



**AUDIT REPORT
ON
THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
SAHIWAL
AUDIT YEAR 2016-17**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Program
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
LED	Light Emitting Diodes
LG&CD	Local Government & Community Development
LIG	Low Income Group
LPR	Leave Preparatory to Retirement
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 Regulatory Authority
SRO	Statutory Regulation Order
TAC	Tehsil Accounts Committee
TA/DA	Travelling Allowance / Daily Allowance
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
UPS	Uninterruptible Power Supply
VVIP	Very Very Important Person

PREFACE

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

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

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

The Report has been finalized in the light of written responses of the management concerned wherever conveyed.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 for causing it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 21 officers and staff constituting 5,271 man-days and the budget amounting to Rs 22.549 million was allocated in Audit Year 2016-17. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, RDA Multan carried out audit of the accounts of two TMAs of District Sahiwal for the Financial Year 2015-16 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 2015-16 was Rs 108.577 million and expenditure incurred of Rs 96.101 million showing savings of Rs 12.476 million in the year. The total Non-Development Budget for Financial Year 2015-16 was Rs 755.197 million and expenditure was of Rs 716.827 million, showing savings of Rs 38.370 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 and reconciliation were made in accordance with laws and rules and that there was no leakage of revenue.

a. Scope of Audit

Out of total expenditure of TMAs District Sahiwal for the Financial Year 2015-16, auditable expenditure under the jurisdiction of Regional Director Audit, Multan was Rs 812.928 million covering two PAOs / formations. Out of this, RDA Multan audited an expenditure of Rs 466.947 million which, in terms of percentage, is 65% of total auditable expenditure and irregularities amounting to Rs 1,049.023 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 of District Sahiwal for the Financial Year 2015-16, were Rs 754.637 million. RDA Multan audited receipts of Rs 339.223 million which, in terms of percentage, is 45% of total receipts and irregularities amounting to Rs 669.511 million were pointed out.

b. Recoveries at the Instance of Audit

Recoveries of Rs 784.696 million were pointed out by Audit (out of which Rs 779.450 million of paras over Rs 1 million are included in this Report) which was not in the notice of the management earlier. No amount was recovered by the management till the time of compilation of the Report.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs with respect to its functions, control structure, prioritization of risk areas by determining their significance and identification of key 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 on pointation of Audit. However, audit impact in the shape of change in rules could not be materialized as the Public Accounts Committee has not discussed Audit Reports pertaining to Tehsil Municipal Administrations.

e. Comments on Internal Control and Internal Audit Department

Internal control mechanism of TMAs of District Sahiwal was not satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses. Negligence on the part of TMA authorities may be captioned as one of 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. Key Audit Findings of the Report

- i. Non production of record of Rs 2.686 million was noted in one case¹.
- ii. Irregularities and noncompliance of rules and regulations of Rs 158.383 million were noted in fourteen cases².

¹Para 1.2.1.1

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, 1.2.2.8, 1.2.2.9,1.2.2.10, 1.2.2.11, 1.3.1.1, 1.3.1.2, 1.3.1.3

- iii. Performance issues of Rs 770.662 million were noted in twelve cases³
- iv. Internal control weaknesses involving an amount of Rs 351.087 million were noted in ten cases⁴.

Audit parason the accounts for the Financial Year 2015-16 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:

- ii. Production of record to audit for verification
- iii. Strengthening of financial and managerial controls
- iv. Compliance of DAC directives and decisions in letter and spirit
- v. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management
- vi. Compliance of relevant laws, rules, instructions and procedures.
- vii. Proper maintenance of accounts and record
- viii. Holding of investigations and take disciplinary actions after fixing responsibilities for non-production of record.
- ix. Appropriate actions against officers/officials responsible for violation of rules and losses.
- x. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- xi. Implement internal as well as financial controls in letter and spirit to avoid unauthorized drawal/ utilization of funds.

³Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6, 1.3.2.1, 1.3.2.2,1.3.2.3,1.3.2.4,1.3.2.5,1.3.2.6

⁴Para 1.2.4.1, 1.2.4.2, 1.2.4.3, 1.3.3.1, 1.3.3.2, 1.3.3.3, 1.3.3.4, 1.3.3.5, 1.3.3.6, 1.3.3.7

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	812.928	754.637	1,567.565
2	Total formations in Audit Jurisdiction	02	812.928	754.637	1,567.565
3	Total Entities (PAOs) Audited	02	466.947	339.223	806.170
4	Total Formations Audited	02	466.947	339.223	806.170
5	Audit & Inspection Reports	02	466.947	339.223	806.170
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	770.662
3	Weak internal controls relating to financial management	351.087
4	Others	161.069
Total		1,282.818

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	-	457.142	259.685	96.101	754.637	1567.565	1,574.906
2	Outlays Audited	-	242.483	168.164	56.300	339.223	806.170*	715.889
3	Amount placed under audit observations / irregularities pointed out	-	76.427	109.017	10.643	1,086.731	1,282.818	1,252.900
4	Recoveries pointed out at the instance of audit	-	1.322	-	-	778.128	779.450	401.017
5	Recoveries accepted / established at audit instance	-	1.322	-	-	778.128	779.450	401.017
6	Recoveries realized at the instance of audit	-	-	-	-	-	-	-

*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 466.947 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.	149.595
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.	351.087
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	779.450
6	Non production of record to Audit	2.686
7	Others, including cases of accidents, negligence etc.	-
Total		1,282.818

Table 5: Cost Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	806.170
2	Expenditure on Audit	0.116
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.

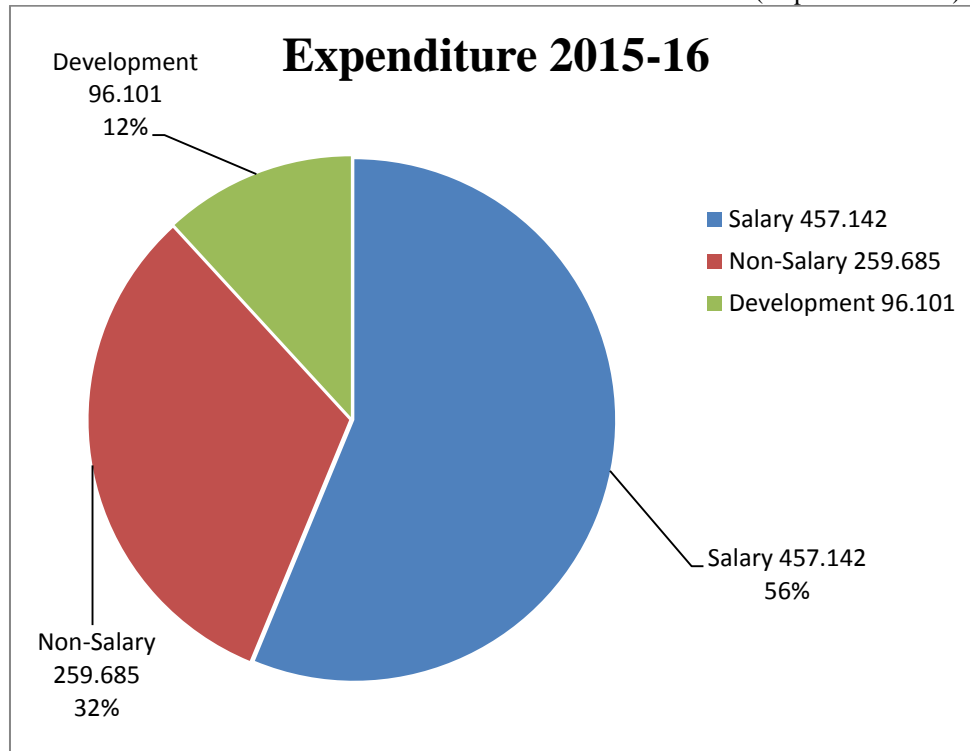
1.1.2 Comments on Budget and Accounts

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

(Rupees in million)

2015-16	Budget	Actual	Excess (+) / Saving (-)	% (Saving)
Salary	458.775	457.142	-1.633	0%
Non-salary	296.422	259.685	-36.737	-12%
Development	108.577	96.101	-12.476	-11%
Sub Total	863.774	812.928	-50.846	-6%
Revenue	778.517	754.637	-23.88	-3%

(Rupees in million)

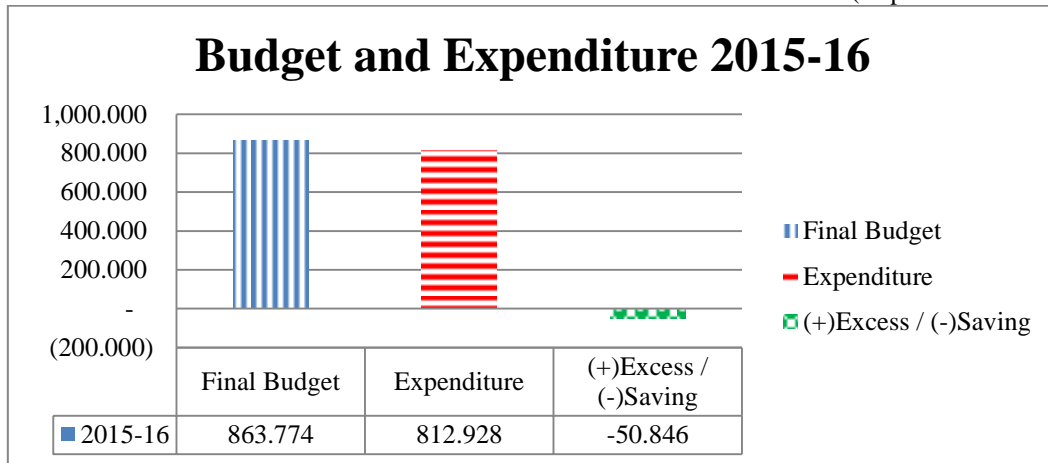


Details of budget allocations, expenditures and savings of each TMA in District Sahiwal are in **Annex-B**.

As per Budget Books for the Financial Year 2015-16 of TMAs in District Sahiwal, the original and final budgets were Rs 863.774 million. Total expenditure incurred by these TMAs during Financial Year 2015-16 were Rs 812.928 million. A saving of Rs 50.846 million came to the notice of audit which shows that the TMAs failed to provide essential municipal services as envisaged and planned at the time of preparation and approval of annual budget for the year.

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

(Rupees in million)



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

Audit paras, reported in MFDAC (Annex-A) of last year audit report, which have not been attended in accordance with the directives of DAC, have 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
5	2015-16	40	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 consumption record –Rs2.686 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”.

Tehsil Municipal Administration Sahiwal had purchased consumable items i.e. shopping bags, flexes etc. amounting to Rs 2.686 million for Ramzan Bazar during the Financial Year 2015-16 but consumption record was not produced for verification. **Annex-C**

Audit is of the view that due to weak internal controls, consumption record of consumable stores was not maintained.

Non-production of record of Rs 2.686 million created doubt regarding the legitimacy of the expenditure as well as violation of the Government instructions.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer did not submit any reply.

DAC, in its meeting, held in April, 2017, directed the DDO to hold an Inquiry. No progress was intimated till finalization of this Report.

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

[AIR Para: 47]

1.2.2 Irregularities and non compliance

1.2.2.1 Irregular payment of pay and allowances – Rs75.105 million

According to Government of Punjab Finance Department letter No.FD.PC.2-1/2015 dated 22.07.2015, the basic pay of the employee who was in service on 30.06.2015 shall be fixed in the basic pay scale 2015 on point to point basis, i.e., at the stage corresponding to that occupied by him / her above the minimum of basic pay scales 2011.

Tehsil Municipal Administration Sahiwal allowed payment of Rs 75.105 million on account of pay and allowances of staff during 2015-16. However, payment was made without entry in service books / issuance of pay slips to justify the said payments. **Annex-D**

Audit is of the view that due to non compliance of rules, payments of pay and allowances had been made without pay fixation by the authority and maintenance of service record.

Payment of pay and allowances without pay fixation resulted in irregular payment of Rs 75.105 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that the payment of arrears / leave encashment of LPR / honoraria / holiday allowance and arrear of salary were made to the different employees and retired employees according to the prevailing rules / instructions. The reply was not acceptable as service record along with fixation of pay by the authority was not shown.

DAC, in its meeting, held in April, 2017, directed the DDO to produce complete record. No progress was intimated till finalization of this Report.

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

[AIR Para: 39]

1.2.2.2 Irregular appointment of daily wages staff –Rs32.838 million

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

Tehsil Municipal Administration Sahiwal paid Rs 32.838 million during the Financial Year 2015-16 on account of daily wages to the staff without any advertisement / approval of LG & CD Department. **Annex-E**

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

Appointment of staff without observing the prescribed procedure resulted in irregular payments of Rs 32.838 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that approval has been obtained for appointment of daily wages employees as per requirements for sanitation work. The reply was not acceptable as record pertaining to procedure of appointment and requirements of employees was not shown.

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

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

[AIR Para: 36]

1.2.2.3 Irregular expenditure on repair and maintenance–Rs15.739 million

According to Rule 9 of the Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Further, according to Rule 15 (ii) of Rules for the Use of Staff Cars 1980, the details of periodical repairs as well as other repairs including normal servicing and recharging of battery shall be entered under Part-III of vehicle log book.

Tehsil Municipal Administration Sahiwal incurred expenditure of Rs 15.739 million on repair of vehicles, tractor, transformer, motors of tube well, disposal pumps, road roller and submersible pumps during the Financial Year 2015-16 without any history sheet of repair, availability of replaced parts in dead stock register and without advertisement through splitting as required under PPRA Rules. Furthermore, in some cases payment for some items was made far above the approved MRS rates. **Annex-F**

Audit is of the view that due to weak management, purchases were made in violation of PPRA Rules.

