



**AUDIT REPORT
ON
THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
VEHARI**

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
PREFACE	ii
EXECUTIVE SUMMARY	iii
SUMMARY TABLES AND CHARTS	vi
Table 1: Audit Work Statistics	vii
Table 2: Audit Observations regarding Financial Management	vii
Table 3: Outcome Statistics.....	viii
Table 4: Irregularities Pointed Out.....	viii
Table 5: Cost -Benefit	ix
CHAPTER-1	1
1. TEHSIL MUNICIPAL ADMINISTRATIONS, VEHARI	1
1.1 INTRODUCTION	1
1.1.1 Comments on Budget and Accounts (Variance Analysis).....	1
1.1.2 Brief Comments on the Status of Paras of Audit Report of Remaining TMAs for the Audit Year 2012-13	3
1.1.3 Brief Comments on the Status of Compliance on Audit Paras of Annex-1 of Audit Report 2012-13.....	3
1.1.4 Brief Comments on Status of Compliance with PAC/ZAC Directives	3
AUDIT PARAS	
1.2 Tehsil Municipal Administration Vehari	4
1.3 Tehsil Municipal Administration Mails.....	7
1.4 Tehsil Municipal Administration Burewala	13
Paras of Audit Reports of Remaining TMAs for the Audit Year 2012-13	

1.5	Tehsil Municipal Administration Mailsi	17
Non Compliant Paras of Annex-I of Audit Reports for the Audit Year 2012-13		
1.6	Tehsil Municipal Administration Vehari	27
1.7	Tehsil Municipal Administration Burewala	30
Annex	35

ABBREVIATIONS AND ACRONYMS

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

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Provincial Government. Accordingly, the audit of all Receipts and Expenditures of the Local Fund and public account of Tehsil/Town Municipal Administrations is the responsibility of the Auditor General of Pakistan.

The Report is based on audit of Tehsil Municipal Administrations of District Vehari for the Financial Year 2012-13. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2013-14 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs1 million or more and also the non-compliant observations which were included in Annex-I of Audit Report for the Audit Year 2012-13. Relatively less significant issues are listed in the Annex-I of the Audit Report. The Audit observations listed in the Annex-I shall be pursued with the Principal Accounting Officer at the DAC level and in case 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 results indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized in the light of written responses and discussion in DAC meetings.

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, to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Date:

(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 30 including 20 officers and other staff. Total mandays available were 6,275 and the budget amounted to Rs 13.800 million in Audit Year 2013-14. 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 District Vehari for the Financial Year 2012-13 and the findings are included in this Audit Report.

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

The total Development Budget of above mentioned TMAs in District Vehari for the Financial Year 2012-13, was Rs 1740.129 million and expenditure incurred was of Rs 821.445 million, showing savings of Rs 272.434 million. The total Non Development Budget for Financial Year 2012-13 was Rs 643.897 million and expenditure was of Rs 495.888 million, showing savings of Rs 148.009 million. The reasons for savings in Development and Non development Budgets are required to be provided by TMO and PAO concerned.

Audit of TMAs of District Vehari was carried out with a view to ascertaining 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. Scope of Audit (Audit of Expenditure and Receipts)

Audit of development expenditure of Rs 97.667 million was carried out, out of the total expenditure of Rs 325.557 million and Audit of non development expenditure Rs 114.054 million out of the total expenditure of Rs 495.888 million for the Financial Year 2012-13 was conducted, which are 30% & 23% of development and non development expenditures, respectively. Total overall expenditure of TMAs of District Vehari for the Financial Year 2012-13 was Rs 821.445 million, out of which overall expenditure of Rs 205.361 million was audited, which is 25% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total overall receipt of TMAs of District Vehari for the financial year 2012-13 was Rs 646.250 million, out of which overall receipt of Rs 161.562 million was audited which, is 25% of total receipt.

b. Recoveries at the Instance of Audit

Recoveries of Rs 92.801 million were pointed out through various audit paras but no recovery was effected till the compilation of this Report. Out of the total recoveries Rs 33.446 Million was not in the notice of the Executive before audit.

c. 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.

d. Audit Impact

Significant issues like non-production of record, outstanding recoveries, financial irregularities and non-compliance of rules were provided by Audit PAOs agreed in DAC meetings to effect recoveries relating to water charges, conversion fee of private housing schemes, map fees, etc. This huge amount of outstanding recoveries would bring revenue to Government exchequer besides promulgation of rules and financial discipline.

In some cases, PAOs agreed to hold enquiries to rule out reasons for non-production of record to Audit/deviation from financial discipline, overpayments to contractors etc. and fix responsibilities accordingly.

e. Desk Audit

Desk review helped auditors in understanding the systems, procedures, environment of entity and identification of high risk areas for additional compliance testing in the field. The Audit Command Language (ACL) was applied centrally on the Payroll part of Appropriation Account. As a result, certain irregularities and overpayments were identified, which were communicated to field audit officers for verification and follow-up action.

f. Comments on Internal Control and Internal Audit department

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

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 Vehari.

g. The Key Audit Findings of the Report

- i. Non production of record of Rs 23.813 million was noted in one case.¹
- ii. Irregularities of Rs 14.236 million were noted in two cases.²
- iii. Performance issues involving an amount of Rs 92.801 million were noted in six cases³.

Audit Paras on the accounts for 2012-13 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), (Annex-A).

h. Recommendations

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

- i. Take disciplinary action against the concerned for non production of record
- ii. Take disciplinary action against the concerned for poor recovery
- iii. Take measures to stop illegal construction of buildings.
- iv. Take measures to stop illegal development of residential colonies.
- v. Take disciplinary action against the concerned DDO for poor budgeting.
- vi. Un-authorized expenditure should be get regularized
- vii. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management
- viii. Compliance of relevant laws, rules, instructions and procedures, etc. and appropriate actions against officers/officials responsible for violation of rules
- ix. Realization and reconciliation of various receipts

¹ Para: 1.2.1.1

² Para: 1.2.2.1& 1.2.2.2

³ Para: 1.2.3.1, 1.3.3.1, 1.3.3.2, 1.3.3.3, 1.4.2.1 & 1.4.2.2

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	03	1740.129
2	Total formations in Audit Jurisdiction	03	1740.129
3	Total Entities (PAOs)/ DDOs Audited	03	1467.695
4	Total Formations Audited	03	1467.695
5	Audit & Inspection Reports	03	1467.695
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports (Relating to TMA)	Nil	Nil

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	92.801
3	Weak Internal Controls relating to financial management	-
4	Others	38.049
Total		130.850

Table 3: Outcome Statistics

(Rupees in million)

Sr. No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current Year	Total Last Year
1	Outlays audited	6.243	325.557	646.250	489.645	1,467.695*	1,544.409
2	Amount placed under audit Observation / Irregularities of Audit	1.740	12.496	92.801	23.813	130.850	186.042
3	Recoveries pointed out at the instance of Audit	-	-	92.801	-	92.801	115.181
4	Recoverable Accepted / Established at the instance of Audit	-	-	92.801	-	92.801	115.181
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 Rs 821.445 million.

Table 4: Irregularities Pointed Out

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	14.236
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	If possible quantify weaknesses of internal control systems.	-
5	Recoveries and overpayments, representing cases of	92.801

	establishment overpayment or misappropriations of public money.	
6	Non production of record to Audit	23.813
	Others, including cases of accidents, negligence etc.	-
Total		130.850

Table 5: Cost -Benefit

(Rupees in million)

Sr. No.	Description	Amount (2013-14)	Amount (2012-13)
1	Outlays Audited (Items 1 Table 3)	1467.695	1990.07
2	Expenditure on Audit	0.101	0.063
3	Recoveries realized at the instance of Audit	6.42	0
4	Cost-Benefit Ratio	6341%	0

CHAPTER-1

1. TEHSIL MUNICIPAL ADMINISTRATIONS, VEHARI

1.1 INTRODUCTION

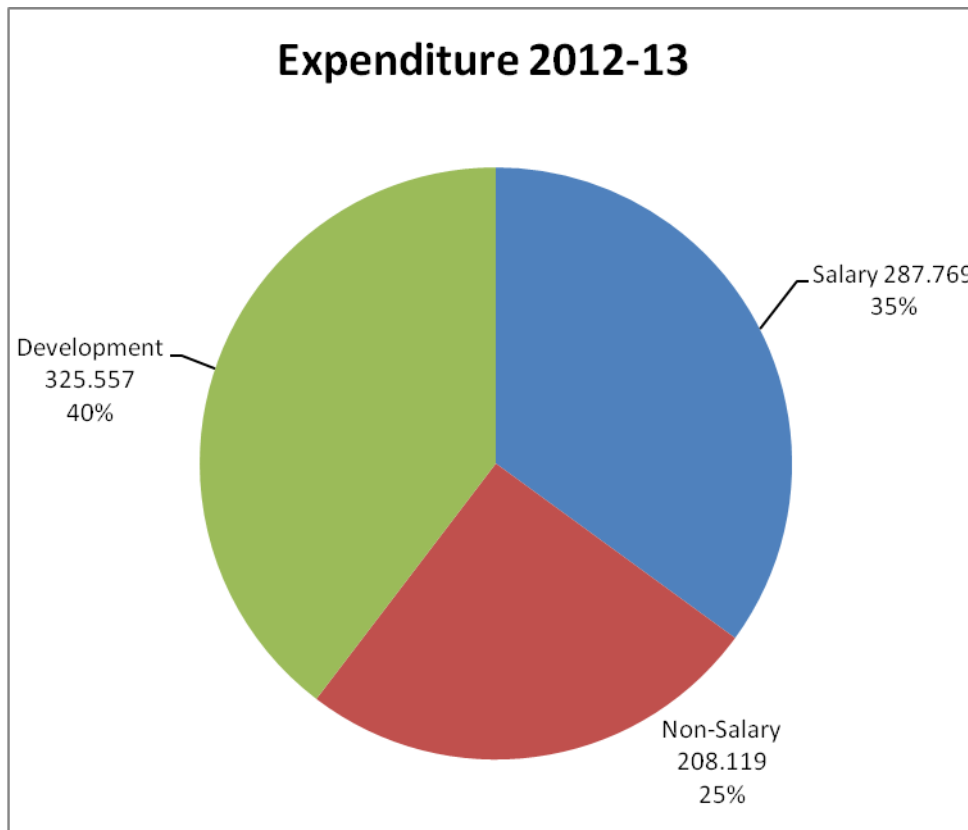
Tehsil Municipal Administration (TMA) consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer (TMO). Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (Infrastructure and Services), TO (Regulation), TO (Planning and Coordination) and Tehsil Nazim and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

1.1.1 Comments on Budget and Accounts (Variance Analysis)

The detail of Budget and expenditure is given below in tabulated form:

(Rupees in million)

2012-13	Budget	Expenditure	Excess (+) Saving (-)	%Saving
Salary	384.866	287.769	-97.097	-25%
Non-salary	259.031	208.119	-50.912	-20%
Development	449.982	325.557	-124.425	-28%
Revenue	646.250	-	-	-
Total	1740.129	821.445	-272.434	-25%

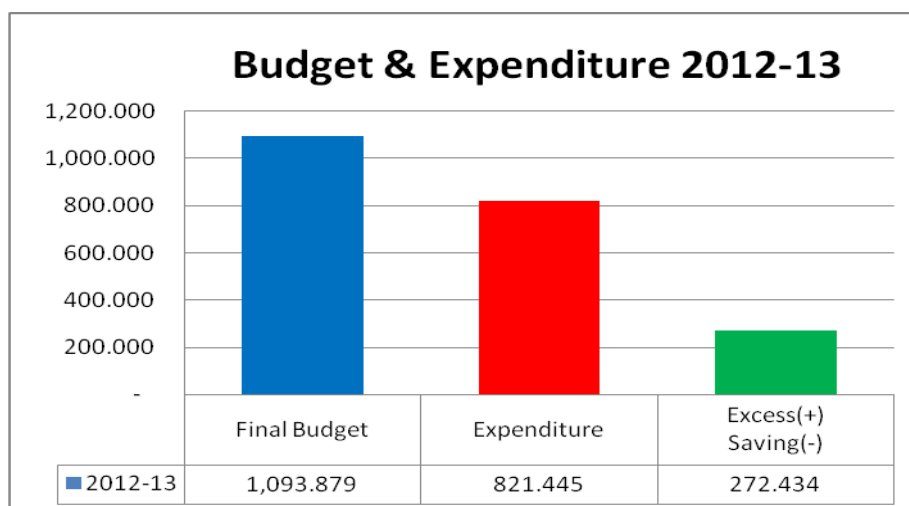


Details of budget allocations, expenditures and savings of each TMA in District Vehari are at **Annex-B**.

As per Budget Books for the Financial Year 2012-13 of TMAs in District Vehari, the original and final budgets were of Rs 1740.129 million. Total expenditures incurred by these TMAs during Financial Year 2012-13 were Rs 821.445 million. There was a saving of Rs 272.434 million for which reasons were not provided by the PAO, Tehsil Nazims and management of TMAs.

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

(Rupees in million)



1.1.2 Brief Comments on the Status of Paras of Audit Report of Remaining TMAs for the Audit Year 2012-13

Paras of Audit Report of remaining TMAs for the Audit Year 2012-13 have not been attended to despite the directions of DAC. These paras are also reported in this Report.

1.1.3 Brief Comments on the Status of Compliance on Audit Paras of Annex-1 of Audit Report 2012-13

Audit Paras reported in Annex-I of last year Audit Report have not been attended to despite the directions of DAC. These paras are reported at the end of this Report.

1.1.4 Brief Comments on Status of Compliance with PAC/ZAC Directives

Sr. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meeting
1	2009-12	29	Nil
2	2012-13	15	Nil
Total		29	

As indicated in the above table, no PAC/ZAC meeting was convened to discuss the Audit Reports of TMAs.

AUDIT PARAS

1.2 Tehsil Municipal Administration Vehari

1.2.1 Irregularities & Non Compliance

1.2.1.1 Loss to Govt. due to Non-Obtaining of Additional Performance Securities – Rs 12.496 Million

According to Government of the Punjab, Finance Department Letter No. RC9Tech FD-1-2/83 (v) (p) dated 06-04-2005, if contractor quotes rate 5 % below the approved D.N.I.T. lowest bidder will have to deposit additional performance security from the schedule bank within 15 days or expiry of CDR whichever is earlier.

Tehsil Municipal Officer Vehari awarded works without obtaining additional performance securities of Rs 12.496 million from the contractors who offered more than 5% below rates from technical sanctions. The detail is in **Annex-C**.

Audit is of the view that due to weak financial management, additional performance security was not obtained from contractors.

Non-obtaining of additional performance securities resulted in violation of Government instructions.

The matter was reported to the TMO in February 2014. The TMO replied that all works mentioned in the para have been completed satisfactorily so there was no loss to TMA. The DDO reply was not acceptable as no record was produced showing that the performance securities were obtained and returned after three months of completion. The DAC in its meeting held in March 2014, Committee directed the TMO to get the irregularity regularized from Finance Department. No further progress was reported till the finalization of this Report.

Audit recommends action against the concerned for non-obtaining of additional performance securities, besides regularization under intimation to Audit.

[AIR Paras: 9 & 10]

1.2.2 Performance

1.2.2.1 Loss to Government due to Non-Recovery of Arrears of Water Rate and Sewer Tax Rs 25.157 Million

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

Tehsil Municipal Officer, Vehari, did not recover Rs 25.157 million on account of water rate and sewer tax during F.Y 2012-13. Out of Rs 25.640 million only Rs 483,015 were recovered. The detail is as under:

(Amount in Rupees)

Receipt Head	Detail of Non-Recovery	Amount
Water rate and sewer tax	Outstanding Recovery as on 01.07.2012	21,839,849
	Demand for 2012-13	3,800,000
	Total Recoverable	25,639,849
	Recovery upto 30th June 2013	483,015
Pending Recovery		25,156,834

Audit is of the view that due to weak internal controls, water rates and sewer tax were not recovered.

