16x11	559,504
Azmatwasti Road Near DarbarHugFareed Plot No.12	20x11	699,380
Azmatwasti Road Near DarbarHugFareed Plot No.13	8x11	279,752
Azmatwasti Road Near DarbarHugFareed Plot No.14	50x11	1,748,450
Azmatwasti Road Near DarbarHugFareed Plot No.15	7x11	244,783
Azmatwasti Road Near DarbarHugFareed Plot No.16	25x11	874,225
Azmatwasti Road Near DarbarHugFareed Plot No.17	15x11	524,535
Azmatwasti Road Near DarbarHugFareed Plot No.18	16x11	559,504
Plot No 1 to 10 BaroonBohar Gate Fareed Abad near TajMahhalCenema	118 Marlas	8,260,000
Plot No.1 Police Station Bohar Gate	25x27	1,552,500
Plot No.1 Outside bohar gate link Road Opposite BaghichiBohar Gate	46x52	5,501,600
Plot No.1 Bohar Gate Links road 1 to 2 Plots	2.5 Marla	175,000
Total Value of Property		29,511,669

Annexure-N**[Para 1.5.3.1]****Non-Recovery of Rent of the Property - Rs12.734 million**

(Amount in Rupees)

Sr. No.	Name of occupant	Measurement of encroached land	Approximate rent per month in the area	Period	Approximate rent
1	AshiqHussain	10x16	2500	2005-06 to 2010-11 (72months)	180,000
2	AzharQayyum	10x16	2500	2005-06 to 2010-11 (72months)	180,000
3	Muhammad Nasir Khan	10x15	2500	2005-06 to 2010-11 (72months)	180,000
4	Muhammad Ishaq	14x15	2500	2005-06 to 2010-11 (72months)	180,000
5	Arab Gull	04x15	1800	2005-06 to 2010-11 (72months)	129,600
6	Ahmad Raza	12x15	2500	2005-06 to 2010-11 (72months)	180,000
7	Jan Muhammad	14x12	2500	2005-06 to 2010-11 (72months)	180,000
8	Rehman Khan	07x10	1600	2005-06 to 2010-11 (72months)	115,200
9	Shehraj Traders	19x10	3000	2005-06 to 2010-11 (72months)	216,000
10	Jamshed	15x08	1600	2005-06 to 2010-11 (72months)	115,200
11	AyyazBhutta	26x08	2240	2005-06 to 2010-11 (72months)	161,280
12	RanaNaeem	15x15	2700	2005-06 to 2010-11 (72months)	194,400
13	Muhammad Junaid	15x15	3000	2005-06 to 2010-11 (72months)	216,000
14	Butt Jee Motors	30x15	4000	2005-06 to 2010-11 (72months)	288,000
15	Building including Gate	60x13	5000	2005-06 to 2010-11 (72months)	360,000
16	Residential accommodation	68x13	5500	2005-06 to 2010-11 (72months)	396,000

Sr. No.	Name of occupant	Measurement of encroached land	Approximate rent per month in the area	Period	Approximate rent
17	Residential accommodation	42x13	2800	2005-06 to 2010-11 (72months)	210,600
18	Empty plot	148x13	7000	2005-06 to 2010-11 (72months)	504,000
19	Shop safari	26x13	4000	2005-06 to 2010-11 (72months)	288,000
20	Nadeem Corporation	25x13	4000	2005-06 to 2010-11 (72months)	288,000
21	Malik Brothers Workshop	24x13	4000	2005-06 to 2010-11 (72months)	288,000
22	Boundary wall	65x13	5500	2005-06 to 2010-11 (72months)	396,000
23	Multan Suzuki Office	34x13	4500	2005-06 to 2010-11 (72months)	324,000
24	Show room building	17x03	1500	2005-06 to 2010-11 (72months)	108,000
25	Ashraf Bhutta	20x03	2000	2005-06 to 2010-11 (72months)	144,000
26	Azam Corporation	18x03	1500	2005-06 to 2010-11 (72months)	108,000
27	Suzuki Service	39x03	2000	2005-06 to 2010-11 (72months)	144,000
28	Cothee with gate	109x03	5000	2005-06 to 2010-11 (72months)	360,000
29	Khabrain Office	130x05	6000	2005-06 to 2010-11 (72months)	432,000
30	Empty plot	163x05	7000	2005-06 to 2010-11 (72months)	504,000
31	Shop agricultural implements	31x05	3000	2005-06 to 2010-11 (72months)	216,000
32	Honda service	25x05	3000	2005-06 to 2010-11 (72months)	216,000
33	House	90x15	5000	2005-06 to 2010-11 (72months)	360,000
34	House	52x15	4500	2005-06 to 2010-11 (72months)	324,000
35	03 shops Karyan store	48x15	4500	2005-06 to 2010-11 (72months)	324,000
36	Residential	31x07	3000	2005-06 to 2010-11	216,000

Sr. No.	Name of occupant	Measurement of encroached land	Approximate rent per month in the area	Period	Approximate rent
	accommodation			(72months)	
37	Haji Nanhan	17x03	2500	2005-06 to 2010-11 (72months)	180,000
38	Haji Anwar four shops	32x03	3000	2005-06 to 2010-11 (72months)	216,000
39	Haji Raffi Multan diesel lab	18.9x04	2500	2005-06 to 2010-11 (72months)	180,000
40	Al-Madinatyre works	18.9x06	2500	2005-06 to 2010-11 (72months)	180,000
41	Ch. Ejaz Traders	18.9x06	2500	2005-06 to 2010-11 (72months)	180,000
42	ManzoorKharadia	18.9x06	2500	2005-06 to 2010-11 (72months)	180,000
43	Chand Shah 08 Nos.	66.8x07	5500	2005-06 to 2010-11 (72months)	396,000
44	Moeen	11x07	1500	2005-06 to 2010-11 (72months)	108,000
45	Tariq Shah NaqalQaroom 03 Nos.	25x07	2500	2005-06 to 2010-11 (72months)	180,000
46	Al-Habib Mechanical Works	69x9	7000	2005-06 to 2010-11 (72months)	504,000
47	Rashid QureshiKabaria	36x09	3000	2005-06 to 2010-11 (72months)	216,000
48	Residential accommodation	20x09	2500	2005-06 to 2010-11 (72months)	180,000
49	Tandoor Hotal Salah-ud-Din	20x09	2500	2005-06 to 2010-11 (72months)	180,000
50	Occupation Bus stand KB	49x09	4000	2005-06 to 2010-11 (72months)	288,000
51	Baloach advertising	08x09	1500	2005-06 to 2010-11 (72months)	108,000
52	Fateh Muhammad Karyan store	24x09	2500	2005-06 to 2010-11 (72months)	180,000
53	Yamin shop	44x09	3500	2005-06 to 2010-11 (72months)	252,000
Total					12,734,280

Annexure-O**[Para 1.5.4.1]****Unauthorized Construction of Buildings without Collection of Map Fee and Commercialization Fee – Rs 328.250 million**

Financial year	Amount in million
2008-09	36.050
2009-10	123.000
2010-11	169.200
Total	328.250

Illegal construction of commercial building without approval of map and commercialization fee Rs. 169.200 million

(Amount in Rupees)

Sr. No.	Name of Building	Location	Approx. Amount
1	Paper Factory	GopalPur Bahawalpur Road	1,800,000
2	Godown	KotalaWahanBhawwalpur Road	1,800,000
3	Thread Factory	Bahawalpur Road	1,800,000
4	Agricultural Development Bank	BastiMalook	1,800,000
5	Kashana-e-Mubarak Market	BastiMalookShujabad Road	1,800,000
6	The Punjab Provincial Cooperative Bank	AddaLarBastiMalook	1,800,000
7	Al-MadinaPatwar Market	AddaLar	1,800,000
8	Bank	AddaLar Bahawalpur Road Near Riaz Autos	1,800,000
9	Commercial Godown	Ex. KothiKhakwani	1,800,000
10	Commercial Shops	Near Health Office Katchery Road	1,800,000
11	Commercial Shops	Grass Mandi	1,800,000
12	Tube Well Works	Grass Mandi	1,800,000
13	Commercial Building	Grass Mandi	1,800,000
14	Muslim Public School	Old Shujabad Road FarooqPura	1,800,000