Violation of PPRA Rules resulted in irregular expenditure of Rs 15.739 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that the expenditure was incurred after observing all necessary formalities. The reply was not acceptable as no record was produced.

DAC, in its meeting, held in April, 2017, directed the DDO to get the stance verified along with the documentary evidences within 15 days. No progress was intimated till finalization of this Report.

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

[AIR Para: 30, 35,45]

1.2.2.4 Irregular expenditure on VVIP visit – Rs 9.100 million

According to the Government of the Punjab Finance Department Notification No.FD (FR) VI-9/2000(P) dated 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. Maximum expenditure on such a visit will not be more than Rs 1 million.

Tehsil Municipal Administration Sahiwal incurred an expenditure of Rs9.100 million during 2015-16 against the directions of above referred letter as well as not being a valid charge on the TMA funds. Apart from not being a valid charge on its funds, the expenditure was also in excess of permissible limit of Rs 1 million and incurred on unauthorized heads of expenditure including such ostentatious expenditure like streamers, ornamental plants, advertisement and Jhumer party etc. as detailed below:

(Rupees in million)

Sr. No.	Vr. No. & Date	Date	Particulars	Amount
1	160/07.2015	09.05.15	Supply / fixing of banners / steamers Qadir Abad	2.704
2	221/09.2015	09.05.15	Supply / fixing of flags Jhoomer party etc.	2.435
3	222/09.2015	09.05.15	Supply / fixing of pipe for flags	2.641
4	223/09.2015	09.05.15	Purchase of plants	1.000
5	222/09.2015	09.05.15	Supply of bamboo for flags	0.320
Total				9.100

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

Unauthorized payment resulted in irregular expenditure amounting to Rs 9.100 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that the expenditure was incurred on the arrival of VVIPs at Coal Power Project Qadrad. All the funds were provided by the District Government Sahiwal for the arrangement of visit. No irregularity was committed in incurring the expenditure. The reply was not acceptable as it was irrelevant.

DAC, in its meeting, held in April, 2017, directed the DDO to give point wise reply of observations raised in the Para. No progress was intimated till finalization of this Report.

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

[AIR Para: 53]

1.2.2.5 Irregular consumption of stores –Rs4.091 million

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

Tehsil Municipal Administration Sahiwal issued store items amounting to Rs 4.091 million for patch work of different roads without proper requisition, entries in indent book, estimates / MBs or availability of log books of relevant vehicles during 2015-16. The detail is as given below:

(Rupees in million)

Sr. No.	Name of items	Quantity issued	Amount
1	Bitumen	143 drum	2.331
2	Crushed stone	14,700 cft	1.168
3	Fire wood	740 Mound	0.592
Total			4.091

Audit is of the view that due to weak internal controls, store was consumed without maintenance of record.

Consumption of stores without maintenance of record resulted in irregular expenditure of Rs 4.091 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that the items from stores were issued according to the site requirement as approved by the administrator TMA. The name of road was also mentioned in the stock register of stores. The reply was not acceptable as the payments were made without record entries in the measurement books.

DAC, in its meeting, held in April, 2017, directed the DDO to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

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

[AIR Para: 32]

1.2.2.6 Irregular award of contract –Rs 2.514 million

According to Government of Punjab Communication and Works Department letter No.B-H (C & W)/2-11/78(2008) dated 28.08.2014,

work/contract up to Rs2 million can be allotted to a contractor enlisted as D Class.

Tehsil Municipal Administration Sahiwal issued work orders of Rs 2.514 million to D class contractor vide order No. 20 T.O (2) dated 13.06.2015 in violation of above directions.

Audit is of the view that due to poor management, irregular work order was issued.

Irregular award of work resulted in irregular expenditure amounting to Rs 2.514 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that the work order was issued to the contractor according to the public notice in which no condition was mentioned about any class of contractor. The reply was not acceptable being irrelevant and without documentary evidence.

DAC, in its meeting, held in April, 2017, directed the DDO to provide the detail of expenditures validly supported by the purchase process for hiring the services of the said contractors. No progress was intimated till finalization of this Report.

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

[AIR Para: 13]

1.2.2.7 Irregular purchase of electric material–Rs1.794 million

According to Rule 9 of the Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

Tehsil Municipal Administration Sahiwal incurred an expenditure of Rs 1.794 million during 2015-16 for purchase of street lights, installation of new tube lights, energy saver, LED lights, replacement of wire and other such items without proper advertisement through splitting of expenditure. The items were purchased without proper specifications, inspections and at higher rates. Further Sales Tax amounting Rs 0.443 million was also not recovered from the suppliers.

Annex-G

Audit is of the view that due to weak internal controls, expenditure was made in violation of PPRA Rules.

Violation of PPRA Rules resulted in irregular expenditure amounting to Rs 1.794 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that the electric street light articles were purchased on different dates and different occasion and were fixed on different points by the different contractors. The amount of GST was not separately mentioned in the estimate. The reply was not acceptable as no documentary evidence was produced.

DAC, in its meeting, held in April, 2017, directed the DDO to get the stance re-verified as per points raised in Audit Para. Further proof of deposit of GST be collected from the supplier and produced at the time of re-verification within 15 days. No progress was intimated till finalization of this Report.

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

[AIR Para: 22]

1.2.2.8 Irregular expenditure on civil works–Rs1.388 million

According to the Government of Punjab LG&CD Department letter No. SO-V (LG) 5-48/2002 dated 28.03.2006, Tehsil Officer (I&S) is competent to accord technical sanction up to Rs1 million for original and repair work. Further, according to Rule 12 (1) of Punjab Procurements Rules 2014, procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

Tehsil Municipal Administration Sahiwal incurred an expenditure amounting to Rs 1.388 million on civil works by splitting the expenditure to avoid advertisement and sanction of TS estimate of higher authority. The expenditure was made without preparing the measurement books of the civil works. **Annex-H**

Audit is of the view that due to weak internal controls, expenditure was made in violation of relevant rules.

Violation of rules resulted in irregular expenditure of Rs 1.388 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that the financial position of the TMA was weak and it was not possible that the work was to be accomplished in the single instance. The reply was not acceptable as the expenditure was split to avoid open competition and technical sanction of the higher authority.

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

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

[AIR Para: 14]

1.2.2.9 Unauthorized payment of Integrated Allowance–Rs1.322 million

According to clarification issued by the Accountant General Punjab vide No.TM-I/2-3A)iv)/2007-08/2049 dated 31.03.2008, integrated allowance is not admissible to sanitary worker, disposal operator.

Tehsil Municipal Administration Sahiwal paid Integrated Allowance amounting to Rs 1.322 million to the entire sanitary workers during Financial Years 2013-16 against the above instructions. Detail is given below:

(Rupees in million)

Sr. No.	Name of the Employee	Period	Amount
1	Sanctioned staff of Chief Officer (HQ) 285 Nos.	02.10.2006 to 31.12.2016	1.026
2	Usman Qayyum sanitary worker TMO office	02.10.2006 to 31.12.2016	0.037
3	Amjad Nadeem Beldar TMO office	01.07.2004 to 31.12.2016	0.045
4	Sanctioned staff of CO Unit Kameer and disposal operator. 17 Nos.	01.07.2013 to 31.12.2016	0.214
Total			1.322

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

Unauthorized payments of integrated allowance resulted in loss amounting to Rs 1.322 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that recovery will be shown to audit. Reply was not tenable as complete recovery was not shown to audit.

DAC, in its meeting, held in April, 2017, directed the DDO to affect complete recovery. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 1.322 million, under intimation to Audit.

[AIR Para: 25]

1.2.2.10 Irregular expenditure without advertisement –Rs1.158 million

According to Rule 4 of the Punjab Procurements Rules 2014, procuring agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is efficient and economical. Further, according to Rule 12 (1) of Punjab Procurements Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

Tehsil Municipal Administration Sahiwal had incurred expenditure of Rs 1.158 million by splitting on painting and electric work during the Financial Year 2015-16. The purchase process was completed by calling quotations instead of open tender through PPRA's Website. Item purchased were not entered in stock registers and distribution record was not produced. **Annex-I**

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

Irregular expenditure of Rs 1.158 million resulted in violation of rules

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that expenditure was incurred on the eve of Ramzan Bazar

on emergency basis. The reply was not tenable as no emergency was exercised by competent authority on the event of Ramzan Bazar.

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

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

[AIR Para: 17, 33]

1.2.2.11 Uneconomical repair of tents and chairs –Rs1.052 million

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

Tehsil Municipal Administration Sahiwal made payment of Rs 1.052 million for repair of tents and chairs during Financial Year 2015-16. The repair was made without maintenance of history sheet, details of repair and at rates far above the market rates as detail below:

(Rupees in million)

Sr. No.	Name of item	Qty. repaired (Nos.)	Rate charged each	Market rate of such items	Excess	Amount
1	Tent size 30 x30	25	0.030	0.010	0.020	0.500
2	Tent size 15 x 30	18	0.015	0.005	0.010	0.180
3	Tent size 15 x15	13	0.008	0.004	0.004	0.052
4	Tent copa 45 X 45	2	0.080	0.020	0.060	0.120
5	Tent Copa 3 x 36	1	0.050	0.015	0.035	0.035
6	Tent 15 x 9	12	0.005	0.002	0.003	0.030
7	Tent 9 x 30	6	0.009	0.003	0.006	0.036
8	Tent 30 x 10	6	0.010	0.003	0.007	0.042

Sr. No.	Name of item	Qty. repaired (Nos.)	Rate charged each	Market rate of such items	Excess	Amount
9	White wash of kanat	43	0.001	0.001	0.005	0.022
10	Welding of foam chairs	47	0.001	0.002	0.005	0.024
11	Washing of covers of bamboo and chairs	100	0.001	30	120	0.012
Total						1.052

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

Expenditure without codal requirements resulted in uneconomical expenditure of Rs 1.052 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that repair was made according to conditions mentioned in public notice published in newspaper. The reply was not tenable as repair was made on exorbitant rates and without fulfilling codal formalities.

DAC, in its meeting, held in April, 2017, directed the DDO to refer the matter to Secretary LG Punjab for constitution of fact finding inquiry regarding unjustified payment and submit report within two months. No progress was intimated till finalization of this Report.

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

[AIR Para: 24]

1.2.3 Performance

1.2.3.1 Less recovery of rent despite construction of shops – Rs 493.391 million

According to Rule 4 of the Punjab Local Government (Property) Rules 2003, Manger 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 Municipal Administration Sahiwal had either not recovered or less recovered the rent of shops amounting to Rs 493.391 million during and up to the Financial Year 2015-16. The land was allotted on rent in 1977, no record was produce to justify the construction of shops on said land by the tenants. Further, rent was continued to be charged for open land and not for the shops constructed thereon. The short fall of rent is detailed below:

(Rupees in million)

Sr. No.	Name of the market	Period	Total Nos. of shops	Market rent in Rs.	Rent recovered Rs.	Difference of rent Rs.	Amount of loss
1	Arif chowk shops	01.07.1977 to 30.06.2016. 294 months	26	10,000	300	9,700	74.147
2	General Bus stand Joggi chowk	01.07.1977 to 30.06.2016. 294 months	139	7,000	300	6,700	273.802
3	Quaid e Azam High street	01.07.1977 to 30.06.2016. 294 months	51	10,000	300	9,700	145.442
Total							493.391

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

Less recovery of rent of shops resulted in loss amounting to Rs 493.391 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that as per record, rent for land is applicable instead of rent of shops. The reply was not tenable as rent of shops is recoverable from the occupants.

DAC, in its meeting, held in April, 2017, directed the DDO to hold an inquiry regarding the construction of shops at sites and non-recovery of rent within 15 days. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 93.391 million, under intimation to Audit.

[AIR Para: 8]

1.2.3.2 Non/ Less recovery of rent of shop –Rs126.929 million

According to Rule 4 the Punjab Local Government (Property) Rules 2003, Manger 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 Municipal Administration Sahiwal had recovered less rent of shops amounting to Rs 126.929 million as revealed from the demand register for the Financial Year 2015-16. Market wise detail is given below:

(Rupees in million)

Sr. No.	Name of market	No. of shops	Total amount recoverable up to 30.06.2016	Amount recovered during 2015-16	Amount to be recovered
1	Jinnah market	60	85.828	2.081	83.746
2	Gulistan Market	64	5.749	3.740	5.640
3	Church road market	42	22.984	1.221	21.762

Sr. No.	Name of market	No. of shops	Total amount recoverable up to 30.06.2016	Amount recovered during 2015-16	Amount to be recovered
4	Jhal Road market	46	0.760	0.472	0.289
5	Under Niazi Pull	55	0.510	0.359	0.016
6	Market with Rescue 15	05	5.514	0.096	5.418
7	Market with girls / boys school	15	7.892	0.317	7.575
8	Godown	13	0.323	0.162	0.161
9	Arif Motor bus stand at Arifwala more bus stand	02	0.259	0.085	0.174
10	Kothi No. 25	01	2.148	-	2.148
Total					126.929

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

Non / less recovery of rent of shops resulted in loss amounting to Rs 126.929 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that in presence of litigation, action against the tenant cannot be initiated. The reply was not acceptable as recovery has not been made.

DAC, in its meeting, held in April, 2017, directed the DDO to effect recovery within 30 days. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 126.929 million, under intimation to Audit.

