



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

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

PREFACE

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

The Report is based on audit of Tehsil Municipal Administration of District Sahiwal for the years 2010-12. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2012-13 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs.1 million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The Audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 32 including 25 officers, constituting 7,575 man days and had a budget allocation of about Rs 11.029 million for financial year 2011-12. 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 two TMAs of District Sahiwal for the financial years 2010-2012 and the findings are included in this Audit Report.

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

The total Development Budget of two above mentioned TMAs in District Sahiwal for the financial years 2010-12, was Rs631.171 million and expenditure incurred was of Rs302.037 million, showing savings of Rs329.133million. The total Non-development Budget for financial years 2010-2012 was Rs663.020 million and expenditure was of Rs591.686 million, showing savings of Rs71.334 million. The reasons for savings in Development and Non-development Budgets are required to be provided by TMO and PAO concerned.

Audit of TMAs of District Sahiwal 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 Rs75.509million was carried out, out of the total expenditure of Rs302.037million and Audit of non-development expenditure Rs182.203 million out of the total expenditure of Rs591.686 million for the financial years 2010-2012 was conducted, which are 25% & 31% of development and non-development expenditures, respectively. Total overall expenditure of TMAs of District Sahiwal for the financial year 2011-12 was Rs893.723million, out of which overall expenditure of Rs257.712million was audited, which is 29% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

c. Recoveries at the Instance of Audit

Recoveries of Rs 195.869 million were pointed out through various audit paras and no was effected till the compilation of this Report. Out of the total recoveries Rs8.259 was not in the notice of the Executive before audit.

d. The Key Audit Findings of the Report

- i. Non production of record involving Rs57.195million noted in two cases.¹
- ii. Non-compliance of Rules and Regulations involving Rs2.049million noted in one case.²
- iii. Performance issues involving Rs198.130million were noted in eight cases³.

Audit Paras on the accounts for 2010-12 involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Provincial PAC, therefore have been included in Memorandum for Departmental Accounts Committee (MFDAC), (Annexure-A).

Recommendations

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

- i. Disciplinary action against TMO for non-production of record
- ii. Enforcement for execution of valid contract agreements
- iii. Recoveries be made besides action against TMO concerned for non-recovery of TMA receipts
- iv. Strengthening of internal controls
- v. Holding of DAC meetings in time and compliance of DAC directives and decisions in letter and spirit
- 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. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities.

¹ Para: 1.2.1.1,1.3.1.1

² Para: 1.2.2.1

³Para: 1.2.3.1,1.2.3.2,1.2.3.3, 1.3.2.1,1.3.2.2,1.3.2.3,1.3.2.4,1.3.2.5

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Budget / Expenditure
1	Total PAOs in Audit Jurisdiction	02	1,294.190
2	Total formations in Audit Jurisdiction	02	1,294.190
3	Total Entities (PAOs) Audited	02	893.723*
4	Audit & Inspection Reports	02	-
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to TMA)	Nil	Nil

*Accounts of TMA of Chichawatni were audited for two years.

Table 2: Audit Observations

(Rupees in million)

Sr. No.	Description	Amount under Audit Observation
1	Asset management	-
2	Financial management	194.74
3	Internal controls	-
4	Violation of rules	2.05
5	Others	60.582
Total		257.374

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

(Rupees in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total
1	Outlays audited	-	302.037	930.489	591.686	1,824.212*
2	Amount placed under audit observations / irregularities	-	2.4	187.610	67.364	257.374
3	Recoveries pointed out at the instance of audit	-	0.319	187.610	7.940	195.869
4	Recoveries accepted / established at audit instance	-	0.319	187.610	7.940	195.869
5	Recoveries realized at the instance of audit	-	-	-	-	-

*The amount in serial No.1 column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs893.723million.

Table 4: Irregularities Pointed Out

(Rupees in million)

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	2.049
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
3	Quantification of weaknesses of internal controls system.	-
4	Recoveries, overpayments, or unauthorized payments of public money	195.55
5	Non-production of record to Audit	57.195
6	Others, including cases of accidents, negligence etc.	2.579
Total		257.374

CHAPTER-1

1. TEHSIL MUNICIPAL ADMINISTRATIONS, SAHIWAL

1.1 INTRODUCTION

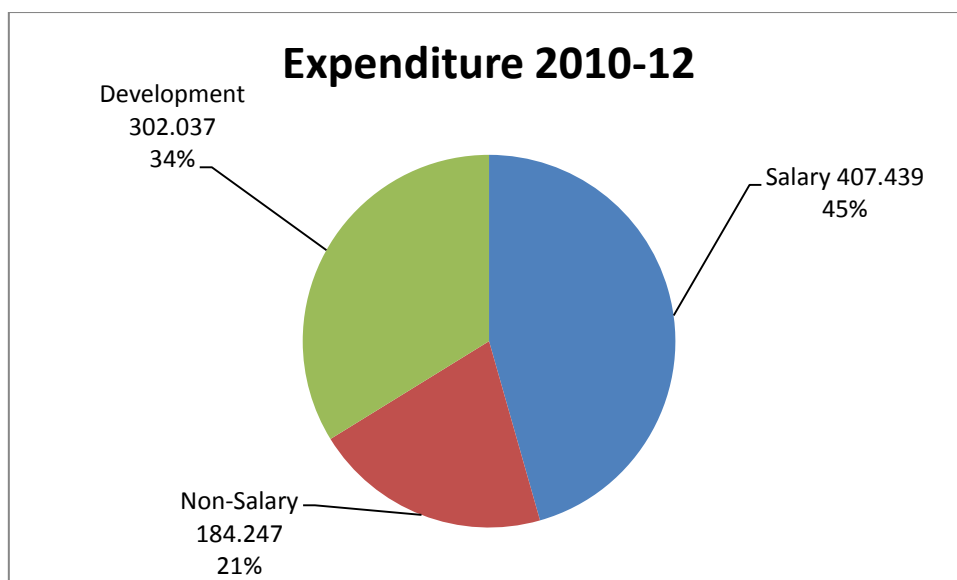
Tehsil Municipal Administration (TMA) consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer (TMO). Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (Infrastructure and Services), TO (Regulation), TO (Planning and Coordination) and Tehsil Nazim and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

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

1.1.1 Comments on Budget and Accounts (Variance Analysis)

(Rupees in million)