Sr. No.	Name of Building	Location	Approx. Amount
15	Allied CAT	Bypass Sher Shah Road	1,800,000
16	Ghee Plant	Near Adda Noor Muhammad Bahawalpur Road	1,800,000
17	Rice Mill	Near Hassan Sawali Chowk Shar Shah Road	1,800,000
18	Haji Hanif Rice Mill	Al-Khair Sher Shah Road	1,800,000
19	Commercial Godown	Near ABL Bank Railway Road	1,800,000
20	Commercial Godown	Mohalla Chah Noor wala Hassan Parwana Road opposite Sangam Theater (Marva Hotel)	1,800,000
21	Iron WorkShop	Street No 1 Bhutta Colony near Saeed Qureshi	1,800,000
		Floor Mill Multan	1,800,000
22	Godown	Railway Road Near Noshab Cinema	1,800,000
	Bajwa Medicine Market		1,800,000
23	Shop Altaf Hussain Iron Works	Opp. Noshab Cinema	1,800,000
24	Market	Pul Sorti Watt Soti Watt Road	1,800,000
25	Al-Abbas Commercial Market	Nadir Abad Opp. Industrial Estate Road	1,800,000
26	Godown	Farooq Pura Road	1,800,000
27	Market	Chungi No 22 Near Government Middle School	1,800,000
		Chah Amb Wala	1,800,000
28	Commercial Plaza	Near KFC Chowk	1,800,000
29	Chanab Club	Bagh Langay Khan	1,800,000
30	Taj Mehal Marriage Club	Tariq Road	1,800,000
31	Commercial Shops	Al-Mustafa Road	1,800,000
32	Commercial Shops	Adda Lar	1,800,000
33	Commercial Godown	Adda Lar	1,800,000
34	Factory Tezab	Shah Sultan Colony Railway Road	1,800,000
35	Showroom	Gujhar Khada	1,800,000
36	Commercial Shops	Ghanta Ghar near Farid Book Center	1,800,000
37	Commercial Market	Pir Colony No. 3	1,800,000
38	Commercial Market	Aminabad, Pul Sotri Watt	1,800,000
39	Commercial Shops	Suraj Kund Road	1,800,000
40	Commercial Shops	--do--	1,800,000
41	Commercial Shops	Railway Road	1,800,000
42	Commercial Godam	--do--	1,800,000
43	Al-Rehman Market	Ghanta Ghar Medicine Market	1,800,000
44	Shops 7 Nos.	New Latif Abad Chowk Opp. Malik Karyana near Residence Naib Nazim Union Council	1,800,000

Sr. No.	Name of Building	Location	Approx. Amount
45	Dubai Marriage Club & Beauty Parlor	Near LoharanWaliChaki WAPDA Office	1,800,000
46		SurajKund road	1,800,000
47	Mian Hardware	ChowkFowara Link Road	1,800,000
48	City Commercial Center	Near GhantaGharChowk Adjacent to	1,800,000
49		Jam-e-Mosque Ahl-e-Hadees	1,800,000
50	Rehma Commercial Center	Opposite Health Office Ketchery Road	1,800,000
51	Hameed Hospital	Lar Bahawalpur Road	1,800,000
52	CNG Gard Auto	--do--	1,800,000
53	Gas Stop CNG	Bahawalpur Road	1,800,000
54	Plaza Under Construction	Sui Gas Road	1,800,000
55	Kamran Traders	MakhdoomRasheed Multan Road	1,800,000
56	New Syal Complex	KotRabnawazVehari Road	1,800,000
57	Al-Madina Market 24 shops	GhantaGhar Medicine Market	1,800,000
58	Zain Medicine Market	GhantaGhar	1,800,000
59	Hospital	ChowkFowara Pull Shawala	1,800,000
60	Hospital	Jail Road Opp. Nishter Hospital	1,800,000
61	Warid Head Office	Nusrat Road Opp. High Court	1,800,000
62	Sheesh Mehal Marriage Club	Abdali Road	1,800,000
63	Marriage Land Club	Tariq Road	1,800,000
64	Royal Continental Guest House	Tariq Road	1,800,000
65	Green Palm Hotel	LalaZar Colony Old Bahawalpur	1,800,000
66	Lords Inn Guest House	--do--	1,800,000
67	Luxury Fortalice	--do--	1,800,000
68	Dastgeer Plaza	Hassan Parwana Road	1,800,000
69	Marriage Hall	Railway Road	1,800,000
70	Godown	Chah Noor Wala opposite National Bank,	1,800,000
71		Hassan Parwana	1,800,000
72	Godown	Abdali Road Street AamilRohani Baba	1,800,000
73	Commercial Shops	Near RanaDaal Mill Pir Colony	1,800,000
74	Danish Mill	Sher Shah Bypass	1,800,000
75	Shops 5 Nos.	Near Fast CNG Station Bahawalpur Road	1,800,000
76	Oil Mill	Mouza Sultan Pur Bahawalpur Road	1,800,000
77	Maya Rice Mill	Bahawalpur Road	1,800,000
78	Shop	Railway Road near MCB	1,800,000
79	Godown	Jailini Road	1,800,000
80	4 No. shops	MohalaDarkanawala,	1,800,000

Sr. No.	Name of Building	Location	Approx. Amount
		ChowkTanniwalikhoi opposite Haji Riaz Malik shop. UC # 39	
81	5 No. shops	Street # 4, Babar chowk, MohalaQadirabad. UC # 40	1,800,000
82	Godown (triple story)	Timber market near Yousaf& Sons furniture house opp. BahauddinZakariya Furniture works	1,800,000
83	2 No. shops	Al-Mustafa road near SiddiquiKaryana store	1,800,000
84	Godown	Hasanparwana road opp. Shafique plaza	1,800,000
85	20 No. shops	Near Old Gala Mandi	1,800,000
86	2 No. shops	Al-Mustafa Chungi No. 22 tikkianwalikhoi	1,800,000
87	3 No. shops	Old shujabad road Fazalkarim Town	1,800,000
88	Shop under construction	Al-Tamash Road Deraadda towards GujjarKhada near DarbariTikka shop	1,800,000
89	2 No. shops	Under construction Al-Mustafa road	1,800,000
90	Shop under construction	Pull shawalaBohar Gate near Yasirpaan shop Rickshaw market	1,800,000
91	Shop under construction	Near Sharif pura Bilal chowk	1,800,000
Total			169,200,000

Unauthorized Construction of Commercial Building with-out Approval of Map and Payment of Commercialization Fee Rs 123.000 million

(Amount in Rupees)

Sr No	Name of Building	Location	Amount Approximate
1	Commercial Market	Pir Colony No. 3	1,500,000
2	Commercial Market	Aminabad, PulSotri Watt	1,500,000
3	Commercial Shops	SurajKund Road	1,500,000
4	Commercial Shops	--do--	1,500,000
5	Commercial Shops	Railway Road	1,500,000
6	Commercial Godam	--do--	1,500,000
7	Al-Rehman Market	GhantaGhar Medicine Market	1,500,000

