



**AUDIT REPORT
ON
THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
SAHIWAL
AUDIT YEAR 2015-16**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
CCB	Citizen Community Board
CCTV	Close Circuit Television
DAC	Departmental Accounts Committee
DGA	Director General Audit
FD	Finance Department
FIR	First Information Report
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulation Authority
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)
TS	Technical Sanction
TTIP	Tax on Transfer of Immoveable Property

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973, read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of Receipts and Expenditure of the Local Fund and Public Account of District Governments.

The Report is based on audit of the accounts of Tehsil Municipal Administrations of District Sahiwal for the Financial Year 2014-15. The Directorate General of Audit, District Governments, Punjab (South), Multan conducted audit during Audit Year 2015-16 on test check basis with a view to reporting significant findings to the 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 Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized in the light of written responses of the management concerned.

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 Assembly.

Islamabad
Dated:

(Imran Iqbal)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 27 officers and staff constituting 6,094 mandays and the budget amounting to Rs 24.922 million was allocated in Audit Year 2015-16. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, RDA Multan carried out audit of the accounts of two TMAs of District Sahiwal for the Financial Year 2014-15 and the findings are included in the Audit Report.

Each Tehsil Municipal Administration in District Sahiwal is headed by a Tehsil Nazim / Administrator who carries out operations as per Punjab Local Government Ordinance, 2001. Tehsil Municipal Officer is the Principal Accounting Officer (PAO) and acts as coordinating and administrative officer, responsible 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 Tehsil Local Fund and Public Account for which Annual Budget Statement is authorized by the Tehsil Nazim / Tehsil Council / Administrator in the form of Budgetary Grants.

The total Development Budget of two TMAs in the District Sahiwal for the Financial Year 2014-15 was Rs 83.153 million and expenditure incurred of Rs 52.005 million showing savings of Rs 31.148 million in the year. The total Non-Development Budget for Financial Year 2014-15 was Rs 778.665 million and expenditure was of Rs 703.189 million, showing savings of Rs 75.476 million. The reason for savings in

Development and non-Development Budgets are required to be provided by the TMO and PAO concerned.

Audit of TMAs of District Sahiwal was carried out with a view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws/rules/regulations, and whether the procurement of assets and hiring of services were economical or not.

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

a. Scope of Audit

Out of total expenditure of the TMAs District Sahiwal for the Financial Year 2014-15, auditable expenditure under the jurisdiction of Regional Director Audit, Multan was Rs 755.194 million covering two PAOs / formations. Out of this, Regional Director Audit, Multan audited an expenditure of Rs 345.477 million which, in terms of percentage, is 46% of total auditable expenditure and irregularities amounting to Rs 1,280.957 million were pointed out. Regional Director Audit planned and executed audit of 02 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the TMAs District Sahiwal for the Financial Year 2014-15, were Rs 819.717 million. RDA Multan audited receipts of Rs 370.412 million which, in terms of percentage, is 45% of total receipts and irregularities amounting to Rs 1,058.363 million were pointed out.

b. Recoveries at the Instance of Audit

Recoveries of Rs 684.330 million were pointed out by Audit which was not in the notice of the management before audit. No amount was recovered and verified during the year 2015-16, till the time of compilation of the Report.

However, against the total recovery amount of Rs 401.017 million pertaining to Paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this report.

c. Audit Methodology

Audit was conducted after understanding the business process of TMAs with respect to instructions, control structure, prioritization of risk areas by determining their significance and identification of key control. This helped auditors in understanding the systems, procedures, environment and audited entity before starting field audit activity.

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit Department

Internal control mechanism of TMAs of District Sahiwal was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against ghost schemes. Negligence on the part of TMA authorities may be captioned as one of important reasons for weak Internal Controls.

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

f. The Key Audit Findings of the Report

- i. Non-production of record of Rs 165.004 million was noted in two cases¹.
- ii. Irregularities and Non-compliance of Rules and Regulations of Rs 40.799 million noted in thirteen cases².
- iii. Performance issues of Rs 590.102 million were noted in twelve cases³
- iv. Internal control weaknesses involving an amount of Rs 456.995 million were noted in thirteen cases⁴.

Audit paras on the accounts for the Financial Year 2014-15 involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public Accounts Committee were included in Memorandum of Departmental Accounts Committee (MFDAC) (Annex-A).

g. Recommendations

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

- i. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities for non-production of record.

¹Para 1.2.1.1, 1.3.1.1

² Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4,1.2.2.5,1.2.2.6,1.2.2.7, 1.3.2.1, 1.3.2.2, 1.3.2.3, 1.3.2.4,1.3.2.5,1.3.2.6

³ Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6, 1.3.3.1, 1.3.3.2,1.3.3.3,1.3.3.4,1.3.3.5,1.3.3.6

⁴Para 1.2.4.1, 1.2.4.2, 1.2.4.3, 1.2.4.4, 1.2.4.5, 1.3.4.1, 1.3.4.2, 1.3.4.3, 1.3.4.4, 1.3.4.5, 1.3.4.6, 1.3.4.7, 1.3.4.8,

- ii. Appropriate actions against officers/officials responsible for violation of rules and losses.
- iii. Recoveries be made besides action against TMO concerned for non-recovery of TMA receipts
- iv. Strengthening of internal controls
- v. Compliance of relevant laws, rules, instructions and procedures, etc.
- vi. Proper maintenance of accounts and record.
- vii. Holding of DAC meetings in time and compliance of DAC directives and decisions in letter and spirit
- viii. Addressing systemic issues to prevent recurrence of various omissions and commissions.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Expenditure	Receipts	Total
1	Total PAOs in Audit Jurisdiction	02	755.194	819.717	1,574.911
2	Total formations in Audit Jurisdiction	02	755.194	819.717	1,574.911
3	Total Entities (PAOs) Audited	02	345.477	370.412	715.889
4	Total Formations Audited	02	345.477	370.412	715.889
5	Audit & Inspection Reports	02	345.477	370.412	715.889
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to TMA)	-	-	-	-

Table 2: Audit observations regarding Financial Management

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak financial management	591.113
3	Weak Internal controls relating to financial management	456.995
4	Others	204.792
Total		1,252.900

Table 3: Outcome Statistics

(Rupees in million)

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non salary	Civil Works	Receipts	Total Current Year	Total Last Year
1	Total Financial Outlay	15.080	401.497	286.607	52.005	819.717	1,574.906	1625.145
2	Outlays Audited	6.899	183.673	131.114	23.791	370.412	715.889*	683.329
3	Amount placed under audit observations / irregularities pointed out	-	1.039	193.403	17.569	1,040.889	1,252.900	501.133
4	Recoveries pointed out at the instance of audit	-	1.039	2.968	-	397.010	401.017	466.527
5	Recoveries accepted / established at audit instance	-	1.039	2.968	-	397.010	401.017	466.527
6	Recoveries realized at the instance of audit	-	-	-	-	-	-	0.288

*The amount in serial No.2 column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 345.477 million.

Table 4: Irregularities Pointed Out

(Rupees in million)

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	229.884
2	Reported cases of fraud, embezzlement, thefts, and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS*, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	456.995
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	401.017
6	Non production of record to Audit	165.004
7	Others, including cases of accidents, negligence etc.	-
Total		1,252.900

Table 5: Cost Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	715.889
2	Expenditure on Audit	0.065
3	Recoveries realized at the instance of Audit	-
4	Cost-Benefit Ratio	-

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

CHAPTER-1

1.1 Tehsil Municipal Administrations, Sahiwal

1.1.1 Introduction

According to 1998 population census, the population of District Sahiwal is 208,778. District Sahiwal comprises of two TMAs namely Sahiwal and Chichawatni. Business of each TMA is run by the Administrator and five Drawing & Disbursing Officers i.e. TMO, TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Punjab Local Government Ordinance, 2001.

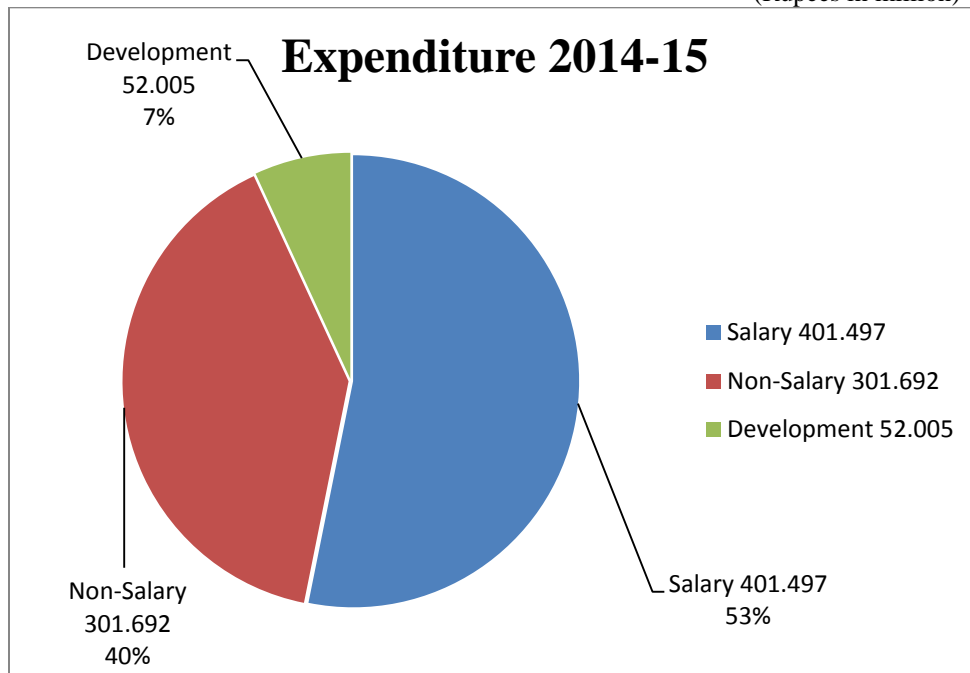
1.1.2 Comments on Budget and Accounts

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

(Rupees in million)

Description	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	426.310	401.497	-24.813	-6%
Non Salary	352.355	301.692	-50.663	-14%
Development	83.153	52.005	-31.148	-37%
Sub-Total	861.818	755.194	-106.624	-12%
Revenue	813.600	819.717	6.117	1%

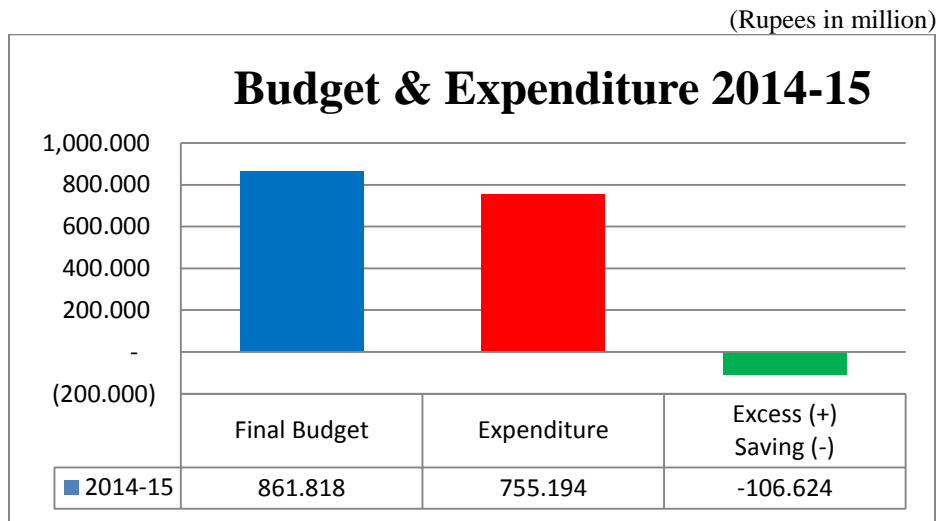
(Rupees in million)



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

As per Budget Books for the Financial Year 2014-15 of TMAs in District Sahiwal, the original and final budgets were Rs 861.818 million. Total expenditure incurred by these TMAs during Financial Year 2014-15 were Rs 755.194 million. A saving of Rs 106.624 million came to the notice of audit which shows that the TMAs failed to provide essential municipal services as envisaged and planned at the time of preparation and approval of annual budget for the year. No plausible explanation was provided by the PAO, Tehsil Nazims and management of TMAs.

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



1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2014-15

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

S. No.	Audit Report Year	No. of Paras	Status of PAC Meeting
1	2009-12	19	PAC not constituted
2	2012-13	11	PAC not constituted
3	2013-14	18	PAC not constituted
4	2014-15	16	PAC not constituted

AUDIT PARAS

1.2 Tehsil Municipal Administration, Sahiwal

1.2.1 Non-Production of Record

1.2.1.1 Non-production of record – Rs 9.599 million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “The Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts”. Furthermore, according to Section 115(6) of the Punjab Local Government Ordinance 2001 “All 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”.

TO (Regulation) incurred an expenditure of Rs 9.599 million on account of Ramzan Bazaar and Independence Day Celebrations. This expenditure was recorded in Budget Control Register (BCR) but the entire vouched account was not produced despite repeated written and verbal requests. In addition, TO (Regulation) did not produce the record of approval of hoarding boards, and actions taken against the un-approved hoardings erected in Sahiwal city during 2008-2014 for the period prior to transfer of this head of income to Parks & Horticulture Authority (PHA) Sahiwal. Moreover, an amount of Rs 25,000 was required to be deposited by every advertiser as Registration Fee. But no amounts were shown recovered on account of registrations / renewals of advertisers in the entire devolution period by TMA Sahiwal.

Audit is of the view that due to weak administrative controls, auditable record pertaining to contingent expenditure and receipts was not produced.

Non-production of record of Rs 9.599 million created doubt regarding the legitimacy of the expenditure as well as violation of the Government instructions.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends that responsibility be fixed and strict disciplinary action taken against the officials concerned for non-production of record under intimation to Audit, besides production of record for audit scrutiny.

[AIR Para: 29]

1.2.2 Irregularities and non compliance

1.2.2.1 Irregular expenditure on Prime Minister's visit – Rs 9.100 million

According to the Government of the Punjab Finance Department Notification No.FD (FR) VI-9/2000(P) dated Lahore the 15th July, 2008 vide Para 3(iii)(xii)(xiii)(xiv), the competent authority has been pleased to direct, in terms of Section 128(1) of PLGO, 2001 that the District Governments in the Punjab shall observe that the expenditure shall only be incurred for the visits/public meetings of the VVIPs on objects, viz hiring of tentage, furniture, transportation, lighting and refreshments. No expenditure shall be incurred on media campaign on such visits. The arrangements during the visits will be dignified but not ostentatious. Federal Government's instructions regarding energy conservation measure will be strictly observed and use of air conditioners/cooling system shall be avoided. Maximum expenditure on such a visit will not be more than Rs 1 million. Further, according to the Government of the Punjab Finance Department Notification No.FD (M-I)III-2/87(P-V) dated Lahore the 29th June, 2009 regarding ex-post facto sanction that the cases involving post facto sanction beyond Rs 100,000 were required to be referred to Finance Department.

