



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

AUDIT YEAR 2014-15

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

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

PREFACE

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

The report is based on audit of the accounts of Tehsil Municipal Administrations of District Vehari for the Financial Year 2013-14. The Directorate General of Audit, District Governments, Punjab (South), Multan conducted audit during 2014-15 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Date:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 32 officers and staff constituting 6,589 man days and the budget amounting to Rs 14.007 million was allocated in audit year 2014-15. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, R.D.A Multan carried out audit of the accounts of three TMAs of District Vehari for the Financial Year 2013-14 and the findings are included in this Audit Report.

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

The total Development Budget of three TMAs in District Vehari for the Financial Year 2013-14, was Rs 504.865 million and expenditure incurred was of Rs 271.693 million, showing savings of Rs 233.171 million in the year. The total Non Development Budget for Financial Year 2013-14 was Rs 748.355 million and expenditure was of Rs 522.049 million, showing savings of Rs 226.306 million in the year. The reasons for savings in Development and Non development Budgets are required to be provided by TMO and PAO concerned.

Audit of TMAs of District Vehari was carried out with a view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws / rules / regulations, and whether the procurement of assets and hiring of services were economical or not.

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

a. Scope of Audit

Out of total expenditure of the TMAs of District Vehari for the financial year 2013-14, auditable expenditure under the jurisdiction of Regional Director Audit, Multan was Rs 793.742 million covering three PAOs/ Formations. Out of this, RDA, Multan audited an expenditure of Rs 285.747 million which, in terms of percentage, is 36% of total auditable expenditure and irregularities amounting to Rs.120.142 million. Regional Director Audit planned and executed audit of 03 formations i.e. 100% achievement against the planed audit activities.

Total receipts of TMAs of District Vehari for the financial year 2013-14 were Rs 805.51 million. RDA Multan audited receipts of Rs 281.929 million which, in terms of percentage, is 35 % of total receipts and irregularities amounting to Rs 328.881 million were pointed out.

b. Recoveries at the Instance of Audit

Recoveries of Rs 115.608 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 1.353 million was recovered by the management and verified by Audit during year 2014-15, till the time of compilation of Report.

However against the total recovery amount of Rs 64.614 million pertaining to Paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of TMAs with respect to its functions, control structure, prioritization of risk areas by

determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment and the audited entity before starting field audit activity.

d. Audit Impact

A number of improvements in record maintenance and procedures have been initiated by the departments concerned, however audit impact in shape of change in rules could not be materialized as the Provincial Accounts Committee has not discussed audit reports pertaining to Town / Tehsil Municipal Administrations for the year 2014-15.

e. Comments on Internal Control and Internal Audit Department

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

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

f. The Key Audit Findings of the Report

- i. Non production of record of Rs 9.802 million was noted in one case.¹
- ii. Performance issues of Rs 63.668 million were noted in nine cases².
- iii. Internal control weaknesses were noted in three cases involving an amount of Rs 6.939 million³.

Audit Paras on the accounts for 2013-14 involving procedural violations including internal control weaknesses and irregularities which were not

¹ Para: 1.2.1.1

² Para: 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.3.1.1, 1.3.1.2, 1.3.1.3, 1.4.1.1, 1.4.1.2 & 1.4.1.3

³ Para: 1.2.3.1, 1.2.3.2, & 1.4.2.1

considered worth reporting to Provincial PAC have been included in Memorandum for Departmental Accounts Committee (Annex-A).

g. Recommendations

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

- i. Production of record to audit for verification
- ii. Hold investigations for wastage, fraud, misappropriation and losses, and disciplinary actions after fixing responsibilities
- iii. Strengthening of financial and managerial controls
- iv. Compliance of DAC directives and decisions in letter and spirit
- v. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management
- vi. Compliance of relevant laws, rules, instructions and procedures, etc.
- vii. Proper maintenance of accounts and record.
- viii. Appropriate actions against officer/officials responsible for violation of rules and losses
- ix. Addressing systemic issues to prevent recurrence of various omissions and commissions.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr. No.	Description	No.	Expenditure	Receipts
1	Total Entities (PAOs) in Audit Jurisdiction	03	793.742	805.510
2	Total formations in Audit Jurisdiction	03	793.742	805.510
3	Total Entities (PAOs)/ DDOs Audited	03	285.747	281.929
4	Total Formations Audited	03	285.747	281.929
5	Audit & Inspection Reports	03	-	-
6	Special Audit Reports	-	-	-
7	Performance Audit Reports	-	-	-
8	Other Reports (Relating to TMA)	-	-	-

Table 2: Audit Observations Classified by Category

(Rupees in Million)

Sr. No.	Description	Amount Placed under audit observation
1	Asset management	0
2	Financial management	63.668
3	Internal Controls	6.939
4	Others	9.802
Total		80.409

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

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non Salary	Civil Works	Receipts	Total Current Year	Total Last Year
1	Total Financial Outlays	5.432	289.813	226.804	271.693	805.510	1599.252	1,467.695
2	Outlays Audited	4.229	82.867	89.393	109.258	281.929	567.676*	366.923
3	Amount placed under audit Observation / Irregularities pointed out	1.64	-	-	10.748	68.021	80.409	186.042
4	Recoveries pointed out at the instance of Audit	-	-	-	0.946	63.668	64.664	115.181
5	Recoverable Accepted / Established at the instance of Audit	-	-	-	0.946	63.668	64.664	115.181
6	Recoveries realized at the instance of Audit	-	-	-	-	1.353	1.353	-

* The amount mentioned against Sr. No. 2 in column of “Total Current Year” is the sum of expenditure and receipts, whereas the total expenditure was Rs 285.747 million.

