



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

AUDIT YEAR 2015-16

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.....	ix
Table 5: Cost-Benefit	ix
CHAPTER-1	1
1.1 Tehsil Municipal Administrations, Vehari	1
1.1.1 Introduction.....	1
1.1.2 Comments on Budget and Accounts.....	1
1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2014-15	3
1.1.4 Brief Comments on Status of Compliance with PAC Directives	3
AUDIT PARAS.....	4
1.2 Tehsil Municipal Administration, Vehari.....	5
1.3 Tehsil Municipal Administration, Mailsi	19
1.4 Tehsil Municipal Administration, Burewala.....	26
Annex	34
Annex-A	35
Annex-B	41
Annex-C	42
Annex-D	43
Annex-E	45

Annex-F..... 47
Annex-G 48
Annex-H 50
Annex-I 52
Annex-J 53
Annex-K 54

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
CCB	Citizen Community Board
CCTV	Close Circuit Television
DAC	Departmental Accounts Committee
DGA	Director General Audit
FD	Finance Department
FIR	First Information Report
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
NOC	No Objection Certificate
OGRA	Oil and Gas Regulatory Authority
PAC	Public Accounts Committee
PDG	Punjab District Government
PFC	Provincial Finance Commission
PHATA	Punjab Housing and Town Planning Agency
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regularity Authority
TAC	Tehsil Accounts Committee
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TO (P&C)	Tehsil Officer (Planning & Coordination)
TO (R)	Tehsil Officer (Regulations)
TS	Technical Sanction
TTIP	Tax on Transfer of Immovable Property

PREFACE

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

The report is based on audit of the accounts of Tehsil Municipal Administrations of District Vehari for the Financial Year 2014-15. The Directorate General of Audit, District Governments, Punjab (South), Multan conducted audit during Audit Year 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Date:

(Imran Iqbal)
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 mandated to carry out the audit of all District Governments in Punjab (South) including Tehsil and Town Municipal Administrations. 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 27 officers and staff constituting 6,094 mandays and the budget amounting to Rs 24.922 million was allocated in audit year 2015-16. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, R.D.A Multan carried out audit of the accounts of three TMAs of District Vehari for the Financial Year 2014-15 and the findings are included in the Audit Report.

Each Tehsil Municipal Administration in District Vehari is headed by a Tehsil Nazim / Administrator who carries out operations as per Punjab Local Government Ordinance, 2001. Tehsil Municipal Officer is the Principal Accounting Officer (PAO) and acts as coordinating and administrative officer, responsible 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 three TMAs in District Vehari for the Financial Year 2014-15, was Rs 400.854 million and development expenditure incurred was of Rs 321.587 million, showing savings of Rs 79.267 million in the year. The total Non Development Budget for Financial Year 2014-15 was Rs 827.259 million and expenditure was of Rs 714.149 million, showing savings of Rs 113.110 million in the year. 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, and whether the procurement of assets and hiring of services were economical or not.

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

a. Scope of Audit

Out of total expenditure of the TMAs of District Vehari for the Financial Year 2014-15, auditable expenditure under the jurisdiction of Regional Director Audit, Multan was Rs 1,035.736 million covering three PAOs/ formations. Out of this, RDA Multan audited an expenditure of Rs 268.354 million which, in terms of percentage, is 28% of total auditable expenditure and irregularities amounting to Rs 337.852 million were pointed out. Regional Director Audit planned and executed audit of 03 formations i.e. 100% achievement against the planed audit activities.

Total receipts of TMAs of District Vehari for the Financial Year 2014-15, were Rs 799.801 million. RDA Multan audited receipts of Rs 319.920 million which, in terms of percentage, is 40% of total receipts and irregularities amounting to Rs 362.870 million were pointed out.

b. Recoveries at the Instance of Audit

Recoveries of Rs 410.100 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 8.941 million was recovered by the management and verified by Audit during year 2015-16, till the time of compilation of Report.

However against the total recovery amount of Rs 241.244 million pertaining to Paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs with respect to its 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.

d. Audit Impact

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

e. 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. Negligence on the part of TMA authorities may be captioned as one of important reasons for Weak Internal Controls.

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

f. The Key Audit Findings of the Report

- i. Irregularities and non compliance of Rs 224.124 million were noted in eight cases.¹
- ii. Performance issues of Rs 36.265 million were noted in two cases².
- iii. Internal Control Weaknesses were noted in eleven cases of Rs 77.463 million³.

¹ Para: 1.2.1.1, 1.2.1.2, 1.2.1.3, 1.2.1.4, 1.3.1.1, 1.3.1.2, 1.4.1.1, 1.4.1.2

² Para: 1.3.2.1, 1.4.2.1

³ Para: 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.3.3.1, 1.3.3.2, 1.4.3.1, 1.4.3.2

Audit Paras on the accounts for 2014-15 involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Provincial PAC have been included in Memorandum for Departmental Accounts Committee (Annex-A).

g. Recommendations

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

- i. Compliance of relevant laws, rules, instructions and procedures, etc.
- ii. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management
- iii. Proper maintenance of accounts and record.
- iv. Strengthening of financial and managerial controls
- v. Compliance of DAC directives and decisions in letter and spirit
- vi. Appropriate actions against officer/officials responsible for violation of rules and losses

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Expenditure	Receipt	Total
1	Total Entities (PAOs) in Audit Jurisdiction	03	1,035.736	799.801	1,835.537
2	Total formations in Audit Jurisdiction	03	1,035.736	799.801	1,835.537
3	Total Entities (PAOs)/ DDOs Audited	03	268.354	319.920	588.274
4	Total Formations Audited	03	268.354	319.920	588.274
5	Audit & Inspection Reports	03	268.354	319.920	588.274
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to TMA)	-	-	-	-

Table 2: Audit observations regarding Financial Management

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak financial management	254.743
3	Weak Internal controls relating to financial management	77.463
4	Others	5.646
Total		337.852

Table 3: Outcome Statistics**(Rupees in million)**

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non Salary	Civil Works	Receipts	Total Current Year	Total Last Year
1	Total Financial Outlay	4.604	407.219	302.326	321.587	799.801	1,835.537	1,599.252
2	Outlays Audited	4.604	53.671	93.924	116.155	319.920	588.274*	567.676
3	Amount placed under audit Observation / Irregularities pointed out	-	3.235	6.137	9.181	319.299	337.852	80.409
4	Recoveries pointed out at the instance of Audit	-		1.796	-	239.448	241.244	64.614
5	Recoverable Accepted / Established at the instance of Audit	-		1.796	-	239.448	241.244	-
6	Recoveries realized at the instance of Audit	-			-	8.941	8.941	1.353

* The amount mentioned against Sr. No.2 in column of “Total Current Year” is the sum of expenditure and receipts, whereas the total expenditure was Rs 268.354 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.	19.145
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS*, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	77.463
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	241.244
6	Non production of record to Audit	-
7	Others, including cases of accidents, negligence etc.	-
Total		337.852

Table 5: Cost-Benefit

(Rupees in million)		
Sr. No.	Description	Amount
1	Outlays Audited (Items 1 Table 3)	1835.537
2	Expenditure on Audit	0.090
3	Recoveries realized at the instance of Audit	8.941
4	Cost-Benefit Ratio	99.344

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

CHAPTER-1

1.1 Tehsil Municipal Administrations, Vehari

1.1.1 Introduction

According to 1998 population census, the population of District Vehari is 2.090 million. District Vehari comprises of three TMAs namely Vehari, Burewala and Mailsi. Business of each TMA is run by the Administrator and five Drawing & Disbursing Officers i.e. TMO, TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Punjab Local Government Ordinance, 2001.