Non recovery of water rates and sewer tax resulted in loss to TMA.

The matter was reported to the TMO in December 2013. The TMO replied that due to insufficient staff, recovery of water rate was poor. Only two water rate clerks were available for entire activity. Moreover, huge amount of water rate arrears was pending. The reply was not acceptable as recovery was not made. The DAC in its meeting held in March 2014, TMO was directed to make serious

efforts for recovery. No further progress was reported till the finalization of this Report.

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

[AIR Para: 41]

1.3 Tehsil Municipal Administration Mails

1.3.1 Non Production of Record

1.3.1.1 Non Production of CCB Record - Rs 23.813 Million

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, according to Section 14(3) of AGP Ordinance, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

Tehsil Municipal Officer transferred funds of Rs 23.813.790 million to different CCBs during 2013-14. The record pertaining to approvals, releases, vouched accounts, bank statements of CCB projects and monitoring reports etc. were not produced to Audit in violation of above rule. The detail is in **Annex-D**.

Audit is of the view that due to weak financial management, record was not produced.

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.

The matter was reported to Tehsil Municipal Officer in February 2014. The DDO received the audit observations but did not provide the detailed reply. The DAC in its meeting held in March, 2014, Committee directed to conduct post evaluation of CCB schemes and produce vouched account to Audit, besides initiating disciplinary action against the responsible. No further progress was reported till the finalization of this Report.

Audit recommends fixing of responsibility and appropriate disciplinary action against the concerned for non-production of record, under intimation to Audit.

[AIR Para: 4]

1.3.2 Performance

1.3.2.1 Non-Recovery of Government Dues from Al-Mumtaz Commercial Market- Rs 23.100 Million

According to Rule 60(1)(a) of the Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, and Punjab weekly gazette June 06, 2012 of Government of Punjab Local Govt & Community Development, a City District Government or a Tehsil Municipal Administration shall levy conversion fee for the conversion of the residential, industrial peri-urban area or intercity service area to commercial use 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%

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

Tehsil Municipal Officer Mailsi did not recover map fee, development charges and conversion fee of Rs 23.100 million from the developer of the Al-Mumtaz Commercial Market Vehari Road Mailsi. The developer started work without payment of TMA dues and approval of map. TMO neither made efforts to recover the dues nor took any action against illegal construction. The detail is as under:

(Rupees in Millions)

Type of Building	Name of Developer	Total Area in Marlas	Per Marla Rate (as per Evaluation table)	Land Valuation	Map Fee (approx)	Development Charges (approx)	Conversion Fee	Total
Commercial Markets	Ghulam Mustafa	400	0.285	114.000	1.000	5.00	17.100	23.100

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

Non-recovery of TMA dues resulted in loss to TMA.

The matter was reported to the TMO in February 2014. The DDO replied that notice had been issued to the developer to get the Al-Mumtaz Commercial Markets approved from TMA Mailsi. The DAC in its meeting held in March 2014. The Committee directed the TMO to make efforts for recovery besides taking up the matter with Revenue Department for red entry. The reply was not acceptable as no recovery was shown to Audit. No further progress was reported till the finalization of this Report.

Audit recommends recovery, besides necessary action against illegal constructions, under intimation to Audit.

[AIR Para: 1]

1.3.2.2 Non-Recovery of Rent of Shops – Rs 9.264 Million

According to Rule 76 (1) 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 in to the Local Government Fund under the proper receipt head. Further, according to Rule (1) (b) of Punjab Local Government (Property) Rules, 2003, the period of lease of property shall be up to five years at a time

Tehsil Municipal Officer Mailsi did not recover the rent of shops for Rs 9.264 million from the lessee of the shops during the financial year 2012-13. Further, re-auction of shops was required after every five years but no such auction was available on the record in violation of above rules. The detail is in **Annex-E**.

Audit is of the view that due to poor financial management, the Government receipts were less realized and Government rules were violated.

This non-realization of Government receipts resulted in loss to Government.

The matter was reported to TMO in February, 2014. The TMO replied that effort was being made at various levels for recovery. The reply was not acceptable as no recovery was shown to Audit. The DAC in its meeting held in March, 2014. The committee did not accept the reply and directed the TMO for recovery. No further progress was reported till the finalization of this Report.

Audit recommends recovery besides appropriate action against the concerned, under intimation to Audit

[AIR Para: 10]

1.3.2.3 Loss to Government due to Illegal Development of Housing Schemes without Payment of Fees – Rs 10.346 Million

According to Rule 4 (d) of Punjab Private Site Development Schemes (Regulation) Rules, 2005, the development authority or scrutiny committee, as the case may be, shall examine the application keeping in view that the minimum area of the scheme is not less than 160 kanals. Furthermore, according to Rule 60 (a) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules 2009, the conversion fee for the conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be twenty percent of the value of the commercial land as per valuation table, or twenty percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available.

Tehsil Municipal Officer Mailsi did not recover the amount of Rs 4.761 million from the 28 developer/ owners of housing schemes. The developers were developing the schemes without payment of TMA dues and approval of map. TMO neither made serious efforts to collect the TMA dues nor any action was taken against the illegal developers. The detail is in **Annex-F**.

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

Non-recovery of TMA dues resulted in loss to Government.

The matter was reported to the TMO in February 2014. The DDO replied that properties mentioned had been sealed after serving notices to the owners. The owners of colonies mentioned had converted their colonies into agricultural land and had also started cultivation due to non sale of their plots. The reply was not acceptable as no proof in support of reply was shown. The DAC in its meeting held in March 2014. Committee directed to TMO to make efforts for recovery besides taking up the matter with Revenue Department for red entry. No further progress was reported till the finalization of this Report.

Audit recommends recovery, besides taking action against the illegal developers, under intimation to Audit.

[AIR Paras: 11& 15]

1.4 Tehsil Municipal Administration Burewala

1.4.1 Irregularities & Non-Compliance

1.4.1.1 Unauthorized Purchase of Dewatering Sets - Rs 1.740 Million

According to Rule 12(1) of the Punjab Procurement Rules 2009, all procurements over one hundred thousand rupees and up to the limit of two million shall be advertised on the PPRA website in the manner and format specified by regulation by the PPRA from time to time. Further, According to Rule 10, specifications shall allow the widest possible competition and shall not favour any single contractor or supplier nor put others at a disadvantage. Further, according to Rule 40, there shall be no negotiations with the bidder having submitted the lowest evaluated bid or with any other bidder.

Tehsil Municipal Officer Burewala purchased two dewatering sets for Rs 1.740 million without advertisement on the PPRA's website and specifications about dewatering sets. The quotations of different specification i.e., 48 HP high speed diesel oil engine, 36 HP and 32 HP were received. The comparative statement of different specifications was prepared. Negotiation was made with bidder of 48 HP and other two bidders were ignored in violation of rule. After negotiations, 32 HP high speed diesel oil engine was purchased. The purchase was made on higher rates as compared to market rates and Government sustained a loss of Rs 1.070 million.

Audit is of the view that due to financial mismanagement, PPRA's instructions were violated.

Non-observance of PPRA's instructions resulted into non-transparent and uneconomical purchase of machinery.

The matter was reported to TMO in March, 2014. The DDO replied that bidder of 48 HP was lowest and negotiation was made with lowest. Dewatering sets of 2 cusecs were purchased. The reply was not acceptable as no advertisement was made on PPRA website and negotiation was made in violation of PPRA Rules. No specification was issued. The DAC in its meeting held on 20th March, 2014. Committee decided that matter should be referred to Secretary

Local Government for fixing of responsibility and initiation of disciplinary proceedings. DAC further directed for recovery of overpayment from the concerned. No further progress was reported till the finalization of this Report.

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

[AIR Para: 6]

1.4.2 Performance

1.4.2.1 Non-Recovery of Rent of Shops - Rs 19.397 Million

According to Rule 76 (1) 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 in to the Local Government Fund under the proper receipt head. Further, according to Rule (1) (b) of Punjab Local Government (Property) Rules, 2003, the period of lease of property shall be up to five years at a time

Tehsil Municipal Officer Burewala did not recover the rent of shops for Rs 19.397 million from the lessee of the shops during the financial year 2012-13. Further, re-auction of shops was required after every five years but no such auction was available on the record in violation of above rules. The detail is in **Annex-G**.

Audit is of the view that due to weak financial management, the Government receipts were less realized and Government rules were violated.

This non-realization of Government receipts resulted into loss to Government.

The matter was reported to TMO in March, 2014. The DDO replied that efforts were being made at various levels for recovery. The reply was not acceptable as no recovery was shown to Audit. The DAC in its meeting held in March, 2014. The committee did not accept the reply and directed for recovery. No further progress was reported till the finalization of this Report.

Audit recommends recovery and appropriate action against the concerned, under intimation to Audit.

[AIR Para: 2]

1.4.2.2 Non- Recovery of Arrears of Revenue - Rs 5.537 Million

According to Rule 76 (1) of PDG and TMA Budget Rules, 2003, the primary obligation of the collection officers shall be to ensure that all revenue

due is claimed, realized and credited immediately into the local Government fund under the proper receipt head.

Tehsil Municipal Officer Burewala did not recover an amount of Rs 5.537 million on account of arrears of revenue from defaulters under various receipt heads i.e. adda / tanga fee, sullage water, baker mandi, cattle fair, octroi, advertisement fee, water rates etc resulting in non-recovery of TMA receipts. The detail is in **Annex-H**.

Audit is of the view that due to weak financial management, the Government receipts were less realized and Government rules were violated.

This non-realization of Government receipts resulted into loss to Government.

The matter was reported to Tehsil Municipal Officer in March, 2014. The DDO replied that recovery would be made from concerned. The reply was not acceptable as no recovery was shown to Audit. The DAC in its meeting held in March, 2014, Committee directed the TMO to recover the arrears. No further progress was reported till the finalization of this Report.

Audit recommends that responsibility be fixed and the appropriate action be taken against the concerned, besides recovery of arrears from the defaulters, under intimation to Audit.

[AIR Paras: 5,10 &12]

**Paras of Audit Reports of Remaining
TMAs for the Audit Year 2012-13**

1.5 Tehsil Municipal Administration Mailsi

1.5.1 Non Production of Record

1.5.1.1 Non Production of CCB Record – Rs 35.287 Million

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

Tehsil Municipal Officer Mailsi made expenditures of Rs 35.287 million on CCB projects but the vouched accounts and bank statements of concerned CCBs were not produced for Audit scrutiny. In absence of bank statements and vouched accounts the deposit of 20% CCB share remained doubtful. The detail is in **Annex-I**.

Audit is of the view that due to poor management, or intentional concealment of the record, the same was not produced for Audit scrutiny.

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 Tehsil Municipal Officer in March, 2013. The DDO received the observation and did not provide the detailed reply. The reply was not acceptable as no recovery was shown to Audit.

Despite verious efforts of Audit, no DAC meeting was 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, besides production of the same within a fortnight for Audit scrutiny.

[AIR Para No.05]

1.5.2 Irregularities & Non Compliance

1.5.2.1 Unauthorized Release of Funds to CCBs – Rs 66.202 Million

According to Rule 16 (2) & (3) of Punjab Local Government (Citizen Community Boards) Rules 2003, a CCB shall open separate accounts for each project and the accounts, opened and maintained by a CCB, shall be operated jointly by the Chairman and Secretary of the CCB.

Tehsil Municipal Officer Mailsi incurred expenditure of Rs 66.202 million on different CCB projects, whereas concerned CCB neither opened separate bank account for each project nor was the bank account operated jointly by the Chairman and Secretary of the CCB which enhanced the chances of misappropriation. The detail is in **Annex-J**.

Audit is of the view that due to weak internal controls, funds were unauthorizedly released.

Unauthorized release of funds resulted in violation of Government Rules.

Matter was reported to the Tehsil Municipal Officer in March, 2013. TMO received the observation but did not provide the detailed reply. The reply was not acceptable as unauthorized funds were released.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends action against the concerned DDO, besides regularization from the Secretary (LG & CD), under intimation to Audit.

[AIR Para No.02]

1.5.2.2 Unauthorized Approval of CCB Projects – Rs 17.000 Million

According to Rule 15 and 16(1) of TMA works Rules 2013, the executive powers of Tehsil Development Committee with regard to the grant of administrative approval of each work or scheme up to rupees five million and the

schemes costing above rupees five million but not exceeding rupees twenty million shall be submitted to the District Development Committee for administrative approval.

Administrator and Tehsil Municipal Officer Mailsi being Chairman of Tehsil Development Committee had given administrative approval of CCB projects of Rs 17.000 million beyond his financial powers. The detail is as under:

(Amount in rupees)		
Name of Project	Name of CCB	Amount of Project
Const. of Metal Road Chak No. 171/WB to Chak No. 173/WB	Sher CCB	7,500,000
Const. of Metal Road Noor Shah to Chak No. 69/WB	Sher CCB	9,500,000
Total Expenditure		17,000,000

Audit is of the view that due to weak financial controls, unauthorized approval of CCB projects was given.

Unauthorized approval of CCB projects resulted in violation of Government rules.

Matter was reported to the Tehsil Municipal Officer in March, 2013. The DDO received the observation but did not provide the detailed reply. The reply was not acceptable as unauthorized Schemes were approved.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends action against the concerned DDO for unauthorized approval of CCB, besides regularization, under intimation to Audit.

[AIR Para No.01]

1.5.3 Performance

1.5.3.1 Non Recovery of Government Revenues – Rs 10.657 Million

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

Tehsil Municipal Officer Mailsi did not recover Rs 10.657 million on account of different revenues of Government receipts. The detail is as under: -

(Amount in Rupees)

AIR Para No.	Nature of Recovery	Amount
14	Non-Recovery of water Rate Charges	797,220
16	Non recovery of rent of shops	9,307,065
23	Non recovery of License fee	552,900
Total		10,657,185

Audit is of the view that due to inefficiency of management, Government receipts were not realized.

Inefficiency in collection of receipts resulted in loss to Government.

Matter was reported to the Tehsil Municipal Officer in March, 2013. The DDO received the observation but did not provide the detailed reply. The reply was not acceptable as no recovery was made.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends recovery of Government receipts, under intimation to Audit.

[AIR Para No.14, 16, 23]

1.5.3.2 Construction of Commercial Shops without Approval of Map and Non-Deposit of Government Fee – Rs 7.056 Million

According to Rule 60 (a) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules 2009, the conversion fee for the

conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be twenty percent of the value of the commercial land as per valuation table, or twenty percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available.

Tehsil Municipal Officer Mailsi did not take any action against the construction of extra shops at Vehari Road Mailsi on the area of 200 Marlas. The owners of land submitted the map of 16 Marlas on 29-06-2007 consisting of eight different files of 2 Marla each. Actual construction of shops at the total area of 200 Marla was started on site without approval of map and Government fee of remaining 184 Marlas. The owners of shops neither got the map approved, nor deposited the Government fee. An amount of Rs 250,240 was recovered from the owners in 2007 for construction of shops in the area of 16 Marla. As the owner did not submit map up to 30th June 2012, the amount of recoverable Government loss is as under.

(Amount in Rupees)

Total Area					200 Marla
Fee recovered for area					16 Marla
Remaining Area					184 Marla
Rate 2011-12					170000
Total Value of Land	Conversion Fee	Development Charges	Map Fee	1st Floor Map Fee	Total
31280000	6256000	110400	460000	230000	7056400

Audit is of the view that due to inefficiency of management, Government receipts were not realized.

Inefficiency in collection of receipts resulted in loss to Government.

Matter was reported to the Tehsil Municipal Officer in March, 2013. TMO received the observation but did not provide the detailed reply. The reply was not acceptable as fee were recovered.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends recovery, under intimation to Audit.

[AIR Para No.32]

1.5.3.3 Loss to Government due to Poor Recovery Position of Rent of Shops – Rs 1.795 Million

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

Tehsil Municipal Officer, Mailsi did not take action against the staff responsible for recovery of rent of shops. An amount of Rs 1,794,736 was recoverable from the tenants of shops under jurisdiction of TMA but not a single penny was recovered. The detail is in **Annex-K**.