TO (I&S) Sahiwal incurred an expenditure of Rs 9.100 million for Prime Minister's visit to 'Sahiwal Coal Fired Power Project' on 09.05.2015 in violation of the directions of above referred letter during Financial Year 2014-15. The entire expenditure was held irregular on the following grounds:

- i. Expenditure of Rs 9.100 million was incurred in excess of permissible limit of Rs 1 million.
- ii. Administrator TMA sanctioned the expenditure which was outside the purview of the TMA.

- iii. Ex-Post facto sanction was accorded by Administrator TMA, irregularly on 09.09.2015 on note sheet of file regarding arrangements of inaugural ceremony of Coal Power Plant Project Qadirabad without initiating disciplinary action against the defaulting DDOs.
- iv. TMA Sahiwal incurred the expenditure on advertisement through streamers, banners, flags (media campaigns) which were strictly banned particularly in VVIP visits of Prime Minister, President or CM of provinces.
- v. The arrangements made by TMA Sahiwal during the visit were not dignified but ostentatious as evident from following facts:
 - i. Provision and fixing of 1,600 flags costing Rs 5.395 million being ostentatious expenditure
 - ii. Provision of 5,000 ornamental plants costing Rs 1 million being ostentatious expenditure
 - iii. Provision of 5,174 banners & streamers costing Rs 2.704 million as expenditure was for media campaign

Summary of incurred expenditure is given below:

(Rupees in million)

Voucher No. & Date	Date	Particulars	Amount
160/07.2015	09.05.15	Supply /fixing banners and streamers Qadirabad	2.704
221/09.2015	09.05.15	Supply /fixing flags Jhummer Party etc.	2.435
222/09.2015	09.05.15	Supply /fixing GI pipe for flags	2.641
223/09.2015	09.05.15	Purchase of plants For Prime Minister's visit	1.000
222/09.2015	09.05.15	Supply Bamboo for flags Prime Minister's visit	0.320
Total			9.100

Audit is of the view that due to weak internal controls, irregular ex-post facto sanctions were granted by the Administrator and the TMA funds were utilized irregularly.

Incurring of ostentatious expenditure resulted in loss besides violation of the instructions / policy of the Government.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

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

[AIR Para No: 4]

1.2.2.2 Irregular procurement of tent items – Rs 3.940 million

According to Punjab Procurement Rules 2014 vide Rule 12 (2) Subject to Rule 13, any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu. Further, as per Rule 13, the requirement of advertisement mentioned in Rule 12, may be dispensed with after prior approval of the authority in case proposed procurements pertains to national security.

TO (I&S) Sahiwal made procurement of tentage during Financial Year 2014-15 costing Rs 3.940 million. The procurement was made without advertisement and directly from self-favored supplier without any emergency as laid down in above stated Rule. Moreover, following irregularities were also noticed by Audit:

- i. According to Rule 58 (iv) of Punjab Procurement Rules (PPR), 2014 repeat orders not exceeding fifteen percent of the original procurement can be made. But in present case same supplier was awarded another order of 150% more than the original procurement of 2013-14 i.e. 1.400 million.
- ii. Emergency was not declared to purchase these tent items in relaxation of the Rule (12) of PPR, 2014. Procurement was made in violation of the Rules.
- iii. In the referred letter of Ramzan Bazar issued by LG & CD Department vide No. SO.ESTATE(LG)2-2/2011 dated 22.05.2014, no directions were issued to purchase tentage items in violation of the Rule (12) of PPR, 2014 as mentioned above.
- iv. Sales Tax Registration No. 040014731919 provided on bill of Salman Traders was fake and GST amounting to Rs 403,092 was paid to supplier. There was no evidence of deposit of GST into the Government Treasury.

Audit is of the view that due to mal-administration and defective financial management, irregular purchase in violation of PPR Rules was made.

Irregular purchases worth Rs 3.940 million resulted in violation of the Government instructions.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends Inquiry to check appropriateness of the rates paid and regularization of irregularities from Finance Department, besides strict action against responsible, under intimation to Audit.

[AIR Para No. 25]

1.2.2.3 Irregular technical sanction of works by splitting indents – Rs 3.500 million

According to letter No. So-V (LG) 5-48/2002 dated 28-03-2006 of the Secretary, Local Government, Tehsil Officer (I& S) is competent to accord technical sanction up to Rs 1 million for original and repair work.

TO (I&S) Sahiwal sanctioned technical estimate by splitting the indents costing Rs 3.500 million in order to avoid and obtaining the technical sanction from higher authority. Detail is given below:

(Rupees in million)

Sr. No.	Administrative Approval No. & Date	Name of Scheme / Projects.	Amount
1	No. 256 Dated 02.11.2013	Improvement /Repair of RCC Sewer line manholes & Repair of Roads City Area Different Places City Sahiwal.	1.000
4	No. 256 Dated 02.11.2013	Improvement / Repair of Sewer line from CNG towards GT Roads and Towards four brothers Office sewer / Repair Green Town and other City area Sahiwal.	1.000
5	No. 256 Dated 02.11.2013	Improvement / Repair of Sewer line G.T. Road Sahiwal.	0.500
6	No. 256 Dated 02.11.2013	Improvement / Repair of RCC Sewer lines Railway roads Gali Darbar wali, Alam Fish wali and More wala Chowk, Ghass Mandi Improvement / repair. Etc.	1.000
		TOTAL	3.500

Audit is of the view that due to weak internal control, schemes were split to avoid sanction of higher authority.

Splitting of work amounting to Rs 3.500 million resulted in violation of the Government rules.

The matter was reported to the TMO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

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

[AIR Para: 19]

1.2.2.4 Un-authorized payment of non-scheduled items without prior approval of competent authority – Rs 1.888 million

According to the instructions issued by the Finance Department, vide No. RO(Tech)FD-18-23/2004, dated 21.09.2004, rate analysis for the non-standardized items shall be prepared by the Executive Engineer, clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer on the basis of input rate of relevant quarter placed at website of Finance Department.

Tehsil Officer (Infrastructure and Services) Sahiwal allowed unauthorized payment to contractor amounting to Rs 1.888 million on account of non-scheduled items during Financial Year 2014-15 in work of “Desilting of Sewerage lines and manholes in City Sahiwal by Venching Machine used for desalting”. The payments on these items were made without approval of rate analysis by the competent authority for different sizes of sewerage lines. Appropriateness of the rates of non-scheduled items paid could not be ascertained in the absence of rate analysis.

Audit is of the view that due to financial indiscipline on the part of the department, the payments of the non-scheduled items were made without obtaining approval from the competent authority.

These payments of non-scheduled items without the approval of the competent authority resulted in unauthorized expenditure of Rs 1.888 million as well as violation of the Government instructions.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends regularization from the competent authority besides strict action against the concerned, under intimation to Audit.

[AIR Para: 28]

1.2.2.5 Irregular purchase of inadmissible items of street lights by direct contracting—Rs 1.337 million

According to Rule vide clause No. 59(c)(i, ii, iii)chapter VIII of PPR Rules, 2014 regarding alternative methods of procurement a procuring agency shall only engage in direct contracting if any of the following conditions exist:

- i. the procurement concerns the acquisition of spare parts or supplementary services from original manufacturer or supplier when the same are not available from alternative sources;
- ii. only one manufacturer or supplier exists for the required procurement but in such a case, the procuring agency shall specify the appropriate forum which may authorize procurement of proprietary object after due diligence; and
- iii. for purchase of motor vehicle from local original manufacturers or their authorized agents at manufacturer's price.

TMO Sahiwal purchased street light items from a favored supplier without ensuring fair competition, without calling quotations, without issuing supply order to the firm and accepted items at exorbitant rates and made payment of Rs 1.337 million during Financial Year 2015-16 to the supplier (i.e. M/s S.M. Bashir Agencies) without entering into a contract with the concerned supplier.

Audit is of the view that due to weak financial management, irregular purchase was made in violation of PPRA Rules.

Purchases by violating PPRA rules resulted in irregular expenditures of Rs 1.337 million.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends regularization of irregularity from Finance Department besides strict action against the person(s) at fault, under intimation to Audit.

[AIR Para: 18]

1.2.2.6 Non-crediting of unclaimed securities in TMA fund –Rs 1.132 million

According to Rule 12.7 of the PFR Vol-1 read with Section 399(1) of CPWA, all balances unclaimed for more than three complete account years will, at the close of June in each year, be credited to the Government by means of transfer entries as lapsed deposit.

TMO Sahiwal did not credit unclaimed securities/deposits of Rs 1.132 million pending more than three years into the TMA fund. **Annex-C**

Audit is of the view that due to weak internal and financial controls, unclaimed securities were not credited to TMA funds.

Non-crediting of unclaimed securities resulted in violation of the Government rules.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. No DAC meeting was convened despite repeated requests. No further progress was intimated till the finalization of this Report.

Audit recommends transfer of unclaimed security Rs 1.132 million to TMA fund besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 5]

1.2.2.7 Less deduction of taxes and overpayment to supplier – Rs 1.011 million

According to Punjab Sales Tax on Services Rules, 2012 vide Sr. No. 16 of Second Schedule Services provided by persons engaged in contractual execution of works or furnishing supplies the applicable Punjab Sales Tax is sixteen per cent.

TMO Sahiwal made payment of Rs 7.780 million to supplier on account of panaflexes and flags and incurred expenditure without deduction of Government taxes Rs 1.011 million. Further, following irregularities were observed:

- i. As no TS was obtained nor tender process was exercised so these are not considered as works rather these are supplies and taxes should be applied as applicable on supplies
- ii. S/F of Panaflex banners / steamers and flags falls in the category of advertisement hence according to Punjab Sales Tax on Services 2012 (PST)

@ 16% applies on these items. Moreover, the supplier is registered as supplier in the TMA and as a contractor as well. **Annex-D**

Audit is of the view that due to weak internal control, proper taxes were not deducted.

Non-deduction of taxes of Rs 1.011 million resulted in loss to the TMA fund.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of the Government taxes Rs 1.011 million, under intimation to Audit.

[AIR Para No: 17]

1.2.3 Performance

1.2.3.1 Illegal construction of housing schemes – Rs 308.880 million

According to Para 38 of the Punjab Private Housing Schemes and Land Sub-Division Rules, 2010, a developer shall deposit fee for conversion of peri-urban area to scheme use at the rate of one percent of the value of the residential land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available.

Tehsil Officer (Planning & Coordination) Sahiwal did not recover conversion fee, map fee and other Government dues amounting to Rs 308.880 million from the owners of 99 housing colonies during Financial Year 2014-15. Audit observed that the developers/owners of such colonies were running their businesses illegally without payment of Government dues and approval of map. TMA authorities neither sealed the offices of colonies, nor took any action for ceasing sale of plots in the illegal housing schemes. The detail is given as under:

(Rupees in million)

Number of Housing Schemes	Area (Marla)	Value of land @ 300,000 per marla	Conversion Fee	Map Fee	Total Recoverable Dues
99	99,000	29,700	297	11.880	308.880

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

Non-recovery of Government dues resulted in loss to the TMA fund amounting to Rs 308.880 million.

The matter was reported to the TMO PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 308.880 million or demolition of illegal constructions, besides strict disciplinary action against responsible, under intimation to Audit.

[AIR Para: 24]

1.2.3.2 Non-recovery of rent of shops – Rs 111.691 million

According Rule 76 (1) of PDG & TMA (Budget) Rules, 2003 , the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head. The Head of the Offices shall supervise and take corrective measures in respect of the activities of the Collecting Officers. Further, according to Rule 4 of Property Rules, 2003, manager of the property is responsible to manage the TMA property in such a way that property fetches maximum rent, prevent the impairment of the value and utility of the rented property and prevent the property against nuisance, damages or misuse.

Tehsil Officer (Finance) Sahiwal did not recover rent of shops amounting to Rs 111.691 million from the tenants during Financial Year 2014-15. Neither fine was imposed nor efforts made to recover the Government revenue. **Annex-E**

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

Non-recovery of rent of shops resulted in blockage of revenue amounting to Rs 111.691 million.

The matter was reported to TMO/ PAO during March, 2016. DDO replied that efforts were being made for recovery of rent from the defaulters but due to litigation in different courts, recovery could not be made. Reply was not tenable as no recovery was made. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 111.691 million, besides fixing of responsibility on the persons(s) at fault, under intimation to Audit.

[AIR Para: 08]

1.2.3.3 Non recovery of Government dues against unauthorized constructions – Rs 68.658 million

According to Para No.10.08.1 & 10.12.4 Building By-Laws 2007 of Classification Rules, 2009, conversion fees and map fees should be recovered from the person intending to construct commercial building. Further, according to Section 146-D of Punjab Local Government Ordinance, 2001, inspector can suspend any work, seize the goods, seal the premises, demolish or remove work and issue directions for taking corrective measures in the time specified by him.

Tehsil Officer (P&C) Sahiwal failed to recover the Government dues amounting to Rs 68.658 million from the owners of unauthorized commercial buildings constructed within the jurisdiction of TMA Sahiwal without approval of map. **Annex-F**

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

Non- recovery of Government dues resulted in loss to the TMA amounting to Rs 68.658 million.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 68.658 million or demolition of all these buildings, besides fixing of responsibility on the persons(s) at fault, under intimation to Audit.

[AIR Para: 01, 02, 03]

1.2.3.4 Non-recovery of TMA share of Tax on Transfer of Immovable Property – Rs 5.760 million

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

Tehsil Officer (Finance) Sahiwal did not recover TMA share of Rs 5.760 million on account of Tax on Transfer of Immovable Property (TTIP) during Financial Year 2014-15. Moreover, the ownership documents of the property purchased by Engro Foods were not provided despite repeated reminders. The detail is given below:

(Rupees in million)

Name of Property	Area	Sr. No. of Schedule per Marla Commercial	Value of Land in million	3% Stamp Duty	1%TMA Share TTIP
Land Purchased by Engro Foods Pakistan situated at 97/9-L Pakpattan Road Sahiwal	60 Acres	Rs 70,000 per Marla as per Schedule # 288/2014-15	576.00	17.280	5.760

Audit is of the view that due to weak financial controls over collection of revenue, collection of Tax on Transfer of Immovable Property (TTIP) was not made.

Non-recovery of Tax on Transfer of Immovable Property (TTIP) resulted in loss of Rs 5.760 million to TMA fund.

The matter was reported to TMO / PAO during March, 2016. DDO replied that land purchased by Engro Foods was not come in the notice of TMA before Audit and the matter would be brought to the notice of Revenue Department and then factual position will be intimated to Audit accordingly. Reply was not tenable as the revenue due was not brought to TMA fund and DDO had agreed to take up the matter with concerned authorities for recovery. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of TMA dues amounting to Rs 5.760 million as well as recovery of other Government dues from Engro Pakistan Limited, besides action against Sub-Registrar and other officials concerned, under intimation to Audit.

