



**AUDIT REPORT  
ON THE ACCOUNTS OF  
TOWN MUNICIPAL ADMINISTRATIONS  
CITY DISTRICT MULTAN  
AUDIT YEAR 2012-2013**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

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

## **Preface**

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

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

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

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

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

Islamabad  
Dated:

**(Muhammad Akhtar Buland Rana)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

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

The Regional Directorate has a human resource of 32 including 25 officers, constituting 7,575 man days and the budget of about Rs11.029 million for financial year 2011-12. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the Performance Audit of entities, projects and programs. Accordingly, R.D.A Multan carried out audit of the accounts of three TMAs of City District Multan for the financial years 2010-2012 and the findings are included in this Audit Report.

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

The total Development Budget of three above mentioned TMAs in City District Multan for the financial years 2010-12, was Rs773.299 million and expenditure incurred was of Rs336.003 million, showing savings of Rs437.296 million. The total Non-development Budget for financial years 2010-2012 was Rs532.288 million and expenditure was of Rs373.435 million, showing savings of Rs158.853 million. The reasons for savings in Development and Non-development Budgets are required to be provided by TMO and PAO concerned.

Audit of TMAs of City District Multan was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws/rules/regulations, economical procurement of assets and hiring of services etc.

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

**a. Audit Methodology**

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

**b. Audit of Expenditure and Receipts**

Audit of development expenditure of Rs 117.601 million was carried out, out of the total expenditure of Rs336.003million and Audit of non-development expenditure Rs92.086million out of the total expenditure of Rs373.435millionfor the financial years 2010-2012 was conducted, which are 30% & 25% of development and non-development expenditures, respectively. Total overall expenditure of TMAs of District Multan for the financial years 2010-12 was Rs709.438million, out of which overall expenditure of Rs209.687million was audited, which is 30% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

**c. Recoveries at The Instance of Audit**

Recoveries of Rs38.451 million were pointed out through various audit paras and no was effected till the compilation of this Report. Out of the total recoveries Rs4.039 was not in the notice of the Executive before audit.

**d. The Key Audit Findings of the Report**

- i. Non production of record was noted in three cases.<sup>1</sup>
- ii. Misappropriation involving Rs1.006 million was noted in one case<sup>2</sup>
- iii. Non-compliance of Rules and Regulations involving Rs45.768million noted in two cases.<sup>3</sup>
- iv. Performance issues involving Rs34.412million were noted in four cases<sup>4</sup>.
- v. Internal control weaknesses involvingRs3.033million were noted in two cases<sup>5</sup>.

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

**e. Recommendations**

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

- i. Strengthening of internal controls
- ii. Holding of DAC meetings in time
- iii. Compliance of DAC directives and decisions in letter and spirit
- iv. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management
- v. Compliance of relevant laws, rules, instructions and procedures, etc.
- vi. Proper maintenance of accounts and production of record to audit for verification

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<sup>1</sup> Para: 1.2.2.1,1.3.1.1,1.4.1.1

<sup>2</sup> Para:1.2.2.1

<sup>3</sup> Para: 1.2.3.1,1.4.2.1

<sup>4</sup>Para: 1.2.4.1,1.2.4.2,1.3.2.1,1.4.3.1

<sup>5</sup> Para: 1.2.5.1,1.2.5.2

- vii. Appropriate actions against officers/officials responsible for violation of rules and losses
- viii. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- ix. Realization and reconciliation of various receipts
- x. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities for non production of record.



## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

Sr. No.	Description	No.	Budget / Expenditure
1	Total Entities (PAOs) in Audit Jurisdiction	06	1,708.887
2	Total formations in Audit Jurisdiction	06	1,708.887
3	Total Entities (PAOs)/ DDOs Audited	03*	709.438
4	Audit & Inspection Reports	03	-
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to TMA)	Nil	Nil

\*Accounts of TMAs of Musapak and Shujaabad were audited for two years.

**Table 2: Audit Observations**

(Rs in million)

Sr. No.	Description	Amount under audit observation
1	Asset management	-
2	Financial management	35.418
3	Internal controls	3.033
4	Violation of rules	45.768
5	Others	0
<b>Total</b>		<b>84.219</b>

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

(Rs in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total
1	Outlays audited	8.495	336.003	537.010	364.940	1,246.448*
2	Amount placed under audit observation / irregularities	1.456	45.318	32.608	4.837	84.219
3	Recoveries pointed out at the instance of Audit	-	1.006	32.608	4.837	38.451
4	Recoveries accepted / established at Audit instance	-	1.006	32.608	4.837	38.451
5	Recoveries realized at the instance of Audit	-	-	-	-	

\*The amount in serial No.1 column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs709.438 million.

**Table 4: Irregularities Pointed Out**

(Rs in million)

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	45.768
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
3	Quantification of weaknesses of internal controls system.	3.033
4	Recoveries, overpayments, or unauthorized payments of public money.	35.418
5	Non-production of record to Audit	-
6	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>84.219</b>

## **CHAPTER-1**

### **1. TOWN MUNICIPAL ADMINISTRATIONS, CITY DISTRICT MULTAN**

#### **1.1 INTRODUCTION**

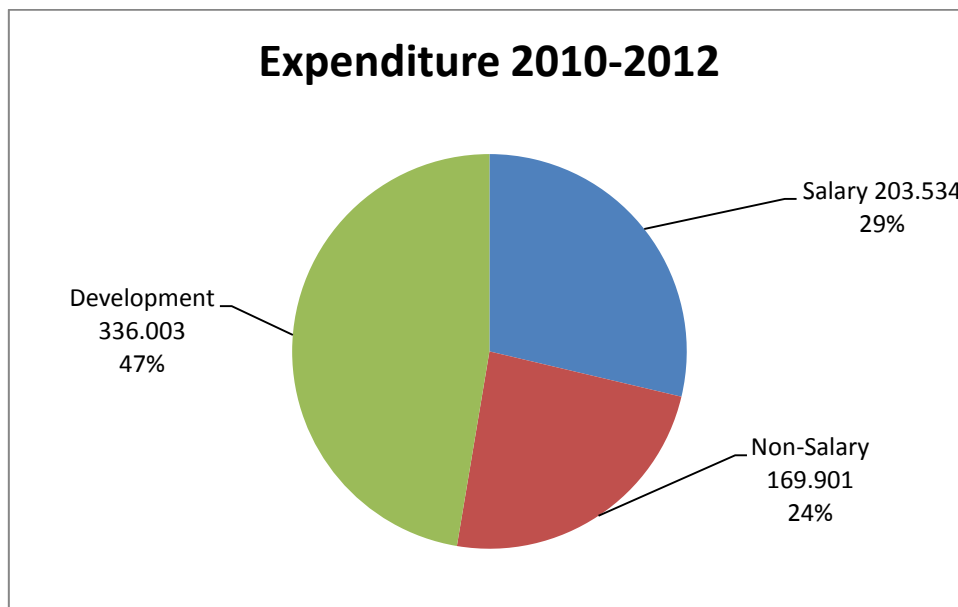
Town Municipal Administration (TMA) consists of Town Nazim, Town Naib Nazim and Town Municipal Officer (TMO). Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (Infrastructure and Services), TO (Regulation), TO (Planning and Coordination) and Tehsil Nazim and Tehsil Naib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

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

### 1.1.1 Comments on Budget and Accounts (Variance Analysis)

(Rupees in million)

2010-12	Budget	Expenditure	Excess (+) /	%
			Saving (-)	(Saving)
Salary	229.649	203.534	-26.115	-11%
Non-salary	302.639	169.901	-132.738	-44%
Development	773.299	336.003	-437.296	-57%
Revenue	537.010	-	-	-
<b>Total</b>	<b>1,842.597</b>	<b>709.438</b>	<b>-596.149</b>	<b>46%</b>