Table 4: Irregularities Pointed Out

(Rupees in Million)		
Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	4.353
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	64.614
5	Non production of record to Audit	9.802
6	Others, including cases of accidents, negligence etc.	1.64
Total		80.409

Table 5: Cost-Benefit

(Rupees in Million)		
Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	1599.252
2	Expenditure on Audit	0.070
3	Recoveries realized at the instance of Audit	1.353
4	Cost-Benefit Ratio	19.33

CHAPTER-1

1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, VEHARI

1.1.1 Introduction

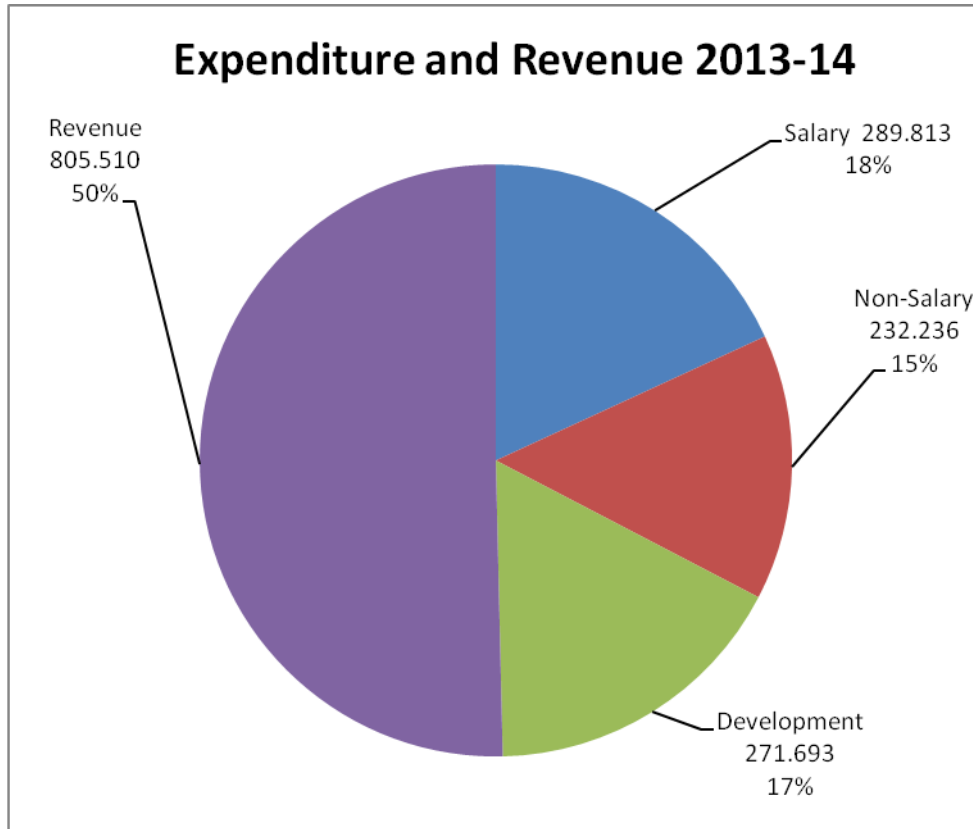
Tehsil Municipal Administration (TMA) consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer (TMO). Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (Infrastructure and Services), TO (Regulation), TO (Planning and Coordination) and Tehsil Nazim and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

1.1.2 Comments on Budget and Accounts

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

(Rupees in Million)

Description	Budget	Actual	Excess (+) Savings (-)	% age Excess (+) / Savings (-)
Salary	414.522	289.813	-124.711	-30%
Non Salary	333.833	232.236	-101.595	-30%
Development	504.865	271.693	-233.171	-46%
Sub Total	1253.22	793.742	-459.477	-37%
Revenue	865.045	805.510	-59.539	-7%