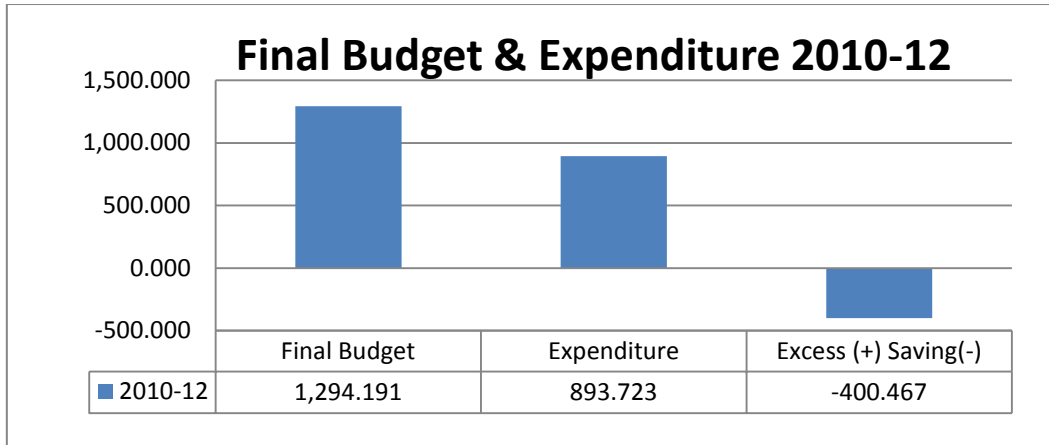
2010-12	Budget	Expenditure	Excess (+) /	%
			Saving (-)	(Saving)
Salary	434.88	407.439	(-)27.444	-6%
Non-salary	228.14	184.247	(-)43.890	-19%
Development	631.17	302.037	(-)329.133	-52%
Revenue	919.40	-	-	-
Total	2,213.587	893.723	(-)400.467	31%



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

As per Budget Books for the financial years 2010-2012 of TMAs in District Sahiwal, the original and final budgets were Rs 1,294.191 million. Total

expenditures incurred by these TMAs during financial years 2010-2012 were Rs 893.723 million. There was a saving of Rs400.467million, the reasons for which should be provided by the PAO, Tehsil Nazims and management of TMAs.



1.1.2 Brief Comments on the Status of Compliance with PAC Directives

S. No.	Audit Report Year	No. of Paras	Status of PAC/ZAC Meeting
1	2009-12	19	Nil
Total		19	

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

1.2 Tehsil Municipal Administration, Sahiwal

Audit Report

1.2.1 Non Production of Record

1.2.1.1 Non Production of Record – Rs 57.195 Million

According to Section 14(b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Rule 4 (2) (i) and 4 (3)(xi) of PDG and TMA (Budget) Rules, 2003, TMO is responsible for ensuring that the auditors are afforded all reasonable facilities in discharge of their functions and furnished with full possible information for which they may ask.

Tehsil Municipal Officer Sahiwal did not produce following record for audit scrutiny despite numerous verbal and written requests:

1. Vouched account of POL expenditure Rs 29.284 million
2. Vouched account of salaries to Contingent Paid Staff Rs. 9.595 million
3. Vouched account of Development expenditure of Rs 18.316 million
4. Detail of receipt books issued to the collecting officials (self collection).
5. Detailed record regarding total No. of cellular towers installed in the jurisdiction of TMA along with payment of prescribed dues ie. Map Fee, Conversion Fee (if applicable), NOC fee and approval of maps.
6. Commercialization file of Toyota Motors
7. Record of Kachi Abadies.
8. Record related to store of Vehicles
9. Record related to store of construction material.
10. E.C.R for different Branches.
11. List of material taken at the time of illegal encashment.
12. Promotion cases of staff.

13. Detail of DPC conducted during the year 2011-12
14. Detail of Employees reside in the official residence
15. Detail of Advances to employees.
16. Record regarding re-appropriation of funds during 2011-12
17. Cases of inquiries initiated & pending against the employees
18. Security Deposit fund.
19. Log Book of Vehicles.
20. Order of Contract Employees for Regularization.
21. Moveable property registers.
22. Various registers as required to be maintained under property rules.

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

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

The matter was reported to the TMO during October, 2012. TMO received the para but did not submit any reply. The matter was reported to TMO for convening DAC meeting but no DAC meeting was convened till the finalization of this Report.

Audit recommends disciplinary action against TMO for non-production of record besides production of record within a fortnight to Audit.

[AIR Para No. 04,19]

1.2.2 Non-Compliance of Rules

1.2.2.1 Irregular Execution of Projects without Agreements – Rs 2.050 Million

According to clause (VII) of supply order of work, the contractor should sign the agreement within 7 days from the date of issue of supply order with necessary document.

Tehsil Municipal Officer Sahiwal issued supply orders of the following projects to different contractors. The contractors did not submit signed agreement within prescribed days as mentioned in the rule. Also, the stamp papers for agreements of projects were issued even after the date of completion of the project.

(Amount in Rupees)

Sr. No	Name of Scheme	Name of Contractor	Date of Supply Order	Date of Issue of Stamp for Agreement	Date of completion of project/Last running bill	Cost of Contract
1	Improvement of Park Scheme No. 02 Farid Town	Data Builder	30/4/12	22-Jun-12	02-Jun-12	100,000
2	Cons. Of drain soling chak no. 67/4-R AbadiDheeru Ki	M.Ashraf	30/4/12	24-May-12	15-May-12	300,000
3	Const. of soling chak no. 51/5-L	Nadeem Ahmed Khan	30/4/12	30-May-12	22-May-12	600,000
4	Painting Destampring Group No. 11	Naeem Const. Co	30/4/12	13-Jun-12	30-Jun-12	250,000
5	Construction of soling chak No. 65/GD	Dar UlJannah	30/4/12	13-Jun-12	23-May-12	200,000
6	Improvement of road chack no 89\6-R Main road (Gali Professor Wali)	Naeem Const. Co	30/4/12	6-Sep-12	30-Jun-12	600,000
Total						2,050,000

Audit is of the view that due to weak monitoring control the contracts were executed without agreements.

Execution of contracts without agreements may cause misappropriation of funds as well as violation of the rules.

The matter was reported to the TMO during October, 2012. TMO received the para but did not submit any reply. The matter was reported to TMO for convening DAC meeting but no DAC meeting was convened till the finalization of this Report.

Audit recommends detailed Inquiry of the matter besides action against the TMO concerned, under intimation to Audit.