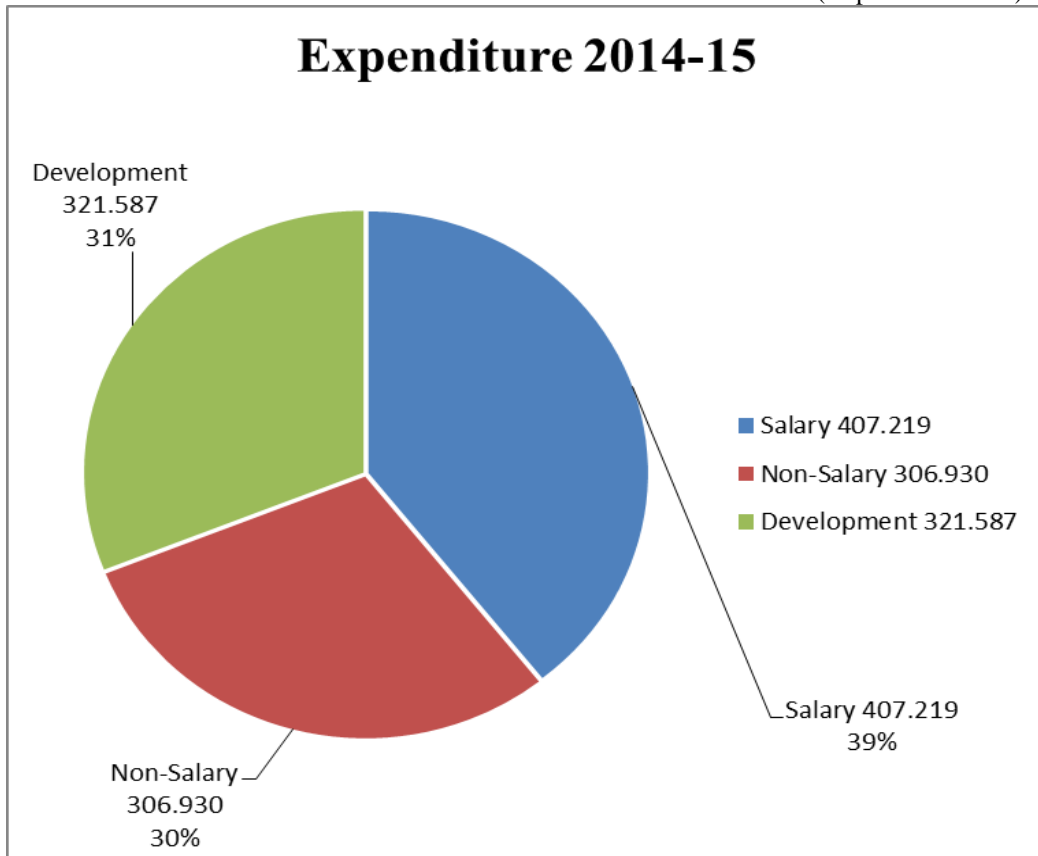
1.1.2 Comments on Budget and Accounts

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

(Rupees in million)

2014-15	Budget	Actual	Excess (+) / Saving (-)	% (Saving)
Salary	492.23	407.219	-85.011	-17%
Non-salary	335.029	306.930	-28.099	-8%
Development	400.854	321.587	-79.267	-20%
Sub Total	1,228.113	1,035.736	-192.377	-16%
Revenue	864.438	799.801	-64.637	-7%

(Rupees in million)

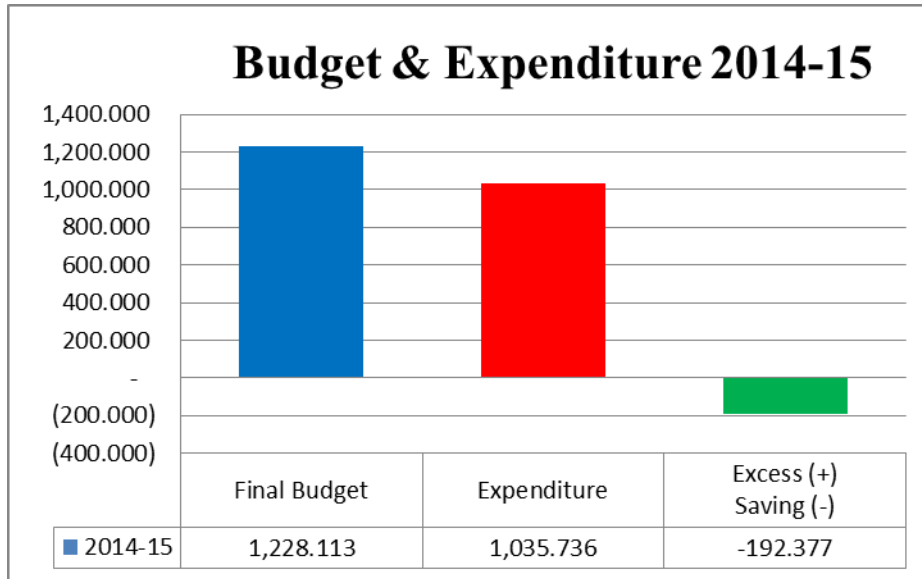


Details of budget allocations, expenditures and savings of each TMA in District Vehari are at **Annex-B**.

As per Budget Books for the Financial Year 2014-15 of TMAs in District Vehari, the original and final budgets were of Rs 1,228.113 million. Total expenditure incurred by these TMAs during Financial Year 2014-15 was Rs 1,035.736 million. A saving of Rs 192.377 million came to the notice of audit which shows that the TMAs failed to provide essential municipal services as envisaged and planned at the time of preparation and approval of annual budget for the year. No plausible explanation was provided by the PAO, Tehsil Nazims and management of TMAs.

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

(Rupees in million)



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

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

1.1.4 Brief Comments on Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meeting
1	2009-12	29	PAC not constituted
2	2012-13	15	PAC not constituted
3	2013-14	09	PAC not constituted
4	2014-15	15	PAC not constituted

AUDIT PARAS

1.2 Tehsil Municipal Administration, Vehari

1.2.1 Irregularities and non compliance

1.2.1.1 Loss due to non-auction of rent of shops – Rs 79.851 million

According to Rule 16 (b) of Punjab Local Government (Property) Rules, 2003 the period of lease of property shall be upto five years at a time.

Tehsil Municipal Administration Vehari did not auction the rent of shops since 1964 and TMA suffered a loss of Rs 79.851 million due to low rate of rent of shops at market rates as proposed by TMA during 2015-16. The current rates of rent of shops were much higher than the rates collected. Physical examination revealed that the shops were situated in main business areas but the rent was not collected at market rates proposed by TMA.

Audit is of the view that due to weak financial management, no auction was made on account of rent of shops since 1964.

Non-auctioning of rent of shops resulted in violation of rules and loss due to non auction of shops amounting to Rs 79.851 million.

The matter was reported to TMO / PAO in March, 2016. TMO replied that 10% rent was increased as narrated in terms and condition. No comparison of TMA shops could be made with the private market because TMA shops were constructed on self-financed basis. The reply was not acceptable as no efforts were made for recovery of rent of shops at market rates.

DAC, in its meeting, held in April, 2016, directed the DDO to expedite the recovery process. No progress was intimated till the finalization of this Report.

Audit recommends auction of rent of shops as per current market rates, besides fixing of responsibility on the person(s) at fault for loss of Rs 79.851 million, under intimation to Audit.

[AIR Para: 5]

1.2.1.2 Illegal construction of commercial buildings – Rs 25.781 million

According to Rule 60(1) (a) (b) (c) (d) (e) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009 a City District Government or a Town Municipal Administration shall levy following fee for conversion of land use as per Punjab Gazette June 06, 2012 as detail below:

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%

TO (P&C) of TMA Vehari did not collect conversion fee and TMA dues of Rs 25.781 million, from the owners of illegal construction, during Financial Year 2014-15. During physical inspection, it was noticed that new buildings were constructed without deposit of building plans and TMA dues. TMA authorities did not take any action against illegal constructions and non-payment of TMA dues. **Annex-C**

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

Non-recovery of conversion fee and map fee resulted in loss amounting to Rs 25.781 million.

The matter was reported to TMO / PAO in March, 2016. TMO replied that buildings were located in Sharqi Colony and Tariq bin Ziad Co-operative Society. The building control of Sharqi colony was under the Punjab Housing and Town Planning Agency (PHATA) and the building control of Tariq bin Ziad was under the Government Employees Co-operative Society. The reply was not acceptable as no evidence was produced.

DAC, in its meeting, held in April, 2016, directed the DDO to produce the Rules of Business of the PHATA and Cooperative Society. No progress was intimated till the finalization of this Report.

Audit recommends recovery of TMA dues amounting to Rs 25.781 million, besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 28]

1.2.1.3 Award of works without obtaining additional performance securities – Rs 7.181 million

According to Finance Department letter No.RO (Tech) FD 1-2/83 (VI) (P) dated 06.04.2005, in case the total tendered amount is less than 5 % of approved estimate (DNIT) amount the lowest bidder will have to deposit additional performance security from the scheduled bank ranging from 5 % to 10 % within 15 days of issuance of notice or within expiry period of bid whenever is earlier.

TMO Vehari awarded the development works to the different contractors during the Financial Year 2014-2015 without obtaining Rs 7.181 million as additional performance securities. Rates were offered in various works ranging from 7% to 28% below the TS estimate. The development works were awarded to the contractors without obtaining additional performance securities, as required under law.

Audit is of the view that due to weak internal controls, additional performance securities were not obtained from the contractors.

Non-obtaining of additional performance securities of Rs 7.181 million from the contractors, resulted in violation of the Government rules.

The matter was reported to TMO / PAO in March, 2016. TMO replied that TMA received maximum limit of 10% as additional performance security from the lowest bidders. The reply was not acceptable as additional performance security was not obtained.

DAC, in its meeting, held in April, 2016, directed the DDO to produce the record for verification. No progress was intimated till the finalization of this Report.

Audit recommends regularization of amount Rs 7.181 million besides fixing of responsibility on the person(s) at fault for non-obtaining of additional performance securities, under intimation to Audit.