8	Shops 7 Nos.	New Latif Abad Chowk Opp. Malik Karyana near Residence NaibNazim Union Council	1,500,000
9	Dubai Marriage Club & Beauty Parlor	Near LoharanWaliChaki WAPDA Office	1,500,000
		SurajKund road	1,500,000
10	Mian Hardware	ChowkFowara Link Road	1,500,000
11	Hospital	ChowkFowara Pull Shawala	1,500,000
12	Hospital	Jail Road Opp. Nishter Hospital	1,500,000
13	Warid Head Office	Nusrat Road Opp. High Court	1,500,000
14	Sheesh Mehal Marriage Club	Abdali Road	1,500,000
15	Marriage Land Club	Tariq Road	1,500,000
16	Royal Continental Guest House	Tariq Road	1,500,000
17	Green Palm Hotel	LalaZar Colony Old Bahawalpur	1,500,000
18	Lords Inn Guest House	--do--	1,500,000
19	Luxury Fortalice	--do--	1,500,000
20	Dastgeer Plaza	Hassan Parwana Road	1,500,000
21	City Commercial Center	Near GhantaGharChowk Adjacent to	1,500,000
		Jam-e-Mosque Ahl-e-Hadees	1,500,000
22	Rehma Commercial Center	Opposite Health Office Ketchery Road	1,500,000
23	Hameed Hospital	Lar Bahawalpur Road	1,500,000
24	CNG Gard Auto	--do--	1,500,000
25	Gas Stop CNG	Bahawalpur Road	1,500,000
26	Plaza Under Construction	Sui Gas Road	1,500,000
27	Kamran Traders	MakhdoomRasheed Multan Road	1,500,000
28	New Syal Complex	KotRabnawazVehari Road	1,500,000
29	Al-Madina Market 24 shops	GhantaGhar Medicine Market	1,500,000
30	Zain Medicine Market	GhantaGhar	1,500,000
31	Marriage Hall	Railway Road	1,500,000
32	Godown	Chah Noor Wala opposite National Bank,	1,500,000
		Hassan Parwana	1,500,000
33	Godown	Abdali Road Street AamilRohani	1,500,000

		Baba	
34	Commercial Shops	Near RanaDaal Mill Pir Colony	1,500,000
35	Danish Mill	Sher Shah Bypass	1,500,000
36	Shops 5 Nos.	Near Fast CNG Station Bahawalpur Road	1,500,000
37	Oil Mill	Mouza Sultan Pur Bahawalpur Road	1,500,000
38	Maya Rice Mill	Bahawalpur Road	1,500,000
39	Shop	Railway Road near MCB	1,500,000
40	Godown	Jailini Road	1,500,000
41	Paper Factory	GopalPur Bahawalpur Road	1,500,000
42	Godown	KotalaWahanBahawalpur Road	1,500,000
43	Thread Factory	Bahawalpur Road	1,500,000
44	Agricultural Development Bank	BastiMalook	1,500,000
45	Kashana-e-Mubarak Market	BastiMalookShujabad Road	1,500,000
46	The Punjab Provincial Cooperative Bank	AddaLarBastiMalook	1,500,000
47	Al-MadinaPatwar Market	AddaLar	1,500,000
48	Bank	AddaLar Bahawalpur Road Near Riaz Autos	1,500,000
49	Commercial Godown	Ex. KothiKhakwani	1,500,000
50	Commercial Shops	Near Health Office Katchery Road	1,500,000
51	Commercial Shops	Grass Mandi	1,500,000
52	Tube Well Works	Grass Mandi	1,500,000
53	Commercial Building	Grass Mandi	1,500,000
54	Muslim Public School	Old Shujabad Road FarooqPura	1,500,000
55	Allied CAT	Bypass Sher Shah Road	1,500,000
56	Ghee Plant	Near Adda Noor Muhammad Bahawalpur Road	1,500,000
57	Rice Mill	Near Hassan SawaliChowkShar Shah Road	1,500,000
58	Haji Hanif Rice Mill	Al-KhairSher Shah Road	1,500,000
59	Commercial Godown	Near ABL Bank Railway Road	1,500,000
60	Commercial Godown	MohallaChah Noor wala Hassan Parwana Road opposite Sangam Theater (Marva Hotel)	1,500,000

61	Iron WorkShop	Street No 1 Bhutta Colony near SaeedQureshi	1,500,000
		Floor Mill Multan	1,500,000
62	Godown	Railway Road Near Noshab Cinema	1,500,000
	Bajwa Medicine Market		1,500,000
63	Shop AltafHussain Iron Works	Opp. Noshab Cinema	1,500,000
64	Market	PulSorti Watt Soti Watt Road	1,500,000
65	Al-Abbas Commercial Market	Nadir Abad Opp. Industrial Estate Road	1,500,000
66	Godown	FarooqPura Road	1,500,000
67	Market	Chungi No 22 Near Government Middle School	1,500,000
		ChahAmbWala	1,500,000
68	Commercial Plaza	Near KFC Chowk	1,500,000
69	Chanab Club	BaghLangay Khan	1,500,000
70	TajMehal Marriage Club	Tariq Road	1,500,000
71	Commercial Shops	Al-Mustafa Road	1,500,000
72	Commercial Shops	AddaLar	1,500,000
73	Commercial Godown	AddaLar	1,500,000
74	Factory Tezab	Shah Sultan Colony Railway Road	1,500,000
75	Showroom	GujharKhada	1,500,000
76	Commercial Shops	GhantaGhar near Farid Book Center	1,500,000
Total Amount of Commercialization Fee			123,000,000

Annexure- P**[Para 1.6.2.1]****Unauthorized Release of Funds to CCBs – Rs 56.043 million**

(Amount in Rupees)

2008-09			
Name of CCB	Account No	Name of Project	Amount
Pak Al Fateh CCB	1603-0	Const. of Culverts Mansoo Pur	434808
Pak Al Fateh CCB	1603-0	Const. of Boundry wall of Janaza Gah	366800
Pak Al Fateh CCB	1603-0	const of Culverts Jahan Pur	579744
Pak Al Fateh CCB	1603-0	Const of culverts TibiSaidan	434808
Pak Al Fateh CCB	1603-0	Const of SollingThathGhalwan	400000
Pak Al Fateh CCB	1603-0	Const of Culverts of KotliAdil	782000
Pak Al Fateh CCB	1603-0	Const. of Boundry wall of Eid Gaah of Hoot wala	200000
Pak Al Fateh CCB	1603-0	Consts. Of Culverts MeeranMalhan	782000
Pak Al Fateh CCB	1603-0	S/E hand Pumps	800000
Pak Al Fateh CCB	1603-0	Const. of Boundry wall Eid GaahGahnywala	400000
Pak Al Fateh CCB	1603-0	const. of Solling Mouza Kehrwah Saeed Abad	1600000
Pak Al Fateh CCB	1603-0	Const. of Boundrwy wall Eidgah Basti HawalAmeen	400000
Pak Al Fateh CCB	1603-0	Const. of Culverts Hafiz Wala	818720
Pak Al Fateh CCB	1603-0	Const of Culverts karm Ali Wala	755366
Pak Al Fateh CCB	1603-0	Const of Culverts Hafiz wala	788208
Pak Al Fateh CCB	1603-0	const. of sollingShaikh Muhammad Amin	400000
Pak Al Fateh CCB	1603-0	Const. of SollingbastiGisri to Basti Khudabuksh	792300
Al Asghar CCB	1683-6	Const of Solling Basti Shah Baig to Chah Nelam	800000
Al Asghar CCB	1683-6	Const of Solling Basti Shah Baig to Chah Nelam II	800000
Al Asghar CCB	1683-6	Const of Sollingbastikhawajabilujaan I	800000
Al Nawaz CCB	3162-0	Cost of culverts of mouzamanikwali	160000
Al Wahid CCB	2859-2	Const of Solling Bait Quasir	537014
Al Wahid CCB	2859-2	Const of sollingchahMastiwala	800000
Al Wahid CCB	2859-2	Const of Culverts UC 118	400000
Satluj CCB	1621-0	Const of solling Peer Haqani	400000
Satluj CCB	1621-0	Const of sollingfareedwala to BhogiShaheed	800000
Satluj CCB	1621-0	Cost of Culverts Under UC	800000
Satluj CCB	1621-0	Const of SollingDaryai to Joiya Abad	620000
Al Nawaz CCB	3162-0	Const of solling Basti Bhagla Shah Remaing Portion	400000
Al Nawaz CCB	3162-0	Basti Soling Main SarakJhookAkrab	400000
Al Nawaz CCB	3162-0	Const of Solling Basti BastiBhuta To Band Khakhi	240000
Al Nawaz CCB	3162-0	Const of solling from Culvert shahpur	240000

