



**AUDIT REPORT  
ON THE ACCOUNTS OF  
AUQAF & RELIGIOUS AFFAIRS  
DEPARTMENT  
GOVERNMENT OF THE PUNJAB  
AUDIT YEAR 2018-19**

**AUDITOR-GENERAL OF PAKISTAN**



## **PREFACE**

Articles 169 and 170 of Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 108 of the Punjab Local Government Act, 2013 require the Auditor-General of Pakistan to audit the accounts of Federation or a Province or Local Government and the accounts of any authority or body established by or under the control of the Federation or a province.

The report is based on Audit on the accounts of Auqaf & Religious Affairs Department for the financial period 2015-2018. The Directorate General of Audit, Punjab conducted Audit during the Audit Year 2018-19 with a view to reporting significant audit findings to the relevant stakeholders. Audit report includes systemic issues and significant audit findings.

The audit findings indicate the need for adherence to the regulatory framework besides instituting and strengthening internal controls to avoid recurrence of similar irregularities.

The observations included in this report have been finalized in the light of decisions made in DAC meetings and departmental replies.

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

**Islamabad**  
**Dated:**

**(Muhammad Ajmal Gondal)**  
**Auditor-General of Pakistan**



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## **ABBREVIATIONS & ACRONYMS**

ACE	Anti-Corruption Establishment
ADP	Annual Development Program
AIR	Audit Inspection Report
CAA	Chief Administrator Auqaf
CM	Chief Minister
CSO	Chief Security Officer
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
FAM	Financial Audit Manual
INTOSAI	International Organization of Supreme Audit Institutions
LDA	Lahore Development Authority
MC	Manager Circle
PFR	Punjab Financial Rules
POL	Petrol Oil & Lubricant
PPRA	Punjab Procurement Regulatory Authority
SDA	Special Drawing Account
SDAC	Special Departmental Accounts Committee
ZA	Zonal Administrator



## EXECUTIVE SUMMARY

The Directorate General of Audit, Punjab conducted Audit of Auqaf & Religious Affairs Department, Government of the Punjab for the period 2015-18 with a view to report control failures, collusive practices, pilferages and revenue leakages to stakeholders for corrective measures. The main objective of this audit was to analyze the administrative and operational mechanisms of the departments viz-a-viz the intended output expected from the department entrusted with taking care of Waqf properties throughout the province besides scrutiny of probity and propriety of financial transactions given effect by the entity while making expenses and realizing receipts accrued. The Audit of the formations of Auqaf & Religious Affairs Department was conducted accordingly.

Due to leasing at lower rates/non recovery of rent from shops, parking plaza, lands, food stalls and sub-letting of commercial properties, a loss of Rs 2,555.59<sup>1</sup> million was sustained. The government receipt on accounts of withholding tax, federal tax and collected receipt valuing Rs 154.789<sup>2</sup> million was not remitted. Due to non-auction/auction at lower rates, a loss of Rs 235.95<sup>3</sup> million was sustained. An amount of Rs 1053.60<sup>4</sup> million on account of government receipts was misappropriated. Loss of Rs 776.36<sup>5</sup> million was caused due to illegal occupation of land.

The administrative set up of the department comprises two layers- Secretariat and Auqaf Organization. The Auqaf Organization approves budget estimates and proposes policy measures while the Secretary of the

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1 5.1.1, 5.1.3, 5.1.4, 5.1.7, 5.2.3

2 5.3.1

3 5.5.1, 5.5.2

4 5.1.2

5 5.2.2

department acts as Chief Administrator besides being head of the Administrative Department in the Secretariat.

The audit was conducted in accordance with the mandate enshrined under the Constitutional Provisions. In view of the inchoate nature of the process flows of the organization, the audit could only assess sample receipts and vouchers and highlighted the major audit detections within the said capacity constraints.

### **Key Audit findings**

Some of the major audit findings highlighted by the audit are;

- i. Lack of financial propriety in renting out Premises - Rs. 1,937.77 million (5.1.1)
- ii. Misappropriation of Auqaf receipts-Rs. 1,053.60 million (5.1.2)
- iii. Loss due to illegal allotment of land to Sajjada Nashine-Rs. 2,878.80 million (5.2.1)
- iv. Illegal occupation of Waqf land measuring 3367 Acre, 3.18 kanal and loss of Rs. 776.36 million (5.2.2)

### **Recommendations**

Some of the main recommendations which need management's immediate attention are outlined hereunder:

- i. There is a dire need for entire overhauling of asset management and revenue realization in leasing matters and formulation of commercial policy to lease-out precious commercial, residential and Agri lands
- ii. The cases of misappropriation need to be investigated at Administrative Departmental level for fixation of responsibility.

- iii. The weakening department's writ needs to be established with the help of law enforcement agencies and cancellation of illegal allotments.
- iv. Effective steps are required to be taken for immediate vacation of illegal occupation of land.



# 1. INTRODUCTION

The Department of Auqaf & Religious Affairs was initially established under the administrative control of the Federal Government with a vision to propagate message and teachings of Islam to develop a civilized society. The department was subsequently devolved to the provinces in 1979. The mission statement of the department includes:

- i. Making the Holy places centers of social, cultural and spiritual learning and inspiration;
- ii. Developing religious harmony and providing better environment in Mosques, Shrines and Madaras;
- iii. Creating inter-faith tolerance and harmony.

The core functions of the department as per Waqf Properties Ordinance, 1959 are:

- i. To manage and control Waqf Properties;
- ii. To improve and promote standards of religious services;
- iii. To make holy places centers of social, cultural and spiritual inspiration for all sects;
- iv. To hold Seerat conferences/Seminars on religious topics and arrange Shabeenas, Qirat/Naat competition;
- v. To conserve and restore holy monuments to promote tourism.

The Punjab Auqaf Organization is an autonomous body which generates its own funds. The basic sources of funding are shrine donations, leases of agricultural lands and rents from commercial and residential properties. However, for development projects, the Provincial Government extends annual grant for the Auqaf Organization. The funds are utilized on medical facilities, social welfare, academic scholarships and the upkeep of important religious monuments and Holy places,

besides holding of different conferences for promotion of true message of Islam.

The Punjab Auqaf Organization comprises the following six Directorates:

- i. Directorate of Administration
- ii. Directorate of Estate
- iii. Directorate of Finance
- iv. Directorate of Religious Affairs
- v. Directorate of Projects
- vi. Directorate of Health Services

### **1.1 Budget, Receipts & Expenditure:**

Section 18(2) of Punjab Waqf Properties Ordinance, 1979 states that “all moneys received or realized by the Chief Administrator in respect of properties under his control and management, shall be credited to a fund to be called Auqaf Fund which shall be under the control of, and operated upon by the Chief Administrator, subject to general supervision of Government, and shall be kept in such custody as may be prescribed.” Moreover, all the expenditures consisting of 19 heads of accounts are also met by the department from the Auqaf Fund.

The year-wise financial receipts and expenditure of the department for the Financial Years 2015-18 is tabulated as under:

*(Rs. In million)*

<b>Year</b>	<b>Budget Target</b>	<b>Actual Receipts</b>	<b>Actual Expenditure</b>
2015-16	1,779.200	1,391.750	1,395.65
2016-17	1,860.95	1,518.350	1,467.51
2017-18	2,007.60	1,543.000	1,461.47
<b>Total</b>	<b>5,647.75</b>	<b>4,453.10</b>	<b>4,324.63</b>

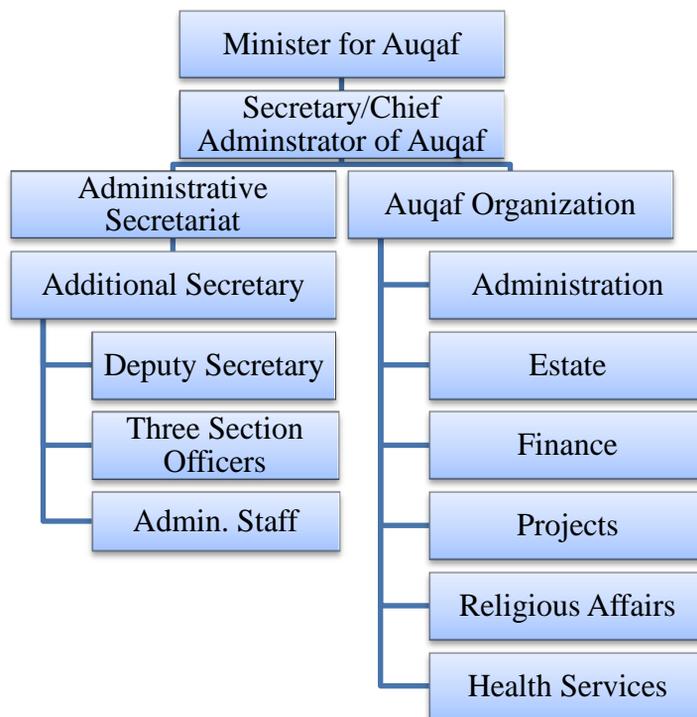
*(Signed statement provided by the Department)*

## 1.2 Shrines, Properties and Human Resource:

Some of the important facts related to shrines, properties and human resource are as under:

- vii. Total properties such as houses, shops & others owned by the Auqaf Department are 8195.
- viii. Total land owned by the department is 74,964 Acres.
- ix. There are 546 Shrines and 425 Mosques under the control of the department spread all across the province.
- x. One Hospital and 16 dispensaries are also managed by the entity.
- xi. Total sanctioned strength of the staff is 2647.

## 1.3 Organogram of the department:





## **2. AUDIT OBJECTIVES**

The objectives of the Audit were to assess whether the amount donated by the Zairine put in boxes of different shrines was being utilized in the nineteen heads, such as pay and allowances, pension contribution, physical assets, repair and maintenance, travel and transportation, utilities, Jehez scheme, medicine, equipment, x-ray film, Hajj expenditure, law charges, watch and ward, refund of lease money, death grant, Urs grant, janitorial services, mess stipend, printing and publications and other expenses. The audit aimed at assessing whether the financial principles of propriety and compliance with authority's instructions, rules and regulations were being duly observed in the case of expenditure made as well as for collection of government receipts.

The main objectives of the audit were to assess:

- i. Whether expenditure, receipts and properties of the department were being handled professionally as per applicable rules and regulations;
- ii. Whether operational mechanism of the department was fully functional with reasonable presence of internal controls that may safeguard the interests of the department against whims of the individuals;
- iii. Whether the expenditure incurred was in conformity with the applicable laws, rules and regulations;
- iv. Whether every item of expenditure was incurred with approval of the competent authority;
- v. Whether the canons of financial propriety were being observed in revenue receipts and expenditure.



### **3. SCOPE OF AUDIT**

This audit exercise was undertaken to conduct the Audit of the Auqaf & Religious Affairs Department. The audit scope is summarized as under:

- i. Evidence based appraisal of efficacy of financial accountability of the administration as a whole;
- ii. Detection of pilferages in non-recovered lease rents and suspected misappropriation of donations.
- iii. Audit of financial systems and transactions including an evaluation of compliance with applicable statutes, rules and regulations;
- iv. Audit of internal controls and internal audit functions of the department;
- v. Audit of the probity and propriety of administrative decisions taken within the entity;
- vi. Audit of the economy of administrative activities in accordance with sound administrative principles and practices, and management policies;
- vii. Audit of the efficiency of utilizing financial and other resources, including the examination of information systems, performance measurement tools, monitoring arrangements, and procedures followed by auditee organization for remedying the identified deficiencies;
- viii. Audit of the overall performance in relation to economy, efficiency and effectiveness in attainment of goals;
- ix. Reporting of any other matters arising from or relating to the audit that the Supreme Audit Institution may like to disclose.



## **4. AUDIT METHODOLOGY**

The audit assignment was executed in line with the parameters of The Punjab Waqf Properties (Administration) Rules, 2002 and The Punjab Waqf Properties Accounts Rules 1982.

The Audit was carried out in line with parameters of trailing culpable evidence encompassing instances of criminal intent, perpetration of criminal breach of trust, misrepresentation of facts, collusive and corrupt practices, pilferage of public funds as well as trailing the fruits of fraud. Fraud triangle has been unearthed. The beneficiaries have been identified, the pattern of fraudulent transactions have been successfully divulged to enable expeditious criminal prosecution of those liable to be apprehended, and bringing the culprits to book and making good the losses suffered by the public exchequer. The audit team collected data, examined record in various Auqaf Offices such as revenue deposits, 32-A challans, lease agreements and illegal occupation of properties.

The audit was conducted with a view to obtain reasonable assurance with regard to the financial matters of the Auqaf & Religious Affairs Department, Government of the Punjab. The audit was executed purely on test check basis within capacity constraints through review of documents and data analysis, interviews of stake holders and field visits. The audit was planned keeping in view the risk assessment, compliance with authority instructions and allocation of resources and man days to fetch better output.

The following audit approach was adopted during execution of the audit:

- i. Review of documents and data analysis;
- ii. Interviews and discussions;
- iii. Field visits;

- iv. Evidence gathering of incriminatory material requiring inquiring and prosecution against the delinquents and culprits;
- v. Linking vouching and audit trail substantiation;
- vi. Detection of cases involving criminal breach of trust.

## **5. AUDIT FINDINGS**

Audit findings have been divided in five chapters of Revenue Administration relating to Lease and Rent, Estate Management, Organization and Management, Scheme Authority Compliance and Contract Management. The back-up record related to audit observations is in the part of annexures of this Audit Report.

### **5.1 Misappropriation/Maladministration of Revenue from Lease and Rentals**

#### **5.1.1 Lack of financial propriety in renting out Premises - Rs. 1,937.77 million**

Rule 7(1)(iii) of Punjab Waqf Properties (Administration) Rules 2002 provides that where the lease relates to a house or shop: - (a) the lease shall be in writing; (b) the period of lease shall not exceed three years; (c) the rent reserved shall be at the best available market rate.

Rule 7(1)(ii)(i) of Punjab Waqf Properties (Administration) Rules 2002 entails that if the occupant gives reasonable explanation for his occupation and applies for transfer of tenancy, the rent shall be fixed at market rate.

Rule 5 of Punjab Rented Premises Act stipulates the parameters of an agreement between a landlord and tenant – (1) A landlord shall not let out premises to a tenant except by a tenancy agreement. (2) A landlord shall present the tenancy agreement before the Rent Registrar. (3) The Rent Registrar shall enter the particulars of the tenancy in a register, affix his official seal on the tenancy agreement, retain a copy thereof and return the original tenancy agreement to the landlord. (4) The entry of particulars of the tenancy shall not absolve the landlord or the tenant of their liability to register the tenancy agreement under the law relating to registration of documents. (5) A tenancy agreement entered in the office of a Rent Registrar or a certified copy thereof shall be a proof of the relationship of landlord and tenant.

(6) Any agreement which may be executed between the landlord and the tenant in respect of the premises shall be presented before the Rent Registrar in the same manner as provided in sub-section (2).

During audit of Auqaf & Religious Affairs Department for the financial years 2015-18, the Audit team visited various shops to assess the market rate. It transpired that the rent of shops similar to those rented out by Auqaf Department ranged from Rs.5000 to Rs. 300,000 per month while the Auqaf department rented out the same at nominal monthly rent ranging from Rs.75 to Rs. 39,690. This deprived the department from revenue of Rs. 1,937,774,633 (Annexure-I). It is a commission of criminal breach of trust by the then sitting public servants, being in any manner entrusted with property, or with any dominion over property in his capacity of a public servant which is a crime as per section 409 of Pakistan Penal Code, 1860. Leases were extended as a matter of routine by addition of 25% rent after every three years instead of taking recourse to application of market rent. Furthermore, lease agreements were not executed with the lessees on judicial papers in violation of the aforementioned rules.

Audit was of the view that negligence in exercising financial propriety and lack of administrative, managerial and supervisory controls posed an undue burden on the government exchequer and resulted in a huge financial loss amounting to Rs 1,937.77 million.

Audit pointed out the lapse in December, 2018. The formation at Sr. No.1 & 8 replied that the matter would be discussed with high ups. The other formations offered no comments.

In the DAC meetings convened from September to October, 2020, the para was kept pending for inquiry.

Audit recommends taking cognizance of cases of criminal breach of trust leading to registration of ACE cases against those liable for prosecution under Sections 409 and 420 of PPC. Loss due to letting out of

properties at nominal rates should be recovered from those implicated, besides ensuring initiation of fresh auction of properties under the law to yield maximum rent and benefit.

### **5.1.2 Misappropriation of Auqaf receipts-Rs. 1,053.60 million.**

According to para 5.2.2.6 of the Accounting Policies and Procedures Manual, all accounts to be deposited into the Government must be accompanied by a receipt voucher.

According to Section VII, Rule 23 of Punjab Treasury Rules, 1985, the Treasury Officer shall be responsible to the Accountant General for acceptance of the validity of a claim against which he has permitted withdrawal, as also for the evidence that the payee has actually received the sum withdrawn.

During audit of Auqaf & Religious Affairs Department for the financial years 2015-18, it was noticed that a sum of Rs.1,053,602,915 was withdrawn from bank but paid vouchers (Annexure-II), relevant files containing sanctions of expenses in lieu of the funds drawn and other allied documents necessary for linking and vouching were not found in the formations listed below. Absence of financial record was indicative of a deliberate attempt to conceal financial information and exhibited gross negligence and embezzlement on the part of management. The detail of the amount is as under:

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>AIR Para No.</b>	<b>Amount (Rs.)</b>	<b>No. of Transactions</b>
1	Data Darbar Hazrat Ali Hajveri Gunj Bukhsh, Lahore	16	860,800,143	33
2	Manager Circle Pakpattan Sharif	20	192,802,772	48
<b>Total</b>			<b>1,053,602,915</b>	<b>81</b>

Audit was of the view that collusive practices and concealment of record entailed that recourse had been taken to culpable activity and led to an unauthorised withdrawal and embezzlement of Rs. 1053.603 million.

Audit pointed out the lapse in December, 2018. No reply was furnished by both the formations.

In the DAC meetings convened from September to October, 2020, the para was kept pending for getting reconciliation of the respective debit transactions.

Audit recommends taking cognizance of this instance of criminal breach of trust through criminal prosecution. The matter should be investigated and remedial action should be taken urgently, besides fixing of responsibility on the person(s) at fault.

### **5.1.3 Non recovery of rent share in Rang Mehal Parking Plaza- Rs. 228.00 million**

According to letter No.CTE(TEPA)/5(15)/LDA/842 dated 22.10.95, addressed by Chief Traffic Engineer, Lahore Development Authority to the administrator Auqaf: “LDA commits that it will adjust the Shrine of Baba Masoom Shah and the shops attached thereto as they are. The status of this property will remain unchanged.”

Audit team found that 19 shops situated around shrine of Hazrat Masoom Shah in Rang Mehal Lahore existed before demolition prior to July 1998. An amount of Rs. 374,789 was outstanding against the tenants prior to demolition of shops but no effort was made for the recovery of the same. Later on, LDA constructed a commercial parking plaza on the said land with shops at ground floor. The revenue of the property was being collected by LDA while Auqaf Department remained negligent in claiming share of revenue. Despite a commitment by LDA and further endorsed by Member TEPA, LDA on 23.05.1996 that status of the property would remain unchanged; the Auqaf department did not claim its share in the revenue. As per market survey conducted by the Audit team, monthly rent of the shops was Rs. 50,000 to 60,000 (Annexure-III). Resultantly, the

outstanding amount of rent of 19 shops present before the construction of parking plaza on the Auqaf land had accumulated to the tune of Rs. 228,000,000.

The lapse was pointed out in November, 2018. The management replied that efforts will be made to get back the possession of shops and recovery of lease money from LDA.

In the DAC meeting held on 15.09.2020, the para was kept pending for production of the case with full facts and figures. The further progress of the case was not reported till finalization of this report.

Audit recommends imposition of recovery to make good the loss as cash deficit was essentially required to be replenished. Audit further recommends taking cognizance of this instance of criminal breach of trust through criminal prosecution. The matter be investigated by the ACE and remedial action should be taken urgently, besides fixing of responsibility on the person(s) at fault.

*(AIR Para No.4, Manager Circle-, 1 Lahore-2015-18)*

#### **5.1.4 Financial mismanagement due to non-recovery of rent from tenants-Rs. 214.01 million**

Rule 7 (1)(iii)(f) of Punjab Waqf Properties (Administration Rules 2002) provides that if the tenant fails to pay rent for two months, he shall be liable to ejection on one week's notice.

Rule 4.5 (IV)(1) of PFR Vol-I stipulates that it is primarily the responsibility of the departmental authorities to see that revenue or other debts due to Government, which have to be brought to account are correctly and promptly assessed, realized and credited into Government account.

Audit of Auqaf & Religious Affairs Department for the financial years 2015-18 revealed that a sum of Rs.214, 008,790 was outstanding against various tenants. It was observed that as per demand and collection

(D&C) register, properties were let out to different lessees but no rent was recovered during the period 2015-2018. The department failed to realize the amount, despite the fact that waqf properties were leased out at very nominal monthly rent. The figure represents 26 out of 52 formations of Auqaf Department. Non-collection of rent exhibited malicious intent and collusion of the department with the lessees, in order to facilitate them at government expense. This was reaffirmed by the fact that no action was taken by the formation for their ejection in violation of aforementioned provision (Annexure-IV).

The Audit team was of the view that such gross negligence imposed an undue burden on the government exchequer and deprived the government of the monetary benefit that could have been attained, if the rent had been collected in time.