[AIR Para No. 41]

1.2.3 Performance

1.2.3.1 Non-Recovery of Rent of Shops – Rs 67.746 million

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

Tehsil Municipal Officer Sahiwal did not recover the outstanding dues amounting to Rs 67.746 million on account of arrears of rent of shops due to litigations and poor performance. Necessary detail is given below:

(Amount in Rupees)

Description	Arrears of Shops Under Court cases		Arrears of Shops Under TMA Control		Total
	No. of Shops	Amount	No. of Shops	Amount	
Opening Balance Recoverable as on 01-07-2011	92	55,889,471	195	1,527,234	57,416,705
Current demand of 2011-12		10,893,616		3280502	14,174,118
Total Recoverable during 2011-12		66,783,087		4,807,736	71,590,823
Recovered during the Year 2011-12		0		3,844,383	3,844,383
Balance Recoverable		66,783,087		963,353	67,746,440

Audit is of the view that due to financial mismanagement and inefficiency, government receipts could not be realized.

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

The matter was reported to the TMO during October, 2012. DDO replied that the main reason of arrears was the long standing litigation. The matter was reported to TMO for convening DAC meeting but no DAC meeting was convened till the finalization of this Report.

Audit recommends that immediate recovery be made besides action against TMO concerned for non-recovery of TMA receipts, under intimation to Audit.

[AIR Para No. 15,16]

1.2.3.2 Less Recovery of Water Rate Charges – Rs 12.577 Million

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

Tehsil Municipal Officer Sahiwal did not recover dues of Rs. 12.577 million on account of water rate charges from various connection holders up to June, 2012 as detailed below:

(Amount in Rupees)

Particulars	Water Rate	Sewer Tax	Total
Total arrears as on 01-07-2011			12,159,189
Current Demand 2011-2012	2,400,000	2,500,000	4,900,000
Total Demand	2,400,000	2,500,000	17,059,189
Recovered Up to June 2012	2,248,241	2,233,847	4,482,088
Total Arrears as on 30-06-2012	151,759	266,153	12,577,101

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

Less realization of revenue resulted in loss of TMA funds.

The matter was reported to the TMO during October, 2012. TMO replied that recovery would be expedited. The matter was reported to TMO for convening DAC meeting but no DAC meeting was convened till the finalization of this Report.

Audit recommends that immediate recovery be made besides action against TMO concerned for non-recovery of TMA receipts, under intimation to Audit.

[AIR Para No. 02]

1.2.3.3 Less Recovery of Rent of Land – Rs 4.675 Million

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

Tehsil Municipal Officer Sahiwal did not recover dues of Rs. 4.675 million on account of rent of land from holders of 2,127 outlets up to June, 2012 as detailed below:

(Amount in Rupees)	
Particulars	Amount
Arrears as on 01-07-11	7,312,981
Current Demand 2011-12	4,000,000
Total Demand	11,312,981
Recovered Upto June 2012	6,637,942
Total Arrears as on 30-06-2012	4,675,039

Audit is of the view that due to financial mismanagement and inefficiency rent of land could not be realized in full amount.

Less realization of rent of land from defaulters resulted in loss of TMA funds.

The matter was reported to the TMO during October, 2012. TMO replied that recovery would be expedited. The matter was reported to TMO for convening DAC meeting but no DAC meeting was convened till the finalization of this Report.

Audit recommends that immediate recovery be made besides action against TMO concerned for non-recovery of TMA receipts, under intimation to Audit.

[AIR Para No. 01]

1.3 Tehsil Municipal Administration, Chichawatni

1.3.1 Non-Production of Record

1.3.1.1 Non-Production of Record

According to Section 14(b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Rule 4 (2) (i) and 4 (3)(xi) of PDG and TMA (Budget) Rules, 2003, TMO is responsible for ensuring that the auditors are afforded all reasonable facilities in discharge of their functions and furnished with full possible information for which they may ask.

Tehsil Municipal Officer Chichawatni did not produce record of Kuchi Abbadies being governed under this TMA despite numerous verbal and written requests.

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

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

The matter was reported to the TMO during October, 2012. DDO did not submit any reply. The matter was reported to TMO for convening DAC meeting but no DAC meeting was convened till the finalization of this Report.

Audit recommends disciplinary action against TMO for non-production of record besides production of record within a fortnight to Audit.

[AIR Para No. 19]

1.3.2 Performance

1.3.2.1 Less- Collection of Rent of Shops – Rs 67.338 million

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

TO (Finance) Chichawatni did not collect rent of shops of Rs 32.785 million and Rs 34.553 million during financial years 2010-11 and 2011-12 respectively from various shopkeepers/vendors. Necessary detail is given in **Annexure – C**.

Audit is of the view that due to financial mismanagement and inefficiency government rent of shops could not be realized.

Non-realization of rent of shops resulted in loss of TMA funds.

The matter was reported to the TMO during October, 2012. DDO did not submit any reply. The matter was reported to TMO for convening DAC meeting but no DAC meeting was convened till the finalization of this Report.

Audit recommends that immediate recovery be made besides action against TMO concerned for non-recovery of TMA receipts, under intimation to Audit.

[AIR Para No. 13]

1.3.2.2 Non-recovery of Arrears of Various Receipts – Rs 33.478 million

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

Tehsil Municipal Officer Chichawatni did not recover arrears of various receipts amounting to Rs33.478 million from defaulters during 2010-12. Necessary detail is in **Annexure-D**.

Audit is of the view that due to financial mismanagement and inefficiency government arrears of revenues could not be realized.

Non-realization of arrears of revenues resulted in loss of TMA funds.

The matter was reported to the TMO during October, 2012. DDO did not submit any reply. The matter was reported to TMO for convening DAC meeting but no DAC meeting was convened till the finalization of this Report.

Audit recommends that immediate recovery be made besides action against TMO concerned for non-recovery of TMA receipts, under intimation to Audit.

[AIR Para No. 05]

1.3.2.3 Illegal Establishment of Unapproved Housing Colonies without Payment of Dues – Rs7.940 million

According to notification No: 1400 dated 25.06.2010 of Tehsil Municipal Administration Chichawatni in the light of para- 3 sub para-5 of Punjab Local Government Taxation Laws 2001, the following rates will be levied for the collection of fee:

- i. NOC fee of Rs.25,000 per housing scheme
- ii. Land sub-division fee of Rs.2,000 per kanal on the schemes of below 100 kanal
- iii. Map fee of Rs.5,000 per acre

Tehsil Municipal Officer Chichawatni did not collect the map fee of Rs. Rs2.005 million, land sub-division fee of Rs4.560 million and NOC fee of Rs1.375 million during the F.Y 2010-12 from the developers of various housing schemes. The maps of those housing colonies were not approved but they were running their business as detailed in **Annexure-E**.