Audit is of the view that due to inefficiency of management, Government receipts were not realized.

Inefficiency in collection of receipts resulted in loss to Government.

Matter was reported to the Tehsil Municipal Officer in March, 2013. The DDO received the observation but did not provide the detailed reply. The reply was not acceptable as no recovery was made.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends recovery of rent of shops, under intimation to Audit.

[AIR Para No.15]

1.5.3.4 Loss to Government due to Non Recovery of Auction of Collection Rights – Rs 964,665

According to Rule 25(1) & (2) of Punjab Local Government (Auctioning of Collection Rights) Rules 2003, the contractor shall provide at least two sureties or bank guarantees equal to the amount of contract. The

sureties and guarantor shall be personally responsible for payment of dues recoverable from the contractor in case of default and the local Government shall be entitled to recover all dues from the sureties and guarantor in case of default on the part of contractor due to any reason whatsoever. All costs and consequential costs of legal proceedings shall also be recoverable from them.

Tehsil Municipal Officer Mailsi auctioned collection rights of cattle mandi Tibba Sultan Pur on 13.05.2011 for Rs 1,261,000. The possession was given to contractor without surety and personal guarantee. The contractor, after payment of two installments of Rs 378,000, did not pay remaining dues. The contract was cancelled and the remaining amount of Rs 964,665 was not recovered from the contractor.

Audit is of the view that due to inefficiency of management, Government receipts were not realized.

Inefficiency in collection of receipts resulted in loss to Government.

Matter was reported to the Tehsil Municipal Officer in March, 2013. The DDO received the observation but did not provide the detailed reply. The reply was not acceptable as no recovery was made.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends recovery from the contractor or the blacklisting of his firm, besides action against the concerned DDO for non-recovery, under intimation to Audit.

[AIR Para No.12]

1.5.4 Weak Internal Controls

1.5.4.1 Unauthorized Withdrawal of CCB Share before Start of Work through Contractor – Rs 6.660 Million

According to clause 8-A of the tender documents submitted by the contractor of the CCB, bill shall be submitted by the contractor each month on or before the date fixed by the engineer-in-charge for all work executed in the previous months, and the engineer-in-charge shall take or cause to be taken the requisite measurement for the purpose of having the same verified, and the claim, as far as admissible.

Tehsil Municipal Officer Mailsi released 80% TMA share to different CCBs ignoring the fact that 20% share amounting Rs 6.660 million contributed by the CCBs was withdrawn before start of work and on the same or next day after the deposit of its 20% contribution. The concerned CCBs executed their projects through contractor and withdrawal of 20% CCB contribution prior to payment to contractor revealed that CCB share was misappropriated and quality of work was compromised. The detail is in **Annex-L**.

Audit is of the view that due to weak internal controls, CCB share was withdrawn before the start of work.

Withdrawal of CCB share before the start of work resulted in misappropriation and loss to Government.

Matter was reported to the Tehsil Municipal Officer in March, 2013. The DDO received the observation but did not provide the detailed reply. The reply was not acceptable as unauthorized withdrawal of CCB share.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends action against the concerned DDO besides recovery, under intimation to Audit.

[AIR Para No.04]

1.5.4.2 Loss to Government Due to Less Realization of Value of Land – Rs 5.394 Million

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

Tehsil Municipal Officer Mailsi recovered less conversion fee of Rs 5.394 million by charging less rate of value of land. The commercial rate of land was required to be charged when the land was converted for commercial use but TMO charged agricultural and residential rate for land valuation despite availability of commercial value of land in the vicinity. The detail is in **Annex-M**.

Audit is of the view that due to weak internal controls, less conversion fee was recovered by charging the rates of bogus Land Valuation Table.

Less recovery of conversion fee resulted in loss to Government.

Matter was reported to the Tehsil Municipal Officer in March, 2013. The DDO received the observation but did not provide the detailed reply. The reply was not acceptable as less conversion fee was recovered.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends action against the concerned DDO besides recovery, in intimation to Audit.

[AIR Para No.29]

1.5.4.3 Loss to Government due to Excess Payment – Rs 1.513 Million

According to note given in every schedule of rate Chapter 3 shrinkage @ 10 % in case of earth work by manual labor and 3 % to 6 % in case of earth work

made by machines should be recovered from the each work where earth work was done. Further according to Rule 11 (1) of Punjab Tehsil/Town Municipal Administration (Works) Rules 2003, the Tehsil/Town Municipal Administration shall follow the Composite Schedule of Rates as notified by the Government of the Punjab, Finance Department.

Tehsil Municipal Officer Mailsi made payment of Rs 1.513 million to different contractors and CCBs by charging rate in excess of the Composite Schedule of Rates as notified by the Government of the Punjab, Finance Department as detailed below:

(Amount in Rupees)

AIR Para No.	Nature of Excess Payment	Amount
08	Non Recovery for Use of Local Sand	49,770
09	Overpayment due to Non-deduction of Shrinkage in the Earth Work for Bank Measurements	559,814
10	Excess payment to CCBs on account of Excess Rate Charged than Schedule of Rates	903,505
Total		1,513,089

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

Excess payment resulted in loss to Government.

Matter was reported to the Tehsil Municipal Officer in March, 2013. The DDO received the observation but did not provide the detailed reply. The reply was not acceptable as excess payment was made.

Despite verious efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends action against concerned DDO for excess payment besides recovery, under intimation to Audit.

[AIR Para No.08, 09, 10]

**Non Compliant Paras of Annex-I of
Audit Reports for the Audit Year
2012-13**

1.6 Tehsil Municipal Administration Vehari

1.6.1 Performance

1.6.1.1 Less Deduction of Withholding Tax on the Amounts issued for CCB Works – Rs 622,121

According to Income Tax Ordinance 2001, under Section 153, withholding Tax was to be obtained from the chairmen of the CCBs to whom amounts were paid for various CCB works.

Tehsil Municipal Officer Vehari paid Rs. 46,727,000 as Government share to the Chairmen of different CCBs for works approved by the council / Administrator during 2011-12. Total expenditure on projects was Rs. 59,230,200 and tax @ 6% amounting to Rs. 3,553,812 was recoverable but as per detail provided a sum of Rs.2, 931,691 were deducted. Remaining amount Rs. 622,121 needs to be recovered. The detail is enclosed as **Annex-N**.

Audit is of the view that due to weak internal controls, full amount of tax was not deducted.

Less deduction of tax resulted in loss to Government.

The matter was reported to the TMO in October, 2012. The DDO replied that the matter would be looked into and action would be taken accordingly. The reply was not acceptable as no full amount of tax was deducted.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends recovery of withholding tax, besides action against responsible, under intimation to Audit.

[AIR Para No.19]

1.6.1.2 Non-Recovery of License / Trade Fee – Rs 243,350

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

Tehsil Municipal Administrator Vehari did not recover Trade / License Fee chargeable against various businesses prescribed in Schedule of Rates of TMA Vehari published in the Gazette Notification of Local Governments Department Punjab. The detail of pending fees up to 2012 is enclosed as **Annex-O**.

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

Non recovery of outstanding License Fees resulted in loss to Government.

The matter was reported to the TMO in October, 2012. The DDO replied that efforts would be made for recovery. The reply was not acceptable as no recovery was made.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends recovery of loss, besides action against responsible, under intimation to Audit.

[AIR Para No.21]

1.6.1.3 Non-recovery of Arrears of Revenue – Rs 195,442

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

Tehsil Municipal Officer Vehari did not recover of Rs. 195,442 on account of collection rights from defaulters. This resulted in non-recovery of Rs. 195,442.

(Amount in Rupees)

Sr. No.	Collection Right	Auction Amount	Collection	Less Recovery
1	Tanker Stand Fee	285,000	125,870	159,130
2	Sludge Water	175,000	138,688	36,312
Total		25,657,000	25,461,558	195,442

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

Non- recovery of arrears of revenue resulted in loss to Government.

The matter was reported to the TMO in October, 2012. The DDO replied that efforts would be made for recovery. The reply was not acceptable as no arrears were recovered.

Despite verious efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends investigation of the matter for recovery of arrears of revenue, besides appropriate action against defaulters.

[AIR Para No.22]

1.7 Tehsil Municipal Administration Burewala

1.7.1 Internal control weaknesses

1.7.1.1 Defective Rate Analysis of Tuff Tile and Excess Payment to Contractor - Rs 599,004

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

Tehsil Officer (I & S) Burewala made excess payment to contractor amounting to Rs 599,004 due to defective rate analysis of Tuff Tile, Labour and carriage charges and excess rate was paid in the scheme “Construction Foot Path College Road, Burewala”. The detail of excess payment to contractor is as under:

(Amount in Rupees)

Item	Rate Paid	Actual Rate	Excess Rate	20% contractor profit & overhead charges	Total Excess paid	Qty. (Sft)	Recovery	Remarks
Tile 60mm Natural (84 sft)	4,200	2,772	1,428	285.60	1,713.60	17,819.00	305,346	Input rate available on FD website
Tile 60mm Colored (21 sft)	1,155	756	399	79.80	478.80	17,819.00	85,317	
Labour	1,000	500	500	-	500.00	17,819.00	89,095	Non-Schedule item
Carriage	1,365	721	644	-	644.00	17,819.00	114,754	Schedule item
Total	7,720	4,749	2,971	365.40	3,336.40		594,513	

Audit is of the view that due to weak financial controls at the TMA, excess rates were paid to contractor.

Excess payment to contractor resulted in loss to Government.

The matter was reported to the TMO in October, 2012. The DDO noted the observation but did not submit detail reply. The reply was not acceptable as no excess payment was recovered.

Despite verious efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends action against the concerned for excess payment, besides recovery, under intimation to Audit.

[AIR Para No.10]

1.7.2 Performance

1.7.2.1 Non-obtaining of Conversion Fee for Residential Use of Land - Rs 251,402

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

Tehsil Municipal Officer Burewala did not obtain the conversion fee Rs 251,402 for residential use of land in violation of above rules. This resulted in loss to Government. The detail is given in **Annex-P**.

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

Non-recovery of Government revenues resulted in loss to Government.

The matter was reported to the TMO in October, 2012. The DDO noted the observation but did not submit detail reply. The reply was not acceptable as no recovery was made.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends efforts at appropriate level for recovery, under intimation to Audit.

[AIR Para No.14]

1.7.2.2 Loss to Government due to Negligence and Non-Recovery of License Fee of Medical Store – Rs 232,000

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. Further according to Rule 3 (ii) of Punjab Local Governments (Fees for licensing and permits and licensing of professions and vocations) Rules, 2002, the Tehsil Municipal Administration shall levy fees for issue of licenses or permits for the following trades: (a) **vendors of medicines, drugs** or articles of fruit for human consumption other than milk, butter, bread, biscuits, cake, fruit, vegetables, aerated water, or ice or ice-cream; (b) operating or running bake houses; (c) electroplating; (d) welding; (e) storing, processing, cleaning, crushing, melting, preparing, or manufacturing by any process whatever or dealings in bones, tallow, offal, fat, blood, soap, raw hides and skins, candles, manure, catgut and oil cloth; (f) manufacturing of oils; (g) washing or drying wool or hair; (h) burning or grinding of lime or metal stone, or storing for sale; (i) cleaning or grinding of grain or chilies by any kinds or class of machinery; (j) keeping animals likely to create nuisances; (k) fell mongering; (l) wholesale storing, cleaning, pounding and selling of tobacco except storing of tobacco required for the preparation of biddies, cigars or cigarette; (m) manufacture of safes, trunks and boxes; and (n) glass leveling and polishing.

Tehsil Municipal Officer Burewala did not conduct survey of Tehsil Burewala for issuance of license to professionals. Audit obtained the list of medical stores working in Burewala from the office of EDO (Health) Vehari and found huge irregularities in the category of medical stores in the area and Government suffered a loss of Rs 232,000 on account of license fee of medical stores, whereas loss of millions of rupees was expected if all the items of license fee may be compared. It is further added that staff deputed for issuance of license fee was asked to verify the license fee recovered during 2011-12 from the five different professional to whom license was issued in 2008-09. It was noted that only two recoveries were effected out of five which was an evidence that staff was not working properly and chances of leakage of revenue could not be ignored. The detail of medical stores to whom license had not been issued since 2001 is given **Annex-Q**.

Audit is of the view that due to weak financial management, license fee was not recovered from medical stores.

Non-recovery of license fee resulted in loss to Government.

The matter was reported to the TMO in October, 2012. The DDO noted the observation but did not submit detail reply. The reply was not acceptable as recovery was made.

Despite various efforts of Audit, no DAC meeting was convened till the finalization of this report.

Audit recommends action against the responsible, besides recovery, under intimation to Audit.

[AIR Para No.23]

Annex

Annex-I

(Rupees in million)

Name of TMA	Sr. No	Para No.	Subject	Amount	Nature
TMA Vehari	1	7	Irregular Expenditure of Repair of Parks by Splitting	0.811	Irregularity
	2	17	Unauthorized Payment of Contractor Profit and Overhead Charges	0.158	Irregularity
	3	29	Fraudulent Practice of Disconnecting Connection of Water/Sewerage without Recovery of Arrears	21.839	Irregularity
	4	39	Poor performance regarding Recovery of Outstanding dues of Development Charges of Kachi Abadies	3.868	Performance
	5	42	Loss to Government due to Misappropriation of Electric Items	0.981	Irregularity
	6	44	Loss to Government due to Inadmissible Drawl of Overtime Allowance	0.074	Irregularity
TMA Mailsi	7	3	Loss to Government due to Non-availability of Assets	0.150	Weak internal control
	8	5	Loss to Government due to Excess Payment to Contractor without Actual Work	0.124	Weak internal control
	9	6	Loss to Government due to Re-auctioning of Cattle Markets	3.651	Irregularity
	10	13	Fraudulent Withdrawal of CCB Share before Start of Work through Contractor	5.990	Weak internal control
	11	18	Loss to Government due to Negligence and Non-recovery of License Fee	0.487	Performance
	12	21	Non-Recovery of Government Dues from Contractor	0.133	Performance
	13	23	Loss to Government due to Theft of Assets	1.770	Weak internal control
	14	24	Excess Payment to Contractors due to Defective TS and Excess Rates	0.080	Irregularity
	15	34	Irregular Procurement of Street Light Material	0.486	Irregularity

TMA Burewala	16	3	Un-authorized purchase of machinery	9.070	Irregularity
	17	9	Non-Collection of Proof of Deposit of Sales Tax	0.279	Weak internal control
	18	16	Non Collection advance Income Tax	0.197	Performance
	19	19	Excess Payment to Contractor Due to Extra Rate Charge of Tuff Tile	0.163	Weak internal control
	20	22	Loss to Government Due to Non Utilization of Dismantling Material	0.218	Irregularity
	21	23	Unauthorized Expenditure on Purchase of Recurring Item	0.197	Irregularity
	22	6	Unauthorized Purchase and Repair of Machinery	1.174	Irregularity
Total				51.9	-

MFDAC PARAS of TMAs District Vehari

(Rupees in Million)