Audit pointed out the lapse in December, 2018. The management at Sr. No.5 & 15 replied that notices for recovery were issued. The formation at Sr. No.30 stated that partial recovery was affected but their detail was not shared with Audit. The other formations received the observations and offered no comments.

In the DAC meetings convened from September to October, 2020, the para was kept pending for submission of revised reply in the light of actual fact and figures.

Audit recommends that latest replies of management be furnished keeping in view the facts and figures. Criminal prosecution should be conducted and taken to its logical end for these reprehensible acts of omission and commission, besides collection of pending rent from the concerned parties.

#### **5.1.5 Failure to Deposit Government revenue into Treasury-Rs. 25.14 million**

As per Section 236-A of the Income Tax Ordinance, 2001, advance tax @ 10 percent is required to be deducted on sale of confiscated property

or goods, through public auction and are also applicable to transactions involving awarding of lease, lease of the right to collect tolls, fees or other levies.

During audit of Auqaf & Religious Affairs Department for the financial years 2015-18, it was noticed that various Auqaf properties (agriculture land & darbars) were leased out through open auction but advance tax amounting to Rs. 25,139,047 was either not collected from the concerned lessor or if collected was not deposited into Government Treasury. For instance, scrutiny of record at Manager Circle Jhang revealed that advance tax amounting to Rs 432,370 on auction for the year 2016-2017 was recovered from the contractors and deposited into Manager Auqaf Account No. 4035385009. The amount was required to be deposited into Government Treasury but this did not happen even after the lapse of four years. (The detail is given in Annexure-V).

Audit Team was of the view that the lapse occurred due to weak financial and supervisory controls. Department's utmost negligence and lack of financial probity resulted in failure to collect and deposit taxes into the Government Treasury. The lapse deprived the government of financial benefit that could have accrued if the tax had been routinely collected.

Audit pointed out the lapse in December 2018. The formation at Sr. No.11 stated that the matter would be looked into. The other formations did not reply.

In the DAC meetings convened from September to October, 2020, the para was kept pending for want of recovery of outstanding amount.

Audit recommends recovery of advance tax to make good the loss as defaulted amount of tax was essentially required to be recovered besides initiating departmental disciplinary proceedings against the delinquents.

### 5.1.6 Misappropriation due to non-deposit of collected revenue into Central Auqaf Fund - Rs. 8.96 million

Rule 5 of the Punjab Waqf Properties (Accounts) Rules 1982 provides that all receipts shall be credited to the account of the fund maintained in the bank for each deposit; the manager shall prepare a bank challan in quadruplicate. One copy of the challan shall be retained by the Bank while the second copy of challan shall be submitted by the manager at the end of each month to the administrator who will compare the challan with statement received at the end of the month. The third copy shall be submitted to the Chief Administrator along with the monthly statement of accounts.

During audit of Auqaf Department for the period 2015-18, Audit team unearthed that that collected revenue on account of rent, cash and contracts was not deposited into main account of Chief Administrator “i.e. C-7”. Furthermore, in some cases, the outstanding balance was also not reflected in bank statements which resulted in misappropriation of receipt.

The details are as under:

Sr. No.	Name of Formation	AIR Para No	Amount not deposited in Chief Administrator C7 Account Years (2015-2018)	Outstanding Balance not Reflected in Bank Statements (2015-2018)
1	Manager Circle-5, Lahore	1	7.798	3.22
2	Manager Circle Gujrat	6	0.71	0
3	Manager Circle Kasur	2	0.45	0
<b>Total</b>			<b>8.96</b>	<b>3.22</b>

Audit team was of the view that the lapse occurred due to departmental negligence in conducting reconciliation of bank statements, as well as weak financial controls.

The irregularities were pointed out in November & December 2018. The DDOs at Sr. No.1 & 2 received the observations and did not offer any reply. The management at Sr. No.3 replied that the matter relates to 2015 which was not a relevant reply.

In the DAC meetings convened from September to October, 2020, the para was kept pending for compliance and an inquiry to be initiated at Administrative Department's level.

Audit recommends that recovery be affected, along with initiation of penal and disciplinary proceeding against Manager Circle-5, Lahore, Manager Circle, Gujrat and Manager Circle Kasur for non-deposit of defaulted funds.

#### **5.1.7 Non recovery of rent from food stalls approximately-Rs. 3.96 million**

Rule 7 (ii) of the Punjab Waqf Properties (Administration) Rules 2002 provides that where the lease relates to contracts at various shrines:

(c) Schedule of auction of contracts i.e. running traffic, cash boxes and "Nazrana Mutfarraq" etc. shall be advertised in the press in at least one National Daily Newspaper of repute; (d) Schedule of auction shall be prepared by the Zonal Administrator and approved by the Director Estate. The auction shall be conducted by a Committee as mentioned herein in the lease of waqf land.

During audit of Badshahi Mosque, Lahore for the period 2015-18, it was observed during physical visit that there are eleven "Food Stalls" working in surroundings of Badshahi Mosque, Lahore. It is worth mentioning here that the management auctioned the place of canteen during 2017-18 to "Mr. Shakeel Ahmad" for Rs.5,010,000 and the contractor was working within that permitted space. The above said eleven "Food Stalls" were being operated in addition to the canteen at Badshahi

Mosque, Lahore. The management verbally stated that these “Food Stalls” were being operated by the contractor of canteen but Audit is of the view that the revenue should be collected for placing “Food Stalls” as no such provision was available in terms & conditions of the lease while auctioning the canteen. Audit held that an amount of Rs.10,000 (Approx.) from each “Food Stalls” merited to be recovered. The action of the management resulted in loss to revenue for Rs.3,960,000 approximately (Rs. 10,000 per month X 11 Food Stalls X 36 Months for period 2015-18).

The irregularity was pointed out in November, 2018. The management noted the observation.

In the DAC meeting held on 24.09.2020, the para was kept pending for compliance.

Audit recommends imposition of recovery to make good the loss as cash deficit was essentially required to be replenished.

*(AIR Para No. 4-Badshahi Mosque, Lahore-2015-18)*

## **5.2 Estate Management**

### **5.2.1 Loss due to illegal allotment of land to Sajjada Nashine- Rs. 2,878.80 million**

Section 7 of the Punjab Waqf Properties Ordinance, 1979 (Pb. Ord. IV of 1979) provides that the Chief Administrator may, by notification, take over and assume the administration, control, management and maintenance of a waqf property. But the ordinance does not empower the Chief Administrator Auqaf to de-notify the waqf property.

During audit of Auqaf & Religious Affairs Department for the period 2015-18, it was revealed that the land measuring 1800 acres, attached to shrine of Baba Farid (RA) was allotted to the Sajjada Nashine in August 1986, by withdrawing previous letter dated 17-12-1969 under which land of 14394 kanal and 03 marlaws was taken over by the Chief

Administrator Auqaf. Hence, Auqaf Department suffered loss of Rs 2,878,800,000 (approximately @ Rs.50,000 per acre per annum for period August, 1986 to June 2018) due to non-auction of land.

Besides this, following other irregularities were also noticed:

- i. The said Notification dated 17-12-1969 was withdrawn by the department just to give undue favor to Dewan (Sajjada Nashine).
- ii. The approval of the Chief Minister Punjab regarding withdrawal of the said notification was neither provided to the audit nor was legal opinion from Law department solicited.

The lapse was pointed out in December, 2018; the management noted the observation without offering any comment.

In the DAC meeting held on 13.10.2020, the para was kept pending due to prosecution of case in the competent court of law and Anti-Corruption Establishment. The further progress of the case was not reported till finalization of this report.

Audit recommends that matter be expedited at relevant forum for finalization of proceedings.

*(AIR Para No 1, District Manager Auqaf, Pakpattan Circle, Pakpattan-2015-18)*

### **5.2.2 Illegal occupation of Waqf land measuring 3367 Acre, 3.18 kanal and loss of-Rs. 776.36 million**

Section 8(I) of The Punjab Waqf Properties Ordinance 1979 provides, if any person is in occupation of, or enters upon, or is using any immovable waqf property to the occupation or use of which he is not, or has ceased to be, entitled by virtue of any provision of this Ordinance, the Chief Administrator or any other person authorized by him may, with the assistance of the district administration or an investigating or prosecuting

agency, after giving such person a reasonable opportunity of showing cause against the action proposed to be taken, shall get it evicted with use of such force as may be necessary.

During audit of Auqaf & Religious Affairs Department for the financial years 2015-18, Audit team found that Auqaf Department had unlawfully allowed occupants to occupy state land measuring 3367 Acre, 3 Kanal & 18 Marlawas (agriculture land, shops and houses etc.) valuing Rs 776,360,655 (Annexure-VI). Department did not even evict the illegal occupants from the property in violation of the above Ordinance. Such squandering of government rental proceeds from properties was due to malicious intent and connivance of the departmental authorities with the illegal occupants.

Audit pointed out the lapse in December, 2018. The Manager Circle Auqaf, Faisalabad replied that honorable Lahore High Court had granted status quo order to occupants. The matter is pending due to prosecution of this case in the competent court of law by ACE. The Manager Circle Auqaf, Jhang stated that an area had been vacated from the illegal occupants. The other formations did not submit any reply.

In the DAC meetings convened from September to October, 2020, the paras were kept pending with the direction to make efforts for early evacuation.

Audit recommends that:

- i. Inquiry may be initiated against those who were at helm of affairs.
- ii. The property may be evacuated through Police & ACE subject to vacation of restraining orders by the honorable court.

### **5.2.3 Fraudulent subletting of commercial properties resulting in loss - Rs. 135.86 million**

Rule 7 (1)(iii)(h) of Punjab Waqf Properties (Administration Rules 2002) provides that if it is found that occupant is other than the lessee of the department, case for cancellation of lease shall be taken up.

Audit Team, during the audit of Auqaf & Religious Affairs Department for the financial years 2015-18, unearthed that 619 units (mostly) of commercial shops and some houses were fraudulently sublet by the lessees of the waqf properties. The department, despite being well aware of the fraudulent subletting, did not take any constructive legal action and merely prepared a list of difference in market rent rate and auction rate of the properties. Recovery from the defaulting parties was not affected. The Audit team conducted market analysis of the rent rates of the properties and found that if the properties had been auctioned as per market rates, it would have generated revenue to the tune of Rs. 135,862,104 (Annexure-VII). Audit was of the view that loss due to fraudulent subletting occurred due to weak financial and administrative controls.

Audit pointed out the lapse in December, 2018. The Managers Circle Auqaf Faisalabad and Jhang stated that notices were issued but outcome was not informed. The other formations received the audit observations and offered no comments.

In the DAC meeting held in October, 2020, the para was kept pending for probe and fixing responsibility.

Audit recommends criminal prosecution to be conducted and taken to its logical end for the acts of omission and commission evident from fraud and collusion of the department with the lessees.

#### 5.2.4 Unlawful leasing of agriculture land-Rs. 22.91 million

As per Rule 7 of the Punjab Waqf Properties (Administration) Rules, the lease shall be extendable, subject to the approval of the Chief Administrator Auqaf for further two years with the following rate of lease money: First year 10%, second year 10%. fresh “Lotbandi” shall be prepared by the manager with the assistance of revenue and administrative field staff of Auqaf Organization and sent for approval to the zonal administrator.

Audit team, during audit of Auqaf & Religious Affairs Department for the years 2015-18, observed that formations leased agriculture land to the extent of Rs. 22,901,971 (detail in Annexure-VIII) as detailed below:

Sr. No.	Name of Formation	AIR Para No.	Amount (Rs.)
1	Manager Circle Gujranwala	2	18,376,630
2	Manager Circle Gujrat	2	4,525,341
<b>Total</b>			<b>22,901,971</b>

The Audit team further found criminal negligence of the department in awarding of the lease contract as no due diligence or financial expertise were exercised leading to pilferage and wastage of government resources. Following discrepancies were observed:

- i. Approval of competent authority regarding leasing of land was neither sought nor were agreements executed.
- ii. Minutes of auction proceedings were not signed by all members of the lease committee.
- iii. Reserve price was not fixed before auction, due to which land was leased out at lesser rate as compared to previous year's rates.
- iv. Earnest money from the bidders was taken in cash instead of pay order/bank draft and CNICs of participating bidders were not obtained

- v. 41.3 acres of agriculture land under control of Manager, Circle Gujranwala was leased out at a lesser rate, which caused a loss of Rs 2,066,000.
- vi. An area of 3375 kanal of Manager, Circle Gujranwala was leased out at lesser rate leaving a shortfall of rent as compared to previous year causing loss of Rs. 5,637,808.
- vii. An area of 115 kanal and 8 Marla under Manager, Circle Gujranwala was illegally cultivated by the occupants. The department failed to take any punitive action against those held responsible.

Audit was of the view that loss occurred due to criminal breach of trust prompted by abuse of authority. Audit team ascertained that failure to exercise due diligence and financial finesse in award and execution of the lease contract was indicative of mal intent and collusion of the department with the lessees. There was a conspicuous effort to unduly benefit the latter at the expense of government leading to pilferage and wastage of resources.

The matter was pointed out to the concerned formations during December, 2018. The management did not offer any reply.

In the DAC meeting held in October, 2020. Paras were kept pending for regularization from competent forum

Audit recommends fixing of responsibility for the criminal negligence. Loss due to letting out of properties at nominal rates should be recovered from the concerned.

### **5.2.5 Illegal cultivation of land without payment of rent-Rs. 2.54 million**

According to Section 7 of the Punjab Waqf Properties Ordinance 1979, the Chief Administrator may, by notification, take over and assume the administration, control, management and maintenance of a waqf property.

Audit Team, during audit of Manager, Circle Okara for the period 2015-18, unveiled department's gross negligence and failure in affecting recovery of loss of government revenue amounting to Rs 2.54 million, from the illegal cultivation (bearing same value) on government expanse. The department merely registered FIR against illegal occupants with police stations through calculation of recovery of loss of revenue by adding 20% annual increase in the rent but without any deterring effect.

Audit revealed that gross negligence of the management resulted in loss to the public exchequer. No recovery was ultimately affected, resulting in loss of revenue, pilferage and squandering of government resources.

In the DAC meeting held on 15.10.2020, the para was kept pending for recovery of amount involved.

Audit recommends imposition of recovery to make good the loss as cash deficit was essentially required to be replenished. Audit further recommends criminal prosecution to be conducted and taken to its logical end for the acts of omission and commission evident from fraud and collusion of the department with the lessees.

*(AIR Para No. 7 -Manager, Circle Okara - 2015-18)*

### **5.2.6 Loss due to non-utilization of commercial and agriculture land-Rs. 856,000**

Rule 4(1) of Punjab Waqf Properties (Administration Rules 2002) provides that "The Manager shall prepare, for settlement by the Chief Administrator, a scheme for the administration of the waqf property in his

charge. The scheme shall be designed to give effect to such wishes of the person dedicating, as can be ascertained and to which effect can reasonably be given. In the absence of evidence of express dedication, the waqf property shall be used for the purpose for which it has been used or for any purpose recognized by Islam as religious, pious, or charitable.”

During audit of Auqaf & Religious Affairs Department for the financial years 2015-18, Audit team found that due to department’s negligence, commercial as well as agriculture land of the following formations had remained unutilized for a long time without any generation of government revenue. The Audit team found that value of non- utilization of agriculture land for the period under audit was calculated at Rs. 856,000 by Manager Circle Burewala, whereas the value of commercial land had not been assessed. Auqaf department remained negligent as no concrete efforts were made, despite the fact that Administration of Circle Sargodha sent a complete case for the generation of income. The detail is as under:

Sr. No.	Name of Formation	AIR ParaNo.	Area of land	Amount (Rs.)
1	Manager Circle Burewala	4	Pieces of agriculture land having area of 09 Acres & 08 Kanals	856,000
2	Manager Circle Sargodha	9	14 commercial plots having area of 47 Kanals & 13 Marlaws	-
<b>Total</b>				<b>856,000</b>

Audit was of the view that the lapse occurred due to weak managerial controls over waqf properties.

Audit pointed out the lapse in December 2018, the management offered no comments against Sr.No.1, the matter was discussed during the DAC meeting convened on 13.10.2020. It was stated that properties were not agriculture land which was not acceded to because land was included in the schedule approved by head office, while the other formation did not submit any reply.

Audit recommends that responsibility for non-utilization of government land be fixed with initiation of disciplinary proceedings

against officials at Manager Circle, Burewala and Manager Circle, Sargodha. Moreover, a comprehensive strategy for utilization of waqf land should immediately be chalked and subsequently implemented for generation of government revenue.

### 5.2.7 Misappropriation & Fraudulent handling of Waqf Properties

Section 16 (f) of The Punjab Waqf Properties Ordinance 1979 provides that government may where it is satisfied that circumstances exist which make it necessary to sell or otherwise dispose of any waqf property in order to provide education, medical aid, housing, public facilities and services such as roads, sewerage, gas and electric power, permit the Chief Administrator to do.

Audit team, during audit of Auqaf & Religious Affairs Department for the financial years 2015-18, unearthed that three waqf properties were deleted from department's assets register and fraudulently handed over to different persons (Annexure-IX). Similarly, waqf properties such as Zaireen Complex and Shrine of Hazrat Khawaja Ghulam Farid were misappropriated and used as museum besides construction of shops and marquee on the land given for Children Park defeating the provision of The Punjab Waqf Properties Ordinance 1979. The detail is as under:

S.No	Name of property	Area of Land	Land transferred to	Remarks
1	Faridi Mahal	08 kanals	Khawaja Abdul Kareem Koreja	Property was deleted due to political influence on 2.02.1986 and a fresh case is under proceeding before High court.
2	Zaireen (Visitors) complex	Fourteen Rooms	Khawaja Moueen u Din Koreja	The occupant converted it into Museum and was charging tickets. Notices for ejection of these rooms were issued.
3	Adjacent to the Shrine of Hazrat Khawaja Ghulam Farid	26 Kanals, 15 Marlaws	Town Committee	The Town Committee leased out shops and constructed Marquee on land actually given for children park on 99 years lease @ Rs1.00 per year. Zonal Administrator also requested for cancellation of lease due to its misuse.

Audit is of the view that the irregularities were due to weak supervisory controls over waqf properties. Misappropriation and fraudulent handling of waqf properties led to wastage of government resources.

Audit pointed out the lapse in November, 2018. The formation received the audit observation but offered no comments.

The matter was further reported to the administrative department. In the DAC meeting held in September, 2020, para was kept pending for compliance and rectification of de-notified property.

Owing to huge quantum of fraud and corruption, audit recommends that the matter be referred to NAB. Audit recommends that the illegal use of land be reversed by taking the remedial measures besides making recovery of rent for land used for the purpose not covered by legal allotments.

*(Para No.1 Manager Circle Auqaf Mithan Kot Rajanpur, 2015-18)*

### **5.2.8 Fraudulent sale/leasing of Auqaf property**

As per Section 16 of the Punjab Waqf Properties Ordinance, 1979, where circumstances exist which make it necessary to sell or otherwise dispose of any waqf property to provide education, medical aid, public facilities and services such as roads, sewerage, gas etc., Government may permit the Chief Administrator to do so provided that sale proceeds shall first be applied for satisfying main purpose of the waqf.

During audit of Auqaf & Religious Affairs Department for the years 2015-18, the Audit team revealed that Auqaf department had fraudulently transferred, sold and leased out property from following circles to different government departments / agencies. This was corroborated by the fact that no documentary evidence such as request of the department/agency, agreement executed, deposit challan of lease/sold, existed to support the transactions undertaken.

The detail is as under:

Sr. No	Name of Formation	AIR Para No	Remarks
1	Manager Circle Okara	8	Transferred in the name of Higher Education
2	Manager Circle Kasur	1 5	Transferred to Sports Department and DPS
3	Manager Circle-3 Lahore	8	Leased out to LDA
4	Manager Circle Rawalpindi	1 3	Lease out property to TEVETA, Police and
5	Manager Circle -5 Lahore	1 1	Transferred property to LDA and Child

Audit is of the view that the irregularities were due to weak supervisory controls over waqf properties.

The matter was pointed out in December, 2018, department received the observation without offering any reply.

In the DAC meeting held in September, 2020, para was kept pending for a thorough probe.

Audit recommends that:

- i. Inquiry to be finalized at the earliest.
- ii. Responsibility be fixed under Punjab Employees Efficiency and Accountability Act, 2006 to recover the amount involved.

### **5.2.9 Criminal negligence in non-transfer of ownership of properties in the name of department**

As per Section 6 of Punjab Waqf Properties Ordinance, 1979, every person in-charge of or exercising control over the management of any waqf property and every person creating a waqf after the commencement of this Ordinance shall get such waqf property registered in such manner within such time and with such authority as may be prescribed.

During Audit of Auqaf & Religious Affairs Department for the period 2015-18, the Audit team divulged that auqaf land remained under the illegal occupation of the encroachers due to criminal negligence and failure of the department to take any constructive action against the malefactors. It was revealed that department had notified and given charge of the said properties to the managers of the circles (detail in Annexure-X) but the administrators of the said circles did not make any effort to transfer the same in the name of Auqaf Department contrary to the above rule. The land was still under the illegal occupation of encroachers due to criminal negligence and mismanagement of government resources.

The lapse occurred due to weak financial and administrative controls. Non-transfer of waqf properties resulted in pilferage and wastage of government resources.

In the DAC meeting held in October, 2020, the para was kept pending till submission of revised reply along with breakup of the properties.

Audit recommends to investigate the matter for non-transfer of land/properties in the name of the department besides completion of mutation process at the earliest. Audit further recommends criminal prosecution to be conducted and taken to its logical end for the acts of omission and commission evident from fraud and collusion of the department with the lessees.