Audit is of the view that due to financial mismanagement and inefficiency map fee, land sub-division fee and NOC fee could not be recovered.

Non-recovery of dues from the owners of illegal housing schemes resulted in loss of TMA funds.

The matter was reported to the TMO during October, 2012. DDO did not submit any reply. The matter was reported to TMO for convening DAC meeting but no DAC meeting was convened till the finalization of this Report.

Audit recommends recovery besides fixing of responsibility against the TO (P&C) for not taking any actions against the owners/builders of illegal housing schemes, under intimation to Audit.

[AIR Para No. 04]

1.3.2.4 Non-reconciliation of PLA of TMA Depicting Difference – Rs2.579 million

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

Tehsil Municipal Officer Chichawatni did not reconcile a difference of Rs 2.579 million in the accounts of TMA Pass book and PLA maintained at District Accounts Office Sahiwal as on 30.06.2012 during the period 2011-12 as detailed below:

(Amount in Rupees)

Particulars	As per DAO office Sahiwal	As per pass book of TMA	Difference
Opening balance as on 01.06.2012	110,639,803	109,700,101	939,702
Receipts	46,568,614	46,219,000	349,614
Total	157,208,417	155,919,101	1,289,316
Expenditure	21,853,300	21,853,300	0
Closing balance	135,355,117	134,065,792	2,578,632

Audit is of the view that due to weak financial management and inefficiency irregularities/ difference in the accounts of Pass book and PLA account could not be reconciled.

Irregularities/ difference in the accounts of Pass book and PLA account may result in misappropriation of the funds.

The matter was reported to the TMO during October, 2012. DDO did not submit any reply. The matter was reported to TMO for convening DAC meeting but no DAC meeting was convened till the finalization of this Report.

Audit recommends investigation of the matter and appropriate action against the TMO for non reconciliation of the amount, under intimation to Audit.

[AIR Para No. 12]

1.3.2.5Less Recovery of Water Rate Charges – Rs 1.796 million

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

Tehsil Municipal Officer Chichawatni did not recover dues of Rs. 1.796 million on account of water rate charges from various connection holders up to June, 2012 as detailed below:

(Amount in rupees)

Particular	No. of Connection	Dues	Recovery	Balance
Domestic Connection 2010-11	4189	3,037,560	1,882,420	1,155,140
Commercial Connection 2010-11	66			
Domestic Connection 2011-12	3724	2,340,000	1,699,460	640,540
Commercial Connection 2011-12	85			
Total		5,377,560	3,581,880	1,795,680

Audit is of the view that due to financial mismanagement and inefficiency water rates were less realized.

Less realization of water rates resulted in loss of TMA funds.

The matter was reported to the TMO during October, 2012. DDO did not submit any reply. The matter was reported to TMO for convening DAC meeting but no DAC meeting was convened till the finalization of this Report.

Audit recommends that immediate recovery be made besides action against TMO concerned for non-recovery of TMA receipts, under intimation to Audit.

[AIR Para No. 41]

Annexures

Annexure-I**(Amount in Rupees)**

Sr . #	Name of Formation	AP #	Title of Para	Amount of Audit Observation	Nature Of Audit Observation
1	TMA Sahiwal	28	Purchase without Advertisement on PPRA's Website	564480	Non Compliance
2	TMA Sahiwal	38	Inadmissible Payment of Overhead Charges and Contractor's Profit	318930	Performance
3	TMA Chichawatni	25	Loss to Government Due to Charging of Excess Rate of Tuff Tiles	430688	Performance
4	TMA Chichawatni	20	Non-recovery of House Rent Allowance	57600	Performance

MFDAC PARAS TMAS DISTRICT SAHIWAL

(Rupees in Million)

TMA Sahiwal			
1	AIR Para No.	Description	Amount
1	3	Non-maintenance of separate books of accounts for Rs 22.918 million	22.918
2	5	Less realization of income Worth Rs.1.086 million.	1.086
3	6	Loss to TMA due to less Receipts from previous year receipts Of Rs.5.400 million.	5.4
4	7	Less allocation of prescribed ratio of funds to sports activities – Rs 6.802 million	6.802
5	8	Non utilization of development fund under CCBRS. 87.316 million	87.312
6	9	Loss to TMA fund due to less revised estimate of receipts Rs. 12.103 million.	12.103
7	10	Irregular auction after the start of financial year Rs. 13.813 million	13.813
8	11	Loss to TMA fund due to less reserve price of collection rights Rs. 1883736	1.884
9	12	Loss to TMA due to irregular cancellation of contract Rs. 4.290 million	4.29
10	13	Irregular Auction of Collection Rights Without The Involvement Of Media Rs. 24.73 Million.	24.73
11	14	Less realization of rent of shops due to low Reserve Prices Rs 1.745 million	1.745
12	17	Loss To Government Due to Subletting of Shops Rs.3.866 Million (Approximately .	3.866
13	18	Loss To Government due to Unknown Status of TMA Property Without Receiving the Receipts of Millions.	-
14	20	Fake maintenance / Non-maintenance of realistic survey of License/ Permit fee and misappropriation of possible revenue of Rs 1.000 million annually	1
15	21	Irregular Purchase of bamboos by splitting of expenditures Rs. 230120/-	0.23
16	22	Recovery of Unjustified heavy expenditures on Rent of Generator. Rs. 902787/-	0.903
17	23	Irregular Expenditures during ban period. 478398	0.478
18	24	Recovery due to Irregular Expenditures for camp office Rs. 395476	0.395