[AIR Para: 5]

1.2.3.3 Illegal establishment of colonies without payment of fees—Rs 31.371 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. 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 Municipal Administration Sahiwal did not recover conversion and map fee amounting to Rs31.371 million during 2015-16 from the owners of the private housing schemes/ land sub-divisions constructed without prior approval of building plans. **Annex-J**

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

Illegal establishment of colonies without payment of conversion fee resulted in loss to the TMA funds amounting to Rs31.371 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that TMA was making its best efforts and taking legal action against the developers. The reply was not tenable as no recovery is being effected.

DAC, in its meeting, held in April, 2017, directed the DDO to take necessary actions against concerned and effect recovery besides action against responsible. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 31.371 million, under intimation to Audit.

[AIR Para: 3]

1.2.3.4 Non-recovery of rent of shops – Rs13.272 million

According to Rule 4 of the Punjab Local Government (Property) Rules 2003, Manger 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 Municipal Administration Sahiwal did not recover rent of shops amounting to Rs 13.272 million during the Financial Year 2015-16 from the tenants while legal advisor of the TMA reported / intimated the TMO on 25.05.2016 that appeal of the tenants had been dismissed by the Session Court.

(Rupees in million)

Name of market	Shops No(s)	Amount
Church Road Market	21,28,29,30,34,35,36,37,38,39,40,41 & 42	13.272

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

Non recovery of rent of shops resulted in loss amounting to Rs13.272 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that case is in civil court and monthly rent is being deposited in court. The reply was not tenable as no recovery received from court was shown to audit.

DAC, in its meeting, held in April, 2017, directed the DDO to effect recovery within thirty days. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 13.272 million, under intimation to Audit.

[AIR Para: 4]

1.2.3.5 Illegal constructions without payment of conversion fees - Rs 8.904 million

According to the Rule 60(1) (a) (b) (c) of the Notification No.SOR (LG)38-18/2009 dated 27th June, 2009 Punjab Land use (Classification, Reclassification and Redevelopment) Rules 2009, fee for conversion of residential area to commercial, industrial and educational institution area to residential as notified vide notification No. SOR(LG) 38-18 /2009- P dated 6th June 2012, the conversion fee for the conversion of a residential, industrial, pre urban area or intercity service area to commercial use shall be as under.

Value of land as per valuation table	Conversion fee
Less than one million	5%
From one million to ten million	10%
More than ten million rupee	20%

Tehsil Municipal Administration Sahiwal did not recover conversion fee amounting to Rs 8.904 million during the Financial Year 2015-16 from the owners of commercial buildings being constructed. TO(P&C) issued the notices but did not take any measure for stoppage of illegal construction and recovery of conversion fee. **Annex-K**

Audit is of the view that due to weak internal controls, no action had been taken and conversion fee was not recovered.

Illegal constructions without payment of conversion fee resulted in loss amounting to Rs 8.904 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that recovery will be made as soon as possible. The DDO admitted the recovery.

DAC, in its meeting, held in April, 2017, directed the DDO to effect recovery. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 8.904 million, under intimation to Audit.

[AIR Para: 2]

1.2.3.6 Non recovery of rent of land of different markets–Rs1.862 million

According to Rule 4 of the Punjab Local Government (Property) Rules 2003, Manger 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 Municipal Administration Sahiwal did not recover rent amounting to Rs 1.862 million from tenants of land/ properties up to 30.06.2016 on which shops were constructed since 1977. No action was taken against the defaulters. Demand and collection register was also not signed by any authority. **Annex-L**

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

Non recovery of rent of land resulted in loss amounting to Rs 1.862 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that recovery is being made and will be shown to audit. The DDO admitted the recovery.

DAC, in its meeting, held in April, 2017, directed the DDO to effect complete recovery. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 1.862 million, under intimation to Audit.

[AIR Para: 51]

1.2.4 Internal Control Weaknesses

1.2.4.1 Non availability of stock entries – Rs32.529 million

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

Tehsil Municipal Administration Sahiwal incurred expenditure amounting to Rs 32.529 million during the Financial Year 2015-16 on account of purchase of different items i.e. UPS, fans and shopping bags etc. but no record of stock received and issued was available for verification. Purchases were not made through purchase committee. Items received were not got checked in respect of quality and quantity. Purchases were split up to avoid open competition and advertisement on PPRA's website / newspaper. Rates were not got verified from the market by the committee. Sale tax was not deposited and income tax was also less recovered.

Audit is of the view that due to weak internal controls, expenditure on purchases was doubtful as store and consumption record was not maintained.

Non availability of stock entries and proof of consumption resulted in loss to TMA funds amounting to Rs 32.529 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that mostly these are petty works for which local quotations were invited under the PPRA rules and expenditure was incurred as and when

needed. The reply was not tenable as no codal formalities were observed while incurring expenditure and no stock entries were made.

DAC, in its meeting, held in April, 2017, directed the DDO to constitute a fact finding inquiry committee regarding non-availability of stock entries, proof of consumption of material and submit a report within 15 days. No progress was intimated till finalization of this Report.

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

[AIR Para: 20, 27, 31, 40]

1.2.4.2 Payment in excess of work order–Rs1.233 million

According to work order issued by TMA vide No. 210(T.O.R) dated 16.06.2015, the work was awarded on 55 % below rate on all tent items and 56 % below on all other items.

Tehsil Municipal Administration Sahiwal made payments of Rs 2.880 million on account of hiring of generator, beam lights and lighting, CCTV cameras, tents and furniture during Financial Year 2015-16. The payment was made without deducting the below rates as contained in work order resulting in over payment of Rs 1.233 million to the supplier.

Audit is of the view that due to weak internal controls, excess payment had been made than the work order.

Excess payment resulted in loss to the TMA funds amounting to Rs 1.233 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that payment to contractor was made after deducting 55% rate on all tent service items hence, no overpayment was made. The reply was

not tenable as no deduction as laid down in term and conditions of the work order was made.

DAC, in its meeting, held in April, 2017, directed the DDO to get the stance verified from Audit or otherwise recover the amount within 15 days. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 1.233 million, under intimation to Audit.

[AIR Para: 58]

1.2.4.3 Non recovery of penal rent from illegal occupants – Rs1.039 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 Government of Punjab allotment policy at district level dated 10/2002, a Government servant occupying a house illegally be charged penal rent @ 60% of his basic salary.

Tehsil Municipal Administration Sahiwal did not ensure the recovery of penal rent amounting to Rs 1.039 million from the unauthorized occupants of residences nor got vacated the residences from these encroachers during Financial Year 2015-16. Audit pointed out the recovery of only one year however the administration themselves may calculate the total penal rent according to the period of occupation/stay. Necessary detail is given below:

(Rupees in million)

Sr. No.	Name of person residing	Designation	BPS	Maximum of Basic Pay of Relevant Scale	Rate of Penal Rent per month	Recovery for the Year
1	M Sharif Near TMA Office	Superintendent Works (Retired)	15	29,500	60%	0.212
2	Rao Mehboob Near More Wala Chowk	Head Clerk (Retired)	14	26,300	60%	0.189

Sr. No.	Name of person residing	Designation	BPS	Maximum of Basic Pay of Relevant Scale	Rate of Penal Rent per month	Recovery for the Year
3	Mehboob Alam Near Office	Tube Well Driver (Retired)	05	13,200	60%	0.095
4	Ghulam Nabi	Clerk (Retired)	05	13,200	60%	0.095
5	Arshad Hussain Zaidi	Secretary UC	07	15,400	60%	0.111
6	Nasir Abbas	Superintendent water rate (Retired)	14	26,300	60%	0.189
7	Atta Mohammad	Rent Inspector	11	20,400	60%	0.148
Total						1.039

Audit is of the view that due to weak internal controls, Government residences were illegally occupied.

Non recovery of penal rent from illegal occupants resulted in loss amounting to Rs 1.039 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer did not submit any reply.

DAC, in its meeting, held in April, 2017, directed the DDO to effect recovery at the earliest. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 1.039 million, under intimation to Audit.

[AIR Para: 23]

1.3 Tehsil Municipal Administration, Chichawatni

1.3.1 Irregularities and non compliance

1.3.1.1 Non transparent tendering process- Rs 9.255 million

According to Rule 50(4) of the Punjab Tehsil/Town Municipal Administration (Works) Rules, 2003, a receipt shall be issued by the Tehsil/Town Municipal Administration on receiving a tender from the contractor on Form-I. Further, according to Rule 50(8) the Punjab Tehsil/Town Municipal Administration (Works) Rules, 2003 the tenders shall be accepted by the Tehsil/Town Municipal Officer after scrutiny by the Tehsil Officer (Infrastructure & Services) and certification of the availability of funds by the Tehsil/Town Officer (Finance) and Tehsil/Town Accounts officer, and the contract shall be executed in such manner and form as prescribed by the Communication and Works Department.

Tehsil Municipal Administration Chichawatni issued work orders of Rs 9.255 million for execution of development schemes after tenders called on different dates during the Financial Year 2015-16. The tender sales register as well as tender opening register were not produced to ascertain the transparency of the tendering process. Audit observed that no serially numbered receipts were issued, on receiving of tenders from the contractor, for transparent tendering process and without obtaining funds availability certificate from the TO(F) and TAO, work orders were issued. **Annex-M**

Audit is of the view that due to weak internal controls, non-transparent tendering process was adopted.

Non transparent tendering process resulted in uneconomical expenditure of Rs 9.255 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that requisite funds availability certificate have been obtained from accounts branch prior to calling tenders. Reply was not tenable as funds availability certificate was not issued by concerned competent authority.

Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[AIR Para:26]

1.3.1.2 Irregular payment of non schedule items - Rs 1.747million

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 FD.

Tehsil Municipal Administration Chichawatni made payment of non-schedule items amounting to Rs 1.747 million during the Financial Year 2015-16 without approval from the competent authority. Detail is as under:

(Rupees in million)

Sr. No.	Vr. No.	Date	Suppliers Name	Nature of Repair	Inv. Date	Amount
1	89	Sep-15	Saad Traders	Peter Engine	08.09.15	0.825
2	124	Jan-16	Intezar Hussain	Sewer Kits	NIL	0.493
3	125	Jan-16	New general traders	Filters for filtration plants	10.12.15	0.430
Total						1.747

Audit is of the view that due to weak internal controls, unjustified payment of unapproved non-schedule items was made.

Unjustified payment of non schedule items without approval resulted in irregular expenditure amounting to Rs 1.747 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that TMA procured supply items hence technical sanction is not required. The reply was not tenable as payment for non-schedule items without technical sanction is irregular. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[AIR Para: 44]

1.3.1.3 Unjustified expenditures on repair of machinery- Rs 1.280 million

According to Rule 32 of the PLGO, 2001, read with Rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money. Further, according to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

Tehsil Municipal Administration Chichawatni incurred expenditure amounting Rs 1.280 million during the Financial Year 2015-16 on account of repair of machinery equipment. The expenditure was made without any history sheet and availability of old replaced stock and store as well as repeated expenditure for the same fault and operations of machinery under repair during the period of its repair. **Annex-N**

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

Unjustified heavy expenditures on repair of machinery resulted in loss to the TMA funds amounting to Rs 1.280 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that history sheet of every machinery is maintained. Repair of machinery was carried out on need basis. Reply was not tenable as expenditure was not incurred in a transparent manner. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[AIR Para: 57]

1.3.2 Performance

1.3.2.1 Unauthorized establishment of schools without fees- Rs 29.674 million

According to Rule 60(1) (d) of the Punjab Land use (Classification, Reclassification and Redevelopment) Rules 2009, the conversion fee for the conversion of land use to educational or healthcare institutional use shall be ten percent of the value of the land as per valuation table or ten percent of the average sale price of preceding twelve months of land in the vicinity, if valuation table is not available.

Tehsil Municipal Administration Chichawatni did not collect the fees amounting to Rs 29.674 million from the owners of schools during the Financial Year 2015-16 for conversion of status of residential land for educational institutions. It was noticed that file was submitted in 2007 and no proceedings were initiated and fee was not recovered. The detail is as under:

(Rupees in million)

Sr. No.	Name of Institution	Area in Marla	Rate per Marla	10% conversion fee	Map fee	Completion fee	Total
1	Rashid Minhas School & College Chak No, 39/12 L	754	0.365	27.521	2.611	0.002	29.134
2	Dar e Arqam School Near Government college (Women) Chichawatni	24	0.225	0.540	-	-	0.540
Total							29.674

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

Illegal establishment of schools without conversion fee resulted in loss amounting to Rs 29.674 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that notice has been issued to owner for recovery. DDO admitted the irregularity in his reply however, no recovery was realized. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 29.674 million, under intimation to Audit.

[AIR Para: 20, 21]

1.3.2.2 Non recovery of TMA revenues- Rs23.161 million

According to Rule 76(1) (2) of PDG and 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 and the head of the Offices shall supervise and take corrective measures in respect of the activities of the Collecting Officers.

Tehsil Municipal Administration Chichawatni did not collect rent of TMA shops and water rates amounting to Rs 23.161 million during the Financial Year 2015-16. The detail is as under:

(Rupees in million)					
Sr. No.	Head of Recovery	Detail	Income Target	Recovery	Arrear on 30.06.2016
1	Rent of shops	Current demand rent of shop 2015-16	12.844	10.423	2.421
		Arrear rent of shop till 30.06.2015	22.773	15.075	7.698
2	Water rates	Current demand water rate 2015-16	3.815	2,216	1.599
		Arrear water rate till 30.06.2015	11.818	0.375	11.443
				Total	23.161

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

Non-recovery of revenue resulted in loss to the TMA funds amounting to Rs 23.161 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that efforts are being made for recovery. Cases of defaulters were sent to judicial magistrate. Reply was not tenable as no recovery was effected as pointed out by audit. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 23.161 million, under intimation to Audit.