Al Nawaz CCB	3162-0	Const of Soling Remaining Portion Haji Khan Muhammad	240000
Al Nawaz CCB	3162-0	Const of solling from fromBhaswy khan	160000
Pak Al Fateh CCB	1603-0	Majnoowala to karmooowala	796800
Pak Al Fateh CCB	1603-0	Const of Boundry wall EID Gah Hafiz Wala	434400
Pak Al Fateh CCB	1603-0	Bhuta Moor to Khadim Moor	1600000
Pak Al Fateh CCB	1603-0	Khadim Moor To Khawaja Moor	1600000
Pak Al Fateh CCB	1603-0	Khandowala to Mammowala	800000
Pak Al Fateh CCB	1603-0	Dadoodwala To Basti QadirBuksh	800000
Pak Al Fateh CCB	1603-0	Basti Jafir to mouza Hafiz Wala	400000
Karam CCB	1534-7	Khakhiponta to Canal Rest House	480000
Karam CCB	1534-7	Const of water supply 84/M	800000
Karam CCB	1534-7	Const of sollingMohanaSandeel	800000
Karam CCB	1534-7	Basti Karmooowali to Basti Sohrab	800000
Karam CCB	1534-7	Basti Shahra to IbraheemWali	800000
Karam CCB	1534-7	Const of Solling Basti Karmooowali	800000
Karam CCB	1534-7	Const of Solling from Basti Sheeren To Basti IbraheemWali	800000
Pak Al Fateh CCB	1603-0	Const of SollingKhadim Moor to Khawaja Moor Remaining Portion	800000
Pak Al Fateh CCB	1603-0	Basti Gisri to KabeerWali	640000
Pak Al Fateh CCB	1603-0	Basti Khandowala to Basti Manoowala	1600000
Bhapla CCB	2824-7	Const of Drains of Basti Ali wala	640000
Bhapla CCB	2824-7	Const of Sawerage Line Basti BastiBhapla	520000
Pak Al Fateh CCB	1603-0	Const of Boundry wall Basti Saeed Abad	400000
Al Asghar CCB	1683-6	Const of Solling Basti Jaam BHU Bate Kage	800000
Al Asghar CCB	1683-6	Const of Solling Basti Laar to Basti Jaam	800000
Pak Al Fateh CCB	1603-0	Const of SollingAzeem Shah Arriwala	1550000
(A)Total Release to CCBs			38,792,968

2010-11					
Name of CCB	Name of Project	Cost of Project	Name Of Bank	Account No.	Remarks
Al- Nawaz	Soling Sewerage Mohallah Hafiz Abad	1851000	Allied Bank Ltd	1102-02	No Bank Stamp On Receipt of 20% deposit, No bank Stateemnt,
Al- Nawaz	Eid Gah, Grve Yard Jung Wala	1000000	Allied Bank Ltd	1102-02	No Bank Stamp On Receipt of 20% deposit, No bank Stateemnt,

Al- Nawaz	Soling House Ali- Nawaz	1000000	Allied Bank Ltd	1102-02	No Bank Stamp On Receipt of 20% deposit, No bank Stateemnt
Al- Nawaz	Soling KhouLakhu Wala Mouza Jung Wala	1000000	Allied Bank Ltd , Permat Road Jalalpur	1102-02	No Bank Stamp On Receipt of 20% deposit, No bank Stateemnt.
Bhapla	Eid Gah Soling Etc Basti Ali Wala Mouza Hafiz Wala	1000000	Bank Of Punjab	5335-0	20% Share Chequ of Rs.200000 was deposited it was not cleared that cheque was hounered or not
Karam	Solling from Manu wala to UC No. 117 Anayat Pur	600000	Bank Of Punjab	1534-7	Bank Stamp is available
Karam	Solling 3rd Part , Mouza Karhu WaliAlmarufJharyWali	1000000	Bank Of Punjab	1534-07	Bank Stamp is available,
Karam	Sewerage Pipe Line Basti TibbiSohrab	1000000	Bank Of Punjab	1534-07	Bank Stamp is available
Karam	Installation of Water Supply Mohallah Hafiz Abad, Const of solling&Nali Near House of Dr. Muhammad Amir 84/M	2000000	Bank Of Punjab	1534-07	Bank Stamp is available,
Karam	Solling Part 2nd , Road Mohana Sandila To DeraMunawar Hussain Kachala	800000	Bank Of Punjab	1534-07	Bank Stamp is available,
Al-Kausar	Solling From Road Ludhay Wala To Dhory Wala Through Darbar SumandaryShaheed	1000000	Bank Of Punjab	3437-08	20% CCB shar was bogus, because all the three projects share was deposited agaist the same receipt No. 3240572 , Bank stamp is available.
Al-Kausar	Solling From MianiMotha To Qaboola Wala	2000000	Bank Of Punjab	3437-08	
Al-Kausar	Solling From MianiMotha To Basti Malik Khalil Bhutta	1000000	Bank Of Punjab	3437-08	
Al- Nawaz	Solling From main Road Pakistan Public School House Hussain Bhutta Mouza Jhang Wala Basti Bhutta South	1000000	MCB	2116-3	CCB sahare was deposited in the Bank account of MCB through Cheque No. 289718, No assurance wheather the cheque was credited or not, No Bank Stamp was available on the receipts

Al- Nawaz	Boundary Wall, JanazGhah & Eid Gah Basti Bhutta Shumali Mouza Jhung Wala	1000000	MCB	2116-3	CCB sahare was deposited in the Bank account of MCB through Cheque No. 289577, No assurance wheather the cheque was credited or not, No Bank Stamp was available on the receipts.
(B)Total		17,251,000			
Grand Total (A+B)		56,043,968			

Annexure- Q**[Para 1.6.2.2]****Doubtful release and execution of construction work of culverts by CCB –Rs 14.515 million**

(Amount in Rupees)

Name of Scheme	CCB Name	Date of advertisement	Span	Length	Number of Culverts	Cost	Total Cost
Construction of culverts at Mouza Kairwala UC#122 Karam Wali	Kiran CCB	29-Mar-07	2 feet	26.25 feet	20	37258	745160
Construction of culverts at Mouza Kairwala UC#122 Karam Wali	Kiran CCB	3-May-07	2 feet	26.25 feet	13	41200	535600
Construction of culverts at Mouza Karam Ali Wali UC#122 Karam Wali	Kiran CCB	3-May-07	2 feet	26.25 feet	24	41200	988800
Construction of culverts at Mouza Karam Ali Wali UC#122 Karam Wali	Kiran CCB	29-Mar-07	2 feet	26.25 feet	25	37258	931450
Construction of culverts at Mouza Hafiz Wala Shurqi UC#122 Karam Wali	Kiran CCB	3-May-07	2 feet	26.25 feet	21	41200	865200
Construction of culverts at Mouza Hafiz Wala Shurqi UC#122 Karam Wali	Kiran CCB	29-Mar-07	2 feet	26.25 feet	20	37258	745160
Construction of culverts at Mouza Hafiz Wala Ghurbi UC#122 Karam Wali	Kiran CCB	3-May-07	2 feet	26.25 feet	23	41200	947600
Construction of culverts at Mouza Hafiz Wala Ghurbi UC#122 Karam Wali	Kiran CCB	29-Mar-07	2 feet	26.25 feet	25	37258	931450

Construction of culverts at Mouza Hoot wala UC#122 Karam Wali	Kiran CCB	29-Mar-07	2 feet	26.25 feet	20	37258	745160
Construction of culverts at Mouza Hoot wala UC#122 Karam Wali	Kiran CCB	3-May-07	2 feet	26.25 feet	15	41200	618000
Construction of culverts at Mouza Karam Ali Wali UC#122 Karam Wali	Pak Al-Fateh CCB	28-Jun-08	2 feet	26.25 feet	23	41200	947600
Construction of culverts at Mouza Hafiz Wala Ghurbi UC#122 Karam Wali	pak Al-Fateh CCB	28-Jun-08	2 feet	26.25 feet	24	41200	988800
Construction of culverts at Mouza Hafiz Wala Shurqi UC#122 Karam Wali	Pak Al-Fateh CCB	28-Jun-08	2 feet	26.25 feet	22	41200	906400
Construction of culverts at Mouza Meera Ali UC#120 Jahan Pur	Pak Al-Fateh CCB	28-Jun-07	2 feet	24 feet	27	36234	978318
Construction of culverts at Mouza TibbiSayda UC#120 Jahan Pur	Pak Al-Fateh CCB	28-Jun-07	2 feet	24 feet	15	26234	393510
Construction of culverts at Mouza Jahan Pur UC#120 Jahan Pur	Pak Al-Fateh CCB	28-Jun-07	2 feet	24 feet	20	36234	724680
Construction of culverts at Mouza Mansoor Pur UC#120 Jahan Pur	Pak Al-Fateh CCB	28-Jun-07	2 feet	24 feet	15	36234	543510
Construction of culverts at Mouza KotlAadil UC#120 Jahan Pur	Pak Al-Fateh CCB	28-Jun-07	2 feet	24 feet	27	36234	978318
Total Amount of Schemes					379		14514716