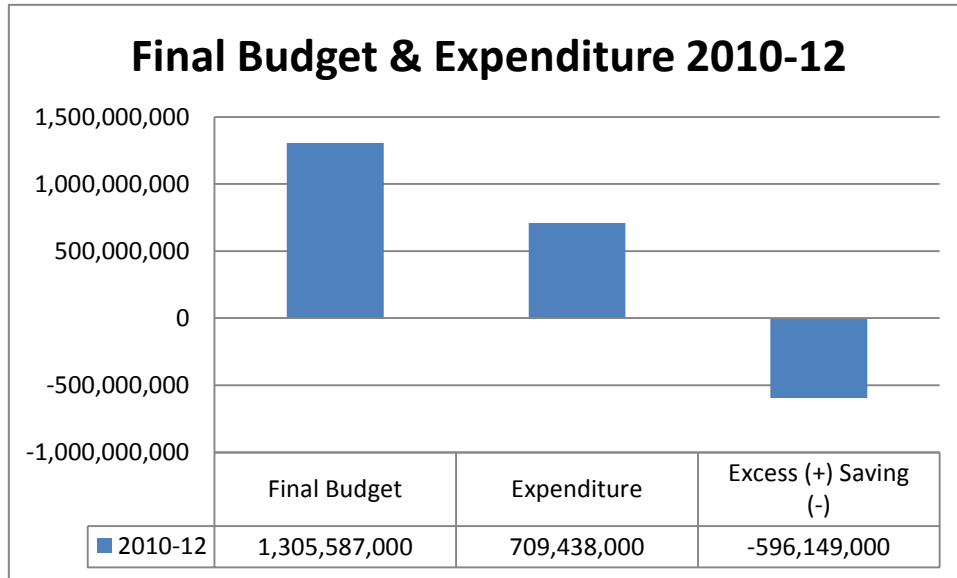
Details of budget allocations, expenditures and savings of each TMA in City District Multan are at Annexure-B.

As per Budget Books for the financial years 2010-12 of TMAs in City District Multan, the original and final budgets were of Rs1,305.587 million. Total

expenditures incurred by these TMAs during financial years 2010-2012 were Rs709.438 million. There was a saving of Rs596.149 million the reasons for which should be provided by the PAO, Tehsil Nazims and management of TMAs.

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

(Amount in rupees)



### 1.1.2 Brief Comments on the Status of Compliance with PAC/ZAC Directives

Sr. No.	Audit Year	No. of Paras	Status of PAC / ZAC Meeting
01	2009-12	55	Nil
<b>Total</b>		<b>55</b>	<b>Nil</b>

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

## **1.2 Town Municipal Administration, Shujabad**

## **Audit Report**

### **1.2.1 Non Production of Record**

#### **1.2.1.1 Non-Production of Record**

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

DDOs of TMA Shujabad did not produce the following record despite repeated reminders/requests:

- i. Consolidated bank statements of all bank accounts being maintained by this office for period July, 2010 to June 2012.
- ii. Record relating to pay & allowances of staff.
- iii. Copies of By-Laws of TMA applicable for collection of various fees, fines etc., building control register, detail of all cases of map fee registered, passed, pending and status.
- iv. Statements regarding the vehicles of TMA and POL utilized and their allotment.
- v. Log Books, history sheets of all vehicles and list of electricity meters, gas meter.
- vi. List of working and sanctioned strength.
- vii. All the original service books and personal files of all non-gazetted staff
- viii. Detail of new construction and recovery position, and efforts made during the year for recovery.
- ix. Statement regarding list of CCB schemes and expenditure incurred scheme wise if executed.
- x. Detail of temporary advances and recovery position.
- xi. Complete record of each development scheme i.e. Administrative Approval, Technical Sanction, Revised TS if any, Measurement books

- xii. Detail of illegal constructions and efforts taken up by the department to legalize them.
- xiii. Record pertaining to illegal construction of buildings, pending un-approved commercial/residential maps and efforts of TO (P&C) regarding demolishing/sealing of the illegal buildings.

Audit is of the view that due to poor maintenance of record or intentional concealment, the record was not produced.

The non-production of record constitutes violation of government rules and legal provisions and attempt to cause hindrance in the auditorial functions of the Auditor General of Pakistan.

Matter was reported to the Town Municipal Officer in September, 2012. TMO received the audit observations but did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned DDO for non-production of record.

[AIR Para No.42]



## **1.2.2 Fraud/Misappropriation**

### **1.2.2.1 Misappropriation due to Payment without Work at Site – Rs1.006 Million**

According to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Town Officer (I&S) TMA Shujabad made payment of Rs1.006 million to the contractor without work at site in the development work “Construction of office building of TO(Finance) and TO (Regulation)” during F.Y. 2011-12. It was further noted that work was awarded to the contractor not registered with the engineering council. **Annexure-C**

Audit is of the view that due to weak internal controls payment was made to contractor without work at site.

Unauthorized payment to contractor without work at site resulted in loss to government.

Matter was reported to the Town Municipal Officer in September, 2012. TMO received the audit observations but did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends action against the DDO concerned for payment without work, besides recovery of government loss, under intimation to Audit.

[AIR Para No.32]

## **1.2.3 Irregularities & Non Compliance**

### **1.2.3.1 Uneconomical Procurements –Rs1.456 Million**

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2009, 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 and annual requirements thus determined would be advertised in advance on the PPRA's web site. Procurement opportunities over Rs100,000 and up to Rs2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time.

Town Municipal Officer Shujabad incurred expenditure of Rs 1.456 million during the period 2010-11 on purchase of spray pumps, fog machine, energy savers, cable silver etc. The expenditure was held irregular as the procurement opportunities were not advertised on the website of PPRA and fair tendering process was avoided. **Annexure-D**

Audit is of the view that the irregularities occurred due to non-compliance of procurement rules and violation of financial discipline.

Non-compliance of procurement rules resulted in undue favour to the vendors of own choice and benefits of competitive bidding were not achieved.

Matter was reported to the Town Municipal Officer in September, 2012. TMO received the audit observations but did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends action against the DDO concerned for uneconomical purchases, besides regularization from the competent authority, under intimation to Audit.

[AIR Para No.21, 22]

## 1.2.4 Performance

### 1.2.4.1 Non - Recovery of Government Revenues – Rs12.443 Million

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

TO (Finance) TMA Shujabad did not recover Rs12.443 million on account of different revenues of government. The detail is as under:

(Amount in rupees)

AIR Para No.	Nature of Recovery	Target	Amount not recovered
6	Less Recovery of Rent of Shops	17,296,873	9,780,646
7	Less Recovery of Permit fee/License Fee	950,000	125,348
8	Less recovery of slaughter, cattle mandi & sanitation fee	447,000	100,859
19	Non- Recovery of Rent of Shops	2,546,655	2,436,643
<b>Total Recoverable Amount</b>		<b>21,240,528</b>	<b>12,443,496</b>

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

Inefficiency in recovery of government receipts resulted in loss to government.

Matter was reported to the Town Municipal Officer in September, 2012. TMO received the audit observations but did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends action against the concerned for non - recovery of government receipts, besides recovery, under intimation to Audit.

[AIR Para No.06, 07, 08, 19]

#### **1.2.4.2 Illegal Establishment of Housing Colonies without Approval and Payment of Fee – Rs 3.723 million**

According to the Punjab Gazette Notification No.2658 dated 7 September 2002, for Land sub division map fee is Rs 200 per Marla on saleable area and for housing scheme Map Fee is Rs 8000 per Acre. Conversion fee from Agriculture to Housing Schemes / Land sub division is Rs 2000 per Acre.