[AIR Para: 7, 8]

1.3.2.3 Loss to Government due to non-auction of shops – Rs16.860 million

According to Rule 16 (1) (a) (b) read with Rule (9) (2) of Punjab Local Government (property) Rules 2003, the immovable property may be leased out in a manner prescribed i.e. the immovable property shall be given on lease through competitive bidding. The period of such lease shall be up to five years at a time. Further, according to Rule 4(a) and (d) of Punjab local Government (property) Rules 2003, the Manager shall take as much care of the Property entrusted to him as a man of ordinary prudence would, under similar circumstances, take of his own property of like nature, ensure that the rented property fetches the maximum rent.

Tehsil Municipal Administration Chichawatni did not recover / enhance or re-auction the shops since long resulting in non-recovery of revenue of Rs16.860 million up to the Financial Year 2015-16 as detailed below:

(Rupees in million)

Sr. No.	Location of TMA shops and shop No.	No. of shops on which Illegal construction was made	Total No. of storeys constructed	Approximate least rent of all floor	Period of recovery	Total Amount of recovery
1	College Road 08,09,10, 174, 175, 176,177,	7	Four storeys	0.020	01.07.2015 to 30.06.2016	1.680

Sr. No.	Location of TMA shops and shop No.	No. of shops on which Illegal construction was made	Total No. of storeys constructed	Approximate least rent of all floor	Period of recovery	Total Amount of recovery
2	College Road shop No. 5,6,7 and fire brigadeshop No.05	4	Triple storeys	0.015	01.07.2015 to 30.06.2016 (12 months)	0.720
3	College Road shop No. 02,3,13,to 16,29,30,39,42,48, 58, 59 ,61 ,67 ,68 ,74,7576 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 and 1 to 4 fire brigade	68	Double storey	0.010	01.07.2015 to 30.06.2016 (12 months)	8.160
4	Okanwala Road (East) shop No(s) 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 103,107, 108 ,110 to 113, 117, 123 to 124 , 126 to 134, 140 to145, 147 ,149, 156 to 163, 169, 171 to 179 187 , 188,196, 197 203 to 206, 215,224,227,229 & 230	105	Double storey	0.005	01.07.2015 to 30.06.16 (12 months)	6.300
Total						16.860

Audit is of the view that due to weak internal controls, tenants had constructed multi storey buildings without payment of rent of such buildings and no agreement had been made with the tenants for the prescribed period of five years for re-auctioning of shops.

Construction of additional storeys on the shops without agreement and payment of rent of shops and non-auction of shops resulted in loss amounting to Rs 16.860 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that bye-laws are being framed to regularize the multistorey and re-auctioning of shops. The reply was not tenable as tenants has constructed multi storey buildings without payment of TMA dues. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[AIR Para: 6]

1.3.2.4 Loss due to establishment of industrial units without prescribed fee - Rs 12.599 million

According to Rule 60 (1) (d) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, the conversion fee for the conversion of peri-urban area or intercity service area to industrial use shall be five percent of the value of the land as per valuation table or five percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available.

Tehsil Municipal Administration Chichawatni allowed the construction of industrial / commercial buildings within the jurisdiction of TMA during the Financial Year 2015-16 without collection of conversion and map fee amounting Rs 12.559 million. The detail is as under:

(Rupees in million)

Sr. No.	Name of owner	Area in Marla	Rate Per Marla	Conversion fee	Map fee	Completion fee	Total
1	Haris Rice mills Near Harrappa Toll plaza Sr. No. 35	320	0.026	0.416	0.326	0.002	0.744
2	Ravi cold storage Burewala Road 39/12L Sr. No. 19	120	0.402	2.412	0.49	0.002	2.904
3	Oil Mills Okanwala Road Ch. M. Ashraf	320	0.303	4.848	0.49	0.002	5.34

Sr. No.	Name of owner	Area in Marla	Rate Per Marla	Conversion fee	Map fee	Completion fee	Total
4	Zafar Cold Storage 109/12 L Multan Road Sr. No. 25	120	0.154	0.924	0.163	0.002	1.089
5	Ghulam Mohiud Din Cold storage Burewala Road Sr. No. 3	120	0.037	0.222	0.49	0.002	0.714
6	Mughal Dairy Farm Okanwala Road Sr. No.	480	0.048	1.152	0.654	0.002	1.808
Total							12.599

Audit is of the view that due to weak internal controls, illegal constructions were allowed without collection of conversion and map fee.

Non-collection of prescribed fee resulted in loss to the TMA funds amounting to Rs 12.599 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that mostly cases are highlighted out of the municipal limits and falls in the preview of district council. The reply was not tenable as no recovery was made. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 12.599 million, under intimation to Audit.

[AIR Para: 42]

1.3.2.5 Loss due to establishment of housing schemes without conversion fee- Rs 8.141 million

According to Rule 39 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 Municipal Administration Chichawatni did not recover the conversion fee amounting to Rs 8.141 million from the land developers despite they were running the business since long and get transferring the ownership / title to the purchasers. Neither conversion fee was collected/ recovered nor was action taken against the unapproved land sub divisions. The detail of conversion fee calculated at the rate of the valuation table for 2015-16 is as under:

(Rupees in million)

Sr. No.	Name of owner	Area in Marla	Rate Per Marla	Value	Conversion fee @ 1%
1	Muhammad Ishaq , Muhammad Mushtaq (Al- Raheem Block)	705	0.140	98.700	0.987
2	Azan Town near bypass Chichawatni	1960	0.365	715.400	7.154
				Total	8.141

Audit is of the view that due to weak internal controls, neither proper action was taken nor conversion fee was obtained.

Non-recovery of conversion fee resulted in loss amounting to Rs8.141 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that FIRs were lodged against the owners of colonies without payment of conversion fee. Reply was not tenable as no recovery has been made so far. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 8.141 million, under intimation to Audit.

[AIR Para: 14, 15]

1.3.2.6 Less recovery of motorcycle rickshaw stand fee–Rs4.498 million

According to Rule 76 (1) (2) of PDG and 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 and the head of the Offices shall supervise and take corrective measures in respect of the activities of the Collecting Officers.

Tehsil Municipal Administration Chichawatni auctioned motor cycle rickshaw stand on 15.06.2015 for the Financial Year 2015-16 amounting to Rs 4.800 million after detailed survey for assessment of reserve price as well as expected revenue. The lease was cancelled due to agitation and departmental collection was started. The departmental collection for the same period was amounting to Rs 0.302 million and TMA revenue was less recovered amounting to Rs 4.498 million. It was brought to the knowledge of the administration of TMA by Special Branch that TMA staff deputed for collection of rickshaw stand fee, misappropriating the TMA revenue but administration did not investigate and filed the application.

Audit is of the view that due to weak internal controls, less fee was deposited.

Less deposit of fee resulted in loss to the TMA funds amounting to Rs 4.498 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that lease was cancelled due to strike /road blockage by motorcycle rickshaw holders and reduction of parking fee. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 4.498 million, under intimation to Audit.

[AIR Para: 9]

1.3.3 Internal Control Weaknesses

1.3.3.1 Non-obtaining of security plots for development of housing scheme—Rs225.820 million

According Rule 46(6) (a) (b)(c) of Punjab Private Housing Schemes and Land Sub-division Rules, 2010, a Tehsil Municipal Administration shall, prior to issuance of approval for sub-division, require a developer to submit a transfer deed in the light of Form B for free of cost transfer to a Tehsil Municipal Administration area reserved for road /open space. Further, according Rule 17 (1) (f) (i)(ii) of Punjab Private Housing Schemes and Land Sub-division Rules, 2010, a Tehsil Municipal Administration shall, prior to issuance of sanction for scheme, require a developer to submit mortgage deed, in accordance with form C, twenty percent for housing scheme and ten percent for farm housing scheme of saleable area as security for completion of development works; or a performance bond, in accordance with form D and D1, consisting of a performance agreement and a bank guarantee respectively and the amount of bank guarantee shall be equivalent to total cost of development works.

Tehsil Municipal Administration Chichawatni approved the housing scheme and land sub divisions but security plots / performance bond /transfer deed for land amounting to Rs225.820 million was not obtained and mortgage deed was not executed with the owners. Detail of schemes approved and value of the land liable to be transferred to TMA was computed according to valuation table is as under:

(Rupees in million)

Sr. No.	Name of scheme	Total area in Kanal	Area 6%and 20% in Marla	Rate	Amount
1	Khalid Mahmud / Ideal Canal View	98K	120 -17	0.245	33.565
2	Muhammad Altaf / Abubakar Block	98K	120-17	0.245	33.565
3	Muhammad Akram / Zikriya Block	98K	120 -17	0.245	33.565
4	Muhammad Niaz / Sidra Block	98K	120-17	0.245	33.565
5	Model Town Housing Scheme	218K	860-12	0.105	91.560
Total					225.820

Audit is of the view that due to weak internal controls, performance bond/ security plots were not obtained.

Non-obtaining of security plots resulted in placing the public money at risk and loss of Rs 225.820 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that in most of the cases pointed out by audit the transfer deed has been obtained prior to approval of map and in rest of the cases the maps / building plans are under process. Reply was not tenable as no documentary evidence in support of reply was produced moreover; in certain cases the transfer deed was not available. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[AIR Para: 23, 55]

1.3.3.2 Non-allocation of plots for low income group–Rs61.425 million

According to Rule 10(2)(j) read with Rule 20 (1)(2)(3) of the Punjab Private Housing Schemes and Land Sub-division Rules, 2010, a twenty percent of the plots in a housing scheme shall be reserved /planned for plots upto five marlas for low income group and the plots reserved for low income group shall be allotted on the basis of first-come-first-serve, the payment of plot shall be recovered in one year through equal monthly installments and the plot shall not be sold out by the first occupant before expiry of a period of five years.

Tehsil Municipal Administration Chichawatni issued the approval to the private housing scheme during the Financial Year 2015-16 without obtaining the allocation of plots for low income group amounting to Rs 61.425 million. The detail is as under:

(Rupees in million)

Total area (Marla)	Plots area (Marla)	Area for LIG (Marla)	Rate per Marla	Amount
4,361	2,921	585	0.105	61.425

Audit is of the view that due to weak internal controls, scheme was approved without obtaining the allocation of plots for low income group.

Non-allocation of plots for low income group amounting to Rs 61.425 million resulted in violation of rules.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that sufficient area was earmarked for low income group. The reply was not tenable as no documentary evidence was provided in support of reply. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides allocation of plots for low income groups under rules, under intimation to Audit.

[AIR Para: 60]

1.3.3.3 Loss due to less assessment of conversion fee – Rs 14.911 million

According to Rule 39 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. Further, according to Rule 60 (1) (a) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, the conversion fee for the conversion of a residential, industrial, peri-urban area or intercity service area to commercial use shall be as under:

Value of land as per valuation table	Conversion fee
Less than one million rupees	5%
From one million rupees to ten million rupees	10%
More than ten million rupees	20%

Tehsil Municipal Administration Chichawatni recovered less conversion fee amounting to Rs 14.911 million during 2015-16 by less assessment of price of land converted into residential area when compared with the rate of area where the property was situated. **Annex-O**

Audit is of the view that due to weak internal controls, less conversion fee was assessed.

Less assessment of conversion fee resulted in loss to TMA funds amounting to Rs 14.911 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer did not submit any reply. Despite repeated requests, DAC meeting The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that the rates applied by audit are far above than the applicable rates however, efforts are being made to recover the actually recoverable dues. The reply was not tenable as no proper evidence in support of reply was produced. Moreover, no recovery was made from all pointed out cases. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 14.911 million, under intimation to Audit.

[AIR Para: 12, 13, 16, 17, 18, 22, 53]

1.3.3.4 Loss due to construction of commercial buildings without conversion fee- Rs10.064 million

According to the Rule 60 (1) (a) (b) (c) of the Notification No.SOR (LG)38-18/2009 dated 27th June , 2009 Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 fee for conversion of Residential area to commercial, industrial and educational institution area to residential as notified vide notification No. SOR(LG) 38-18 /2009- P dated 6th June, 2012 the conversion fee for the conversion of a residential , industrial, pre urban area or intercity service area to commercial use shall be as under:

Value of land as per valuation table	Conversion fee
Less than one million	5%
From one million to ten million	10%
More than ten million rupee	20%

Provided that in case of non-availability of valuation table, the value of the land shall be as per average sales price of the preceding twelve months of residential land in the vicinity.

Tehsil Municipal Administration Chichawatni allowed the construction of commercial buildings without collection of conversion and map fee amounting to Rs 10.064 million within the jurisdiction of TMA during the Financial Year 2015-16. **Annex-P**

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

Non- recovery of conversion and map fees resulted in loss amounting to Rs10.064 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that the rates applied by audit are far above than the applicable rates however, efforts are being made to recover the actually recoverable dues. The reply was not tenable as no proper evidence in support of

reply was produced. Moreover, no recovery was made from all pointed out cases. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 10.064 million, under intimation to Audit.

[AIR Para:28, 40, 41, 59]

1.3.3.5 Loss due to collection of conversion fee of less area – Rs 1.758 million

According the Rule 60(1) (a) (b) (c) of the Notification No.SOR (LG)38-18/2009 dated 27th June, 2009 Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 fee for conversion of Residential area to commercial, industrial and educational institution area to residential as notified vide notification No. SOR(LG) 38-18 /2009- P dated 6th June, 2012 the conversion fee for the conversion of a residential, industrial, pre urban area or intercity service area to commercial use shall be as under:

Value of land as per valuation table	Conversion fee
Less than one million	5%
From one million to ten million	10%
More than ten million rupee	20%

Provided that in case of non-availability of valuation table, the value of the land shall be as per average sales price of the preceding twelve months of residential land in the vicinity.