Annexure- R**[Para 1.6.2.3]**

**Non-conducting of Post Completion Evaluation of ADP Schemes
Costing – Rs 14.189 million**

(Amount in Rupees)

Sr.	Name of Work	Physical Achievement	Remarks	Expenditure
1	Const.of Rest House TMO Sahab.	100%	Completed	873950
2	Const.of Room Bath, Brick Pavement etc. Near Police Station Saddar.	100%	Completed	122085
3	Const of Shops Shummali Bazaar Jalal Pur Pirwala.	100%	Completed	588874
4	Const.of Store, Garriage TMA Jalal Pur Pirwala.	100%	Completed	458818
5	Const.of Janaza Gah Old Chongi Shujabad pointed out by Hafiz Basheer Ahmed Siddiqi	100%	Completed	Not provided
6	Const.of Mattle road Shujatpur Pointed out by Mureed Abbas Khan	100%	Completed	149031
7	Const.of Mattle road from House Dewan Syed Jafir Hussain Bukhari to Darbad Syed Abdul Hadi Shah, Const.of Culvert Ali Pur Sadat Pointed out by Dr. Safdar Hussain Kachalla Naib Nazim	100%	Completed	208010
8	Const.of Sewerage, Street Ali Pur Sadaat Pointed out by Dr. Safdar Hussain Kachalla Naib Nazim,	100%	Completed	47,352
9	Const.of sewerage pipeline “9” “12” pointed out Abdul Ghafroor Naomani.	100%	Completed	86,323
10	Const.of Soling, Drain Basti Din Pur pointed out by Ghulam Yaseen Khakhi	100%	Completed	83,761
11	Const.of Street, Drain, Pakki Masjid Drab Pur Sharqi pointed out by Nusrat Abbas Khan Naib Nazim.	100%	Completed	Not provided
12	Const. O f Soling Mian Road Bhindi to Kho Jam Allah Bachaya	100%	Completed	Not provided
13	Const.of Culverts Mauza Narool Bait Katch pointed out by Jaam Muhammad Asif.	100%	Completed	Not provided
14	Const.of Sewerage Basti Anayat Pur	100%	Completed	Not provided
15	Const.of Drain & Soling Basti Ahmed Bux Wali Mauza Anayat Pur.	100%	Completed	Not provided
16	Const.of Drain & Soling Basti Baharaan.	100%	Completed	Not provided
17	Const.of Drain & Soling Basti Munnoo Wali Karmoon Wali	100%	Completed	Not provided

18	Const.of Public Toilet Basti Karmoonwali.	100%	Completed	Not provided
19	Const.of Drain & Soling Basti Karmoonwali	100%	Completed	83,918
20	Const.of Soling & Drain Basti Mahendein& Basti Phandi Bait Kaiser.	100%	Completed	192659
23	Const.of mettle road remaining portion High School	100%	Completed	94,448
24	Const.of Culvert of Mainer Basti NaiyaanMauzaJhanbhoo	100%	Completed	Not provided
26	Const. Char Dewari reaming portion Connection water supply, brick pavement Qabristan Minority, pointed out by PremeMasieh	100%	Completed	Not provided
27	Installation of Light of Poll foundation Street (Hologen)	100%	Completed	4400000
28	Const. Of Foot Path Anayat pur road to Shell Petrol Pump road side Drain/Nala etc.	100%	Completed	5600000
29	Const. Of Geraaj TMA Machinery TMA JPP	100%	Completed	300000
30	Const. Of mettled road Boys High School Drab Pur Sharqimorr to Malik AshiqKhakhi UC 114 Drab Pur.	100%	Completed	230000
31	Const. Of mettled road remaining portion MauzaMotha pointed out by Malik Habib UL Rehman UC 125 Kotla Chakar	100%	Completed	270000
32	Const. Of mettled road Chah Jhabail Wala basti Ahmed Abad MauzaNorajaBhutta UC 124 sNorajaButtas	100%	Completed	395000
Total Expenditure of completed Schemes				14184229

Annexure-S

[Para 1.6.4.1]

**Unauthorized Approval of Building without Receipt of
Commercialization Fee – Rs 106.005 million**

(Amount in Rupees)

2008-09					
Sr . N o.	Name Of Building With Location	Name Of Owner	Building Plan Approved Or Otherwise	Detailed Nature Of Violatio ns	Commer cial Fee
1	Mumtaz Market on Permit Road File NO.161 dated 11-04-2009 Total area = 23 Marlas G.F. 28 Shops + 1st floor	Dr. Mumtaz Hussain S/O Haji Fazal Din	Not yet approved	No setback 20ft.	1082892
2	Al-Khaliq Shopping Centre Permit Road File No.161 dated 10- 04-2007 Total are = 26 Marlas 8s.Covered area 11092.5 Sq. ft.G.F. 24 Shops + 1st floor offices and flats	NazirAhmed,MuneerAhmed,ShakilA hmed,S/O Haji Abdul Khaliq	Approved on 17-09-2007 with affidavit of Commercializat ion Fee	No setback, No parking	2234917
3	Commercial Hall on Permit Road, File No.341 dated 28-06-2006 ,Total area = 10.86 Marlas,G.F. 1st floor = Covered area 5376 Sq. ft.	Muhammad Iqbal,Muhammad Saleem Anjum,MuhammadArshadNair,Muha mmad Amjad Nazir,Muhammad Ashraf Nazir,S/O Nazir Ahmed	Approved on 12-06-2008 with affidavit of Commercializat ion Fee	No setback, No parking	903373
4	Allied Bank on	AishMuhammad,S/O Muhammad	Not yet	17 ft	482,939

	Permit Road,File No.116 dated 12-02-2009,Total area = 11 Marlas	Suleman	approved	setback instead of 20 ft.	
5	Kamran Plaza on Permit Road,File No.12 dated 20-07-2007	Ashfaq Ahmed,S/O Qamal Muhammad	Approved on 17-09-2007 with affidavit of Commercialization Fee	No setback, No required parking	1406234
6	Bashir Market on Permit RoadFile No.217 dated 25-06-2007,G.F. 61 Shops + 1st Floor flats,Total area 53 Marlas	Bashir Ahmed Muhammad Aslam S/O Muhammad Rafique	Approved on 03-03-2008 with affidavit of Commercialization Fee	No setback, 36 x 138 Parking	1665856
7	Maryam Surgical Hospital & Maternity Home on Permit Road,File No.61 dated 08-09-2005,Total area = 22.32 Marlas,Covered area = 8073 Sq. ft.,G.F. 1st floor, 2nd floor	Dr. Saeed Ahmed,S/O Kamal Ahmed	Approved on 03-12-2005 with affidavit of Commercialization Fee	No setback, No parking	702124
8	Arshad Clinic on Permit Road,File No.130 dated 28-02-2007,Total area = 21 Marlas,Covered area = 5079 Sq. ft.,G.F. 1st floor	Arshad Hussain S/O Mureed Hussain	Approved on 17-03-2007 with affidavit of Commercialization Fees	No setback, No required parking	586624
9	Clinic & Hospital Lodhran Road,File No.216 dated 14-06-2007,Total area = 18.1 Marla Covered	Mst. Aubaida Hadi D/O Abdul Hadi Khawaja	Approved on 23-06-2007 with affidavit of Commercialization Fee	No setback, No parking	757248

	area = 4921 Sq. ft.G.F. 1st floor				
10	NasirSurgicalHospital on Lodhran Road,File No.117 dated 01-02-2008,Total area = 18 Marlas, Covered area = 7372 Sq. ft.G.F. 1st floor	Muhammad Nasir Abbas,MuhammadQasim,S/O Muhammad Yar	Approved on 03-02-2008,With affidavit of Commercialization Fee	No setback ,No required parking	752717
11	Chanab Restaurant on ShujabadRoad,File No.36 dated 21-08-2007,Total area = 26.44 Marlas	Umar Ali,S/O Ghulam QadirGhulamShabir			3316985
(A)Total Amount of Commercialization Fee not obtained					13,891,909