In jurisdiction of Town Municipal Officer Shujabad, owners of private housing schemes, commercial and residential buildings carried out development and marketing activities without registration, approval of schemes, map design and specifications. They did not apply for the registration and therefore did not pay the fee on account of registration and other prescribed requirements amounting to Rs3.723 million. The detail is given at **Annexure-E**.

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

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

Matter was reported to the Town Municipal Officer in September, 2012. TMO received the audit observations but did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

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

[AIR Para No.29, 35]

## 1.2.5 Internal Control Weaknesses

### 1.2.5.1 Less Recovery from Contractor for Auction of Collection Rights of Parking Fee – Rs1.919 Million

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

Town Municipal Officer Shujabad auctioned collection rights of parking fee for last nine months of F.Y. 2011-12 to contractor for Rs4.508 million. The contractor deposited Rs1.878 million instead of full amount of auction. An amount of Rs1.919 million was less recovered from the contractor in violation of the agreement. The detail is as under:

(Amount in rupees)

Receipt recoverable from contractor	Year	Amount of auction	Amount contractor deposited	Departmental deposit	Total Recovery made	Less recovery
Parking fee	2010-11	1,750,000	997,500	711,327	1,708,827	41,173
Salary of staff engaged		2,625,502	880,369	0	880,369	1,745,133
Income Tax		87,500	0	0	0	87,500
Stationary charges		45,360	0	0	0	45,360
<b>Total Recovery</b>		<b>4,508,362</b>	<b>1,877,869</b>	<b>711,327</b>	<b>2,589,196</b>	<b>1,919,166</b>

Audit is of the view that due to weak internal controls revenue from auction of collection right was not recovered from the contractor.

Non recovery of agreement price of collection rights resulted in loss to government.

Matter was reported to the Town Municipal Officer in September, 2012. TMO received the audit observations but did not provide the detailed reply.

Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends action against the DDO concerned for non-recovery of the amount, besides recovery, under intimation to Audit.

[AIR Para No.04]

### 1.2.5.2 Doubtful Drawl of Travelling Allowance– Rs1.114 million

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

DDOs of TMA Shujabad drew Rs1.114 million on account of TA/DA of various employees during the period 2010-11. The expenditure was doubtful as the supporting documents i.e. orders of competent authority, purpose of travelling, hotel bills, attendance certificates etc. were not produced along with the contingent bill of TA/DA. In the absence of above documents the authenticity of the claims cannot be assured and shows the entire expenditure to be doubtful. The detail is as under:

(Amount in rupees)

Sr. No.	Name of Branch (DDO)	2010-11	2011-12	Total TA/DA Drawn
1	Administrator	36,309	39,419	75,728
2	TMO	126,441	145,374	271,815
3	TO (Finance)	60,296	62,052	122,348
4	TO (Regulation)	91,591	160,466	252,057
5	TO (I&S)	320,867	52,923	373,790
6	TO (P&C)	18,160	0	18,160
<b>Grand Total</b>		<b>653,664</b>	<b>460,234</b>	<b>1,113,898</b>

Audit is of the view that due to weak internal controls payments were made without maintenance of proper record.

Doubtful expenditure resulted in violation of government instructions.

Matter was reported to the Town Municipal Officer in September, 2012. TMO received the audit observations but did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends provision of complete record, besides action against the responsible, under intimation to Audit.

[AIR Para No.38]

## **1.3 Town Municipal Administration, Shah Rukn-e-Alam**



## **1.3.1 Non Production of Record**

### **1.3.1.1 Non - Production of Record**

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Town Municipal Officer Shah Rukn-e-Alam Town did not produce the following record for audit scrutiny in violation of above rule:

1. Service Books of Staff.
2. E.C.R for different Branches.
3. List of material taken at the time of illegal encroachment.
4. Promotion cases of staff.
5. Detail of DPC conducted during the year 2011-12.
6. Detail of Employees residing in the official residences.
7. Detail of Advances to employees.
8. Detail of appropriation and re-appropriation of funds during 2011-12
9. Cases of inquiries initiated & pending against the employees during 2011-12.
10. Leave File.
11. Record related to cancellation of contract of collection right.
12. Security Deposit Fund.
13. Log Books of Vehicles.
14. Property Register of Shops.
15. Order of Contract Employees for Regularization.
16. Securities register concerning the auctions of collection rights i.e. receipt, withholding and payment of securities.
17. Detailed record regarding total No. of cellular towers installed in the jurisdiction of TMA along with payment of prescribed dues i.e. Map Fee, Conversion Fee, NOC fee and approval of maps to compare the record of TMA with the tower connections as per WAPDA record.

18. Interest realized on Investment of Cash Balance.
19. Fee on Sale of Cattle Mandi (share from Sher Shah Town).
20. Other Miscellaneous Income.
21. Original Bills of Electricity of Street Lights.

Audit is of the view that due to poor maintenance of record or intentional concealment, the record was not produced.

The non-production of record constitutes violation of government rules and legal provisions and attempt to cause hindrance in the auditorial functions of the Auditor General of Pakistan.

Matter was reported to the Town Municipal Officer in September, 2012. TMO received the audit observations but did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned DDO for non-production of record.

[AIR Para No.09, 10]

## 1.3.2 Performance

### 1.3.2.1 Non Recovery of Receipts –Rs 5.177 Million

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

Town Officer (Finance) did not recover receipts of government and funds of Rs5.177 million were recoverable at the end of F.Y. 2011-12. The detail is as under:

(Amount in rupees)

<b>AIR Para No.</b>	<b>Name of Revenue</b>	<b>Arrears at end of Year</b>
26	license /Permit fee	1,164,500
27	Arrears of shops (Previous)	3,930,422
29	Arrears of shops (Current)	81,769
<b>Total</b>		<b>5,176,691</b>

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

Inefficiency in recovery of government receipts resulted in loss to government.

Matter was reported to the Town Municipal Officer in September, 2012. TMO received the audit observations but did not provide the detailed reply. Despite various efforts DAC meeting was not convened till the finalization of this Report.

Audit recommends action against the DDO concerned for non- recovery of government receipts, besides ensuring recovery, under intimation to Audit.

[AIR Para No.26, 27, 29]

## **1.4 Town Municipal Administration, Musa Pak**

## **1.4.1 Non production of Record**

### **1.4.1.1 Non-Production of Record of Receipts and Expenditures**

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

The DDOs of TMA did not produce the following record despite repeated reminders/requests and concealed the record from Audit:

1. Record pertaining to illegal construction of buildings, pending un-approved commercial/residential maps and efforts of TO (P&C) regarding demolishing/sealing of the illegal buildings.
2. Complete vouched accounts of contingent expenditure of all branches including Makhdoom Rasheed unit i.e. Requisitions, indent, quotations, comparative statement, supply order, invoices, sales tax invoice, sanction order, stock register, sanction registers, contingent register except TO(F) and TO(I&S).
3. Log books of vehicles of all the branches including Makhdoom Rasheed unit along with utilization of POL, history sheets, tentative and actual tour diary & tour programmes and repair expenditure on these vehicles.
4. Service Books and personal files of the staff
5. Electricity bills and telephone bills (amounts of telephonic expenditure shown in the expenditure statements seemed quite unjustified) for both 2010-11 & 2011-12
6. Receipts record of Makhdoom Rasheed Unit 2010-11 & 2011-12
7. The record of Tax on immovable properties for 2010-11 & 2011-12
8. Budget control register of all branches except Finance and I&S Branch which was provided

9. Detail of no. of housing schemes/land sub divisions under jurisdiction of TMA
10. Arrears Demand and Collection Register. P-IV, Register of Public Roads and Streets. P-V and Register of Encroachments. P-VI
11. Register of unauthorized occupants of land P-VII or building(s), Building maintenance register. P-VIII and Roads and streets maintenance register. P-IX
12. Agricultural lands register. P-X, Register of road side trees. P-XI and Register of trees and land of local council. P-XII
13. Register of fruit bearing trees. P-XIII, Register of movable Property. P-XIV and Register of furniture. P-XV
14. Register of vehicles. P-XVI, Sale of goods register, P-XVII and Register of light points and lamp posts. P-XIX
15. Library registers containing the detail of books. P-XXII, Library books issue register. P-XXIII and Newspapers register. P-XXIV
16. Postage stamp register. P-XXV, Purchase of goods register. P-XXVI and Register of machinery all types. P-XXVII
17. Register of parks and play grounds. P-XXIX and Register of Community Centers and other public places. P-XXX

Audit is of the view that due to poor maintenance of record or intentional concealment, the record was not produced.