Tehsil Municipal Administration Chichawatni collected less conversion fee amounting to Rs 1.758 million during the Financial Year 2015-16 for conversion of residential land for commercial plaza. Audit physically verified the area and found that conversion fee was collected only of 40 Marla whereas the area of commercial building was 60 Marla and fees for 20 Marla were not recovered to oblige the owner. Mr. Tanweer Hussain filed application for approval of commercial map of 15 Marla already in commercial use. But as per

Fard Malkiyat, 7 Marla land was residential and remaining 8 Marla was already commercial. He filed suit for non-approval due to non-payment of commercialization fee which he withdraw later on but TO (P&C) did not collect the conversion fee. The detail is as under:

(Rupees in million)

Sr. No.	Name of institution	Area commercialized (Marla)	Actual area (Marla)	Less area (Marla)	Rate	Value	Amount to be recovered @ 10%
1	Amer Abbas By pass Chichawatni 39/12L	40	60	20	0.365	7.300	1.460
2	Tanweer Hussain Block 7	8	15	7	0.425	2.975	0.298
Total							1.758

Audit is of the view that due to weak internal controls, less area was applied for computation of conversion fee.

Collection of conversion fee of less area resulted in loss amounting to Rs 1.758 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that concrete efforts were made for recovery of TMA dues in case of property of Chichawatni by-pass 38/12L however, now it falls under the jurisdiction of district council only one installment was pending but the entire record handed over to district council. Moreover, in case of block 7 property no conversion fee is applicable. Reply was not tenable as no recovery of TMA dues were credited to TMA fund. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 1.758 million, under intimation to Audit.

[AIR Para: 19, 58]

1.3.3.6 Non deposit of Sales Tax – Rs 1.279 million

According to Para 2 (1) (4) of the SRO 660(I) /2007 dated 30th June 2007, the sales tax so deducted shall be deposited by the withholding agent in the designated branch of National Bank of Pakistan under Head of Account “B02341-Sales Tax” on sales tax return-cum-payment challan in the form set out at Annexure to these rules, by 15th of the month following the month during which payment has been made to the supplier, Provided that a single return-cum-challan can be filed in respect of all purchases for which the payment has been made in a month, Provided further that in case the withholding agent, is also registered under the Sales Tax Act, 1990, with respect to the taxable supplies.

Tehsil Municipal Administration Chichawatni made payments to the contractors during the Financial Year 2015-16 for supply of stores, repair, and purchase of machinery and deducted Sales Tax amounting to Rs 1.279 million but did not deposit in the Government treasury. No proof of deposit was provided for verification.

Audit is of the view that due to weak internal controls, sales tax was not deposited.

Non-deposit of sales tax resulted in loss amounting to Rs 1.279 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that sales tax was deposited in the Government exchequer. The reply was not tenable as no documentary proof in support of reply was produced. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[AIR Para: 32]

1.3.3.7 Non deposit of Income Tax–Rs1.029 million

According to Rule 43(b) of the Income Tax Rules,2002 as required under Section 160 and under the Sixth Schedule to the ordinance the tax collected or deducted under Division II or Division III of Part V of Chapter X of the Ordinance, Chapter XII of the Ordinance or Sixth Schedule to the Ordinance shall be paid to the Commissioner by way of credit to the Federal Government, where the tax has been collected or deducted by a person other than the Federal Government or a Provincial Government, by remittance to the Government Treasury or deposit in an authorized branch of the State Bank of Pakistan or the National Bank of Pakistan, within seven days from the end of each week ending on every Sunday.

Tehsil Municipal Administration Chichawatni allowed the payment of contractors/ suppliers during the Financial Year 2015-16 and deducted the income tax of Rs 1.029 million but not deposited in the Government treasury as no proof was provided for verification.

Audit is of the view that due to weak internal controls, income tax was not deposited.

Non-deposit of income tax resulted in loss amounting to Rs 1.029 million.

The matter was reported to the Chief Officer / PAO in January, 2017. The Chief Officer replied that sales tax was deposited in the Government exchequer. The reply was not tenable as no documentary proof in support of reply was produced. Despite repeated requests, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[AIR Para: 33]

Annex

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

(Rupees in million)

Name of TMA	Sr. No	AIR Para No.	Subject	Amount	Nature
TMA Sahiwal	1	1	Double drawl on account of purchase of POL and shopper bags	0.397	Irregularity & Non Compliance
	2	6	Unjustified payment of carriage of bitumen	0.192	Irregularity & Non Compliance
	3	7	Excess payment than schedule of rate	0.133	Irregularity & Non Compliance
	4	9	Excess payment due to excess rate charged in purchase of crush	0.750	Irregularity & Non Compliance
	5	10	Unjustified payment of social security benefit	0.332	Irregularity & Non Compliance
	6	11	Excess payment due to use of excess size of bore in tube well	0.201	Irregularity & Non Compliance
	7	12	Unjustified payments of visit of prime minister at Qadir Abad power plant	9.100	Irregularity & Non Compliance
	8	15	Unjustified payment of rent of two generator at each Ramzan Bazar	0.752	Irregularity & Non Compliance
	9	16	Doubtful payment of pay and allowances to sanitation staff	0.819	Internal control weakness
	10	18	Unjustified payment of contractor profit and carriage charges	0.168	Irregularity & Non Compliance
	11	19	Excess payment due to charging of excess rate charged in different work.	0.358	Irregularity & Non Compliance
	12	21	Unjustified payments during Ramzan Bazaar	0.919	Irregularity & Non Compliance
	13	26	Non-recovery of sale tax by the TMO	0.390	Performance

Name of TMA	Sr. No	AIR Para No.	Subject	Amount	Nature
	14	28	Unjustified payment of utility bills of camp office of administrator and TMO	0.202	Irregularity & Non Compliance
	15	29	Less recovery of map fees	0.313	Performance
	16	34	Excess rate charged in P/laying floor of approved tiles	0.109	Irregularity & Non Compliance
	17	37	Unjustified excess rate charged in purchases	0.126	Irregularity & Non Compliance
	18	41	Unjustified payment of pay and allowance	1.417	Irregularity & Non Compliance
	19	42	Non maintenance of log book of vehicle and road rollers	2.428	Internal control weakness
	20	43	Doubtful drawl of P.O.L for vehicle and encroachment truck	1.369	Irregularity & Non Compliance
	21	46	Unjustified payment of conveyance allowance to employee residing within duty premises	0.330	Irregularity & Non Compliance
	22	48	Unjustified allotment of shop/land of Government at Bus stand	10.000	Internal control weakness
	23	49	Non recovery of house rent and conveyance allowance	0.131	Performance
	24	50	Unjustified payment of pay and allowance	0.674	Irregularity & Non Compliance
	25	52	Unjustified grant of ex- Pakistan leave and undue payment of pay and allowances	0.092	Irregularity & Non Compliance
	26	54	Irregular expenditure on hiring of CCTV cameras	0.352	Irregularity & Non Compliance
	27	55	Unjustified payment of Advertisement charges	0.084	Internal control weakness
	28	56	Less deduction of income tax	0.232	Internal control weakness
	29	57	No recovery of sale tax by the TMO	0.788	Internal

Name of TMA	Sr. No	AIR Para No.	Subject	Amount	Nature
			Office		control weakness
	30	60	Excess issue of crush for maintenance of road (Patch work)	0.521	Internal control weakness
	31	61	Excess rate charged in purchase and saw charges of wood	0.100	Irregularity & Non Compliance
	32	62	Unjustified payment on account of purchase of wood	0.031	Irregularity & Non Compliance
	33	63	Irregular purchase of tyres and batteries of tractor	0.118	Irregularity & Non Compliance
	34	64	Non re-auction of shops at Kameer	0.065	Internal control weakness
	35	65	Unjustified payment of pay and allowance to sanitary worker	0.206	Irregularity & Non Compliance
	36	67	Unjustified payment of pension contribution	0.096	Irregularity & Non Compliance
	37	68	Unjustified payment of pay and allowance ,arrear bills, overtime allowance and leave encashment to retired staff	75.105	Irregularity & Non Compliance
	38	69	Unjustified payment on account of non-schedule items in boring of tube well	0.540	Irregularity & Non Compliance
TMA Chichawatni	39	1	Non-reconciliation of receipts of TMA	0.869	Internal control weakness
	40	2	Non-reconciliation of receipts of TMA	0.884	Internal control weakness
	41	3	Non-reconciliation of expenditures of TMA	257.293	Internal control weakness
	42	4	Expenditure in over & above the budget allocation	1.753	Irregularity & Non Compliance
	43	5	Non-maintenance of separate head of	16.539	Irregularity & Non

Name of TMA	Sr. No	AIR Para No.	Subject	Amount	Nature
			account of conversion fee		Compliance
	44	10	Loss to Government due to non-notification of adda fee	3.968	Irregularity & Non Compliance
	45	11	Loss to Government due to non-monitoring of adda fee	5	Internal control weakness
	46	24	Irregular expenditure on repair of vehicles	0.243	Irregularity & Non Compliance
	47	25	Irregular expenditure on repair of vehicles	0.174	Irregularity & Non Compliance
	48	27	Irregular award of work of Development Schemes	3.404	Irregularity & Non Compliance
	49	29	Illegal sales of plots in unapproved housing schemes	12.825	Internal control weakness
	50	30	Unjustified expenditure on repair and purchases of stores	0.452	Irregularity & Non Compliance
	51	31	Illegal Construction of Building without approval of map	0.299	Internal control weakness
	52	34	Uneconomical expenditure by splitting up to avoid advertisement	0.195	Irregularity & Non Compliance
	53	35	Irregular /Unjustified purchase of panaflexes and excess payment	0.297	Irregularity & Non Compliance
	54	36	Less imposition of penalty due to late completion of scheme	0.325	Irregularity & Non Compliance
	55	37	Doubtful payments on repair of transformers	0.696	Irregularity & Non Compliance
	56	38	Doubtful payment on repair of electric motors	0.658	Irregularity & Non Compliance
	57	39	Exorbitant higher rates for purchase of bamboo	0.123	Irregularity & Non Compliance
	58	43	Unjustified consumption of POL in generator and peter engine	0.284	Irregularity & Non

Name of TMA	Sr. No	AIR Para No.	Subject	Amount	Nature
					Compliance
	59	45	Exorbitant higher rates for purchase of tyres	0.094	Irregularity & Non Compliance
	60	46	Loss to Government due to application of less rates for TTIP	0.155	Internal control weakness
	61	47	Exorbitant higher rates for purchase of sullage pump	0.17	Irregularity & Non Compliance
	62	48	Doubtful expenditures on plantation without any stock entry	0.3	Irregularity & Non Compliance
	63	49	Unjustified expenditures on repair of manholes	0.198	Irregularity & Non Compliance
	64	50	Non-vacation of Encroached state land worth	3.06	Internal control weakness
	65	51	Unjustified expenditure on video coverage and mobile generators	0.154	Internal control weakness
	66	52	Non-availability of stock entry and proof of issuance	0.131	Internal control weakness
	67	54	Loss to Government due to payment of conveyance allowance during leave	0.064	Irregularity & Non Compliance
	68	56	Non-collection of proof of deposit of sales tax	0.134	Performance
	69	61	Improper maintenance of death / birth record	-	Irregularity & Non Compliance
	70	62	Uneconomical expenditure without advertisement and excess payment	0.313	Irregularity & Non Compliance

Part-II

**Memorandum for Departmental Accounts Committee Paras not attended in
Accordance with the Directives of DAC 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 TMA fund due to payment of high rates recovery thereof	0.072	Internal Control & non compliance
	3	13	Irregular imposition of penalty and defective time extension beyond original work period inquiry thereof	0.304	Internal Control & non compliance
	4	14	Loss to 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 & non compliance
	5	16	Irregular execution of work by splitting to avoid the tender process	0.692	Irregularity & Non Compliance
	6	20	Irregular expenditure on hiring of CCTV cameras recovery thereof	0.824	Internal Control & non compliance
	7	22	Excess quantities paid in bills as compare to work done at site recovery	0.371	Internal Control & non compliance
	8	26	Irregular purchase of crushed stone for TMA store	0.859	Internal Control & non compliance
	9	30	Short recovery of cost of land and development charges	0.216	Internal Control & non compliance
	10	31	Loss to Govt. due to deterioration of un-serviceable Govt. vehicles, machinery & equipment	10	Internal Control & non compliance
	11	32	Loss to Govt. due to non-deduction and deposit of Government Taxes besides concealment of deposit proof inquiry thereof	-	Irregularity & 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 & non compliance
	13	5	Illegal construction of Rice mill on by pass road Chichawatni and recovery (Zafar Iqbal etc.;)	0.538	Internal Control & 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 & non compliance

Name of TMA	Sr. No	Para No.	Subject	Amount	Nature
	15	14	Less recovery of income tax	0.240	Internal Control & non compliance
	16	15	Recovery on account of less recovery of 1% TMA registration fee	0.158	Internal Control & 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 & non compliance
	18	18	Non recovery of rent of educator school Chichawatni.	0.837	Internal Control & 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 & Non Compliance
	21	29	Less deposit of conversation fee by Punjab college by pass road Chichawatni	0.258	Internal Control & 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 & Non Compliance
	23	32	Irregular execution of work painting of Eidgah parks road dividers urban area Chichawatni	0.696	Internal Control & non compliance
	24	35	Doubtful enlistment/ renewal of contractors	0.180	Internal Control & non compliance
	25	36	Irregular construction of temporary toilet blocks	0.253	Internal Control & non compliance
	26	37	Recovery on account of less recovery of shrinkage charges in different works of TMA.	0.364	Internal Control & non compliance
	27	38	Loss to TMA due to less self- recovery of car parking stands fees.	0.328	Internal Control & non compliance
	28	39	Recovery on account of unjustified payment of circular masonry in different works	0.098	Irregularity & Non Compliance
	29	40	Loss to government due to non- auction of car parking stand, rehri stand and motor cycle stand	0.500	Performance
	30	42	Doubtful payment on account of repair of main hole and providing main hole covers	0.400	Internal Control & non compliance