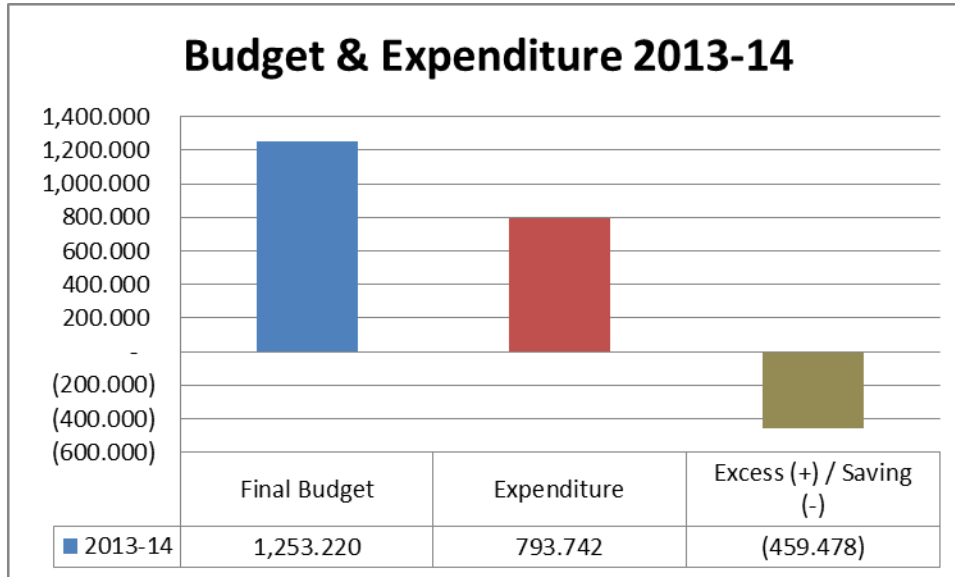


Details of budget allocations, expenditures and savings of each TMA in District Vehari are at **Annex-B**.

As per Budget Books for the Financial Year 2013-14 of TMAs in District Vehari, the original and final budgets were of Rs 1253.220 million. Total expenditure incurred by these TMAs during Financial Year 2013-14 was Rs 793.742 million. A saving of Rs 459.478 million came to the notice of audit which shows that the TMAs failed to provide essential municipal services as envisaged and planned at the time of preparation and approval of annual budget for the year. No plausible explanation was provided by the PAO, Tehsil Nazims and management of TMAs.

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

(Rupees in Million)



1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2013-14

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

1.1.4 Brief Comments on Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meeting
1	2009-12	29	PAC not constituted
2	2012-13	15	PAC not constituted
3	2013-14	09	PAC not constituted
Total		53	

AUDIT PARAS

1.2 Tehsil Municipal Administration, Vehari

1.2.1 Non Production of Record

1.2.1.1 Non-production of record – Rs 9.802 million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “The Auditor General shall, in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts”. Furthermore, according to Section 115(6) of the Punjab Local Government Ordinance 2001, “All officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition”.

Tehsil Municipal Administration Vehari released an amount of Rs 9.802 million to Sher CCB on account of construction of New Disposal Works and Construction of Sewerage Line during the financial year 2013-14 whereas the record thereof was not produced for audit scrutiny. The detail is given below:

(Amount in Rupees)

Sr.#	Name of Project	Name of CCB	Total Cost	Actual Payment
1	Construction of new disposal works Ludan, District Vehari	Sher CCB Ludan Distt. Vehari	4,944,000	4,817,076
2	Construction of Sewerage Line Ludan District Vehari		4,985,000	4,985,000
Total			9,929,000	9,802,076

Audit is of the view that due to weak administrative controls, the record of development schemes was not produced.

Non-production of record of Rs 9.802 million created doubt about the legitimacy of the expenditure as well as violation of Government instructions.

Matter was reported to the TMO in March, 2015. TMO received the audit observation but did not provide the detailed reply. The record was produced during record verification which could not be audited at that stage. DAC in its meeting held during April, 2015 decided to refer the matter to the administrator to inquire the matter to fix responsibility. No progress was intimated till the finalization of this Report.

Audit recommends that responsibility be fixed and strict disciplinary action taken against the officials concerned for non-production of record, under intimation to Audit, and to ensure that the record is produced to Audit for scrutiny.

[AIR Para No. 37]

1.2.2 Performance

1.2.2.1 Non recovery of rent of shops – Rs 13.009 million

According to Condition No. 22, the defaulters of rent of shops will be dealt under Land Revenue Act 1967. Further, according to Rule 12 (2) of Punjab Local Governments (Taxation) Rules, 2001, a statement of account certified by the Tehsil/Town Officer (Finance) in case of Tehsil/Town Municipal Administration shall be forwarded to the Collector of the district concerned to recover the sum demanded as arrears of land revenue from the defaulter.

Tehsil Municipal Administration Vehari did not recover monthly rent of 950 shops amounting to Rs 13.009 million against the total demand of Rs 28.049 million during 2014-15. The leases of these shops were not cancelled despite non recovery of rent. The detail is given in **Annex-C**.

(Amount in Rupees)

Total No. of Shops	Arrear of 2012-13	Current Demand of 2013-14	Total Demand	Amount Recovered	Amount Outstanding
950	13,162,882	14,886,635	28,049,517	15,040,319	13,009,198

Audit is of the view that due to weak financial controls, the amount of rent of shops was not recovered from the lessees and lease agreement was not cancelled.

Non-recovery of rent of shops resulted in loss to the Government amounting to Rs 13.009 million.

Matter was reported to the Tehsil Municipal Officer in March, 2015. DDO replied that petition filed by shopkeepers of Mini Market, remaining shopkeepers of shopping center and Municipal Market for reduction of rent was subjudice. Therefore, TMA was unable to take action against them. DAC in its meeting held during April, 2015 decided to keep the para pending till decision of the court and recovery of the arrears of rent of shops. No progress was intimated till the finalization of this Report.