19	25	Doubtful expenditures on VIP visits Rs. 616,641/-	0.616
20	26	Non deduction of income tax Rs. 71750/-.	0.072
21	27	Irregular Payment to Higher office Rs. 550000/-	0.55
22	29	Irregular expenditures on tentage Ramzan Bazar Rs. 1832144	1.832
23	30	Irregular expenditures on tentage on CM Visit Rs. 1598000/-	1.598
24	31	Irregular Advance payment of expenditures Rs. 2050000	2.05
25	32	Pending cases of Maps Rs. 10.142 million Poor performance thereof	10.142
26	33	Illegal Construction Of Commercial Buildings Without Getting the Approved Construction Plans & Paying Commercialization Fee Rs. 64.213 Million	64.213
27	34	Illegal Establishing of Housing Colonies/Land Subdivision Without submitting and Getting the Approved Construction Plans of Rs.10.5 Million	10.5
28	35	Unjustified expenditures on pay and allowance of LA Rs. 266018	0.266
29	36	Non auction of Adda Kameer loss to TMA Rs. 1.6 million	1.6
30	37	Irregular execution of projects not included in the Annual Development Plan Rs. 3.246 million	3.246
31	39	Excess Rates and Quantities paid to the contractors Recovery Rs. 204363	0.204
32	40	Unauthorized Extension in time for completion of contract and recovery of Rs.220845.	0.221
33	42	Fictitious Payment of Earth Filling Rs. 979021	0.979
34	43	Recovery of over payment of rate charged for per sft of tuff tiles Rs. 225360	0.225
35	44	Irregular Payment of electricity charges RS.46.609 million	46.609
36	45	Doubtful execution of work Rs. 317468/-	0.317
37	46	Non-conducting of post completion evaluation of projects – Rs4.608 million	4.608
38	47	Unauthorized issue of stores items for patch work Rs. 2 million Approx.	2
Total			340.803
	2	TMA Chichawatni	
39	1	Loss to Government due to unauthorized award of lease contract for collection of property tax of Rs.15.818 million	15.818
40	2	Loss to Government due to departmental collection for the collection of “Bakramandi fee” of Rs. 13.945 million	13.945

41	3	Bogus award of contract for the collection of “Bakramandi fee” and loss to government due to low auction awarded of Rs.12.550 million	12.55
42	6	Loss to TMA on account General bus stand fee due to awarding of collection rights on lease– Rs.1.082 million	1.082
43	7	Illegal construction of commercial plaza and shops without collection of map fee and completion fee of Rs.349, 015	0.349
44	8	Non-recovery of commercialization fee from the owners of commercial plaza and shops of Rs.4.085 million	4.085
45	9	Unjustified deposit of CCB fund of Rs.20.00 million in current account instead of PLS saving account and loss to TMA of Rs.800, 000	0.8
46	10	Low monthly rent of highly business-shops in the heart of city and loss to TMA of Rs.4.321 million	4.321
47	11	Loss to TMA of Rs.6.082 million due to non-deposit of PLA into bank of Punjab	6.082
48	14	Poor performance of tax branch due to less recovery of license fee from professionals of Rs.332, 300	0.332
49	15	Doubtful award of contract of advertisement on lease and loss to TMA of Rs.1.400 million	1.4
50	16	Recovery of NOC fee from Cellular Tower companies of Rs.125, 000 and building fee thereof	0.125
51	17	Uneconomical Procurement of fog machines on higher price and loss to Government– Rs.126,000	0.126
52	18	Non recovery of penalty Rs.400, 000 due to non completion of rural water supply scheme 50/12-L within stipulated time	0.4
53	21	Overpayment due to non-compaction of base course and non-dismantling of existing PCC on lying of tuff tiles of Rs.507, 078	0.507
54	22	Unjustified execution of tuff tiles schemes without requirement and loss to Government due to improper utilization of Government funds of Rs. 3.00 million	3
55	23	Late completion of shed of General bus stand Chichawatni and non-collection of penalty of Rs.75, 000	0.075
56	24	Doubtful execution of schemes of special repair valuing Rs.7.400 million	7.4
57	26	Loss to government due to charging of excess rate on tuff tiles in ladies park – Rs.99, 000 recoveries thereof	0.099
58	27	Recovery due to charging of excess rate than schedule rate on pacca brick work – Rs.22,598	0.022
59	28	Non-Production of Record	-
60	29	Non-cancellation of agreement due to illegal occupation of shops by the non-allottee and non-recovery of rent of shops– Rs.933,587	0.934
61	30	Non- recovery of shops of Rs.105, 982	0.106
62	31	Non-imposition/ Non-deposit of Encroachment Fine due To Poor	-

		Performance of Regulation Branch	
63	32	Non-Recovery of Rent of Land Amounting Rs.5.760 million	5.76
64	33	Non-auctioning of shops to actualize recovery of rent at competitive rates – Rs.27.216 million (Approx)	27.216
65	34	Unauthorized construction of shops on the land of schools, community center etc and illegal allotment of shops on political basis, Recovery thereof of Rs.2.002 million	2.002
66	35	Non-auction of old machinery and trees of TMA valuing of Rs.1.233 million	1.233
67	36	Less realization of markup / profit from the Bank of Punjab of Rs.65, 000	0.065
68	37	Loss to TMA funds due to non-deposit of Government funds in major private banks Rs.7.132 million	7.132
69	38	Non allocation of prescribed ratio of funds to sports activities – Rs.7.139 million	7.139
70	39	Non-utilization of CCB Funds for the welfare of population – Rs.37.500 million	37.5
71	40	Loss to Government due less recovery of rent of municipal properties and slaughter fee – Rs.4.497 million	4.497
72	42	Non-conducting of realistic survey of License/ Permit fee, parking fee, map fee, cattle market fee and misappropriation of possible revenue - Rs 3.00 million	3
73	43	Loss to Government due less recovery of map fee – Rs.3.00 million	3
74	44	Non-conducting of post completion evaluation of projects – Rs.115.75 million	115.75
Total			287.852
Grand Total			628.655

TMAs of SAHIWAL District

Budget and Expenditure Statement for Financial Years 2010-2012

(Amount in Rupees)

2011-12	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	440,562,088	432,511,102	-8,050,986	-2%
Non-salary	215,304,912	210,979,462	-4,325,450	-2%
Development	703,442,000	446,839,000	-256,603,000	-36%
Revenue	861,832,100	-	-	-
Total	2,221,141,100.00	1,090,329,564.00	-268,979,436.00	20%

Annexure-C**[Para No.1.3.2.1]****Less- Collection of Rent of Shops – Rs 67.338 million****(Amount in Rupees)**