#### **5.2.10 Non allotment of agriculture land by Board of Revenue**

According to Rule 2(vi) of the Punjab Waqf Properties (Accounts) Rules, 1982, manager is the person appointed by the Chief Administrator for the administration, control, management and maintenance of a waqf property in independent charge of a waqf property.

During audit of Auqaf & Religious Affairs Department for the period 2015-18, it was revealed that 1205 non-allotted units of agriculture

land i.e. Darbar Hazrat Pir Bana Banoi, Masjid India Korey Karam Shah and Masjid India Ghanian, situated in Mauza Waso, Korey Karam Shah and Ghanian Tehsil Phalia and Distt. Gujrat, still remained in the name of Board of Revenue. The said units were to be allotted by the Board of Revenue in the name of Auqaf Department but due to malintent and collusion of the parties this could not happen even after a lapse of considerable period of 48 years. (as detailed in Annexure-XI).

The Audit team observed that the department itself had not made any effort for retrieval of waqf land, indicating negligence, collusive practices and financial dishonesty.

Audit pointed out irregularity in December, 2018. The management only noted the observation without offering any comment.

In the DAC meeting held on 20.10.2020, the paras were kept pending till the allotment of land in the name of department.

Audit recommends that:

- i. Efforts be made for allotment of the non-allotted units from Board of Revenue in the name of Auqaf Department.
- ii. Income generated from such properties should be retrieved and deposited into Auqaf accounts.
- iii. Audit further recommends criminal prosecution to be conducted and taken to its logical end for the acts of omission and commission evident from fraud and collusion of the department with illegal beneficiaries.

*(AIR Para no 17, Manager Circle, Gujrat-2015-18)*

#### **5.2.11 Gross Negligence in non-possession of notified properties**

Section 7 of The Punjab Waqf Properties Ordinance 1979 provides that the Chief Administrator may, by notification, shall take over and

assume the administration, control, management and maintenance of waqf property.

During audit of Auqaf & Religious Affairs Department for the period 2015-18, it was revealed that the Chief Administrator issued notifications for taking over possession of various waqf properties such as shops, houses, stores, langar khana, shrine Hazrat Shams-ud-Din, Darbar Baba Qasim Sain etc. (as detailed in Annex-XII). However, the department remained grossly negligent in taking over possession of the properties even after lapse of considerable period of 10 to 58 years. Moreover, the possession of the properties of the Manager Circle Auqaf, Faisalabad was taken over on 16.10.2018 but the receipt of rent of shops, cash box and other credit balance was not disclosed, causing loss to department since 6.02.2010 to 15.10.2018 (approx. 8.5 years).

Audit is of the view that this loss occurred due to weak supervisory controls over waqf properties. Such a failure exhibited department's financial mismanagement, negligence and malintent in handling of government resources, leading to loss of revenue and pilferage of government resources.

Audit pointed out the lapse in November & December 2018. The Manager Circle Auqaf, Faisalabad replied that possession could not be obtained due to political pressure and non-cooperation of Police which was not tenable as the department was well resourced to deal with such non-cooperation. The possession of some properties of the same Circle was taken over but fate of rent for eight and half year, was not informed. The other formations did not reply.

In the DAC meetings convened from September to October, 2020, the paras were kept pending to get demarcation of the property along with exact area of the properties.

Audit recommends proper demarcation of the properties and prompt taking over the possession of notified land to pre-empt clandestine concealment of record.

#### **5.2.12 Difference in notified and actually retained possession of land**

As per Rule 7(III)(h)(i)(aa) of the Punjab Waqf Properties (Administration) Rules 2002, if during the exercise, it is found that occupant is other than the lessee of the department, case for cancellation of lease shall be taken up; if the occupant gives reasonable explanation for his occupation and applies for transfer of tenancy, the rent shall be fixed at the market rate.

During audit of Auqaf & Religious Affairs Department for the period 2015-18, audit observed difference in notified area of Auqaf Department against the actual area occupied and reported during the audit period (detail in Annexure-XIII).

Audit is of the view that weak supervisory and administrative controls resulted in non-measurement/difference in notified area and reported area.

The matter was pointed out to the concerned formations in December, 2018. The Managers Circle Auqaf received the observations but did not offer reply.

In the DAC meetings convened from September to October, 2020, the paras were kept pending to get demarcation of the property along with exact area of the properties.

Audit recommends proper demarcation of the properties and prompt taking over the possession of notified land to preempt clandestine concealment of record.

### **5.3 Organization and Management**

#### **5.3.1 Pilferage of Government Revenue on account of non-deposit of Federal taxes and Auqaf receipts-Rs. 154.79 million**

According to Section 236A of Income Tax Ordinance 2001 “Advance tax at the time of sale by auction. (1) Any person making sale by public auction or auction by a tender, of any property or goods (including property or goods confiscated or attached) either belonging to or not belonging to the Government, local Government, any authority, a company, shall collect advance tax, computed on the basis of sale price of such property, from the person to whom such property or goods are being sold. Moreover, as per 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.

Audit team, during audit of Auqaf & Religious Affairs department for the period 2015-18, it was revealed that an amount of Rs. 147,250,576 on account of taxes was illegally deposited through bank drafts into receipt account of Auqaf Department instead of FBR. The department manifested negligence in sharing documents and acknowledgement of the amount received with the Audit team. Further, amount of Rs. 7,538,617 was misappropriated and not deposited in Auqaf Fund. (As detailed in annexure-XIV). The said amount could not be traced from the auqaf receipt account. The department remained reticent in divulging further information, exhibiting criminal negligence and pilferage of government resources.

Audit was of the view that this loss occurred due to weak supervisory and financial controls.

Audit pointed out the lapse in November and December, 2018, the management at Sr. No. 6 replied that enquiry was pending in Anti-

Corruption Establishment. The management at Sr. No. 11 replied that both the employees involved were transferred and the matter was under inquiry. The remaining formations offered no comments to initial observations. No recovery was affected in any case.

In the DAC meeting held in October, 2020, the paras were kept pending till the finalization of inquiry, fixing responsibility and ensuring recovery of amount not deposited.

Audit recommends to initiate criminal proceedings at the earliest so that those at fault can be taken besides recovery of the misappropriated amount through all possible means.

### **5.3.2 Irregular award and execution of technical sanctions of works by an officer on additional charge-Rs. 17.32 million**

The prescribed qualification for the post of Project Director is Degree in Engineering in the requisite discipline or equivalent qualification, registered as Professional Engineer with the Pakistan Engineering Council and at least 7 years' experience as XEN. According to Rule 6 (8) of Punjab Auqaf Organization (Appointment & Conditions of Service) Rules, 1994, where a post is required to be filled by promotion, the senior most member of the service in the functional unit concerned who is otherwise eligible for promotion, but does not possess the specified length of service, may on the recommendations of the appropriate Departmental Promotion Committee be appointed by Appointing Authority to the post on acting charge basis.

As per S&GAD Department letter no. No. SOR.I(S&GAD)-16-70/77, dated 17<sup>th</sup> May, 1982, in case where appointment to higher posts is not possible for one reason or the other, the senior-most eligible officer should be given additional charge of the higher post instead of appointing him to the said higher post.

During audit of Auqaf & Religious Affairs Department for the Financial Years 2015-18, it was observed that Deputy Director

(Architecture) was given additional charge of the post of Director Projects during 29.10.2016 to 14.05.2017. He was not eligible as he did not possess engineering degree. Due to irregular additional charge, the technical sanctions accorded and works agreements valuing Rs. 17,324,000, entered into by the said officer, were held irregular.

Audit was of the view that irregularity occurred due to misuse of delegation of power.

Audit pointed out the observation in December, 2018. The formation replied that Additional charge was assigned to Deputy Director due to suspension of Director Projects and it was not a promotion case.

In the DAC meeting held on 29.09.2020, the para was kept pending for justifying the matter of giving additional charge to Deputy Director instead of XEN. The further reply was not received till finalization of this report.

Audit recommends criminal prosecution to be conducted and taken to its logical end for the acts of omission and commission evident from collusion of the department in evading technical sanctions in the manner prescribed.

*(AIR Para No.38, Chief Administrator Auqaf-2015-18)*

### **5.3.3 Loss due to setting record ablaze at Aiwan-e-Sufia-Rs.7.40 million**

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

During audit of Auqaf & Religious Affairs Department for the period 2015-18, Audit team found that important official evidence such as bills of contingency, library books, honorary books, official record, and furniture were destroyed in fire incident on 22.8.2018 causing loss of

Rs.7,400,000. This incident highlighted departmental negligence in safeguarding official record. An FIR was lodged only against class-IV employees of the department, holding them responsible for the incident. The department remained reluctant in initiating official inquiry. Consequently, government loss was not made good.

Audit was of the view that official record was destroyed due to weak administrative controls.

Audit pointed out the matter in December 2018. It was replied that fact finding enquiry was in process. In the DAC meeting held on 29.09.2020, the para was kept pending for want of assessment of loss due to fire. No concrete measures were taken to ensure recovery of loss in a timely manner.

Audit recommends that inquiry be finalized at the earliest, with fixation of responsibility and recovery of loss from the concerned.

*(AIR Para No.20, Chief Administrator Auqaf-2015-18)*

#### **5.3.4 Non-Production of record of income of land exchanged with Aashiana scheme**

As provided in section 14 of the 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. 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.

During audit of Auqaf & Religious Affairs Department for the period 2015-18, it was revealed that department did not produce the record related to income of lands before and after exchange with land of Aashiana Scheme.

Audit was of the view that this loss occurred due to weak managerial controls over waqf properties.

Audit pointed out the matter but department did not reply.

Neither any reply was received nor was DAC meeting convened till finalization of this report.

Audit recommends that matter may be probed into at appropriate level and concerned authorities may be instructed to produce the relevant record.

*(AIR Para No 79, Chief Administrator Auqaf, Lahore-2015-18)*

## **5.4 Scheme Authority Compliance Cost Reventions**

### **5.4.1 Irregular leasing of agricultural land-Rs. 180.30 million**

Rule 7 (1)(j) of Punjab Waqf Properties (Administration) Rules 2002 provides that in case, increase in lease money is more than 10% but less than 20% of the preceding years and contestants were at least two, the approval shall be accorded by the Director Estate by a speaking order under intimation to the Chief Administrator Auqaf. Other cases shall be submitted to the Chief Administrator Auqaf for approval.

Audit of Auqaf & Religious Affairs Department for the financial years 2015-18 revealed that agriculture land with increase in its lease rent less than 20% of the preceding years was leased out without the approval of Director Estate. Similarly, in other cases where increase was less than 10% or otherwise, approval for initial tenancy of land was not obtained from the Chief Administrator. The lease money for Rs.180,295,410 was collected without approval. (Annexure-XV)

Audit pointed out the lapse in December 2018. The formation at Sr. No.4 & 6 replied that approvals were in process. The other formations received the audit observations and offered no comments.

In the DAC meetings convened from September to October, 2020, the paras were kept pending with the directions to get pending approvals besides regularization.

Audit recommends that responsibility for leasing of land without approval of competent authority be fixed and disciplinary action be initiated against those held responsible.

**5.4.2 Non-compliance of prescribed rules regarding receipts- Rs. 161.909 million**

As per Rule 4 (1 & 2) of The Punjab Waqf Properties (Accounts) Rules 1982, when any money is received by any authorized person, he shall issue a receipt for it in Form 6 and receipt shall be in triplicate. The original copy of receipt shall be given to the person making payment, one carbon copy of the receipt shall be attached to the statement of account submitted to the Chief Administrator, and the second copy shall be retained by the Manager for record. All receipt books shall be properly bound and their press machine numbered, same number being given to all the three copies of each receipt.

During audit of following formations, it was observed that Director Finance of Chief Administrator Auqaf Punjab Lahore had issued a letter No.AD(Accounts)/Challan/2016 dated 29.12.2016 in which it was directed that the form No.6 will not be issued in respect of receipts and the concerned persons will directly deposit the receipt through “challan form” w.e.f. 01.01.2017. The latter letter was issued in violation of former rule. The collection of receipts to the stated extent without issuance of Form No.6 is objectionable and doubtful. The details are as under:

<b>Sr. No.</b>	<b>Name of formation</b>	<b>AIR Para No.</b>	<b>Amount (Rs.)</b>
1	Manager Circle-II Multan	9	57,211,100
2	Manager Circle-I Multan	13	53,435,578
3	Manager Circle Okara	15	51,262,963
<b>Total</b>			<b>161,909,641</b>

Audit was of the view that lapse occurred due to weak internal controls over receipts.

The irregularities were pointed out to concerned formation in December, 2018. All formations noted observation for compliance.

In the DAC meetings convened from September to October, 2020, the paras were kept pending for clarification/advice.

Audit recommends remedial action from concerned department regarding the pointed-out irregularity. Audit further recommends criminal prosecution to be conducted and taken to its logical end for the acts of omission and commission evident from fraud and collusion of the department with the lessees.

#### **5.4.3 Doubtful cash payment of electricity charges-Rs. 7.64 million and double draws of electricity bills-Rs. 176,560**

As per rule 6(2) of the Punjab Waqf Properties (Accounts) Rules, 1982, ordinarily, payment shall be made by cheques. Cheques shall not be drawn except when required for immediate disbursement.

During audit of Manager Auqaf, Circle Sahiwal for the period 2015- 18, it was observed that an amount of Rs. 7,636,905 was drawn in cash instead of making payment through cross cheques and acknowledgment/APRs were not found on record. Further, it was observed from the Form-16, Cash Book and Bank Statement for the year 2017-18 that an amount of Rs. 176,560 was drawn twice. Moreover, the record of the Financial Years 2015-2017 along with bank statement was not provided despite repeated requests. It was verbally informed to audit that Form-16 and relevant record was not available at that stage. (Detail in annexure- XVI)

The matter was reported in November, 2018. The management noted the observation for compliance.

In the DAC meeting held on 15.10.2020, the para was kept pending till the finalization of inquiry, fixing responsibility and ensuring recovery of embezzled amount.

Audit recommends to finalize the inquiry at earliest besides ensuring recovery of misappropriated amount and strengthening of internal controls.

*(AIR Para No. 9-Manager, Circle Sahiwal-2015-18)*

#### **5.4.4 Embezzlement due to unauthorized retention of Govt. revenue- Rs. 3.53 million**

According to section 153 (a), (b) & (c) of the Income Tax Ordinance 2001 as amended from time to time, every prescribed person (Federal Government, a Provincial Government, local authority, a company, a non-profit organization or a diplomatic mission of a foreign state) making a payment in full or part including a payment by way of advance to a resident person or non-resident person.

During audit of the accounts of District Manager Auqaf, Pakpattan Circle, Darbar Hazrat Baba Farid-Ud-Din, Pakpattan for the period 2015-18, Audit team pointed out that income tax amounting to Rs. 3,529,932 was received in cash from different contractors but no receipt for the same had been recorded in the cash book in violation of the above rules. Income tax collected by the department was not deposited immediately just to make private use of government money which is tantamount to temporary embezzlement.

The audit was of the view that lapse occurred due to weak financial and managerial controls.

The matter was reported in December, 2018 but the department did not offer any reply.

In the DAC meeting held on 13.10.2020, the para was kept pending for explaining reason for retention of amount of Income Tax.

Audit recommends that matter be inquired into to fix responsibility and proceedings against those held responsible be taken to logical end.

*(Para No. 14-District Manager Auqaf, Pakpattan Circle-2015-18)*

#### **5.4.5 Demolition of rooms & Khokha shops without approval of Chief Administrator-Rs. 1.165 million**

Section 16 (f) of Punjab Waqf Properties Ordinance 1979 provides that Government may, subject to the provisions of subsection (2) of Section 15, where it is satisfied that circumstances exist which make it necessary to sell or otherwise dispose of any waqf property in order to provide education, medical aid, housing, public facilities and services such as roads, sewerage, gas and electric power, permit the Chief Administrator to do so and to invest the proceeds in accordance with its directions.

During audit of Auqaf & Religious Affairs Department for the financial years 2015-18, Audit team observed that 47 commercial units and 5 rooms of waqf properties were demolished without approval of the competent authority in violation of the above rules. Moreover, the outstanding rent of demolished shops in Burewala Circle at Sr. No.1 amounting to Rs.1,165,109 was not recovered since May 2015. Furthermore, no compensation or substitute land was claimed from the government by the Auqaf Department in lieu of land added to roads expansion in Sargodha & Faisalabad Circles at Sr. No. 2 & 3. The department remained negligent in ensuring that Auqaf department was duly compensated for demolition and usage of waqf properties by the government. The detail is as under:

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>AIR Para No.</b>	<b>Amount (Rs.)</b>	<b>Remarks</b>
1.	Manger Circle Burewala	6	1,165,109	30 Shops
2.	Manger Circle Sargodha	6	-	5 Rooms 1 Khokha

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>AIR Para No.</b>	<b>Amount (Rs.)</b>	<b>Remarks</b>
3.	Manger Circle Faisalabad	4	-	16 Shops
<b>Total</b>			<b>1,165,109</b>	

Audit pointed out the lapses in November & December 2018. The managements received the audit observations but offered no comments.

In the DAC meetings convened from September to October, 2020, the paras were kept pending to fix responsibility for non-recovery of government due and no adequate response was received.

Audit recommends that responsibility be fixed for demolition of commercial units against Manager Circle Burewala, Manager Circle Sargodha and Manager Circle Faisalabad besides ensuring recovery of outstanding dues at the earliest.

#### **5.4.6 Irregular withdrawal of notified Waqf property**

Section 7 of the Punjab Waqf Properties Ordinance, 1979 (Pb. Ord. IV of 1979) provides that the Chief Administrator may, by notification, take over and assume the administration, control, management and maintenance of a waqf property. However, the ordinance does not empower the Chief Administrator Auqaf to de-notify the waqf property.

During audit of Auqaf & Religious Affairs Department, Audit team pointed out that various properties of offices as detailed in (Annexure-XVII) were de-notified by the Chief Administrator under the Section 7 of the Punjab Waqf Properties Ordinance 1979 despite lack of authority to do so. This was tantamount to a flagrant violation of the Waqf Ordinance by the department and resulted in loss of waqf properties.

The audit was of the view that lapse occurred due to weak administrative controls.

The matter was pointed out in December, 2018. The management received the observations and did not offer any reply.

In the DAC meeting held on 20.10.2020, against Sr.no.2, the para was kept pending for advice from Law Department. Against Sr. no.1, neither any reply was received nor was a DAC meeting convened till the finalization of this report.

Audit recommends that remedial action to restore custody and title of properties be ensured besides conducting an inquiry and fixing responsibility of loss.

#### **5.4.7 Theft of Nalain Mubarak (Shoe) of Prophet Muhammad (PBUH) from Badshahi Mosque since 2002**

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

During audit of Badshahi Mosque, Lahore for the period 2015-18, it was observed that Nalain Mubarak (Shoe) of Prophet Muhammad (PBUH) was stolen from the gallery of Badshahi Mosque during 2002 and up till now neither the same was recovered nor the responsibility was fixed for the last sixteen years. The Chief Justice of Pakistan ordered formation of a Joint Investigation Team (JIT) comprising nine members to probe into alleged theft of Nalain Mubarak (Shoe). The management did not provide the latest position of the case. The management at Badshahi Mosque stated that the relevant record of the case/enquiry was with the police department and JIT.

The irregularity was pointed out in November, 2018. The management noted the observation.

In the DAC meeting held on 24.9.2020, the para was kept pending till the finalization of case and fixing of responsibility.

Audit recommends that responsibility be fixed against those concerned besides ensuring strengthening of internal controls. The latest position of the case/enquiry should be brought on record besides, fixing of responsibility and ensuring recovery of stolen Nalain Mubarak.

*(AIR Para No. 2-Badshahi Mosque, Lahore-2015-18)*

#### **5.4.8 Irregular change in the structure of Auqaf Plaza**

According to Section 7 of the Punjab Waqf Properties Ordinance 1979, the Chief Administrator may, by notification, take over and assume the administration, control, management and maintenance of a waqf property.

During audit of accounts of Manager, Circle Rawalpindi for the period 2015-18, it was observed that in Auqaf Plaza, Rawalpindi illegal occupants of the shops made changes in the structure of Plaza by removing the walls and roof of a shop to make a hall including the Flat No. 6-A on the first floor of the Plaza. Department assessed damage and issued notices (Detail in Annexure-XVIII). The remedial action was not given effect.

The matter was reported in December, 2018. The management received the observation without offering any reply.

In the DAC meeting held on 8.9.2020, the para was kept pending for inquiry.

Audit recommends that responsibility be fixed against the persons held responsible and loss be recovered.

*(AIR Para No. 14-Manager, Circle Rawalpindi-2015-18)*

#### 5.4.9 Non-finalization of pending legal cases

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

During audit of Auqaf & Religious Affairs Department for the financial years 2015-18, it was revealed that there were eighty-two (82) cases pending in the courts. Audit held that vigorous efforts had not been made to expedite the processing of pending legal cases. Detail is as under:

Sr. No.	Name of Formation	AIR Para No.	No. of cases
1.	Manager Circle-1 Multan	15	15
2.	Manager Circle Gujranwala	20	19
3.	Manager Circle Gujrat	16	19
4.	Manager Circle -3 Lahore	20	19
5.	Chief Administrator Auqaf, Lahore	76	9
<b>Total</b>			<b>82</b>

Audit pointed out the lapse in November and December, 2018. The department received the observations without offering any reply.

In the DAC meetings convened from September to October, 2020, the paras were kept pending to pursue cases vigorously.

Audit recommends to pursue the cases in courts of law vigorously.