Name of TMA	Sr. No	Para No.	Subject	Amount
TMA Vehari	1	16	Non-Recovery of Professional Tax	0.039
	2	20	Non Imposition of Penalty for Late Completion of Work	0.073
	3	21	Loss to Government due to Non Auction of Old Dry Trees	0.179
	4	33	Non-maintenance of realistic survey of Trade License fee and misappropriation of possible revenue	1.000
	5	30	Less Realization of Income Worth	7.745
	6	38	Non Recovery of License/ Permit Fee	0.080
TMA Mailsi	7	2	Non-Production of Record of Shops Auctioned During the Year	0.239
	8	9	Non-Conducting of Physical Verification	14.014
	9	12	Un-authorized Payment of Contingent Paid Staff	7.915
	10	19	Non-realization of Entertainment Fee	0.300
	11	20	Irregular Purchase in Violation of Austerity Measures	0.150
TMA Burewala	12	1	Irregular Auction of Collection Rights without the Involvement of Media	18.214
	13	4	Unjustified Heavy expenditure on POL charges	5.690
	14	7	Irregular Expenditure on Repair of Vehicles/Machinery	1.452
	15	18	Defective Rate Analysis and Excess Payment to Contractor	0.440
	16	24	Doubtful consumption of POL and Fake Maintenance of Log Book of Vehicle No.VRC 3371	0.345
Paras of Remaining TMAs of Audit Year 2012-13				
TMA Mailsi	17	3	Fraudulent Advance Payment without Execution of Work at Site	0.38
	18	6	Unauthorized execution of CCB project not pertaining to the function of TMA	18.8
	19	7	Recovery of Payment to CCBs against the Provision of Technical Sanction Estimate	0.242
	20	11	Unjustified Execution of Work against the Specification and Lump Sum Payment to CCB	0.389

	21	13	Unauthorized Award of Auctions of Collection Rights	5.087
	22	17	Un-authorized purchase of insecticide and chemicals	0.298
	23	18	Loss to Government due to Less Realization of Rent of Shops	1.237
	24	19	Less realization of income Worth	1.255
	25	20	Loss to Government due to less Receipt than previous year receipts	6.366
	26	21	Excess payment of Earth Excavation due to Excess Rate Charged than Schedule of Rates	0.054
	27	22	Irregular Purchase of Street Light Material in Violation of PPRA Rules	0.342
	28	24	Loss to Government Due to Less Recovery of Conversion Fee	0.05
	29	25	Unauthorized Payment of Contractor Profit and Overhead Charges	0.121
	30	26	Unauthorized Repair of Transformer	0.135
	31	27	Unauthorized Expenditures and Withdrawal out of Irrelevant Head of Account and in violation of PPRA Rules	0.104
	32	28	Unauthorized Splitting of Expenditure of Repair to Avoid Tendering Process	0.298
	33	30	Illegal Constructions without Approval of Map and Payment of Government Fee	0.77
	34	31	Loss to Government due to non recovery of professional tax Rs	0.053
TMA Vehari	35	1	Non Submission of Monthly Progress Report by TO (I&S) regarding Development & CCB Schemes	192.742
	36	2	Non-Advertising the Tenders of Various Works on PPRA Website	130.226
	37	3	Execution of CCB Projects Directly and Non-inclusion in Annual Development Programme	62.516
	38	4	Loss to Government due to Charging Excess Rates than Prescribed Input Rates for Material	0.349
	39	6	Irregular Block Allocation of Funds in the Annual Budget for 2011-12	39.423
	40	8	Auctioning of Collection Rights without Media Coverage	25.657
	41	11	Processing of CCB Projects without obtaining the Bank Draft	12.503
	42	12	Illegal Auction of Tax on Immoveable Properties	11.5

	43	13	Excessive Expenditure on Electricity	9.999
	44	14	Loss to Public Exchequer due to Award of Same Nature of Works on Different Rates	6.004
	45	15	Overpayment to MEPCO due to excess Billing	5.28
	46	18	Gross Violations of Contract Conditions by Contractors and Release of Amounts without Deduction of Compensation	1.3
	47	20	Theft of Electric Motor and Transformers	0.49
	48	23	Wrong / excess payments to MEPCO	0.154
TMA Burewala	49	5	Doubtful Withdrawal of Funds from CCB Bank Account	3.000
	50	11	Misappropriation / Doubtful Expenditure on Repair of Vehicles	0.581
	51	12	Defective Rate Analysis of Tuff Tile and Excess Payment to Contractor	0.481
	52	13	Loss to Government due to Non-auctioning of Sullage Water	0.439
	53	15	Irregular Auction of Collection Rights without the Involvement of Media	24.697
	54	17	Irregular Award of 1 st Installment to City Welfare CCB	2.5
	55	18	Non-maintenance of Record of Security Deposit of TMA Shops	0.888
	56	19	Un-authorized Repair of Machinery and Equipment	0.82
	57	20	Non-conducting of Realistic Survey of License/ Permit Fee and Misappropriation of Possible Revenue	0.6
	58	21	Doubtful / Irregular Expenditure on Account of Purchase of Ornamental Plants	0.528
	59	22	Irregular and Doubtful Expenditure on Sports Activities	0.455
	60	24	Loss to Government due to Purchase on Excessive Rate	0.144
	61	25	Loss to Government due to Non-deposit of Tender Fee by CCB	0.019
	62	26	Defective Rate Analysis and Excess Payment to Contractor	0.056
	63	27	Loss to Government due to Excess Payment to Contractor	0.044
	64	28	Non-collection of Liquidity Damages	0.054
	65	29	Defective Rate Analysis of Kerb Stone and Excess Payment to Contractor	0.097
	66	30	Excess Payment to Contractor through change of specifications	0.061

	67	31	Defective Rate Analysis of Electric Panel Board and Excess Payment to Contractor	0.056
	68	32	Irregular Purchase in Violation of Austerity Measures	0.179
	69	33	Non-Recovery of Income Tax at Source	0.15
Total				627.848

Annex-B

TMA of District Vehari

Budget and Expenditure Statement for Financial Year 2012-13

(Rupees in million)

TMA vehari	Budget	Expenditure	Excess (+) / Saving (-)	% Saving
Salary	139.249	78.79	-60.459	-43%
Non-salary	125.275	101.918	-23.357	-19%
Development	152.387	108.624	-43.763	-29%
Revenue	281.844	-	-	-
Total	698.755	289.332	-127.579	-31%

TMA Mailsi	Budget	Expenditure	Excess (+) / Saving (-)	% Saving
Salary	104.465	74.276	-30.189	-29%
Non-salary	51.105	39.576	-11.529	-23%
Development	180.084	131.734	-48.35	-27%
Revenue	42.278	-	-	-
Total	377.932	245.586	-90.068	-27%

TMA Burewala	Budget	Expenditure	Excess (+) / Saving (-)	% Saving
Salary	141.152	134.703	-6.449	-5%
Non-salary	82.651	66.625	-16.026	-19%
Development	117.511	85.199	-32.312	-27%
Revenue	322.128	-	-	-
Total	663.442	286.527	-54.787	-16%

2012-13	Budget	Expenditure	Excess (+) / Saving (-)	% Saving
Salary	384.866	287.769	-97.097	-25%
Non-salary	259.031	208.119	-50.912	-20%
Development	449.982	325.557	-124.425	-28%
Revenue	646.25	-	-	-
Total	1740.129	821.445	-272.434	-25%

Annex-C

[Para No.1.2.2.1]

A. Loss to Govt. due to Non-Obtaining of Additional Performance Securities – Rs 12.496 Million

File No.	Name of Scheme	Name of Contractor	Estimated Cost	% of work	MB No and Page	Contractor Payments	Performance Security to be recovered
90/90	Construction of soling Muslim Town	Niaz Khan	500000	21.85	4292/ 72 to 74	390750	109250
22/67	Construction of soling street secretary Noor nabi wahab chowk chak No.9/WB	Niaz Khan	200000	29.29	4292/91 to92	141420	58580
62/67	Construction of soling basti mian tharaj	Zargam Khan	300000	22.1	183/ 88 to 89	233700	66300
49/67	Construction of soling waris ghabisar chak No.44/WB	Khan Govt. Contractor	500000	32.6	27425/80 to 82	337000	163000
59/67	Construction , sewerage , soling chak NO.89/WB	Shehzad Hussain	500000	32	219/69 to 71	340000	160000
32/67	Construction of soling Chak No.83/WB Basti riaz wali	Mian Liaqat Ali	500000	35.5	215/95 to 98	322500	177500
21/67	Construction of sewerage , soling maloka chowk near foji shoukat lala zar colony	Muhammad Saleem	300000	26.5	179/ 58 to 60	220500	79500
20/67	Construction of sewerage street tariq wali, ashiq master anwar	Muhammad Saleem	300000	28.5	179/ 60 to 66	214500	85500

	abad						
7/67	Construction of soling/sewerage street imtiaz wapda wali new danewal	Muhammad Saleem	200000	26.5	179/ 67 to 72	147000	53000
57/67	Const; of Soling and Drains Chak No. 76/WB Thingi	Muhammad Saleem	500000	30.79	12489/ 97 to 98	346070	153930
58/67	Const; of Soling and Drains Chak No. 163/WB	Muhammad Shakeel	500000	26.5	3073/ 18	367500	132500
36/67	Construction of Soling Chak No. 80/W.B	Shehzad Hussain Bhatti	500000	32.1	4292/ 93 to 95	339500	160500
47/67	Const: of Remaining Soling Graveyard Chak No. 53/WB	Numberdar Construction	300000	31	4294/ 35 to 31	207000	93000
38/67	Construction of Soling Thingi Basti Asmat Ullah	Muhammad Saleem	500000	28.79	30589/ 97 to 100	356070	143930
8/67	Construction of Soling Bhatta Shadi Khan Street Ali Ahmed, Ramzan Wali	M.Anwar Arain	300000	24.55	27811/ 97 to 100	226350	73650
45/67	Const: of Sewerage College Town, Iqbal Town Gali Rao Shahadat Wali.	Mian Liaqat Ali Gujjar	600000	30.5	219/71 to 79	417000	183000
43/49	Construction of Soling Iqbal Town	Muhammad Saleem	200000	27	26788/ 93 to 95	146000	54000
45/49	Construction of Soling street foji Ishaq Adda thingi	Qadri Construction	300000	29.33	3033/ 10 to 13	212010	87990

16/49	Construction of Soling Chak No. 212/EB	Khan Govt. Contractor	500000	33.1	26788/95 to 97	334500	165500
41/49	Construction of Soling Chak No.44/W.B Street Madrisa Wali	Ayub Govt. contractor	200000	37.45	26791/72 to 73	125100	74900
12/49	Construction of Soling, Sewerage Chak No. 72/W.B	Khan Govt. Contractor	500000	34.1	187/ 96 to 97	329500	170500
55/67	Const; of Soling and Drains Chak No. 61/WB	Mehar M.Arshad	500000	28.1	2432/ 59 to 64	359500	140500
34/67	Construction of Soling Chak No. 52/W.B Basti Master Mumtaz Wali	Ayub Govt. contractor	1000000	34.4	30585/98 to 100	656000	344000
38/49	Construction of Soling Basti Mian Hakim	Alshahid Sharif	400000	36.5	224/ 66 to 69	254000	146000
27/67	Construction of Soling Street Allah Ditta Kharal Ch. Manzoor Wapda Wali Muslim Town	Mansoor Shehzad	200000	21.85	2117/73 to 75	156300	43700
39/67	Const: of Soling and Sewerage Bhattian Colony Usman Abad Vehari	Muhammad Shakeel	1000000	28.5	3073/ 28 to 38	715000	285000
31/49	Construction of soling Grave yard Chak No. 7/WB	Niaz Khan	300000	31.5	3071/ 23 to 24	205500	94500
22/49	Construction of Soling Chak No. 16/WB	Niaz Khan	500000	32.5	3071/ 20 to 22	337500	162500
5/49	Construction of Soling, Drains Chak No.13/W.B	Riasat Khan	500000	32.2	205/ 80 to 86	339000	161000

53/67	Const; of Soling and Drains Chak No. 224/EB	Khan Govt. Contractor	500000	31.25	192/ 74 to 77	343750	156250
52/67	Const; of Soling and Drains Chak No. 99/WB	Muhammad Shakeel	500000	26.5	26793/ 97 to 99	367500	132500
37/67	Construction of Soling Zakir Sanpal Chak No. 74/W.B	Niaz Khan	900000	31.31	3074/7 to 8	618210	281790
13/67	Construction of Sewerage Basti Arian Ghafoor Town to 9/WB Joyian Wala	Muhammad Saleem	500000	28.5	3073/12 to 17	357500	142500
14/67	Construction of Soling Bhatta Ikram-Ul-Haq Street Qari Hanif and Sharif Bijli Wala	M.Anwar Arain	200000	23.55	18636/92 to 95	152900	47100
2/67	Construction of Soling , Sewerage Quarters Widows Adda Peer Murad	Shahzad Hussain Bhatti	800000	33	183/95	536000	264000
24/49	Construction of Soling Chak No. 81/WB	Shahzad Hussain Bhatti	500000	33	27428/95 to 98	335000	165000
41/67	Const: of Soling, Sewerage and Drains Halqa UC No. 21	Azhar Khan	800000	26	26791/ 69 to 71	592000	208000
64/67	Const: of Soling and Drains Karim Wah Halqa Union Council No. 25	Niaz Khan	800000	27.27	3071/ 13 to 16	581840	218160
46/67	Const; of Soling Chak No. 20/WB	Khan Govt. Contractor	500000	32.25	3071/ 16 to 19	338750	161250
2/49	Construction of Soling Basti 5 Watti Manzoor Joota Wali Putha Rajbah	Shabran Khan	400000	34.7	30105/ 96 to 98	261200	138800

42/67	Const: of Soling New Basti Mian Hakim UC No. 22	Manzoor Ahmed	200000	28.3	192/ 78 to 80	143400	56600
43/67	Const: of Soling & Culverts Mouza Kora Suldera UC No. 22	Manzoor Ahmed	300000	28.28	192/ 80 to 84	215160	84840
5/67	Construction of Soling/Sewerage Street Bhoray Wali Basti New Danewal	Faiz e Aam Construction	1000000	29.29	3075/ 22 to 28	707100	292900
25/49	Construction of soling Street Ramzan Wali, Intzar Wali Chak No. 57/WB.	Muhammad Shakeel	200000	25	3120/ 26 to 32	150000	50000
11/49	Const Soling , re-Soling Chak No. 72/WB	Shabran Khan	800000	35.1	3074/12 to 15	519200	280800
39/49	Construction of Soling Basti Abid Doultana UC No.23	Hafiz M.Ramzan	300000	29.75	192/ 84 to 86	210750	89250
1/67	Construction of Soling, Sewerage 3 Marla Scheme Adda Peer Murad	Mian Liaqat Ali Gujjar	1000000	31.45	2147/ 54	685500	314500
35/67	Construction of Soling Chak No. 50/W.B	Muhammad Shahbaz	900000	26.2	2147/ 61 to 67	664200	235800
7/49	Construction of Soling Basti Waseeran Chak No.79/W.B	Shafique Ahmed Bhatti	300000	31.01	26788/ 98 to 99	206970	93030
26/49	Construction of Soling & Re- Soling Chak No. 39/WB	Sadique Construction	200000	33.75	3034/ 52 to 56	132500	67500
9/49	Construction of Soling Chak No.53/W.B Graveyard Malikan Wala	Niaz Khan	300000	26.26	3071/24 to 26	221220	78780