The non-production of record constitutes violation of government rules and legal provisions and attempt to cause hindrance in the auditorial functions of the Auditor General of Pakistan.

Matter was reported to the Town Municipal Officer in September, 2012. TMO replied that the required record had duly been produced on the basis of which the advance paras had been prepared.

The reply was not acceptable as no record had been produced for Audit.

DAC meeting was held on 21st December, 2012. The Committee directed the TO (P&C) to produce complete record for verification within fifteen days. No further progress was intimated till the finalization of this Report.

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned DDO for non-production of record.

[AIR Para No.39]

## **1.4.2 Irregularities & Non Compliance**

### **1.4.2.1 Non-conducting of Post Completion Evaluation of ADP Schemes – Rs44.312 Million**

According to the Government of Punjab, Local Government and Rural Development Department letter No.SOV(LG)5-2/2003 dated 5th June, 2003, post completion of each development project shall be undertaken jointly by the planning officer in collaboration with concerned heads of offices and a report submitted to the council.

Town Municipal Officer Musa Pak did not conduct the post completion evaluation of ADP schemes which were completed during 2010-11 and 2011-12.

#### **Annexure-F**

Audit is of the view that due to lack of supervision by the TMA authorities post completion evaluation was not conducted.

Non-conducting of the post completion evaluation resulted in violation of government instructions.

Matter was reported to the Town Municipal Officer in September, 2012. TMO replied that the execution of each development scheme is being checked by the Sub Engineer, ATO (I&S) & Engineer incharge for running as well as final payments. Completion certificates are also being furnished after completion of execution of each work. Moreover, after six months of completion of work, the Sub Engineer ATO and TO (I&S) did finally examine the sites and furnished certificates before refund of security to contractor. The reply was not tenable as this is the responsibility of the TO (P&C) to conduct post completion evaluation of the development products. Further, no record regarding post completion evaluation was produced for Audit verification. DAC meeting was held on 21<sup>st</sup> December, 2012. The Committee directed to produce completion record of



post evaluation of schemes completed. No further progress was intimated till the finalization of this Report.

Audit recommends action against the DDO concerned for non-conducting of post completion evaluation of works, besides conducting the same, under intimation to Audit.

[AIR Para No.44]

### **1.4.3 Performance**

#### **1.4.3.1 Loss to Government due to Poor Recovery of Receipts – Rs 13.069 Million**

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

Town Officer (Finance) did not recover outstanding dues of Rs13.069 million on account of receipts of government. **Annexure-G**

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

Inefficiency in recovery of government receipts resulted in loss to government.

Matter was reported to the Town Municipal Officer in September, 2012. TMO replied that some shops had been demolished, some other cases had been sent to Land Revenue Collector for collection of recovery as land revenue and Challans had been sent to Special Municipal Magistrate.

The reply was not tenable due to non - production of separate detail of each case and also due to huge amount of arrears of receipts.

DAC meeting was held on 21<sup>st</sup>December, 2012. The Committee directed the DDO to expedite the recovery and fixation of responsibility. No further progress was intimated till the finalization of this Report.

Audit recommends action against the DDO concerned for poor recovery position, besides effecting recovery, under intimation to Audit.

[AIR Para No.01, 02, 11]

# **Annexures**

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

Sr. No.	AIR Para No.	Description	Amount
	<b>1</b>	<b>TMA Shujabad</b>	
1	1	Unauthorized Auction of Collection Rights for Collection of Sanitation Charges and License Fee	0.470
2	12	Illegal Establishment of Marriage Club and Swimming Pool without Payment of Building Fee and Development Charges	0.342
3	28	Recovery of NOC Fee from Cellular Tower Companies	0.740
4	11	Non Recovery of General Sales Tax	0.312
	<b>2</b>	<b>TMA Shah Rukn-e-Alam</b>	
5	36	Non Availability of Deposit Proof of Income Tax and Sales Tax	0.280
6	40	Recovery of 20% Overhead Charges and Contractor Profit	0.309
7	2	Unauthorized Expenditure beyond Competency on Unforeseen Expenditures	0.263
	<b>3</b>	<b>TMA Musa Pak</b>	
8	4	Loss to Government due to Less Charging of Map Fee and Fine	0.238
9	26, 27, 28, 29, 32, 33, 34, 36	Excess Payment to Contractors by Approving Excess Rate	0.703
<b>Total</b>			<b>3.657</b>

**Annexure-A**

**MFDAC PARAS of TMAs CITY DISTRICT MULTAN**

**(Rupees in Million)**

<b>TMA Shujabad</b>			
<b>Sr. No.</b>	<b>AIR Para No.</b>	<b>Description</b>	<b>Amount</b>
1	2	Less realization of markup / profit from the Bank of Punjab– Rs.1.868 million	1.868
2	3	Recovery of Government receipts from contractor due to late deposit– Rs 108,500	0.109
3	5	Loss to TMA due to sub-letting of shops to franchise without permission of Administration - Rs 2.844 million	2.844
4	9	Recovery of Professional Tax - RS 68,000	0.068
5	10	Loss to TMA of Rs.5.778 million due to non-deposit of PLA into commercial bank	5.778
6	13	Recovery of Rs.101,950 on account of excess payment to contractor against the specification of Technical sanction estimate. (Construction of office of TO (Regulation) & TO (Finance) TMA Shujabad)	0.102
7	14	Non-conducting of realistic survey of License/ Permit fee, parking fee, map fee, cattle market fee and misappropriation of possible revenue - Rs 1,000,000	1.000
8	15	Loss to Government due less recovery of parking fee – Rs 1.583 million	1.583
9	16	Loss to Government due less recovery of map fee – Rs 171458	0.171
10	17	Loss to TMA funds due to less realization of markup / profit– Rs 500.818 million	500.818
11	18	Misappropriation due to non-auctioning of parking fee – Rs1.190 million	1.19
12	20	Non-auctioning of shops to actualize recovery of rent at competitive rates - Rs 9.324 million (Approx)	9.324
13	23	Unjustified Payment to Contingent Paid Staff – Rs.6.398 million	6.398
14	24	Unjustified Procurement of hand carts, tyres& telephone set – Rs.365,375 and recovery of Rs.64,430	0.365