[AIR Para: 12]

1.2.3.5 Non-recovery of TMA dues – Rs 1.853 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.

TMO Sahiwal did not recover TMA dues of Rs 1.853 million on account of Rent of Land, Water Rate, Sewerage Tax and License Fee from various taxpayers/vendors as detailed below:

(Rupees in million)

Sr. No.	Description of Items	Arrear Up To 30-06-2014	Current Demand 2014-15	Total Recoverable in 2014-15	Recovered In 2014-15	Balance Recoverable 2014-15
1	Water Rate	0.061	3.000	3.061	3.000	0.061
2	Sewerage Tax	0.081	3.000	3.081	3.002	0.079

3	License Fee	0.016	1.000	1.016	1.001	0.070
4	Rent for Land	1.769	5.400	7.169	5.527	1.642
	Total	1.928	6.400	8.328	9.530	1.853

Audit is of the view that due to weak financial controls, recovery was not made.

Non recovery of TMA dues resulted in loss to the TMA fund of Rs 1.853 million.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends complete recovery of Rs 1.853 million besides taking action against concerned and provision of evidence of recovery of recoverable dues, under intimation to Audit.

[AIR Para: 15]

1.2.3.6 Non-recovery of rent of godowns – Rs 1.140 million

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

Tehsil Officer (Regulations) Sahiwal did not ensure the recovery of rent of godowns amounting to Rs 1.140 million from the tenants during financial years 2008-2014. Godowns were not auctioned since construction of overhead bridge. Except two, all these godowns were illegally occupied without crediting a single

penny in TMA account. These godowns were already being used by encroachers as evident from the fact that once auction of these godowns was made and the stocks of encroachers were sealed in order to fetch Government revenue. The detail is as under:

(Rupees in million)

Period	No. of Months	No. of godowns	Minimum Average Rate per month	Amount
01.07.2008 to 29.10.2014	76	10	1,500	1.140

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

Non-recovery of rent resulted in less realization of TMA revenues of Rs 1.140 million.

The matter was reported to TMO / PAO during March, 2016. DDO replied that efforts for auctioning of Godowns were made vide advertisements dated 28.05.14, 13.06.14, 01.10.14 and 29.10.14. The reply was not tenable as these godowns existed since the construction of overhead bridge on 01.07.2008 and audit calculated the loss accordingly. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 1.140 million and auction of godowns at competitive rates besides fixing of responsibility on the persons(s) at fault, under intimation to Audit.

[AIR Para: 10]

1.2.4 Internal Control Weaknesses

1.2.4.1 Un-authorized possession of shops– Rs 54.720 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.

TMO Sahiwal did not get vacated the shops from the illegal occupants who encroached the TMA's properties since long. Audit compared allotment record of persons with the data of actual occupants which revealed that out of 304 shops 234 shops were illegally occupied and no action was taken against these illegal occupants. Furthermore, it was noted that out of 304 shops 251 shops were never auctioned after expiry of five years on current competitive market rates since 1969-2004 to fetch maximum revenue. The detail is given below:

(Rupees in million)

Average rent being charged	Average rent which can be charged by fresh auction (approx.)	Difference / Less Rent per Month	No. of shops	Loss per year due to Non-Auction on Competitive Rates
10,000	25,000	15,000	304	54.720

Audit is of view that due to weak financial and administrative controls, illegally occupied shops could not be vacated and competitive rates could not be recovered through fresh auction.

Non-vacation of illegally occupied shops and non-recovery of rent on competitive rates resulted in estimated loss of Rs 54.720 million per annum to the Government.

The matter was reported to TMO / PAO during March, 2016. DDO replied that actions against the tenants / defaulters / occupants could not be initiated due to litigation. Reply was not tenable as unnecessary delay in recovery of revenue

eventually causes non-recovery of TMA dues. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 54.720 million, besides fixing of responsibility on the persons(s) at fault, under intimation to Audit.

[AIR Para: 9]

1.2.4.2 Irregular construction of marquees – Rs 20.345 million

According to Rule 60 of the Punjab Land Use (Classification, Re-classification and Re-development) Rules, 2009 as amended in 2012, a City District Government or a Tehsil Municipal Administration shall levy fee for conversion of land use from agricultural, residential, industrial, pre-urban area or intercity service area to commercial use at the rate of 5% of the value of the land up to 1 million, 10% of the value of the land up to 10 million and 20% of the value of the land if value of the land value exceeds 10 million. Further, according to Appendix-A of Building Bylaws for TMA Sahiwal 2009, the scrutiny fee / building tax regarding construction of buildings shall be recovered as per prescribed rates.

TO (P&C) did not take action against illegal construction of buildings in the jurisdiction of TMA Sahiwal without approval of maps and payment of conversion fees during Financial Year 2014-15. Audit pointed out that various marquees were running in the jurisdiction of TMA without payment of map fee, conversion fee and without approval of maps. This resulted in non-recovery of Rs 20.345 million. Detail is given below:

(Rupees in million)

Sr. No.	Name of Owner / Business	Address	Nature of Business	Area	Conversion fee to be recovered	Map fee to be recovered	Recovery to be made (in millions)	Remarks
1	Gymkhana Marquee	Stadium Road stadium Chowk to Chowk Five	Marquee	4 Kanal	14.4	0.076	14.476	No recovery made. Map not Approved

		ways						
2	PJ Marquee	Jhall Road Sahiwal	Marquee	2 Kanal -15 Marla	0.225	0	0.225	Less Recovery made. Map not Approved.
3	Grand Al-Noor Marquee	Kacha Noor Shah Road opp. Faridia Park	Marquee	3 Kanal	5.61	0.034	5.644	Less Recovery made. Map not Approved.
Total							20.345	

Audit is of the view that weak financial controls resulted in constructions of illegal buildings and non-recovery of TMA dues.

Constructions of illegal buildings and non-recovery of dues resulted in loss of Rs 20.345 million to the TMA.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 20.345 million or demolition of illegal constructions, besides strict disciplinary action against responsible, under intimation to Audit.

[AIR Para: 23]

1.2.4.3 Less recovery of auction amount from contractors – Rs 3.567 million

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

TO (Finance) did not recover adda fee amounting to Rs 3.567 million from the tenants during Financial Year 2014-15. Neither fine was imposed on them nor were any other efforts made to recover the Government revenue in time. The detail is as under:

(Rupees in million)

Particulars	Period of City Stand	City Station Railway Road	Period of Stand at Arifwala Chowk	GT Road Arifwala Chowk	Total
Contract Amount	19.08.2014 to 30.06.2015	1.729	19.08.2014 to 30.06.2015	8.704	10.434
Income Tax	19.08.2014 to 30.06.2015	0.173	19.08.2014 to 30.06.2015	0.870	1.043
Salary of Clerk	19.08.2014 to 30.06.2015	0.237	19.08.2014 to 30.06.2015	0.214	0.451
Electricity Charges	19.08.2014 to 30.06.2015	0.020	19.08.2014 to 30.06.2015	Paid by contractor	0.020
Total Recoverable from Contractor		2.159		9.789	11.948
Amount Paid by Contractor (during contract)	19.08.2014 to 16.11.2014	0.518	17.11.2014 to 30.06.2015	6.817	7.335
Departmental Collection after cancellation of contract	17.11.2014 to 30.06.2015	1.046	17.11.2014 to 30.06.2015	-	1.046
Total Recovered and credited in TMA Fund from Contractor		1.564		6.816	8.380
Balance Recoverable		0.596		2.972	3.567

Audit is of view that due to weak financial management, adda fee was not recovered.

Non-recovery of adda fee resulted in less realization of TMA revenues of Rs 3.567 million.

The matter was reported to TMO / PAO during March, 2016. DDO replied that efforts regarding recovery of Adda fee were being made. However, the matter was subjudice. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 3.567 million, besides fixing of responsibility on the persons(s) at fault, under intimation to Audit.

[AIR Para: 6]

1.2.4.4 Doubtful execution without record entries and defective recording of MB – Rs 3.005 million

According to instruction given on measurement book, all the work should be recorded as and when executed at site in the Measurement Book with the dated initials of the person recording such entries.

TMO Sahiwal authorized the payment of works of Rs 3.005 million during Financial Year 2014-15 against the bills recorded in the MBs, without recording dated record entries of work executed at site and without incorporating in MBs the execution of work at site that how the abstract of bill was recorded and processed for payment. Non-recording the record entries in MB resulted in concealment of actual execution of work at site and symmetry and proper order of execution. Non-availability of record entries also indicated that work was executed in the absence of engineer in-charge.

Audit is of the view that due to weak internal control, entries were not made in the measurement book.

Non recording of entries in measurement book resulted doubtful execution of works of Rs 3.005 million.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends Inquiry of the matter at appropriate level besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 21]

1.2.4.5 Non-recovery of penal rent from illegal occupants – Rs 1.039 million

According to the Government of the Punjab Finance Department (Monitoring Wing) Notification No.FD(M.1)1-15/82-P-J dated 15/01/2002 and the Government of Punjab allotment policy at district level dated 10/2002, a Government servant occupying a house in an un-authorized manner and illegally be charged penal rent @ 60% of his basic salary.

TMO did not ensure the recovery of penal rent of Rs 1.039 million from the un-authorized occupants of residences nor did he get vacated the residences from the encroachers during 2014-15. The detail is given below:

(Rupees in million)

Designation	BS	Maximum of Basic Pay of Relevant Scale	Rate of Penal Rent per month	Recovery for the Year
Superintendent Works (Retired)	BS 15	0.029	60%	0.212
Head Clerk (Retired)	BS 14	0.026	60%	0.189
Tube Well Driver (Retired)	BS 05	0.013	60%	0.095
Clerk (Retired)	BS 05	0.013	60%	0.095
Secretary UC	BS 07	0.015	60%	0.110
Superintendent water rate (Retired)	BS 14	0.026	60%	0.189
Rent Inspector	BS 11	0.020	60%	0.146
Total				1.039

Audit is of the view that due to weak administrative controls, illegal occupants were residing in the residences of TMA.

Illegal occupation and non-recovery of penal rent resulted in loss to TMA amounting to Rs 1.039.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of penal rent for period of occupancy amounting to Rs 1.039 million besides lodging of FIR against the illegal residents, under intimation to Audit.

[AIR Para: 27]

1.3 Tehsil Municipal Administration, Chichawatni

1.3.1 Non Production of Record

1.3.1.1 Non-production of record – Rs 155.405 million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “The Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts”. Furthermore, according to Section 115(6) of the Punjab Local Government Ordinance 2001 “All 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”.

DDOs of TMA Chichawatni incurred an expenditure of Rs 155.405 million during Financial Year 2014-15 under different heads of accounts. The entire vouched account was not produced despite repeated written and verbal requests. **Annex-G**

Audit is of the view that due to weak administrative controls, auditable record was not produced for audit scrutiny.

Non-production of record of Rs 155.405 million created doubt regarding the legitimacy of expenditure / record.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends that responsibility be fixed and strict disciplinary action taken against the officials concerned for non-production of record, under intimation to Audit.

[AIR Paras: 43, 48, 49, 53, 61, 68]

1.3.2 Irregularities and non compliance

1.3.2.1 Irregular technical sanction of works by splitting indents – Rs 8 million

According to Secretary Local Government letter No. SO-V (LG) 5-48/2002 dated 28-03-2006, Tehsil Officer (Infrastructure and Services) is competent to accord technical sanction up to Rs 1 million for original and repair work.

TO (I&S) Chichawatni sanctioned technical estimates amounting to Rs 8 million during 2014-15 by splitting the indents to avoid the technical sanction of the higher authority. The detail is given below:

(Rupees in million)

Administrative approval No. and date	Name of scheme	Amount of scheme
293/TMO/CCI dated 11-03-15	P/L sewerage at Mehrabad colony Chichawattni	1
481/TMO/CCI dated 05-12-14	P/L sewerage at Mehrabad colony Chichawattni	1
293/TMO/CCI dated 11-03-15	P/L sewerage at Hayat Abad colony Chichawattni	1
481/TMO/CCI dated 05-12-14	P/L sewerage at Hayat Abad colony Chichawattni	1
292/TMO/CCI dated 11-03-15	Repair of TMA Quarter	1
481/TMO/CCI dated 05-12-14	Repair of TMA Quarter	1
292/TMO/CCI dated 11-03-15	Repair and construction of manhole , repair of manhole, providing fixing manhole covers, missing sewerage and R.C.C Slab ,Hodies Urban area Chichawani	1
481/TMO/CCI dated 05-12-14	Repair and construction f manhole , repair of manhole, providing fixing manhole covers, missing sewerage and R.C.C Slab ,Hodies Urban area Chichawani	1
Total		8

Audit is of the view that due to weak internal controls, schemes were split to avoid sanction of higher authority.

The splitting of schemes resulted in expenditure beyond competency and violation of Government rules.

The matter was reported to the TMO / PAO during March, 2016. The DDO replied that matter will be looked into and detailed reply will be submitted shortly. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

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

[AIR Para: 66]

1.3.2.2 Improper opening of tenders – Rs 4.181 million

According to Secretary Local Government department No.SOR (LG) 5-48/2002 dated 28-02-2012; all tenders should be opened by the committed detailed below:

01. Tehsil Municipal Officer concerned	Convener
02. Representative of District Co-ordination officer.	Member
03. Assistant Engineer of the District	Member
04. Tehsil Officer Finance	Member
05. Tehsil Officer (I&S)	Member

All member of the committee shall affix their initials and date on every tender so opened and also on the comparative statement. The rate quoted by the contractor shall be written in figure as well as in words. Tender should be accepted by the Tehsil Municipal Officer after scrutiny by the TO (I&S) and certification of funds by TAO and T.O Finance.

TMO Chichawatni did not open tenders through above mentioned committee. Assistant Engineer Local Government of the District did not participate in any tender

opening process. Audit found that it was a pool tendering as in all tenders, rate offered by the contractor was in the range of 0.10 % to 0.60 % below. Details of few cases are given below:

(Rupees in million)

Sr. No.	Date of opening of tender	Name of work	Rate offered	Amount
1	29-12-14	P/Laying soling chak No.55/12-L	0.25 % below	0.499
2	11/5/2015	Construction of drain and soling chak No. 36/14-L	0.50 % below	0.498
3	-do-	Construction of soling chak No. 114/7-R	0.45 % below	0.498
4	-do-	Providing barbed wire Nawaz Sharif Park	0.50 % below	0.498
5	-do-	Construction of drain, culverts, laying sewerage chk No. 3/14L & 1/14-L	0.40 % below	0.797
6	-do-	Construction of soling chak No. 55/12-L & 57/12-L	0.60 % below	0.596
7	11/5/2015	Construction of soling -& drain chak No. 55/12.L	0.55 % less	0.796
Total				4.181

Audit is of the view that due to weak internal controls, defective tender opening was made.

Defective tender opening of works costing Rs 4.181 million resulted in non-compliance of the Government rules.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

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

[AIR Para: 67]

1.3.2.3 Improper maintenance of log books and drawl of POL – Rs 2.523 million

According to vehicle rules 1969, all POL drawn should be entered in the log book. Log book must be signed by the drawing and disbursing officer as well as driver/operator of the vehicle and generator on daily basis.

TMO Chichawatni incurred expenditure on purchase of POL worth Rs 2.523 million during 2014-15 but did not maintain log books of generators, tractors and other machinery as per Government instructions. Following short comings were noticed in these payments.