Name of TMA	Sr. No	Para No.	Subject	Amount	Nature
	31	44	Recovery on account of penalty for non-completion of work construction of P.C.C at 3 Marla housing scheme	0.050	Internal Control & non compliance
	32	45	Recovery in construction of different work of TMA Chichawatni.	0.234	Internal Control & non compliance
	33	46	Recovery in lying of soling on link road Chak No. 112/7-R.	0.118	Internal Control & non compliance
	34	47	Irregular expenditure without advertisement on PPRA'S Website	0.179	Irregularity & 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 & non compliance
	36	52	Irregular Payment of rent of different items Rs.1.390 million.	1.390	Internal Control & non compliance
	37	55	Non-availability of whereabouts of panaflex	0.978	Internal Control & non compliance
	38	56	Excess rate charged in purchase of tyres, tubes and other spare parts of tractors	0.217	Internal Control & non compliance
	39	58	Unjustified purchase of lime	0.166	Internal Control & non compliance
	40	59	Non entry of P.O.L in the log book	0.296	Irregularity & Non Compliance
	41	60	Irregular expenditure without advertisement on PPRA'S website	0.395	Irregularity & Non Compliance
	42	65	Unjustified drawl of P.O.L by the T.O.R for encroachment	0.358	Internal Control & non compliance

TMAs of District Sahiwal

Budget and Expenditure Statement for Financial Year 2015-16

TMA Sahiwal

(Rupees in million)

Description	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	254.475	252.437	-2.038	-1%
Non Salary	229.922	207.097	-22.825	-10%
Development	82.577	72.532	-10.045	-12%
Revenue	495.817	495.817	-	0%
Total	1,062.79	1,027.88	-	-
TMA Chichawatni				
Description	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	204.300	204.705	0.405	0%
Non Salary	66.500	52.588	-13.912	-21%
Development	26.000	23.569	-2.431	-9%
Revenue	282.700	258.82	-23.88	-8%
Total	579.500	539.682	-	-

Annex-C

[Para 1.2.1.1]

Nonproduction of consumption record - Rs 2.686 million

(Rupee in million)

Vr. No. and month	Nature of supply	Qty. purchased	Amount
204 for 7/15	Shopping bags 1 Kilo and 2 kilo	500 K.G	0.225
179 for 7/15	Phenyl 50, wiper 6 nos., towel for waste 10 Kilo, and plastic pipe 120 feet	Different	0.026
303 for 6/16	Shopping bags 1 Kilo and 2 kilo	850 K.G of 2 K.G & 450 K.G of 1 K.G	0.618
330 for 6/16	Shopper bags 1 Kilo and 2 kilo	513 K.G of 2 K.G	0.244
488 for 6/16	Supply of different items detailed in bill	Different	0.341
489 for 6/16	Supply of 460 basket @ 450 each	460	0.207
-do-	Supply of 378 basket Shehtoot @ 250 each	378	0.005
-do-	Phenyl @ 225 each	427	0.096
-do-	Badges for servant	165	0.025
516 for 6/16	Finis oil with pump @ 565 each	260	0.147
204 for 7/15	Basket 375 each	50	0.019
204 for 7/15	21 flexes of different size	816 sft	0.012
519 for 6/16	346 Nos. flexes of different size + steamers	5,345 sft	0.418
258 for 7/15	106 Nos. flexes	3,300 sft	0.080
266 for 7/15	Flexes	Different	0.065
279 for 8/15	Flexes	Different	0.057
92 for 10/15	Flexes	Different	0.017
176 for 8/15	Frame for rate list	29 sets	0.044
278 for 8/15	70 Nos. flag 5' x 3'	70 Nos.	0.042
Total			2.686

Annex-D**[Para 1.2.2.1]****Irregular payment of pay and allowances – Rs 75.105 million****(Rupees in million)**

Name of section	Period	Total payment of pay and allowances.
Works branch	6/15 to 6/16	3.426
-do-	Honoraria. (not admissible)	0.140
-do-	Khalil Ahmad new appointee	0.015
P.H.E.D	6/15 to 6/16	10.171
-do-	Arrear bill of Rai Abdul Salam	0.013
-do-	Leave encashment Amin Driver.	0.160
Street wiring	6/15 to 6/16	1.286
-do-	Leave encashment Umar S/O Abdul Ghani	0.215
-do-	Arrear of Altaf Hussain Shah	0.166
Disposal works	6/15 to 6/16	6.047
-do-	Over time	0.086
Water works	6/15 to 6/16	29.081
-do-	Leave encashment of M.Yousaf, Mushtaq Ahmad, Ghulam Ghous, M.Saeed Khan, Abdul Ghafoor	0.133
-do-	Over time	0.347
Water carrier	6/15 to 6/16	4.172
Road Gand	6/15 to 6/16	3.241
-do-	Over time 10,11/15	0.023
-do-	Arrear of Akbar Beldar	0.008
Garden	6/15 to 15-08-15	3.386
Electricity branch	6/15 to 6/16	1.427
Health	-do-	1.713
-do-	Over time	0.013
Fire Brigade	6/15 to 6/16	8.671
-do-	Leave encashment of Jalal Din fireman and Abdul Sattar Driver.	0.445
-do-	Over time	0.718
Total		75.105

Annex-E**[Para 1.2.2.2]****Irregular appointment of daily wages staff - Rs 32.838 million
(Rupees in million)**

Voucher No. and month	Period of expenditure	Amount
158/July, 2015	6/2015	2.278
163/ July, 2015	6/2015	0.032
250/ July, 2015	6/2015	0.018
219/ August, 2015	7/2015	2.454
158/September, 2015	8/2015	2.408
159/ September, 2015	8/2015	0.021
160/ September, 2015	8/2015	0.029
43/ October, 2015	9/2015	1.734
Not noted	10/2015	2.467
273/ November, 2015	11/2015	2.411
	12/2015	1.070
184/January, 2016	12/2015	1.345
244-45/ January, 2016	11,12/2015	0.056
267/ January, 2016	11/2015	0.009
292/ January, 2016	12/2015	0.027
187/ February, 2016	1/2016	2.502
314/ February, 2016	1/2016	0.028
164/ March, 2016	2/2016	2.380
	3/2016	3.802
	4/2016	2.495
198/May, 2016	4/2016	0.040
	5/2016	2.607
234/June, 2016	6/2016	2.625
Total		32.838

Annex-F

[Para 1.2.2.3]

Irregular expenditure on repair and maintenance- Rs 15.739 million

A. Para No. 30

(Rupees in million)

Voucher No. and month	Detail of repair	Amount
211 for 4/16	Repair of 2Nos. submersible pump	0.625
223 for 12/15	Repair of 1 No. road rollers	0.368
Total		0.993

B. Para No. 35

Voucher No. and month	Nature of repair	Amount
242/7/15 .187/4, 277/7 183,205 ,243 ,292 ,257-259,321/8 , 129 ,165 ,183 ,184 ,226,227,407, 408,443,445/9, 104 ,105 ,131 ,132,182 ,132,129,176-178/10,160,213/11,318/3, 258, 255 ,257, 258 ,1876/4 ,183 ,193 ,238,240/5,147,150,162,148,255,285,524/6	Repair of street light	1.587
183-10	Repair of vehicle of electricity branch	0.094
250-6	Repair of vehicle of electricity branch	0.018
257-7	Repair of tractor No. 1295	0.036
184-8	Repair of 1002	0.014
291-8	Repair of SLJ-18 Garden	0.018
243-9	Repair of tractor SLJ-17	0.075
206-9	Repair of tractor SLJ 21	0.076
406-9,254/4	Repair of tractor SLJ1001	0.071
242-9	Repair of grass cutter	0.019
99-10	Repair of tractor SLJ 1294	0.099
230-5	Repair of tractor / vehicle	0.070
193-10	Purchase of batteries for road rollers.	0.081
214-6	Repair of tractor road gang	0.049
226-5	Repair of fire brigade vehicle	0.040
165-6	Repair of tractor SLJ	0.079
218-3, 259-4, 159-5, 224-8,318,320-8,97/10	Repair of disposal Manzoor colony	0.455

Voucher No. and month	Nature of repair	Amount
192-5	Repair of disposal Harappa city	0.160
225-8	Repair of disposal fore park	0.029
138-4	Repair of signals Tanki Chowk	0.090
219-6, 272-8, 209-7	Repair of jeep 2021	0.078
200,207-4, 184-5	Repair of disposal small industries.	0.083
210-4, 273-7, 409-9, 405-9, 444-9, 96-10, 303-1, 302-1, 211-4	Repair of disposal Kaccha Noor Shah	0.895
502-6	Repair of mechanical sweeper	0.186
494-6	Repair of disposal 82-6-R	0.099
495-6	Repair of disposal 82-6-R	0.098
239-3, 225-5, 239-6, 235-6, 98-10, 149-12, 304-1, 178-1, 305-1, 326-3	Repair of disposal Farid town	0.796
523-6	Repair of CCTV camera	0.200
178-8, 522-6, 173-8	P/L tuff tiles filtration plant and repair	0.250
249-9	Repair of office generator.	0.084
Repair carried out by chief officer.	Repair of vehicles, machinery etc.	6.953
235-2, 296-8, 268-1, 32-3, 157-5, 158-5	Repair of sewerage and peter engine CO Kameer	0.588
Total		13.470

C. Para No. 45

Voucher No. and month	Nature of repair	Amount
222,205 for 4/16	Repair of tube well & Boring Farid Town	1.944
155-5/16,311-06/16	Repair of tanki tube well Farid town scheme No. 03	0.107
176 for 1/16	Shifting of transformer Sharif colony to Farid town	0.044
164 for 11/15	Repair of tube well No. 12 Farid town.	0.100
139 for /16	Repair of tanki tube well Farid town scheme No. 03	0.049
191-1/16,530-6/16,201/4,154/5,173/1, 183/2	Repair of tube well Jahazz ground	2.144
163 for 6/16	Change of load city meter and wire water work Mohalla Farid Ganj	0.027
195 for 5/16	Repair of water line Ghalla mandi	0.024
223 for 2/16	Replacement of 2 Nos city load meter	0.019
178 for 3/16	Repair of motor of tube well Chand Mari road	0.046
224 for 5/16	Repair of turbine Bhutto Nagar	0.044
224 for 6/16	Repair of water supply children park Farid town	0.026
226 for 6/16	Repair of water supply lines	0.025
185 /6, 442/15,130,101/10,	Repair of tank Tariq Bin Ziad colony	0.169
237 for 2/16	Repair of different pipe lines	0.024
286-6/16, 182-2/16,148-	Repair of transformer f street light near Jamia Rashida	0.195

Voucher No. and month	Nature of repair	Amount
1/16		
175 for 1/16	Repair of motor Farid town	0.046
210 for 3/16	Supply of water supply to TMA Store.	0.025
192 for 1/16	Repair of tube well Kenaan Park	0.077
323 for 3/16	Repair of supply lines	0.022
190 for 1/16	Repair of transformer Fateh Sher colony	0.049
411 for 9/15	Repair of tube well tank iFateh Sher colony	0.020
203-4/16, 236-3/16	Repair of motor of tube well Bilal colony	0.048
198 for 4/16	Repair of starter tanki No. 33 Farid town	0.030
140 for 4/16,177-2/15	Repair of motor of turbine of tube well of small industries.	0.100
209 for 3/16	Replacement of pipes of tanki of Fateh Sher colony	0.097
184-7/15, 223 -8/15	Repair of fawara at College Chowk	0.045
183 for 7/15	Replacement of starter of tube well Sindhi Mohalla	0.016
182 - 7/15, 221 - 8/15	Replacement of top shaft ,complain of tube well Rehmat Nursery	0.031
181,	Repair of fawara chowk SP	0.016
219 for 7/15	Repair of water supply line	0.019
170 - 8/15, 319-8/15	Repair of fawara Yadgar	0.032
182- 8/15, 413 9/15	Repair of motor of tube well stadium chowk Sahiwal	0.072
222-8/15, 177-11/15	Repair of motor of tube well Inner Ghalla Mandi	0.081
204 for 8/15	Repair of water supply line	0.023
287 for 8/15	Repair of Motor of InayatIlahi tube well	0.028
317- 8/15, 412-9/15	Repair of tube well Saleem park Farid town	0.051
286-8/15, 252- 8/15	Repair of fawara of Mazdoor pully	0.000
174 for 9/15	Repair of tube well DCO House	0.022
241 for 9/15	Repair of tanki Bhutto Nagar	0.008
441-9/15, 158 -11/15	Repair of tube well No. 02 Tanki Hazoori Park.	0.118
235 for 11/15	Repair of water supply line	0.019
154 for 11/15	Repair of motor of disposal of Manzoor colony	0.010
257 for 11/15	Purchase of instruments and item for tube well no. 01	0.030
233 for 11/15	Repair of turbine of Madina Nursery	0.096
178 for 12/15	Repair of turbine of Madina Nursery	0.029
185 for 12/15	Repair of transformer BhuttoNagar	0.099
345 for 12/15	Repair of water supply line Gali No. 05 Farid town	0.088
221 for 12/15	Repair of starter tube well No. 43	0.018
194,196 for 1/16,	Repair of water supply line	0.037
155 for 3/16	P/L of water supply line Pir Bukhari Road	0.264
290 for 8/15	Repair of sewerage line Muhammadi	0.100
253 for 8/15	Repair of R.C.C sewer line 12” dia Gali Alf-I Sani school	0.100