13/49	Construction of soling Chak No. 85/WB	Abdul Karim Khan	500000	36.1	213/60 to 61	319500	180500
6/49	Construction of Soling College Town Afzal Mian	Ghulam Abbas	150000	30	26007/65 to 68	105000	45000
35/49	Construction of Soling and Sewerage Chak No.51./W.B	Muhammad Saleem	200000	24	26796/98 to 99	152000	48000
49/49	Construction of Soling, Sewerage Chak No. 72/W.B	Shahzad Hussain Bhatti	700000	32.1	218/86 fto 89	475300	224700
11/67	Construction of Soling Street Foji Munir Muslim Town	Rashid Naveed Traders	200000	15.5	30108/99 to 100	169000	31000
8/49	Construction of Soling , Drains Chak No.77/W.B	Riasat Khan	200000	30.2	15739/91 to 92	139600	60400
15/49	Construction of soling Chak No.36/WB	Shabran Khan	300000	36.2	204/98 to 100	191400	108600
27/49	Construction of Soling Chak No. 52/WB Sharqi	Ayub Govt. contractor	300000	36.4	4292/97 to 98	190800	109200
14/49	Construction of soling Sullage Carrier and Sullage pump Chak No. 83/WB	Umar Khan	700000	29.5	3074/ 18 to 30	493500	206500
37/49	Construction of Nala , and soling Sheikh Cotton Colony	Muhammad Saleem	300000	24	3033/ 23 to 26	228000	72000
3/49	Construction of Street soling Chak No. 97/W.B	Abdul Karim Khan	400000	36.1	213/ 62 to 64	255600	144400
3/3	Construction of Soling/sewerage anwar abad, muslim town, shoukat joyia	M.Ayub Butt	1200000	37.3	4292/ 95 to 96	752400	447600

	councilar wali						
48/49	Construction of soling Kandoor	Karim Khan	500000	36.1	213/ 97 to 98	319500	180500
42/49	Construction of Soling Chak No.44/W.B	Ayub Govt. contractor	400000	37.7	3072/1 to 3	249200	150800
36/49	Construction of gate and other work Park Madina Colony	Malik Abdu Hameed	300000	17.51		247470	52530
23/49	Construction of boundary walls Madina Colony Park	Sardar Muhammad	300000	17		249000	51000
44/67	Const: of B/Wall & Grill Quarter Amjad Ali Qadri TMA Colony, G-Block Vehari.	Hamza Builders	200000	17		166000	34000
10/49	Construction of Metalled Road Chak No. 85/W.B	Shehzad Hussain	800000	22.45		620400	179600
63/67	Construction of Sewerage , Drians Luddan City Vehari	Muhammad Saleem	500000	25.99		370050	129950
3/67	Construction of metalled road , Drians Dr. Aslam Wali Peer Murad	Shehzad Hussain	500000	16.1		419500	80500
9/67	Construction of One Way Goal Chowk Girls Degree College Road	Nadeem Ahmed Butt	1000000	15.55		844500	155500
4/49	Construction of Soling Street No.6 Lala Zar Colony	Ghulam Abbas	150000	30		105000	45000

29/49	Construction of Metalled road main road Danewal to Mosque Gulzar Madina i/c Slab	Malik Arshad Ali	400000	18.15		327400	72600
34/49	Construction of Bridge Chak No. 25 and 23/W.B Nakri	Muhammad Saleem	400000	22		312000	88000
24/67	Raising of metalled road towards ray toufail to shell pump with pcc Jamia masjid qadri chak NO.9/WB Vehari.	Muhammad Saleem	500000	13.55		432250	67750
25/67	Construction of P.C.C/ Metalled Ahtta Khushi Ram Street Afzal , Saghir Butt D-Block	Tahir Mehmood Khan	300000	11		267000	33000
44/49	Construction of Metalled Road Street Master Javed Akhtar Chowan Wali UC No.2	Nadeem Ahmed Butt	250000	16		210000	40000
19/67	Repair of Metalled Road Post Office Street F-Block , Repair of Metalled Road Street Madina Colony Street Masjid Wali , Const. of Sewerage Street Akmal Jindran Wali F-Block	Nadeem Ahmed Butt	500000	15.85		420750	79250
15/65	Repair of metalled road G Block shahid	Muhammad Saleem	500000	14.5		427500	72500

	niaz bhutto TMA Wali Gally						
33/49	Construction of Sewerage Rehmat Colony Vehari	Muhammad Javed Bhatti	200000	30.75		138500	61500
30/49	Construction of metalled road Chak No.37/W.B	Malik Muhammad Akhtar	500000	23.32		383400	116600
10/65	Construction of PCC Streets Rana Wakeel , Rana Zulfqar , Rana Perveez, Rana Nisaar, Molvi Rana Saleem , Sofian Qasai , Dr. Jahangir Wali	Tahir Mehmood Khan	1000000	15		850000	150000
33/67	Construction of Soling Chak No.81/W.B	Karim Khan	1000000	32.1		679000	321000
Total							11222060

**B. Loss to Govt. due to Less Obtaining of Additional Performance Securities
– Rs 12.496 Million**

File No.	Name of Scheme	Estimated Cost	% of work	MB No and Page	Contractor Payments	Performance Security to be recovered	Performance Security Deducted	Less Deduction
50/67	Construction of soling towards Graveyard Chak No.22/WB	500000	30.3	3071/ 1 to 3	348500	151500	34850	116650
51/67	Construction of soling, drains chak NO.210/EB Vehari	500000	32.25	221/74 to76	338750	161250	28455	132795

60/67	Construction of soling basti behram wah	500000	29.29	3071/ 4 to 7	353550	146450	35355	111095
31/67	Construction of Soling chak No.44/WB	1000000	35.3	2434/93 to 96	647000	353000	25800	327200
40/67	Const: of Soling Dars Gah Kot Sadat	500000	31.31	3071/ 8 fto 9	343450	156550	34345	122205
17/67	Construction of Road , Soling Basti Sabir Qadir Abad	500000	30.3	3071/ 10 to 12	348500	151500	29265	122235
12/67	Construction of Soling Street Maher Aziz Ghabbasir Chak No.30/WB	300000	31.5	3074/1 to 2	205500	94500	17263	77237
26/67	Construction of Soling Street Bao Kabaria Wali C-Block	200000	25.32	30105/93 to 95	149360	50640	12546	38094
23/67	Construction of Soling Rana Allah Ditta khoo Sapra Wali Chak No. 204/EB	500000	30.1	3074/ 3 to 6	349500	150500	29339	121161
6/6	Construction of Soling, Drain Chak No.78/WB (Re-Tender)	400000	33	3035/39 to 44	268000	132000	26800	105200
Total								1273872

Annex-D**[Para No.1.3.1.1]****Non Production of CCB Record - Rs 23.813 Million**

Sr. No.	Name of Scheme	Name of CCB	Estimated Cost	Expenditure
1	Const. of Tuff Tiles Street Tufail Wali Mohallah Muhammadi Mailsi	Wasaib Welfare CCB	800,000	791,628
2	Const. of Soling Basti Ghulam Qadir Blouch Chak No.170/WB	Al-Husnain CCB	500,000	500,000
3	Const. of Soling Multan Road to Chak Mubarak School	Al-Husnain CCB	500,000	499,779
4	Const. of Soling Chak No.334/WB to Basti Sadiq Hussain MCO	Al-Husnain CCB	450,000	449,818
5	Const. of Soling Drains Garah More	Al-Husnain CCB	500,000	498,572
6	Const. of Soling Chak No.192/WB	Al-Husnain CCB	400,000	400,000
7	Const. of Soling Basti Muhammad Arif Internal Abadi Chak No.94/WB	Al-Husnain CCB	1,000,000	999,595
8	Const. of Soling Millat Colony Garah More	Al-Husnain CCB	150,000	149,777
9	Const. of Drains Chak No.122/WB	Al-Husnain CCB	700,000	698,254
10	Construction of Metalled Road Chak No.100/WB Tarar Chowk to Basti Master Bashir Ahmad Tarar Chak No.186/WB	Sher CCB	893,637	893,637
11	Construction of Metalled Road Bhadha to Chak No.139/WB	Sher CCB	765,723	765,317
12	Construction of Metalled Road Chak No.171/WB to Chak No.173/WB	Sher CCB	3,029,826	3,015,254
13	Const. of Metalled Road Noor Shah to Chak No.69/WB Road	Sher CCB	3,056,020	3,056,012
14	Const. of Boundary Wall and Flooring Graveyard and Janaz Gah and Imam Bargah Imam Shah Bukhari Mouza Fateh Pur	Zia Ul Haq CCB	27,978	27,254
15	Const. of Boundary Wall Graveyard Alam Shah Jallah Jeem	Sami Ahmad Saim CCB	120,746	119,496
16	Const. of Topping & Sewerage Mohallah Din Pura Mailsi	Al-Husnain CCB	24,888	24,800
17	Const. of Metalled Road Street Saeed Ahmad Khokhar Wali Mohallah Chah Maharan Wala Mailsi	Al-Husnain CCB	385,808	384,254

18	Const. of Soling & Sewerage Scheme Garah More	S.A Brothers CCB	669,690	668,999
19	Const. of Metalled Road Vehari Garah More Road to Street Rangeen Khan Chak No.94/WB	Al-Husnain CCB	132,368	132,368
20	Laying of Sewerage Main Mitroo Road Mohallah Rasool Pura Mailsi (Remaining Portion)	Al-Husnain CCB	10,688	5,894
21	Const. of Soling Mitroo Road Main Abadi to Jutt Wala	Al-Husnain CCB	177,157	177,058
22	Const. of Soling Basti Dhoray Wala Mouza Juni	Al-Husnain CCB	118,055	117,178
23	Const. of Soling Drains Chak No.96/WB	Al-Husnain CCB	151,833	151,743
24	Const. of Soling Chak No.98/WB	Al-Husnain CCB	752,308	750,254
25	Const. of Soling Basti Khushi Jutt to Basti Till Wali Chak No.124/WB	Al-Husnain CCB	109,015	105,845
26	Construction of Metalled Road Tibba Mitroo Road to Basti Ashiq Hussain Dangra (Kher Pur)	Sher CCB	1,580,000	1,578,254
27	Const. of Soling & Sewerage Basti Chah Rakh Wala Tibba Sultan Pur	Al-Husnain CCB	500,000	498,254
28	Const. of Metalled Road Chak No.71/KB Basti Malik Iqbal Athangal	Sher CCB	5,000,000	4,958,472
29	Const. of Waiting Sheds Boys, Girls Degree College, Adda Jahan Wah Tibba Sultan Pur	Al-Husnain CCB	900,000	897,254
30	Const. of Soling Basti Jogian Wali Boundary Chak No.335/WB	Al-Husnain CCB	500,000	498,254
Total			23,905,740	23,813,274

Annex-E

[Para No.1.3.3.2]

Non-Recovery of Rent of Shops - Rs 9.264 Million

Market	No. of Shops	Demand			Recovery			Balance		
		Arrear up to 30.6.2012	Annual Rent for FY-2012-13	Total	Arrear	Current	Total	Arrear	Current	Total
Allama Iqbal Market Qaid-e-Azam Road Mailsi	48	463,954	1,593,881	2,057,835	444,487	1,255,476	1,699,963	19,467	338,405	357,872
Jinnah Market Near Railway Crossing	55	5,972,696	2,411,517	8,384,213	941,261	474,293	1,415,554	5,031,435	1,937,224	6,968,659
Qaid-e-Azam Road Mailsi	37	189,958	1,184,338	1,374,296	175,137	1,085,292	1,260,429	14,821	99,046	113,867
Qaid-e-Azam Road Block-II Mailsi	78	1,118,465	2,130,681	3,249,146	681,122	1,535,391	2,216,513	437,343	595,290	1,032,633
Razaq Bazar Mailsi	42	112,788	1,047,184	1,159,972	104,813	914,694	1,019,507	7,975	132,490	140,465
Shopping Center Near Thana Sadar Mailsi	9	209,481	143,522	353,003	150,144	57,725	207,869	59,337	85,797	145,134
Railway Road A-Block	18	226,099	280,564	506,663	200,446	182,166	382,612	25,653	98,398	124,051
Railway Road B-Block	35	152,433	545,525	697,958	114,186	448,227	562,413	38,247	97,298	135,545
Railway Road C-Block	26	214,439	411,445	625,884	184,540	296,360	480,900	29,899	115,085	144,984
Colony Road Mailsi	33	129,672	931,332	1,061,004	129,672	884,298	1,013,970	-	47,034	47,034
Chobaras	48	189,928	129,720	319,648	154,569	111,484	266,053	35,359	18,236	53,595
Total	429	8,979,913	10,809,709	19,789,622	3,280,377	7,245,406	10,525,783	5,699,536	3,564,303	9,263,839

Annex-F

[Para No.1.3.3.3]

A. Loss to Government due to Non-Recovery of Map Fee and Conversion Fee – Rs10.346 Million

Sr. No	Name of Housing Scheme with Location	Total Area / Plots			Scrutiny Fee	Map Fee	Conversion Fee	Total
		K	M	S				
1	Green Canal View Housing Colony 166/WB	51	12	0	1,000	129,000	70,000	200,000
2	Rehman Town Housing Colony Mailsi City	96	0	0	1,000	240,000	96,000	337,000
3	Khan Village Housing Colony Chak No.166/WB	86	0	0	1,000	215,000	110,000	326,000
4	Model Town Housing Colony Mailsi City	140	0	0	14,000	350,000	170,000	534,000
5	Al Rahim City Housing Scheme Mouza Mitroo	40	0	0	1,000	100,000	40,000	141,000
6	Ali Garden Housing Scheme Mauza Seher	40	0	0	1,000	100,000	40,000	141,000
7	Ali Garden Housing Colony 88/WB Garah More	98	10	0	1,000	245,000	78,000	324,000
8	Gulshan Azeem Housing Scheme Zaheer Abad Shaheed	55	13	0	1,000	138,000	42,000	181,000
9	Ali Town Housing Scheme Dokota	33	0	0	1,000	82,500	34,000	117,500
10	Nawab Town Chak No.166/WB Tibba Sultan Pur	48	0	0	1,000	120,000	48,000	169,000
11	Sakhi Shehbaz Kalandar Town Adda Hari Minor Multan Road Mailsi	32	0	0	1,000	80,000	32,000	113,000
12	Al-Khair Housing Scheme Near Rest House Mouza Fadda	64	0	0	1,000	160,000	64,000	225,000
13	New Al-Karam City Chak No.100/WB Garah More	65	12	0	1,000	162,500	65,000	228,500
14	Azeem Town Housing Colony Mailsi City	21	17	0	1,000	55,000	24,000	80,000

15	Green Town Housing Colony Chak No.330 Road Tibba Sultan Pur	31	7	0	1,000	79,500	32,000	112,500
16	Haider Town Housing Colony Tibba Sultan Pur	25	17	0	1,000	65,000	35,000	101,000
17	Al-Rehman Housing Colony Tibba Sultan Pur	24	0	0	1,000	60,000	27,000	88,000
18	Gilani Town Tibba Sultan Pur	15	0	0	1,000	37,500	16,000	54,500
19	Khan Town Chak No.202/WB Tibba Sultanpur	37	11	0	1,000	91,200	40,000	132,200
20	Karam Housing Scheme Chak Lagah	20	0	0	1,000	50,000	17,500	68,500
21	Green Canal View Chak Lagah	21	16	0	1,000	52,500	18,500	72,000
22	Shafiq Town Chak No.205/WB Lal Saggu	22	0	0	1,000	55,000	24,500	80,500
23	Green Town Kot Malik Lal Saggu	38	18	0	1,000	97,500	40,000	138,500
24	Rehmat Town Kot Malik Lal Saggu	32	13	0	1,000	82,500	34,500	118,000
25	Bismillah Housing Scheme Pir Shah Road Karam Pur	27	10	0	1,000	70,000	32,000	103,000
26	Sadaf Town Kot Soru Karam Pur	28	0	0	1,000	70,000	33,500	104,500
27	Gulshan Zahoor Housing Scheme Chak No.100/WB	33	8	0	1,000	83,500	33,400	117,900
28	Ahmad City Housing Scheme Chak No.102/WB	34	10	0	1,000	86,250	40,000	127,250
29	Ali Canal View Maitla Chowk	24	0	0	1,000	60,000	24,000	85,000
30	Nazar Block Jalaibi More Karam Pur	40	0	0	1,000	100,000	40,000	141,000
Total					43,000	3,317,450	1,400,900	4,761,350

B.