- i. Meter reading of generator and tractor was not entered in the log book. Without meter reading payments were doubtful.
- ii. Log book was not signed by the drawing and disbursing officer on daily basis.
- iii. Log book of disposal time not tally with the load shedding schedule of Mapco.
- iv. Average certificate was not obtained from motor vehicle examiner.
- v. All log books were noted by one person which creates doubts regarding expenditure.
- vi. Entries of working of loader tractor and trolley tractor on which loading was made, does not tally with each other.

Detail of P.O.L drawn is as under.

(Rupees in million)

Sr. No.	Name of vehicle	Amount
1	Generator main disposal	0.643
2	Massy tractor 210 No. 5398	0.217
3	Massy 385 front loader	0.537
4	Massy 385 front loader	0.213

5	Garbage compactor 02	0.434
6	Garbage compactor 01	0.423
7	Fiat tractor 640	0.056
Total		2.523

Audit is of the view that due to weak internal controls, log books were not maintained as per rules.

Improper maintenance of log books resulted in unauthentic expenditure of Rs 2.523 million.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends Inquiry by the appropriate authority besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 62]

1.3.2.4 Splitting of expenditure to avoid PPRA Rules – Rs 1.995 million

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

Tehsil Officer (Infrastructure and Services), Chichawatni, incurred an expenditure amounting to Rs 1.995 million on purchase of various items during Financial Year 2014-15. The purchase process was completed by calling quotations without advertisement on PPRA's website for open competition. Purchases were also

not advertised in any newspaper. Purchases were split to avoid tender for open competition. Items purchased were not entered in stock book and no distribution record was produced to Audit. Furthermore, whereabouts of costly items were not known. **Annex-H**

Audit is of the view that due to weak internal control, uneconomical purchases were made.

Uneconomical purchases resulted in violation of the Government rules.

The matter was reported to the TMO / PAO during March, 2016. The DDO replied that matter will be looked into and detailed reply will be submitted shortly. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends strict disciplinary action against responsible, besides regularization from Finance Department, under intimation to Audit.

[AIR Para: 31]

1.3.2.5 Non-verification of deposit of Sale Tax – Rs 1.115 million

According to the Government of the Punjab, Finance Department letter No.S.O Tax 1-19/97 dated 04-08-2007, department had to recover 1/5th of total Sales Tax. Remaining amount should be deposited by the suppliers.

TMA Chichawatni paid GST amounting to Rs 1.115 million to suppliers against purchases of different items during 2014-15 but deposit proof of Sale Tax was not produced to Audit. **Annex-I**

Audit is of the view that due to weak internal controls, verification of deposit of Sales Tax was not carried out.

Non-verification of proof of deposit of Sales Tax of Rs 1.115 million created doubt regarding legitimacy of Government receipts.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility for non-verification of deposit of Sales Tax amounting to Rs 1.115 million, besides provision of evidence for deposit of GST, under intimation to Audit.

[AIR Para: 13]

1.3.2.6 Unjustified expenditure on provision of CCTV cameras - Rs 1.077 million

According to Finance Department letter No.FD (FR) VI-9/2000(P) dated 20.04.2007, TMAs are not responsible for payment of CCTV cameras on different occasions. No payment should be made on this account by TMA.

TMO Chichawatni incurred an expenditure of Rs 1.077 million during 2014-15 for purchase / leasing of CCTV cameras in violation of above instruction. Fixing of cameras on different places for security purpose did not fall under the jurisdiction of TMA. Detail is as under:

(Rupees in million)

Voucher No. and month	No. of cameras leased / purchased	Amount
90 for 11/14	26 cameras leased	0.538
77 for 01/15	16 cameras purchased	0.539
TOTAL		1.077

Audit is of the view that due to weak internal controls, unjustified payments were made.

Unjustified payments resulted in loss of Rs 1.077 million to TMA.

The matter was reported to the TMO / PAO during March, 2016. The DDO replied that matter will be looked into and detailed reply will be submitted shortly. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 1.077 million from responsible besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 22]

1.3.3 Performance

1.3.3.1 Non-recovery of dues against illegal constructions – Rs 53.279 million

According to Para No.10.08.1 & 10.12.4 Building By-Laws 2007 of Classification Rules, 2009, conversion fees and map fees should be recovered from the person who intends to construct commercial building. Further, according to Section 146-D of Punjab Local Government Ordinance, 2001, inspector can suspend any work, seize the goods, seal the premises, demolish or remove work and issue directions for taking corrective measures in the time specified by him.

TO (P&C) Chichawatni failed to recover the Government dues amounting to Rs 53.279 million from the owners of unauthorized commercial buildings constructed within the jurisdiction of TMA Chichawatni without approval of map.

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

Non- recovery of the Government dues resulted in loss amounting to Rs 53.279 million.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 53.279 million or demolition of all these buildings, besides fixing of responsibility on the persons(s) at fault, under intimation to Audit.

[AIR Para: 07, 16, 23, 24]

1.3.3.2 Non-achievement of targets –Rs 19.312 million

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

TMA Chichawatni fixed revenue targets of Rs 23.370 million to be achieved during 2014-15. But different sections of TMA Chichawatni did not made due efforts to achieve their targets and amounts of Rs 19.312 million were less recovered. It depicts poor working of the staff. The detail is given below:

(Rupees in million)

Sr. No.	Head of account	Name of section	Target amount to be recovered	Amount recovered	Less
1	Fee for change of land use/ Commercialization fee	P & C branch	5.000	1.105	3.896
2	Land sub division fee	P & C branch	0.500	0.298	0.202
3	N.O.C fees for erecting of BTS Tower	P & C branch	0.500	0.122	0.378
4	Receipt on account of sale of water residential	Water rate	1.913	0.106	1.807
5	Advertisement fee on sign board f shops	T.O.F	3.780	0.445	3.336
6	Rent of shops of TMA	T.O.F	11.677	1.983	9.693
Total			23.370	4.059	19.312

Audit is of the view that due to weak internal controls, targets were not achieved.

Non-achievement of targets resulted in loss of Rs 19.312 million.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 19.312 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 63]

1.3.3.3 Non recovery of water rate – Rs 11.169 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. Moreover according to condition No. 12 of the agreement, if rent was not paid for continuous 3 months, lease was to be cancelled.

T.O Finance Chichawatni did not made due efforts to recover the TMA dues on account of water rates as per demand and collection register during 2014-15 and short recovered water rates of Rs 11.169 million as detail given below.

(Rupees in million)

Total amount to be recovered	Amount recovered	Balance to be recovered
12.818	1.649	11.169

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

Non collection of the Government dues resulted in loss to the TMA Funds of Rs 11.169 million.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 11.169 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 64]

1.3.3.4 Loss due to non-auction of disposed water - Rs 4.295 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.

TMO Chichawatni did not auction the disposal works during 2014-15 as mentioned below. Neither the advertisement was made to auction disposed water nor self-collection was made due to which TMA sustained a loss of Rs 4.295 million.

(Rupees in million)

Sr. No.	Name of disposal pump	Total Amount [electricity bill paid 2014-15 + pay of staff + Repair of machinery and equipment + P.O.L]	Amount of recovery (Minimum 30 % of total expenditure)
1	Disposal works Housing colony Mall Mandi	2.907	0.872
2	Disposal of graveyard begum Sehnaz Road	3.205	0.962
3	Disposal of Mehrabad Abad colony	3.291	0.987
4	Disposal of pull city GT Road	2.532	0.759
5	Disposal of Shamaspur	2.381	0.714
Total			4.295

Audit is of the view that due to weak internal controls, and poor performance of staff, disposed water of TMA was not auctioned.

Non-auction of disposed water resulted in loss to the TMA fund of Rs 4.295 million.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 4.295 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 41]

1.3.3.5 Non-recovery of rent of shops – Rs 2.446 million

According to Rule 76 (1) of PDG and TMA Budget Rules, 2003, 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, Further, according to Rule 4 of Property Rules, 2003, manager of the property is responsible to manage the TMA property in such a way that property fetches maximum rent, prevent the impairment of the value and utility of the rented property and prevent the property against nuisance, damages or misuse.

TO (Finance) Chichawatni did not recover rent of shops amounting to Rs 2.446 million from the tenants during Financial Year 2014-15. Most of the shops were auctioned in 1997 on a very nominal rate. After lapse of 18 years, these shops have not been re-auctioned. Existing rents of these shops were very low as compared to prevailing market rates. Neither fine was imposed nor any effective efforts were made to recover the Government revenue in time. The detail is as under:

(Rupees in million)

Total shops	Amount to be recovered up to 30-06-2015	Amount recovered 2014-15	Less recovery
2,800	6,005	3,559	2,446

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

Non recovery of rent of shops resulted in blockage of revenue amounting to Rs 2.446 million.

The matter was reported to TMO / PAO during March, 2016. DDO replied that efforts were being made for recovery of rent from the defaulters but due to litigation in different courts, recovery could not be made. Reply was not tenable as most of the cases were subjudice due to improper follow up of proceedings in the court of law. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 2.446 million besides fixing of responsibility on the persons(s) at fault, under intimation to Audit.

[AIR Para: 34]

1.3.3.6 Loss due to non-cancellation of contract of shops due to non-payment of rent – Rs 1.619 million

According to auction condition of shops, if a tenant failed to pay rent of the shop for a period of only one month, his contract of shop is to be cancelled and his security deposit should be forfeited in favor of TMA.

TMO Chichawatni neither recovered the rent of shops of Rs 1.619 million from the tenants since last 5 years nor their leases were cancelled along with forfeiture of their securities.

Audit is of the view that due to weak internal controls, neither the rent of shops was recovered nor the lease was thereof cancelled along with forfeiture of securities.

Non-recovery of rent of shops and non-cancellation of lease agreement along with forfeiture of securities resulted in loss of Rs 1.619 million to TMA Fund.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 1.619 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 33]

1.3.4 Internal Control Weaknesses

1.3.4.1 Recovery on account of undue constructions on TMA shops - Rs 197.479 million

According to terms and condition of auction of shops of TMA Chichawatni, tenants are not allowed for any addition and alteration in the property of the TMA without prior permission from competent authority.

Tehsil Officer (Finance), Chichawatni, did not recover rent of Rs 197.479 million for unauthorized construction of two (02) to three (03) floors and three (03) cold stores on the shops of TMA for last 20 to 30 years. Audit visited the site of different markets of TMA Chichawatni and observed that tenants had constructed additional two (02) to three (03) floors and three (03) cold stores in different TMA shops. No permission was obtained for such constructions. TMA did not take action for recovery on account of rent of additional constructions / floors from these defaulter tenants during Financial Year 2014-15. **Annex-J**

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

Non-realization of revenues resulted in loss of Rs 197.479 million to TMA funds.

The matter was reported to the TMO / PAO during March, 2016. DDO replied that matter will be pursued and action will be taken against responsible. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery of Rs 197.479 million besides strict disciplinary action against responsible for non-recovery of TMA receipts, under intimation to Audit.

[AIR Para: 06, 09, 12]

1.3.4.2 Unauthorized construction of housing schemes – Rs 72.941 million

According to Para 38 of Punjab Private Housing Schemes and Land Sub-Division Rules, 2010, a developer shall deposit fee for conversion of pre urban area to scheme use at the rate of one percent of the value of the residential land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available.

TO (P&C) Chichawatni did not recover conversion fee & map fee amounting to Rs 72.941 million during Financial Year 2014-15 from the developers of the private housing colonies. The colonies were constructed without prior approval of building plans. Tehsil Officer (Planning & Coordination) had issued notices against these illegal developments of schemes. In many cases, FIRs were also lodged but no steps were taken to demolish the constructions and stop commercial activities of developers. **Annex-K**

Audit is of the view that due to ineffective implementation of laws, illegal businesses of housing schemes were allowed without payment of conversion fee, map fee and approval of maps.

Non-payment of conversion fee, map fee and non-approval of maps resulted in loss of Rs 72.941 million to TMA fund.

The matter was reported to the TMO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 72.941 million besides Inquiry of the matter at appropriate level, under intimation to Audit.

[AIR Para: 08]

1.3.4.3 Less recovery against unauthorized constructions – Rs 71.784 million

According to Para No.10.08.1 & 10.12.4 Building By-Laws,2007 of Classification Rules, 2009, conversion fees and map fees should be recovered from the person who intends to construct commercial building. Further, according to Section 146-D of Punjab Local Government Ordinance, 2001, inspector can suspend any work, seize the goods, seal the premises, demolish or remove work and issue directions for taking corrective measures in the time specified by him.

TO (P&C) Chichawatni less recovered Government dues amounting to Rs 71.784 million during Financial Year 2014-15 from the owners of unauthorized commercial buildings constructed within the jurisdiction of TMA Chichawatni without approval of map by applying lower valuation rates for land. **Annex-L**

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

Non- recovery of Government dues resulted in loss amounting to Rs 71.784 million.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 71.784 million, besides fixing of responsibility on the persons(s) at fault, under intimation to Audit.

[AIR Para: 01, 03, 04, 19, 20, 21, 25]

1.3.4.4 Non-recovery of extra height charges – Rs 14.050 million

According to Punjab Gazette Notification dated 07.09.02, a fee @ Rs.50 per cft extra height charges were to be charged if height would be increased from the Government approved height of 38 feet.

TO (P&C) Chichawatni did not recover extra height charges during last 10 years as observed during the Audit Year 2015-16. Audit visited the sites and observed many building constructed beyond 38 feet height. Detailed survey needed to be conducted and necessary Government dues on account of extra height charges were required to be recovered from the defaulters. Few names are given below:

(Rupees in million)

Name of Building	Total length,width and height	Total area of the Building in cft	Allowed area of the Building in cft	Excess in Cfts	Rate per Cft (Rs)	Amount
Ruby digital & unique school college road Chichawatni	150 x 50x 48 cft	360,000	285,000	75,000	50	3.750
Madina shopping centre College road Chichawatni	100 x 30 x 48 cft	144,000	114,000	30,000	50	1.500
Al Noor Electronics college road Chichawatni	100 x 40 x 48	192,000	152,000	40,000	50	2.000
DawoodcentreJamia Masjid Road Chichawatni	120 x 80 x 48	460,800	364,800	96,000	50	4.800
Ahmad Surgical JamiaMajsid road Chichawatni	100 x 40 x 48	192,000	152,000	40,000	50	2.000
Total						14.050

Audit is of the view that due to weak internal controls, extra height charges were not recovered.

Non recovery of extra height charges resulted in loss of Rs 14.050 million to TMA.

The matter was reported to the TMO during March, 2016. DDO replied that matter will be looked into and detailed reply will be submitted later on. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 14.050 million, besides fixing of responsibility on the persons(s) at fault, under intimation to Audit.

[AIR Para: 11]

1.3.4.5 Undue retention of commercial maps beyond time limit and loss to the TMA - Rs 8.727 million

According to Re-classification and Re-development Rules 2009, all maps submitted to TMA, should be approved within 45 days. Any shortcoming found in the approval of the map should be communicated to the owner within this period. According to Para No.10.08.1 & 10.12.4 Building By-Laws, 2007 of Classification Rules, 2009, conversion fees and map fees should be recovered from the person who intends to construct commercial building.