Table (B)

2010-11				
Location	Name of Business	Total Area In Marlas	Total Value	20% Fee
Permit Road JalalpurPirwala	Arshad Hospital	15	3500000	700000
Permit Road JalalpurPirwala	Maryyam Hospital	17	3966661	793332.2
Shujabad Road JalalpurPirwala	ChannabResturan / Usam	26	6066658	1213332
Permit Road JalalpurPirwala	Amar Medical Center	46	10733318	2146664
Permit Road JalalpurPirwala	Khaliq Plaza	25	5833325	1166665
Permit Road JalalpurPirwala	Allied Bank	12	2799996	559999.2
Permit Road JalalpurPirwala	Commercial Hall niralla	4	933332	186666.4
Lodhran Road	Commercial Shops	20	4666660	933332
Shujabad Road JalalpurPirwala	Commercial Market	10	2333330	466666

Lodhran Road	Nasir Hospital	15	3499995	699999
Lodhran Road	Commercial Godoown	25	5833325	1166665
Permit Road JalalpurPirwala	Commercial Hall niralla	21	4899993	979998.6
Permit Road JalalpurPirwala	Khushali Bank	6	1399998	279999.6
Permit Road JalalpurPirwala	Al-Abass Center	5	1166665	233333
Lodhran Road	Commercial Market	45	10499985	2099997
Permit Road JalalpurPirwala	Commercial Market	20	4666660	933332
Lodhran Road	Commerical Market	12	2799996	559999.2
Permit Road JalalpurPirwala	Kamran Plaza	12	2799996	559999.2
Permit Road JalalpurPirwala	Commercial Market	22	5133326	1026665
Permit Road JalalpurPirwala	Basher Market/ Rafique Plaza	50	11666650	2333330
	Commercial Hall	3	699999	139999.8
Permit Road JalalpurPirwala	Bismillah Hospital	30	6999990	1399998
Permit Road	Shopping Mall	15	3499995	699999
Permit Road	Departmental Store	5	1166665	233333
Permit Road	Commercial Shops	15	3499995	699999
Permit Road	Hard Ware Store	5	1166665	233333
Lodhran Road	Commercial Shops	10	2333330	466666
Shujabad Road	Cotton Factory	480	48000000	9600000
Shujabad Road	Rice Mill	480	48000000	9600000
(B)Total				42,113,302
(C) 2009-10				50,000,000
Grand Total (A+B+C)				106,005,211

Annexure- T

[Para 1.6.4.2]

Non-cancellation of Lease Agreements of Defaulters – Rs 2.166 million

(Amount in Rupees)

Sr.#	Name of Rent Payee	Shop No. & Location	Period	Amount
1	Muhammad Rafiq S/O Ghulam Farid	03 & Chowk Bazar	May, June 2009	3392
2	Rafiq Ahmad S/O Islamudin	04 & Chowk Bazar	01-12-2007 to 30-06-2008	9044
3	Ashiq Muhammad S/O Abdul Aziz	05 & Chowk Bazar	01-04-2009 to 30-06-2009	7970
4	Qaiser Iqbal S/O Fajer Ali	07 & Chowk Bazar	01-04-2009 to 30-06-2009	4032
5	Abdul Raheem S/O Ghulam Mohammad	01 & Gherbi Bazar	01-01-2008 to 30-06-2008	65000
		01 & Gherbi Bazar	01-07-2008 to 30-06-2009	142258
6	Islam Din S/O Bukshon	02 & Gherbi Bazar	2007-08	72634
		02 & Gherbi Bazar	2008-09	79897
7	Abul Rehman S/O Kurya	03 & Gherbi Bazar	2008-09	70155
8	Abdul Karim S/O Abdullah	04 & Gherbi Bazar	2008-09	56124
9	Abdul Rehman S/O Kurya	05 & Gherbi Bazar	2007-08	15325
		05 & Gherbi Bazar	2008-09	37026
10	Abul Rehman S/O Kurya	06 & Gherbi Bazar	2008-09	37026
11	Abdul Rehman S/O Kurya	07 & Gherbi Bazar	2007-08	15325
		07 & Gherbi Bazar	2008-09	33714
12	Muhammad Yar S/O Ahmad Din	08 & Gherbi Bazar	01-04-2007 to 30-06-2007	8065
		08 & Gherbi Bazar	2007-08	30117
		08 & Gherbi Bazar	2008-09	33129
		Total:		720233
13	Mohammad Saleem S/O Fateh Mohammad	09 & Gherbi Bazar	01-11-2007 to 30-06-2008	42515
		09 & Gherbi Bazar	2008-09	62359
		Total:		104874
14	Shoukat Hussain Laang	1	2007-08	29362
		2	2008-09	41118
		Total:		70480
15	Saeed Ahmad S/O Abdul Hakim Elvy		2007-08	18680
			2008-09	41118
		Total:		59798

16	Mohammad Yaqoob S/O Abdul Raoof	12 &Gherbi Bazar	2007-08	14156
		12 &Gherbi Bazar	2008-09	31180
		Total:		45336
17	Mohammad Shakir S/O Islam Din Fateh		2006-07	26546
			2007-08	85460
			2008-09	64306
		Total:		149312
18	Abdul Hamid S/O Shams-ul-din		2008-09	64306
19	Mohammad Rafiq S/O Ghulam NabiRajpoot	03 &Gherbi Bazar	June, 2009	5760
20	Mohammad Yasin S/O Islam Din	05 &Gherbi Bazar	2008-09	53039
21	Muhammad Yasin S/O Islam Din	06 &Gherbi Bazar	01-04-2008 to 30-06-2008	8457
		06 &Gherbi Bazar	2008-09	74405
		Total:		82862
22	Syed Munir Hussain S/O Mureed Hussain	01 & Chowk Abbas	2006-07	68204
		01 & Chowk Abbas	2007-08	128614
		01 & Chowk Abbas	2008-09	141475
		Total:		338293
23	Shoukat Hussain Laang	02 & Chowk Abbas	2006-07	28178
		02 & Chowk Abbas	2007-08	62005
		02 & Chowk Abbas	2008-09	68205
		Total:		158388
24	Abdul Karim S/O Mian Hamid	03 & Chowk Abbas	2006-07	73408
		03 & Chowk Abbas	2007-08	91749
		03 & Chowk Abbas	2008-09	100924
		Total:		269081
25	Abdul Rahim Farooqi	04 & Chowk Abbas	2008-09	11221

26	Mohammad Aslam Sadiqi	05 & Chowk Abbas	2008-09	4447
27	Malik Aziz Rasool S/O Rahim Bux	07 & Chowk Abbas	2007-08	51910
		07 & Chowk Abbas	2008-09	57101
		Total:		109011
28	Mohammad Nasim S/O M.Sadeeq	03 & Shopping Center	01-03-2009 to 30-06-2009	4728
29	Sheikh Nisar Ahmad S/O Imam Din	09 & Shopping Center	2008-09	9647
30	Mushtaq Hussain S/O Wahid BuxLaang	1	2007-08	20498
		1	2008-09	22538
		Total:		43036
31	Hafiz Niaz Hussain	Slaughter House (Old)	01-11-2008 to 30-06-2009	986
32	Khalil Ahmad S/O KarimBuxThaheem	05 & Shumali Bazar	June, 2009	4362
33	Haji Ghulam Akbar	Chungi Slaughter House (Old)	2008-09	1580
34	Shahid Saleem S/O Rashid Ahmad	01 & Shumali Bazar	01-11-2008 to 30-06-2009	8880
Total				15808
Grand Total of outstanding dues				2,166,512


Unjustified Payment without Actual Work – Rs 1.987 million

Physical Verification Report


Physical verification of scheme providing and fixing street light poles with foundation and construction of foot path Road side drain was carried out along with the Town Municipal Officer and his staff on 3-02-2010. Following points were notice at site.