Audit recommends recovery of rent of shops amounting to Rs 13.009 million from the concerned, under intimation to Audit.

[AIR Para No. 21]

1.2.2.2 Less collection of water rates - Rs 10.163 million

According to Chapter –IV Rule 4.7(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see all revenue or other debts due to Government, which have to be brought to account, are correctly and properly assessed, realized and credited to Government account.

Tehsil Municipal Administration Vehari did not recover the amount of Rs 10.163 million of water charges from the defaulters. Total amount to be recovered for the period 2013-14 was Rs 11.24 million but only Rs 1.075 million were recovered and recovery status was 9.57 %. Detail is given below:

(Amount in Rupees)

Statement Showing the Details of Recovery of Water Rate							
Recovery Position Against the Demand of Arrears of Water Rate for the Financial Year 2012-13			Recovery Position Against Current Demand of Water Rate for the Financial Year 2013-14			Total Recovery Made	Total Recoverable
Demand	Recovery Made	Balance	Demand	Recovery Made	Balance		
7,583,297	668,913	6,914,384	3,655,200	406,200	3,249,000	1,075,113	10,163,384

Audit is of the view that due to weak financial management, targets for recovery of arrears of water charges were not achieved.

Less recovery of arrears and current demand of water charges resulted into loss to the Government amounting to Rs 10.163 million.

Matter was reported to the TMO in March, 2015. TMO received the audit observation but did not provide the detailed reply. DAC in its meeting held during April, 2015 decided to recover the amount. No progress was intimated till the finalization of this Report.

Audit recommends that recovery of Rs 10.163 million be made from the concerned besides fixation of responsibility against persons at fault, under intimation to Audit.

[AIR Para No. 04]

1.2.2.3 Unauthorized establishment of land subdivisions – Rs 3.105 million

According to Rule 39 of the Punjab Private Housing Schemes and Land Sub-division Rules, 2010, a developer shall deposit fee for conversion of peri-urban area to scheme use at the rate of one percent of the value of the residential land as per valuation table or one percent of the average sale price of preceding twelve months of residential land in the vicinity, if valuation table is not available.

Tehsil Municipal Administration Vehari allowed establishment of unauthorized land subdivisions without payment of full TMA fees and Map approval. There was less recovery of TMA fees amounting to Rs 3.105 million during 2013-14 and maps of the Land Sub Divisions were not approved and the developers sold plots without approval from the TMA. But the TMA authorities did not take any action. The detail is given in **Annex-D**.

Audit is of the view that due to financial indiscipline, construction of land sub-divisions was allowed without collection of necessary fees.

Non-collection of Government fees resulted into loss to the Government amounting to Rs 3.105 million.

Matter was reported to the TMO in March, 2015. TMO received the audit observation but did not provide the detailed reply. DAC in its meeting held during April, 2015 decided to recover the amount. No progress was intimated till the finalization of this Report.

Audit recommends that the Government fees of Rs 3.105 million be recovered besides taking action against the responsible, under intimation to Audit.

[AIR Para No. 26]

1.2.3 Internal Control Weaknesses

1.2.3.1 Non-auctioning of shops - Rs 4.353 million

According to Rule 16 (1) (a) and (b) of Local Government (Property) Rules, 2003, the immovable Property shall be given on lease through competitive bidding, the period of such lease shall be up to five years at a time.

Tehsil Municipal Administration Vehari did not re-auction 1001 number of shops which had been leased since 1964, 1971, 1979, 1983, 1985, 1986, 1991-2, 2002 and 2008 respectively. Lease period of shops had expired but lease was not cancelled and shops were not re-auctioned on competitive rates. All the tenants were running their businesses on the old rent which was very low as compared to current market rates of respective areas. Due to non-cancellation of expired lease agreements and low rate of rent Government suffered a loss of Rs 4.353 million annually. The detail is given in **Annex-E**.

Audit is of the view that due to weak financial controls, shops were not re-auctioned to actualize recovery.

Non-auctioning of shops resulted in loss to the Government amounting to Rs 4.353 million.

Matter was reported to the TMO in March, 2015. TMO received the audit observation but did not provide the detailed reply. DAC in its meeting held during April, 2015 decided to refer the case to the DCO Vehari to inquire the matter and fix responsibility. No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility besides re-auctioning of the shops under intimation to Audit.

[AIR Para No.02]

1.2.3.2 Theft of assets – Rs 1.640 million

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

Various assets i.e., transformers, cables, electric motors etc. valuing Rs 1.640 million were stolen in Tehsil Municipal Administration, Vehari. TMO neither lodged an FIR nor made any efforts to recover the Government assets. The detail of stolen items is given below:

(Amount in Rupees)

Sr. No.	Place of Theft	Detail of Stolen Material	Amount
1	Last tubewell 22/W.B Pakpattan Canal Eastern Side	Transformer 50 KVA with Cable etc	350,000
2	Tubewell No. 4, 22/W.B Pakpattan Canal Western Side	Transformer 50 KVA with Cable etc	350,000
3	Tubewell 24/W.B Pakpattan Canal Western Side	Electric Cable (Four Core) 19/064	100,000
4	Disposal works 9-11/W.B Vehari	Electric Motor 60/HP	800,000
5	Gol Chowk Rail Bazar	Iron Grill	40,000
Total			1,640,000

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

Theft of Government assets resulted in loss to the Government amounting to Rs 1.640 million.