Voucher No. and month	Nature of repair	Amount
414 for 9/15	Repair of tube well Jahazz ground Jamia Faridia	0.061
318 for 12/15	Repair of hodies 63/C & 65/C	0.014
107-10/15,344-12/15, 151-5/16,152-3/16	Repair of sewer line 340 J, U block Farid town	0.240
264 for 11/15	Repair of sewer line Old civil line	0.057
199 for 1/16	Repair of sewer line gali No. 01 Dispensary road	0.086
224 for 2/16	De-silting of well Imamia Colony	0.022
158 for 2/16	Repair of sewer line Fateh Sher colony	0.039
325 for 3/16	Repair of sewer line Ghalla Mandi	0.050
169 for 4/16	Repair of sewer line Gulistan colony	0.048
214 for 3/16	Repair of sewer line Ramey Town	0.100
137 for 4/16	Repair of sewer line Mehmoodia colony	0.086
239 for 5/16	Repair of sewer line Bilal colony	0.025
146 for 6/6	Repair of sewer line scheme No. 03 Farid town	0.035
501 for 6/16	Repair of sewer line Karbla road	0.060
475 for 6/16	Repair of sewer line Ahata Bedian	0.069
151 for 6/16	Repair of sewer line near Shahi Mohallanai Abadi	0.087
470 for 6/16	Repair of sewer line near Bakkar mandi	0.032
255 for 6/16	Repair of sewer line near 1122	0.065
Total		8.129

Annex-G**[Para 1.2.2.7]****Irregular purchase of electric material - Rs 1.794 million****(Rupees in million)**

Voucher No. and date	Detail of bill	Amount	Name of firm	Amount of GST.
146/1/16	Purchase of wire.	0.099	Haider construction.	0.017
212/2/16	Purchase of wire, energy saver and sodium chowk	0.099	S&S construction	0.012
158/3/16	Purchase of wire, energy saver and sodium chowk	0.099	S&S construction	0.015
204/3/16	Purchase of wire, energy saver \ sodium chowk	0.099	Muhammad Talha contractor	0.008
187 for 4/16	Purchase of wire, energy saver and sodium chowk	0.099	Muhammad Talha contractor	0.012
p\193 for 5/16	Purchase of wire, energy saver and sodium chowk	0.099	Usman& Co	0.013
285 for 06/16	Purchase of wire, energy saver and sodium chowk	0.099	Usman& Co	0.008
150 for 06/16	Purchase of wire, energy saver and sodium chowk	0.099	Usman& Co	0.015
138 for 01/16	Purchase of energy saver	0.099	S&S construction	0.005
250 for 01/16	Purchase of energy saver	0.099	Shahbaz Builders	0.002
312 for 01/16	Purchase of energy saver	0.099	Shahbaz Builders	0.002
195 for 01/16	Purchase of energy saver	0.099	Shahbaz Builders	0.002
166 for 01/16	Purchase of coil wire for repair of transformer	0.099	Muhammad Saleem	0.010
230 for 01/16	Purchase of energy saver, chowk and shade	0.099	S&S construction	0.030
214 for 01/16	Purchase of energy saver, holder and wire	0.099	-do-	0.018
205 for 09/15	Purchase of Reflective tape	0.099	Haider construction	0.005
87 for 10/15	Purchase of energy flood light, cable	0.099	Haider construction	0.004
100 for	Purchase of energy flood light,	0.099	Haider	0.012

Voucher No. and date	Detail of bill	Amount	Name of firm	Amount of GST.
10/15	cable		construction	
162 for 11/15	Purchase of aluminum wire	0.099	Saleem traders	0.003
161 for 11/15	Purchase of cables	0.099	Saleem traders	0.008
158 for 11/15	Purchase of aluminum wire	0.099	Saleem traders	0.004
256 for 11/15	Purchase of , cable	0.099	Shahbaz Builders	0.002
216 for 11/15	Purchase of Purchase of coil wire for repair of transformer	0.099	-do-	0.013
173 for 11/15	Purchase of cables	0.099	Saleem traders	0.002
175 for 12/15	Purchase of complete tube lights	0.099	Shahbaz Builders	0.002
324 for 12/15	Purchase of energy saver, chowk and shade	0.099	Saleem traders	0.019
321 for 12/15	Purchase of energy saver, chowk and shade	0.099	S&S construction	0.099
150 FOR 1/16	Purchase of energy saver, chowk and shade	0.099	Shahbaz Builders	0.006
149 FOR 1/16	Purchase of D fuse set for transformer	0.099	Haider construction	0.006
213 for 02/16	Purchase of electric material	0.099	S&S construction	0.005
213 for 02/16	Purchase of electric material	0.099	Haider construction	0.003
222 for 2/16	Purchase of electric material	0.099	Shahbaz Builders	0.007
216 for 02/16	Purchase of electric material	0.099	Ghosia construction company	0.007
258 for 04/16	Purchase of electric material	0.099	Muhammad Tahir	0.015
202 for 03/16	Purchase of electric material	0.099	S&S construction	0.014
319 for 03/16	Purchase of electric material	0.099	Saleem traders	0.001
253 for 04/16	Purchase of electric material	0.099	S&S construction	0.001
251 for	Purchase of electric material	0.018	S&S	0.003

Voucher No. and date	Detail of bill	Amount	Name of firm	Amount of GST.
04/16			construction	
255 for 04/16	Purchase of electric material	0.018	S&S construction	0.003
240 for 05/16	Purchase of electric material	0.026	S&S construction	0.004
238 for 5/16	Purchase of electric material	0.032	Syed Usman & Co.	0.005
148 for 6/16	Purchase of electric material	0.011	Syed Usman & Co.	0.002
147 for 6/16	Purchase of electric material	0.021	-do-	0.004
255 for 6/16	Purchase of electric material	0.029	-do-	0.005
524 for 6/16	Purchase of electric material	0.028	-d0-	0.005
162 for 06/16	Purchase of electric material	0.021	-do-	0.004
Total		1.794		0.443

Annex-H**[Para 1.2.2.8]****Irregular expenditure on civil works - Rs 1.388 million****(Rupees in million)**

Voucher No. and date	Detail of repair	Amount
310 for 6/16	Repair of quarter of Masood Ahmad Madni P.A	0.075
212 for 6/16	Repair of residence of Mr. Muhammad Asghar	0.079
472 for 6/16	Repair of residence of Haider sanitary worker	0.050
271 for 5/16	Repair of residence Amir Hameed	0.082
237 for 5/16	Repair of electrical work at T.O.(I&S) Residence	0.012
219 for 12/15	Repair of residence Amir Hameed	0.085
187 for 12/15	Repair of quarter of Masood Ahmad Madni P.A	0.092
89 for 12/15	Repair of residence of M.Tahir J/C	0.098
193 for 11/15	Repair of residence Amir Hameed	0.096
217 for 2/16	Repair of residence Tariq Mehmood Maan	0.098
216/2	Repair of T.O.(I&S) Residence	0.089
155/2	Repair of residence of	0.074
231/ for 1/16	Repair of residence of M.Saddique	0.030
145/1	Repair of residence of Munawar Riaz	0.099
144 for 1/16	Repair of residence of Abdul Khaliq	0.100
205 for 3/16	Repair of residence Sheikh Hayat Mehdi	0.093
200 for 3/16	Repair of residence of Abdul Majeed N/Q	0.067
141 for 4/16	Repair of residence of Mirza Saleem Suptd;	0.070
Total		1.388

Annex-I**[Para 1.2.2.10]****Irregular expenditure without advertisement - Rs 1.158 million****A.****(Rupees in million)**

Voucher No. and date	Nature of payment	Amount
218for 6/16	Painting of toilets Railway road Ramzan Bazaar	0.099
217 for 6/16	Painting of toilets Railway road Ramzan Bazaar	0.099
248 for 6/16	Painting with lime in Railway Ramzan Bazaar	0.099
469 for 6/16	Plumbing and electric work of toilet in Ramzan Bazaar	0.099
284 for 6/16	Repair of toilet block in Ramzan Bazaar Harrappa	0.088
491 for 6/16	Repair and painting of toilet block in Ramzan Bazaar Harrappa	0.091
247 for 6/16	Meet market painting in Ramzan Bazaar	0.080
254 for 6/16	Iron poles paint in Ramzan Bazaar	0.084
Total		0.738

B.

Voucher No. and date	Nature of payment	Qty	Amount
269/ 6/16	Painting of grill	10322 sft @ 709.60	0.073
271 for 6/16	Painting of curb stone	Different quantities	0.094
270 for 6/16	Painting of curb stone	Different quantities	0.096
288 for 6/16	Painting of curb stone	Different quantities	0.070
289 for 6/16	Painting of curb stone	Different quantities	0.087
Total			0.420
Grand total (A+B)			1.158

Annex-J

[Para 1.2.3.3]

Illegal establishment of colonies without payment of fees - Rs 31.371 million

(Rupees in million)

Name of Scheme and location	Area of the sub division/scheme	Amounts to be recovered on account of conversation fees, map fees, land sub division fees, Designee fees, N.O.C fees & scrutiny fees.	Total Amount	Remarks
Montgomery Homes Mohalla Muhammad Pura G.T Road Sahiwal	135 Kanal 8 Marla	5000 +3249600 +270000 =	3.525	Developer had already sold all plots to the people.
Gulshan e Zainab Executive block134/9-L	83 Kanal8 Marla	5000 +1663000 +291550 +1000 = 1960550	1.961	Developer had already sold all plots to the people.
Al Haseeb Phase I	90 Kanals 3 Marla	1000 +2424200 + 315000 =	2.740	Developer had already sold all plots to the people.
Abbara Town G.T Road Jhal Road Sahiwal	60 Kanal 2 Marla	1000 + 1442400 +210700 = 1864800	1.865	Developer had already sold all plots to the people.
Wahab Garden Pakpattan road 99/9-L	86 Kanal 9 Marla	1000 + 1901900 +304150 = 2207050	2.208	Developer had selling plots.
Nisar city 134/9-L	68 Kanal 16 Marla	1000 + 1651200 +238560 = 1890760	1.891	Developer had selling plots.
Industrial area 91-9-L	168 Kanal	5000 +6552000 +33600 =6893000	6.893	Developer had selling plots.
Anal park Housing scheme 82/6R	180 Kanal	5000 + 4320000 + 360000 =	4.684	Developer had already sold all plots to the people.
Sehgal block 89-6-R	160 Kanal	5000 + 5280000 + 320000=	5.604	Developer had already sold all plots to the people.
Total			31.371	

Annex-K**[Para 1.2.3.5]****Illegal constructions without payment of conversion fees - Rs 8.904 million****(Rupees in million)**

Name of Area and project	Total area (Marla)	Sr. No. of yard stick 2015-16	Rate as per yard stick (Marla)	Total value of the land	Applicable rate (%)	Conversion fees to be recovered
Commercial hall near Toyota motors Bye pass road Sahiwal	80	122	0.120	9.600	10	0.960
Shahid Nadeem S/O Muhammad Tufail Construction commercial Hall at G.T.Road Sahiwal.	8	51	0.665	5.320	10	0.532
Construction of marriage hall at Gulshane Noor Sahiwal	98	233	0.330	32.340	20	6.468
Construction of commercial hall at old civil line Sahiwal	12	97	0.605	7.260	10	0.726
Commercial shops constructed at bye pass near Chak No. 91/9-L4 Marla	4	122	0.120	0.480	5	0.024
Commercial shops constructed at bye pass near Chak No. 91/9-L4 Marla	4	122	0.120	0.480	5	0.024
Commercial shops constructed at Girls College road Sahiwal	2	8	0.850	1.700	10	0.170
Total						8.904

Annex-L**[Para 1.2.3.6]****Non recovery of rent of land of different markets - Rs 1.862 million****(Rupees in million)**

Name of market	Shop No.	Amount
Sirki Bazar Ghalla Mandi	4/3 complete year.	0.009
-do-	31	0.002
-do-	33	0.016
-do-	36	0.027
-do-	37	0.017
-do-	4/3	0.009
-do-	5	0.004
-do-	6	0.006
-do-	7	0.008
-do-	12	0.008
-do-	15	0.005
-do-	25	0.002
-do-	31. Complete year.	0.002
-do-	32	0.001
-do-	33	0.018
-do-	34	0.020
-do-	36 complete year.	0.027
-do-	37 complete year.	0.017
-do-	39 complete year.	0.028
-do-	46	0.001
-do-	47	0.002
-do-	49	0.004
-do-	50	0.009
-do-	51	0.006
-do-	52	0.004
-do-	53	0.029
-do-	54	0.040
-do-	55	0.044
-do-	60	0.007
-do-	65	0.005
-do-	68	0.007
-do-	70	0.014
-do-	71	0.014
-do-	74	0.012
-do-	75	0.020