### 5.5 Contract Management

#### 5.5.1 Loss due to non-auction of shrine's properties-Rs. 160.43 million

As per Rule 7(1)(i)(c) of The Punjab Waqf Properties Administration Rules 2002, the lease shall be made through open auction

after due publicity through national press, by distribution of hand bills on the spot and also by beat of drums, where so required, in favour of the highest bidder. The auction shall invariably be held at the spot or at such other place close to it as may be easily accessible to the intending participants.

During audit of Auqaf & Religious Affairs Department for the financial years 2015-18, it was noticed that commercial properties, agriculture land, parking stands, shoe keeping shops, Cash Boxes/misc. income & toilets were not auctioned which caused a loss of Rs.160,434,389 (detail in Annexure-XIX). Hence, the department had to bear loss to the stated extent.

Audit pointed out the lapse in November, 2018. All formations received the audit observations and offered no comments.

In the DAC meetings convened from September to October, 2020, the paras were kept pending for inquiry.

Audit recommends that the matter be investigated and responsibility be fixed for non-auction, and the amount of loss be made good from those held responsible.

#### **5.5.2 Loss to Govt. due to auction at meager price-Rs. 75.52 million**

As per Rule 4.7 (1) of PFR VOL-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During Audit of Administrator, Data Darbar, Hazrat Ali Hajvari Gunj Bukhsh (R.A) Lahore for the period 2015-18, it was observed that shoe keeping contracts of the shrine were awarded to various contractors at a very meager price of Rs. 116,110,000 for three years, causing loss to the Auqaf Department due to malicious intent and lack of financial expertise of

the department in calculating the number of Zaireen. The Audit team calculated through past record and survey of the area, that 12,775,000 numbers of Zaireens visited Shrine in one year and an amount of Rs. 127,750,000 was expected to be realised by the contractor. However, the contractor had instead charged Rs. 383,250,000 approx., in the years 2015-2018. The Audit team found that management had unduly favoured the contractor and allowed profit @ 70% of actual income, causing loss to the department which was calculated at Rs. 75,515,000 per year.

The audit was of the view that loss occurred due to weak financial and managerial controls.

The irregularity was pointed out in December, 2018. The management did not offer any reply and no DAC meeting was convened till the finalization of the report.

Audit recommends that the matter be inquired and responsibility be fixed against the persons at fault under intimation to audit.

*(AIR Para No. 2-Data Darbar Hazrat Ali Hajveri Gunj Bukhsh, Lahore-2015-18)*

### **5.5.3 Non transparent procurement process-Rs. 32.56 million**

Rule 12 of PPR 2014 provides that a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of MS Data Darbar Hospital, Lahore, it was observed that an amount of Rs. 32,557,742 was incurred on purchases. The following deficiencies & violations of rules have been noticed in tendering process of procurements of various kinds:

- i. The comparative statement was not signed by all members of the purchase committee

- ii. The CDR copies/performance guarantee (either in original or photocopies) along with its verification from respective banks and performance guarantee register was neither maintained nor shown to Audit.

The irregularity was pointed out in November, 2018. The management only noted the observation.

In the DAC meeting held on 27.10.2020, the para was kept pending for compliance.

Audit recommends that irregularity be got condoned from competent authority at an early date. Audit further recommends criminal prosecution to be conducted and taken to its logical end for the acts of omission and commission.

*(AIR Para No. 5-Data Darbar Hospital Lahore-2015-18)*

#### **5.5.4 Irregular award of contracts-Rs. 16.53 million**

According to Rule 12 of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on PPRA 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.

During audit of the accounts for the year 2015-18 of Manager, Circle-3, Lahore Zone, Auqaf Department, it was revealed that the circle management had tendered out the contract of wash rooms, shoe placing, flower selling and cash boxes adjacent to Darbar Bibi Pak Daman. The contract was held irregular due to not uploading of tender on PPRA website. Auctions process started contrarily below the reserve price and finalized near about the reserve price and previous year's prices. (Annexure-XX).

The lapse was pointed out in November, 2018. The management did not offer any reply.

In the DAC meeting held in September, 2020, the para was kept pending for regularization.

Audit recommends that irregularity be got condoned from competent authority at an early date. Audit further recommends criminal prosecution to be conducted and taken to its logical end for the acts of omission and commission.

**5.5.5 Procurements without tenders/framework Contract-Rs.7.178 million and loss due to purchase at higher rates-Rs. 1.08 million (approx.)**

As per Rule 9 of Punjab Procurement Rules-2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website as well as on the website of the procuring agency, in case the procuring agency has its own website.

During audit of Administrator, Data Darbar, Hazrat Ali Hajvari Gunj Bukhsh (R.A) Lahore for the period 2015-18, it was observed that expenditure of 7,178,250 had been incurred on dietary articles (like Dal Chana, Wheat Atta, Ghee, Onion, Tomato and spices etc.) without floating open tenders through PPRA's website as well as print media and without any written agreement in violation of rules stated above. The procurement of dietary articles was on higher rates @15% to 20% higher than prevailing market rates, sustaining loss of Rs. 1,076,737.

The irregularity was pointed out in December 2018. The management did not offer any reply.

Neither any reply was received nor was a DAC meeting convened till the finalization of this report.

Audit recommends that irregularity be got regularized from PPRA and loss due to over pricing may be made good.

*(AIR Para No. 4-Data Darbar Hazrat Ali Hajveri Gunj Bukhsh, Lahore-2015-18)*

#### **5.5.6 Loss due to non-recovery of outstanding dues from contractors- Rs. 5.41 million**

As per Rule 4.7(1) of PFR VOL-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During Audit of Administrator, Data Darbar, Hazrat Ali Hajvari Gunj Bukhsh (R.A) Lahore for the period 2015-18, the scrutiny of record pertaining to Shoe keeping Contract and Car Parking/Cycle Stand Contract revealed that outstanding dues of Rs. 5,409,654 were not recovered from contractor due to poor follow-up made by the local management.

The irregularity was pointed out in December, 2018. The management did not offer any reply.

The matter was further reported to the Administrative Department. Neither any reply was received nor was a DAC meeting convened till the finalization of this report.

Audit recommends to take prompt action for recovery of outstanding govt. dues at the earliest. Audit further recommends criminal prosecution to be conducted and taken to its logical end for the acts of omission and commission.

*(AIR Para No. 12-Data Darbar Hazrat Ali Hajveri Gunj Bukhsh, Lahore-2015-18)*

### **5.5.7 Loss to govt. due to irregular award of contract of car parking- Rs. 4.000 million**

According to Rule 12 of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on PPRA 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. As per Rule 4.7 (1) of PFR VOL-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

During Audit of Administrator, Data Darbar, Hazrat Ali Hajvari Gunj Bukhsh (R.A) Lahore for the period 2015-18, it was noticed that car parking/cycle stand was auctioned on 30.05.2017 and the same was awarded to M/s Asghar Javed having CNIC# 35201-1548926-9 being the highest bidder for Rs. 14,400,000. Afterwards, the contract was rejected without any cogent reasons and auction was made second time on 14.06.2017 which was also won by the same bidder (M/s Asghar Javed) which was again rejected without any cogent reasons. It was seen that the auction was again made on 21.06.2017 (Third time) without re-advertising in newspapers and PPRA's website in violation rules which was also won by same contractor at a price of Rs. 10,400,000. It was astonishing to note that contract was awarded on 38% less amount of Rs. 4,000,000 just in order to provide undue financial favor to the contractor. Blatant violation of the rules, manifested misuse and abuse of authority by the department.

Audit was of the view that loss occurred due to weak financial and managerial controls.

The irregularity was pointed out in December, 2018. The management did not offer any reply.

In the DAC meetings convened from September to October, 2020, the para was kept pending for regularization.

Audit recommends that the loss be recovered expeditiously. Audit further recommends criminal prosecution to be conducted and taken to its logical end for the acts of omission and commission.

*(AIR Para No. 11- Data Darbar Hazrat Ali Hajveri Gunj Bukhsh, Lahore - 2015-18)*

### **5.5.8 Irregular change in lease status of property from petrol pump to factory**

Rule 4(1) of Punjab Waqf Properties (Administration Rules 2002) provides that “The Manager shall prepare, for settlement by the Chief Administrator, a scheme for the administration of the waqf property in his charge. The scheme shall be designed to give effect to such wishes of the person dedicating, as can be ascertained and to which effect can reasonably be given. In the absence of evidence of express dedication, the waqf property shall be used for the purpose for which it has been used or for any purpose recognized by Islam as religious, pious, or charitable.”

During audit of Auqaf & Religious Affairs Department for the period 2015-18, it was revealed that a piece of land for petrol pump was leased out to Mr. Shabir Ahmad S/O Nazir Ahmad dated 14.05.2008 through open auction but later on 15.05.2009 vide letter No. 121(1)5- SOP, authorities granted approval for conversion of petrol pump lease into construction of Factory by writing another agreement. No Auqaf rules or Government rules permit to convert the status of auqaf property.

The irregularity was pointed out in November, 2018, and department received the observation without offering any reply.

In the DAC meeting held on 15.09.2020, the para was kept pending for provision of record.

Audit recommends that the matter be looked into at appropriate level besides fixing responsibility against those at fault cancelling the new lease under intimation to audit.

*(AIR Para No 9, Manager Circle-5, Lahore-2015-18)*

#### **5.5.9 Loss due to leasing of commercial land for petrol pump without open competition**

Rule 7(1)(iii) of Punjab Waqf Properties (Administration Rules 2002) provides that where the lease relates to a house or shop: - (a) the lease shall be in writing; (b) the period of lease shall not exceed three years; (c) the rent reserved shall be at the best available market rate. Rule 7(2)(iii)(f) *ibid* provides that the Chief Administrator may, if in his opinion the continuance of any lease of waqf property made after 4th November, 1961 is not in the interest of the waqf property, cancel the lease(i) by giving one month's notice to the lessee and the lease shall stand terminated on the expiry of such period; and (ii) by tendering one month's rent to the lessee and the leases shall stand terminated forthwith on such tender.

During audit of Auqaf & Religious Affairs Department for the financial years 2015-18, it was observed that the Auqaf department leased out the commercial land measuring 08 Kanal for establishment of petrol pump to Mr. Qaiser Tareen for 25 years @ Rs. 2 per marlas with 5% annual increase in rent w.e.f 08.02.1989. On expiry of lease period on 07.02.2013, the land was again leased out to the same contractor for another period of 30 years @ Rs. 10,000 per month without open competition, manifesting favouritism and misuse of authority by the department.

The audit was of the view that loss occurred due to weak financial and managerial controls.

The matter was brought to the notice of higher authorities but reply was not given.

Neither any reply was received nor was a DAC meeting convened till the finalization of this report.

Audit recommends to recover the loss and fix the responsibility against District Manager Circle Dera Ghazi Khan besides initiating fresh auction of property under the law to yield maximum rent of land.

*(AIR Para No.8, District Manager Circle Dera Ghazi Khan -2015-18)*

## **6. CONCLUSION**

During Audit of the Auqaf and Religious Affairs Department, many systemic failures in internal control structure were identified which resulted in many instances of revenue leakages. The financial management system of the Auqaf Department was scrutinized and issues like irregular leasing out of shops on nominal rent, non-recovery of rent share of parking plazas from tenants, non-deposit of taxes in government treasury and instances of misappropriation of Auqaf receipts were highlighted that indicated weaknesses in the internal control structure. The issues pertaining to estate management of Auqaf properties like illegal allotment/ occupation of land, unlawful subletting of commercial properties, unlawful leasing of agricultural lands were highlighted which require immediate strengthening of internal controls for optimal utilization of resources. The core issues highlighted warrant a prompt and pro-active approach on the part of the management to avert the weaknesses in the internal controls environment that are hindering the financial and administrative discipline. The adherence to the recommendations of audit will improve the overall performance of the management.



## 7. RECOMMENDATIONS

Some of the main recommendations which need management's immediate attention are outlined here under:

- i. Automation of revenue and land management mechanism
- ii. Formulation of commercial policy to lease-out precious commercial, residential and Agri lands
- iii. Immediate lifting of ban on transfer of tenancy to fetch greater revenue through transfer fees and updating of rents at par with market
- iv. Early demarcation of land measuring 3200 acres attached with Darbar Hazrat Sakhi Sarwar R.A and other locations.
- v. Immediate retrieval of 6300 acres of land attached with Darbar Hazrat Shah Sadiq Nehang R.A, at Shorekot and other locations
- vi. Installation of an automation system to account for revenue collected from cash boxes
- vii. Rotation of Zonal Administrators and Managers after three years
- viii. Constitution of Auqaf Board may be formalized through legislation by amending the Punjab Waqf Properties (Administration) Rules, 2002.



## **8. ACKNOWLEDGEMENT**

We wish to express our appreciation to the management and staff of the Department of Auqaf & Religious Affairs for assistance and cooperation extended for completion of this task.



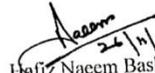
**Annexure-I (Para No.5.1.1)**

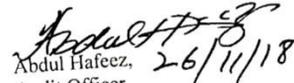
<b>Sr. No.</b>	<b>Name of Formation</b>	<b>AIR Para No.</b>	<b>Amount (Rs.)</b>	<b>Remarks</b>
1.	Manager Circle Faisalabad	7	913,268,124	
2.	Manager Circle Sargodha	5	772,192,440	
3.	Manager Circle Sialkot	12	65,751,120	
4.	Manager Circle-1 Lahore	9	60,918,912	
5.	Manager Circle Sheikhpura	11	31,685,400	
6.	Manager Circle-II Multan	3	30,424,860	
7.	Manager Circle Okara	4	27,636,552	
8.	Manager Circle Jhang	7	15,592,536	
9.	Manager Circle Gujrat	5	10,508,934	
10.	Manager Circle Burewala	7	4,232,808	
11.	Manager Circle Sialkot	8	3,839,433	
12.	Manager Circle Gujrat	4	840,934	

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>AIR Para No.</b>	<b>Amount (Rs.)</b>	<b>Remarks</b>
13.	Manager Circle-3 Lahore	9	483,000	
14.	Manager Circle Sheikhpura	8	399,580	
15.	Chief Administrator Auqaf, Lahore	64	-	Survey not conducted
16.	Manager Circle Kasur	7	-	Average market rent is Rs.45000 to 50000 per acre whereas actually the same is leased out from Rs.4083 to Rs.36400 per acre.
17.	Manager Circle Bahawalpur	5	-	Average market rent is Rs.20,000 to 36000 per shop whereas leased out from Rs.150 to Rs.6500 per shop.
18.	Manager Circle Kot Mithan Rajanpur	3	-	Average market rent is Rs.7,000 to 10,000 per shop whereas leased out at Rs.1375 per house and shop at Rs.2344 per shop.
19.	Manager Circle Muzafargarh	3	-	Average market rent is Rs.3,000 to 5,000 per shop whereas leased out from Rs.367 to Rs.2788 per shop.
20.	Manager Circle DG Khan	7	-	Average rent charged was ranging from Rs.250 to 12,000 per shop instead of market.
21.	Manager Circle Rawalpindi	12	-	
<b>Total</b>			<b>1,937,774,633</b>	

The audit team undertaken visit of shops situated in Faisalabad Bazar in association of Manager Auqaf, Faisalabad Circle. The purpose of the visit was to make a comparison of rent of shops with the shops of private owners. For this purpose, the team met Mr. Imran S/o Talib Hussain, tenant of Auqaf shop (Size 4'x4') around the wall of Masjid Kalan Katchery Bazar who intimated that prevalent rent of private shops of this size is Rs.30,000 to Rs.35,000 whereas Auqaf is charging Rs.2,320 per month only.

  
Umair Iqbal  
Manager Auqaf,  
Faisalabad Circle

  
Hafiz Naeem Bashir  
Assistant Audit Officer

  
Abdul Hafeez,  
Audit Officer



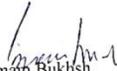


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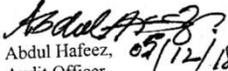
600	فردی	فردی	120000	اینها	600	35000	159	10	اینها								
700	فردی	فردی	43000	اینها	700	35000	159	11	اینها								
700	فردی	فردی	45500	اینها	700	35000	159	12	اینها								
600	فردی	فردی	150500	اینها	600	35000	159	13	اینها								
600	فردی	فردی	111500	اینها	600	35000	159	14	اینها								
600	فردی	فردی	47000	اینها	600	35000	159	15	اینها								
600	فردی	فردی	51000	اینها	600	35000	159	16	اینها								
500	فردی	فردی	38500	اینها	500	25000	159	17	اینها								
500	فردی	فردی	100000	اینها	500	25000	159	18	اینها								
500	فردی	فردی	57000	اینها	500	25000	159	19	اینها								
500	فردی	فردی	44000	اینها	500	25000	159	20	اینها								
500	فردی	فردی	50000	اینها	500	25000	159	21	اینها								
500	فردی	فردی	52500	اینها	500	25000	159	22	اینها								
500	فردی	فردی	73500	اینها	500	25000	159	23	اینها								
500	فردی	فردی	51000	اینها	500	25000	159	24	اینها								

  
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The audit team undertaken visit of shops located in the premises of Jamia Masjid Goal Chowk, Jamia Masjid Company Bagh, Jamia Masjid Grain Mandi, Jamia Masjid Block-1 Sargodha in association of Mr. Imam Bukhsh, Rent Clerk Sargodha Circle. The purpose of the visit was to make a comparison of rent of shops with the shops of private owners. For this purpose, the team met Mr. Abdullah, sub-lessee of Auqaf Khokha unit-4 (Size 34 Sft.) under Jamia Masjid Goal Chowk. He stated that he & his brother Mr. Tayyab were paying rent of Rs.36,000 pm to the original lessee Mr. Mubarak Masud whereas Auqaf rented out at Rs.700 pm as per Form-14 for FY 2017-18. Moreover, the prevalent rent of private shops having size 150 Sft. is ranging from Rs.50,000 to Rs.60,000 pm.

  
Imam Bukhsh,  
Rent Clerk,  
Auqaf Circle, Sargodha

  
Hafiz Naeem Bashir  
Assistant Audit Officer

  
Abdul Hafeez,  
Audit Officer 07/12/18.

تفصیل (کروڑ روپے میں)

نمبر	تاریخ	نمبر	تفصیل	رقبہ (ہیکٹیر)	رقبہ (کھجور)	رقبہ (مٹی)	رقبہ (پتھر)	رقبہ (پانی)	رقبہ (غیر آباد)	رقبہ (مجموعی)	رقبہ (مجموعی)
1	156	20000 F15000	5650	20000 F15000	5650	20000 F15000	5650	20000 F15000	5650	20000 F15000	5650
2	240	20000 F15000	3200	20000 F15000	3200	20000 F15000	3200	20000 F15000	3200	20000 F15000	3200
3	176	20000 F15000	3650	20000 F15000	3650	20000 F15000	3650	20000 F15000	3650	20000 F15000	3650
4	225	20000 F15000	8750	20000 F15000	8750	20000 F15000	8750	20000 F15000	8750	20000 F15000	8750
5	156	20000 F15000	3600	20000 F15000	3600	20000 F15000	3600	20000 F15000	3600	20000 F15000	3600
6	258	20000 F15000	6000	20000 F15000	6000	20000 F15000	6000	20000 F15000	6000	20000 F15000	6000
7	158	20000 F15000	3650	20000 F15000	3650	20000 F15000	3650	20000 F15000	3650	20000 F15000	3650
8	258	20000 F15000	3400	20000 F15000	3400	20000 F15000	3400	20000 F15000	3400	20000 F15000	3400
9	3143	7000 F15000	1120	7000 F15000	1120	7000 F15000	1120	7000 F15000	1120	7000 F15000	1120
10	78.57	10000 F7000	2800	10000 F7000	2800	10000 F7000	2800	10000 F7000	2800	10000 F7000	2800
11	125	20000 F15000	2500	20000 F15000	2500	20000 F15000	2500	20000 F15000	2500	20000 F15000	2500
12	240	20000 F15000	4100	20000 F15000	4100	20000 F15000	4100	20000 F15000	4100	20000 F15000	4100
13	165	20000 F15000	2500	20000 F15000	2500	20000 F15000	2500	20000 F15000	2500	20000 F15000	2500
	157	20000 F15000	3000	20000 F15000	3000	20000 F15000	3000	20000 F15000	3000	20000 F15000	3000

*[Signature]*  
District Manager Anand  
SARGODHA

1/25



سر شریف

اس امر کی تصدیق کی جاتی ہے کہ ایسی تمام دوکانیں جو مسلم میچ کے تحت ہیں اور وہ سرکار روڈ پر ہیں کے مقابل دوکانوں کا کرایہ مبلغ 75000 روپے ماہانہ سے مبلغ 100,000 روپے ماہانہ ہے - یہ تصدیق Audit Team اور Circle - I Lahore کے دو اہلکاروں نے کی -

محمد امجد  
Junior Clerk  
Peer Mahki

ظفر عثمانی  
Acct: Peer Mahki

اسد من احمد  
Asstt: Audit Office

26/11/18  
سر ایف ایس اے  
Audit Office

18

لائف ناجائز طالبین وقف برائے مصلحہ اسلامیہ لویاری

سلسلہ	نمبر	نام نائز طالبین	لوائف	تاریخ	تفصیلات
	1	طاہر محمود	11	1265	محمد رفیق
	2	محمد فضل	2	1160	محمد رفیق
	3	محمد سعید	3	1270	محمد رفیق
	4	عاشق	4	720	محمد رفیق
	5	محمد اسحاق	5	720	محمد رفیق
	6	مبطل احمد	6	920	محمد رفیق
	7	محمد قلیل	7	770	محمد رفیق
	8	محمد طاہر	8	720	محمد رفیق
	9	محمد ریاض	9	720	محمد رفیق
	10	رانا خالد	10	720	محمد رفیق
	11	عسرا لہری	11	720	محمد رفیق
	12	زیب	12	785	محمد رفیق
	13	محمد یوسف	13	280	محمد رفیق
	14	عاشق علی	14	1465	محمد رفیق
	15	محمد سعید	15	5750	محمد رفیق
	16	فرحان سعید	15-A	790	محمد رفیق
	17	محمد سعید	16	~	محمد رفیق
	18	محمد سعید	17	~	محمد رفیق
	19	یوسف سلیم	18	8170	محمد رفیق
	20	محمد سعید	19	1500	محمد رفیق
	21	محمد سعید	20	8350	محمد رفیق
	22	فرحان سعید	21-A	7635	محمد رفیق
	23	الغوث سلیم	21-B	2825	محمد رفیق
	24	محمد سعید	22	7560	محمد رفیق
	25	محمد سعید	23	6565	محمد رفیق
	26	احمد سعید	24	750	محمد رفیق
	27	محمد سعید	25	5000	محمد رفیق
	28	محمد سعید	26	3625	محمد رفیق
	29	محمد سعید	27+28	8870	محمد رفیق
	30	محمد سعید	29	~	محمد رفیق
	31	محمد سعید	30	2300	محمد رفیق

Manager Auqa Circle-1, Lahore.