TO(P&C) Chichawattni did not follow above instructions and retained the maps beyond prescribed time limit during 2014-15. Audit also conducted physical inspection of buildings and noticed that most of the construction works were going on without approval of maps. Most of the hospitals, schools, marriage halls, warehouses, stores, restaurants and other such buildings had been completed and working without approval of map by the TMA which resulted in financial loss of Rs 8.727 million to the TMA. The detail is given as under:

(Rupees in million)

Map Receipt No. and date	Nature of map	Late period	Remarks	Amount recoverable
044129 dated 9-9--14	Commercial, total area of plot 53 marla 1 sarsai.	1 year and 6 month	Working hotel is situated on G.T Road, rate of G.T road is applicable but rate was charged of the village. Rate charged was Rs 100,000 but applicable Rs 550,000 on G.T. road .S.No.51 of yard stick 2013-14. conversion fees of Rs 5,841,000 were to be recovered but only Rs 907,031 could be recovered.	4.934
S. No.33. Plaza 60 x 48	Commercial, total area of plot 10.6 marla	1year.	Plaza was completely constructed. Size of the plot was shown less. Report of the building inspector revealed that owner occupied plot of 60 x 48 but ownership was 60 x 40. Excess needs recovery and action against responsible. Conversion fee of Rs 480,440 were to be recovered but only Rs 413,263 were recovered.	0.067
A.R.P Mission school College road.	-Do- 166 marla @ 280000 per marla yard stick 2014-15. S.No. 21	1 year and 4 months	No conversation fee was obtained. Church was exempted but private school is not exempted from the conversion fees.	Rs 3.696
Serial No. 04 2014-15 register	Commercial Building shops three floors.	1 year and 6 months	As per noting dated 18-08-2014, owner occupied 8 feet area of bazaar (copy enclosed). No action was taken by the TMA on this point. His building may be demolished or recovery of government dues may be made.	Rs 0.029
Total				8.727

Audit is of the view that due to weak internal controls, maps were not approved well in time which resulted in large number of illegal constructions.

Non approval of maps resulted in loss of Rs 8.727 million.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends immediate recovery of the Government dues, besides disciplinary action against responsible, under intimation to Audit.

[AIR Para: 28]

1.3.4.6 Non-deposit of TMA receipt Rs 4.575 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. Moreover according to condition No. 12 of the agreement, if rent was not paid for continuous 3 months, lease was to be cancelled.

TMO Chichawatni received an amount of Rs 4.575 million from the owner of property on account of conversation /map fees but not deposited in to TMA Fund. The detail is given below:

(Rupees in million)	
Receipt No. and date	Amount
046851 to 046900 dated 25-02-14 to 29-04-14	4.575

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

Non deposit of dues resulted in loss to the TMA Fund of Rs 4.575 million.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 4.575 million besides fixing of responsibility on the person(s) at fault, under intimation to audit.

[AIR Para: 51]

1.3.4.7 Irregular repair of tube well motors and transformer – Rs 3.296 million

According to Rule 12 & 13 of Punjab Procurement Rules, 2014, the works over rupees one Lac to 20 Lac were required to be advertised on PPRA's website, with response time of at least 15 days in between the date of advertisement and date of opening of tenders. Further, the tenders more than Rs 20 Lac were required to be advertised on PPRA website as well as at least two national Daily Newspapers, one in English and other in Urdu.

TMO Chichawatni incurred expenditures of Rs 3.296 million for repair of vehicles, tractor, transformer, motors of tube well and disposal pumps on quotations during the Financial Year 2014-15 by splitting the expenditure in small bills to avoid the open tender or advertisement in newspaper. No history sheets of items repaired were maintained. Costly old parts of pumps and tube well replaced were not got returned. Repair was not carried out under the supervision of a committee who certify that repair was done. Batteries, tyres, and tubes were replaced without mentioning previous replacement and mileage covered. **Annex-M**

Audit is of the view that due to weak internal controls, irregular expenditure was incurred through quotations.

Irregular expenditure of Rs 3.296 million resulted in violation of the Government rule.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends regularization of the expenditure form the competent authority besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 54]

1.3.4.8 Less recovery of 1 % of registration fees – Rs 1.467 million

According to Para 9 under Finance Wing of the Government of Punjab, Directorate General (Insp. & Mont.) LG & CD Department letter No. DG (I&M)-Standing Committee-242/2014, the recovery of tax on transfer of immovable property be compared with the record on registrar of the Revenue Department to bring transparency in departmental collection.

TMO Chichawatni less recovered 1 % fee of Rs 1.467 million during Financial Year 2014-15 on transfer of immovable property of Chak No. 39/12-L & Chak No 40/12-L which falls in urban area. Whereas TMA staff charged rural area rate in transfer of property of these villages. Rate of such area was available in urban yard stick. In the presence of such rate, rural area rate was not applicable. Further, no record was available regarding the reconciliation of receipt with the Revenue Department. **Annex-N**

Audit is of the view that due to weak internals control, less recovery was made without reconciliation with Revenue Department.

Less recovery of fee without reconciliation with Revenue Department resulted in loss of Rs 1.467 million.

The matter was reported to the TMO / PAO during March, 2016. The TMO did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 1.467 million from responsible besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 57]

Annex

Annex-A**Part-I****Memorandum for Departmental Accounts Committee Paras Pertaining to
Audit Year 2015-16**

(Rupees in million)

Name of TMA	Sr. No	Para No.	Subject	Amount	Nature
TMA Sahiwal	1	7	Non-recovery of Government dues inquiry thereof	0.093	Performance
	2	11	Loss to the TMA fund due to payment of high rates recovery thereof	0.072	Internal Control and non compliance
	3	13	Irregular imposition of penalty and defective time extension beyond original work period inquiry thereof	0.304	Internal Control and non compliance
	4	14	Loss to the TMA fund by payment of excess rates of panaflex banners on prime minister's visit to Sahiwal Coal-Fired Power Plant recovery thereof	0.911	Internal Control and non compliance
	5	16	Irregular execution of work by splitting to avoid the tender process	0.692	Irregularity and non compliance
	6	20	Irregular expenditure on hiring of CCTV cameras recovery thereof	0.824	Internal Control and non compliance
	7	22	Excess quantities paid in bills as compare to work done at site recovery	0.371	Internal Control and non compliance
	8	26	Irregular purchase of crushed stone for TMA store	0.859	Internal Control and non compliance
	9	30	Short recovery of cost of land and development charges	0.216	Internal Control and non compliance
	10	31	Loss to the Government due to deterioration of un-serviceable Government vehicles, machinery and equipment	10	Internal Control and non compliance
	11	32	Loss to Government due to non-deduction and deposit of Government Taxes besides concealment of deposit proof inquiry thereof	0	Irregularity and non compliance
TMA Chichawatni	12	2	Irregular sanction of map of commercial shops of Mr. Faisal S/O Muhammad Iftikhar Hussain and recovery	0.105	Internal Control and non compliance

Name of TMA	Sr. No	Para No.	Subject	Amount	Nature
	13	5	Illegal construction of Rice mill on by pass road Chichawatni	0.538	Internal Control and non compliance
	14	10	Recovery on account of excess rate charged for purchase of diesel / petrol from the rate given on website of petrol pump	0.236	Internal Control and non compliance
	15	14	Less recovery of income tax	0.24	Internal Control and non compliance
	16	15	Recovery on account of less recovery of 1% TMA registration fee	0.158	Internal Control and non compliance
	17	17	Recovery on account of undue charge of rate of white wash.(work white washing color washing weather shield eid gah , parks road dividers urban area Chichawatni	0.224	Internal Control and non compliance
	18	18	Non recovery of rent of educator school Chichawatni.	0.837	Internal Control and non compliance
	19	26	Non recovery of rent of different properties of Chichawatni	0.804	Performance
	20	27	Non recovery of conveyance allowance from the employee residing in TMA house in office and payment of conveyance on leave	0.209	Irregularity and non compliance
	21	29	Less deposit of conversation fee by Punjab college by pass road Chichawatni	0.258	Internal Control and non compliance
	22	30	Non recovery of electricity charges and other expenditure incurred in connection with cattle market from the cattle management company	0.695	Irregularity and non compliance
	23	32	Irregular execution of work painting of eid gah parks road dividers urban area Chichawatni	0.696	Internal Control and non compliance
	24	35	Doubtful enlistment / renewal of contractors	0.18	Internal Control and non compliance
	25	36	Irregular construction of temporary toilet blocks	0.253	Internal Control and non compliance
	26	37	Recovery on account of less recovery of shrinkage charges in different works of TMA.	0.364	Internal Control and non compliance
	27	38	Loss to the TMA due to less self recovery of car parking stands fees.	0.328	Internal Control and non compliance

Name of TMA	Sr. No	Para No.	Subject	Amount	Nature
	28	39	Recovery on account of unjustified payment of circular masonry in different works	0.098	Irregularity and non compliance
	29	40	Loss to government due to non auction of car parking stand, rehri stand and motor cycle stand	0.5	Performance
	30	42	Doubtful payment on account of repair of main hole and providing main hole covers	0.4	Internal Control and non compliance
	31	44	Recovery on account of penalty for non completion of work construction of P.C.C at 3 marla housing scheme	0.05	Internal Control and non compliance
	32	45	Recovery in construction of different work of TMA Chichawatni.	0.234	Internal Control and non compliance
	33	46	Recovery in lying of soling on link road chak No. 112/7-R.	0.118	Internal Control and non compliance
	34	47	Irregular expenditure without advertisement on PPRA'S Website	0.179	Irregularity and Non Compliance
	35	50	Recovery on account of less recovery of 1 % TTIP tax on immovable property of 93/12-L	0.302	Internal Control and non compliance
	36	52	Irregular Payment of rent of different items Rs.1.390 million.	1.390	Internal Control and non compliance
	37	55	Non-availability of whereabouts of panaflex	0.978	Internal Control and non compliance
	38	56	Excess rate charged in purchase of tyres, tubes and other spare parts of tractors	0.217	Internal Control and non compliance
	39	58	Unjustified purchase of lime	0.166	Internal Control and non compliance
	40	59	Non entry of POL in the log book	0.296	Irregularity and non compliance
	41	60	Irregular expenditure without advertisement on PPRA'S website	0.395	Irregularity and non compliance
	42	65	Unjustified drawl of POL by the TO(R) for encroachment	0.358	Internal Control and non compliance

Part-II**[Para 1.1.3]****Memorandum for Departmental Accounts Committee Paras not attended in
Accordance with the Directives of DAC Pertaining to Audit Year 2014-15**

(Rupees in million)

Name of TMA	Sr. No	Para No.	Subject	Amount	Nature
TMA Sahiwal	1	5	Misappropriation of on account of purchase of main hole covers	0.883	Misappropriation
	2	14	Excess rate charged in purchase of water pipe, purchase of tyres for vehicle No. 2020 , hiring of ups	0.111	Performance
	3	15	Excess rate charged in hiring of CCTV cameras	0.575	Performance
	4	26	Less recovery of map fees	0.164	Performance
	5	32	Non production of record	-	Non production
	6	33	Less recovery of tax on moveable property tax due to less valuation of houses	0.312	Performance
	7	18	Non-production of stock entries at the time of audit & balance not carried forwarded in next date in stock book.	0.252	Non production
	8	19	Improper maintenance of log books of different vehicle and drawl of POL	6.564	Performance
	9	23	Undue retention of commercial maps beyond time limit	14.175	Performance
TMA Chichawatni	10	4	Non-recovery of water rates	0.605	Performance
	11	14	Non deduction / deposit of GST	0.397	Internal Control Weaknesses
	12	18	Loss to the Government due to non-deduction of shrinkage of earth work	1.15	Internal Control Weaknesses
	13	22	Non-construction of shops after auction of shops and non-recovery of rent-minimum	2.4	Performance

Name of TMA	Sr. No	Para No.	Subject	Amount	Nature
	14	24	Unauthorized auction of canteen of Rahat park	0.621	Performance
	15	3	Non auction of shops after assessment by district assessment committee and minimum loss to TMA	105.6	Performance
	16	5	Unauthorized cancellation of the auction of baker mandis and loss to the Government	12.867	Performance
	17	17	Non-reconciliation of mutation fee and registration fee with revenue department	52.817	Performance
	18	26	Unjustified heavy expenditure on repair of a single fire brigade	2.42	Irregular

TMAs of District Sahiwal

Budget and Expenditure Statement for Financial Year 2014-15

TMA Sahiwal

(Rupees in million)

Description	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	246.310	233.287	-13.023	-5%
Non Salary	278.630	240.942	-37.688	-14%
Development	34.153	16.553	-17.600	-52%
Revenue	535.000	543.057	+8.057	+2%
Total	1,094.093	1,033.839		
TMA Chichawatni			(Rupees in million)	
Description	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	180.000	168.210	-11.790	-7%
Non Salary	73.725	60.750	-12.975	-18%
Development	49.000	35.452	-13.548	-28%
Revenue	278.600	276.660	-1.940	-1%
Total	581.325	541.072		

Annex-C**[Para 1.2.2.6]****Non-crediting of unclaimed securities in TMA fund –Rs 1.132 million**

(Rupees in million)

Sr. No.	Year of Register	Page No.	Name Contractor	Name Of Work	Date of deduction	Amount
1	2008-09		Register not provided			-
2	2009-10	3	Hamza Traders	Supply Junction	06.06.2010	0.003
3	2009-10	3	Hamza Traders	Supply Junction	08.04.2010	0.010
4	2009-10	9	Shaheen Contractor	Repair Bridge Kot 85/6.R	15.02.2010	0.004
5	2009-10	9	Shaheen Contractor	Repair Vehicle No.SLF-4220	07.07.2010	0.005
6	2009-10	12	Abdul Ghafor Contractor	Construction Main Hole Mohalla Farid Gunj	05.07.2010	0.002
7	2009-10	15	Naem Construction	Repair Paitch Work City Area	25.06.2010	0.012
8	2009-10	19	Al Fareed Construction	Nali Taping Muhammad Pur	30.06.2010	0.003
9	2009-10	20	Al Karam Construction	Gril Faridya Park	25.06.2010	0.002
10	2009-10	28	Saed Traders	Repair Slaughter House	30.06.2010	0.004
11	2009-10	31	Ch Brothers	PCC Gali Near Stadium	30.06.2010	0.005
12	2009-10	34	Haris Trading	Construction Road Near Office UC	30.06.2010	0.012
13	2009-10	41	Fareed Construction	Cons.Road Kenal View To Pakpatan Chowk	30.06.2010	0.003
14	2009-10	51	M.Farooq Contractor	Sewer Line Furnitcher Bazar	27.04.2011	0.002
15	2009-10	51	M.Farooq Contractor	Sewer Line Ghallah Mandi	29.04.2011	0.001