15	25	Irregular construction of streets by splitting the schemes into phases Rs.333,899	0.334
16	26	Doubtful execution of development schemes of Rs.1.203 million due to bogus preparation of detailed completion report without site inspection.	1.203
17	27	Illegal construction of commercial shops, hall, plaza and private schools on Multan road instead of ban	0
18	30	Doubtful expenditure on the execution of development schemes for Moharam-ul-haram Of Rs.2.322 million	2.322
19	31	Excess payment to contractor due to non-completion of Shed for cycle and motor cycle stand TMA Shujabad of Rs. 109,042	0.109
20	33	Doubtful repair of Road roller without justification of Rs.291,687 and non-payment of GST of Rs. 45,336	0.292
21	34	Poor performance due to non-action of regulation branch against the illegal constructions and loss to Government – Rs.250,794	0.251
22	36	Irregular expenditure on construction of tuff tile streets of Rs.123,100 and recovery of Rs.15,468 due to charging of excess rate of carriage and contractor profit.	0.123
23	37	Non allocation of prescribed ratio of funds to sports activities – Rs.465,426	0.465
24	39	Unjustified Expenditure of POL due to Misuse of Vehicles	3.204
25	40	Non- recovery of water rate and Loss to TMA Funds due to poor recovery position of – Rs. 195,916	0.196
26	41	Deterioration of Govt. Vehicle MNN-11 – Rs.1,200,000	1.200
27	43	Non-utilization of CCB Funds for the Welfare of Population	142.694
28	44	Non-submission of annual audit report by the CCBs for incurred expenditure of Rs 7.328 million	7.328
29	45	Delay in inspection of ongoing schemes of Rs.57.136 million	57.136
<b>Total</b>			<b>748.475</b>
<b>TMA Shah Rukn-e-Alam Town</b>			
1	1	Non-maintenance of separate books of accounts for Rs 22.918 million	22.918

2	3	Unauthorized expenditure on account of fair and exhibition Rs. 150,534	0.151
3	4	Irregular purchase of durable goods worth Rs 235,535	0.236
4	5	Doubtful utilization of POL and repair of vehicles – Rs 1.888 million	1.888
5	6	Non utilization of Budget Rs. 5.848 million	5.848
6	7	Irregular payment of pending liability of electricity charges of slaughter house Rs. 500,000	0.500
7	8	Unauthorized expenditure on account of Others Rs. 2.865 million	2.865
8	11	Deterioration of Govt. Vehicles– Rs 900,000	0.900
9	12	Illegal Construction without payment of Map fee Rs. 2.101 million	2.101
10	13	Pending cases of Maps Rs. 3.850 million Poor performance thereof	3.850
11	14	Missing Receipt of Map fee Rs 49,436	0.049
12	15	Loss to Government due to illegal construction of buildings without payment of map fee Rs 5.162 million	5.162
13	16	Fake maintenance / Non-maintenance of realistic survey of License/ Permit fee and misappropriation of possible revenue of Rs 1.000 million annually	0
14	17	Loss to TMA fund by non-auction of properties under the control of TMA – Rs 2.952 million	2.952
15	18	Less realization of rent of shops due to low Reserve Prices Rs 9.923 million	9.923
16	19	Non-Recovery of Encroachment and Bhanajaat fee –Rs. 625,100	0.625
17	20	Loss to Government due to Non Recovery of Rent of Properties	2.016
18	21	Loss to TMA due to Non Auction of shops Rs. 895,200	0.895
19	22	Irregular expenditure due to misclassification of Rs. 3.136 million	3.136
20	23	Doubtful expenditure of photo-copy charges – Rs 88,3	0.001
21	24	Excess expenditure over and above the budget allocation - Rs.2.807 million	2.807
22	25	Less allocation of prescribed ratio of funds to sports activities – Rs 1.333 million	1.333
23	28	Non-recovery of entertainment fee – Rs 49,200	0.049
24	30	Non Utilization & Less Allocation of Development Fund Under CCB Rs. 56.190 million	56.190
25	31	Splitting of development schemes Rs. 17.996 million	17.996

26	32	Unauthorized Extension in time for completion of contract of supply of street light material etc. Rs. 1.00 million and recovery of Rs. 100,000	1.000
27	33	Unauthorized Award of Contract to Unregistered Contractors	11.500
28	34	Irregular Award of Admin Approval of the projects Rs.25.700 million	25.700
29	35	Irregular execution of projects not included in the Annual Development Plan Rs. 2.2 million	2.200
30	37	Non availability of Electric Items in the Store/stock doubtful expenditures Rs 78,380	0.078
31	38	Misappropriation of Electric Items Rs 2.262 million	2.262
32	39	Doubtful expenditures on purchase of Electricity Items Rs. 135,000	0.135
33	41	Excess Rates and Quantities paid to the contractors Recovery Rs. 829,443	0.829
34	42	IRREGULAR EXPENDITURE ON ACCOUNT OF PURCHASE OF STATIONARY Rs. 255152	0.255
35	43	Irregular purchase of D-watering sets worth 1.156 million	1.156
<b>Total</b>			<b>189.506</b>
<b>Musa Pak Town</b>			
1	3	Loss to TMA Funds due to poor recovery position on account of recovery of water rate – Rs 202,000	0.202
2	5	Loss to TMA Funds due to poor recovery position of entertainment fee – Rs 414,600	0.414
3	8	Loss to TMA fund by non-auctioning of shops to actualize recovery of rent at competitive rates - Rs 18.074 (Approx)	18.074
4	13	Non-maintenance of separate books of accounts by each DDO for expenditure of Rs 133.052million	133.052
5	14	Unjustified Payment to Contingent Paid Staff – Rs 544,680	0.545
6	15	Loss to Government due to illegal construction of commercial shops without payment of map fee and commercialization fee – Rs 1.403 million (approx)	0
7	16	Unauthorized expenditures on purchase of durable goods without prior approval of Austerity Committee – Rs 80,000	0.080
8	18	Loss to TMA funds due to less realization of markup / profit– Rs 12.809 million	12.809



9	19	Loss to Government due to illegal construction of commercial buildings without payment of map fee and commercialization fee – Rs 1.054 million (approx)	1.054
10	20	Loss to Government due to illegal construction of commercial buildings without payment of map fee and commercialization fee – Rs 12.184 million (approx)	12.184
11	21	Heavy Loss to Government due to illegal construction of commercial buildings without payment of fee in millions (approx)	0
12	22	Illegal Establishment of Housing Colonies without Approval and Payment of Fee in millions (approx)	0
13	24	Loss to TMA Due to Non-Auction of Properties – Rs 742.227 Million	742.227
14	25	Loss to Government due to Unknown Status of TMA Property without Receiving the Receipts of Millions	0
15	30	Recovery on account of non- imposition of penalty for non-completion of work within stipulated period – Rs 820,600	0.821
16	37	Approval Of Building Plans (Maps) Without Completion Certificates	0
17	38	Poor inspection of Towers under TMA Jurisdiction	0
18	40	Non-recovery of rent of residential quarters	0
19	41	Deterioration of Government Vehicle - Rs 500,000(Approx)	0.500
20	43	Irregular Approval issuance of Map without approval of TMO	0
<b>Total</b>			<b>921.962</b>

**TMA's of MULTAN District****Budget and Expenditure Statement for Financial Year 2010-2012****TMA's, District Multan****(Amount in Rupees)**

<b>2010-12</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess (+) /</b>	<b>%</b>
			<b>Saving (-)</b>	<b>(Saving)</b>
Salary	229.649	203.534	-26.115	-11%
Non-salary	302.639	169.901	-132.738	-44%
Development	773.299	336.003	-437.296	-57%
Revenue	537.010	-	-	-
<b>Total</b>	<b>1,842.597</b>	<b>709.438</b>	<b>-596.149</b>	<b>20%</b>