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17778

Annexure-II (Para No. 5.1.2)

**National Bank of Pakistan**  
Account Statement

Name(s) DARBAR BAB FARID UD DIN MASOOD  
Address: GUNJ SHAKKAR PAKPATTAN SHARIF

Town:  
District:  
City:  
Province/State:  
Country:  
Product Name: PKR Current Account  
Currency:  
CIF No: 1269155  
Account No: 4015113198  
IBAN:

Postal Code:  
Branch Code/Name: 384 Railway Road Branch Pakpattan  
Region Name: Sahiwal  
Statement Printing Date: 04-Dec-2018  
User: 00015803 Branch: 384 Terminal: LHR-0384-PMS1

B/F Balance: 1,365,456.00  
From: 01-Jul-2015 To: 30-Jun-2018

S. No.	Date	Particulars	Instno	Memo	Debit	Credit	Balance
501	15-May-2018	CASH DEPOSIT		CI	0.00	963,966.00	2,268,674.00
502	24-May-2018	CASH DEPOSIT		CI	0.00	6,250.00	2,274,924.00
503	24-May-2018	CASH DEPOSIT		ci	0.00	926,000.00	3,200,924.00
504	26-May-2018	CASH DEPOSIT		CI	0.00	4,008,000.00	7,200,924.00
505	28-May-2018	CASH DEPOSIT		ci	0.00	4,030.00	7,204,954.00
506	29-May-2018	CASH DEPOSIT		ci	0.00	6,250.00	7,211,204.00
507	29-May-2018	CASH DEPOSIT		ci	0.00	1,564,446.00	8,775,650.00
508	31-May-2018	TRANSFER			0.00	8,770,000.00	17,545,650.00
509	05-Jun-2018	CASH DEPOSIT		CI	0.00	645,112.00	18,190,762.00
510	06-Jun-2018	TRANSFER			0.00	377.00	18,191,139.00
511	06-Jun-2018	WITHDRL	DV		17,400,074.00	0.00	791,065.00
512	08-Jun-2018	CASH DEPOSIT		CI	0.00	6,250.00	797,315.00
513	12-Jun-2018	CASH DEPOSIT		CI	0.00	602,264.00	1,399,579.00
514	20-Jun-2018	CASH DEPOSIT		CI	0.00	1,402,321.00	2,801,900.00
515	23-Jun-2018	CASH DEPOSIT			0.00	346,789.00	3,148,689.00
516	23-Jun-2018	CASH DEPOSIT			0.00	4,154.00	3,152,843.00
517	25-Jun-2018	CASH DEPOSIT		ci	0.00	400,000.00	3,552,843.00
518	26-Jun-2018	CASH DEPOSIT		CI	0.00	1,223,342.00	4,776,185.00
519	28-Jun-2018	CASH DEPOSIT		ci	0.00	6,250.00	4,782,435.00
520	28-Jun-2018	CASH DEPOSIT		ci	0.00	50,000.00	4,832,435.00
521	29-Jun-2018	CASH DEPOSIT		CI	0.00	5,108.00	4,837,543.00
522	29-Jun-2018	CASH DEPOSIT		CI	0.00	4,030.00	4,841,573.00
523	30-Jun-2018	CASH DEPOSIT		ci	0.00	13,000.00	4,854,573.00

This is a computer generated statement and does not require any signature

Page 21 of 22

**National Bank of Pakistan**  
Account Statement

Name: DARBAR BAB FARID UD DIN MASOOD

Address: GUNJ SHAKKAR PAKPATTAN SHARIF

Postal Code:

Branch Code/Name: 384 Railway Road Branch Pakpattan

Region Name: Sahiwal

Statement Printing Date: 04-Dec-2018

User: 00015803

Branch: 384

Terminal: LHR-0384-PMS1

Town:

District:

City:

Province/State:

Country:

Product Name: PKR Current Account

Currency:

CIF No: 1269155

Account No: 4015113198

IBAN:

B/F Balance: 1,365,456.00

From: 01-Jul-2015

To: 30-Jun-2018

S. No.	Date	Particulars	Instno	Memo	Debit	Credit	Balance
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502	24-May-2018	CASH DEPOSIT		CI	0.00	5,250.00	2,274,924.00
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504	26-May-2018	CASH DEPOSIT		CI	0.00	4,000,000.00	7,200,924.00
505	28-May-2018	CASH DEPOSIT		ci	0.00	4,030.00	7,204,954.00
506	29-May-2018	CASH DEPOSIT		ci	0.00	6,250.00	7,211,204.00
507	29-May-2018	CASH DEPOSIT		ci	0.00	1,564,446.00	8,775,650.00
508	31-May-2018	TRANSFER			0.00	8,770,000.00	17,545,650.00
509	05-Jun-2018	CASH DEPOSIT		CI	0.00	645,112.00	18,190,762.00
510	06-Jun-2018	TRANSFER			0.00	377.00	18,191,139.00
511	06-Jun-2018	WITHDRL	DV		17,400,074.00	0.00	791,065.00
512	08-Jun-2018	CASH DEPOSIT		CI	0.00	6,250.00	797,315.00
513	12-Jun-2018	CASH DEPOSIT		CI	0.00	602,264.00	1,399,579.00
514	20-Jun-2018	CASH DEPOSIT		CI	0.00	1,402,321.00	2,801,900.00
515	23-Jun-2018	CASH DEPOSIT			0.00	346,789.00	3,148,689.00
516	23-Jun-2018	CASH DEPOSIT			0.00	4,154.00	3,152,843.00
517	25-Jun-2018	CASH DEPOSIT		ci	0.00	400,000.00	3,552,843.00
518	26-Jun-2018	CASH DEPOSIT		CI	0.00	1,223,342.00	4,776,185.00
519	28-Jun-2018	CASH DEPOSIT		ci	0.00	6,250.00	4,782,435.00
520	28-Jun-2018	CASH DEPOSIT		ci	0.00	50,000.00	4,832,435.00
521	29-Jun-2018	CASH DEPOSIT		CI	0.00	5,108.00	4,837,543.00
522	29-Jun-2018	CASH DEPOSIT		CI	0.00	4,030.00	4,841,573.00
523	30-Jun-2018	CASH DEPOSIT		ci	0.00	13,000.00	4,854,573.00

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Page 21 of 22

**National Bank of Pakistan**  
Account Statement

Name: (S) GARBAR BAB FARID UD DIN MASOOD

Address: GUNJ SHAKKAR PAKPATTAN SHARIF

Town:

District:

City:

Province/State:

Country:

Product Name: PKR Current Account

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CIF No: 1269155

Account No: 4015113198

IBAN:

Postal Code:

Branch Code/Name: 384 Railway Road Branch Pakpattan

Region Name: Sahiwal

Statement Printing Date: 04-Dec-2018

User: 00015803 Branch: 384 Terminal: LHR-0384-PMS1

B/F Balance: 1,365,456.00

From: 01-Jul-2015

To: 30-Jun-2018

S. No.	Date	Particulars	Inatno	Memo	Debit	Credit	Balance
524	30-Jun-2018	CASH DEPOSIT		ci	0.00	6,250.00	4,860,823.00

Total 476 Credit transactions of amount: 196,298,139.00

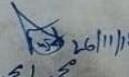
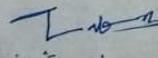
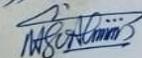
Total 48 Debit transactions of amount: 192,802,772.00

This is a computer generated statement and does not require any signature

Page 22 of 22

Physical Verification  
 of Nassim Ali Shah Darbar  
 and D-Type Parking Plaza  
 with Shops

اس امر کی تصدیق کی جاتی ہے کہ پیر معصوم علی شاہ دربار رگ محل  
 کا ورثہ کیا اور دربار کو بہت اچھے حالات میں پایا جہاں دو لکھ بیس  
 یا تے مزید یہ معلوم ہوا کہ ان تمام 19 دکانوں کو LDA نے دوکانیں  
 الٹ کر دی ہیں۔ لیکن یہ دکانیں ان دوکانوں کا کرایہ اور نہ ہی لکھ  
 بیس کی گنتی مقررہ اور وفا کرتے رہا ہے۔ مزید یہ کہ D پلازہ کی  
 دوکانوں کا کرایہ مبلغ 50000 روپے سے مبلغ 60000 روپے عائد ہے۔  
 یہ درمی فیائن صورتہ 24 نومبر 2018 کی Audit Team اور سرکل - 1 لاہور  
 کے اہلکاروں نے کی۔

 محمد امجد Junior Clerk Peer Malik	 نضر عثمانی Acctt: Peer Malik	 ارسلان احمد Asstt: Audit Officer	 سر نغیس احمد Audit Officer
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# TEPA

(82) 20

Subject:- MINUTES OF THE MEETING HELD ON 23-05-96 AT 11:00 A.M. UNDER THE CHAIRMANSHIP OF MEMBER TEPA TO DISCUSS CLAIM OF AUQAF DEPARTMENT IN D-POINT PLAZA

A meeting was held on 23-05-96 at 11:00 a.m. under the Chairmanship of Member, TEPA, to discuss claim of Auqaf Department in D-Point Plaza. Following attended the meeting:-

1. Malik Naeem-ud-Din Khaild, in chair  
Member, TEPA, LDA.
2. Mr. Shabbir Ahmad Butt,  
Director Study, TEPA.
3. Rana Muhammad Sarwar,  
Transport Economist, TEPA.
4. Mr. Muhammad Aurangzeb,  
Zonal Administrator, Auqaf.
5. Mr. Adnan Mufti,  
Director, Tauseef Corporation.
6. Sheikh Muhammad Ikram,  
President Anjumane-Tajran,  
D-Point.
7. Sheikh Muhammad Munir,  
Vice President, Anjumane-Tajran,  
D-Point.
8. Sheikh Muhammad Inam,  
General Secretary, Anjumane-Tajran,  
D-Point.

With the consent of the Chair, Director Study explained background of the case and informed that Auqaf Department has a claim of about 18 marlas at "D" point parking plaza. He added that with reference to TEPA's request for the issuance of NOC. Auqaf Department agreed to issue NOC subject to the following two conditions:-

- 1) The Mazar should look conspicuous and should have an appropriate approach.
- 2) ✓ The shops constructed on the land owned by Auqaf Department should be handed over to Auqaf Department and the arrangements pertaining to their disposal should be made by the Auqaf Department.

# TEPA

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Director Study further explained that as far as condition (1) is concerned, M/S Touseef Corporation have already submitted beautification plan for approval by Auqaf Department, Regarding condition (2) Director Study pointed out that TEPA has already informed Auqaf Department that the status of shops on Auqaf Department land will remain unchanged.

The Administrator Auqaf, however, did not agree to hand over the management of the shops to TEPA/Developer. According to him since the shopkeepers doing business on Auqaf's land were their tenants, therefore it would be illegal if anybody other than Auqaf Department deals with those tenants.

Mr. Adnan Mufti pointed out that in fact land belonged to LDA, however, possession was of Auqaf Department. He indicated that after construction of the plaza full 18 marlas would not be possible to return to Auqaf Department. Twenty five percent of it would be deducted for public services like passages, stairs, ramps, toilets, etc. The Administrator however, desired that the issue might be communicated to them on which meeting would be held later on.

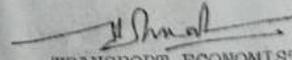
After detailed discussions following decisions were made regarding claim of Auqaf Department:-

1. Auqaf Department will give shops to the same tenants already having tenancy agreements with them.
2. The shops of Auqaf Department for which Touseef Corporation has already got possession from the shopkeepers will be returned to the respective shopkeepers by LDA. However, the shopkeepers will renew their tenancy agreement with Auqaf Department well before LDA hands over shops to them.
3. All the shops of Auqaf Department still not vacated by the tenants will be dealt with by Auqaf Department. In this regard President Anjumane-Tajram will coordinate between the Tenants and Auqaf Department for execution of fresh agreements. In the fresh agreements a clause will be incorporated to the effect that previous agreements if any executed with LDA and Touseef Corporation will become Nil and void.

# TEPA

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-047

4. President, Anjumane-Tajram "D" point will hand over the agreements to TEPA for onward submission to Auqaf Department regarding shops on the land claimed by Auqaf Department
5. M/S Touseef Corporation and President Anjumane-Tajram "D" point will have separate meeting with Auqaf Department in order to coordinate and finalize the beautification plan of Nazar and to settle other issues like development charges etc.

  
TRANSPORT ECONOMIST  
TEPA, L.D.A.

D.S.

**Annexure-IV (Para No. 5.1.4)**

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>AIR Para No.</b>	<b>Amount (Rs.)</b>
1	Manager Circle-1Lahore	1	32,451,620
2	Manager Circle Pakpattan Sharif	5	32,369,047
3	Manager Circle -3 Lahore	2	20,695,898
4	Chief Administrator Auqaf, Lahore	17	20,125,080
5	Manager Circle Faisalabad	1	14,496,168
6	Manager Circle -3 Lahore	1	13,211,839
7	Manager Circle Sahiwal	3	11,295,590
8	Manager Circle -5 Lahore	3	9,855,242
9	Manager Circle Bahawalpur	6	8,282,105
10	Manager Circle Sialkot	11	7,449,666
11	Manager Circle Sargodha	1	6,875,847
12	Manager Circle Rawalpindi	1	6,721,593
13	Manager Circle Okara	2	4,471,376
14	Manager Circle -5 Lahore	2	4,039,843
15	Manager Circle Sheikhpura	6	3,782,873
16	Manager Circle Sheikhpura	1	3,025,275
17	Manager Circle -1Multan	2	1,968,422
18	Manager Circle -II Multan	1	1,812,597
19	Manager Circle Burewala	1	1,538,653
20	Manager Circle Gujranwala	1	1,454,101
21	Manager Circle Kot Mithan Rajanpur	4	1,264,769
22	Data Darbar Hazrat Ali Hajveri Gunj Bukhsh, Lahore	13	1,141,904
23	Manager Circle Muzafargarh	6	1,120,333
24	Manager Circle Pakpattan Sharif	13	1,072,266
25	Manager Circle Kasur	17	792,000
26	Manager Circle Bahawalpur	4	700,670
27	Manager Circle Rawalpindi	2	663,328
28	Manager Circle Gujrat	7	628,750
29	Manager Circle Gujrat	1	339,410
30	Manager Circle DG Khan	4	284,640
31	Manager Circle Jhang	1	77,885
<b>Total</b>			<b>214,008,790</b>







(To be returned in original with reply)

AUDITOR-GENERAL OF PAKISTAN

O.S No 05

**AUDIT WORKING PAPER FILE**

NAME OF AUDIT ENTITY: Auqaf and Religious Affairs Department  
AUDIT COMPONENT: District Manager Auqaf, Circle Pakpattan  
AUDIT PERIOD: 2015-18

REFERENCE TO ICQ:- INTERNAL CONTROL DEVIATIONS FORM

*This form can be used to record individual internal control deviations observed during audit.*

**Description of deviation:-**

**Financial Loss to Auqaf Department due to non recovery of outstanding rent / lease money from defaulters amounting to Rs.32,369,047/- Investigation / recovery thereof.**

P-5

As per Rule 4.7 (1) of PFR VOL-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.

As per Rule 2.33 *ibid*, 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.

During the audit of District Manager Auqaf, Pakpattan Circle, Darbar Hzt. Baba Farid-Ud-Din Masood Gunj-e-Shakar, Pakpattan for the period 2015-18, it was noticed that rent / lease money of Waqf Property Rs.32,369,047/- was not recovered from different occupants of Land, shops and various contractors belonged to Shrine of Hzt. Baba Farid-Ud-Din Masood Gunj-e-Shakar (R.A) since long. Detail is attached as annexure A,B,C. It is further pointed out that most of the Land belonging to Darbar (Maoze Muhammad Pur Jageer pricing to huge amount) had been illegally occupied by the encroachers since long.

The loose internal control and weak supervisory checks by the management has resulted in financial loss sustained by the Auqaf Department.

Audit feels that income of the department could have been enhanced, if serious efforts were made to take proper necessary action on time against the defaulters to make recovery of outstanding dues from the parties concerned.

Hence **Audit recommends** that matter may be investigated at appropriate level, responsibility fixed and effective steps be taken to get the loss made good by affecting recovery of outstanding dues from the defaulters without any further delay under intimation to audit It is further desired that land from illegal occupants may also be got vacated at the earliest .

**Audit Officer**  
o/o the Director General Audit  
Panjab, Lahore.

گوشه‌نویسی مرکز بهداشت کربلا استان، 2018

(A)

شماره	شرح	تاریخ	تایید	تایید	تاریخ	مبلغ	مبلغ	مبلغ	کل	شرح
1	فصل خدمات بهداشتی درمانی	1980-81	مجموعه خدمات بهداشتی درمانی	مجموعه خدمات بهداشتی درمانی	1980-81	32,250	-	-	32,250	کلیه خدمات
(i)		1985-86	اینجا	اینجا	1985-86	1,44,286	-	-	1,44,286	اینجا
(ii)		2010-11	کمیته خدمات بهداشتی	کمیته خدمات بهداشتی	2010-11	6,80,775	-	-	6,80,775	کمیته خدمات
(iii)		2016-17	کمیته خدمات بهداشتی	کمیته خدمات بهداشتی	2016-17	25,19,744	-	-	25,19,744	کمیته خدمات
(iv)		2015-16	کمیته خدمات بهداشتی	کمیته خدمات بهداشتی	2015-16	7,88,750	41,000	13,000	7,47,750	کمیته خدمات
(v)		2002-03	کمیته خدمات بهداشتی	کمیته خدمات بهداشتی	2002-03	2,82,03,181	-	-	2,82,03,181	کمیته خدمات
(vi)		2011-12	کمیته خدمات بهداشتی	کمیته خدمات بهداشتی	2011-12	10,040	10,040	-	10,040	کمیته خدمات
(vii)		2016-17	کمیته خدمات بهداشتی	کمیته خدمات بهداشتی	2016-17	10,168	-	-	10,168	کمیته خدمات
(viii)		2011-12	کمیته خدمات بهداشتی	کمیته خدمات بهداشتی	2011-12	86,957	-	-	86,957	کمیته خدمات
(ix)			کمیته خدمات بهداشتی	کمیته خدمات بهداشتی		3,24,20,087	38,040	13,000	51,040	کمیته خدمات
(x)			کمیته خدمات بهداشتی	کمیته خدمات بهداشتی						کمیته خدمات

مجموعه خدمات بهداشتی درمانی  
کمیته خدمات بهداشتی

Outstanding Government dues against Tenants and contractors

Sr. No	Name of Unit	Rent	Lease money	Cash box auction	Total outstanding Rs.
1	Hazrat Imam Ali-ul-haq	239518	0	0	239518
2	Oonchi Mosque Dondarwaza	47822	0	0	47822
3	Hazrat Peer Murad Ali	10396	0	0	10396
4	Hazrat Peer Gugga Ahmalpur	80166	0	0	80166
5	Jamia Masjid Noor Shakar garh	12660	0	0	12660
6	Mosque India Kot daska	468752	0	0	468752
7	Hazrat Imam Ali Shah Dhala Dhali	0	83960	0	83960
8	Mosque Khanqah wali Sahoowala	0	4882212	0	4882212
9	Darbar Hazrat Bahawal G Gujjar kay	0	103836	0	103836
10	Hazrat Fida Husain Shah Chiini Dhero	0	61385	0	61385
11	Hazrat Karam shah Bhola Bajwa	0	0	600000	600000
12	Takia Deh Pindi Chinani	0	78259	0	78259
13	Hazrat Saeen M Din Pakka garha	0	0	780700	780700
	<b>Total Rs.</b>	<b>859314</b>	<b>5209652</b>	<b>1980700</b>	<b>7,449,666</b>