Sr. No.	Year of Register	Page No.	Name Contractor	Name Of Work	Date of deduction	Amount
16	2009-10	51	M.Farooq Contractor	Cons.Sewer Line Sarafa Bazar	29.04.2011	0.002
17	2009-10	51	M.Farooq Contractor	Sewer Line Sarafa Bazar	29.04.2011	0.002
18	2010-11	1	Shehbaz Builders	Re Missing Portion Gordowara Near SoriGali	23.02.2011	0.011
19	2010-11	3	Naem Construction	Repair Road, Soling Main Holes	05.05.2011	0.018
20	2010-11	4	Nadeem Ahmad Khan Contractor	Cons.wall Qabarstan Pir Bukhari	30.04.2012	0.040
21	2010-11	4	Nadeem Ahmad Khan Contractor	Repair Sewer Line	30.04.2012	0.010
22	2010-11	11	Haris Trading Co	Road Z Block	22.05.2011	0.019
23	2010-11	12	Sabir Naqwi	Repair Road Roller	23.02.2011	0.009
24	2010-11	13	M A Khokher	Supplly Main Hole Covers	23.02.2011	0.021
25	2010-11	15	Data Builder	Repair Street Light	09.12.2011	0.084
26	2010-11	16	M Ashraf S.O Bashir Okara	Repair Foot Path	27.05.2011	0.003
27	2010-11	18	Sadhu Construction	Improvement ,Repair Water Supply	06.02.2011	0.015
28	2010-11	22	Shaheen Contractor	Improvement rbash	06.07.2011	0.018
29	2010-11	22	Shaheen Contractor	Improvement Road Marking Speed Braker	27.08.2011	0.010
30	2010-11	26	Ahmad Faraz Contractor	Improvement Dust Bin	13.08.2011	0.020
31	2011-12	5	Salman Builder	Winding Insulation Tube well Dosehra Ground	30.04.2012	0.150
32	2011-12	5	Salman Builder	Const.Soling 71/5.L	30.04.2012	0.028
33	2011-12	5	Salman Builder	Const.Soling 71/5.L	30.04.2012	0.058
34	2011-12	5	Salman Builder	Const.Soling 71/5.L	30.04.2012	0.015

Sr. No.	Year of Register	Page No.	Name Contractor	Name Of Work	Date of deduction	Amount
35	2011-12	8	Naem Construction	Const. Tuff Tile Sori Gali Gouri Chok	30.04.2012	0.055
36	2011-12	8	Naem Construction	Const. Tuff Tile Sori Gali Gouri Chok	30.04.2012	0.030
37	2011-12	8	Naem Construction	Const. Tuff Tile Sori Gali Gouri Chok	30.04.2012	0.065
38	2011-12	12	Nasir Construction	Suppply Main Hole Covers	02.06.2012	0.023
39	2011-12	16	Hasnain Works	Fixing. Board Cap. Usman Ali Shaheed	30.04.2012	0.031
40	2011-12	21	Mirza M.Anwar Contractor	Const. Soling Nali 98/9.L	Not Mentioned	0.018
41	2011-12	23	Ahmad Faraz Contractor	Const.PCCGli	21.08.2012	0.007
42	2011-12	23	Ahmad Faraz Contractor	Const.PCC Police Line	21.08.2012	0.006
43	2011-12	24	Malik M.Iqbal	Const.Road Gali Toqeerwali	Not Mentioned	0.012
44	2011-12	30	Sagman Pakistan	Traffic Signal Mission Chowk	Not Mentioned	0.000240
45	2011-12	30	Sagman Pakistan	Traffic Signal Mission Chowk	Not Mentioned	0.200
46	2011-12	32	Al Fareed Construction	Soling Nali 96/9.L	30.04.2012	0.008
47	2011-12	32	Al Fareed Construction	Soling Nali 96/9.L	30.04.2012	0.009
48	2011-12	32	Al Fareed Construction	Soling Nali 96/9.L	30.04.2012	0.003
49	2012-13	23	Rana Farooq	Const. Sewer Line Y Block Farid Town	16.03.2012	0.004
50	2012-13	66	Sarwar Construction	Cons Road 136/9.L	13.08.2012	0.020
51	2012-13	66	Sarwar Construction	Cons Road 136/9.L	13.08.2012	0.020
52	2012-13	74	Ch Naem Works	Const.Soling 56/6.R	13.08.2012	0.020
Total						1.132

Annex-D

[Para 1.2.2.7]

Less deduction of taxes and overpayment to supplier – Rs 1.011 million

(Rupees in million)

Sr. No.	Voucher No. & Date	Particulars	Amount	Punjab Sales Tax	Income Tax	Total taxes to be Charged	Income Tax Deducted	Short Deduction of Tax	Remarks
1	160/ 07.2015	Supply Fixing Banner Steamer Qadirabad	2.704	0.433	0.122	0.554	0.203	0.351	S/F of banners fall in the category of advertisement hence GST @ 16% applies on these items. Moreover as no TS was obtained nor tender was exercised these are supplies and taxes should be applied as applied on supplies. The supplier is registered as supplier as well as contractor
2	221/ 09.2015	Supply Fixing flags Jhummer Party Etc	2.435	0.390	0.110	0.499	0.183	0.317	S/F of flags fall in the category of advertisement hence GST @ 16% applies on these items. Moreover as no TS were obtained nor tender was exercised these are supplies and taxes should be applied as applied on supplies. The supplier is registered as supplier as well as contractor
3	222/ 09.2015	Supply Fixing GI Pipe For Flags	2.641	0.422	0.119	0.541	0.198	0.343	S/F of flags fall in the category of advertisement hence GST applies on these items. Moreover as no TS were obtained nor tender was exercised these are supplies and taxes should be applied as applied on supplies.
Total			7.780	1.245	0.350	1.595	0.583	1.011	

Annex-E**[Para 1.2.3.2]****Non-recovery of rent of shops – Rs 111.691 million**

(Rupees in million)

Area / Road	No. of Shops	Arrear As on 30-06-2014	Current Demand	Total Recoverable	Recovery During 2014-15	Balance Recoverable as on 30.06.15
Attached with Girls School	9	5.550	0.809	6.360	0.316	6.044
Attached with Boys School	6	0.639	0.265	0.904	0.391	0.513
Arifwala GBS	1	0.124	0.038	0.161	-	0.161
Rescue 15	5	4.225	0.673	4.899	-	4.899
Church Road	42	16.130	3.326	19.456	0.753	18.703
Godams Under overhead Bridge	13	0.153	0.120	0.273	0.113	0.160
Gulistan Road	64	5.050	4.461	9.512	5.029	4.482
HFC, GBS, Kothi No. 25	3	1.417	0.752	2.169	0.395	1.774
Jhall Road	46	0.220	0.504	0.724	0.519	0.205
Jinnah Shopping Centre	60	64.112	10.588	74.701	-	74.701
Under Niazi Pull	55	0.091	0.408	0.499	0.451	0.048
Total	304	97.713	21.945	119.658	7.967	111.691

Annex-F

[Para 1.2.3.3]

**Non recovery of Government dues against unauthorized constructions –
Rs 68.658 million**

(Rupees in million)

Sr. No .	Name of Owner / Business	Address	Nature of Construction	Area	Recovery to be made	Remarks	AIR Par a No.
1	Engro Foods	Chak No. 97/9L at Main Pakpattan Road	Additional Acquisitions of Land by Engro Foods	60 Acre	29.01	Under construction Oil Storage Terminal at site without payment of map fee and conversion fee to TMA	1
2	Engro Foods	Chak No. 97/9L at Main Pakpattan Road	Additional Construction of Ommore Plant in Engro Foods in 2013	68 K 1M	6.482	Omore ice cream plant is working since 2013 but amount of conversion / map fee of plant buildings and guest house building not paid.	
3	Quality One Petroleum	at 81/5L Bonga Hayat road Sahiwal	Oil Storage	32 Kanals	2.588	Under construction Oil Storage Terminal at site without payment of map fee and conversion fee to TMA	2
4	AskarPetroleum	at 81/5L Bonga Hayat road Sahiwal	Petrol Pump	2 Kanal 10 Marlas	0.078	Under construction petrol pump but running business and retail services without payment of map fee and conversion fee to TMA	
5	Ayyaz Filling Station	at 72/5 L Bonga Hayat road Sahiwal	Petrol Pump	04 Kanal	0.188	Under construction petrol pump but running business and retail services without payment of map fee and conversion fee to TMA	
6	Oil Storage of City Oil Pakistan Ltd	at 111/9L Link Road near Add 111	Oil Storage	13 Kanal 01 Marla	0.352	Under construction Oil Storage Terminal at site without payment of map fee and conversion fee to TMA	
7	Oil Storage of Express Oil	at Main Pakpattan Road	Oil Storage	24 Kanal	2.142	Under construction Oil Storage Terminal at site without payment of map fee and conversion fee to TMA	
8	AbdurRehman s/o Ali Mohd, Askar Oil Pvt. Ltd Retail Outlet	at 150/9L from NaiwalaBagla 4 KM away from 157/9 L	Petrol Pump	02 Kanal	0.068	Under construction petrol pump but running business and retail services without payment of map fee and conversion fee to TMA	

Sr. No .	Name of Owner / Business	Address	Nature of Construction	Area	Recovery to be made	Remarks	AIR Par a No.
9	Ifukhar Hussain s/ o Zulifqar, Askar Oil Pvt. Ltd Retail Outlet	at 111/9L Pakpattan Road Sahiwal	Petrol Pump	02 Kanal	0.073	Under construction petrol pump but running business and retail services without payment of map fee and conversion fee to TMA	
10	Sh. M. Yousaf	by pass Sahiwal	Azan City Housing Scheme	600 Kanal	14.5	Housing scheme developer is running sale of plots without approval of map and conversion fee	3
11	Sohail Anjum Ansari Developer	chak No. 87- A/6R Sahiwal	Al-Razzaq Royalhase -I	94K-0M	2.356	Housing scheme developer is running sale of plots without approval of map and conversion fee	
12	Unknown		Al-Fajar Garden Scheme Chak No. 88/9L bypass	92K - 4M	2.3128	Housing scheme developer is running sale of plots without approval of map and conversion fee	
13	Unknown		Lucky Garden Scheme Chak No. 93/9L sahiwal	49K-10M	1.387	Housing scheme developer is running sale of plots without approval of map and conversion fee	
14	Moulana Tariq Masood	GT Road Ghalla mandi	Commercial Building	3M-5 S	0.2361	Housing scheme developer is running sale of plots without approval of map and conversion fee	
15	Sh. M. Ijaz s/o m shafi	Near Sourr iGali Market Sahiwal	Mll of Sahiwal Commercial Plaza	1K-14 M	5.71	Housing scheme developer is running sale of plots without approval of map and conversion fee	
16	Ibrahim	Arif Road Sahiwal	Ibrahim Commercial Building	3M	0.246	Housing scheme developer is running sale of plots without approval of map and conversion fee	
17	Rana ----	On GT Road Near Bypass Sahiwal	Sonery Restaurant	15 M	0.930	Under Construction commercial hall for restaurant without approval of map and conversion fee payment	
Total					68.658		

Annex-G**[Para 1.3.1.1]****Non-production of record – Rs 155.405 million****Table-I**

(Rupees in million)

Sr. No.	Para No.	Name of DDO	Description	Amount
1	43	TO I&S	Rate analysis including rates charged, contractor's profit allowed along with all allied documents and evidence of market rates in regard to work "Rehabilitation and improvement of Urban water Filtration plants Chichawattni"	1.993
2	48	Copying Branch	Detail of copies issued	2.000
3	61	T.O P&C	Contingent expenditure	0.217
4		T.O Regulation	Contingent expenditure	0.863
5		TMO	Contingent expenditure	1.249
6		T.O (I&S) Parks & garden	Contingent expenditure	1.174
7		T.O (I&S) Street light	Contingent expenditure	1.165
8		T.O (I&S) Water supply	Contingent expenditure	15.290
9		T.O (I&S) Fire Brigade	Contingent expenditure	0.252
10		T.O (I&S) Mis; services	Contingent expenditure	3.297
11		T.O (I&S) Sanitation	Contingent expenditure	1.745
12		T.O (I&S) Sanitation drainage	Contingent expenditure	0.243
13		T.O (I&S) Disposal works	Contingent expenditure	10.109
14		Administrator, Tehsil council secretariat	Pay and allowances and services books	1.045
15		Chief officer HQ	Pay and allowances and services books	81.180
16		TMO secretariat	Pay and allowances and services books	8.938
17	T.O.R	Pay and allowances and services books	9.057	
18	T.O P & C	Pay and allowances and services books	2.728	
19	68	T.O (I&S)	Contingent expenditure	4.557
Total				147.102

Table-II

(Rupees in million)

Sr. No.	Voucher No and date	Nature of bill	Amount of bill
1	16 for 8/14	Such light, belt ,Sabal iron, Balties, Gantie and kassi	0.025
2	17 for 8/14	18 nos bas 30feet long and 6”thick	0.024
3	59 for 8/14	Lock with zangir2-1/2 sotar thick with four lock	0.008
4	118 for 8/14	Track suits5 Nos and 6 pckets suttle.	0.010
5	119 for 8/14	Uniform, shuttle and insulation tap	0.003
6	120 for8/4	Uniform, shuttle and insulation tap	0.018
7	153 for 8/14	Panaflex 9000 sft	0.270
8	154 for 8/14	Panaflex 3070 sft	0.249
9	103 for 8/14	Purchase of new air cooler	0.021
10	106 for 8/14	Wiper 30 Nos	0.008
11	178 for 9/14	Water tanki 500gallon	0.028
12	179 for 9/14	One revolving chair	0.012
13	182 for 9/14	One revolving chair	0.012
14	91 for 10/14	Purchase of one dispensar	0.024
15	92 for 10/14	Purchase of one dispensar	0.024
16	100 for 10/14	Purchase of energy saver, wire 6 coil and tape roll	0.077
17	105 for 10/14	Purchase of starter for disposal Meharabad	0.061
18	127 for 10/14	Purchase of 3 number chairs and table	0.025
19	57 for 12/14	Purchase of batteries forFiat tractor 640	0.020
20	59 for 12/14	Repair of transformer street light GT Road	0.047
21	250 for 06/15	Purchase of clorine and other items	0.050
22	251 for 06/15	Purchase of LCD	0.096
23	254 for 06/15	150 bans,150 K.G Rassa , 200 Killa wood qnd 100 Killas iron	0.161
24	262 for 6/15	Purchase of new air cooler for record branch	0.018

Sr. No.	Voucher No and date	Nature of bill	Amount of bill
25	262 for 6/15	Purchase of new water dispensar for Accounts officer	0.022
26	178 for 06/15	Purchase of e No.s mate fan	0.067
27	179 for 6/15	4129 sft pan flex	0.461
28	180 for 6/15	Purchase of bans 540 rft	0.024
29	143 for 6/15	Purchase of new air cooler for record branch	0.028
30	99 for 2/15	Purchase of crockery	0.025
31		Golda matic pump 1 No.	0.015
32	182 9/14	Revolving chair	0.012
33	79 for9/15	Revolving chair	0.012
Total			1.957

Table-III

(Rupees in million)

Sr. No.	Name of item	Qty purchased	Rate charged	Amount drawn
1	Japani Koppa new	1 No.	350,000	0.350
2	Shamiyna 18x18	140 Nos	18,500	2.590
3	Qanat.	120 Nos	6,000	0.720
4	Shamiyna 18x36	10 Nos	36,000	0.360
5	Sofa chair	200 Nos	2,875	0.575
6	Takhat	10 Nos	11,300	0.113
7	Table choras	150	3,850	0.577
8	Table jalar	150	475	0.071
9	Chadarphosis	20 Nos	975	0.019
10	Daries	60 Nos	925	0.055
11	Carpet	26 Nos	5,725	0.149
12	Rassa	250 K.G	470	0.117
13	Killa	400 Nos	100	0.040