Matter was reported to the TMO in March, 2015. TMO received the audit observation but did not provide the detailed reply. DAC in its meeting held during April, 2015 decided to lodge FIR of all cases in concerned Police station and to pursue the cases to recover the Government loss. No progress was intimated till the finalization of this Report.

Audit recommends recovery of assets of Rs 1.640 million, besides fixing of responsibility, under intimation to Audit.

[AIR Para No. 05]

1.3 Tehsil Municipal Administration, Mailsi

1.3.1 Performance

1.3.1.1 Non recovery of rent of shops – Rs 11.201 million

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

Tehsil Municipal Administration Mailsi did not recover monthly rent of 429 shops amounting to Rs 11.201 million against the total demand of Rs 21.256 million during 2014-15. The leases of these shops were not cancelled despite non recovery of rent. The detail is given in **Annex-F**.

(Amount in Rupees)

Total No. of Shops	Arrear of 2012-13	Current Demand of 2013-14	Total Demand	Amount Recovered	Amount Outstanding
429	9,299,908	11,956,824	21,256,732	10,056,008	11,200,724

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

Inefficiency in collection of receipts resulted in loss to the Government amounting to Rs 11.201 million.

Matter was reported to the TMO in March, 2015. TMO received the audit observation but did not provide the detailed reply. Despite various efforts, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of Rs 11.201 million, under intimation to Audit.

[AIR Para No. 30]

1.3.1.2 Less collection of water rates and license fee - Rs 2.844 million

According to Chapter –IV Rule 4.7(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see all revenue or

other debts due to Government, which have to be brought to account, are correctly and properly assessed, realized and credited to Government account.

Tehsil Municipal Administration Mailsi did not recover the amount of Rs 2.844 million of water charges and license fee from the defaulters. Total demand for the period of 2013-14 was Rs 6.878 million out of which only Rs 4.033 million were recovered, total outstanding amount was Rs 2.844 million. Detail is given below:

Amount in Rupees)						
Head of Income	Arrear Of 2011-12	Arrear of 2012-13	Demand 2013-14	Total Demand 2013-14	Recovery (Arrear + Current) During 2013-14	Out Standing
Water Rate	-	1,551,336	2,510,040	4,061,376	3,113,817	947,559
License Fee	881,400	455,900	1,479,700	2,817,000	919,950	1,897,050
Total	881,400	2,007,236	3,989,740	6,878,376	4,033,767	2,844,609

Audit is of the view that due to weak financial management, targets for recovery of arrears of water charges were not achieved.

Inefficiency in collection of receipts resulted in loss to the Government amounting to Rs 2.844 million.

Matter was reported to the TMO in March, 2015. TMO received the audit observation but did not provide the detailed reply. Despite various efforts, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of Rs 2.844 million, under intimation to Audit.

[AIR Para No. 33, 34]

1.3.1.3 Less realization of Government dues – Rs 6.089 million

According to Rule 60 (i) (a) of Punjab Weekly Gazette 6th June, 2012, the conversion fee for the conversion of a residential, industrial, peri-urban area or

intercity service area to commercial use shall be as Less than one million rupees 5%, from one million rupees to ten million rupees 10%, more than ten million rupees 20%. Further according to Punjab Gazetted Notification No. 530, dated 24-06-2011 of TMA Mailsi, Development Charges would be 600 per Marla.

TO (P&C) of TMA Mailsi had applied less rates of average sale price of area which resulted into less realization of conversion fee and development charges of Rs 6.089 million as mentioned below:

- Sites were physically visited by the Audit and it was found that sites were 1.5 Km away from the TMA office and situated at Mailsi-Vehari Road.
- In urban schedule, average sale price of Vehari Road is Rs 110,000 per marla (Residential). Undue favour was given to the subscriber which resulted into less realization of conversion fee of Rs 1.46 Million (photographs of sites are enclosed).
- Sites were situated where all facilities i.e., road, cleaning, water, sewerage etc were available but no development charges were taken from the subscribers by giving undue favour which resulted into less realization of development charges of Rs 84,000. Detail is given below:

(Amount in Rupees)

File No.	Name	Area	Avg. Price Taken By TMA	Actual Av. Sale Price	Fee Due	Conversion Fee Deposited	Less Conversion Fee	Rate	Amount
146/2013-14	Madni Tent Karam Pur Road	3 K		110000/M	660,000	-	660,000	600/M	36,000
163/2013-14	Commercial Building, Muhammad Aslam S/O Jan Muhammad	10 M		110000/M	110,000	30,000	80,000	600/M	6,000
180/2013-14	Commercial Hall, Muhammad Asif, Muhammad Waqas etc	1.5 K	125000 /K	110000/M	330,000	18,750	311,250	600/M	18,000
181/2013-14	Commercial Hall, Muhammad Asif, Muhammad Waqas etc	2 K	60000 /K	110000/M	440,000	30,000	410,000	600/M	24,000
Total							1,461,250		84,000