Sr. No.	Name & Address	Area	Location	Map Fees	Development Charges	Conversion Fee	Total
1	Jahanzaib Khan Khichi Vehari Road Mailsi	10 Kanal		-	-	-	706,660
2	Aurangzaib Khan Khichi	Market		-	-	-	706,660
3	Alamgir Khan Khichi			-	-	-	706,660
4	Dur Muhammad Khan Khichi			-	-	-	706,660
5	Shaikh M. Amir Colony Road Mailsi	10 Marla	Show room	25,000	6,000	500,000	531,000
6	Abdul Sattar Basti Mithan Kot Mailsi	6 Marla	Shops	15,000	-	20,000	35,000
7	M. Rafique Warraich Mouza Alam Pur	4 Kanal	Brick Kiln	100,000	-	35,000	135,000
8	Allah Ditta S/O Atta Muhammad Mouza Arain Wahin	3 Kanal	House	21,000	-	10,000	31,000
9	Qazi Fiaz Kehror Pacca Road Mailsi	2 Marla	Shop	4,000	1,200	17,500	22,700
10	Nizam Din Kehror Pacca Road Mailsi	2 Marla	Shop	4,000	1,200	17,500	22,700
11	Ejaz Noon Kehror Pacca Road Mailsi	2 Marla	Shop	4,000	1,200	17,500	22,700
12	Mushtaq Ahmad Kehror Pacca Road Mailsi	2 Marla	Shop	4,000	1,200	17,500	22,700
13	Abdul Razzaq S/O Imam Bakhsh Panda Three Star CNG Maitla	5 Kanal	CNG	30,000	20,000	79,000	129,000

	Chowk Mailsi						
14	Rao Aurangzaib Railway Road Mailsi	10 Marla	Hospital	10,000	6,000	690,000	706,000
15	Rai Ahmad Nawaz S/O Sardar Khan Kharal Mouza Kotli Mohtam Mailsi	2 Kanal 18 Marla	Petrol Pump	30,000	20,000	18,125	68,125
16	M. Irfan S/O M. Iqbal Burana Vehari Road Karam Pur	4 Marla 6 Sarsai	Shop	9,340	2,800	55,950	68,100
17	M. Imran S/O Manzoor Ahmad Bhatti Arain Wahin Road Mailsi	4 Kanal	Brick Kiln	100,000	-	40,000	140,000
18	Aziz Ahmad S/O Ghulam Muhammad Bhatti Mouza Bahadur Blouch Mailsi	4 Kanal	Brick Kiln	100,000	-	55,000	155,000
19	Tasawar Ali S/O Abdul Karim Basti Hasan Abad Mailsi	10 Marla	Tower Mobilink	25,000	20,000	-	45,000
20	Sharafat Hussain Shah Kehror Pacca Road Mailsi	2 Marla	Shop	6,000	1,200	17,500	24,700
21	Mukhtiar Ahmad Sabzi Mandi Road Garah More	6 Marla	Shop	15,000	-	20,000	35,000
22	Asif Ali S/O Rehmat Ali Sabzi Mandi Garah More	5.5 Marla	Shop	13,500	-	20,000	33,500
23	Shakoor Ahmad S/O Manzoor Ahmad Sabzi Mandi Garah More	2 Marla 4 Sarsai	Shop	5,000	-	7,000	12,000

24	M. Shakeel S/O Abdul Ullah Sabzi Mandi Garah More	2 Marla	Shop	4,000	-	6,000	10,000
25	Abdul Sattar S/O Jaan Muhammad Sabzi Mandi Garah More	4 Kanal	Brick Klin	100,000	-	30,000	130,000
26	Malik Falak Sher S/O Haji Jind Wadda Mohallah Wanjar Pura Jallah Jeem	10 Marla	Market	25,000	6,000	115,000	146,000
27	Mumtaz Hussain S/O Manzoor Hussain Dindar Karam Pur	2 Marla	Shop	4,000	-	6,000	10,000
28	M. Hussain Syphen Road Mailsi	3 Marla	Shop	6,000	-	5,000	11,000
29	Mazhar Hussain S/O Dur Muhammad Manais Mailsi Road Tibba Sultan Pur	5 Marla	Shop	10,000	-	20,000	30,000
30	Amjad Surgical Hospital Mitroo Road Mailsi	5 Marla	Hospital	10,000	-	172,500	182,500
Total				679,840	86,800	1,992,075	5,585,365

Annex-G**[Para No.1.4.2.1]****Non-Recovery of Rent of Shops - Rs 19.397 Million**

Name of market	Total shop	Annual Demand	Recovery	Arrears
Year 2012-13				
Pakka thara, Municipal Girage	16	459,252	443,501	15,751
Androon Sabaz Mandi	13	259,200	257,931	1,269
Arif Bazar	51	796,872	790,077	6,795
Wall High School	63	7,523,908	514,899	7,009,009
General Bus Stand	11	226,536	218,683	7,853
Wapda Office	37	338,328	336,804	1,524
Water works Colony	28	619,240	616,768	2,472
Near Darbar	12	132,768	131,848	922
Near Habib Bank	5	358,488	358,037	451
Childern Park Housing Scheeme	3	38,664	28,992	9,672
Food Green Road	2	67,072	-	67,072
Hotel Adda General Bus Stand	1	725,822	-	725,822
Goie Road	94	11,049,676	-	11,049,676
Medical Store	1	499,000	-	499,000
Total	337	23,094,826	3,697,540	19,397,288

Annex-H**[Para No.1.4.2.2]****A. Non- Recovery of Arrear of Revenue - Rs 5.537 Million**

Water connection	Total connection	Rate	Amount	Amount recovered	Arrears
Year 2012-13					
Domestic	6468	720	4656960	3045515	1611445
Commercial	75	1200	90000	82800	7200
Arrears (2011-12)			1474935	136510	1338425
Total		1920	4,746,960	3,128,315	2,957,070

B.

Head of Receipt	Contractor	Total Amount	Amount Recovered	Bal/Recovery
Advertisement Fee (Sign Board)	Abdal Star S/o Muhammad Din	3601000	2411868	1189132
Taxi Stand	Baber Mukhtar S/o Mukhtar Hussain	460000	438935	22065
Total				1,211,197

C.

SR#	Name of Contractor	Name of Contract	Year	Arrear
1	Niaz Ahmad S/o Muhammad Shareef. Muhammad Hayat S/o Hakim Ali 435 EB	Sullage water 435E.B	1985-86	10995
2	Hameed Asghar S/o Haji Jameel 100 D Block	Cattle Mandi	1987-88	46839
3	Haji Jameel S/o Ali Muhammad 100 D Block	Carttle Mandi	1988-89	14300
4	Muhammad Haneef S/o Rehmat Ali I Block	Adda Tonga Chichawatni Road	1989-90	13288
5	Muhammad Rafeeq S/o Khair Deen	Adda Tonga	1989-90	12613

	Habib Colony			
6	Muhammad Azam S/o Abdullah	Sullage Water	1989-90	22100
7	Muhammad Rafeeq S/o Barkat Ali	Adda Tonga ChichaWatni Road	1992-93	12700
8	Ishfaq Ahmad S/o Sardar Muhammad Habib Colony	Adda Tonga	1993-94	18958
9	Muhammad Saleem S/o Muhammad Saeed 421 EB	Adda Tonga Chichawatni Road	1994-95	23186
10	Muhammad Arshad S/o Habib Ullah 29 M Block	Cattle Mandi	1995-96	36500
11	Habib Ullah S/o Kareem Bax	Adda Tonga Vehari Road	1999-2000	8019
12	Muhammad Tayyab S/o Muhammad Saeed	Adda Tonga Chicha Watni Road	1999-2000	6900
13	Muhammad Usman S/o Muhammad Ramzan Habib Colony	Ricksha Fee	1999-2000	122087
14	Muhammad Akram S/o Abdul Ghafoor C Block	Sullage Water 517EB	2000-2001	3132
15	Muhammad Ramzan S/o Khadim Hussain 505EB	Slaughter House	2001-2002	23782
16	Wazeer S/o Shamma 138EB	Bakkar Mandi	1996-97	40650
17	Muhammad Sadeeq S/o Chanan Deen M Block	Adda Tonga	1996-97	21633
18	Nawaz Labbo S/o Neik Muhammad Marzi Poora	Adda Tonga	1996-97	9640
19	Shahid Ali S/o Muhammad Ali	Slaughter House	2011-12	12345
20	Muhammad Saleem S/o Deen Muhammad Marzi Poora	Sullage Water 517 EB	2001-2002	29000
21	Imtiaz Ahmad S/o Jan Muhammad Azeem Abad	Water Rate	2001-02	431288
22	Ghulam Hussain S/o Muhammad Sadeeq Marzi Poora	Caunitne Park	2002-03	9500
23	Khalid Hussain S/o Rehmat Ali Ahata Shah Nawaz	Cauntine Park	2001-2002	1780

24	Shabbir Hussain S/o Faqeer Hussain Iqbal Nagar	Sullage Water 517EB	2010-11	52400
25	Abdul Sattar S/o Khushi Muhammad Azeez Abad	Licence Fee Vehicle	1993-94	91100
26	Muhammad Younas S/o Muhammad Yousaf M Block	Licence Fee	1994-95	11737
27	Muhammad Ashraf S/o Umar Deen P Block	Bakkar Mandi	1995-96	69000
28	Muhammad Ramzan S/o Abdul Aziz Marzi Poora	Licence Fee Vehicle	1998-99	155475
29	Muhammad Haneef S/o Bashir Ahmad	Licence Fee	1998-99	21620
30	Muhammad Sarwar S/o Khushi Muhammad	Licence Fee Vehicle	1999- 2000	36000
Total				1,368,567
Grand Total				5,536,834

Annex-I**[Para No.1.5.1.1]****Non Production of CCB Record Rs 35.287 Million**

Name of CCB	Bank & A/C No	Name of Scheme	Estimated Cost	Total Expenditure
Faizan	0029-cd-007803-000-7	Const. of Boundary Wall and Veranda & Soling JanazGahBastiQaziWalaMouzaRahola (2 nd Phase)	400000	399496
Faizan	0029-cd-007803-000-7	Const. of Boundary Wall Graveyard MouzaLalu	500000	496234
Faizan	0029-cd-007803-000-7	Const. of Soling Basti Ch. GhulamRasool and Remaining Soling BastiRiaz Abad Chak No.151/WB	1500000	1500000
Sami Ahmad Saim	2763-3	Const. of Boundary Wall Graveyard Alam Shah JallahJeem	1000000	998750
Faizan	0029-00-007803-000-7	Const. of Soling BastiJaffarHussainWali& Remaining Part Main Road to Metalled Road Chak Mughal	1600000	1593450
Faizan	0029-cd-007803-000-7	Const. of Soling and Sullage Carrier MouzaJahanPur&Gambada	2000000	400000
Faizan	0029-00-007803-000-7	Const. of Soling, Bridge BastiIqbalWaliChak No.193/WB	1200000	1185347
Al-Husnain	0185-cd-003056-000-2	Const. of Topping Street Fiaz Ahmad KhokharWaliMailsi	200000	981765
Al-Husnain	0185-cd-003056-000-2	Const. of Soling MouzaDhamaki	2000000	1994751
Al-Husnain	0185-cd-003056-000-2	Const. of Soling MattuWala to BanjarWalaMouzaKotMuzaffar	2000000	2000000
Al-Husnain	0185-cd-003056-000-2	Const. of Soling BastiChak No.168/WB	500000	500000
Al-Husnain	0185-cd-003056-000-2	Const. of Soling Chak No.170/WB	500000	499933
Al-Husnain	0185-cd-003056-000-2	Const. of Soling Chak No.110/WB	400000	400000
Al-Husnain	0185-cd-003056-000-2	Const. of Soling BastiRathMammar	400000	400000
Al-Husnain	0185-cd-003056-000-2	Const. of Soling Chak No.146/WB to Basti Ch. Khalid Mehmood	500000	499583
Al-Husnain	0185-cd-003056-000-2	Const. of Soling MouzaJahanPur to Basti Malik Manzoor Ahmad	1400000	1400000

Al-Husnain	0185-cd-003056-000-2	Const. of Metalled Road VehariGarah More Road to Street Rangeen Khan Chak No.94/WB	800000	800000
Al-Husnain	0185-cd-003056-000-2	Const. of Soling BastiAzmat near Old NeharMouza Muhammad Shah (Remaining Portion)	400000	400000
Al-Husnain	0185-cd-003056-000-2	Laying of Sewerage Main Mitroo Road MohallahRasoolPuraMailsi (Remaining Portion)	500000	495206
Al-Husnain	0185-cd-003056-000-2	Const. of Sullage Carrier / NalaBastiMuhabbatPurMouzaKotliJunaid	1000000	997628
Sami Ahmad Saim	2763-3	Const. of EidGahMouzaJallahJeem Flooring etc. (Remaining Portion)	300000	300000
Al-Husnain	0185-cd-003056-000-2	Const. of Veranda JanazGahMouzaRahola (Remaining Portion)	50000	50000
Sher	BOP A/C No. 0029-CD-007596-000-1	Const. of Metalled Road from 171/WB to 173/WB	7500000	7495240
Sher	BOP A/C No. 0029-CD-007596-000-1	Const. of Metalled Road from Noor Shah to Chak No.69/WB	9500000	9499992
Total				35,287,375

Annex-J**[Para No.1.5.2.1]****Unauthorized Release of Fund to CCBs – Rs 66.202 Million****(Amount in Rupees)**

Name of CCB	Bank & A/C No	Name of Scheme	Estimated Cost	Actual Expenditure
Faizan	0029-cd-007803-000-7	Const. of Soling , Culverts Mouza Tot Kot Malik	1500000	1500000
Faizan	0029-cd-007803-000-7	Const. of Soling BastiUsman Abad and New Abadi Near AddaHari Minor	1000000	999972
Faizan	0029-cd-007803-000-7	Const. of Boundary Wall and Veranda & Soling JanazGahBastiQaziWalaMouz aRahola (2 nd Phase)	400000	399496
Faizan	0029-cd-007803-000-7	Const. of Soling and Sullage Carrier MouzaJahanPur&Gambada	2000000	1998896
Faizan	0029-cd-007803-000-7	Const. of Soling MouzaJhoke Bari Shah	1000000	975696
Faizan	0185-cd-003056-000-2	Const. of Soling, Sewerage MouzaJallahJeem	2000000	1998647
Faizan	010-2434-5	Const. of Soling DokotaMitroo Road to Girls Primary School Kot Malik	1200000	1200000
Faizan	0029-cd-007803-000-7	Const. of Soling, Sullage Carrier Ward No.4 Tibba Sultan Pur	1500000	1498453
Faizan	0029-00-007803-000-7	Const. of Boundary Wall Graveyard MouzaLalu	500000	496234
Faizan	0029-00-007803-000-7	Const. of Soling, Drains Kot Malik Dokota	1500000	1500000
Faizan	0029-00-007803-000-7	Const. of Soling Metalled Road to BaharWalaMouzaChak Mughal	1500000	1499981
Faizan	0029-00-007803-000-7	Const. of Soling Basti Ch. GhulamRasool and Remaining Soling BastiRiaz Abad Chak No.151/WB	1500000	1500000
Faizan	0029-00-007803-000-7	Const. of Soling Chak No.213/WB and ChakNo.215/WB	1500000	1500000

Sami Ahmad Saim	2763-3	Const. of Boundary Wall Graveyard Alam Shah JallahJeem	1000000	998750
Faizan	0029-00-007803-000-7	Const. of Soling BastiJaffarHussainWali& Remaining Part Main Road to Metalled Road Chak Mughal	1600000	1593450
Faizan	0029-00-007803-000-7	Const. of Soling, Bridge BastiIqbalWaliChak No.193/WB	1200000	1185347
Zia UIHaq	1340-00074696-03	Const. of Soling BastiKhursheed Ahmad &Basti Muhammad RamzanWaliChahLattuWalaMouzaFatehPur	1100000	1100000
S.A Brothers	0029-cd-008390-000-7	Laying of Sewerage, Purchase of Machinery Disposal Scheme Garah More (Part-I)	2500000	2464781
S.A Brothers	0029-cd-008390-000-7	Laying of Sewerage, Soling, Drains Garah More (Part-II)	2500000	2499309
Faizan	0029-cd-007803-000-7	Const. of Soling, Sullage Carrier BastiMakoranWala Tot Kot Malik &MouzaMirali	1500000	1498749
Al-Husnain	0185-cd-003056-000-2	Const. of Topping Street Fiaz Ahmad KhokharWaliMailsi	200000	981765
Al-Husnain	0185-cd-003056-000-2	Const. of Topping & Sewerage Mohallah Din Pura	1400000	1381143
Al-Husnain	0185-cd-003056-000-2	Const. of Soling MouzaDhamaki	2000000	1994751
Al-Husnain	0029-cd-007803-000-7	Const. of Soling MouzaJallahJeem	2000000	1998604
Al-Husnain	0185-cd-003056-000-2	Const. of Soling MattuWala to BanjarWalaMouzaKotMuzaffar	2000000	2000000
Al-Husnain	0185-cd-003056-000-2	Const. of Soling & Sewerage Street SunaranWaliMailsi	300000	300000
S.A Brothers	0029-cd-007803-000-7	Const. of Soling & Sewerage Scheme Garah More	2500000	2500000
Al-Husnain	0185-cd-003056-000-2	Const. of Soling BastiKhawja Muhammad MouzaJandanWala	500000	500000
Al-Husnain	0185-cd-003056-000-2	Const. of Soling BastiChak No.168/WB	500000	500000
Al-Husnain	0185-cd-003056-000-2	Const. of Soling ChakNo.170/WB	500000	499933
Al-	0185-cd-003056-000-2	Const. of Soling & Sewerage	500000	500000