[AIR Para: 33]

1.2.1.4 Irregular technical sanctions of development works through splitting – Rs 2.00 million

According to Rule 17 of the Punjab TMA (Works) Rules 2003, unless Government otherwise decides, Local Government Engineers shall have the same powers of technical sanction, approval of rates of non-schedule items and all other powers not specified in these rules as vest in the engineers of corresponding rank in the Communications and Works Department, Public Health Engineering Department, Housing & Physical Planning Department and officers of District Governments as delegated by the Government of the Punjab. Further, according to para 4 (iii) Note (3) of Government of the Punjab Finance Department Notification No.FD (FR) II-5/82 dated 15.08.2001, in case BS-17 officer is posted in a Tehsil, the TS and acceptance of tenders would be obtained from BS-18 or BS-19 PHE officer in the same District. If BS-19 officer is not posted then case will be referred to Chief Engineer Public Health for T.S. and acceptance of tenders.

TO (I&S) TMA Vehari (BS-17) split the development schemes amounting to Rs 2 million of “providing and fixing manholes covers” in two zones, namely northern zone and southern zone, to avoid the sanction of TS estimates from Chief Engineer during the Financial Year 2014-15. It was also observed that manhole covers were issued without approval and verification of DDO for fixing on various places of city. Applications of community for provision of manhole covers were not available on the record, hence issuance of manhole covers was doubtful as detailed below:

(Rupees in million)

Sr. No.	Name of schemes	Amount of TS
1	Providing and fixing manholes covers (Northern zone Vehari city)	1.000
2	Providing and fixing manholes covers (Southern zone Vehari city)	1.000
Total		2.000

Audit is of the view that due to weak internal controls, development schemes were approved through splitting to avoid the technical sanction of higher authority.

Irregular technical sanctions through splitting of works amounting to Rs 2 million resulted in violation of the Government rules.

The matter was reported to TMO / PAO in March, 2016. TMO replied that TO (I&S) was empowered to tender out the scheme in phases i.e Northern Zone & Southern Zone with the approval of Tehsil Nazim. The reply was not acceptable as the work was split to avoid the technical sanction of the higher authority.

DAC, in its meeting, held in April, 2016, directed the DDO to get the expenditure regularized from the competent authority. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure of Rs 2 million, under intimation to Audit.

[AIR Para: 30]

1.2.2 Internal Control Weaknesses

1.2.2.1 Loss due to the less recovery of rent of shops - Rs 24.563 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.

TO (Finance) less collected Rs 24.563 million on account of rent of shops during the F.Y 2014-15. The demand of rent was Rs 37.966 million out of which Rs 13.403 million were recovered. **Annex-D**

Audit is of the view that due to weak financial management, less recovery was made on account of rent of shop.

Less recovery on account of rent of shops resulted in loss of Rs 24.563 million.

The matter was reported to TMO / PAO in March, 2016. TMO replied that the matter was sub-judice hence TMA could not take any action against defaulters. The reply was not acceptable as the matter was undecided.

DAC, in its meeting, held in April, 2016, decided to keep the para pending till decision by court. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 24.563 million, besides fixing of responsibility on the person(s) at fault under intimation to Audit.

[AIR Para: 4]

1.2.2.2 Non-recovery of water rate – Rs 10.034 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 Vehari did not recover the water rate charges amounting to Rs 10.034 million during Financial Year 2014-15. As per demand register, water rates were recoverable from 6,004 domestic and 60 commercial connections as detailed below:

(Rupees in million)

Description	Demand F.Y 2014-15	Arrear	Total demand	Actual collection	Less collection
Water rate	3.800	7.089	10.889	0.855	10.034

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

Non-recovery of water rate charges resulted in loss amounting to Rs 10.034 million.

The matter was reported to TMO / PAO in March, 2016. TMO replied that notices had been issued to the defaulters. Due to insufficient staff the recovery of water rate could not be affected. The reply was not acceptable as water rates were not recovered.

DAC, in its meeting, held in April, 2016, directed the TMO to expedite the recovery of water rates. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 10.034 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 12]

1.2.2.3 Non-recovery of cost of land and development charges from residents of kachi abadi – Rs 3.921 million

According to Para 9 (C) of the Board of Revenue Punjab Directorate General of Katchi Abadies Lahore Notification No.DG(KA)1-202/2013-200 dated 09.09.2013,

- i. The price of land will be @ 2% of the current valuation table in and around abadi in vogue at the time of grant of proprietary rights for area under occupation up to 5-Marla.
- ii. Cost of land for occupation above 5-Marla and up to 10-Marla will be current valuation table rate at the time of grant of proprietary rights.
- iii. Cost of land for occupation above 10-Marla will be the current valuation table rate with additional surcharge @ 50% thereof at the time of grant of proprietary rights.

TO (Regulation) did not recover Rs 3.921 million from the persons residing in kachi abadi, to whom proprietary rights have been transferred. TMA authorities did not take action against defaulters for recovery of development charges and cost of land during F.Y 2014-15, in violation of rules. As recovery detailed below:

(Rupees in million)

Sr. No	Name of abadi	Total No. of dwelling units	Recovery of cost of land	Recovery of development charges	Total
1	Anwar abad	7	0.015	0.034	0.049
2	Bhatta Ikram-ul Haq	134	0.348	1.430	1.778
3	Chak No. 11/WB	-	0.138	0.270	0.408
4	Liaquatpura	9	0.143	0.024	0.167
5	Masani bagh	13	0.038	0.121	0.159
6	41/WB Danewal	85	0.291	1.069	1.36
Total			0.974	2.948	3.921

Audit is of the view that due to weak internal controls, cost of land and development charges were not recovered.

Non-recovery of cost of land and development charges resulted in loss amounting to Rs 3.921 million.

The matter was reported to TMO / PAO in March, 2016. TMO replied that the current valuation table was higher than the concession rates provided by the Government. Further, some people were too poor to pay the Government dues so they were waiting for extension in concession rates. The reply was not acceptable as no recovery has been made.

DAC, in its meeting, held in April, 2016, directed the TMO to expedite the recovery. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 3.921 million, besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 29]

1.2.2.4 Less recovery of conversion fee from owners of housing schemes – Rs 3.195 million

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

TO (P&C) less collected conversion fee of Rs 3.195 million from the owners of commercial buildings and housing schemes, during Financial Year 2014-15. As per rule, builders were required to deposit conversion fee in four equal installments in a year, but owners did not deposit the same after lapse of stipulated period. TMA did not take any action against owners for non-recovery of TMA dues as detailed below:

(Rupees in million)

Sr. No of building register	Date of submission of case	Name of scheme	Area of land in marla	Amount paid	Amount due	Less recovery
36	08.09.2014	United city	779	0.438	1.753	1.315
22	13.08.2014	Commercial storey	4.5	0.073	0.293	0.219
35	05.09.2014	Commercial storey	6.56	0.221	0.295	0.074
49	01.10.2014	Chaudhry garden	1,984	0.307	0.794	0.486
125	24.02.2015	Alhamd garden	1,208	0.410	1.511	1.101
Total				1.45	4.646	3.195

Audit is of the view that due to weak internal controls, less recovery was made on account of conversion fee.

Less recovery of conversion fee resulted in loss of Rs 3.195 million.

The matter was reported to TMO / PAO in March, 2016. TMO replied that Rs 410,700 had been received from United City Land Sub-Division and for the balance amount notices had been issued to the owners. The reply was not acceptable as minor recovery has been made.

DAC, in its meeting, held in April, 2016, directed the TMO to expedite the recovery. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 3.195 million, besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 19]

1.2.2.5 Non- recovery of rent of shops - Rs 2.846 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.

TO (Finance) did not collect Rs 2.846 million on account of rent of shops during the Financial Year 2014-15. It was observed that neither rent was recovered nor shops were sealed due to non-payment of rent by the tenants.

Annex-E

Audit is of the view that due to weak financial management, neither rent of shops was recovered nor appropriate action was taken against defaulters.

Non-collection of rent of shops resulted in loss amounting to Rs 2.846 million.

The matter was reported to TMO / PAO in March, 2016. TMO replied that notice had been issued to the defaulters. The reply was not acceptable as no recovery has been made.

DAC, in its meeting, held in April, 2016, directed the TMO to expedite the recovery. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 2.846 million, besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 3]

1.2.2.6 Irregular expenditure on exhibition and flower show without stock entry – Rs 1.851 million

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

TO (I&S) incurred expenditure of Rs 1.851 million on account of arrangement of flower show and national exhibitions during the Financial Year 2014-15 in violation of above rules. The expenditure on purchase of plants, fuel and other items was incurred without maintenance of stock register, and consumption / issuance record. **Annex-F**

Audit is of the view that due to weak financial management, expenditure was incurred without maintenance of stock register and consumption/issuance record.

Irregular expenditure on flower show and national exhibitions resulted in loss amounting to Rs 1.851 million.

The matter was reported to TMO / PAO in March, 2016. TMO replied that all the items were available and record would be produced on demand. The reply was not acceptable as no record was produced.

DAC, in its meeting, held in April, 2016, directed the TMO to produce the relevant record. No progress was intimated till the finalization of this Report.