*A. S. Jaffer*  
DISTRICT MANAGER AUQAF  
SALROTI NAROWAL

گورنمنٹ ہائی اسکول، 2018-19

نمبر	ذاتی مال	30 جون 2018 تک		ملاحظات						
		کے	کے	کے	کے	کے	کے	کے	کے	
1	صورت اولیٰ	244518	-	244518	-	244518	-	244518	-	صورت اولیٰ
2	پانچ سو روپے	21510	-	21510	-	21510	-	21510	-	پانچ سو روپے
3	تین سو روپے	76691	-	76691	-	76691	-	76691	-	تین سو روپے
4	دو سو روپے	25396	-	25396	-	25396	-	25396	-	دو سو روپے
5	صورت اولیٰ	94166	-	94166	-	94166	-	94166	-	صورت اولیٰ
6	صورت اولیٰ	26060	-	26060	-	26060	-	26060	-	صورت اولیٰ
7	صورت اولیٰ	488752	-	488752	-	488752	-	488752	-	صورت اولیٰ
8	صورت اولیٰ	83960	-	83960	-	83960	-	83960	-	صورت اولیٰ
9	صورت اولیٰ	4882212	-	4882212	-	4882212	-	4882212	-	صورت اولیٰ
10	صورت اولیٰ	103836	-	103836	-	103836	-	103836	-	صورت اولیٰ
11	صورت اولیٰ	61385	-	61385	-	61385	-	61385	-	صورت اولیٰ
12	صورت اولیٰ	78259	-	78259	-	78259	-	78259	-	صورت اولیٰ
13	صورت اولیٰ	780700	-	780700	-	780700	-	780700	-	صورت اولیٰ
14	صورت اولیٰ	1480700	-	1480700	-	1480700	-	1480700	-	صورت اولیٰ

  
 DISTRICT ENGINEER  
 SIALKOT  
 PUNJAB  
 DISTRICT HEADQUARTERS  
 SIALKOT  
 PUNJAB

**Annexure-V (Para No. 5.1.5)**

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Para No.</b>	<b>Amount (Rs.)</b>	<b>Remarks</b>
1.	Chief Administrator Auqaf, Lahore	24	4,763,781	
2.	Manager Circle Bahawalpur	2	3,972,464	
3.	Manager Circle Rawalpindi	16	3,617,308	
4.	Manager Circle-5 Lahore	4	2,653,049	
5.	Manager Circle Kasur	16	1,921,912	
6.	Manager Circle -3 Lahore	10	1,791,522	
7.	Manager Circle Sargodha	11	1,336,165	Advance tax
8.	Manager Circle DG Khan	2	1,110,400	
9.	Chief Administrator Auqaf, Lahore	23	904,435	
10.	Manager Circle Pakpattan Sharif	15	625,783	
11.	Manager Circle Jhang	4	432,370	Advance tax
12.	Data Darbar Hospital, Lahore	8	377,116	
13.	Manager Circle Kasur	5	368,050	
14.	Data Darbar Hazrat Ali Hajveri Gunj Bukhsh, Lahore	22	331,687	PST
15.	Manager Circle Muzafargarh	5	237,467	
16.	Data Darbar Hospital, Lahore	17	231,140	
17.	Manager Circle DG Khan	17	142,720	
18.	Data Darbar Hazrat Ali Hajveri Gunj Bukhsh, Lahore	18	102,037	
19.	Zonal Admn. Badshahi Mosque, Lahore	12	101,376	
20.	Data Darbar Hazrat Ali Hajveri Gunj Bukhsh, Lahore	29	56,885	
21.	Manager Circle Sargodha	10	23,380	Advance tax
22.	Manager Circle DG Khan	20	15,300	
23.	Zonal Admn. Badshahi Mosque, Lahore	14	14,700	
24.	Chief Administrator Auqaf, Lahore	63	8,000	PST
<b>Total</b>			<b>25,139,047</b>	

**Annexure-VI (Para No. 5.2.2)**

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Para No.</b>	<b>Amount (Rs.)</b>	<b>Detail of land</b>
1.	Manager Circle Burewala	2	372,360,000	101 Kanals
2.	Manager Circle Burewala	3	281,880,000	18 Kanals 2 Marlas
3.	Manager Circle Sheikhpura	9	101,855,016	80 Kanals 5 Marlas
4.	Manager Circle -3 Lahore	7	10,625,400	62 shops 120 Residences
5.	Manager Circle Rawalpindi	3	7,570,000	5 shops
6.	Manager Circle DG Khan	5	1,399,041	55 Kanals 14 Marlas
7.	Manager Circle Rawalpindi	5	671,198	10 Shops
8.	Chief Administrator Auqaf, Lahore	4	0	9376 Acre 6 Marlas
9.	Chief Administrator Auqaf, Lahore	5	0	39 Kanals
10.	Chief Administrator Auqaf, Lahore	6	0	-
11.	Chief Administrator Auqaf, Lahore	12	0	-
12.	Manager Circle Faisalabad	3	-	132 Kanals 16 Marlas
13.	Manager Circle Jhang	6	-	674 Kanals 15 Marlas
14.	Manager Circle Sargodha	3	-	616 Kanals 19.5 Marlas
15.	Manager Circle -1 Lahore	17	-	18 Kanals
16.	Manager Circle Sialkot	3	-	264 Kanals 10 Marlas
17.	Manager Circle Okara	5	-	180 Kanals 5 Marlas
18.	Manager Circle Okara	6	-	3 Kanals 15.5 Marlas
19.	Manager Circle -1 Multan	4	-	87 Kanals 11 Marlas
20.	Manager Circle-1 Multan	5	-	1 Kanals 2 Marlas
21.	Manager Circle Kasur Circle	10	-	595 Kanals 7 Marlas
22.	Manager Circle Kasur Circle	11	-	54 Kanals 14 Marlas
23.	Manager Circle Kasur Circle	12	-	3 Kanals 13 Marlas
24.	Manager Circle Kasur Circle	13	-	-
25.	Manager Circle-II Multan	5	-	69 Kanals 17 Marlas
26.	Manager Circle-II Multan	6	-	7 Kanals 13 Marlas
27.	Manager Circle Sahiwal	4	-	592 Kanals
28.	Manager Circle Kot Mithan Rajanpur	2	-	52 Kanals 9 Marlas
29.	Manager Circle Muzafargarh	2	-	396 Kanals 5 Marlas
30.	Manager Circle DG Khan	3	-	2626 acre 5 Kanals 5 Marlas
31.	Manager Circle DG Khan	9	-	25 Acre
32.	Manager Circle Gujranwala	3	-	6 Acre 3 Kanals 2 Marlas
33.	Manager Circle Gujranwala	7	-	115 Kanals 8 Marlas
34.	Manager Circle Gujrat	3	-	411 Kanals 18 Marlas
35.	Manager Circle Gujrat	19	-	-
36.	Manager Circle-3 Lahore	3	-	6 acre 3 Kanals 2 Marlas
37.	Manager Circle Rawalpindi	6	-	372 Kanals 11 Marlas
38.	Manager Circle Rawalpindi	7	-	10 Marlas
39.	Manager Circle Rawalpindi	8	-	522 Kanals 9 Marlas
40.	Manager Circle Rawalpindi	9	-	18 Kanals 1 Marlas
41.	Manager Circle Rawalpindi	10	-	12 Kanals
42.	Manger Circle -5, Lahore	6	-	164 Kanals 9 Marlas
<b>Total land</b>			<b>776,360,655</b>	<b>3367 Acre, 3 Kanals &amp; 18 Marlas</b>

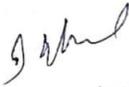
OS No.03

**Illegal occupation of land measuring 616 kanal 19 ½ marlas**

Section 8 of Punjab Waqf Properties Ordinance 1979 provides that Any person unauthorisedly entering upon occupation of any immovable waqf property or using or occupying any such property to the use or occupation whereof, by reason of any provisions of this Ordinance or any rule made there under, he is not entitled or has ceased to be entitled may, after being given a reasonable opportunity of showing cause against such action be summarily evicted by the Administrator, with the use of such force as may be necessary and crop raised in such property shall be liable to forfeiture, and any building or other construction erected thereon shall also, if not removed by such person after service on him of a notice by the Administrator requiring him to remove such building or construction within a period of not less than thirty days of the service on him of such notice, be liable to summary removal after the expiry of the period specified in the notice.

During audit of Manager Circle Sargodha for the financial years 2015-18, it was noticed that waqf Land measuring 616 kanal 19 ½ marlas (Agriculture land, attached with Shrines and Masjid etc) was occupied unlawfully by various occupants as per detail in annexure. Major portion as many as 498 kanal was occupied in Waqf Nawab Muhammad Hayyat Qureshi Sultanpura. But department failed to evict the property from the unlawful occupants in violation of above section of the Ordinance.

Non initiation of strict action against the unlawful occupants needs justification.

  
District Manager Waqf  
SARGODHA

  
AO.





**Annexure-VII (Para No. 5.2.3)**

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Para No.</b>	<b>Amount (Rs.)</b>	<b>No. of units</b>
1.	Manager Circle Okara	3	32,013,602	67
2.	Manager Circle Sialkot	4	25,731,275	40
3.	Manager Circle Sahiwal	5	24,564,824	84
4.	Manager Circle -II Multan	2	18,083,718	55
5.	Manager Circle Kasur	4	11,798,300	61
6.	Manager Circle Rawalpindi	4	9,766,707	47
7.	Manager Circle Bahawalpur	1	4,725,950	33
8.	Manager Circle Sheikhpura	14	4,031,568	16
9.	Manager Circle -5 Lahore	5	3,195,750	35
10.	Manager Circle Burewala	5	1,030,410	9
11.	Manager Circle-I Multan	3	837,400	6
12.	Manager Circle Muzafargarh	4	82,600	04
13.	Manager Circle Faisalabad	2	-	76
14.	Manager Circle Jhang	2	-	17
15.	Manager Circle Sargodha	4	-	49
16.	Manager Circle DG Khan	6	-	20
<b>Total</b>			<b>135,862,104</b>	<b>619</b>

**DIRECTOR GENERAL AUDIT  
PUNJAB**

6th Floor, AG Punjab Complex  
Phone No: 042-99210147 Fax No: 042-99210166

**Unauthorized subletting of rental properties resulting in loss of Rs. 25,731,275**

Scrutiny of record of Manager Auqaf, Sialkot Circle, Gujranwala for the period 2015-18 revealed that forty rental units as detailed below were not in the control of original tenants. The properties were required to be re-auctioned to get market competitive rental income.

The current collection of rent from the tenants is Rs.132,973 per month whereas the market prevailing rent of the said properties is Rs.800 to 70,000 per month as detailed in the enclosed statement. The Auqaf department sustained loss of Rs.25,731,275 (detail annexed) during the last three years due to subletting of properties instead of new auction.

Sr No	Name of property	Unit Number
	<b>Detail of subletting to third parties other than those who entered into rental agreements with Auqaf department.</b>	
1	DARBAR HAZRAT IMAM ALI UL HAQ	9/9 A,26 and 32
2	JAMIA MASJID DAO DARWAZA	10 and 16
3	JAMIA MASJID, OUNCHI, BAZAR PANSARIAN, SIAKOT	5 and 7
4	JAMIA MASJID NOOR, SHAKAR GARH, NAROWAL	7,913 and 23
5	WAQF LAND MASJID INDIA, KOT DASKA, DASKA, SIALKOT	1
6	CHILLA GAAH HAZRAT GUGGA PIR, SIALKOT	3
	<b>Detail of properties in the control of relatives of those who entered into rental agreements with Auqaf department.</b>	
1	DARBAR HAZRAT IMAM ALI UL HAQ	2/9,9/9J,13/5,18 and 38
2	JAMIA MASJID DAO DARWAZA	6,9,11,12,13,25,26,27 and 33
3	JAMIA MASJID, OUNCHI, BAZAR PANSARIAN, SIAKOT	2 and 3
4	JAMIA MASJID NOOR, SHAKAR GARH, NAROWAL	1,3,5,6,9,11 and 25
5	DARBAR MOLVI NOOR AHMAD, PARIS ROAD, SIALKOT	2/3 and 4
6	CHILLA GAAH HAZRAT GUGGA PIR, SIALKOT	9
7	Darbar Hussan Shah	1

Matter may please be justified.

Comments of the responsible entity Officer: -

*Reply will be submitted later*

*[Signature]*  
DISTRICT MANAGER AUQAF  
SIALKOT, NAROWAL

Subletting of Auqaf Property:

Sr. No.	Name of Property	No. of Unit	Name of Allotee	Name of Sub-Letting Tenant	Period of Sub-letting	Present Monthly Rent in Rupees	Present market monthly rent	Total loss due to non charging of market prevailing rent
1	DARBAR HAZRAT IMAM ALI UL HAQ	9/9 F	M Hafeez ur Rehman	Hafiz M Kaleem	3 Year	6937	20000-25000	560,268
2	-do-	26	Ghulam Mustafa	M Irfan	12 Year	2850	30000-40000	1,157,400
3	-do-	32	Barkat Ali	Sheraz Ahmad	10 Year	547	5000-10000	250,308
4	JAMIA MASJID DAO DARWAZA	10	Shouket Ali	Assad Ali	4 Year	1170	10000-15000	407,880
	-do-	16		Asghar Ali	10 Year	1500	10000-15000	395,208
	JAMIA MASJID, OUNCHI, BAZAR PANSARIAN, SIAKOT	5	Kh. Zafar Iqbal	M Siddique	17 Year	4925	30000-40000	1,082,700
	-do-	7	-do-	-do-	-do-	1898	15000-20000	561,672
	JAMIA MASJID NOOR, SHAKAR GARH, NAROWAL	9	M Tanveer ul Haq	M Ameen	1 Year	4540	15000-20000	466,560
	-do-	23 House	Abdul Wahid	Zulafqar Ali	10 Year	1055	8000-10000	286,020
	-do-	7	Bashir Ahmad	M Tariq	7 Year	4540	15000-20000	466,560
	-do-	13	M Sadaq	M Tahir	8 Year	3847	15000-20000	491,508
	WAQF LAND MASJID INDIA, KOT DASKA, DASKA, SIALKOT	01	Tahir Mehmood Beig	Kh. Bashi Bashrat	3 Year	23438		0
	CHILLA GAAH	3	Karamat Ali	M Faisl	3 Year	765	800-1000	4860

**DIRECTOR GENERAL AUDIT  
PUNJAB**

6th Floor, AG Punjab Complex  
Phone No: 042-99210147 Fax No: 042-99210166

	HAZRAT GUGGA PIR, SIALKOT							
						58012		
1	DARBAR HAZRAT IMAM ALI UL HAQ	2/9	Barkat Ali	M Arshad	6 Year	4065	15000-20000	483.660
2	-do-	9/9J	Salamat Shah	Hassan Shah	3Year	2143	20000-30000	912.852
3	-do-	13/5	M Akram Butt	M Asif	6Year	1182	5000-10000	227.448
4	-do-	18	M Nazir	M Nazam	3Year	2492	10000-15000	360.288
5	-do-	38	M Arshad Shah	Qasim Ali Shah	5Year	735	5000-10000	243.540
6	JAMIA MASJID DAO DARWAZA	6	M Hafeez	M Sijad	7 Year	1338	10000-15000	401.832
7	-do-	9	Atzal Majeed	Gahange er	8 Year	1003	10000-15000	413.892
8	-do-	11	M Latif	M Iqbal	6 Year	1205	10000-15000	406.620
9	-do-	12	Ifikhar Ahmad	Abdul Jabbar	8	1205	10000-15000	406.620
10	-do-	13	Ifikhar Ahmad	Abdul Jabbar	8Year	1075	10000-15000	411.300
11	-do-	25	M Tufail	Fahad Tufail	7Year	4768	20000-30000	728.352
12	-do-	26	M Rafiq	Adeel	8Year	2530	20000-30000	808.920
13	-do-	27	Azad Hussain	Mazher Hussain	8Year	2390	20000-30000	813.960
	-do-	33	M Hassan	Gulfam	8Year	2725	20000-30000	801.900
	JAMIA MASJID, OUNCHI, BAZAR PANSARIAN , SIAKOT	2	Sh Abdul Waheed	Sheraz Waheed	2 Year	7875	30000-40000	976.500
	-do-	3	M Afzal	Salaman	2 Year	7875	30000-40000	976.500
	JAMIA MASJID NOOR, SHAKAR GARIH,	1	Barkay Ali	Mehran	15Year	3438	15000-20000	506.232



**DIRECTOR GENERAL AUDIT  
PUNJAB**

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NAROWAL							
-do-	3	M Shrif	M Hussain	8Year	1430	15000-20000	578.520
-do-	5	Lal Din	M Nafees	6Year	1430	15000-20000	578.520
-do-	6	Abdul Razaq	M Pervaz	8Year	1430	15000-20000	578.520
-do-	8	Abdul Majeed	Zulifqar	8Year	3847	15000-20000	491.508
-do-	11	Sardar Ali	Aanit Ali	3Year	3847	15000-2000	491.508
-do-	25House	Shamim Akhter	Shahid Saeed	10Year	362	15000-20000	616.968
DARBAR MOLVI NOOR AHMAD, PARIS ROAD, SIALKOT	2/3	M Arshad	Amjad Yousf	2 Year	1220	40000-50000	4576.080
-do-	4	-do-	-do-	2 Year	12030	60000-70000	1.906.920
CHILLA GAAH HAZRAT GUGGA PIR, SIALKOT	9	Allah Didta	Imran	8 Year	765	800-1000	4.860
Darbar Hussan Shah	1House	Barkat Ali	Widow of Barkat Ali	7 Year	556	8000-10000	303.984
					74961		20,007.804
					132973		25,731,275

(58012+74961=132973) (5,723,471+20,007.804=25731275)

*[Signature]*  
DISTRICT MANAGER AUQAF  
SIALKOT, NAROWAL

تفصیل شمسی کرایہ داران (وراشتی) سیالکوٹ سرکل

1	2	3	4	5	6	7	8
نمبر شمار	نام وقف پراپٹی	پوزٹ نمبر	نام اصل کرایہ دار	نام شمسی کرایہ دار	عرصہ شمسی کرایہ داری	نوعیت کاروبار	موجودہ ماہوار کرایہ
1	در بارہ اعلیٰ الحق سالکوٹ شہر	2/9	برکت علی ولد لال دین	محمد ارشد (بیٹا)	تقریباً 06 سال	کباڑ خانہ	4065/-
2		9/9	سلامت شاہ ولد برکت علی شاہ	حسن شاہ (بیٹا)	تقریباً 03 سال	دوکان، پلاٹ	2143/-
3		13/5	محمد اکرام بٹ ولد چاچا دین	محمد آصف (بیٹا)	تقریباً 06 سال	دوکان	1182/-
4		18	محمد نذیر ولد اللہ دتہ	محمد عظیم (بیٹا)	تقریباً 3 سال	دوکان	2492/-
5		38	محمد ارشد شاہ ولد محمد حسین شاہ	قاسم علی شاہ (بیٹا)	تقریباً 05 سال	پلاٹ	735/-
6	جامع مسجد نور شکر گڑھ	01	برکت علی ولد تقویٰ	مہران، عامر (پوتا)	تقریباً 15 سال	دوکان	3438/-
7		03	محمد شریف ولد لال دین	محمد حسین (بیٹا)	تقریباً 08 سال	دوکان	1430/-
8		05	لال دین ولد شہاب دین	محمد نفیس (بیٹا)	تقریباً 06 سال	دوکان	1430/-
9		06	عبد الرازق ولد شاہ محمد	محمد پرویز (بیٹا)	تقریباً 08 سال	دوکان	1430/-
10		08	عبد المجید ولد محمد یوسف	زود الفقار (بیٹا)	تقریباً 08 سال	دوکان	3847/-
11		11	سرور علی ولد کرم دین	عنایت علی (بیٹا)	تقریباً 3 سال	دوکان	3847/-
12		25	شمس اختر زوجہ خدیجہ شاہ سعید	شاہ سعید (شوہر)	تقریباً 10 سال	مکان	362/-
13	جامع مسجد دروازہ	06	محمد حفیظہ ولد محمد بشیر	محمد سیاد (بیٹا)	تقریباً 07 سال	دوکان	1338/-
14		09	انفصل مجید ولد عبد المجید	چہا گنیر (بیٹا)	تقریباً 08 سال	دوکان	1003/-
15		11	محمد لطیف ولد احمد دین	محمد اقبال (بیٹا)	تقریباً 06 سال	دوکان	1205/-
16		12	انتقار احمد ولد فرخ دین	عبد الباق (بیٹا)	تقریباً 08 سال	دوکان	1205/-
17		13	انتقار احمد ولد فرخ دین	عبد الباق (بیٹا)	تقریباً 08 سال	دوکان	1075
18		25	محمد طفیل ولد محمد حسین	فہد طفیل (بیٹا)	تقریباً 07 سال	دوکان	4768/-
19		26	محمد رفیق ولد محمد علی	عدیل (پوتا)	تقریباً 08 سال	دوکان	2530/-
20		27	آزاد حسین ولد عبد الرحیم	مظہر حسین (بیٹا)	تقریباً 08 سال	دوکان	2390/-
21		33	محمد حسن ولد فضل کریم	کافنام (بیٹا)	تقریباً 08 سال	دوکان	2725/-
22	در بار حضرت چلہ گاہہ گلہ پور	09	اللہ دتہ ولد محمد شیخ	عمران (بیٹا)	تقریباً 08 سال	دوکان	765
23	جامع مسجد اونچی بازار	02	شیخ عبدالوحید ولد عبدالعزیز	شیراز وحید (بیٹا)	تقریباً 02 سال	دوکان	7875/-
24		03	محمد اسلم دادو ولد محمد اساکیل	سلیمان (بیٹا)	تقریباً 02 سال	دوکان	7875/-
25	مولوی نور احمد	2/3	محمد ارشد یوسف ایڈز برادرز	امجد یوسف وطارق (بیٹا) / فیصل (بیٹا)	تقریباً 02 سال	دوکان، بحال	1220/-
26		04					12030/-
27	در بار حضرت حسین شاہ	01	برکت علی ولد اللہ بخش	بیوی	07 سال	مکان	556/-