**Annexure-C**

**[Para No.1.2.2.1]**

**Misappropriation due to Payment without Work at Site – Rs 1.006 Million**

**(Amount in Rupees)**

<b>Sr. No</b>	<b>Name of scheme</b>	<b>Work not completed</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount Paid</b>
1	Construction of T.O (Regulation) (1 <sup>st</sup> quarter 2012)	Fabrication of mild steel reinforcement	1741	10133.4	176,373
2		Cement plaster ½” thick under roof	774	1267.35	9,803
3		Cement plaster ½” thick on walls	2803	1195.2	33,501
4		2 nd class tiles roofing complete in all respect	946	6868.55	64,946
5		Filling watering and ramming earth under floor lead up to 2 miles	1132	5333.35	6,037
6		Supply and filling sand under floor	212	1327.6	2,818
7		Cement concrete plain	91	16513.2	14,954
8		Tiles skirting laid in 1:2 cement mortar	518	7839.75	40,610
9		White glazed tiles 6*6*1/4 dado jointing bath	216	8498.1	18,356
10		P/F ½ “ thick hollow flush doors and windows with commercial ply	163	461.05	74,921
11		Painting new wood work with 3 coat	325	707	2,298
12		Distemper 3 coats after primary coat	3577	648.9	23,208
13		Provision made for electric work	1 job	20000	20,000
14		Provision made for water supply work	1 job	15000	15,000
1	Construction of office building of T.O (Finance) (1 <sup>st</sup> quarter 2012)	Fabrication of mild steel reinforcement	1741	10133.4	176,373
2		Cement plaster ½” thick under roof	774	1267.35	9,803
3		Cement plaster ½” thick on walls	2803	1195.2	33,501
4		2 nd class tiles roofing complete in all respect	946	6868.55	64,946
5		Filling watering and ramming earth under floor lead upto 2 miles	1132	5333.35	6,037
6		Supply and filling sand under floor	212	1327.6	2,818
7		Cement concrete plain	91	16513.2	14,954
8		Tiles skirting laid in 1:2 cement mortar	518	7839.75	40,610
9		White glazed tiles 6*6*1/4 dedo jointing bath	216	8498.1	18,356
10		P/F ½ “ thick hollow flush doors and windows with commercial ply	163	461.05	74,921
11		Painting new wood work with 3 coat	325	707	2,298
12		Distemper 3 coats after primary coat	3577	648.9	23,208
13		Provision made for electric work	1 job	20000	20,000
14		Provision made for water supply work	1 job	15000	15,000
<b>Amount excess paid</b>					<b>1,005,650</b>

**Annexure-D****[Para No.1.2.3.1]****Uneconomical Procurements of Rs 1.456 Million**

(Amount in Rupees)

<b>AIR Para No.</b>	<b>Name of supplier</b>	<b>Invoice No. &amp; date</b>	<b>Description</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>
21	Ali Akbar enterprises	0538 dated 15.12.2010	Spray pums	5	6,000	30,000
			Deltamethrin 5% WP	150	500	75,000
			Fog machine	1	110,000	110,000
22	M/s AamirSaleem Construction Shujabad	28.6.2011	Hoz pipe 2.5" made in Germony	1200 feet	280	336,000
			Male & female 2.5"	16 pairs	5625	90,000
			Revolving lights	4	9500	38,000
			Gas mask with filter	1	7500	7,500
	Kohinoor electric store Multan	20.06.2011	Bracket energy saver complete	168	1870	314160
			Energy saver 45 W Philips	168	1140	191520
			Energy saver 24 W Philips	280	245	68600
			Cable silver 7/52	30	3050	91500
			Clump iron pool	150	75	11250
			Clump cement pool	200	240	48000
			Holder screw type	200	95	19000
			Choke 400w philips	6	2000	12000
			Mercury bulb raad type Philips 400 w	6	1650	9900
			Ignitre 400w philips	6	600	3600
<b>Total</b>						<b>1,456,030</b>

**Annexure-E****[Para No.1.2.4.2]****Illegal Establishment of Housing Colonies without Approval and Payment of Fee – Rs3.723 million**

(Amount in Rupees)

<b>Sr. No</b>	<b>Name of Housing colony</b>	<b>Location</b>	<b>Area</b>	<b>conversion Fee</b>	<b>Map fee</b>	<b>Dues recoverable</b>
1	Jameela City	Lar road	30 Acre	60,000	240,000	300,000
2	Jalal city	Multan road	60Acre	120,000	480,000	600,000
3	Raheel City	Bypass road	40 Acre	80,000	320,000	400,000
4	Usmancanalview scheme	Railway road	80 Acre	160,000	640,000	800,000
5	Bismillah Housing Schemes	Bypass road	10 Acre	20,000	80,000	100,000
6	Al-Hamad City	Railway road	15 Acre	30,000	120,000	150,000
7	New city	Bypass road	30 Acre	60,000	240,000	300,000
8	Commercial Shops & Residential Buildings			0	1,073,000	1,073,000
<b>Total Dues</b>				<b>530,000</b>	<b>3,193,000</b>	<b>3,723,000</b>

**Annexure-F**

**[Para No.1.4.2.1]**

**Non-conducting of Post Completion Evaluation of ADP Schemes – Rs44.312 million**

(Amount in Rupees)

<b>S.#</b>	<b>Name of Schemes</b>	<b>Amount utilized</b>	<b>Percentage Progress</b>
<b>ADP PART -I</b>			
<b>HAJI EHSAN-UD-DIN QURESHI MPA PP-197</b>			
1	Construction of flooring, carpeting main gali Astana JhikMohallahJhik , tuff tile behind Govt. High School Doulat Gate	686,000	<b>100% complete</b>
2	Construction of tuff tile, link Kala Mandi Bazar to toward Haram Gate Chowk Bazar via Prince Cloth U.C.No.45	665,000	<b>100% complete</b>
3	Construction of sullage carrier, Mohallah Ahmed Abad near Railway Line Mumtazabad Electric Pole to Saeed House	499,427	<b>100% complete</b>
4	Construction of tuff tile, Mohallah Peer Bholy shah near KirriJumandan Park Railway line Mumtazabad	492,500	<b>100% complete</b>
5	Construction of tuff tile gali Masjid Haji waliKirriDaud Khan near Masjid Aqsa Railway line Mohallah Peer Rajan Shah	599,626	<b>100% complete</b>
6	Construction of sullagecarrer, road Quran Mahalwali near link gali outside Pak Gate	800,000	<b>100% complete</b>
7	Supply and Erection Mercury Lights complete sets in different streets Mohallah Haji Ramzan, ChooriSaray, Kamngranwaligali, MohallahJawadia and link streets, galiSabanwali, KhajiMohallah, Hakeem wala, inside Bohar Gate and link streets, sadiqPehlwanwali, Shah Gardaiz, Shah Mehnger, KabootarMandi, GurMandi and link streets	499,899	<b>100% Complete</b>
8	Supply Electric Material for repair of Street lights in different streets ArifPura, Ahmed Abad, Shah Khurum, KirriDaud Khan and link streets Shah Risal Road, JhandiVehara, Sadiq colony, MohallahMacharBher, MohallahJogianwala, Barang Shah Tall, Tamoor Road and link streets	500,000	<b>100% complete</b>
9			
<b>Total</b>		<b>4,742,452</b>	