Husnain		BastiChahRakhWalaTibba Sultan Pur		
RaiKhar al Brothers	032-cd-004794-00-1	Const. of Soling Chak No.114/WB	500000	500000
Al- Husnain	0185-cd-003056-000-2	Const. of Soling Chak No.110/WB	400000	400000
RaiKhar al Brothers	032-cd-004794-00-1	Const. of Soling Chak No.126/WB	500000	500000
Al- Husnain	0185-cd-003056-000-2	Const. of Soling BastiRathMammar	400000	400000
Al- Husnain	0185-cd-003056-000-2	Const. of Soling Chak No.183/WB	400000	400000
Al- Husnain	0185-cd-003056-000-2	Const. of Soling Chak No.146/WB to Basti Ch. Khalid Mehmood	500000	499583
Al- Husnain	0185-cd-003056-000-2	Const. of Soling, Drains Rajbah 9/L Tail to BastiToheed Abad	500000	500000
Al- Husnain	0185-cd-003056-000-2	Const. of Soling MouzaJahanPur to Basti Malik Manzoor Ahmad	1400000	1400000
Al- Husnain	0185-cd-003056-000-2	Const. of Metal Road VehariGarah More Road to Street Rangeen Khan Chak No.94/WB	800000	800000
Al- Husnain	0185-cd-003056-000-2	Const. of Soling BastiAzmat near Old NeharMouza Muhammad Shah (Remaining Portion)	400000	400000
Al- Husnain	0185-cd-003056-000-2	Laying of Sewerage Main Mitroo Road MohallahRasoolPuraMailsi (Remaining Portion)	500000	495206
Al- Husnain	0185-cd-003056-000- 2	Const. of Sullage Carrier / NalaBastiMuhabbatPurMouza KotliJunaid	1000000	997628
Sami Ahmad Saim	2763-3	Const. of EidGahMouzaJallahJeem Flooring etc. (Remaining Portion)	300000	300000
Al- Husnain	0185-cd-003056-000- 2	Const. of Veranda JanazGahMouzaRahola (Remaining Portion)	50000	50000
Sher	BOP A/C No. 0029-	Const. of Metal Road from	7500000	7495240

	CD-007596-000-1	171/WB to 173/WB		
Sher	BOP A/C No. 0029- CD-007596-000-1	Const. of Metal Road from Noor Shah to Chak No.69/WB	9500000	9499992
Total				66,201,606

Annex-K**[Para No.1.5.3.3]****Loss to Government due to Poor Recovery Position of Rent of Shops –
Rs 1.795 Million****(Amount in Rupees)**

Shop No.	Name of lessee/occupant	Name of Market	Arrears up to 30.06.2011	Annual Rent for FY-2011-12	Total	Recovery for FY-2011-12
16	Fiaz Ahmad, ZafarIqbal, Muhammad Riaz S/O Hassan Bukhsh	AllamaIqbal Market Qaid-e- Azam Road Mailsi	12,613	13,351	25,964	0
23	Muhammad Yousaf S/O Allah Bukhsh	Jinah Market Near Railway Crossing	113,840	20,662	134,502	0
24	Muhammad Yousaf S/O Allah Bukhsh	-do-	88,855	21,581	110,436	0
32	Saghir Ahmad S/O Muneer Ahmad	-do-	133,524	37,215	170,739	0
34	Abdul Sattar S/O Imam Din	-do-	87,371	23,427	110,798	0
37	Abdul Razzaq S/O Noor Muhammad	-do-	78,628	24,340	102,968	0
40	Bashir Ahmad Choghata	-do-	136,738	29,406	166,144	0
41	Abdul Sattar S/O Imam Din	-do-	158,065	32,611	190,676	0
49	WalayatHussain S/O Abdul Ghaffar	-do-	134,953	27,392	162,345	0
50	Muhammad Ibrahim S/O Imam Din	-do-	108,289	28,945	137,234	0
37	Khushi Muhammad S/O Dhoomi	Qaid-e-Azam Road Mailsi	27,480	15,834	43,314	0
72	Abdul Majeed S/O Sabir Ali	Qaid-e-Azam Road Block II Mailsi	50,758	16,137	66,895	0
23	Muhammad Saeed S/O Nizam Din	Razaq Bazar Mailsi	16,306	31,137	47,443	0
8	Saeed Ahmad	Shoping Center	42,505	14,798	57,303	0

	Anjum S/O Muhammad Sadiq	Near Thana SadarMailsi				
9	Saeed Ahmad Anjum S/O Muhammad Sadiq	-do-	52,786	15,169	67,955	0
16	Abdul Rasheed S/O Muhammad Bukhsh	Railway Road A.Block	21,308	14,169	35,477	0
12	Muhammad Idrees S/O Nawab Ali	Railway Road B.Block	0	14,169	14,169	0
13	Muhammad Akbar S/O Nawab Ali	-do-	0	14,169	14,169	0
24	Muhammad Ishaq S/O Din Muhammad	-do-	0	14,169	14,169	0
1	Bashir Ahmad	Railway Road C-Block	0	14,169	14,169	0
13	Mehmoodul Hassan S/O Muhammad Sharif	-do-	0	14,169	14,169	0
1	Khushi Muhammad S/O Dhoomi	Colony Road Mailsi	63,528	30,170	93,698	0
Total					1,794,736	

Annex-L

[Para No.1.5.4.1]

Unauthorized Withdrawal of CCB Share before Start of Work through Contractor – Rs 6.660 Million

Name of CCB	Bank & A/C No	Name of Scheme	Date of work order	20% CCB Share		
				Date of Deposit	Date of drawl	Amount
Faizan	0029-cd-007803-000-7	Const. of Soling , Culverts Mouza Tot Kot Malik	25/7/11	26/7/11	27/7/11	300000
Faizan	0029-cd-007803-000-7	Const. of Soling BastiUsman Abad and New Abadi Near AddaHari Minor	30/7/11	30/7/11	30/7/11	200000
Faizan	0029-cd-007803-000-7	Const. of Soling MouzaJhoke Bari Shah	30/7/11	28/7/11	29/7/11	200000
Faizan	0185-cd-003056-000-2	Const. of Soling, Sewerage MouzaJallahJeem	30/11/11	1/12/11	2/12/11	400000
Faizan	010-2434-5	Const. of Soling DokotaMitroo Road to Girls Primary School Kot Malik	6/9/11	22/8/11	22/8/12	240000
Faizan	0029-cd-007803-000-7	Const. of Soling, Sullage Carrier Ward No.4 Tibba Sultan Pur	28/7/11	28/7/11	28/7/11	300000
Faizan	0029-00-007803-000-7	Const. of Soling, Drains Kot Malik Dokota	30/7/11	26/7/11	26/7/11	300000
Faizan	0029-00-007803-000-7	Const. of Soling Metalled Road to BaharWalaMouzaChak Mughal	27/7/11	6/6/11	6/6/11	300000
Faizan	0029-00-007803-000-7	Const. of Soling Chak No.213/WB and Chak No.215/WB	30/7/11	6/6/11	6/6/11	300000
Zia UlHaq	1340-00074696-03	Const. of Soling BastiKhursheed Ahmad &Basti Muhammad RamzanWaliChahLattuWalaMouzaFatehPur	18/8/11	19/8/11	20/8/11	220000
Zia UlHaq	1340-00074696-03	Const. of Soling Drains BastiBanjar&PandWalaMouzaFatehPur	17/8/11	16/8/11	20/8/11	180000
S.A Brothers	0029-cd-008390-000-7	Laying of Sewerage, Purchase of Machinery Disposal Scheme Garah More (Part-I)	23/8/11	27/8/11	27/8/11	500000
S.A Brothers	0029-cd-008390-000-7	Laying of Sewerage, Soling, Drains Garah More (Part-II)	24/8/11	27/8/11	27/8/11	500000
Faizan	0029-cd-007803-000-7	Const. of Soling, Sullage Carrier BastiMakoranWalaTot Kot Malik &MouzaMirali	22/8/11	28/7/11	29/7/11	300000
Al-Husnain	0185-cd-003056-000-2	Const. of Topping & Sewerage Mohallah Din PuraMailsi	24/11/11	24/11/11	24/11/11	280000
Al-Husnain	0185-cd-003056-000-2	Const. of Metalled Road Street Saeed Ahmad KhokharWaliMohallahChahMaharanWalaMailsi	26/11/11	24/11/11	24/11/11	200000
Al-Husnain	0029-cd-007803-000-7	Const. of Soling MouzaJallahJeem	30/7/11	26/7/11	26/7/11	400000
Al-Husnain	0185-cd-003056-	Const. of Soling MattuWala to BanjarWalaMouzaKotMuzaffar	2/12/11			400000

	000-2					
Al-Husnain	0185-cd-003056-000-2	Const. of Soling & Sewerage Street SunaranWaliMailsi	24/11/11	24/11/11	24/11/11	60000
S.A Brothers	0029-cd-007803-000-7	Const. of Soling & Sewerage Scheme Garah More	24/2/12	5/3/12	5/3/12	500000
Al-Husnain	0185-cd-003056-000-2	Const. of Soling BastiKhawja Muhammad MouzaJandanWala	22/2/12	13/2/12	16/2/12	100000
Al-Husnain	0185-cd-003056-000-2	Const. of Soling & Sewerage BastiChahRakhWalaTibba Sultan Pur	22/2/12	26/3/12	30/3/12	100000
RaiKharal Brothers	032-cd-004794-00-1	Const. of Soling Chak No.114/WB	3/1/12	20/2/12	7/3/12	100000
RaiKharal Brothers	032-cd-004794-00-1	Const. of Soling Chak No.126/WB	3/1/12	20/2/12	7/3/11	100000
Al-Husnain	0185-cd-003056-000-2	Const. of Soling Chak No.183/WB	22/2/12	13/2/12	15/2/12	80000
Al-Husnain	0185-cd-003056-000-2	Const. of Soling, Drains Rajbah 9/L Tail to BastiToheed Abad	22/2/12	13/2/12	15/2/12	100000
Total						6660000

Annex-M

[Para No.1.5.4.2]

Loss to Government Due to Less Realization of Value of Land – Rs 5.394 Million

Sr. No.	Name of Owner	Actual Location / TMA taken location	Purpose	Area in Marla	Per Marla Rate of Land Charged	Per Marla Rate of Commercial Value	Less Rate Applied	Less Valuation of Land	Amount of Conversion Fee Less Road	Remarks
18	Akbar Ali, Tariq Mahmood	Main road Vehari to KaramPur to Mailsi TMA applied rate Off Road Agriculture	Petrol Pump	160	3750	140000	136250	21800000	4360000	Square No.32 not available in the land valuation table and valuation was taken as Off road agriculture. The petrol pump was constructed on main road and land valuation was available on main road and recovery has been calculated from available rate.
56	Muhammad Ameen s/o Abdul Rasheed	Main road Vehari to KaramPur to Mailsi TMA applied rate Main road Vehari to KaramPur to Mailsi	Commercial Hall	12.334	50000	70000	20000	246680	49336	Conversion fee collected by charging residential instead of commercial value of land.
16	Muhammad Haneef s/o Noor Muhammad	Link Road Multan Road to Mumtazabad Road TMA applied rate Certificate of Patwari	Ice Factory	10	5000	40000	35000	350000	70000	Conversion fee collected on certificate of patwari whereas the minimum rate in Tibba Sultan Pur link road for industrial & Commercial

										land is Rs 40,000 per marla. Hence valuation of land was unjustified
57	Muhammad Khalid s/o M.Ramzan	Main road Vehari to KaramPur to Mailsi TMA applied rate Main road Vehari to KaramPur to Mailsi	Shopping Hall	12.778	50000	70000	20000	255560	51112	Conversion fee collected by charging residential instead of commercial value of land.
66	Muhammad Asif S/O Muhammad Waqas	Main road Vehari to KaramPur to Mailsi TMA applied rate Main road Vehari to KaramPur to Mailsi	Shopping Hall	10	30000	70000	40000	400000	80000	Conversion fee collected by charging residential instead of commercial value of land.
69	Muhammad Sabir	Main road Vehari to Multan TMA applied rate On link Road	Gas Pump	62	2187	2500	313	19406	3881.2	Valuation of land was taken on the basis of link road Agri land whereas the shopping center has established on main road. Rate of link road was applied whereas the area is located on main road for Rs. 400000/acre
94	MumtazHussain Haji Akhtar	Main road Vehari to KaramPur to Mailsi TMA applied rate Certificate of Patwari	Shopping Hall	6	50000	700000	650000	3900000	780000	Conversion fee collected by charging residential instead of commercial value of land available in table.
Total									5394329	

Annex-N**[Para No.1.6.1]****Less Deduction of Withholding Tax on the Amounts issued for CCB Works–
Rs 622,121****(Amount in Rupees)**

Sr. No.	Name of CCB	Name & Location of Scheme	Cost of Project	CCB Share	Total Amount paid by TMA	Total Amount utilized
1	Arbab C.C.B	Construction of Soling Chak No. 75/W.B	1,000,000	200,000	800,000	1,000,000
2	Eshan ul Haq C.C.B	Construction of Sewerage Chak No. 62/KB	1,993,000	398,600	1,594,400	1,993,000
3	Prime C.C.B	Construction of Filtration Plant Anwar Abad	1,000,000	200,000	800,000	1,000,000
4	Eshan ul Haq C.C.B	Construction of Eid Gah, Janaz Gah 182/E.B	2,410,000	482,000	1,928,000	2,410,000
5	Arbab C.C.B	Construction of Boundary Wall Janaz Gah 77/W.B	1,000,000	200,000	800,000	1,000,000
6	Shahanshah C.C.B	Construction of Soling, Street Zahoor Shah, Street Masjid Wali Near Islamia High School Vehari.	525,000	105,000	420,000	525,000
7	Asra C.C.B	Construction of Filtration Plant Maka Town 11/W.B Vehari	1,000,000	200,000	800,000	1,000,000
8	Asra C.C.B	Construction & improvement of Faisal Park Vehari	3,000,000	600,000	2,400,000	3,000,000
9	Asra C.C.B	Construction of Park V-Block Peoples Colony Vehari.	3,000,000	600,000	2,400,000	3,000,000
10	Asra C.C.B	Construction & Improvement of Allama Iqbal Park Vehari	2,000,000	400,000	1,600,000	2,000,000
11	Sher C.C.B	Construction of Tehmina Daultana Park Luddan	1,500,000	300,000	900,000	1,200,000
12	Sher C.C.B	Construction & Extension Sewerage Line Luddan	4,985,000	997,000	2,991,000	3,988,000
13	Sher C.C.B	Construction of New Disposal Works Luddan	4,944,000	988,800	2,966,400	3,955,200
14	Eshan ul Haq C.C.B	Construction of Sewerage Line Phase-II, 62/K.B	3,176,000	635,200	2,540,800	3,176,000