Sr. No.	Name of Roads	No. of Shop	Arrear 30-06-2010	Current Demand 2010-2011	Total Demand	Total Recovery	BALANCE
1	SabziMandi	33	1,241,178	360,996.00	1,602,174.00	17,094.00	1,585,080.00
2	Main Bazaar	9	48,114	58,500.00	106,614.00	42,240.00	64,374.00
3	Shoping Centre Block No. 12	11	272,460	128,688.00	401,148.00	229,637.00	171,511.00
4	Okanwala Road Near Co-Operative Bank	6	387,590	100,224.00	487,814.00	158,078.00	329,736.00
5	Okanwala Road Near Tanga Stand	5	72,192	88,872.00	161,064.00	75,728.00	85,336.00
6	General Bus Stand	22	921,051	257,052.00	1,178,103.00	140,367.00	1,037,736.00
7	Okanwala Road Near Crecent Girls School	46	2,240,627	721,968.00	2,962,595.00	914,060.00	2,048,535.00
8	Okanwala Road Near Civil Hospital	34	1,574,962	606,186.00	2,181,148.00	613,923.00	1,567,225.00
9	Okanwala Road Near Taxi Stand	17	891,271.00	270,096.00	1,161,367.00	157,548.00	1,003,819.00
10	Okanwala Road Near Stadium West Side	39	1,070,644.00	394,848.00	1,465,492.00	491,616.00	973,876.00
11	College Road Near Fire Brigade Office	9	6,486.00	43,260.00	49,746.00	36,574.00	13,172.00
12	Post Office Road Near Kothi Chief Officer	21	330,090.00	132,468.00	462,558.00	119,719.00	342,839.00
13	Katchery Road Near Co-	29	377,189.00	173,544.00	550,733.00	186,026.00	364,707.00

	Operative Bank						
14	Mall Mandi Road Near Wall	13	47,730.00	38,640.00	86,370.00	73,026.00	13,344.00
15	Near Wall Dispensary ShamasPura	26	327,924.00	112,788.00	440,712.00	108,096.00	332,616.00
16	Near Wall Tube well ShamasPura	40	348,300.00	99,072.00	447,372.00	39,100.00	408,272.00
17	Okanwala Road Near SabziMandi	9	36,044.00	30,804.00	66,848.00	31,920.00	34,928.00
18	Near South Side SabziMandi	3	66,308.00	7,980.00	74,288.00	-	74,288.00
19	Housing Colony Chowk Near Water Works	-	-	-	-	-	-
20	Mall Mandi Road Near Main Disposal	12	69,793.00	30,600.00	100,393.00	11,850.00	88,543.00
21	Shopping Centre / Super Market	103	2,745,502.00	1,532,880.00	4,278,382.00	1,145,406.00	3,132,976.00
22	Housing Colony Road Near Stadium	20	1,103,470.00	202,548.00	1,306,018.00	83,538.00	1,222,480.00
23	Okanwala Road Chowk Gill Cotton Factory	5	8,124.00	13,884.00	22,008.00	14,364.00	7,644.00
24	Okanwala Road Opposite Gill Cotton Factory	40	672,848.00	171,204.00	844,052.00	60,668.00	783,384.00
25	Okanwala Road Opposite Faisal Colony	16	204,926.00	78,444.00	283,370.00	15,000.00	268,370.00
26	Kanal Road Near Tanki Park	45	2,351,328.00	495,000.00	2,846,328.00	167,106.00	2,679,222.00
27	Katchery Road Near Primary Girls School	29	1,080,563.00	351,828.00	1,432,391.00	325,742.00	1,106,649.00
28	Ahmad Nagar near Tube well Gate	2	39,872.00	24,264.00	64,136.00	39,872.00	24,264.00

29	Kanal Road Near Dhobi Ghat	26	834,505.00	262,284.00	1,096,789.00	41,737.00	1,055,052.00
30	Mall Mandi Road Near Community Centre	9	85,717.00	90,960.00	176,677.00	138,659.00	38,018.00
31	Mall Mandi Road Near ZichaBacha Centre	20	159,288.00	111,636.00	270,924.00	140,056.00	130,868.00
32	Misc.	20	138,137.00	75,384.00	213,521.00	188,431.00	25,090.00
33	DarasChowk	73	1,029,474.00	552,012.00	1,581,486.00	441,725.00	1,139,761.00
34	Okanwala Road Near EidGah	28	300,541.00	132,576.00	433,117.00	132,204.00	300,913.00
35	Okanawala Near Stadium Old Tanga Stand	4	29,253.00	17,328.00	46,581.00	9,332.00	37,249.00
36	Al-Fateh Road Near Primary School	9	21,114.00	19,056.00	40,170.00	10,488.00	29,682.00
37	TMA Wagon Stand	2	3,528.00	5,196.00	8,724.00	-	8,724.00
38	New Fruit &SabziMandi	0	-	-	-	-	-
39	Okanwala Road East Side	250	3,199,585.00	1,400,112.00	4,599,697.00	1,400,864.00	3,198,833.00
40	Okanwala Road West Side	250	2,574,611.00	1,377,888.00	3,952,499.00	1,511,110.00	2,441,389.00
41	College Road	227	2,212,401.00	1,265,376.00	3,477,777.00	976,222.00	2,501,555.00
42	Post Office Road	44	300,649.00	250,020.00	550,669.00	193,378.00	357,291.00
43	Pull LakarMandi Road	31	515,401.00	164,316.00	679,717.00	118,528.00	561,189.00
44	Shaheed-e- Millat Road Opposite Malik Market	35	333,138.00	194,460.00	527,598.00	152,295.00	375,303.00

45	Railway Road	24	241,666.00	131,184.00	372,850.00	137,990.00	234,860.00
46	Food Green Road	20	396,848.00	58,668.00	455,516.00	21,830.00	433,686.00
47	Main Bazaar	19	75,016.00	103,404.00	178,420.00	96,010.00	82,410.00
48	Jamia Masjid Bazaar	8	47,833.00	52,764.00	100,597.00	32,321.00	68,276.00
Sub-Total		1743	31,035,291	12,791,262	43,826,553	11,041,478	32,785,075
Sr. No.	Name of Roads	No. of Shop	Arrear 30-06-2011	Demand 2011-2012	Total Demand	Total Recovery	Balance
1	SabziMandi	33	1,585,080.00	3,970,951.00	5,556,031.00	1,543,005.00	4,013,026.00
2	Main Bazaar	9	64,374.00	64,350.00	128,724.00	58,644.00	70,080.00
3	Shoping Centre Block No. 12	11	171,511.00	128,688.00	300,199.00	185,751.00	114,448.00
4	Okanwala Road Near Co-Operative Bank	6	329,736.00	110,246.00	439,982.00	4,176.00	435,806.00
5	Okanwala Road Near Tanga Stand	5	85,336.00	97,759.00	183,095.00	87,927.00	95,168.00
6	General Bus Stand	22	1,037,736.00	282,757.00	1,320,493.00	449,355.00	871,138.00
7	Okanwala Road Near Crecent Girls School	46	2,048,535.00	794,165.00	2,842,700.00	655,279.00	2,187,421.00
8	Okanwala Road Near Civil Hospital	34	1,567,225.00	666,798.00	2,234,023.00	596,978.00	1,637,045.00
9	Okanwala Road Near Taxi Stand	17	1,003,819.00	297,106.00	1,300,925.00	336,907.00	964,018.00
10	Okanwala Road Near Stadium West Side	39	973,876.00	434,333.00	1,408,209.00	499,057.00	909,152.00
11	College Road Near Fire Brigade Office	9	13,172.00	47,586.00	60,758.00	30,540.00	30,218.00
12	Post Office Road Near	21	342,839.00	145,715.00	488,554.00	160,450.00	328,104.00