Audit recommends proper justification of expenditure and production of consumption record, besides fixing of responsibility on the person(s) at fault under intimation to Audit.

[AIR Para: 7]

1.2.2.7 Irregular expenditure and non-recoupment – Rs 1.796 million

According to Rule 12 (1) of Punjab Procurement Rules, 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

TO (Infrastructure & Services) incurred expenditure of Rs 1.796 million on account of arrangement of cattle market Ludden during the Financial Year 2014-15 which was not in the jurisdiction of TMA. The expenditure was split in small amounts to avoid the advertisement in PPRA's website and newspaper. The expenditure incurred was recoverable from the Cattle Market Company but the same was not recouped by the TMA. Cattle markets had been transferred to Cattle Company but expenditure of tentage was incurred from the funds of TMA.

Annex-G

Audit is of the view that due to weak financial management, irregular expenditure was incurred on tentage for cattle market and expenditure was not recouped.

Irregular expenditure on cattle market and non-recoupment resulted in loss amounting to Rs 1.796 million.

The matter was reported to TMO / PAO in March, 2016. TMO replied that the expenditure was made on the direction of the Government. The reply was not acceptable as the expenditure was not recouped from the concerned.

DAC, in its meeting, held in April, 2016, directed the TMO to expedite the recovery from the concerned. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 1.796 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 2, 6]

1.3 Tehsil Municipal Administration, Mailsi

1.3.1 Irregularities and non compliance

1.3.1.1 Irregular construction of buildings without submission of maps and payment of fee - Rs 92.513 million

According to Rule 60 of Punjab Land Use (Classification, Re-classification and Re-development) Rules, 2009 as amended in 2012, a Tehsil Municipal Administration shall levy fee for conversion of land use from agricultural, residential, industrial, pre-urban area or intercity service area to commercial use conversion fee at the rate of 5% of the value of the land up to 1 million, 10% of the value of the land up to 10 million and 20% of the value of the land if value of the land value exceeds 10 million.

Tehsil Municipal Administration Mailsi did not recover the conversion fee of Rs 87.425 million and map fee of Rs 5.088 million during Financial Year 2014-15 from the owners of buildings being constructed without submission of construction plan and payment of prescribed map and conversion fee. The TO (P&C) did not take any action against the construction of such illegal buildings.

Annex-H

Audit is of the view that due to weak administrative controls, irregular buildings were being constructed without submission of building plan and payment of prescribed fee.

Irregular construction of buildings without submission of building plan and payment of prescribed fee of Rs 92.513 million resulted in loss and violation of rules.

The matter was reported to TMO / PAO in March, 2016. TMO replied that the matter of recovery of Government dues from owners was in the court. The reply was not acceptable as the matter was not decided.

DAC, in its meeting, held in April, 2016, directed the TMO to expedite the recovery proceedings. No progress was intimated till the finalization of this Report.

Audit recommends recovery of fee Rs 92.513 million besides fixing of responsibility on the person(s) at fault under intimation to Audit.

[AIR Para: 2, 7, 8]

1.3.1.2 Irregular payment to contingent paid staff – Rs 3.235 million

According to Para 2 (vi) of the Government of the Punjab, Finance Department Notification No. FD.SO (GOODS)44-4/2011 dated 11th September 2014, no contingent paid staff shall be appointed without obtaining prior approval of Finance Department. Further, according to Government of the Punjab, Finance Department, Notification No.RO(Tech)FD-2-2/2001 dated 03.11.2008, appointment of work charge / daily wages employee shall be made with procedure that the post(s) shall be advertised properly in the leading newspapers and recruitment to all posts shall be made on the basis of merit specified for regular establishment and according to Para 3 of Government of the Punjab LG & CD Department letter No.SO-ADMN-II (LG) 3-55/2007 dated 03.03.2016, it has also come to the notice of the Department that the Local Governments in Punjab are appointing the work charge / daily wages employees without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules. Therefore, it has been decided that in future no work charge / daily wages employee will be appointed in the local governments without the approval of LG&CD Department and without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules.

Tehsil Municipal Administration Mailsi made payment of Rs 3.235 million from non-development budget on account of contingent paid staff during Financial Year 2014-15. The TMO appointed contingent paid staff without obtaining permission from Finance Department. The appointments had been made without advertisement and selection committee. Audit called for appointment orders, original attendance register and payment acknowledgements of staff, but not produced to audit. **Annex-I**

Audit is of the view that due to weak internal controls, irregular payment was made on account of contingent paid staff.

Irregular appointment and payment on account of contingent paid staff amounting to Rs 3.235 million resulted in violation of rules.

The matter was reported to TMO / PAO in March, 2016. TMO replied that all the recruitments of contingent paid staff were made against vacant post for the period of 89 days. Moreover, case of contingent paid employees was under trial in labour court. The reply was not acceptable as the appointments were made without observing the rules.

DAC, in its meeting, held in April, 2016, kept the para pending till decision of the court and regularization of expenditure from the competent authority. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure Rs 3.235 million from Finance Department besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 5]

1.3.2 Performance

1.3.2.1 Less recovery of conversion and map fees – Rs 26.125 million

According to Rule 60 of Punjab Land Use (Classification, Re-classification and Re-development) Rules, 2009 as amended in 2012, a Tehsil Municipal Administration shall levy fee for conversion of land use from agricultural, residential, industrial, pre-urban area or intercity service area to commercial use conversion fee at the rate of 5% of the value of the land up to Rs 1 million, 10% of the value of the land up to Rs 10 million and 20% of the value of the land if value of the land value exceeds Rs 10 million.

TO (P&C) of Tehsil Municipal Administration Mailsi charged less conversion and map fees of Rs 26.125 million during Financial Year 2014-15 to the owner of the Commercial City Market. The detail is as under.

(Rupees in million)

Area in marla	Rate as per schedule 2014-15 per marla	Total value	Conversion fee due	Map fee due	Total dues payable	Dues recovered	Recovery due
437	0.301	131.751	26,350	1.092	27,442	1,317	26.125

Audit is of the view that due to weak administrative controls, the Government dues were less recovered.

Less recovery of dues resulted in loss amounting to Rs 26.125 million.

The matter was reported to TMO / PAO in March, 2016. TMO replied that TMA took necessary legal action and market was sealed after approval of the competent authority. The reply was not acceptable as the recovery has not been made.

DAC, in its meeting, held in April, 2016, kept the para pending till complete recovery. No progress was intimated till the finalization of this report.

Audit recommends recovery of Rs 26.125 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 1]

1.3.3 Internal Control Weaknesses

1.3.3.1 Non-recovery of rent of shops – Rs 11.012 million

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. Further 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 Administration Mailsi did not recover Rs 11.012 million on account of rent of shops for the Financial Year 2014-15 from the lessees of the shops. Further shops were not re-auctioned after every five years in violation of above rule. **Annex-J**

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

Non-recovery of rent of shops resulted in loss amounting to Rs 11.012 million.

The matter was reported to TMO / PAO in March, 2016. TMO replied that efforts were being made for recovery. The reply was not acceptable as no recovery was made.

DAC, in its meeting, held in April, 2016, kept the para pending till complete recovery. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 11.012 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 3]

1.3.3.2 Non-recovery of license fee – Rs 1.173 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 Administration Mailsi did not recover Rs 1.173 million on account of license fee from the defaulters during Financial Year 2014-15. The detail is as under.

(Rupees in million)

Sr. No.	Description	Period	Demand	Recovered	Balance
1	License Fee	Arrear on 30.06.2014	1.479	0.919	0.559
		01.07.2014 to 30.06.2015	1.503	0.890	0.614
		Total	2.983	1.810	1.173

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

Non-recovery of receipts resulted in loss amounting to Rs 1.173 million.

The matter was reported to TMO / PAO in March, 2016. TMO replied that the matter was in court along with challans. The reply was not acceptable as the case was not decided.

DAC, in its meeting, held in April, 2016, kept the para pending till complete recovery. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 1.173 million be made besides fixing of responsibility on the person(s) at fault under intimation to Audit.

[AIR Para: 10]

1.4 Tehsil Municipal Administration, Burewala

1.4.1 Irregularities and non compliance

1.4.1.1 Irregular constructions without approval of maps and payment of fee - Rs 9.940 million

According to Rule 11 to 16 of Punjab Private Housing Scheme and Land Sub-division Rules 2010, a Tehsil Municipal Administration shall ensure that a layout plan of scheme is prepared and sanctioned in accordance with the technical requirements given in above rules.

Tehsil Municipal Administration Burewala accepted the files of following housing schemes and land sub-division but did not collect the fee from the owners. The owner started the construction at site without approval of map and payment of the Government fee amounting to Rs 9.940 million as noted during the physical inspection at site as detailed below:

(Rupees in million)

Name of scheme	Area in Kanal	Amount
Fiaz Garden House Housing Scheme 437/EB	168	7.841
Dewan City Land Sub-division	88	2.099
Total		9.940

Audit is of the view that due to weak internal controls, the developers started the work at site without approval of map and payment of the Government fee.