Sr. No.	Name of CCB	Name & Location of Scheme	Cost of Project	CCB Share	Total Amount paid by TMA	Total Amount utilized
15	Eshan ul Haq C.C.B	Construction of Sewerage Chak No. 64/KB	2,500,000	500,000	2,000,000	2,500,000
16	Eshan ul Haq C.C.B	Construction of Water Supply Chak No. 64/KB	1,107,000	221,400	885,600	1,107,000
17	Eshan ul Haq C.C.B	Construction of Sewerage Scheme Chak No. 54/KB	1,998,000	399,600	1,598,400	1,998,000
18	Prime C.C.B	Construction of Sewerage Line Muslim Town Vehari	1,500,000	300,000	1,200,000	1,500,000
19	Prime C.C.B	Construction of Soling Muslim Town, Lala Zar, Anwar Abad Vehari.	2,500,000	500,000	1,500,000	2,000,000
20	Arbab C.C.B	Construction of Soling & Drains Chak No. 83/W.B	1,500,000	300,000	1,200,000	1,500,000
21	Arbab C.C.B	Construction of Soling & Sewerage 75/W.B Vehari.	1,000,000	200,000	800,000	1,000,000
22	Eshan ul Haq C.C.B	Construction of Sewerage Scheme Chak No. 575/E.B	3,444,000	688,800	2,755,200	3,444,000
23	Eshan ul Haq C.C.B	Construction of Sewerage Scheme Chak No. 63/W.B	4,985,000	997,000	3,988,000	4,985,000
24	Face C.C.B	Construction of Soling Darbar, Graveyard Dana Ibrahim to Chak No. 477/E.B	2,500,000	500,000	2,000,000	2,500,000
25	Arbab C.C.B	Construction & Rehabilitation Sewerage line, Drain & Soling 93/W.B	2,500,000	500,000	1,500,000	2,000,000
26	Arqam C.C.B	Construction of Soling & Sludge Career 182/E.B	2,949,000	589,800	2,359,200	2,949,000
27	Arqam C.C.B	Construction of Metal Road Chak No. 159/W.B	2,500,000	500,000	2,000,000	2,500,000
Total			62,516,000	12,503,200	46,727,000	59,230,200
Tax Deducted						2,931,691
Tax to be Deducted						3,553,812
Less Deduction						622,121

Annex-P**[Para No.1.7.2]****Non-obtaining of Conversion Fee for Residential Use of Land - Rs 251,402****(Amount in Rupees)**

Sr. No	Date	Name	Address	Area in Marla	Av. Price Per Marla	Conversion fee 1%
158	30.06.09	Muhammad Jamil	Hameed Block B/Wala	4.5	109,000	4,905
163	15.07.09	Khalida Parveen	New Model Town	10	121,000	12,100
175	15.08.09	Sajjid Abbas	New Model Town	17.33	152,000	26,342
182	08.10.09	Muhammad Afzal	New Model Town	12	152,000	18,240
184	21.10.09	Asif Ali	Jewan City Burewala	10	110,000	11,000
199	14.12.09	Muhammad Nawaz	New Model Town Burewala.	6	121,000	7,260
207	30.01.2010	Muhammad Jameel	New Model Town 441/EB	5	121,000	6,050
212	30.01.2010	Muhammad Saleem	New Model Town burewala.	11	121,000	13,310
215	3.02.2010	Abdul Ghaffor	Hameed Block Burewala	5	109,000	5,450
224	18.2.2010	Shgufta Perven	new model town Burewala	6	121,000	7,260
225	18.2.2010	Muhammad Ramzan	Walket Factory Karkhana Road	5	109,000	5,450
229	24.2.2010	Ghulam Rasool	Walket Colony Karkhana Road	14	109,000	15,260
234	3.03.2010	Shazia Farooq	New Model Town Burewala.	15	121,000	18,150
255	4.05.2010	Zaffar Iqbal	Hameed Block Burewala	5	109,000	5,450
260	10.5.2010	Khalid Mehmood	new Model Town burewaa	10	121,000	12,100
267	20.5.2010	Asif Ali	New Model Town Burewala	4	121,000	4,840
274	27.5.2010	Muhammad Rafiq	New Model Town Burewala	10	121,000	12,100
275	3.6.2010	Khalid Hussain	441/EB New Model Town	30	121,000	36,300

278	3.6.2010	Nosheen Anjum	Walkert Colony Burewala.	8.5	109,000	9,265
279	7.6.2010	M. Tariq Javeed	New Model Town Burewala	12	121,000	14,520
290	30.06.2010	Muhammad Ashraf	New Model Town Burewala.	5	121,000	6,050
Total Non-Recovery of Conversion fee						251,402

Annex-Q**[Para No. 1.7.3]****Loss to Government due to Negligence and Non-recovery of License Fee of Medical Store – Rs 232,000****(Amount in Rupees)**

Sr. No.	Name of Medical Store/Proprietor & Address	Since how long working	Years	Recovery
1	Azmat Medical Store Burewala	10.05.2002	10	2,000
2	Khokhar Medical Store Burewala	12.04.1990	12	2,400
3	Ghani Medical Store Burewala	16-04-90	12	2,400
4	Manzoor Medical Hall	16-04-90	12	2,400
5	Bashir Medical Store Vehari Bazar Burewala	28-07-90	12	2,400
6	Khazen-a-Sehat Vehari Bazar Burewala	24-10-00	12	2,400
7	Bismillah Medicine Compnay Lahore Road Burewala	13-12-98	12	2,400
8	Mazhar Medical Store Burewala	04.04.1999	12	2,400
9	Al-Farooq Medicose Rail Bazar Burewala	12.10.1991	12	2,400
10	Kashif Medical Store Burewala	22.06.1997	12	2,400
11	Madina Pharma M-Block Burewala	15-12-99	12	2,400
12	Saeed Medical Store 367/EB Burewala	09.04.1994	12	2,400
13	Sajid Medical Store Gulstan Colony Burewala	12-12-98	12	2,400
14	Nisar Medical hall jamlera road Gaggoo	04-07-95	12	2,400
15	Zafar Medical Store Shiekh Fazal Burewala	20-07-95	12	2,400
16	Tahir Medical Store Mana More Burewala	19-06-04	8	1,600
17	Usman Medicine Company Burewala	27-07-02	10	2,000
18	Imran Medical Store Burewala	07-07-96	12	2,400
19	Dawkhana Imdad-e-Sehat Burewala	14-07-96	12	2,400
20	United Medicose Dullan Bangla Burewala	16-09-96	12	2,400
21	Bashir & Sons Medical Store Burewala	08-01-03	9	1,800
22	Al-Saeed Nawaz Gaggio Mandi	12-05-97	12	2,400
23	Life Medicine Company Burewala	25-07-97	12	2,400
24	Majeed & Sons Medicines Company Burewala	02.10.2001	11	2,200
25	Nasir Medical Store Adda Dewan Sab Burewala	11.10.2003	9	1,800
26	Saddique Medical Store Burewala	21.10.1999	12	2,400
27	Macca Medical Store Arif Bazar Burewala	04-11-97	12	2,400
28	Ali Medical Store 291/EB Burewala	23.11.1998	12	2,400
29	Bilal Medical Store Gaggio Burewala	21.12.1999	12	2,400
30	Al-Khalid Pharmacy Chanoon Raod Burewala	18-08-00	12	2,400
31	Muhammadi Medical Store Burewala	03.10.2000	12	2,400
32	Ganje Karam Medical Store 118/EB Burewala	24.11.2000	12	2,400

33	Aslam Medical Store 128/EB Burewala	11.12.2000	12	2,400
34	Al-Saif Medicine Company Burewala	20-02-01	11	2,200
35	Javed Medical Store Dullon Bangla	07-02-03	9	1,800
36	Tanveer Medical Store 128/EB Burewala	29-03-01	11	2,200
37	Hafiz Medicine Company Burewala	28-04-01	11	2,200
38	Fine Medicine Company Burewala	10-05-05	7	1,400
39	New Saleemi Medical Store Gaggoo	12-06-01	11	2,200
40	Javed Medical Store Mana More Burewala	18-05-01	11	2,200
41	Shahid Medical Store Burewala	22-05-01	11	2,200
42	New Mangol Medical Store Gaggoo	17-04-01	11	2,200
43	New Rao Medical Store Lakr Mandi Burewala	15-06-01	11	2,200
44	Al-Shifa Medicine Company Vehari Bazar Burewala	17-08-01	11	2,200
45	Saleemi Vet: Medical Store Gaggoo	30-08-01	11	2,200
46	Al-Fateh Medicine Burewala	29-08-01	11	2,200
47	Asif Medical Store Mana More Burewala	08-08-01	11	2,200
48	Umar Medical Store Gagoo	23-08-01	11	2,200
49	Haidar Medical Store A Block Burewala	21-12-01	11	2,200
50	Ahmad Medical Store Dewan Sb. Burewala	08-01-04	8	1,600
51	Shoaib Medical Store Gaggoo	31-01-02	10	2,000
52	Uzair Pharma Vehari Bazar Burewala	11-04-02	10	2,000
53	Dubai Vet: & Polt: Store Burewala	07-05-02	10	2,000
54	Public Medical Centre Burewala	07-05-02	10	2,000
55	Adil Medicine Company Burewala	10-05-02	10	2,000
56	Yousaf Medical Store Jamlera Burewala	13-06-02	10	2,000
57	Ihbab Pol: & Vet: Medicose Gaggoo	07-06-02	10	2,000
58	Javed Medical Adda Quarter Burewala	04-07-02	10	2,000
59	Qadri Medial Store Mujahid Colony Burewala	10-08-02	10	2,000
60	Insaf Medicine Company Burewala	29-08-02	10	2,000
61	Hope Pharmacy Burewala	30-08-02	10	2,000
62	Ghulam Mustafa Medical Store Adda Shah Junaid Burewala	18-09-02	10	2,000
63	Madni Medicine Company Mujahid Colony Burewala	23-10-02	10	2,000
64	Hub-e-Madina Medicine Company P-Block Burewala	20-11-02	10	2,000
65	Mushtaq Medical Store Dullon Bangla Burewala	28-01-03	9	1,800
66	Danish Medical Hall 259/EB Burewala	27-01-03	9	1,800
67	New Mubeen Medical Store Burewala	31-01-03	9	1,800
68	Waqas Medical Centre Burewala	17-01-03	9	1,800
69	Tariq Medicine Centre Burewala	10-03-03	9	1,800
70	Pak Madina Corporation Burewala	03-09-03	9	1,800
71	Al-Fazal Medicose Burewala	05-09-03	9	1,800
72	Sadhrach Medical Store Gaggoo Burewala	01-10-03	9	1,800
73	Al-Madina Medicine Burewala	18-11-03	9	1,800

74	Ali Medical Store Burewala	10-02-04	9	1,800
75	Moon Medical Store Burewala	28-02-04	8	1,600
76	Sohail Medical Store Chowk Shah Junaid Burewala	27-03-04	8	1,600
77	Muzammal Medical Store Gaggio	18-06-04	8	1,600
78	Al-Ahmad Medical Store Gaggio Burewala	26-07-04	8	1,600
79	Al-Falah Medical Store Burewala	30-08-04	8	1,600
80	Maqbool Medicine Company Burewala	19-11-04	8	1,600
81	Akhtar Medicose Burewala	14-12-04	8	1,600
82	Ishaq & Farooq Medicine Company Burewala	17-12-04	8	1,600
83	Al-Noor Medical Store Gaggio Burewala	04-02-05	7	1,400
84	Jamal Vet: Medicose Burewala	16-02-05	7	1,400
85	Pak Madina Medical Store Adda Umar Pur Burewala	04-05-05	7	1,400
86	Majid Hafeez Medical Store Adda 112/EB Burewala	04-05-05	7	1,400
87	New Pakistan Medical Store Gaggio	24-05-05	7	1,400
88	Macca Medical Store Adda 7 th Mile Burewala	09-06-05	7	1,400
89	Sulman Agency 132-D Burewala	28-06-05	7	1,400
90	Hamdard Medical Store Vehari Bazar Burewala	01-07-05	7	1,400
91	Javed Medical Store Burewala	13-07-05	7	1,400
92	Naveed Medical Store Adda Kachi Pakki Burewala	11-09-05	7	1,400
93	New Qadis Medical Store Gaggio Burewala	04-10-05	7	1,400
94	Allah Tawakal Medical Store Adda Quarter Burewala	04-10-05	7	1,400
95	Yaqoob Medical Store Gaggio Burewala	04/10/05	7	1,400
96	Sajid Medical Store Adda Quarter Burewala	04-10-05	7	1,400
97	Afzal Medical Store Dullon Bangla Burewala	31-10-05	7	1,400
98	Rasim medicine Comp	23.12.2005	7	1,400
99	Al-Arooj Politory and Vetrinary	28.01.2006	6	1,200
100	New Prince Medicl Store Gaggio	27.01.2006	6	1,200
101	Ijaz Medicose Rial Bazar Burewala	21.02.2006	6	1,200
102	Khalid Medical Store Joyia Road Burewala	21.02.2006	6	1,200
103	Al-Habib Surgical Stadium Road Burewala	21.02.2006	6	1,200
104	Al-Haider Medical Store Sahuka	27.02.2006	6	1,200
105	Abid Medical Store Lahore Road Burewala	27.02.2006	6	1,200
106	Al-Khalid Medical Store Chak No. 327/EB	28.02.2006	6	1,200
107	Nishtar Medicine Com. Vehari Bazar Burewala	16.03.2006	6	1,200
108	Joyia Medical Stoer Chak No. 265/EB	20.03.2006	6	1,200
109	Shan Medical Store Shah Faisal Colony	20.03.2006	6	1,200
110	Ch. Politory Medicine Com.	20.03.2006	6	1,200
111	Harman Surgical 38-X Burewala	21.04.2006	6	1,200
112	Ashgar Medical Store Chak No.237/EB Burewala	28.4.2008	4	800
113	Mohsan medical Store Burewala	02.06.2008	4	800
114	Abu Bakar Medical Store Burewala	05.06.2008	4	800
115	Millat medical Store Vehari bazaar Burewala	21.07.2008	4	800
116	Masoom Medical Store Masoom Shah Road	23.07.2008	4	800

	Burewala			
117	Bismilah Medical Store Chanoo More Burewal	23.07.2008	4	800
118	Nadeem Medical Store adda Umer pur	23.07.2008	4	800
119	Sultan Medical Hall BUrewala	31.07.2008	4	800
120	Bismilah Medical Store Adda 112/EB Burewal	25.08.2008	4	800
121	Rubbani Medical Store Housing scheme Burewala.	25.08.2008	4	800
122	Zahid Traded 69/G Burewala	01.09.2008	4	800
123	AK Pharma burewala	13.09.2008	4	800
124	Haseeb Medical Store 225/EB Burewala	20.09.2008	4	800
125	Barkat Medicin Company Burewala	20.09.2008	4	800
126	Imran Medicine Company Burewala	18.11.2008	4	800
127	Ismeel Medicine Company Burewala	18.11.2008	4	800
128	Doctor Enter Prises Burewala	18.11.2008	4	800
129	Ali Shafa Medicine Company Burewala	19.11.2008	4	800
130	Kasif Medical Store Burewala	18.11.2008	4	800
131	Bismillah Tread Burewala	23.02.2009	4	800
132	Zahid Medical Store Burewala	01.04.2009	4	800
133	Zia EnterPrisees Burewala	11.04.2009	4	800
134	Noor Medical Store Burewala	20.06.2009	4	800
135	Madni Medicine Company Burewala	24.08.2009	3	600
136	Madina Medical Store Burewala	24.09.2009	3	600
137	New Mezhar Medical Store Burewala	02.11.2009	3	600
138	Amin Medical Store Gaggoo Burewala	31.12.2008	4	800
139	Nabab Medical Store Burewala	31.12.2008	4	800
140	Dar-UI-Shafa Medical Store Ludden Road Burewala	31.12.2008	4	800
141	New-Ali Medicine Company chichi Watni Road Burewala	31.12.2008	4	800
Total Recovery				232,000