<b>MIAN AMIR SAEED ANSARI MPA PP-195</b>			
10	Construction of Carpeting main road Muslim Colony near Islamia Jamya Public School Muslim Colony	800,000	<b>100% Complete</b>
11	Construction of pavement, tuff tile, flooring, Drains, Iron Cross, gali Saddique Bakriwali Haider Pura Gali Master Ramzan wali, and construction of sullage carrier gali Masjid Muhammadi wali Haider Pura	500,000	<b>100% complete</b>
12	Supply and Erection of Mercury lights complete in different streets Karam Pura, Muslim Colony, Manzoor Abad, Daud Jahania and link streets Agha Pura, Neel Garan Mohallah Hazarian and link streets, haider Pura, Ansar Colony No.,1,2 link streets	200,000	<b>100 % Complete</b>
<b>Total</b>		<b>1,500,000</b>	
<b>CH.ABDUL WAHEED ARAIN MPA PP-196</b>			
13	Construction of PCC Paver Gali Dr. Mukhtar Rasool wali Gali No.2 B Block Muhammad Afzalwali, Gali Khalid Qurashi wali, Mohallah Nasir Abad, Islam Pura, Mumtazabad, Latif Chowk	800,000	<b>100% complete</b>
14	Construction of Gully grating, PCC Paver, gali Rana Akbar wali, near Muslim Boys School Peoples Colony	500,000	<b>100% complete</b>
15	Construction of Metal road Jamya masjid wali Gulshan Faiz Colony	783,574	<b>100% complete</b>
16	Construction of PCC Pavers, soling, drains, Peer Colony Gali Haji Sultan Sagoo wali, Mohallah Sultan Pur Muhammad QamarWali, Sh. Ayyub wali Qasim Pur Colony	797,455	<b>100% complete</b>
17	Construction of soling, PCC Pavers gali Altaf baig wali, Gali Haji Abdul Sattarwali, Mohallah DyaraBasti	670,400	<b>100% complete</b>
18	Construction and repair of Carpeting ,flooring, soling, sullage carrier gali Aljilan School (Ch.Zeshanwali) Malik Hanif Khokharwali, Dhooriwala, gali No.9 Islam Nagar	1,000,000	<b>100% complete</b>
19	Supply and Erection of Mercury Lights different streets in U.C.No.21,22,25,26,28,29	799,738	<b>100% complete</b>
<b>Total</b>		<b>5,351,167</b>	
<b>GENERAL SCHEMES</b>			
20	Construction of soling, sullage carrier Aik Faiz Shumali near House Rana Muhammad Shafi Mouza Aik Faiz Shumali soling, near Water Purification Plant.	362,656	<b>100% complete</b>
21	Construction of tuff tile gali No.9 Yasin Dupaty wali Lohar Colony near Raily Line	289,913	<b>100% Complete</b>

32	Construction PCC Paver, Drain gali Rana Pervaiz wali C/O Rana Jaffar Ali Basti Daira Muhammadi	435,000	<b>100% complete</b>
33	Construction of Culverts, tuff tile, slab etc Chak No.4/MR Minor near Daira Abadi Allah Ditta Khan Pur Marra	348,000	<b>100% complete</b>
34	Construction of culverts, Drain Behnee Ch.Bashir Ahmed Gujjar Advocate Haigh Court Chak No.21/MR	99,890	<b>100% complete</b>
35	Construction of PCC paver (Remaining Portion) Gali Sh.Khalid Mehmood wali Mujtaba Kenal View	25,000	<b>100% complete</b>
36	Construction of Boundary wall Graveyard Pak Mai near Darbar Hazrat Peer Gulzar Shah Bukhari	260,000	<b>100% complete</b>
37	Construction of Slab Mohallah Cheeta Wahingali Jogion waliout side Haram Gate	39,058	<b>100% complete</b>
38	Construction of Iron Cross Mohallah Daud Jahania near Milad Park Shumali side	15,000	<b>100% complete</b>
39	Construction of soling and drain gali Tariq House Peer Colony near Peeran Rise Factory	169,185	<b>100% complete</b>
40	Construction of flooring and sullage carrier, drain, slab, Iron cross etc gali Masjid Ehl-Hadees, gali Haji Asghar and Muzamil Hussain wal igali Ch.Mushtaq Bulbul wali Arif Pura	399,717	<b>100% complete</b>
41	Construction of drains, Iron cross Mohallah Jog Maya gali No.4,6,7,19	145,575	<b>100% complete</b>
<b>Total</b>		<b>2,588,994</b>	
42	Providing & Fixing PVC Pipe Water Supply Makhdoom Rashid	401,940	<b>100% complete</b>
43	Providing & Fixing water filter Cartridge Purification Plant TMA, Musa Pak Shaheed Town Multan	68,000	<b>100% complete</b>
44	Shifting Filtration Plant near Technology collage QasimPur Road Multan	229,439	<b>100% complete</b>
45	Supply street lights different streets	116,000	<b>100% complete</b>
46	Construction of Nala flooring gali grating link street Muhammad Iqbalwali near street No.7 Islam Nagar	99,675	<b>100% complete</b>
47	Construction of PCC paver Tuff Tile near Ghujjar Plot Tube Well	798,816	<b>100% complete</b>
48	Supply new complete lights 125/W	499,987	<b>100% complete</b>
49	Construction of Nala flooring (remaining portion) gali No.9	150,000	<b>100% complete</b>
50	Construction of Tuff Tile MohallahYaqoob Town		<b>100% complete</b>



		499,931	
51	Construction of PCC Paver tuff tile Gali Ch. Abdul Sattar wali Gulshan Faiz	299,731	<b>100% complete</b>
52	Construction of Nala, Drain, Tuff Tile Street No.5 Mohallah Haider Pura	499,549	<b>100% complete</b>
53	Supply electric material for repairing street light different streets & roads	200,000	<b>100% complete</b>
54	Construction of re soling carpeting gali Malik Amjad Arain peoples colony	299,700	<b>100% complete</b>
<b>Total</b>		<b>4,162,768</b>	
<b>RANA MEHMOOD-UL-HASSAN MNA NA-150</b>			
55	Construction and repair of carpeting main road Mehmoodabad Sham Lot towards New Shah Shams Colony	960,782	<b>100% complete</b>
56	Construction of PCC Pavers gali Tahir wali, near House Iqbal Khokhar	224,932	<b>100% complete</b>
57	Construction of PCC Pavers, carpeting, drains, gali Iqbal Saqi wali ShorKot	250,000	<b>100% complete</b>
58	Construction of PCC Pavers, soling, carpeting, drains, gali near Chungi No.14 link Kanda Wazeerabad Bahawalpur Road	200,000	<b>100% complete</b>
59	Supply and Erection of Mercury lights complete sets in different Union Councils under jurisdiction of Halqa NA-150	299,849	<b>100% complete</b>
<b>Total</b>		<b>1,935,563</b>	
<b>2010-11</b>			
<b>HAJI EHSAN-UD-DIN QURESHI MPA PP-197</b>			
60	Construction of Drain, Iron Cross, PCC Paver/tuff tile, sullage carrier	651,334	<b>90% complete</b>
61	Construction of Flooring, sullage carrier, Iron Cross, Drain	527,802	<b>80% complete</b>
62	Construction of drain, flooring, carpeting, tuff tile/ PCC paver	572,613	<b>80% complete</b>
63	Construction of sullage carrier, drain, flooring, carpeting, pcc paver/tuff tile, Iron Cross	700,000	<b>100% complete</b>
64	Construction of drain, carpeting, flooring, tuff tile/pcc paver, Iron Cross	639,742	<b>60% complete</b>
65	Construction of Drain, Carpeting, Soling	350,000	<b>100% complete</b>
66	Construction of Drain, Iron Cross		<b>100% complete</b>