14	Kiaal iron	100 Nos	150	0.015
15	Bans 5200 feet	400 Nos of 13 feet each	30	0.156
16	Bans coer	100 Nos	220	0.022
17	Fans (Padestal)	52 Nos	5,850	0.304
18	Plants and gamlas	350 Nos	315	0.110
Total				6.346
Grand Total (Table I+II+III)				155.405

Annex-H**[Para 1.3.2.4]****Splitting of expenditure to avoid PPRA Rules – Rs 1.995 million**

(Rupees in million)

Voucher No. and date	Nature of payment	Qty and rate	Amount
86 for 08/14	Purchase of flag size 54" x 36"	450 No's @ 200	0.090
-do-	Sasti Jandi	450 @ 20	0.009
87 for 08/14	Motor cycle flag 54 x 36 size	1000 @ 49	0.049
-do-	Badge	1500 No's @ 16.5	0.025
-do-	Paper Jandi	20000 @ 1 each	0.020
88 for 08/14	Purchase of flag size 60" x 42" with stick	350 @ 285	0.100
153 for 08/14	Pana flex size 4 x2.5 feet	6000 square feet @ 30	0.180
-do-	-do-	3000 sft @ 30	0.090
154 for 08/14	Panaflex of different sizes	8265 @ 30 per sft	0.249
147 for 14/15	Pana flex size 12 x 3'	576 sft @ 50	0.031
154 for 12/14	Purchase of electric items	Different rate	0.1000
158 for 12/2014	-do-	-do-	0.063
58 for 07/15	Purchase of shopper bags for Ramzan Bazar	460 K.G @ 650	0.299
59 for 07/15	Purchase of plants	Different rates for different plants	0.151
77 for 01/15	Purchase of CCTV cameras'	16 No's @ 26250 + 48000 service charges for 30 days	0.539
Total			1.995

Annex-I**[Para 1.3.2.5]****Non-verification of deposit of Sale Tax – Rs 1.115 million**

(Rupees in million)

Voucher No. and date	Name of firm	Description	Amount of sale tax to be recovered	Recovered	Less
64 for 7/14	M. Hanif Khan	Purchase of panaflex Rs; 61250	0.012	0	0.012
69 for 7/14	Saad traders	Purchase of pipe, steel chadar and paint Rs;79830	0.016	0	0.016
71 for 7/14	Saad traders	Purchase of pipe, steel chadar and paint Rs;79830	0.016	0	0.016
129 for 7/14	Nadir flex printer	Purchase of pan flex Rs; 15375	0.003	0	0.003
144 for 7/14	A.N.Z Construction	Purchase of tentage 6345550	0.922	0.184	0.739
148 for 7/14	M. Hanif Khan	Purchase of pan flex Rs;35050	0.007	0	0.007
162 for 7/14	Saad traders	Purchase of brushes for tractor Rs; 60000	0.012	0.002	0.010
153 for 8/14	A.N.Z Construction	Purchase of pan flex for Rs;270000	0.054	0	0.054
154 for 8/14	A.N.Z Construction	Purchase of pan flex for Rs;247950	0.050	0	0.050
99 for 10/14	Nadir flex printer	Purchase of pan flex Rs; 15775	0.003	0	0.003
176 for 10/14	Saad traders	Purchase of steel for champer disposal Shamaspur	0.011	0.002	0.010
177 for 10/14	Saad traders	Purchase of water tanki and other items block No. 08	0.005	0.001	0.005
82 for 11/14	Saad traders	Purchase of electric items for filtration plant No. 08Rs;45400	0.008	0.001	0.007
83 for 11/14	Saad traders	Purchase of electric items for tube well odd colony	0.007	0.001	0.00
85 for 11/14	M. Hanif Khan	Purchase of parts for trator	0.005	0.003	0.003
100 for 11/14	Saad traders	Purchase of parts for compactor	0.011	0.001	0.010
106 for 11/14	Saad traders	Purchase of parts for mixer	0.004	0.003	0.000914
109 for	Saad traders	Purchase of parts for tube well	0.034	0.024	0.010

Voucher No. and date	Name of firm	Description	Amount of sale tax to be recovered	Recovered	Less
11/14		Eid Gah			
186 for 11/14	Saad traders	Purchase of parts for tanki GT road	0.002	0.002	0.000243
187 for 11/14	Saad traders	Purchase of parts for filtration plant block No. 03	0.004	0.000829	0.003
153 for 11/14	Saad traders	Purchase of parts for water supply ward No. 20	0.004	0.004	0.000283
154 for 11/14	Saad traders	Purchase of tanki for rest house	0.003	0.000705	0.003
156 for 11/14	Saad traders	Purchase of parts for tube well ward No. 20	0.006	0.001	0.005
158 for 11/14	Saad traders	Purchase of parts for tube well ward block No. 2	0.007	0.001	0.006
153 for 11/14	Saad traders	Purchase of parts for compactor	0.006	0.001	0.005
255 for 6/15	Saad traders	Purchase of spare parts for sullage pumps	0.034	0.006	0.028
101 for 12/14	Saad traders	Purchase of spare parts for sullage pumps	0.007	0.001	0.006
102 for 12/14	Hanif Khan	Purchase of spare parts for sullage pumps	0.004	0.002	0.002
179 for 06/15	Hanif Khan	Purchase of spare pan flex	0.078	0.073	0.005
164 for 06/15	Saad traders	Purchase of tyres	0.048	0.013	0.035
148 for 06/15	Saad traders	Purchase of tyres	0.069	0.013	0.057
Total					1.115

Annex-J
[Para 1.3.4.1]

Recovery on account of undue constructions on TMA shops - Rs 197.479 million

(Rupees in million)

Name of market	Number of shops	Unpermitted Additional construction	Approx. least rent of all floors	Period	Amount of recovery
College Road 08, 09, 10, 174, 175, 176, 177	7 shops	Four stories	20,000	01.07.2010 to 31.01.2016 (67 months)	9.380
College Road 05, 06, 07, 05 fire brigade.	4 shops	Triple stories	15,000	01.07.2010 to 31.01.2016 (67 months)	4.020
College Road shop No. 02,3,13,to 16, 29, 30, 39, 42, 48, 58, 59, 61, 67, 68, 74, 75, 76 to 79, 83, 86 to 88, 90 to 92, 98,100 to 104, 123 to128 , 130, 141 to 1444, 146, 147, 159, 160, 163, 164,167,168,174 to 179, 182 to 186, 200, 201,210,220 & 1 to 4 fire brigade	68 shops	Double story	10,000	01.07.2010 to 31.01.2016 (67 months)	45.560
Okanwala road East, shop No. 7,8,9,11 to 13, 16 to 18 22 to 25, 55 to 62, 65 to 68,72,73, 79 to 81 84,85 89 to 103107, 108 110 to 113, 117 123 to 124 , 126 to 134, 140 to145, 147 ,149, 156 to 163, 169, 171 to 179 187 , 188196, 197 203 to 206.215,224,227,229 & 230	105 shops	Double story	5,000	1-7-2010 to 31-01-2016 67 months	35.175
Super market 15,16,28,29,30,31,38,65,66,69,70 &71	(12 shops)	Triple storey	15,000 per month	01.07.2010 to 31.01.2016 67 months	12.060
Super market	83	Four storey	20,000	01.07.2010 to 31.01.2016 67 months	1.340
Super market 4,26,27,33,34,35,36,43,45,53,55,56,58,84,85,89,93 & 99	(18 shops)	Double storey	10,000	01.07.2010 to 31.01.2016 67 months -	12.060
Doubi Ghate market near canal chichawatni 01,02,07,08,09,13,18,19,20 & 21	(10 Nos)	Double storey	8,000 per month	01.07.2010 to 31.01.2016 67 months	5.360
Post office Bazar 2,16,17,18,19,26,27	(7 shops)	Double storey	10,000 per month	01.07.2010 to 31.01.2016	4.690

Name of market	Number of shops	Unpermitted Additional construction	Approx. least rent of all floors	Period	Amount of recovery
				67 months	
Shops with house of chief officer 1,2,12,13 & 14	(5 shops)	Double storey	8,000 per month	01.07.2010 to 31.01.2016 67 months	2.144
Okanwala road West 8 to 12, 14,19,22 to 31,36,45 to 48, 51 to 56,59,61,62,65,66,67 to 72, 74 to 82,86,88, 90 to 91,93,94,97,98,102 to 115,118 to124, 126,129,130, 139 to142, 148 to 157,163 to 166, 174,175,179 to186, 190 to 191, 193 ,95,198,200, 206,209,210,228,229,230,246 & 247	(123 shops)	Double storey	5,000 per month	01.07.2010 to 31.01.2016 67 months	41.205
Shops near Crescent Girls High school Okanwala Road 10,12, to 14,18,19,22,23,25,26,31,34,34-A,38,39,40,43,44,45	(19 shops)	Double storey	5,000 per month	01.07.2010 to 31.01.2016 67 months	6.365
Shops near civil Hospital Okanwala road 1,1-A,7 to 12, 16,18 to23, 23-A, 31-A, 35, 35-A	(19 shops)	Double storey	5,000 per month	01.07.2010 to 31.01.2016 67 months	6.365
Shops near civil Hospital Okanwala road	24 & 31	Triple storey	10,000 per month	01.07.2010 to 31.01.2016 67 months	1.340
Eid Gah Okanwala road	14,15	Double storey	5,000 per month	01.07.2010 to 31.01.2016 67 months	0.670
Old Taxi Stand road 2,3,8,9,10,15,16 & 17	(8 shops)	Double storey	5,000 per month	01.07.2010 to 31.01.2016 67 months	2.680
Shops with stadium Okanwala Road	1,5	Double storey	5,000 per month	01.07.2010 to 31.01.2016 67 months	0.670
Shops opposite Faisal Colony	1,2,7	Double storey	5,000 per month	01.07.2010 to 31.01.2016 67 months	1.005
Shops with old Tanka stand	1,5	Double storey	5,000 per month	01.07.2010 to 31.01.2016 67 months	0.670
Shops with Co-operative bank Okanwal road	5,6	Double storey	5,000 per month	01.07.2010 to 31.01.2016 67 months	0.670
Shops on Gill Chowk Okan wala	(3 shops)	Double storey	5,000 per	01.07.2010 to	1.005

Name of market	Number of shops	Unpermitted Additional construction	Approx. least rent of all floors	Period	Amount of recovery
Road 1,2,3			month	31.01.2016 67 months	
Shops on Housing colony road 53,54 & 67	(3 shops)	Double storey	5,000 per month	01.07.2010 to 31.01.2016 67 months	1.005
Vegetable mandi Allotted to Fazal Muhammad S/O Muhammad Ismail	24	Cold storage with ice factory	10,000 per month	01-07-2010 to 29-02-2016. 68 months	0.680
Vegetable mandi Muhammad Zarar S/O Sardar Muhammad	25-A	Cold storage with ice factory	10,000 per month	01.07.2010 to 31.01.2016 67 months	0.680
Vegetable mandi Chudary Ali Muhammad	26	Cold storage with ice factory	10,000 per month	01.07.2010 to 31.01.2016 67 months	0.680
Total					197.479

Annex-K**[Para 1.3.4.2]****Unauthorized construction of housing schemes – Rs 72.941 million**

(Rupees in million)

Sr. No.	Name of Owner / Name of Business	Short Recovery	Remarks
1	RailqbalTownChak No. 110/12-L 55.2 Kanal	0.174	Approval papers were submitted in 2012-13 but up till now not approved. All plots were sold.
2	Modal Town 111/7-R Kamalia road. 218.1 Kanal	0.218	Full fees were not recovered but scheme was approved.
3	Zikria Town 39/12-L 98 Kanal	1.350	Approval papers were submitted in 2011-23 but up till now not approved. All plots were sold.
4	Gulshan- Fatima 40/12-L ara 73 Kanal, 3 marla an d4.5 sarsai	1.050	Approval papers were submitted in 2009-10 but up till now not approved. All plots were sold.
5	Royal city housing scheme 40/12-L 184.9 kanal	10.873	Scheme was submitted in 2015-16 but not approved.
6	Settlite Town 40/12-L area 40.10 Kanal	1.023	Approval papers were submitted in 2009-10 but up till now not approved. All plots were sold. Fully populated colony.
7	ZamZam Town 94 kanak 19 marlas 40/12-L	2.264	Approval papers were submitted in 2009-10 but up till now not approved. All plots were sold. Fully populated colony.
8	Green Town 39/12-L area 102 Kanal 13 marla	5.941	Approval papers were submitted in 2006-07 but up till now not approved. All plots were sold. Fully populated colony.
9	Nawab Town 109/12-L area 32 Kanal	0.946	Approval papers were submitted in 2009-10 but up till now not approved. All plots were sold. Fully populated colony.
10	Hameed Town 109/12-L area 72 Kanal	2.091	Approval papers were submitted in 2009-10 but up till now not approved. All plots were sold. Fully populated colony.
11	Saddiue Town 109/12-L area 64Kanal	1.862	Approval papers were submitted in 2009-10 but up till now not approved. All plots were sold. Fully populated colony.
12	Sehbaz Town 40/12 L city area	1.639	Approval papers were submitted in 2012-13 but up till now not approved. All plots were sold. Fully populated colony.
13	Farid Tow Housing colony 40/12-L area 120 Kanal	6.945	Approval papers were submitted in 2007-08 but up till now not approved. All plots were sold. Fully populated colony.
14	Al Noor city 110/12-L area 70 Kanal	2.034	Scheme was submitted in 2005-06 but not approved.
15	Azan Town 39/12-L 47 Kanal 15 marla 5 sarsai	2.590	Scheme was submitted in 2012-13 but not approved
16	Unar Garden 40/12-L	1.960	Scheme was submitted in 2005-06 but not approved

Sr. No.	Name of Owner / Name of Business	Short Recovery	Remarks
17	Sahid Town area 43 kanal 15 marla 40/12-L	2.368	Scheme was submitted in 2010-11 but not approved
18	Hamza lodge 40/12-L 23 Kanal	1.258	Scheme was submitted in 2010-11 but not approved
19	Nadir city area 68 kanal on Multan Bye pass road chak 40/12-L	3.660	Approval papers were submitted in 2009-10 but up till now not approved. All plots were sold. Fully populated colony.
20	Marjan city 40/ 12-L area 25 Kanal 3 marla	1.379	Approval papers were submitted in 2010-11 but up till now not approved. All plots were sold. Fully populated colony.
21	Gil Town 40/12-L area 23 kanak 18 marla	1.308	Approval papers were submitted in 2007-108 but up till now not approved. All plots were sold. Fully populated colony.
22	Raheem Garden 109/12-L area 32 Kanal	0.946	Scheme was submitted in 2007-08 but not approved
23	Al-Janat Town 110/12-L	0.745	Scheme was submitted in 2007-08 but not approved
24	Al Madina Town 110/12-L area 88 Kanal	2.549	Scheme was submitted in 2007-08 but not approved
25	Al Makkaha Town 110/12-L	1.633	Scheme was submitted in 2007-08 but not approved
26	Bagh Town Phase II 111/7-R area 72 Kanal	2.533	Approval papers were submitted in 2007-08 but up till now not approved. All plots were sold. Fully populated colony.
27	Bagh Town Phase III 111/7-R	2.421	Approval papers were submitted in 2007-08 but up till now not approved. All plots were sold. Fully populated colony.
28	Hadi Town 109/12-L area 32 Kanal 109/12-L	0.946	Approval papers were submitted in 2015-16 but up till now not approved. All plots were sold. Partially developed.
29	Rehman city area 72 Kanal 40/12-L	3.186	Approval papers were submitted in 2010-11 but up till now not approved. All plots were sold. Partially developed.
30	Ashraf Town area 31 Kanal 17 Marla. 109/12-L	0.941	Approval papers were submitted in 2015-16 but up till now not approved. All plots were sold. Partially developed.
31	Maan Town area 76 Kanal 40/12-L	4.105	Approval papers were submitted in 2013-14 but up till now not approved. All plots were sold. Partially developed.
Total		72.941	