*(Signature)*  
 DISTRICT MATHURA  
 RAJASTHAN  
 SIYALKOT



**Annexure-VIII (Para No. 5.2.4)**

**Manager Auqaf Gujranwala.**

Sr. No.	Year	Name of property	Notified		Date of Auction	Name of successful bidder	Approval of bid sought or not	Lease Amount
			Kanal	Marla				
1	2015	Patti Qadir	44	12	28.08.15	M. Aslam	Secy Office	100,000
2	2015	Masjid Philoke	20	0	11.09.15	Taj Muhammad	Secy Office	55,000
3	2015	Darbar Anayat Shah Wali	1758	2	11.09.15	Ishfaq Ahmad	not approved	3,005,000
4	2015	Masjid Khanpur India Wazirke Chatta	101	15	xxx	xxx	not approved	450,000
5	2015	Masjid Turf Sarhandi Daranwali	80	2	xxx	Rasheed Ahmad	ZA office	259,200
6	2015	Darbar Boote Shah Wanike Tarar	??	??	xxx	Saif ullah	Secy Office	307,533
7	2015	Pir Darwaish Matam Bhanoke	12	0	xxx	Javed Iqbal	Secy Office	39,204
8	2015	Masjid Klan Ramke chatta	127	19	xxx	M. Bakhsh	Secy Office	210,830
9	2015	Masjid Pathranwali Hafizabad	6	5	xxx	M. Ashraf	ZA office	33,840
10	2015	Khanqa Ahmad Ali Shah	66	0	xxx	M. Malik	ZA office	228,000
11	2015	Masjid India Nandpur	8	0	xxx	Liaqat Ali	ZA office	22,320
12	2015	Darbar Khawaja Dewan Chishti Agu chak	24	0	xxx	Asim Sajjad	Secy Office	116,900
13	2015	Darbar Chanan Shah Kotli Addu	107	10	xxx	Amir Ali	Secy Office	99,316
14		Leased out in June 2016						0
15	2015	Takia Gulzar Shah Chatta Dad	27	0	xxx	Zubair Ahmad	Secy Office	32,630
16	2015	Wali Shah Anayat Chatta Dad	30	2	xxx	Zubair Ahmad	Secy Office	100,742
17	2015	Khanqa Shah Chand Kotli Nagra	29	0	xxx	Safdar Ali	ZA office	66,000
18	2015	Maqbara Sultan Qalowali	8	0	xxx	Zafar Ali	Secy Office	20,908
19	2015	Masjid India Cheleke	15	8	xxx	Javed Iqbal	ZA office	40,800
20	2015	Masjid India Kot Piro Shah	7	12	xxx	M. Arif	Secy Office	37,461
21	2015	Darbar Sade Shah Radha Bulla	160	4	xxx	Nisar Ahmad	Secy Office	420,710
22	2015	Masjid Kartar pur Malian	47	8	xxx	M. Afzal	Secy Office	226,512
23	2015	Takia Mafidar Qolowal	16	0	xxx	Abdul Majeed	ZA office	87,840
24	2015	Khanqa Deh India Mandiala mir Shikaran	41	19	xxx	Farhan Adeeb	Secy Office	79,200
25	2015	Masjid Nimowali Hafizabad	5	12	xxx	M. Ashraf	Secy Office	23,180
26	2015	Khanqa Shah Sikandar Kot Bhutta	106	19	xxx	Ali Asghar	Secy Office	316,800
27	2015	Khanqa Bode Shah Ahmadnagar	143	3	xxx	Zubair Ahmad	Secy Office	303,130
28	2015	Darbar Balle Shah 48 virkan	12	13	xxx	Usman Sarfraz	not approved	12,234
29	2015	Darbar Shah Chhatta Bhade	228	8	xxx	Babar Hamayun	Secy Office	332,640
30	2016	Darbar Mian Mir Ghaghewali	139	19	27.02.16	M. Afzal	ZA office	102,500
31	2016	Darbar Jatti Saleem Shah Aimanabad	273	5	13.02.16	Javed Ishaq	ZA office	570,000

Sr. No.	Year	Name of property	Notified		Date of Auction	Name of successful bidder	Approval of bid sought or not	Lease Amount
			Kanal	Marla				
32	2016	Darbar Bodi Shah Phakrianwali	66	14	31.03.16	M. Tanvir	ZA office	204,500
33	2016	Khanqa Jawahar Shah Chak Jaid	171	7	09.05.16	M. Sadiq	Secy Office	856,000
34	2016	Darbar Bu Ali Qalandar Bharoke virkan	154	8	30.06.16	Abdul Shakoor	not approved	309,000
35	2016	Darbar H. Nirgan Shah, Aimanabad	205	0	21.06.16	Tauheed Ahmad Khan	not approved	650,000
36	2016	Darbar H. Chanan Shah, Kotli Addu	107	10	30.06.16	Rana Nasir Mehmood	not approved	190,000
37	2016	Darbar Shah Abdul Rehman, Bhirri Kalan	207	0	30.06.16	Tahir Mehmood	not approved	370,000
38	2016	Pir Muhammad Shah, Khanna Bhattian	160	17	30.06.16	Shehar Yar Bhatti	not approved	378,000
39	2016	Takia Mafidar, Mailowala	44	7	30.06.16	Hafiz M. Adnan Waris	not approved	120,000
40	2016	Sheikhu Shah, Nagra Bhattian, Kamonki	38	7	30.06.16	M. Rafi	not approved	112,400
41	2016	Madrisa Talum-ul-Quran	97	6	28.06.16	Faisal Mehmood	not approved	331,000
42	2016	Takia Mafidar, Tamboli	26	8	28.06.16	Liaqat Ali	not approved	82,000
43	2016	Takia India, Mauza Jhurrian	24	13	28.06.16	M. Mahfooz	not approved	82,000
44	2016	Khanqah Khawajgan, Ballowali	220	19	30.06.16	M. Munir	not approved	663,500
45	2016	Khanqah Khawajgan, Ballowali	140	9	30.06.16	M. Ashraf	not approved	424,000
46	2016	Darbar H. Mahin Shah Wali, Talvandi	280	11	30.06.16	Zahid Mehmood Cheema	not approved	818,000
47	2016	Darbar H. Sheikh Ahmad Jee, Kotli Nagra	82	17	30.06.16	M. Javed	not approved	214,000
48	2016	Masjid India, Karrial Kalan 1 (62k)	62	0	30.06.16	Kanwar Tariq Mahmood	not approved	165,000
49	2016	Masjid India, Karrial Kalan 2	74	0	28.06.16	M. Yousaf	not approved	195,000
50	2016	Masjid India, Karrial Kalan 3	3	18	30.06.16	Kanwar Tariq Mahmood	not approved	11,000
51	2016	Khanqah Shah Jamal, Thatha Khairu Mattmal	286	16	28.06.16	M. Iqbal Khan	not approved	375,000
52	2016	Darbar H. Fazil Shah, Gondalanwala	7	13	30.06.16	Ahmad Ali	not approved	11,500
53	2016	Khanqah Syed Jalal Shah, Mattam Bhanokay, Noshehra virakn	17	15	28.06.16	Naveed Ahmad	not approved	46,000
54	2016	Darbar H. Fazal Shah, Nithranwali	127	11	28.06.16	Rana M. Latif	not approved	150,000
55	2016	Pir Khana India, Noiki	3	11	21.06.16	Arsha Mahmood	not approved	10,100
56	2016	Khanqah India, Mauza Dhunni	25	10	30.06.16	Rana Tanvir Ishaque	not approved	49,500
57	2016	Masjid India, Mauza Dhunni	18	9	30.06.16	Rana Tanvir Ishaque	not approved	40,500
58	2016	Masjid Sharif India, Mandiala Warraich	4	0	28.06.16	Ch. M. Ashraf Warraich	Director Estate	9,500
59	2016	Khanqah India Akbar, Ghoenkay	23	13	30.06.16	M. Akram	not approved	41,400
60	2016	Masjid Arain, Mauza Ballawala	10	0	21.06.16	Munawar Hussain Hashmi	not approved	28,100
61	2016	Masjid Mian Rahiman	63	3	30.06.16	Jehangir Ahmad	not approved	165,000
62	2016	Khanqah Mehram Shah, Chakkian Kalan, Kamonki	126	5	30.06.16	Ejaz Ahmad	not approved	180,000
63	2016	Madrisa Arabia Islamia, Gondalanwala	9	0	30.06.16	Mushtaq Ali	not approved	12,500
64	2016	Takia India, Vannekay Tarrar	8	18	30.06.16	Hameed Ahmad	not approved	16,300
65	2016	Darbar H. Roday Shah, Bairi Wala	202	6	30.06.16	Javed Iqbal	not approved	408,000

Sr. No.	Year	Name of property	Notified		Date of Auction	Name of successful bidder	Approval of bid sought or not	Lease Amount
			Kanal	Marla				
66	2016	Darbar H. Bhoray Shah, Dhensar Bala	44	0	30.06.16	Syed Shabbir Hussain	not approved	109,000
67	2016	Khanaqah Eid Gah, Noshehra Virkan	32	0	30.06.16	Habibullah	not approved	101,000
68	2016	Darbar H. Karam Shah, Kathor Kalan, Wazirabad	94	18	21.06.16	M. Luqman	not approved	180,000
69	2016	Khanqah Dheri Pir, Palang Pur, Noshehra Virkan	40	0	30.06.16	Sanauallah	not approved	100,200
70	2016	Khanqah Ummi Shah, Chandhar	8	2	30.06.16	Abid Ali	not approved	15,200
71	2016	Darbar H. Bootay Shah, Bhirri Chattha	1136	9	30.06.16	Zinda Mahmood Tarrar	not approved	2,182,000
72	2016	Khanqah Bootay Shah, Vannekay Tarrar	80	0	30.06.16	Shahzad Khizar	not approved	270,000
<b>Total</b>								<b>18,376,630</b>

### Manager Gujrat Circle

Sr. No.	Name of property	Year	Notified		Period of ease	DO Auction	Name of successful bidder	Approval of bid sought or not	Lease Amount (Rs.)
			Kanal	Marla					
1	Darbar Shah Jahangir Bolay / Ghazi Khokhar	2016	253	14	2016-17	18.05.16	Usman Nisar	Secy Office	177,500
2	Masjid Haji Muhammad Din Ghazi Khokhar	2015	185	6	2016-17	ext	Zia Ullah	ZA office	76,800
3	Darbar Shah Jahangir Moeen ud Din	2015			2016-17	ext	Ch. Nisar	ZA office	13,800
4	Darbar Tawaqal Shah Mehmoodabad	2016	266	14	2016-17	08.06.16	Ashfaq	not approved	47,500
5	Darbar Shah Jahangir Lal wari	2016			2016-17	05.09.16	Azmat Hussain	not approved	5,800
6	Darbar Shah Jahangir Sadah	2015			2016-17	ext	Noshawar	ZA office	11,088
7	Darbar Shah Jahangir Nabi Pura	2016			2016-17	30.06.16	M. Arshad	not approved	12,500
8	Masjid Rajake Mouaza Rajake	2016	155	6	2016-17	05.09.16	Umer Hayat	not approved	205,000
9	Masjid Rajake Mouaza Chakrian	2016			2016-17	05.09.16	Ashiq Hussain	not approved	40,000
10	Darbar Tawaqal Shah Lakanwal	2016			2016-17	03.03.16	M. Afzal	ZA office	9,400
11	Darbar Tawaqal Shah Buda Kung	2016			2016-17	08.06.16	M. Sharif	not approved	9,200
12	Masjid Haji Muhammad Din Ratti	2016			2016-17	30.08.16	M. Javed	not approved	56,000
13	Darbar Tawaqal Shah Behalpur	2015			2016-17	ext	Bashir Ahmad	ZA office	16,800
14	Darbar Waheedud Din Fatuwala	2016	228	3	2016-17	21.06.16	Ejaz Ahmad	not approved	351,000
15	Darbar Hafiz Hayat Hardaspur	2016	1504	11	2016-17	30.06.16	Akbar Ali	not approved	10,200
16	Darbar Tawaqal Shah Mayowal	2016			2016-17	18.05.16	Rizwan Bashir	not approved	46,200
17	Darbar Tawaqal Shah Tibbi Pipli	2016			2016-17	08.06.16	M. akber	Secy Office	50,500
18	Masjid Haji Muhammad Din Kotli Kundo	2016			2016-17	18.05.16	Muqadas Umer	Secy Office	190,500
19	Darbar Shah Jahangir Rangawala	2016			2016-17	18.05.2016	Ghulam Jailani	not approved	40,000
20	Darbar Pir Bana Banoi Mano Chak	2016	112	11	2016-17	18.05.16	Zahid Feroz	Secy Office	118,000
21	Darbar Pir Bana Banoi Waso	2015			2016-17	ext	M. Kaleem	ZA office	362,400
22	Darbar Aliye Shah Kore Karam Shah	2016	127	9	2016-17	30.06.16	Falak Sher	not approved	182,000
23	Darbar Pir Abdul Ghani Gor bakhshpura	2016	130	14	2016-17	30.11.16	M. Bashir	not approved	128,000
24	Darbar Ghulam Fazal Sere	2016	92	16	2016-17	25.08.16	Abdul Khaliq	not approved	133,000
25	Dars Julana Mouza Julana	2016	103	0	2016-17	17.03.16	Asim Sher	not approved	624,000
26	Darbar Shah Jahangir Boon Hazari	2016			2016-17	30.06.16	Ch. Nisar	ZA office	2,050

Sr. No	Name of property	Year	Notified		Period of ease	DO Auction	Name of successful bidder	Approval of bid sought or not	Lease Amount (Rs.)
			Kanal	Marla					
27	Dars Ismail Kot Miana	2015	52	10	2016-17	ext	Ghulam Abbas	ZA office	186,000
28	Darbar Shah Jahangir Galanwala	2015			2016-17	ext	Liaqat Ali	not approved	62,727
29	Darbar Shah Jahangir Dhindankalan	2016			2016-17	30.06.16	Ch. Nisar	not approved	3,100
30	Darbar Tawaqal Shah Mehatpur	2016			201617	19.09.16	M. Bashir	not approved	9,000
31	Darbar Imam Nasir SoakhKhurd	2016	49	15	2016-17	03.03.16	Ch. Nisar	ZA office	122,500
32	Khanqa Pir NuaGaza Hardobood	2016	18	2	2016-17	30.06.16	M. Siddique	not approved	23,200
33	Darbar Shah Jamal Devi Garh	2015	64	10	2016-17	ext	Hanif Shah	Secy Office	200,376
34	Darbar Mosa Lakha	2016	221	6	2016-17	30.06.16	M. Aslam	not approved	555,000
35	Darbar Gharib Shah Dabula	2016	101	3	2016-17	30.06.16	Ch. Zafar	not approved	135,000
36	Masjid India Kore Karam Shah	2016	223	0	2016-17	30.06.16	Munawar	Secy Office	67,000
37	Masjid India Bhutta Nua	2016	55	4	2016-17	03.03.16	M. Akram	ZA office	204,000
38	Masjid India Ghania	2016	21	0	2016-17	30.06.16	Shamsher	not approved	38,200
<b>Total</b>									<b>4,525,341</b>

آفس ناکو

بریف نوٹ چلڈرن پارک ماحقہ دربار حضرت خواجہ غلام فرید صاحب کوٹ مٹھن

۱۔ چلڈرن پارک سے موسمِ وقف رقبہ 26 کنال۔ 15 مرلے بمطابق رجسٹرڈ داران زمین سال 80-1979ء چلڈرن پارک مٹھن کوٹ مٹھن حدید کھانہ نمبر 48/50 خسرو نمبر 39 ہے۔ جسے 1983ء میں صوبائی وزیر کی سفارش (سیاسی سفارش) پر میونسپل کمیٹی کوٹ مٹھن کوٹ مٹھن 11 روپے سالانہ پر مدت 99 سال کیلئے برائے چلڈرن پارک کرایہ داری بنیاد پر دیا گیا۔ اب اس وقت موقع پر کوئی چلڈرن پارک نہیں ہے بلکہ ایک کمرشل پلاٹ کی حیثیت اختیار کر چکا ہے۔ جس کے گرد و نواح میں دوکانات اور پلاٹ کے اندرونی جانب عارضی دوکانات و پارکنگ قائم ہو چکے ہیں (جن کی تصاویر مر اسلڈ نمبر 628 مورخہ فروری 2018ء کے امر اوصد رول نمبر لاہور رجسٹری جارجی ہیں مزیہ چند تصاویر لفٹ بند ہیں)۔

۲۔ روزنامہ ”ایکسپریس“ مورخہ 24-02-2018ء کے شمارہ میں میونسپل کمیٹی کوٹ مٹھن نے چھٹے اوقاف کے تمام ٹیکہ جات کو کام کرنے کی غرض سے شیڈول بھی جاری کر دیا ہے لیکن شیڈول میں جگہ کا تعین نہ کیا گیا ہے (شیڈول اشتہار اخبار لفٹ بند ہے)۔ گزشتہ سال 2017-18ء میں ٹیکہ بیت اٹھارہ ملین 10,46,000 روپے میں نیلام ہوا تھا۔ اب دربار شریف کے مغربی جانب میونسپل کمیٹی کوٹ مٹھن نے 20 کے قریب لیٹر تین تیار کروائی ہیں جن کا بیت جلد افتتاح کرنے والے ہیں، صرف دیوار گرانا باقی ہے۔ محکمہ پلاننگ کو لاکھوں روپے کا ٹیکہ بیت اٹھارہ ملین نقصان پہنچنے کا اندیشہ ہے۔

۳۔ اب میونسپل کمیٹی کوٹ مٹھن نے سائیکل اسٹینڈ کا شیڈول جاری کر دیا ہے۔ محکمہ اوقاف کا ٹیکہ سائیکل اسٹینڈ سال 2017-18ء میں ملین 9,10,000 روپے میں نیلام ہوا تھا اب اس نے 25 فیصد اضافہ سے رقم ملین 1137500 روپے میں فروادینے ہیں۔ اس طرح ٹیکہ دار سائیکل اسٹینڈ کو لاکھوں روپے کا نقصان پہنچنے کا اندیشہ ہے۔

۴۔ جب سے میونسپل کمیٹی نے پلاٹ مذکورہ کرایہ داری بنیاد پر محکمہ اوقاف سے حاصل کیا ہے اس وقت سے لیکر آج تک چلڈرن پارک تعمیر نہیں ہو سکا ہے۔ بلکہ پلاٹ پلاٹ کے 200 میٹر کے فاصلہ پر بہت خوبصورت پارک ”خواجہ غلام فرید پارک“ سے موسوم موجود ہے (10 عدد تصاویر لفٹ ہیں)، جو کہ محکمہ جنگلات کوٹ مٹھن کے زیر کنٹرول ہے تو میونسپل کمیٹی کوٹ مٹھن دوسرا پارک کیونکر تعمیر کرے گی۔ ”خواجہ غلام فرید پارک“ کے قریب چلڈرن پارک اوقاف سے 100 گز کے فاصلے پر میونسپل کمیٹی کوٹ مٹھن کا بہت بڑا گراؤنڈ ہے جو اسٹینڈ نم کیلئے استعمال ہو رہا ہے (3 عدد تصاویر لفٹ ہیں) اور اس کے بالمقابل بڑا گراؤنڈ ہے وہ بھی میونسپل کمیٹی کوٹ مٹھن کا خالی پڑا ہوا ہے جہاں پر ہر سال عرس کے موقع پر عارضی طور پر لیٹر تین تعمیر کرائی جاتی ہیں (2 عدد تصاویر لفٹ ہیں)۔

۵۔ چیف آفیسر میونسپل کمیٹی کوٹ مٹھن نے اپنے مر اسلڈ نمبر 77/2018ء کے ایم مورخہ 16-05-2018ء میں محکمہ اوقاف پر الزام عائد کیا ہے کہ 26 کنال۔ 15 مرلے میں سے ایک بڑا حصہ زمین چیکائیس اور اس سے متعلقہ دوکانات میں شامل کر رکھا ہے جس سے میونسپل کمیٹی کوٹ مٹھن کو خرم کھا گیا ہے۔ جو کہ ایک الزام ہے۔

”حقیقت یہ ہے کہ کوٹ مٹھن شریف میں خواجہ غلام فرید سے ملحق وقف رقبہ 70 کنال۔ 13 مرلے ہے (مطل راجہ محمد ارمان زمین لفٹ بند ہے)

(جاری ہے)

26 کتا۔ 15 مرے کا بقء بیوہل کئی نے موقع پر حاصل کر لیا تھا (بقء کی نقل لف ہے) ، بعد 5 کتا۔ 8 مرے پر بیوہل کئی حری بقء کرنے کے ورے ہی جو کر ڈائرن کپلیس اور لیرین باک ، بیوہ کیلئے مخلص ہی (بقء حاءتہ کی رپورٹ مورخہ 10-08-86 ، ذہلی ایفشریٹر اوقاف کتا 1891 مورخہ 04-10-86 ، بقء آفس 908 مورخہ 09-09-89 ، لف ہے) ، بیوہل کئی نے سال 2000 میں چلڈرن پارک میں دو کتا قائم کر رکھی ہیں جس پر اس وقت کے بقء حاءتہ نے نوٹس جاری کیے ، (بقء لف ہے)۔