1. Total 66 numbers of poles were fixed at site.
2. 69 Numbers Pole brackets lights G.I Pipe 2 meter long complete with clamp were fixed at site.
3. 2 Core copper conductor cable (7/64) 6600/1100 watts were fixed at site.
4. No control panel with main switch complete was fixed at site.
5. Conductor cable 2 core (30x69) 2070 RFT were available at site.
6. Copper conductor cable 2 core 250/440 volts (7/44) 30x69= 2070 RFT were available at site.
7. No junction box fixed at site.
8. 69 vapor lamps complete with chowks were fixed at site.
9. 69 Pole moulded street holders shades etc were fixed at site.
10. PVC Pipe 2" dia could not be seen at site.
11. 67 numbers fabrication of heavy steel work wit angle tees flat iron for making tresses girder tanks etc but excluding erection in position.
12. Plate size of pole was 12" x12" instead of 1.5' x1.5'.


Khuda Bakhsh Lang
Town Municipal Officer


Muhammad Rashid
Audit Officer


Mohib Ali Magsi
Audit Officer


Abdul Majeed Qaisar
Town Officer (I . S)

Detail of Excess payment than actual work at site

(Amount in Rupees)

Sr. No	Name of Item	Quantity Paid	Actual at site	Excess Paid	Rate	Amount
1	Fabrication of heavy steel work with angle tees flat iron for making tresses, girder tanks etc but excluding erection at site	6250 kg	6164 kg	86 Kg	5620.50%	4834
2	P/F of G.I pipe of pleG.i Flanged joint pole heavy with different dia i-e 6"	680 Rft	660Rft	20	724.1	14482
3	4" dia	544Rft	528Rft	16	499.95	7999
4	2" dia	408Rft	396Rft	12	348.5	4182
5	P/F of pole G.I pipe 2 meter long complete with calmp 1.25" dia pipe	74Nos	69Nos	05 Nos	450	2250
6	P/F copper conductor cable 4 core (7/64) 660/1100 watts non armed cable	7500 Rft	Nil	7500 Rft	88.85	651,375
7	P/F of control panel with main switch complete	74	Nil	74 Nos	7200	532800
8	P/F copper conductor cable 2 core 250/440 volts(7/44)	2220RFT	2070 Rft	150 Rft	49	7350
9	P/F of pole moulded street holder shade and glass etc for fitting of 125/250 watts mercury vapor lamps excluding cost of lamps	74Nos	69Nos	05 Nos	2850.4	14252
10	P/F of mercury vapor lamps complete with chowks set 250 watts	74Nos	69Nos	05 Nos	1707.1	8536
11	P/L PVC pipe 2" dia complete A side	6000	Nil	6000	37.15	222900
12	P/L PVC pipe 2" dia complete B side	1281	Nil	1281	37.15	47597
13	P/F of junction box in pole with door at lock arrangement 10" x5"	68	Nil	68	500	34000
(A)Total cost of items not fixed at site						1,552,557

Sr. No.	Description	Amount
1	Against item No.02 (Excavation in open cutting for Sewer), total excavation of the 92 rft was made, while the item No.03 (RCC Pipe 12") was purchased 395 rft which means excess qty of 303 rft (395 rft- 92 rft) RCC pipe was purchased. Which means excess payment was made of Rs.96,309/-(303rft x Rs.317.85).	96309
2	Against item No.10 (RCC Pipe 12" for sand under Roof), total sand quantity was laid on 395 rft when the excavation was made for only 92 rft for sewer pipe then how the sand can be laid on 395 rft which shows that excess payment against 303 rft was made. Recovery of Rs.5531/- (303 x3 x 0.25) + (2x (303 x 0.875 x0.5) x Rs. 1123.4% made from the concern under intimation to Audit.	5531
3	Cost of earth against the sewer pipe was not deducted which also resulted into excess Payment of Rs.1,233/-(Length of Sewer 395 Rft x 3.14 x 0.25)x Rate of Earth Rs.3978.4%.	1233
4	Item No. 11 (Earth Filling lead upto 2.0 mile 85% compaction), earth filling of Rs.118111 was shown in the four streets having the width of 10, 8, 8, 8 feet respectively. Rate of earth filling was taken higher, streets were short and road ruler cannot go to the streets for compaction of the earth. Actual rate of earth filling was to be Rs. 2453.05% (Earth filling lead upto 100 ft 85% compaction). Recovery of Rs.45,285/-(Rs.3978.4%-Rs.2453.05%)x qty 29688cft be made .	45285
5	Similarly earth filling was made on 8 feet wide streets and solling was fixed on 6 feet wide streets but no road crust was deducted. Recovery of Rs.3970/- (435x60.365) x 3978.4%) be made from the concern under intimation to Audit.	3970
6	During the Physical verification it was found that 8 nos of Gully Gratings were not constructed and payment was drawn of Rs. 42234/- (Rs.538.65 x 8). Recovery of the amount be made from the concern under intimation to Audit.	42234
7	As per estimate 10 main holes to be constructed but when the site was physically inspected then it was found that only 8 main holes were constructed , 2 main holes were not constructed. Recovery of Rs.30,290/- (total cost of ten main holes was Rs.151,449/-, one Main Hole Cost is Rs. 15145/-) be made from the concern.	30290
(B) Total		224,852
(C)2010-11		209,245
Grand Total (A+B+C)		1,986,654

Annexure-V

[Para No. 1.6.4.4]

Excess Payment to Contractor by excess rates – Rs 1.712Million

(Amount in rupees)

Rate Analysis of Tuff Tiles PCC paver 50 mm Thick			
Description	Rate Paid	Rate To Be Paid	Remarks
Sand Filling Under Floor (10 x10 x 2/12)+(10 x 10 x 1/12) Rate =1123.4% cft	280.85	280.85	
50mm thick P.C.C approved shape colour and quality (local made) 10 x 10 = 100 cft + Wastage 5% = 5cft)	2992.5	2992.5	
Carriage / truck 10 x 10 =100 , Rate = 10.5Sft	1102.5	400	Rate of carriage was taken wrongly for local made tiles carriage Rate was Rs.4 sft
Labour charges 10 x 10= 100 Sft @ Rs.6.5 Sft	650	650	
PCC (1:2:4) 2 x 10x0.364 x 0.16= 1.16sft @ Rs. 13524.70% sft	157	140	Rate was taken Rs.13524.7% wrongly while actual rate was Rs.12046.3%
Total	5182.85	4463.35	
Ad 20% contractor Profit	949	728.5	Contractor profit will apply only on non schedule item i.e tuff tile and labour , other items were schedule and contractor profit is already included
Grand Total	6131.85	5191.85	
Rate per 100Sft	61.3185	51.9185	
Excess Rate Paid	9.4		
QTY Paid	117103		
Recovery	1,100,768		

ADP File No.	Name Of Scheme	Rate Paid	Actual Rate To be paid	Difference	QTY Paid	Excess payment
37	Const of Tuff Tile Basti Mouthaa Mouza Mouthaa	61.32	51.9	9.4	6268	58928.6
43	Const. Of fuff Tile Basti Umar Pur Mouza Umar Pur C/O Riaz Lang	61.35	51.9	9.4	4900	46214.35

45	Const of Tuff Tile Primary School Basti Mani WaliDera Mian Munawar Ali	61.31	51.9	9.4	2600	24417.9
53	Cosnt of tuff tile From House of Muhammad ishaqZargar To House Nazir Ahmad Pahilwan	61.31	51.9	9.4	1754	16472.69
54	Cosnt of tuff tile From House Khawaja Ibrahim To House Khawaja Manzoor Ahmad Proposed by Khawaja Muhammad Saleem	61.31	51.9	9.4	2378	22332.99
55	Const of Tuff Tile From House of Malik Bashir Ahmad To House Yahya	61.31	51.9	9.4	92271	866563.1
56	Cosnt of tuff tile Jalal pur Pirwala city proposed by Rao Abdul Jabbar Advocate	61.31	51.9	9.4	4567	42890.98
96	Const. of Nali Soling & Tuff Tile Street of UC No.113	61.31	51.9	9.4	2365	22210.9
(A) Recovery					117103	1,100,032