		350,000	
67	Supply and installation of Street light U.C.No.19,20,24,27,43,44,45	498,874	<b>100% complete</b>
<b>Total</b>		<b>4,290,365</b>	
<b>MIAN AMIR SAEED ANSARI MPA PP-195</b>			
68	Construction of PCC pavers/tuff tile, concrete gali Masjid Jhalarwali to Masjid Noorani Manzoor Abad	600,000	<b>100% complete</b>
69	Construction of PCC paver, flooring, drain, Iron Cross, gali Muhammad Hussain Munshiwali, VIP Hamam, Maki Masjid and Koocha Manzoor Abad	449,414	<b>100% complete</b>
70	Construction of flooring, sullage carrier, Iron Cross, gali Babo Feroz Din wali, gali Jabbar Qurashi wali Mohallah Neelgran Dehli Gate	741,935	<b>100% complete</b>
71	Construction of PCC paver gali No.6,7 A Block Zulfiqar Bhutto wali Ansar Colony	596,822	<b>100% complete</b>
<b>Total</b>		<b>2,388,171</b>	
<b>CH.ABDUL WAHEED ARAIN MPA PP-196</b>			
72	Construction of metal road, soling, drain, tuff tile/PCC paver, carpeting, flooring	800,000	<b>100% complete</b>
73	Construction of soling, drain, resoling, culverts	800,000	<b>100% complete</b>
74	Construction of soling, Drain,	800,000	<b>100% complete</b>
75	Construction of PCC paver U.C.No.28	800,000	<b>100% complete</b>
76	Construction of tuff tile/PCC paver, carpeting, flooring	799,054	<b>100% complete</b>
<b>Total</b>		<b>3,999,054</b>	
<b>DR.MUHAMMAD AKHTER MALIK MPA PP-202</b>			
77	Construction and repair of Mettle road	1,000,000	<b>100% complete</b>
78	Construction of soling etc.	800,000	<b>100% complete</b>
79	Construction of soling, Drains etc.	500,000	<b>100% complete</b>
80	Construction of soling, drains, sullage carrier etc	799,565	<b>100% complete</b>
81	Construction of soling etc.	353,995	<b>30% complete</b>

82	Construction of soling, drain, culverts	500,000	<b>100% complete</b>
83	Construction of sullage carrier Jhanday wala	200,000	<b>100% complete</b>
<b>Total</b>		<b>4,153,560</b>	
<b>MIAN MUHAMMAD AMIR GHANI MARAL MPA PP-203</b>			
84	Construction of Soling	292,669	<b>100% complete</b>
85	Construction of Soling	300,000	<b>100% complete</b>
86	Construction of soling Chak No.5/F	785,339	<b>100% complete</b>
87	Construction of soling, drain Basti Malook	799,210	<b>100% complete</b>
88	Construction of soling, drain, Rana Wahin	794,761	<b>100% complete</b>
<b>Total</b>		<b>2,971,979</b>	
<b>GENERAL SCHEMES</b>			
89	Construction of soling, drain Bakhat wala Khoo Qaziwala Mouza Qadir Pur Lar	1,000,000	<b>100% complete</b>
90	Construction of Boundary wall Graveyard Bibi Pak Mai	878,000	<b>100% complete</b>
91	Construction of Boundary wall Graveyard Chah Moorat wala (Remaining work)	94,459	<b>100% complete</b>
92	Special Repair of main road from Bhanee Arif khan to Bahawal Pur road	99,067	<b>100% complete</b>
93	Construction of carpeting from Qasim Pur Colony to Basti Sham Lat	100,000	<b>100% complete</b>
94	White Washing and painting Old Office Building TMA Musa Pak Shaheed Town, Multan	764,000	<b>100% complete</b>
95	Construction of Boundary wall and Iron Gate Graveyard Peer Umar (Remaining Work)	159,000	<b>100% complete</b>
96	Construction of Parking Shed for Office of TMA, Musa Pak Shaheed Town, and Multan.	739,996	<b>100% complete</b>
97	Supply and Installation of Electric Water Cooler for Office Building	299,778	<b>100% complete</b>
98	Construction of Office Building TMA Musa Pak Shaheed Phase-III	65,350	<b>100% complete</b>
99	Constriction of Mettle road gali Masjid wali Gulzaib Colony	990,448	<b>100% complete</b>

100	Repair of road/patch work under jurisdiction of TMA, Musa Pak Shaheed Town, and Multan.	299,654	
101	Engin over halling of Generator 12 KVA China made for Office TMA Musa Pak Shaheed Town, Multan.	693,361	<b>100% complete</b>
102	Purchase of Vehicle for repair of street light	45,000	
<b>Total</b>		<b>6,228,113</b>	
<b>Grand Total</b>		<b>44,312,186</b>	

**Annexure-G**

**[Para No.1.4.3.1]**

**Loss to Government due to Poor Recovery Position of Receipts – Rs 13.069 million**

(Amount in Rupees)

<b>AIR Para No.01 Recovery of Shops</b>					
<b>Sr. No.</b>	<b>Name of Market</b>	<b>No. of Shops</b>	<b>Total Recoverable (Arrear + Current) FY 2010-11</b>	<b>Recovered</b>	<b>Balance Not Recovered</b>
1	Under AlangDehli Gate	16	458,134	0	458,134
2	Under AlangDehli Gate	1	62,853	0	62,853
3	Upper AlangDehli Gate	3	27,972	13,986	13,986
4	Fine Market	19	710,977	302,776	408,201
5	Pak Gate	2	242,068	11,760	230,308
6	Under dispencerypak gate	6	3,137,243	64,394	3,072,849
7	Under Alang Haram Gate	3	161,985	9,018	152,967
8	KabooterMandi	3	356,059	63,263	292,796
9	Fluth Depot Near S/M	1	11,616	5,808	5,808
10	Shaheen Market	356	8,236,026	1,966,295	6,269,731
11	Haram Gate	8	1,102,666	0	1,102,666
12	ChowkShaheedan	18	921,624	782,347	139,277
13	Chungi No.13 &15	2	56,060	18,216	37,844
19	Dolat Gate	3	191,413	0	191,413
20	Chungi No.14 BHWP Road	1	50,820	29,645	21,175
21	Keri Chamandan	1	104,496	0	104,496
<b>Total</b>		<b>443</b>	<b>15,832,012</b>	<b>3,267,508</b>	<b>12,564,504</b>
<b>AIR Para No.2 Recovery of permit fee/license fee</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Quantity</b>	<b>Rate per unit</b>	<b>Recovery</b>	
1	Atta Chaki	40	400	16,000	
2	Bakeries	25	1000	25,000	
3	Oil Mill	23	5000	115,000	
4	Expeller	15	1500	22,500	
5	ChakiMasalajat	21	800	16,800	
6	Floor mill	68	3000	204,000	
7	Bred Factory	3	10000	30,000	

8	Welding/Gate Jali	36	1000	36,000	
9	Soap Factory	13	3000	39,000	
10	Medical hall	100	1000	100,000	
11	Bajri etc.	10	600	6,000	
12	Trunk maker	15	300	4,500	
13	Welding Repair	3	500	1,500	
14	Gas Welding	2	300	600	
15	Frame Makers	4	300	1,200	
16	Oil Makers by Cohlo	1	500	500	
<b>Total</b>				<b>618,600</b>	
<b>Total Recovery for 2010-12</b>				<b>1,237,200</b>	
<b>Total Recovery made for 2010-12</b>				<b>1,045,710</b>	
<b>Balance</b>				<b>191,490</b>	
<b>AIR Para No.11 Recovery of rent of shops</b>					
<b>Sr. No.</b>	<b>Description</b>	<b>Total Challans</b>	<b>Recovered</b>	<b>Balance</b>	
1	2010-11	166,900	18,500	148,400	
2	2011-12	179,500	15,000	164,500	
	<b>Total</b>	<b>346,400</b>	<b>33,500</b>	<b>312,900</b>	
	<b>Grand Total</b>			<b>13,068,894</b>	