Irregular start of work at site without payment of fee resulted in loss amounting to Rs 9.940 million.

The matter was reported to TMO / PAO in March, 2016. The TMO replied that files and lay out plan from the developers had been received and under the process of scrutiny. The reply was not acceptable as recovery was not made.

DAC, in its meeting, held in March, 2016, directed the DDO to expedite the recovery process. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 9.940 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 23]

1.4.1.2 Irregular construction of buildings without payment of the Government fee - Rs 3.623 million

According to Rule 60 of Punjab Land Use (Classification, Re-classification and Re-development) Rules, 2009 as amended in 2012, a Tehsil Municipal Administration shall levy fee for conversion of land use from agricultural, residential, industrial, pre-urban area or intercity service area to commercial use conversion fee at the rate of 5% of the value of the land up to Rs 1 million, 10% of the value of the land up to Rs 10 million and 20% of the value of the land if value of the land value exceeds Rs 10 million.

Tehsil Municipal Administration Burewala did not recover the Government fee of Rs 3.623 million during the Financial Year 2014-15 from the owner of the buildings being constructed without submission of construction plan and payment of prescribed map and conversion fees. The TO (P&C) did not take any action against the construction of such illegal buildings. **Annex-K**

Audit is of the view that due to weak administrative controls, irregular buildings were constructed without submission of building plan and payment of prescribed fee.

Irregular construction of buildings without submission of building plan and payment of prescribed fee of Rs 3.623 million resulted in loss and violation of rules.

The matter was reported to TMO / PAO in March, 2016. The TMO replied that notices had been served and recovery will be made from the concerned.

DAC, in its meeting, held in March, 2016, directed the DDO to expedite the recovery process. No progress was intimated till the finalization of this Report.

Audit recommends recovery of fee Rs 3.623 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 4, 30]

1.4.2 Performance

1.4.2.1 Non-recovery of arrears of water rate – Rs 10.140 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 Administration Burewala did not make efforts to recover the arrears of water rates amounting to Rs 10.140 million, which were accumulating with the passage of every year as detailed below:

(Rupees in million)

Name	Target 2014-15 as per connections	Recovery 2014-15	Arrears 2014-2015	Previous Arrears	Total Arrears
Water Rate	4.700	2.990	1.710	8.430	10.140

Audit is of the view that due to poor performance, arrears of water rates were not recovered.

Non-recovery of arrears of water rates resulted in loss amounting to Rs 10.140 million.

The matter was reported to TMO / PAO in March, 2016. The TMO made recovery amounting to Rs 134,230 on account of arrears of water rate.

DAC, in its meeting, held in March, 2016, directed the DDO to expedite the recovery process. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 10.140 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 41]

1.4.3 Internal Control Weaknesses

1.4.3.1 Non-recovery of arrears of rent of shops - Rs 14.582 million

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. Further 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 Administration Burewala did not make efforts to recover the arrears of rent Rs 14.582 from the lessee of shops owned by TMA during the Financial Year 2014-15. TMA despite the direction of the Lahore High Court Multan Bench, Multan of dated 05.10.2015 did not initiate proper proceeding under the law for recovery of arrears. Further the shops of defaulters were not sealed / re-auctioned.

Audit is of the view that due to weak internal controls, arrears of shops were not recovered and shops were not sealed / re-auctioned.

Non-recovery of rent of shops and non-auctioning of shops resulted in loss amounting to Rs 14.582 million.

The matter was reported to TMO / PAO in March, 2016. The TMO replied that the Honorable Lahore High Court Multan Bench, Multan had decided the W.P. No. 4572/2009 filed by the TMA, on 05.10.2015 directing the TMA to initiate proper proceeding under the law for recovery of arrears. The DDO reply was not acceptable as no recovery was made from defaulters.

DAC, in its meeting, held in March, 2016, directed the DDO to expedite the recovery process. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 14.582 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 24]

1.4.3.2 Irregular purchase of material for Ramzan Bazar - Rs 2.490 million

According to Rule 8 and 9 of the Punjab Procurement Rules 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

TMA Burewala withdrew Rs 2.490 million during the month of June 2015 for the purchase of Tentage of Ramzan Bazar / Sahulat Bazar, but it was noted that Rs 1.667 million were also drawn in the month of June 2014 for the purchase of tentage of same Ramzan Bazar / Sahulat Bazar. It was revealed that purchases had been made by splitting the procurement. Furthermore, no physical verification reports were available that material was actually received and entered in stock and handed over to store keeper which made the expenditure doubtful. Physical inspection was carried out which revealed that the old stock was available in the store but whereabouts of newly purchased items were unknown. It is suspected that funds were misappropriated without any purchases.

Audit is of the view that due to weak internal controls, irregular purchases had been made through splitting.

Irregular purchases and doubtful withdrawal of funds resulted in loss to the Government amounting to Rs 2.490 million.

The matter was reported to TMO / PAO in March, 2016. TMO replied that the tent items purchased in June, 2014 were insufficient to meet the requirements for holding of Ramzan / Sahulat Bazars at Gaggoo and Burewala and new purchase was necessary. Further store of Burewala was physically checked by Audit but remaining items were lying at store of Gaggoo station. The

reply was not acceptable as no record was produced that the tent items were lying at Gagoo station.

DAC, in its meeting, held in April, 2016, directed the TMO to produce a comprehensive report regarding available stock of items at Gagoo and Burewala station duly verified by the TMO and Administrator and produce the same for further record verification. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure of Rs 2.490 besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 38]

Annex

Annex-A

Part-I

**Memorandum for Departmental Accounts Committee Paras Pertaining
to Audit Year 2015-16**

(Rupees in million)

Formation Name	Sr. No.	Para No.	Subject	Amount
TMA Vehari	1	10	Less realization of general bus stands fee and chances of misappropriation	1.543
	2	11	Less recovery of TMA dues to departmental collection	5.263
	3	13	Non-auction / non-deposit of disposal water	4.608
	4	18	Recovery on the purchase of CCTV camera, due to charging of higher rate, by the same supplier	0.074
	5	20	Recovery due to wrong calculation of conversion fee	0.481
	6	21	Loss due to less recovery of conversion fee	3.810
	7	22	Non-recovery of conversion fee from owner of housing scheme	0.558
	8	23	Non-deduction of general sales tax	0.048
	9	24	Non deposit of general sales tax by the suppliers	0.877
	10	25	Recovery due to charging excessive rate than OGRA rates, on account of fuel	0.067
	11	26	Recovery due to excess withdrawal than actual consumption of fuel	0.240
	12	27	Unjustified purchase of tysre	1.108
	13	31	Non recovery of professional tax from contractors	0.075
TMA Burewala	14	2	Short deduction of income tax	0.357
	15	3	Non-collection of advance tax at the time of auction resulted into short collection of income tax	0.580
	16	5	Excess drawl of tentage	0.472
	17	6	Irregular collection of fee	5.800
	18	7	Loss due to irregular auction	0.344
	19	8	Excess drawl due to purchase at higher rates	0.152
	20	9	Award of contract to defaulter contractor resulted into again default of contract	0.543
	21	10	Doubtful drawl of POL of one generator recovery due to showing load shedding excess than WAPDA schedule.	3.628
	22	12	Excess payment due to charging excess rates than Finance Department inputs rates in rate analysis	0.466
	23	14	Excess payment due to charging of excess rates than the Input rates given on website	0.080
	24	15	Loss due to charging the excess rates of POL	0.099
	25	16	Loss due to auction of lease of building less than	2.855

Formation Name	Sr. No.	Para No.	Subject	Amount
			market price	
	26	17	Excess drawl from the Government treasury	0.066
	27	18	Non-deposit of license fee	0.135
	28	19	Short recovery of license fee	0.039
	29	20	Excess drawl of petrol and diesel	0.122
	30	22	Excess payment to the contractor	0.186
	31	25	Non recovery of rent of additional stories construction	0.217
	32	29	Excess payment to the contractor by tempering the quoted rates	0.088
	33	31	Non fixation of responsibility of theft of generator	0.550
	34	32	Non collection of contract	0.676
	35	34	Unjustified heavy expenditures on the name of POL of fire brigade without any receipt loss approximate	2.900
	36	35	Loss due to shortage of stock in the store	0.144
	37	36	Non-deduction cost of old material	0.415
	38	37	Non-reimbursement of expenditures incurred on the arrangement of cattle market	0.651
	39	40	Non collection cost of bid documents cost	0.145
TMA Mailsi	40	9	Excess payment to the contractor and loss	2.340
	41	12	Non-recovery of water rates	0.996
	42	13	Non-recovery of conversion fee	0.901
	43	16	Non collection of proof of deposit of sales tax	0.669
	44	19	Deterioration of Government property valuing	0.449
	45	22	Non recovery of professional tax	0.082
	46	24	Non collection of advance tax and arrear	0.055
	47	26	Unjustified approval of scheme and subsequently delay in completion of work	34