Name Of Scheme	Name of Item	Rate Paid	Actual Rate To be paid	Difference	QTY Paid	Recovery
Const. of Soling and Drain chakGraeeb Abad Mouza Kotla Chaker	Earth Filling o/Soil dressing Leveling watering ancompection 85% lead upto 1/2 mile	3692.8 5	2536.7 5	1156. 1	3000 4	34688
Const of Soling& Drain Basti TaliChak Fraid Basti Balucha Ghulam Wala	Earth Filling o/Soil dressing Leveling watering ancompection 85% lead upto	3548.8	3013.1 5	535.6 5	5208 5	27899

	1 mile					
const of Solling&Nali Basti Bheli Sharif	do	3548.8	3013.1 5	535.6 5	1122 9	6015
const of Solling Khan Bela Road To Protection Bund Jalalpur	do	3548.8	3013.1 5	535.6 5	3705 0	19846
Const of Solling Plat Pur From House of Akbar Khakhi to Basti Elahi Buksh Balockwali	Earth Filling o/Soil dressing Leveling watering anccompection 85% lead upto 100 mile	2453.0 5	1345.9 5	1107. 1	5048 0	55886
const of Solling Pacca Road of Basti Thotia to Basti Sabra	Do	2453.0 5	1345.9 5	1107. 1	9938 3	110027
const of Solling From Sabra Road To Dera Ghulam Mustafa Chohan	Do	2453.0 5	1345.9 5	1107. 1	4488 8	49696
const of Solling From fromDera Ibrahim to Dera Malik Allah Bachaya Basti Bharan	Do	2453.0 5	1345.9 5	1107. 1	3087 5	34182
Const of Solling From Sabra Road to Haji Ghulam FraidBhutta	Do	2453.0 5	1345.9 5	1107. 1	5855 1	64822
Const of Solling Basti Malkani to Basti TharuWalai Mouza Bate Cuch	Do	2453.0 5	1345.9 5	1107. 1	7389 9	81814
Const of Solling Basti Klanch to Basti Chohan Mouza Shujat Pur	Do	2453.0 5	1345.9 5	1107. 1	6061 5	67107
Const of Solling Lela Wala to Permat Road Bajwa cotton Factory	Do	2453.0 5	1345.9 5	1107. 1	5407 8	59870
(B)Total						611,852
Grand Total (A+B)						1711884

Annexure-W**[Para 1.7.2.2]****Unauthorized Payment of Pay & Allowances- Rs.1.290 million**

(Amount in Rupees)

2008-09				
Name	Fathers/Husband Name	Months	Rate	Amount
Muhammad Ramzan	Raheem Bukhsh	1	4361	4,361
Nasreen	Nazir Ahmed	1	4361	4,361
Hafeeza Mai	Wazeer	1	4361	4,361
Tanveer	Haji Jan Muhammad	2	4361	8,722
Muhammad Azeem	Faiz Hassan	5	4361	21,805
Muhammad Tanveer	Wazeer Ali	1	4361	4,361
Muhammad Shahid	Ameer Bukhsh	2	4361	8,722
Sughra Mai	NA	7	4361	30,527
Zawar Hussain	Karim Bukhsh	6	4361	26,166
Muhammad Arshad	Muhammad Bashir	10	4361	43,610
MuhammdDilshad	Muhammad Ishaq	12	4361	52,332
Muhammad Arif	Wahid Bukhsh	6	4361	26,166
Abdul Sattar	Allah Yar	10	4361	43,610
Farhan Saeed	Muhammad Saeed	10	4361	43,610
Muhammad Saqlain Abbas	Allah Bukhsh	10	4361	43,610
MuhammadYousaf	Muhammad Ismail	9	4361	39,249
Hajji Muhammad	Allah Yar	11	4361	47,971
Muhammd Akhtar	Sadar-ud-din	11	4361	47,971
Azhar Abbas	Hassan Bukhs	12	4361	52,332
Abdul Waheed	Allah Bukhsh	2	4361	8,722
Muhammad Imran	Muhammad Ishaq	12	4361	52,332
Muhammad Sajjad	Muhammad Imran	11	4361	47,971
Shehnaz Mai	Mushtaq Hussain	1	4361	4,361
Khalid Habib	Habib-ur-rehman	12	4361	52,332
Shab-o-rose	Khalil-ur-rehman	12	4361	52,332
Ramzan	Ghulam Rasool	1	4361	4,361
Muhammad Hafeez	Karim Bukhsh	1	4361	4,361

Muhammad Shabbir	Ghulam Muhammad	2	4361	8,722
Fakhar Abbas	Allah wasaya	1	4361	4,361
RizwanShehzad Driver	NA	9	4361	39,249
Muhammad Ghoori	NA	1	4361	4,361
Muhammad Gulfam Driver	NA	5	4361	21,805
Ditto Mai	NA	3	4361	13,083
Muhammad Hafeez	NA	7	4361	30,527
Muhammad Toufeeq	NA	7	4361	30,527
Muhammad Shabbir	NA	5	4361	21,805
Muhammad Naveed	NA	7	4361	30,527
IntizarAsim	NA	6	4361	26,166
Muhammad Mehboob	NA	7	4361	30,527
Fakhar Abbas	NA	7	4361	30,527
Muhammad RamzanBhatti	NA	3	4361	13,083
Mureed Hussain	NA	1	4361	4,361
Allah Ditta	NA	1	4361	4,361
Muhammad Sulman Tariq	NA	2	4361	8,722
Muhammad Ramzan	Yar Muhammad	6	4361	26,166
Abdul Ghaffar	Muhammad Siddique	6	4361	26,166
Zeeshan Haider	Nawab Baqi	6	4361	26,166
Ashiq	Ghulam Qadir	2	4361	8,722
Muhammad Hussain Jaffar	NA	1	4361	4,361
Abdul Sattar Siddique	NA	2	4361	8,722
Yousaf Ismail	NA	2	4361	8,722
Abdul Qadeer	NA	2	4361	8,722
Tamoor Khan	NA	4	4361	17,444
Fiaz Allah Wasaya	NA	2	4361	8,722
Muhammad Arshad Anwar	NA	1	4361	4,361
Muhammad Arshad Bashir	NA	2	4361	8,722
Muhammad Sadiq	Mehboob	3	4361	13,083
Muhammad Shahid Khan	NA	3	4361	13,083
Muhammad Sajjad	Umer	1	4361	4,361
Total Expenditure				1,290,856

Annexure-X**[Para 1.7.3.2]****Non-Collection of Arrears of Shops - Rs 10.163 million**

(Amount in Rupees)

2008-09		
S. No	Name of Shops Keeper	Amount
1	MunicipalShopping Center	774,477
2	BismisallahShopping Center	160,944
3	Shopping Center Jalal Pur Road	1,085,164
4	New Shopping Center	1,953,044
5	Two Shops Outside Multani Gate	32,480
6	Two Shops Outside Chouta Gate	191,877
7	Two Shops Near Civil Court	363,528
8	JinahShopping Center	1,190,156
9	JinahShopingCenter Phase II	478,621
10	Shopping Center Zail Ghar Road	404,360
11	Old Multan Road Near Majid Ada Wale	283,110
12	ShujaShopping Center	854,317
13	General Bus Stand	17,400
14	Old Check Post	470,170
15	Shops Near Water Works	216,704
16	Shops Near Majid Ada Wale	20,440
17	Muhammad Sharif	114,876
18	Walayet Ali	52,310
19	Allah Dita	114,876
20	Muhammad NadeemPerviz Akhtar	214,456
21	Girab-ul-Allah	142,056
22	Nasir Ahmad	142,456
23	Muhammad Ishaq	144,456
24	Muhammad Yaqoub	143,158
25	Ehsan Ahmad	147,996
26	Faiz Muhammad	141,208
27	Fazal-ul-Rehman	155,281
28	Bashir Ahmad	153,962
Total Arrears		10,163,883