	Kothi Chief Officer						
13	Katchery Road Near Co-Operative Bank	29	364,707.00	190,898.00	555,605.00	217,650.00	337,955.00
14	Mall Mandi Road Near Wall	13	13,344.00	42,504.00	55,848.00	30,078.00	25,770.00
15	Near Wall Dispensary ShamasPura	26	332,616.00	124,067.00	456,683.00	83,829.00	372,854.00
16	Near Wall Tube well ShamasPura	40	408,272.00	108,979.00	517,251.00	65,250.00	452,001.00
17	Okanwala Road Near SabziMandi	9	34,928.00	33,884.00	68,812.00	13,420.00	55,392.00
18	Near South Side SabziMandi	3	74,288.00	8,778.00	83,066.00	-	83,066.00
19	Housing Colony Chowk Near Water Works	-	-	-	-	-	-
20	Mall Mandi Road Near Main Disposal	12	88,543.00	33,660.00	122,203.00	69,468.00	52,735.00
21	Shoping Centre / Super Market	103	3,132,976.00	1,686,168.00	4,819,144.00	1,520,144.00	3,299,000.00
22	Housing Colony Road Near Stadium	20	1,222,480.00	222,803.00	1,445,283.00	27,072.00	1,418,211.00
23	Okanwala Road Chowk Gill Cotton Factory	5	7,644.00	15,272.00	22,916.00	-	22,916.00
24	Okanwala Road Opposite Gill Cotton Factory	40	783,384.00	188,324.00	971,708.00	98,468.00	873,240.00
25	Okanwala Road Opposite Faisal Colony	16	268,370.00	86,288.00	354,658.00	104,658.00	250,000.00
26	Kanal Road Near Tanki Park	45	2,679,222.00	544,500.00	3,223,722.00	373,804.00	2,849,918.00
27	Katchery Road Near Primary Girls School	29	1,106,649.00	387,011.00	1,493,660.00	563,119.00	930,541.00

28	Ahmad Nagar near Tube well Gate	2	24,264.00	26,690.00	50,954.00	27,600.00	23,354.00
29	Kanal Road Near Dhobi Ghat	26	1,055,052.00	288,512.00	1,343,564.00	267,245.00	1,076,319.00
30	Mall Mandi Road Near Community Centre	9	38,018.00	100,056.00	138,074.00	58,026.00	80,048.00
31	Mall Mandi Road Near ZichaBacha Centre	20	130,868.00	122,800.00	253,668.00	151,520.00	102,148.00
32	Misc.	20	25,090.00	82,922.00	108,012.00	47,078.00	60,934.00
33	DarasChowk	73	1,139,761.00	607,213.00	1,746,974.00	614,681.00	1,132,293.00
34	Okanwala Road Near EidGah	28	300,913.00	145,834.00	446,747.00	132,204.00	314,543.00
35	Okanawala Near Stadium Old Tanga Stand	4	37,249.00	19,061.00	56,310.00	26,932.00	29,378.00
36	Al-Fateh Road Near PrimarySchool	9	29,682.00	20,962.00	50,644.00	4,452.00	46,192.00
37	TMA Wagon Stand	2	8,724.00	5,716.00	14,440.00	4,056.00	10,384.00
38	New Fruit &SabziMandi	0	-	-	-	-	-
39	Okanwala Road East Side	250	3,198,833.00	1,540,124.00	4,738,957.00	1,953,529.00	2,785,428.00
40	Okanwala Road West Side	250	2,441,389.00	1,515,676.00	3,957,065.00	1,962,859.00	1,994,206.00
41	College Road	227	2,501,555.00	1,391,914.00	3,893,469.00	1,635,211.00	2,258,258.00
42	Post Office Road	44	357,291.00	275,022.00	632,313.00	337,131.00	295,182.00
43	Pull LakarMandi Road	31	561,189.00	180,748.00	741,937.00	111,305.00	630,632.00
44	Shaheed-e-Millat Road Opposite Malik	35	375,303.00	213,906.00	589,209.00	257,581.00	331,628.00

	Market						
45	Railway Road	24	234,860.00	144,302.00	379,162.00	127,276.00	251,886.00
46	Food Green Road	20	433,686.00	64,535.00	498,221.00	132,566.00	365,655.00
47	Main Bazaar	19	82,410.00	113,744.00	196,154.00	130,494.00	65,660.00
48	Jamia Masjid Bazaar	8	68,276.00	58,040.00	126,316.00	106,461.00	19,855.00
Sub-Total		1743	32,785,075	17,631,367	50,416,442	15,863,236	34,553,206
Grand Total			63,820,366	30,422,629	94,242,995	26,904,714	67,338,281

Annexure-D**[Para 1.3.2.2]****Poor performance due to Non-recovery of Arrears – Rs 33.478 million**

(Amount in Rupees)

Name of lease	Name of contractor	Years of arrears	Amount
Cattle mandi, loading truck	Haji allah rakha& co	1992-93	96,315
Car parking fee urban	Abdul ghani s/o Muhammad dtufail	1992-93	32,000
Tax of immoveable property	Zahid ahmad s/o Muhammad\ drafiq	1992-93	37,075
Cattle mandi, loading truck	Muhammad aslam s/o roshan din	1993-94	104,074
Car parking fee urban	Umar din s/o Muhammad hussain	1994-95	4,060
Car parking fee urban	Muhammad shafiq s/o Muhammad shafi	1994-95	93,820
Toll tax	Shokatali s/o akbarali	1994-95	45,620
Addatanga	Muhammad arif s/o shair Muhammad	1995-96	20,770
Water dirty urban	Ghulam nabi s/o imam din	1995-96	2,180
Car parking fee urban	Mumtaz ahmad s/o sultan	1996-97	13,470
Cattle mandi, loading truck	Muhammad ashraf s/o shai Muhammad	1997-98	1,264,181
Addatanga	Ghulamfarid s/o allahbakhsh	1997-98	6,460
Toll tax	Muhammad ayyub s/o rehmat ali	1997-98	162,721
Cattle mandi, urban loading truck	Habib-ur-ehman s/o haleem khan	1998-99	243,000
Toll tax	Shokatali s/o Muhammad shafi	1998-99	805,310
Cattle fee	Mahmood ahmad s/o nor ahmad	1999-2000	4,980
Licence fee	Muhammad naeem s/o Muhammad faiz	2001-02	71,680
Car parking fee urban	Haji basher ahmad s/o Muhammad ibrahim	2001-02	131,760
Car parking fee urban	Manzoor ahmad s/o Muhammad ali	2001-02	551,180
Tax of immoveable property	Muhammad hussain s/o islam	2002-03	227,007
Cattle mandi, urban loading truck	Waheed ahmad batt s/o rehmat ullah	2005-06	29,560,654
Total Rs.			33,478,317