Part-II**Memorandum for Departmental Accounts Committee Paras not Attended in
Accordance with the Directives of DAC Pertaining to Audit Year 2014-15**
(Rupees in million)

Formation Name	Sr.No	Para No.	Subject	Amount
TMA Burewala	1	8	Non-collection of proof of deposit of sales tax	0.876
	2	9	Unauthorized purchases without obtaining sales tax invoices	0.391
	3	10	Non-deposit of income tax and sales tax deducted at source into treasury	1.113
	4	11	Unauthorized appointment of work charged employees and payment	4.133
	5	13	Unjustified heavy expenditure on POL charges	5.917
	6	14	Doubtful consumption of POL and fake maintenance of log book of vehicle No.VRC 3371	0.451
	7	21	Unjustified execution of work instead of actual approved site	0.359
	8	22	Excess payment to contractor	0.101
	9	23	Unauthorized payment	0.67
	10	24	Excess payment to contractor	0.107
TMA Mailsi	11	1	Fraudulent advance payment without execution of work at site	0.17
	12	2	Excess payment to contractor due to excess rates	0.68
	13	3	Fraudulent advance payment without execution of work at site	0.401
	14	4	Unjustified expenditure on purchase of sullage pumps and recovery	0.287
	15	5	Excess payment to contractor due to excess quantities and rates	0.253
	16	6	Excess payment to contractor by paying higher quantities	0.171
	17	7	Excess payment to contractor by approving higher rates of tuff tile and quantities	0.173
	18	8	Excess payment to contractor due to excess quantities and rates	0.09
	19	9	Excess payment to contractor due to excess quantities and rates	0.089
	20	10	Excess payment to contractor due to excess quantities and rates	0.063
	21	11	Excess payment to contractor due to excess quantities and rates	0.074

Formation Name	Sr.No	Para No.	Subject	Amount
	22	12	Excess payment to contractor by charging excess rate of earth due to defective rate analysis	0.086
	23	13	Irregular release of funds to CCBs in the same bank accounts	19.95
	24	14	Doubtful award of CCB projects to the contractors for concealing the contractor profit which resulted into the loss	6.18
	25	15	Excess payment to contractor by approving higher rates of tuff tile & quantities	0.109
	26	16	Unjustified consumption of POL, recovery thereof	0.21
	27	17	Unjustified doubtful consumption of POL in the absence of inoperative speedo meters of vehicles	1.74
	28	18	Illegally establishment of residential colony without paying conversion fee	0.2
	29	21	Illegally construction of schools / colleges & hospitals without paying conversion fee	5.7
	30	22	Illegally establishment of petrol pumps without getting NOC and paying commercialization & building fee	0.17
	31	23	Illegal construction of commercial buildings without submitting building plans & without paying building fee & commercialization fee	2.987
	32	24	Illegal issuance of NOC of establishment of cellular phone towers	0
	33	25	Unauthorized repair of transformer	0.232
	34	26	Uneconomical expenditure on repair without quotations	0.342
	35	27	Unjustified purchase of plants & payment of sales tax on plants	0.199
	36	28	Unjustified hiring of lighting material without discount	0.06
	37	29	Unjustified hiring of tenting material instead of having TMA own tenting material	0.098
	38	31	Non assessment of shops by District Assessment Committee	0
	39	35	Downfall in the Income of Sullage Water	0.095
	40	36	Downfall in the Income of cattle market & summer bagh	0.496
	41	37	Non realization of the entertainment fee	0.4
	42	1	Non-production of record of receipt books	26.375

Formation Name	Sr.No	Para No.	Subject	Amount
TMA Vehari	43	3	Non-maintenance of record of security deposit of TMA shops	2.002
	44	6	Loss due to non recovery of professional tax	0.06
	45	8	Un-authorized repair of the Government vehicles	0.458
	46	9	Loss due to execution of the contract of installation of water filtration plants through the contractor	3.35
	47	10	Non-collection of advance tax	2.638
	48	11	Loss due to non deduction of income tax @ 6%	0.588
	49	13	Less allocation of prescribed ratio of funds to sports activities	2.83
	50	14	Non-recovery of income tax	0.096
	51	15	Non-collection of proof of deposit of sales tax	0.464
	52	16	Loss due to misappropriation of fine for encroachments and unjustified pay and allowance of encroachment staff	1.42
	53	17	Loss due to less obtaining of additional performance securities	6.558
	54	18	Excess payment due to excessive measurement of manholes	0.589
	55	19	Unauthorized auction of collection rights through irrelevant auction committee and without full media coverage	26.6
	56	20	Unjustified payment of earth without recording of cross section area	1.249
	57	22	Construction of unapproved residential unit without payment of map fee and development charges	0.122
	58	23	Construction of unapproved commercial unit without payment of conversion fee	0.368
	59	24	Construction of unapproved commercial unit without payment of conversion fee	0.225
	60	25	Overpayment due to less / non-deduction of shrinkage	0.371
	61	27	Irregular and doubtful withdrawal of amounts on account of POL without any meter reading in log books	3.935
	62	28	Loss due to excess payment of social security	0.411

Formation Name	Sr.No	Para No.	Subject	Amount
			benefit after regularization	
	63	29	Unauthorized purchase of insecticides spray	0.103
	64	30	Irregular and doubtful expenditure on sport activities	1.584
	65	31	Non realization of entertainment fee	0.5
	66	32	Loss due to negligence and non-recovery of trade license and pure food fee	0.505
	67	33	Loss due to non auction of disposal water at treatment plant	17.882
	68	34	Irregular expenditure without stock entry and consumption account	2.058
	69	35	Unauthorized expenditure on account of purchase of electric store, plants etc.	0.629
	70	36	Irregular expenditure on account of purchase of durable goods	0.872

TMA of District Vehari
Budget and Expenditure Statement for Financial Year 2014-15

(Rupees in million)

TMA Vehari				
Description	Budget	Actual	Excess (+) Savings (-)	% age Excess (+) / Savings (-)
Salary	173.87	168.005	5.865	3%
Non Salary	79.149	126.617	-47.468	-60%
Development	79.704	60.242	19.462	24%
Revenue	282.256	226.081	56.175	20%
Total	614.979	580.945	34.034	6%
TMA Mailsi				
Description	Budget	Actual	Excess (+) Savings (-)	% age Excess (+) / Savings (-)
Salary	132.081	74.712	57.369	57%
Non Salary	104.122	61.637	42.485	59%
Development	184.856	140.816	44.040	76%
Revenue	239.559	235.235	4.324	98%
Total	660.618	512.4	148.218	78%
TMA Burewala				
Description	Budget	Actual	Excess (+) Savings (-)	% age Excess (+) / Savings (-)
Salary	186.279	164.502	21.777	88.309
Non Salary	151.758	118.676	33.082	78.201
Development	136.294	120.529	15.765	88.433
Revenue	342.621	338.485	4.138	98.792
Total	816.952	742.192	74.762	90.849

Annex-C

[Para 1.2.1.2]

**Unauthorized construction of commercial buildings without deposit
of conversion and map fee – Rs 25.781 million**

(Rupees in million)

Sr. No	Name of scheme	Area of land (in Marla)	Rate per Marla	Value of land	Conversion fee	Map fee	Recovery
1	Educator school, Sharqi colony	20	0.55	11.00	2.2	0.041	2.241
2	Country school Sharqi colony	20	0.55	11.00	2.2	0.041	2.241
3	Dare-arqam school Sharqi colony	20	0.55	11.00	2.2	0.041	2.241
4	Karistry cottages, Sharqi colony	20	0.55	11.00	2.2	0.041	2.241
5	Marine hotel, Sharqi colony	20	0.55	11.00	2.2	0.041	2.241
6	Allied school, Tariq bin Ziad colony	10	0.36	3.60	0.72	0.021	0.741
7	Sheren hotel, Ludden road Vehari	20	0.46	9.20	1.84	0.041	1.881
8	Kamal palace marriage club, Ludden road	30	0.46	13.80	2.76	0.055	2.815
9	Kamal CNG station, Ludden road	30	0.46	13.80	2.76	0.055	2.815
10	Al-mubeen Hospital Tariq bin Ziad colony	20	0.36	7.20	1.44	0.041	1.481
11	Shama Tariq Hospital Tariq bin Ziad colony	20	0.36	7.20	1.44	0.041	1.481
12	Farooq Heart care hospital Tariq bin Ziad colony	20	0.36	7.20	1.44	0.041	1.481
13	Japani car show room Ludden road	20	0.46	9.20	1.84	0.041	1.881
Total					25.240	0.541	25.781

Annex-D**[Para 1.2.2.1]****Loss due to less recovery of rent of shops-Rs 24.563 million**

(Rupees in million)