6۔ مقلر اوقاف کاربنس ڈسائیکل اسٹینڈ شر کے اندر صرف چار کتا رکھ پر مشقل ہے جو کر چار دیواری کے اندر ہے جہاں پر بڑی کازیاں نہیں آسکتیں۔ چلڈرن پارک کی بقء عرصہ دراز سے خالی پڑی ہوئی تھی اور مقلر کا مقلیڈار نے سال 15-2014 سے چلڈرن پارک میں بڑی ساریوں کیلئے بیوہل کئی کوٹ مقلن کی اجازت سے پارکنگ قائم کی۔ بعد میں بیوہل کئی نے مقلیڈار کو بقء کرنا شروع کیا تو بڑی مقلن کے پیش رونے ڈسمبر 2016 میں چیف آفیسر بیوہل کئی کوٹ مقلن کو مراسلہ تحریر کیا ، جس پر چیف آفیسر کی ذبانی اجازت پر بڑی کازیوں کی پارکنگ کی اجازت ہوگی۔ یہ ایک الزام ہے کہ چلڈرن پارک کی بقء میں مقلر اوقاف کے آفیسران کل ہوتے ہیں۔ جو چیف آفیسر بیوہل کئی کوٹ مقلن نے چلڈرن پارک کے اندر ادراس کے ارد گرد دو کتا قائم کر رکھی ہیں اور باقاعہ کرایہ وصول کر رہی ہوگی۔ مقلر بقء سے ناواقف بانی کرتے ہیں کہ وہ ان سے کوئی کرایہ وصول نہیں کر رہے ہیں۔

بقء رپورٹ برائے مناسب ادا کام پیش خدمت ہے۔

مورخہ: 18/11/2018  
 ڈسٹرکٹ مقلر اوقاف  
 کوٹ مقلن راجن پور  
 مئی 2018ء

تقلیم نمبر: 953-952

نقل بقرض اطلاع و ضروری کاروائی ارسال خدمت ہے۔

- 1- جناب ڈپٹی ڈائریکٹر صاحب اسٹیٹ دوئم اوقاف بنجاب لاہور۔
- 2- جناب ذوق ایفشریٹر صاحب اوقاف ڈیرہ خاڑ بقان۔

مورخہ: 18/11/2018  
 ڈسٹرکٹ مقلر اوقاف  
 کوٹ مقلن راجن پور

**Annexure-X (Para No. 5.2.9)**

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>AIR Para No</b>	<b>Remarks</b>
1	Manager Circle Kasur	14	Non transfer of ownership to the Auqaf Department
2	Manager Circle DG Khan	12	Non transfer of ownership to the Auqaf Department
3	Manager Circle Gujranwala	6	Non transfer of ownership to the Auqaf Department
4	Manager Circle Gujrat	9	Non transfer of ownership to the Auqaf Department
5	Manager Circle -3 Lahore	6	Non transfer of ownership to the Auqaf Department
6	Manager Circle Rawalpindi	11	Non transfer of ownership to the Auqaf Department
7	Manager Circle -5 Lahore	7	Non transfer of ownership to the Auqaf Department

IS no. 14  
AUDITOR-GENERAL OF PAKISTAN  
AUDIT WORKING PAPER: Auqaf Department  
AUDIT COMPONENT: o/o Circle Kasur, Lahore Zone  
AUDIT PERIOD: 2015-2018  
INTERNAL CONTROL DEVIATIONS FORM

**Non mutation of ownership of properties in the name department**

As per Rule 16 of the Punjab Waqf Properties (Accounts) Rules 1982, The movable and immovable properties shall be verified physically at least once in a year by an officer nominated by the Chief Administrator for the purpose. Moreover as per section 6 of Punjab Waqf Properties Ordinance, 1979, every person in charge, of or exercising control over the management of any waqf property and every person creating a waqf after the commencement of this Ordinance shall get such waqf property registered in such manner within such time and with such authority as may be prescribed.

During forensic Audit of accounts of office of Circle Kasur, Auqaf Department, Lahore Zone for the period 2015-18, it was observed that as per list of land possessed by the Manager Circle Kasur, it was observed that out total notified land department did not get transferred the said notified land of the area of 399 kanal, 75 marla which require justification.

**Potential impact of the deviation:**

Non transfer the land ownership on the name of Auqaf Department

**Reference to copies of supporting documents or written description of the evidence supporting the observation:**

**Comments of the responsible entity official:**

This observation has been discussed with:

Responsible official-title & Name \_\_\_\_\_

Signature: \_\_\_\_\_ Date \_\_\_\_\_

Auditor: \_\_\_\_\_ Date \_\_\_\_\_

مستند سے تعلق رکھنے والے تمام اسناد کو  
رہنما کے پاس پیش کیا گیا اور اس پر  
عملدرستی کی تصدیق کی گئی ہے۔  
2

District Manager Auqaf  
KASUR





دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	تقریباً 06 سال 07 سہ ماہی	-	-	-	-	-	-	نہری	56 سال 08 سہ ماہی	انتقال شدہ	56 سال 08 سہ ماہی	1027/A/70 13-04-1970	41
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	03 سال 08 سہ ماہی	نہری	29 سال 18 سہ ماہی	انتقال شدہ	33 سال 06 سہ ماہی	DWP: 1(696)/A/70	42
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	10 سال	انتقال شدہ	10 سال	1(328)/A/70	43
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	43 سال 15 سہ ماہی	انتقال شدہ	43 سال 15 سہ ماہی	DWP: 1(169)/A/71	44
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	87 سال	انتقال شدہ	87 سال	15-10-1971	45
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	39 سال 15 سہ ماہی	نہری	-	انتقال شدہ	39 سال 15 سہ ماہی	DWP: 1(75)/A/74	46
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	47 سال 02 سہ ماہی	انتقال شدہ	47 سال 02 سہ ماہی	DWP: 1(376)/A/73	47
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	69 سال 02 سہ ماہی	انتقال شدہ	69 سال 02 سہ ماہی	08-02-1973	48
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	17 سال 10 سہ ماہی	انتقال شدہ	17 سال 10 سہ ماہی	22-01-1975	49
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	111 سال 09 سہ ماہی	انتقال شدہ	121 سال 17 سہ ماہی	SOP: 1(732)/A/79	50
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	28 سال 02 سہ ماہی	انتقال شدہ	28 سال 02 سہ ماہی	02-04-1980	51
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	12 سال 08 سہ ماہی	انتقال شدہ	12 سال 08 سہ ماہی	SOP: 1(3455)/A/55	52
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	12 سال	انتقال شدہ	14 سال 10 سہ ماہی	06-07-1988	53
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	202 سال 18 سہ ماہی	انتقال شدہ	211 سال 10 سہ ماہی	SOP: 1(31)/A/91	54
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	8 سال 11 سہ ماہی	انتقال شدہ	8 سال 11 سہ ماہی	10-08-1991	55
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	216 سال 12 سہ ماہی	انتقال شدہ	216 سال 12 سہ ماہی	17-05-1992	56
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	202 سال 18 سہ ماہی	انتقال شدہ	202 سال 18 سہ ماہی	SOP: 1(15)/A/90	57
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	202 سال 18 سہ ماہی	انتقال شدہ	202 سال 18 سہ ماہی	17-05-1992	58
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	202 سال 18 سہ ماہی	انتقال شدہ	202 سال 18 سہ ماہی	SOP: 1(503)/A/77	59
دفعہ: تقریری، تصادم کیلئے تمام اہم ہے۔	محکمہ قبضہ	-	-	-	-	-	-	-	نہری	216 سال 12 سہ ماہی	انتقال شدہ	216 سال 12 سہ ماہی	01-10-1993	60

وقت تہہ ہذا صرف مکمل ہونے پر	مقامی	262 کان 08 سہ ماہی	-	-	-	921 کان	Zari'shan 02-02-1987	52
بھارتی تنظیموں پر 39 کان 06 سہ ماہی تک	ذریعہ	01 کان 01 اپنی اپنی کان 80 کان	-	-	-	39 کان 06 سہ ماہی	SOP.1(35)A91 04-05-1995	52
راہکار ڈی 43 کان 16 سہ ماہی ہے۔ زرعی ماحول کلیتاً 2012 ہے۔			-	-	-			

مکانی

استعمال =  
عینہ استناد =

صفت = 39  
استناد = 39  
نیچر آف اسٹریکچر

**Annexure-XI (Para No. 5.2.10)**

<b>Sr. No</b>	<b>Notification No.</b>	<b>Dated</b>	<b>Name of Waqf Property</b>	<b>Location</b>	<b>Un-allotted units by BOR</b>	<b>Remarks</b>	<b>Years</b>
1	No. 1(618)-Auqaf-71/DWP.	21.10.1972	Darbar Hazrat Pir Bana Banoi	Mauza Waso, Phalia	961	Un-allotted units of the said waqf pending in Mauza Waso, Tehsil Phalia, Distt. Gujrat. regarding claim Form No. 3801.	46
2	No. 1(167)-Auqaf/71.	21.01.1971	Masjid India, Korey Karam Shah, Phalia	Korey Karam Shah, Phalia	223	Un-allotted units of the said waqf pending in Mauza Korey Karam Shah, Tehsil Phalia, Distt. Gujrat. regarding claim Form No.1.	47
3	No. 1(522)-Auqaf/70.	30.10.1970	Masjid India, Ghamian, Phalia	Ghamian village, Phalia	21	Un-allotted units of the said waqf pending in Village Ghamian, Tehsil Phalia, Distt. Gujrat. regarding claim Form No.1567	48
<b>Total</b>					<b>1205</b>		

**Annexure-XII (Para No. 5.2.11)**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>AIR Para No.</b>	<b>Date of Notification</b>	<b>Date of taking over</b>	<b>Detail of properties</b>
1.	Manager Circle Faisalabad	10	12.07.2001	Lahore High Court dismissed civil suit of opposite party on 17.11.2015 but Auqaf Department failed to take over possession.	Darbar Baba Qaim Sian, Mosque, Graveyard, 8 rooms, 2 shops, 1 store, 1 langar khana, total land 61 Kanal 12 Marla
2.	Manager Circle Faisalabad	11	06.02.2010	16.10.2018	29 shops, 6 Phatas, total land 2 Kanal 8 Marla
3.	Manager Circle Sheikhpura	10			
4.	Manager Circle-1 Lahore	8	19.08.1960; 18.10.1960; 14.03.1961 & 22.03.1961	Not taken over	97 Houses & shops on land of 22 Kanal 1 Marla
5.	Manager Circle Sialkot	2	11.07.1977	Not taken over	57 shops & graveyard
6.	Manager Circle Okara	9	03/05/2008	Not taken over	Shrine Hazrat Shams-ud-Din
7.	Manager Circle-1 Multan	6	22/12/2008	Not taken over	Hafiz Jamal-ul-Allah shops & houses total land 5 Kanal 16 Marla

**Annexure-XIII (Para 5.2.12)**

<b>Sr. No</b>	<b>Name of Formation</b>	<b>AIR Para No.</b>	<b>Description</b>
1	Manager Circle Gujranwala	9	9522 kanal and 5 marla land was notified by the Govt. to be occupied by the Manager Gujranwala Circle but the manager could only be occupied an area of 9305 kanal and 4 marla land. Possession of rest of the 217 kanals was not made known to audit.
2	Manager Circle Gujranwala	21	9522 kanal, 05 marla and 238 square feet land was notified by the Govt. to be occupied by the Manager Gujranwala Circle but the manager the reported occupied area was 9490 kanal and 17 marla and 142 square feet. Possession/deficiency of rest of the 35 kanals and 08 marla and 96 square feet was not made known to audit.
3	Manager Circle Gujranwala	23	There is no data available regarding measurement of area of Jamia Masjid Farooqia, Pondanwali and a house for Khatib near the Mosque situated in Gujranwala city. The department was required to approach the Board of Revenue for demarcation and measurement of said units but even after laps of a reasonable time i.e. 45 years, the same had not been done and the department is still unknown to the area of said unit.
4	Manager Circle Gujrat	10	5242 kanal and 17 marla land was notified by the Govt. to be occupied by the Manager Gujrat Circle but the manager could only be occupied an area of 5202 kanal and 7 marla land. Possession of rest of the 40 kanals and 10 marla was not made known to audit.
5	Manager Circle Gujrat	18	There are 09 properties/units in Gujrat Circle which had no measurement regarding area contained in it. The department was required to approach the Board of Revenue for demarcation and measurement of said units but even after laps of a reasonable time i.e. 58 years, the same had not been done and the department is still unknown to the area of said units,

**Annexure-XIV (Para No 5.3.1)**

<b>Sr. No</b>	<b>Name of Formation</b>	<b>AIR Para No</b>	<b>Observations</b>	<b>Amount (Rs.)</b>	<b>Nature of amount</b>
1.	Manager Circle -II Multan	14	Bank drafts were not acknowledged by the Zonal office	95,804,818	Recovery of Tax
2.	Manager Circle -3 Lahore	5	Bank drafts were not acknowledged by the Zonal office	42,812,268	Recovery of Tax
3.	Manager Circle -1 Lahore	15	Likely Non Deposit	8,633,490	Recovery of Tax
<b>Sub-total</b>				<b>147,250,576</b>	
4.	Manager Circle -1 Lahore	11	Non Deposits of recoveries	2,974,488	Routine recoveries
5.	Manager Circle Gujrat	8	Non Deposits of recoveries	1,730,400	Routine recoveries
6.	Manager Circle Jhang	9	Non Deposits of recoveries	768,093	Routine recoveries
7.	Manager Circle Sahiwal	1	Amount neither accounted for in the cash book nor deposited in the bank account	637,296	Routine recoveries
8.	Manager Circle Kasur	20	non-showing cash boxes income in form 4	570,990	Routine recoveries
9.	Chief Administrator	22	amounts not deposited in	455,594	Routine recoveries

	Auqaf, Lahore		the receipt accounts		
10.	Manager Circle Gujranwala	11	amounts not deposited in the receipt accounts	323,410	Routine recoveries
11.	Manager Circle Sheikhupura	4	Rent collected but not deposited into Receipt Account	78,346	Routine recoveries
<b>Sub-total</b>				<b>7,538,617</b>	
<b>Grand Total</b>				<b>154,789,193</b>	

**Annexure-XV (Para No.5.4.1)**

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>AIR Para No.</b>	<b>Amount (Rs.)</b>
1.	Manager Circle, D.G.Khan	10	49,922,573
2.	Manager Circle, Sahiwal Circle	8	27,706,648
3.	Manager Circle, Sargodha	7	25,180,090
4.	Manager Circle, Jhang	5	22,025,845
5.	Zonal Administrator, Badshahi Mosque, Lahore	8	21,460,000
6.	Manager Circle, Faisalabad	6	13,285,201
7.	Manager Circle, Okara	11	10,857,881
8.	Manager Circle, Burewala	11	7,645,152
9.	Chief Administrator, Auqaf, Lahore	10	1,269,000
10.	Manager Circle-I, Multan	8	943,020
<b>Total</b>			<b>180,295,410</b>

**Annexure-XVI (Para No 5.4.3)**

<b>Sr. No.</b>	<b>Reference No.</b>	<b>Cheque Amount</b>	<b>Misappropriated Amount (Rs.)</b>	<b>Remarks</b>
01	50282429/02.12.17 (Masjid Tellianwali)	15359	59,353	Amount of Rs. 59,353 was drawn against wrong entry of cheque and amount misappropriated and again same amount of Rs. 15359 was drawn from bank vide cheque No. 50282429 for payment of electricity bill
02	50282448/08.01.18	49,091	49,091	(Record of electricity bill – Rs. 25,321 & Rs. 23,770) was not found on record.
03	50282449 Masjid C- Block, Ariwala (18512+12032)	30,544	18512	Amount of Rs. 18512 was again drawn for payment of electricity bill vide cheque No. 50282421
04	50282455 (5701+11208+20382)	37291	5701	Amount of Rs. 5701 was again drawn for payment of electricity bill vide cheque No. 50282433
05	50282434 (Masjid Tellianwali) (14119+15359)	29478	15359	Amount of Rs.15359 was again drawn for payment of electricity bill vide cheque No. 50282434
06	82168261 Noor-Ul-Masajid (23254+5290)	28544	28544	Amount of Rs.28544 was again drawn for payment of electricity bill vide cheque No. 50282466
<b>Total</b>			<b>176,560</b>	

**Annexure- XVII (Para No. 5.4.6)**

<b>Sr. No</b>	<b>Name of Formation</b>	<b>AIR Para</b>	<b>Detail</b>
1	Manager Circle Gujranwala	24	5 properties (measuring 34 kanal& 1 marla) were de-notified by the Chief Administrator in Gujrat Circle under the Section 7 of the Punjab Waqf Properties Ordinance 1979. The Khanqah of Baba Pir Shah situated in Chak Sanata, Tehsil Wazirabad was 5 times taken up and 5 times de-notified by the then Chief Administrators, the reasons of which are unknown are to audit.
2	Manager Circle Gujrat	22	7 properties (measuring 135 kanal& 4 marla) were de-notified by the Chief Administrator in Gujrat Circle under the Section 7 of the Punjab Waqf Properties Ordinance 1979. Moreover, no reasons were recorded for de-notification of precious land belonging to Auqaf Department.

**Annexure-XVIII (Para No. 5.4.8)**

<b>Sr.No.</b>	<b>Shop No.</b>	<b>Name of Original Owner</b>	<b>Illegal Occupants</b>	<b>Remarks</b>
1	20-A	Muhammad Chirag Ansari	Muhammad Tahir S/O Abdul Majeed	Walls were removed by illegal occupants and stairs were made upward from Shop NO 19,20,21 A & Flat No 6- A
2	21-A	Mazhar Hussain S/O Abdul Hameed	Muhammad Tahir S/O Abdul Majeed	
3	Flat 6-A	Gulshan Bibi	Muhammad Tahir S/O Abdul Majeed	
4	75-E, 258 maraba feet	Ghulam Asghar S/O Ghulam Muhammad	Sher Akbar	Walls were removed by illegal occupants from Shop No. 75,76,77,78,79 E
5	76-E 189 maraba feet	Ghulam Asghar s/o Ghulam Muhammad	Sher Akbar	
6	77-E60 maraba feet	Haji Muhammad Gulzar	Sher Akbar	
7	78-E167 MF	Muhammad Bashir	Sher Akbar	
8	79-E	Ajmal Khan	Sher Akbar	
9	F-1	Mrs Muhammad Younas	Mr. Nouman	Walls were removed by illegal occupants.
10	F-2	Muhammad Yousaf	Mr. Nouman	

**Annexure-XIX (Para No.5.5.1)**

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>AIR Para No</b>	<b>Amount (Rs.)</b>	<b>Detail of properties</b>
1.	Manager Circle Gujranwala	10	70,246,292	Agri land
2.	Manager Circle Gujrat	11	21,555,000	Agri land
3.	Manager Circle Pakpattan Sharif	16	15,806,250	Agri land
4.	Manager Circle Bahawalpur	8	12,800,000	Commercial property
5.	Manager Circle Gujranwala	8	10,201,125	Agri land
6.	Manager Circle Sialkot	7	5,549,010	Agri land
7.	Manager Circle Jhang	8	4,189,070	Agri land
8.	Manager Circle Kasur	6	3,389,690	Shops & Agri land Rs.650000 29.12.2015
9.	Manager Circle Faisalabad	12	2,965,776	Shrines
10.	Manager Circle Rawalpindi	15	2,940,000	Shops
11.	Manager Circle Sheikhpura	13	2,477,900	Agri land
12.	Manager Circle Bahawalpur	9	2,448,153	Shrines
13.	Data Darbar Hospital, Lahore	2	2,009,700	Parking stand
14.	Manager Circle Muzaffargarh	11	1,707,423	Shrines
15.	Manager Circle Bahawalpur	7	927,000	Shoe keeping, parking stand & Toilets
16.	Manager Circle Muzaffargarh	9	840,000	Shrines
17.	Manager Circle-1 Lahore	14	250,000	Agri land
18.	Manager Circle-1 Multan	9	132,000	Shops
19.	Manager Circle DG Khan	15	-	Agri land
20.	Manager Circle Muzaffargarh	10	-	Commercial property
21.	Manager Circle Rawalpindi	17	-	Cash Boxes/Misc. income
22.	Manager Circle Rawalpindi	21	-	Land
23.	Manager Circle Sahiwal	11	-	Shoe keeping, parking stand
<b>Total</b>			<b>160,434,389</b>	

**Annexure-XX (Para No.5.5.4)**

<b>Sr. No</b>	<b>Name of Formation</b>	<b>AIR Para No</b>	<b>Amount (Rs.)</b>	<b>Description</b>	<b>Observations</b>
1	Manager Circle -3 Lahore	15	3,240,625	Wash rooms	1. The tender was not uploaded on the PPRA's web-site. 2. In 2015-16 circle management had fixed the reserve price of the contract as Rs.850,000 but the bid process was started from Rs.600,000 below the reserve price and contract was awarded @ Rs.850,000. Further, contract was extended for two more turns.
2	Manager Circle -3 Lahore	16	4,235,000	Shoes placing	In 2015-16 management leased out property @ Rs. 4,235,000 per annum for which reserve price was fixed Rs. 4,000,000. However, auctions process started below the reserve price from Rs. 2,000,000 and finalized at a price very close to the reserve price fixed.
3	Manager Circle -3 Lahore	17	9,055,000	Flowers selling & shoes placing, Cash box and Shoes placing	During the financial years 2015-18 various contracts were leased out in which no reserve price was fixed and auctions were finalized almost close to last year's auctioned amount.
<b>Total</b>			<b>16,530,625</b>		