Name of market	Shop No.	Amount
Sirki Bazar Ghalla Mandi TharaJat	01 to24	0.147
Arifwala Bus stand	14	0.005
-do-	01 & 2	0.020
Ghalla Mandi chowk Thana Bazar	01	0.012
-do-	02 complete year	0.006
-do-	03 complete year	0.008
-do-	09	0.005
-do-	11	0.003
-do-	12	0.009
-do-	13	0.003
-do-	15 complete year	0.015
-do-	16	0.019
-do-	17 Destroyed but no file was produced	0.050
-do-	18 Destroyed but no file was produced	0.050
-do-	9	0.041
-do-	23	0.009
-do-	25 complete year	0.008
-do-	26	0.033
-do-	29	0.010
-do-	30	0.002
-do-	31 complete year	0.029
-do-	32. Whereabouts not know.	0.050
-do- East side	05	0.003
-do-	06 complete year	0.023
-do-	10 & 11 Court case but no file was produced. complete years	0.071
-do-	13	0.011
-do-	14	0.012
-do-	15	0.006
-do-	17	0.011
-do-	20 complete year	0.028
-do-	21 complete year	0.009
-do-	22	0.016
-do-	23	0.037
-do-	24 to 27 complete year	0.022
Kariana Bazar Ghalla Mandi	Cabin 1 to 07	0.031
Ghalla Mandi Kariana Bazar Thara	01 to 69	0.272
Chungi Bazaar Ghalla	01 to 57	0.207

Name of market	Shop No.	Amount
mandi tharas		
Pir Bukhari road ghallam and itharas	1 to 10	0.059
Friends Cinema road Tharas	01 to 26	0.076
Arifwala road Tharas	01 to 85 and again on other side 1 to 60	
Railway road Joggi chowk Tawakkal	001.02, Destroyed but after destruction nowhere about known.	1.000
Quaid-e-Azam market.	41. complete year	0.013
General Bus stand city.	02 complete year	0.030
-do-	03	0.007
-do-	11 complete year	0.002
-do-	62 complete year	0.006
-do-	67	0.003
-do-	70 complete year	0.004
-do-	55	0.002
-do-	60	0.009
-do-	61	0.004
-do-	91 complete year	0.013
Taxi stand	01, 02& 04 Destroyed but whereabouts not known.	0.150
Church road	5/42 to 26/21 court case but file was not produced to audit.	0.424
-do-	36/11	0.020
-do-	37/40	0.016
-do-	39/8	0.020
-do-	40/7	0.020
-do-	43/4	0.020
-do-	44/3	0.009
-do-	45/2	0.019
-do-	46/1	0.018
-do-	47/8	0.020
Farid Town Mall Mandi to college chowk. Nurseries. Not auctioned.	02	0.004
-do-	06	0.032
Total		1.862

Annex-M

[Para 1.3.1.1]

Non transparent tendering process - Rs 9.255 million

(Rupees in million)

Sr. No.	Nature of Work	Detail of Scheme	AA/ Estimated Cost	Date of Tender	Work Order No. & Date	Date of Target Completion	Actual Date of Completion	Payment
1	Original Work	Const./Improvement walk ways tuff tiles, P/Fixing huts, toilets, electric lights, P/Laying tiles south gate Nawaz Sharif Park	2.500	31-08-2015	494 '31-08-2015	31-12-2015	20-03-2016	2.410
2	//	Providing/Laying sewerage Marzi Pura, Housing Colony and Urban Area	1.000	//	499 '31-08-2015	31-12-2015	10-12-2015	0.994
Total			3.500					3.404
1	Repair & Maintenance	P/Laying soling Shakir Colony & Chak No. 46/12-L Chichawatni	0.600	//	495 '31-08-2015	31-12-2015	02-10-2015	0.596
2	//	P/Fixing manhole covers, repair manholes, Const. of manholes RCC, Slab, Nala, Hodies, Urban area	1.000	//	496 '31-08-2015	31-12-2015	01-12-2015	0.993
3	//	P/Laying missing sewerage, emergency work P.C.C patch work urban area including Muharram routs	1.000	//	497 '31-08-2015	31-12-2015	05-11-2015	0.994
4	//	Repair of slaughter house TMA Chichawatni	0.300	//	498 '31-08-2015	31-12-2015	01-04-2016	0.298
5	//	Const. of Filth Depot near TMA boundary wall soling slab etc.& Renovation in front of TMA Complex & Press Club	1.000	//	500 '31-08-2015	31-12-2015	11-11-2015	0.987
6	//	Improvement of boundary wall, raising soling, re-soling Nawaz Sharif Park	0.500	//	501 '31-08-2015	31-12-2015	30-09-2015	0.364
7	//	Const. of Greet Belt Okanwala Road from Housing Colony to By Pass	0.500	//	502 '31-08-2015	31-12-2015	30-05-2016	0.493
8	//	Repair mettalled road/patch work behind kutchehry road, Press Club Chichawatni	0.250	28-03-2016	98 '30-03-2016	30-06-2016	04-05-2016	0.248
9	//	Repair Rest House TMA	0.100	28-03-	100	30-06-2016	21-06-2016	0.100

Sr. No.	Nature of Work	Detail of Scheme	AA/ Estimated Cost	Date of Tender	Work Order No. & Date	Date of Target Completion	Actual Date of Completion	Payment
		Chichawatni		2016	'30-03-2016			
10	//	Providing/Laying Missing Sewerage, Construction/Repair Manholes Urban Area	0.650	31-05-2016	271 '01-06-2016	31-08-2016		0.064
11	//	Repair Metalled road, Remaining work behind Katchehry road Urban Area Chichawatni	0.150	27-06-2016	355 '27-06-2016	15-07-2016	30-06-2016	0.149
		Total	6.050					5.286
13	Deposit work	Repair PCC Streets Urban Area	0.600	28-03-2016	99 '30-03-2016	30-06-2016	14-07-2016	0.566
		Total	0.600					0.566
		Grand Total	6.650					5.852
Grand Total								9.256

Annex-N**[Para 1.3.1.3]****Unjustified expenditures on repair of machinery - Rs 1.280 million****(Rupees in million)**

Vr. No.	Date	Suppliers Name	Nature of Repair	Inv. Date	Amount
46	Jan-16	Hanif	Repair of Tractor No. SLJ 1028	NIL	0.062
106	Aug-16	Hanif	rep. tractor SLJ 69	08.07.15	0.017
129	Aug-15	Hanif	Repair of Tractor No. SLJ 1028	22.07.15	0.038
160	Aug-15	Saad Enterprises	Tyre sucker machine	17.08.15 T	0.067
110	Oct-15	Hanif	Clutch etc. SLJ 1028	12.09.15	0.031
111	Oct-15	Hanif	Electronic kit garbage compactor (C-1)	07.10.15	0.052
66	Jan-16	Munir Ahmed	Repair of tractor front blade no. NA (385)	20.12.15	0.095
84	Dec-15	Hanif	Repair of tractor front blade no. NA (385)	23.08.15	0.094
189	Dec-15	Sajid Engg.	Tractor 480 Reg FIAT N R (Rod, seal)	18.12.15	0.023
125	Dec-15	Hanif	Tractor 480 Reg FIAT N R (Clutch plate etc.)	06.11.15	0.035
96	Jan-16	Saad Enterprises	Rep. tractor SLJ 69 (Shaft Back pully roof etc.)	18.12.15	0.078
122	Mar-16	Hanif	Tractor 480 Reg FIAT N R (Generator)	09.03.16	0.010
143	May-16	Hanif	Tractor SLJ 1028 (clutch, fri wheel etc.)	08.05.16	0.063
165		Saad Enterprises	Purchase items for sucker machine SLJ 1015	16.05.16	0.085
175	May-16	Saad Enterprises	Rep. tractor 480 roof, clutch plate, tanky etc.)	21.05.16	0.068
180	May-16	Hanif	Tractor 1028, head facing, water body needs just	26.05.16	0.031

Vr. No.	Date	Suppliers Name	Nature of Repair	Inv. Date	Amount
106	Jun-16	Hanif	Tractor Front Blade Heavy repair with no entry	03.06.16	0.079
110	Jun-16	Saad Enterprises	Tractor Front loader old hydraulic, diesel pump etc.	08.06.16	0.061
195	Sep-15	Munir Ahmed	Compactor C-2 Electronic Kit, Hydraulic switch cable coil	14.08.15	0.076
274		Munir Ahmed	Tractor 640 SLJ 69 Generator	21.06.16	0.012
277		Hanif	Tractor Front Loader 1028 Clutch repair	NIL	0.024
123	Oct-15	Saad Enterprises	tractor 385 trolley repaired with cost of original trolley	16.10.15	0.086
84	Dec-15	Hanif	Repair of tractor front blade no. NA (385) heavy cost of frame without justification	23.08.15	0.094
Total					1.280

Annex-O**[Para 1.3.3.3]****Loss due to less assessment of conversion fee – Rs 14.911 million****A. Commercial Unit****(Rupees in million)**

File No.	Name of owner	Area	Rate applied Per Marla	Amount Recovered	Rate be applied PM	Amount	Less/Short Recovery
7	Farhat Shaheen By Pass 39/12-L	6M	0.245	0.147	0.365	0.219	0.072
14	Asif Majeed By Pass 39/12-L	2M-2S	0.245	0.027	0.365	0.041	0.013
21	Amir Jamal Begum Shahnaz Road Sr. 22	5M-1/1/4S	0.365	0.155	0.310	0.159	0.004
24	Naseem Akhter by Pass 39/12-L (Sr. 23)	4M	0.245	0.049	0.365	0.146	0.097
50	Muhammad Salam	9M	0.009	0.004	0.040	0.018	0.014
60	Naeem Asif	4M	0.245	0.049	0.365	0.146	0.097
64	Umar Hayat 39/12 L By Pass	6M	0.245	0.147	0.365	0.219	0.072
70	Shahzad Ali 41/12 L	8K	0.006	0.103	0.030	0.484	0.381
71	BabooSalabat Ali 41/12L	8K	0.006	0.103	0.030	0.484	0.381
72	Maqbool Ahmed 41/12 L	8K	0.006	0.103	0.030	0.484	0.381
73	Shahadat Ali	8K	0.006	0.103	0.030	0.484	0.381
74	Mehboob Ali 41/12-L	8K	0.006	0.103	0.030	0.484	0.381
Total							2.274

B. Land Sub Divisions

Sr. No.	Name of owner	Area	Rate applied Per Marla	Amount Recovered	Rate be applied PM	Amount	Less/Short Recovery
1	Muhammad Ali Jinnah Town Phase II (Sr. No. 13 Valuation Table	1000-M	0.075	0.750	0.220	2.200	1.450

	2014-15)						
2	Muhammad Altaf (Abu Bakar Block)	98K-2M	0.040	3.247	0.245	4.807	1.560
4	Muhammad Niaz, Bashir Ahmed (Sidra Block)	75K-11M	0.097	1.515	0.150	3.122	1.607
Total							4.617

C. Housing Scheme

File No.	Name of owner	Area	Rate applied Per Marla	Amount Recovered	Residential Rate be applied PM	Amount to be recovered	Less/Short Recovery
	Model Town 111/7R	218K-1M	0.030 PM	1.090	0.105	4.579	3.489

D. Educational Institute

Sr. No.	Name of owner	Area	Rate applied Per Marla(amount in Rupees)	Amount Recovered (Amount in Rupees)	Commercial Rate be applied PM (Amount in Rupees)	Amount	Less/Short Recovery
1	Shahzad Saeed Punjab College	109 M	0.125per Acre Agricultures	0.085	0.225	2.453	2.367

E. Industrial units

F. No.	Name of owner of property	Area	Rate be applied	Amount to be recovered @ 5%	Amount Recovered	Less Recovered
	Chaudhary Feed Mills Burewala Road Sr.14	29K-12M	0.039	1.146	0.297	0.849
81	Muhammad Tahir Farooq	480M	0.066	1.584	0.269	1.315
Total						2.164
Total (A+B+C+D+E)						14.911

Annex-P

[Para 1.3.3.4]

Loss due to construction of commercial buildings without conversion fee - Rs 10.064 million

(Rupees in million)

Name of owner/ commercial building / plaza	Area	Rate PM	Value	Conversion	Map	Completion fee	Total
Muhammad Zain Block 2 opposite Qasr e Abu Talib	7M	0.468	3.273	0.327	0.029	0.002	0.358
Plaza Gali Dispensary wali Block 19	5M	0.402	2.008	0.201	0.041	0.002	0.244
Lubna Zulfiqar Kothi Qasr e Talib	4M	0.402	1.606	0.161	0.033	0.002	0.195
Building Tameer bank wali Block 5	5M	0.402	2.008	0.201	0.041	0.002	0.244
Plaza Master Arshad Corner Main Road Dars Peer G Block 7	7M	0.402	2.811	0.281	0.057	0.002	0.340
Plaza Ch. Ashraf Opposite Kassuri Hotel	6M	0.402	2.409	0.241	0.049	0.002	0.291
Khalid Optical Opposite Girls College	4M	0.402	1.606	0.161	0.033	0.002	0.195
Madina Bakery College road	4M	0.365	1.460	0.146	0.033	0.002	0.180
Plaza opposite Sohail Rehmani Block 19	7M	0.402	2.811	0.281	0.057	0.002	0.340
Dr. Javed , Shamim Akhter 40/12 L opposite Ch. Munir Azhar	28M	0.155	4.340	0.434	0.114	0.002	0.550
Muhammad Zain Block 2 opposite Qasr e AbuTalib	7M	0.468	3.273	0.327	0.029	0.002	0.358
RanaBasit by Pass Chichawatni	3K	0.270	16.170	3.234	0.326	0.002	3.562
Aghosh Restaurant By Pass	2K	0.270	10.780	2.156	0.163	0.002	2.321
New SooperDooper Block 5	5M	0.402	2.008	0.201	0.027	0.002	0.230
SakinaBibi Hayatabad		-	-	0.186	0.024	0.002	0.213
New paradise marriage hall & lawn Adda Dad Fatiyana Sr. No. 35	4K	0.029	2.341	0.234	0.163	0.002	0.399
Honda Motorcycle market Adda Dad Fatiyana Sr. No. 35	7M	0.029	0.205	0.010	0.029	0.002	0.040
Total				8.782	1.248	0.034	10.064