Sr. no	Name of market	No of shops	Rent per month	Demand for Financial Year 2014-15	Pending liabilities 2013-14	Total demand	Recovered	Less recovery
1	Goal chowk	75	103,427	1.241	0.369	1.610	1.170	0.440
2	Kona jat goalchowk	8	1,848	0.022	0.032	0.054	0.019	0.034
3	Municipal market	32	131,833	1.582	2.177	3.759	1.749	2.010
4	Jinnah plaza	13	112,207	1.346	1.146	2.492	1.098	1.394
5	Mini market	57	180,891	2.171	2.249	4.420	1.591	2.828
6	Shopping centre	74	171,831	2.062	7.453	9.515	2.027	7.487
7	Club road east	154	76,695	0.920	0.311	1.231	0.826	0.405
8	Club road west	124	47,826	0.574	0.226	0.800	0.540	0.259
9	Stadium road	119	33,201	0.398	0.113	0.511	0.282	0.229
10	Shaheen market	169	52,281	0.627	0.393	1.021	0.578	0.442
11	Godam diesel oil	7	9,392	0.113	0.107	0.220	0.064	0.155
12	Godam sabzi mandi	10	14,160	0.170	0.243	0.413	0.041	0.372
13	plot workshop lorry adda	13	33,693	0.404	0.197	0.601	0.368	0.232
14	Canteen and wood cabin	3	16,914	0.203	0.177	0.380	0.161	0.218
15	Godam purani gosht market	3	27,763	0.333	1.726	2.059	0.276	1.783
16	Shops old meet market	4	2,640	0.032	0.040	0.072	0.036	0.035
17	Shops PSO Dipu	6	14,383	0.172	0.266	0.439	0.189	0.249
18	Shops taimoor colony	12	16,781	0.201	0.147	0.348	0.169	0.178
19	Shops inside ghalla mandi	8	5,824	0.070	0.095	0.165	0.047	0.118
20	Shops zoo	2	1,456	0.017	-	0.017	0.017	-
21	Godam PSO dipo rooms	2	13,603	0.163	0.053	0.216	0.177	0.038

Sr. no	Name of market	No of shops	Rent per month	Demand for Financial Year 2014-15	Pending liabilities 2013-14	Total demand	Recovered	Less recovery
22	Building CRISES centre		22,976	0.276	0.042	0.317	0.248	0.069
23	Building chungiat	13	59,436	0.713	0.208	0.922	0.456	0.465
24	Constructed plots lorri adda	6	92,008	1.104	1.345	2.449	0.479	1.970
25	Open plot lorri adda	37	60,226	0.723	0.385	1.108	0.644	0.464
26	Sabzi mandi	0	-	-	2.822	2.822	0.146	2.677
Less recovery						37.966	13.403	24.563

Annex-E

[Para 1.2.2.5]

Non- recovery of rent of shops - Rs 2.846 million

(Rupees in million)

Sr. No.	Name of market	No. of shops	Demand for F.Y 2014-15	Recovery	Non-recovery
1	Shops at goal chowk	9	0.018	0	0.018
		10	0.018	0	0.018
		22	0.044	0	0.044
		24	0.050	0	0.050
		60	0.040	0	0.040
2	Kona jat goal chowk	7	0.018	0	0.018
		8	0.014	0	0.014
3	Mini market	21	0.182	0	0.182
		42	0.118	0	0.118
		49	0.126	0	0.126
		50	0.117	0	0.117
4	Shopping centre	29	0.042	0	0.042
		30	0.010	0	0.010
		74	0.061	0	0.061
5	Club road east	59	0.035	0	0.035
		151	0.009	0	0.009
6	Club road west	13	0.014	0	0.014
7	Stadium road	15	0.003	0	0.003
		21	0.003	0	0.003
		22	0.003	0	0.003
		31	0.009	0	0.009
		55	0.006	0	0.006
		56	0.006	0	0.006
		77	0.006	0	0.006
		101	0.006	0	0.006
118	0.009	0	0.009		
8	Shaheen market	5	0.015	0	0.015
		8	0.010	0	0.010
		19	0.014	0	0.014
		36	0.009	0	0.009
		41	0.009	0	0.009
		42	0.009	0	0.009
		52	0.016	0	0.016
		53	0.016	0	0.016
		63	0.006	0	0.006
		77	0.009	0	0.009
80	0.009	0	0.009		

Sr. No.	Name of market	No. of shops	Demand for F.Y 2014-15	Recovery	Non-recovery
		83	0.009	0	0.009
		84	0.006	0	0.006
		86	0.006	0	0.006
		95	0.006	0	0.006
		97	0.006	0	0.006
		115	0.026	0	0.026
		119	0.014	0	0.014
		129	0.014	0	0.014
		136	0.006	0	0.006
		151	0.014	0	0.014
		161	0.006	0	0.006
		162	0.006	0	0.006
		165	0.006	0	0.006
		167	0.009	0	0.009
		168	0.014	0	0.014
		174	0.009	0	0.009
9	Godam diesel oil	1	0.016	0	0.016
		2	0.016	0	0.016
		7-A	0.051	0	0.051
		7-B	0.072	0	0.072
10	Godam sabzi mandi	1	0.038	0	0.038
		4	0.032	0	0.032
		5	0.039	0	0.039
		6	0.039	0	0.039
		7	0.032	0	0.032
		8	0.102	0	0.102
		9	0.046	0	0.046
		10	0.034	0	0.034
11	Plot workshop lorry adda	3-A	0.132	0	0.132
		4-A	0.022	0	0.022
12	Canteen and wood cabin		0.104	0	0.104
13	Constructed plots lorry adda	2	0.621	0	0.621
14	Open plots lorry adda	18-C	0.037	0	0.037
		19	0.065	0	0.065
		30	0.026	0	0.026
		31	0.011	0	0.011
		36	0.019	0	0.019
		37	0.030	0	0.030
Non-recovery of rent of shops					2.846

Annex-F
[Para 1.2.2.6]

**Doubtful expenditure on exhibition and flower show without stock entry –
Rs 1.851 million**

(Rupees in million)

Sr. No	BCR Page No.	Date	Description	Name of event	Amount
1	110	23.4.14	Purchase of fuel for generator	Flower show	0.080
2	110	23.4.14	Panaflex	Flower show	0.023
3	110	6.4.14	Purchase of fuel for generator	Flower show	0.060
4	110	22.4.15	Misc	Flower show	0.024
5	110	22.4.15	Paint	Flower show	0.099
6	110	22.6.15	Purchase of fuel for generator	Flower show	0.083
7	110	26.6.16	Purchase of plants	Flower show	0.364
8		27.12.14	Purchase of seasonal (paneeri)	-	0.099
9		22.10.14	Purchase of plants	-	0.099
10	Bill no.72	14.4.15	Purchase of plants (sada bahar)	Flower show	0.107
11		22.9.14	Purchase of plants	(shajar kari campaign)	0.096
12	Bill no.96	22.6.15	Purchase of plants	-	0.019
13			Purchase of gamla jaat	-	0.080
14	108	15.8.14	Panaflex	Exhibitions	0.009
15	108	18.8.14	Floret yadgar	Exhibitions	0.031
16	108	18.8.14	Rent of chairs etc	Exhibitions	0.086
17	108	18.8.14	Purchase of fruits and sweets	Exhibitions	0.035
18	108	18.8.14	Eid Melad-ul-Nabi	Exhibitions	0.044
19	108	30.8.14	Rent of sound system independence day	Exhibitions	0.083
20	108	-	Purchase of flags, sweets	Exhibitions	0.137
21	108	-	Panaflex	Exhibitions	0.142
22	108	-	Photo	Exhibitions	0.010
23	108	-	Panaflex	Exhibitions	0.006
24	108	8.11.14	Rent of tub etc	Exhibitions	0.006
25	108	9.12.14	Rent of generator	Exhibitions	0.005
26	108	15.12.15	Rent of generator	Exhibitions	0.002
27	108	-	Rent of camera		0.022
Total					1.851

Annex-G**[Para 1.2.2.7]****Unauthorized expenditure and non-recoupment – Rs 1.796 million**

(Rupees in million)