Annex-L**[Para 1.3.4.3]****Less recovery against unauthorized constructions– Rs 71.784 million**

(Rupees in million)

Sr. No.	Name of Owner / Name of Business	Nature	Area	Short Recovery	Remarks	AIR Para No.
1	Pervaiz Iqbal S/O Muhammad Sharif, Al Zawaj Marriage Hall	Marriage Hall	89 Marlas	6.509	Construction completed and business running. Map still not approved. TMA did not seal the marriage club.	1
2	Feed Mill, Burewala Road	Feed Mill	432 Marlas	23.463	Less conversion fee recovered by applying lower rate of land	3
3	Petrol pump situated on 90 more Okanwala road	Petrol Pump	40.44 Marls	1.996	Less conversion fee recovered by applying lower rate of land	4
6	Pearl Garden	Land Sub Division	90 Marlas	32.850	Colony is constructed and sold. Map is still not approved. TMA did not seal the office	20
8	Abubakar block situated in chak No. 39/12-L Burewala road	Land Sub Division	800 Marlas	1.360	TMA had less recovered conversation fees by applying lower rates of land.	19
9	Jinnah Town Phase II land sub division	Land Sub Division	1000 Marlas	2.062	TMA had less recovered conversation fees by applying lower rates of land.	21
10	Mr. Amir Abbas S/O Fida Hussain	Commercial Building	70 Marlas	3.544	Map approved but construction was completed. Area was shown 29 Marlas instead of 70 Marla. TMA issued notice to him vide letter T.O/P&C/CCi 317 dated 26-06-14 and also request to lodge an F.I. R was also made vide no. 03/TMO/CCI dated 07-01-2016. No action taken.	25
Total				71.784		

Annex-M**[Para 1.3.4.7]****Irregular repair of tube well motors and transformer – Rs 3.296 million**

(Rupees in million)

Sr. No.	Voucher No. and month	Nature of repair	Amount
1	57 for 8/14	Transformer of Hayat Abad tube well	0.063
2	72 for 8/14	Repair of hydraulic oil pump massi tractor	0.013
3	140 for 8/14	Repair of tube well odd colony	0.015
4	141 for 8/14	Repair of pipe lines	0.032
5	147 for 8/14	Repair of sucker machine replacement of battery and other items	0.027
6	162 for 8/14	Repair of turbine tube well near Soji mill West	0.086
7	165 for 8/14	Repair of turbine tube well Nawaz Sharif park	0.188
8	95 for 8/14	Repair of main generator office	0.074
9	102 for 9/14	Repair of main generator office	0.025
10	103 for 9/14	Repair of new massy tractor	0.021
11	104 for 9/14	Repair of massy tractor massy tractor 210	0.024
12	163 for 9/14	Change of tyres and tube and rim front wheel massy tractor 385 trolley wala	0.049
13	164 for 9/14	Change of chamber screen of disposal graveyard with 352 K.G Angle	0.072
14	174 for 9/14	Repair of foundation pipe of disposal graveyard.	0.066
15	175 for 9/14	Repair of peter engine No. 02	0.013
16	176 for 9/14	Repair of peter engine No. 09	0.012
17	186 for 9/14	Repair of tractor 385 front blade	0.017
18	187 for 9/14	Repair of tractor massi 210	0.011
19	203for 9/14	Repair of sucker machine purchase of pipe	0.062
20	205 for 9/14	Repair of tube well Shampura	0.036
21	103 for 10/14	Repair of tractor grass cutter machine	0.031
22	104 for 10/14	Repair of tractor sullage pump	0.012

Sr. No.	Voucher No. and month	Nature of repair	Amount
23	105 for 10/14	Repair of disposal Meharabad	0.069
24	126 for 10/14	Repair of disposal Shamsapura	0.092
25	176 for 10/14	Repair of disposal pump Shamasapura	0.062
26	177 for 10/14	Repair of filtration plant No. 08	0.063
27	82 for 11/14	Repair of filtration plant No. 08	0.045
28	83 for 11/14	Repair of tube well odd colony	0.043
29	85 for 11/14	Repair of tractor 385 front blade	0.032
30	100 for 11/14	Repair of compactor	0.056
31	106 for 11/14	Repair of mixer	0.023
32	109 for 11/14	Repair of Tube well eidgah	0.199
33	186 for 11/14	Repair of TANKI G.T.road	0.014
34	187 FOR 11/14	Repair of filtration plant block No. 03	0.024
35	156 FOR 11/14	Repair of motor for tube well ward No. 20	0.037
36	157 FOR 11/14	Repair of water supply Mazi Pura	0.046
37	158 FOR 11/14	Repair of tube well block No. 02	0.048
38	162 for 11/14	Repair of disposal works Mehar Abad	0.023
39	164 for 11/14	Repair of main disposal works	0.141
40	153 for 12/14	Change of batteries for compactor	0.039
41	226 for 6/15	Repair of motor cycle	0.018
42	255 for 6/15	Repair of sullage pumps	0.200
43	260 for 6/15	Repair of vehicle No.9000	0.026
44	263 for 6/15	Repair of motor of disposal housing colony	0.044
45	96 for 12/14	Repair of fiat tractor 480	0.011
46	186 for 6/15	Repair of disposal Shamspur	0.024
47	149 for 6/15	Repair of disposal city	0.044
48	150 for 6/15	Repair of arm roll	0.060
49	164 for 6/15	Purchase of tyre and tbe of tractor loader J 1028	0.286
50	165 for 6/15	Repair of tube well block No. 18	0.074

Sr. No.	Voucher No. and month	Nature of repair	Amount
51	144 for 6/15	Repair of turbine tube well Nawaz Sharif park	0.095
52	148 for 6/15	Repair of sucker machine	0.409
Total			3.296

Annex-N

[Para 1.3.4.8]

Less recovery of 1 % of registration fees – Rs 1.467 million

(Rupees in million)

Sr. No.	No. of mutation /registration with area	Area	Rate to be charged	Total value	Amount of 1 % tax to be recovered.	Amount recovered	Amount now to be recovered
1	4542/1278 for 9. 39/12-L Urban	39 marla Urban area rate is applicable.	220,000	8.580	0.086	0.008	0.078
2	4152/779 for 8/14 40/12-1	10 Marla	220,000 per marla	2.200	0.022	0.005	0.017
3	4581/1290 for 9/14,. 39/12-L Urban	10 marla Urban area rate is applicable.	220,000	2.200	0.022	0.003	0.019
4	4156/777 for 8/14 40/12-1	10 marla	220,000 per marla	2.200	0.022	0.005	0.017
5	4143/310 for 7/14 40/12-1	10 marla	220,000 per marla	2.200	0.022	0.005	0.017
6	4148/301 for 7/14 40/12-1	5 marla	220,000 per marla	1.100	0.011	0.003	0.008
7	4144/302 for 7/14 40/12-1	7 marla 4-1/2 marla	220,000 per marla	1.650	0.017	0.004	0.013
8	1039/6 dated 7.7.14	24/11-L	550,000 per acres	0.550	0.006	0.005	0.001
9	2305/10	168/9-L Square No. 588 marla 7 sarsai	45,000 per marla	0.011 per marla	0.004	0.004	0.000
10	955/17	13 Kana0 4 marla	12,100 per marla	0.002 per marla	0.033	0.004	0.033
11	853/18	4 kanal 14 marla	12,100 per marla	0.002 per marla	0.011	0.002	0.010
12	942/43	16 Kanal	110,000 per kanal	0.089 per marla	0.018	0.016	0.002
13	3743/59	80 marla	53,240 per marla	0.040 per marla	0.043	0.035	0.007
14	4145/303 for 7/14 40/12-1	5 marla	220,000 per marla	1.100	0.011	0.003	0.008
15	4146/303 for 7/14 40/12-1	5 marla	220,000 per marla	1.100	0.011	0.003	0.008
16	4149/306 for 7/14 40/12-1	5 marla	220,000 per marla	1.100	0.011	0.003	0.008
17	4149/312 for	5 marla	220,000 per		0.011	0.003	0.008

Sr. No.	No. of mutation /registration with area	Area	Rate to be charged	Total value	Amount of 1 % tax to be recovered.	Amount recovered	Amount now to be recovered
	7/14 40/12-1		marla	1.100			
18	4541/605 for 8/14 39/12-1	3 marla	220,000 per marla	0.660	0.007	0.001	0.006
19	4153/778 for 8/14 40/12-1	10 marla	220,000 per marla	2.200	0.022	0.005	0.017
20	4157/775 for 8/14 40/12-1	08 marla	220,000 per marla	1.760	0.018	0.004	0.013
21	4155/776 for 8/14 40/12-1	07 marla	220,000 per marla	1.540	0.015	0.004	0.012
22	4159 for 1255 40/12-L	20 marla (Urban area rate is applicable)	140,000 per marla	2.800	0.028	0.003	0.025
23	4160 for 1256 40/12-L	03 marla (Urban area rate is applicable)	140,000 per marla	0.420	0.004	0.002	0.003
24	4158 for 1257 40/12-L	04 marla 7 Sarsai (Urban area rate is applicable)	140,000 per marla	0.560	0.006	0.003	0.003
25	1506/1277 for 9. 39/12-L Urban	4 marla (Urban area rate is applicable)	220,000	0.880	0.009	0.002	0.006
26	1504/1285 for 9/14,. 39/12-L Urban	2 marla (Urban area rate is applicable)	220,000	0.440	0.004	0.001	0.003
27	4565/1286 for 9/14, . 39/12-L Urban	10 marla (Urban area rate is applicable)	220,000	2.200	0.022	0.003	0.019
28	4567/1287 for 9/14,. 39/12-L Urban	4 marla 4 sarsai (Urban area rate is applicable)	220,000	0.978	0.010	0.002	0.008
29	4589/1288 for 9/14,. 39/12-L Urban	2 marla 4 sarsai (Urban area rate is applicable)	220,000	0.538	0.005	0.001	0.004
30	4571/1289 for 9/14,. 39/12-L Urban	4 marla (Urban area rate is applicable)	220,000	0.880	0.009	0.001	0.008
31	4574/1291 for 9/14,. 39/12-L Urban	5 marla (Urban area rate is applicable)	220,000	1.100	0.011	0.002	0.010
32	4594/1538 for 10/14,. 39/12-L Urban	38 marla (Urban area rate is applicable)	220,000	8.360	0.084	0.005	0.079
33	4594/1538 for 10/14,. 39/12-L Urban	38 marla (Urban area rate is applicable)	220,000	8.360	0.084	0.005	0.079
34	4161/1734 for	7 marla 5 Sarsi	220,000		0.017	0.002	0.014

Sr. No.	No. of mutation /registration with area	Area	Rate to be charged	Total value	Amount of 1 % tax to be recovered.	Amount recovered	Amount now to be recovered
	10/14,. 40/12-L Urban	(Urban area rate is applicable)		1.650			
35	4163/1735 for 10/14,. 40/12-L Urban	4 marla (Urban area rate is applicable)	220,000	0.880	0.009	0.001	0.008
36	4166/1736 for 10/14,. 40/12-L Urban	160 marla (Urban area rate is applicable)	220,000	35.200	0.352	0.022	0.330
37	4165/1737 for 10/14,. 40/12-L Urban	169 marla (Urban area rate is applicable)	220,000	37.180	0.372	0.023	0.349
38	1513/1940 for 10/14,. 39/12-L Urban	3 marla 7sarsai (Urban area rate is applicable)	220,000	0.814	0.008	0.002	0.006
39	1514/1952 for 10/14,. 39/12-L Urban	4 marla 5sarsai (Urban area rate is applicable)	220,000	0.990	0.010	0.003	0.007
40	1514/1986 for 10/14,. 39/12-L Urban	6 marla 1sarsai (Urban area rate is applicable)	220,000	1.342	0.013	0.004	0.010
41	4602/2144 for 11/14,. 39/12-L Urban	4 marla 7sarsai (Urban area rate is applicable)	220,000	1.034	0.010	0.002	0.009
42	4605/2145 for 11/14,. 39/12-L Urban	8 marla (Urban area rate is applicable)	220,000	1.760	0.018	0.002	0.015
43	4613/2146 for 11/14,. 39/12-L Urban	10 marla (Urban area rate is applicable)	220,000	2.200	0.022	0.003	0.019
44	3907/930 chak No. 95/12-L	50 Kanala 3 marla. No square No.	1,620,000 per acrea	10.125	0.101	0.070	0.031
45	1887/22	43 Kanal (Commercial)	385,000 per kanal	0.242 per marla	0.166	0.134	0.031
47	3894/56 95/12-L	4 Kanal square No 27	40,000 per marla	0.010 per marla	0.032	0.024	0.008
48	1501/223FOR 7/14	8 marla 39/12-l	220,000 per marla	1.760	0.018	0.005	0.013
49	4175/2447 for 11/14,. 40/12-L Urban	5 marla (Urban area rate is applicable)	220,000	1.100	0.011	0.003	0.008

Sr. No.	No. of mutation /registration with area	Area	Rate to be charged	Total value	Amount of 1 % tax to be recovered.	Amount recovered	Amount now to be recovered
50	4172/2448 for 11/14,. 40/12-L Urban	4 marla (Urban area rate is applicable)	220,000	0.888	0.009	0.002	0.007
51	4176/2449 for 11/14,. 40/12-L Urban	5 marla (Urban area rate is applicable)	220,000	1.100	0.011	0.003	0.008
52	4174/2450 for 11/14,. 40/12-L Urban	5 marla (Urban area rate is applicable)	220,000	1.100	0.011	0.003	0.008
53	4170/2451 for 11/14,. 40/12-L Urban	8 marla (Urban area rate is applicable)	220,000	1.760	0.018	0.004	0.013
54	4177/2453 for 11/14,. 40/12-L Urban	9 marla 2 sarsai (Urban area rate is applicable)	220,000	2.024	0.020	0.005	0.015
55	4169/2455 for 11/14,. 40/12-L Urban	2marla (Urban area rate is applicable)	220,000	0.440	0.004	0.001	0.003
56	4171/2456 for 11/14,. 40/12-L Urban	3 marla 3 sarsai (Urban area rate is applicable)	220,000	0.726	0.007	0.002	0.005
Total							1.467