File No.	Area	Av. Price of the Area	Conversion Fee Due	Conversion Fee Recovered	Conversion Fee Not Recovered	Development charges	Total Recoverable
152/2013-14	1 K	60000/ M	120,000	90,000	30,000	12,000	42,000
162/2013-14	21 K, 17 M	60000/ M	5,244,000	1,317,500	3,926,500	10,620	3,937,120

174/2013-14	54 M	180000/M	972,000	443,000	529,000	32,400	561,400	
33/2013-14	6.5 K	112500 / K	36,562	30,475	6,087	0	6,087	
34/2013-14	2.525 K	87500/K	11,047	10,065	982	0	982	
80/2013-14	1 K	11250 /K	5,625	3,750	1,875	0	1,875	
Total								4,549,464
Grand Total								6,089,464

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

Non recovery of TMA dues resulted in loss to TMA fund amounting to Rs 6.089 million.

Matter was reported to the TMO in March, 2015. TMO received the audit observation but did not provide the detailed reply. Despite various efforts, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of Rs 6.089 million, besides action against responsible for less assessment and realization of TMA dues, under intimation to Audit.

[AIR Para No. 19, 20]

1.4 Tehsil Municipal Administration Burewala

1.4.1 Performance

1.4.1.1 Non-recovery of rent of shops – Rs 12.771 million

Accordinging 112 of Punjab Local Government (Budget) Rules 2003, it shall be the duty of the Collecting Officer and Assistant Collecting Officer to see that all income claimable is claimed, realized and credited to the Local Fund of the Local Government.

Tehsil Municipal Officer Burewala did not recover Rs 12.771 million on account of rent of shops during the F.Y 2013-14. These cases were highlighted in the last Audit report as well, but TMA authorities did not make any efforts to recover the amounts. The detail of recovery is given in **Annex-G**.

Audit is of the view that due to financial indiscipline of the administration, huge amount of rent remained unrealized.

Non realization of rent resulted in loss to the Government amounting to Rs 12.771 million.

The matter was reported to the TMO during February, 2015. DDO replied that shops were situated in provincial land and allottees had applied for grant of property rights in Board of Revenue (BOR) and stopped payment of rent to TMA. The matter is in Lahore High Court as well. Reply was not tenable as TMA revenue was not being realized. DAC, in its meeting held in March, 2015 directed the TMO to refer the matter to DCO and to expedite the recovery. No progress was intimated till the compilation of this report.

Audit recommends recovery of Rs 12.771 million through DCO and the court under intimation to Audit.

[AIR Para No. 04]

1.4.1.2 Unauthorized construction of buildings – Rs 2.638 million

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

TO (P&C) did not take any action against illegal construction of buildings in the jurisdiction of TMA Burewala without approval of Map and Payment of conversion fee. Audit conducted physical inspection of few buildings in the area under jurisdiction of TMA in the presence of Building Inspector and it was revealed that buildings were constructed illegally without payment of map fee and conversion fee of Rs 2.638 million and without approval of maps. Detail is given in **Annex-H**.

Audit is of the view that due to weak financial controls, construction of illegal buildings was allowed and Government dues were not recovered.

Construction of illegal buildings and non-recovery of Government dues resulted in loss to TMA fund amounting to Rs. 2.638 million.

The matter was reported to the TMO during February, 2015. DDO replied that notices had been served to the concerned and some of them had requested for installments. Efforts were being made for recovery. Reply was not tenable as TMA revenue was not yet recovered. DAC in its meeting held in March, 2015 directed the TMO to expedite the remaining recovery. No progress was intimated till the compilation of this report.

Audit recommends recovery of Rs 2.638 million, besides action against responsible(s), under intimation to Audit.

[AIR Para No. 06, 07]

1.4.1.3 Non-recovery of water rates – Rs 1.848 million

According to Rule 12(2) of PLG (Taxation) Rules 2001, for recovery of arrears of land revenue, a statement of account certified by the TO (F) shall be forwarded to the Collector of the District to recover the sum demanded as arrears of land revenue from the defaulters.

Tehsil Municipal Officer Burewala failed to recover the water rate charges amounting to Rs 1.848 million for the period 2013-14. The detail is as under:

(Amount in Rupees)

Head	No. of Connections	Demand	Recovery	Balance
Domestic Connection (Current)	6521	4,695,120	2,855,030	1,840,090
Commercial Connection (Current)	75	90,000	81,600	8,400
Total (Current + Arrear)		4,785,120	2,936,630	1,848,490

Audit is of the view that due to weak financial controls, huge amount of water rate charges remained un-recovered.

Non-recovery of water rates resulted in loss to the Government amounting to Rs 1.848 million.

The matter was reported to the TMO during February, 2015. DDO replied that efforts were being made for recovery; the reply was not tenable as TMA revenue of water rate was not being credited to TMA fund. DAC, in its meeting held in March, 2015 directed the TMO to ensure complete recovery. No progress was intimated till the compilation of this report.