Annexure-E

[Para No.1.3.2.3]

Illegal Establishment of Unapproved Housing Colonies without Payment of Dues – Rs7.940 million

(Amount in Rupees)

Sr. No	Name of Housing colony	Location	Area in acre	Map fee	Land sub-division fee	NOC fee	Recovery
1	Jinnah Block	Chak No: 40/12-L	11	55000	176000	25,000	256,000
2	Sir Syed block	Chak No: 40/12-L	12	60000	192000	25,000	277,000
3	Pearl garden	Chak No: 40/12-L	4	20000	64000	25,000	109,000
4	Satellite Town	Chak No: 39/12-L	5	25000	80000	25,000	130,000
5	Rehman city	Chak No: 40/12-L	9	45000	144000	25,000	214,000
6	Ideal canal view	Chak No: 109 /12-L	12	60000	192000	25,000	277,000
7	Green town	Chak No: 39 /12-L	8	40000	128000	25,000	193,000
8	Nawab town	Chak No: 109 /12-L	4	20000	64000	25,000	109,000
9	Hameed town	Chak No: 109 /12-L	5	25000	80000	25,000	130,000
10	Siddique town	Chak No: 109 /12-L	8	40000	128000	25,000	193,000
11	Zameer colony	Chak No: 118 /12-L	15	75000	0	25,000	100,000
12	Sikandar town	Chak No: 118 /12-L	7.5	37500	120000	25,000	182,500
13	Daras colony	Chak No: 118 /12-L	10.5	52500	168000	25,000	245,500
14	Bhutta colony	Chak No: 118 /12-L	5	25000	80000	25,000	130,000
15	Allah dad town	Chak No: 118 /12-L	4	20000	64000	25,000	109,000
16	Allah dad town phase-ii	Chak No: 118 /12-L	1	5000	16000	25,000	46,000
17	Sundar block	Chak No: 9 /11-L	5	25000	80000	25,000	130,000
18	Madina block	Chak No: 9 /11-L	6	30000	96000	25,000	151,000
19	Al-Basit town	Iqbalnagar	4	20000	64000	25,000	109,000
20	Canal fort	Chak No: 39 /12-L	11	55000	176000	25,000	256,000
21	Zikriya town	Chak No: 39 /12-L	12	60000	192000	25,000	277,000
22	Shahbaz town	Chak No: 40 /12-L	3	15000	48000	25,000	88,000
23	Farid town	Chak No: 40 /12-L	7.5	37500	120000	25,000	182,500
24	Al-Noor city	Chak No: 109/12-L	16.5	82500	0	25,000	107,500
25	Raiiqbal town	Chak No: 110 /12-L	7	35000	112000	25,000	172,000
26	Sir syed town	Chak No: 118 /12-L	3	15000	48000	25,000	88,000
27	Azan town	Chak No: 39 /12-L	6	30000	96000	25,000	151,000
28	Zamzam town	Chak No: 39 /12-L	12	60000	192000	25,000	277,000

29	Garden town	Chak No: 39 /12-L	0	0	0	25,000	25,000
30	Gulshanali	Chak No: 39 /12-L	0	0	0	25,000	25,000
31	Umar garden	Chak No: 40 /12-L	3.5	17500	56000	25,000	98,500
32	Sidra town	Chak No: 40/12-L	4	20000	64000	25,000	109,000
33	Shahid town	Chak No: 40/12-L	4	20000	64000	25,000	109,000
34	Hamza block	Chak No: 40 /12-L	3	15000	48000	25,000	88,000
35	Nadir city	Chak No: 40 /12-L	3	15000	48000	25,000	88,000
36	Marjan city	Chak No: 40 /12-L	0	0	0	25,000	25,000
37	Gulshan-e-fatima	Chak No: 40 /12-L	9	45000	144000	25,000	214,000
38	Gill town	Chak No: 40/12-L	0	0	0	25,000	25,000
39	Bagh town	Chak No:109 /12-L	4	20000	64000	25,000	109,000
40	Al-jannat town	Chak No: 110/12-L	3	15000	48000	25,000	88,000
41	Al-Noor city phase-ii	Chak No: 110/12-L	18	90000	0	25,000	115,000
42	Al-madina town	Chak No:110 /12-L	11	55000	176000	25,000	256,000
43	Al-makkah town	Chak No: 110/12-L	7	35000	112000	25,000	172,000
44	Hammad city	Chak No: 118/12-L	25	125000	0	25,000	150,000
45	Rehan city	Chak No: 21/11-L	12.5	62500	0	25,000	87,500
46	Iqbal town	Chak No: 21 /11-L	8	40000	128000	25,000	193,000
47	Bismillah garden	Chak No: 21 /11-L	16	80000	0	25,000	105,000
48	Faisal town	Chak No: 21 /11-L	13	65000	0	25,000	90,000
49	Kareem garden	Chak No: 22 /11-L	8	40000	128000	25,000	193,000
50	Makkah garden	Chak No: 322/11-L	8	40000	128000	25,000	193,000
51	Ali town	Chak No: 7/14-L	4	20000	64000	25,000	109,000
52	Khursheed town	Chak No: 164-A /09-L	3	15000	48000	25,000	88,000
53	Madina block	Chak No: 164-A /09-L	2	10000	32000	25,000	67,000
54	Bagh town phase-ii	Chak No: 111 / 7-R	10	50000	160000	25,000	235,000
55	Bagh town phase-ii	Chak No: 111 / 7-R	8	40000	128000	25,000	193,000
Total recovery				2,005,000	4,560,000	1,375,000	7,940,000