Sr. no	Supplier	Description	specification	qty	dates	rent per day per canopy	Amount
1	Abdullah Tent service Vehari	Rent of canopy	full size	8	3.12.14 & 10.12.14	0.012	0.096
2	Abdullah Tent service Vehari	Rent of canopy	full size	8	21.1.5 & 28.1.15	0.012	0.096
3	Abdullah Tent service Vehari	Rent of canopy	full size	8	4.2.15 & 11.2.15	0.012	0.096
4	Abdullah Tent service Vehari	Rent of canopy	full size	8	18.2.15 & 24.2.15	0.012	0.096
5	Abdullah Tent service Vehari	Rent of canopy	full size	8	17.12.14 & 24.12.14	0.012	0.096
6	Abdullah Tent service Vehari	Rent of canopy	full size	8	7.1.15 & 14.1.15	0.012	0.096
7	Abdullah Tent service Vehari	Rent of canopy	full size	4	31.12.14	0.012	0.048
8	Abdullah Tent service Vehari	Rent of generator	0	4	4.2.15, 11.2.15, 18.2.15 & 25.2.15	0.002	0.010
9	Abdullah Tent service Vehari	Rent of generator	0	4	7.1.15, 14.1.15, 21.1.15 & 28.1.15	0.002	0.010
10	Abdullah Tent service Vehari	Rent of generator	0	5	3.12.14, 10.12.14, 17.12.14 & 24.12.14	0.002	0.012
11	Abdullah Tent service Vehari	Rent of canopy	full size	8	4.3.15 & 11.3.15	0.012	0.096
12	Abdullah Tent service Vehari	Rent of canopy	full size	8	18.3.15 & 25.3.15	0.012	0.096
13	Abdullah Tent service Vehari	Rent of canopy	full size	8	1.4.15 & 8.4.15	0.012	0.096
14	Abdullah Tent service Vehari	Rent of canopy	full size	8	15.4.15 & 22.4.15	0.012	0.096
15	Abdullah Tent service Vehari	Rent of canopy	full size	4	29.4.15	0.012	0.048
16	Abdullah Tent service Vehari	Rent of canopy	full size	8	20.5.15 & 27.5.15	0.012	0.096
17	Abdullah Tent service Vehari	Rent of canopy	full size	8	6.5.15 & 13.5.15	0.012	0.096
18	Abdullah Tent service Vehari	Rent of canopy	full size	8	20.5.15 & 27.5.15	0.012	0.096
19	Abdullah Tent service Vehari	Rent of canopy	full size	2	23.7.14&30.7.14	0.012	0.024
20	Abdullah Tent service Vehari	Rent of canopy	full size	6	6.8.14 & 13.8.14	0.012	0.072

Sr. no	Supplier	Description	specification	qty	dates	rent per day per canopy	Amount
21	Abdullah Tent service Vehari	Rent of canopian	full size	6	20.8.14 & 27.8.14	0.012	0.072
22	Abdullah Tent service Vehari	Rent of canopian	full size	6	3.9.14 & 10.9.14	0.012	0.072
23	Abdullah Tent service Vehari	Rent of canopian	full size	6	17.9.14 & 24.9.14	0.012	0.072
24	Abdullah Tent service Vehari	Rent of canopian	full size	6	22.10.14 & 15.10.14	0.012	0.072
25	Abdullah Tent service Vehari	Rent of canopian	full size	3	29.10.14	0.012	0.036
Total							1.796

Annex-H**[Para 1.3.1.1]****Unauthorized construction of buildings without submission of maps and payment of fee – Rs 92.513 million****Table-I**

(Rupees in million)

Name of Market/Shopping Centers	Address	Area in Marla	Rate of conversion fee as per schedule 2014-15 per Marla	Total Value	Conversion fee Due	Map fee	Total Dues Recoverable
Liberty Market	Near girls college Hari Pura road	200	0.200	40	8.000	0.500	8.500
Ashfaq Marriage Hall	Karam pur Vehari road Maouza Fada	54	0.400	21.600	4.320	0.135	4.455
Shahab marriage Hall	Karam pur Vehari road	32	0.400	12.800	2.560	0.080	2.640
Dr. Khair Muhammad Joyia Clinic/Hospital	Vehari road	5	0.400	2	0.200	0.010	0.210
Commercial shops near Tube well & Turbine shop	Kehrore road	2	0.210	0.420	0.021	0.004	0.025
Mian Atar S/o Muhammad Shehbaz Commercial Hall	Kehror Road	10	0.210	2.100	0.210	0.025	0.235
Sajid Marble & Gray Night	Colony Road	4	0.300	1.200	0.120	0.008	0.128
Allied School	Multan Road	40	0.150	6	0.600	0.100	0.700
Total					16.031	0.862	16.893

Table-II

(Rupees in million)

Name of Market/Shopping Centers	Address	Area	Area in Marla	Rate of conversion fee as per schedule 2014-15 per Marla	Total Value	Conversion fee Due	Map fee @ Rs.20000 per acre	Total Dues Recoverable
Rajab Town	qutab road Tiba sultan pur	65Kanal	1,300	125,000	162,500,000	1.625	0.163	1.788
Alhassnat Town	Mitroo road	147K	2,940	10,000	29,400,000	0.294	0.368	0.662
Commercial Hall near petrol pump	Dunyapur Road Dakota		10	50,000	500,000	0.025	0.001	0.026
Muhammad Aslam Khan Joyia commercial market	Dakota		20	50,000	1,000,000	0.100	0.003	0.103
Total						2.044	0.533	2.577

Table-III

(Rupees in million)

Name of market	Address	Area in Marla	Rate Per Marla	Total Value	Conversion fee	Maps Fee	Total Dues recoverable
Hasham Market (102 Chak)	Gara more	800	0.250	200.000	40.000	2.000	42.000
Khan market (102 Chak)	Gara more	80	0.250	20.000	4.000	0.200	4.200
Sadique Market (102 Chak)	Gara more	160	0.250	40.000	8.000	0.400	8.400
Kamer Khan Pattan Markeet (100 Chak)	Gara more Main chowk	10	0.100	1.000	0.100	0.025	0.125
Nazeer Market (100 W.B Chak Commercial shops)	Gara more	40	0.100	4.000	0.400	0.100	0.500
Owais Motors plaza 102 W.B (Chatkhara Hotel)	Gara more Main chowk	15	0.250	3.750	0.375	0.038	0.413
Sbzi Mandi (102 Chak)	Gara more	320	0.250	80.000	16.000	0.800	16.800
Malik Market commercial shops 100 WB	Gara more	40	0.100	4.000	0.400	0.100	0.500
Muber zari service & Plaza 100 WB	Gara more	5	0.100	0.500	0.025	0.010	0.035
Allied Bank plaza	Gara more 100 WB	5	0.100	0.500	0.025	0.010	0.035
Bank of Punjab Plaza	Gara more 100 WB	5	0.100	0.500	0.025	0.010	0.035
Total					69.350	3.692	73.042

Annex-I

[Para 1.3.1.2]

1.2.1.2 Irregular payment of contingent paid staff – Rs 3.235 million

(Rupees in million)

Sr. No.	Date of Payment	Amount Paid
1	04.08.2014	0.232
2	01.09.2014	0.232
3	30.09.2014	0.183
4	05.11.2014	0.270
5	01.12.2014	0.076
6	03.12.2014	0.189
7	16.12.2014	0.135
8	01.01.2015	0.124
9	09.01.2015	0.011
10	02.02.2015	0.270
11	02.03.2015	0.265
12	30.03.2015	0.353
13	01.04.2015	0.180
14	02.05.2015	0.108
15	08.05.2015	0.253
16	01.06.2015	0.354
Total		3.235

Annex-J**[Para 1.3.3.1]****Non-recovery of rent of shops – Rs 11.012 million**

(Rupees in million)

Sr. No.	Name of market	No. of shops	Amount due	Recovered	Balance recoverable
1	Jinnah Market Near Railway Crossing	55	11.438	2.570	8.868
2	Allama Iqbal Market Qaid-e-Azam Road	48	2.247	2.100	0.146
3	Qaid-e-Azam Road Block-II Mailsi	78	3.858	2.939	0.919
4	Razaq Bazar Mailsi	42	1.322	0.749	0.573
5	Different	9	0.376	0.166	0.210
6	Railway Road A-Block	18	0.482	0.413	0.069
7	Railway Road B-Block	35	0.838	0.766	0.072
8	Railway Road C-Block	26	0.672	0.550	0.121
9	Chobaras	48	0.354	0.320	0.034
Total			21.587	10.575	11.012

Annex-K**[Para 1.4.1.2]****Unauthorized construction of buildings without payment of Government fee
- Rs 3.623 million****Table-I**

(Rupees in million)

Particular of building	Name of owner	Location	Area	TMA fee
Meezan Bank	Sumran Mushtaq	F. Block	6 Marla	0.480
Commercial Hall	Bashir Ahmed	G. Raza Town	10 Marla	0.407
Commercial Shops	Nazir Ahmed S/O Jan Muhammad	Link Joia Road	4 Marla 3.5 Sarsai	0.361
Commercial Shops	Abdul Qadoos S/o Abdul Salam	Hameed Fort	3 Marla	0.060
Commercial Shops	Muhammad Yaseen S/o M. Sadequ	Hameed Fort	3 Marla	0.060
Commercial Shops	M. Shahid S/o Yousuf	E. Block	4 Marla	0.343
Commercial Shops	M. Qasim S/o M. Rafique	New Modle Town	2 Marla- 4 Sarsai	0.229
Total				1.943

Table-II

(Rupees in million)

Name	Location	Area	Area	Fee
Al- Rehman Town	Chak 505/EB Road	10 Acre	-	0.600
International School of literacy	Luddan Road	1 Kanal	300,000 per Marla	0.600
Abdul Aziz Hotle behind PSO Petrol pump Burewala Vehari Road	BWL- Vehari Road	1 Acre	30,000 per Marla	0.480
Total				1.680