Audit recommends recovery of Rs 1.848 million, under intimation to Audit.

[AIR Para No. 03]

1.4.2 Internal Control Weaknesses

1.4.2.1 Non-imposition of penalty – Rs 946,600

According to Clause 2 of condition of contract “The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor. The work shall throughout the stipulated period of the contract be proceeded with all due diligence in accordance with the program of work and the contractor shall pay as compensation an amount equal to one percent of the amount of contract subject to maximum of 10% or such smaller amount as the engineer in-charge (whose decision in writing shall be final) may decide, on the amount of the estimated cost stated in item(b) of the memorandum of work annexed hereto for every day the work remains un-commenced or unfinished after the proper date.

Tehsil Municipal Officer Burewala did not impose penalty of Rs 946,600 during 2013-14 on the contractors who did not complete various works within the stipulated period. Also, no time limit extensions were granted to the contractors as detailed in **Annex-I**.

Audit is of the view that due to weak financial controls, no penalty was imposed.

Non-imposition of penalty resulted in loss to the Government amounting to Rs 946,600.

The matter was reported to the TMO during February, 2015. DDO replied that extensions were granted in accordance with rules. Reply was not tenable because extension could not be granted without imposing penalty if the contractor was at fault. DAC in its meeting held in March, 2015 directed the TMO to impose penalties on late completion of works. No progress was intimated till the compilation of this report.

Audit recommends recovery of Rs 946,600, besides fixation of responsibility, under intimation to Audit.

[AIR Para No. 19]

ANNEX

Annex-A**Part-I****Memorandum for Departmental Accounts Committee Paras Pertaining to Current Audit Year 2014-15**

(Rupees in Million)

Formation Name	Sr.No	Para No.	Subject	Amount
TMA Burewala	1	8	Non-collection of proof of deposit of Sales Tax	0.876
	2	9	Unauthorized purchases without obtaining Sales Tax invoices	0.391
	3	10	Non-deposit of Income Tax and Sales Tax deducted at source into treasury	1.113
	4	11	Unauthorized appointment of work charged employees and payment	4.133
	5	13	Unjustified heavy expenditure on POL charges	5.917
	6	14	Doubtful consumption of POL and fake maintenance of log book of vehicle No.VRC 337	0.451
	7	21	Unjustified execution of work instead of actual approved site	0.359
	8	22	Excess payment to contractor	0.101
	9	23	Unauthorized payment	0.67
	10	24	Excess payment to contractor	0.107
TMA Mailsi	11	1	Fraudulent advance payment without execution of work at site	0.17
	12	2	Excess payment to contractor due to excess rates of	0.68
	13	3	Fraudulent advance payment without execution of work at site	0.401
	14	4	Unjustified expenditure on purchase of sullage pumps and recovery	0.287
	15	5	Excess payment to contractor due to excess quantities and rates	0.253
	16	6	Excess payment to contractor by paying higher quantities	0.171
	17	7	Excess payment to contractor by approving higher rates of tuff tile and quantities	0.173
	18	8	Excess payment to contractor due to excess quantities and rates	0.09
	19	9	Excess payment to contractor due to excess quantities and rates	0.089

Formation Name	Sr.No	Para No.	Subject	Amount
	20	10	Excess payment to contractor due to excess quantities and rates	0.063
	21	11	Excess payment to contractor due to excess quantities and rates	0.074
	22	12	Excess payment to contractor by charging excess rate of earth due to defective rate analysis	0.086
	23	13	Irregular release of funds to CCBs in the same bank accounts	19.95
	24	14	Doubtful award of CCB projects to the contractors for concealing the contractor profit which resulted into the loss	6.18
	25	15	Excess payment to contractor by approving higher rates of tuff tile and quantities	0.109
	26	16	Unjustified consumption of POL, recovery thereof	0.21
	27	17	Unjustified doubtful consumption of POL in the absence of inoperative speedo meters of vehicles	1.74
	28	18	Illegally establishment of residential colony without paying conversion fee	0.2
	29	21	Illegally construction of schools / colleges and hospitals without paying conversion fee	5.7
	30	22	Illegal establishment of petrol pumps without getting NOC and paying commercialization and building fee	0.17
	31	23	Illegal construction of commercial buildings without submitting building plans and without paying building fee and commercialization fee	2.987
	32	24	Illegal issuance of NOC of establishment of cellular phone towers	0
	33	25	Unauthorized repair of transformer	0.232
	34	26	Uneconomical expenditure on repair without quotations	0.342
	35	27	Unjustified purchase of plants and payment of Sales Tax on plants	0.199
	36	28	Unjustified hiring of lighting material without discount	0.06
	37	29	Unjustified hiring of tenting material instead of having TMA own tenting material	0.098
	38	31	Non assessment of shops by District Assessment Committee	0
	39	35	Downfall in the income of sullage water	0.095

Formation Name	Sr.No	Para No.	Subject	Amount
	40	36	Downfall in the income of cattle market and summer bagh	0.496
	41	37	Non realization of the entertainment fee	0.4
TMA Vehari	42	1	Non-production of record of receipt books valuing	26.375
	43	3	Non-maintenance of record of security deposit of TMA shops	2.002
	44	6	Loss to Government due to non-recovery of Professional Tax	0.06
	45	8	Un-authorized repair of Government vehicles	0.458
	46	9	Loss to the Government amounting to due to execution of the contract of installation of water filtration plants through the contractor	3.35
	47	10	Non-collection of advance tax	2.638
	48	11	Loss to Government due to non-deduction of Income Tax @ 6%	0.588
	49	12	Short collection of tax on transfer of immoveable property	143.945
	50	13	Less allocation of prescribed ratio of funds to sports activities	2.83
	51	14	Non-recovery of Income Tax	0.096
	52	15	Non-collection of proof of deposit of Sales Tax	0.464
	53	16	Loss to Government due to misappropriation of fine for encroachments and unjustified pay and allowances of encroachment staff	1.42
	54	17	Loss to govt. due to less obtaining of additional performance securities	6.558
	55	18	Excess payment due to excessive measurement of manholes	0.589
	56	19	Unauthorized auction of collection rights through irrelevant auction committee and without full media coverage	26.6
	57	20	Unjustified payment of earth without recording of cross section area	1.249
	58			
	59	22	Construction of unapproved residential unit without payment of map fee and development charges	0.122
60	23	Construction of unapproved commercial unit without payment of conversion fee	0.368	

Formation Name	Sr.No	Para No.	Subject	Amount
	61	24	Construction of unapproved commercial unit without payment of conversion fee	0.225
	62	25	Overpayment due to less / non-deduction of shrinkage	0.371
	63			
	64	27	Irregular and doubtful withdrawal of amounts on account of POL without any meter reading in log books	3.935
	65	28	Loss to govt. due to excess payment of Social Security Benefit after regularization	0.411
	66	29	Un-authorized purchase of insecticides spray	0.103
	67	30	Irregular and doubtful expenditure on sports activities	1.584
	68	31	Non-realization of entertainment fee	0.5
	69	32	Loss to Government due to negligence and non-recovery of trade license and pure food fee	0.505
	70	33	Loss to TMA fund due to Non-auction of disposal water at treatment plant	17.882
	71	34	Irregular expenditure without stock entry and consumption account thereof	2.058
	72	35	Un-authorized expenditure on account of purchase of electric store, plants etc.	0.629
	73	36	Irregular expenditure on account of purchase of durable goods	0.872

Part-II**[Para-1.1.3]****Memorandum for Departmental Accounts Committee Paras not Attended in Accordance with the Directives of DAC pertaining to Audit Year 2013-14**

(Rupees in Million)

Name of TMA	Sr. No	Para No.	Subject	Amount	Nature
TMA Vehari	1	7	Irregular expenditure of repair of parks by splitting	0.811	Irregularity
	2	17	Unauthorized payment of contractor profit and overhead charges	0.158	Irregularity
	3	29	Fraudulent practice of disconnecting connection of water / sewerage without recovery of arrears	21.839	Irregularity
	4	39	Poor performance regarding recovery of outstanding dues of development charges of Kachi Abadies	3.868	Performance
	5	42	Loss to Government due to misappropriation of electric items	0.981	Irregularity
	6	44	Loss to Government due to inadmissible drawl of overtime allowance	0.074	Irregularity
TMA Mailsi	7	3	loss to Government due to non-availability of assets	0.150	Weak internal control
	8	5	Loss to Government due to excess payment to contractor without actual work	0.124	Weak internal control
	9	6	Loss to Government due to re-auctioning of cattle markets	3.651	Irregularity
	10	13	Fraudulent withdrawal of CCB share before start of work through Contractor	5.990	Weak internal control
	11	18	Loss to Government due to negligence and non-recovery of license fee	0.487	Performance
	12	21	Non-recovery of Government dues from contractor	0.133	Performance

Name of TMA	Sr. No	Para No.	Subject	Amount	Nature
	13	23	Loss to Government due to theft of assets	1.770	Weak internal control
	14	24	Excess payment to contractors due to defective TS and excess rates	0.080	Irregularity
	15	34	Irregular procurement of street light material	0.486	Irregularity
TMA Burewala	16	3	Un-authorized purchase of machinery	9.070	Irregularity
	17	9	Non-collection of proof of deposit of Sales Tax	0.279	Weak internal control
	18	16	Non collection advance Income Tax	0.197	Performance
	19	19	Excess payment to contractor due to extra rate charge of tuff tile	0.163	Weak internal control
	20	22	Loss to Government due to non-utilization of dismantling material	0.218	Irregularity
	21	23	Unauthorized expenditure on purchase of recurring item	0.197	Irregularity
	22	6	Unauthorized purchase and repair of machinery	1.174	Irregularity
Total				51.9	-

TMAs of District Vehari

Budget and Expenditure Statement for Financial Year 2013-14

(Rupees in Million)

TMA Vehari

Description	Budget	Actual	Excess (+) Savings (-)	% age Excess (+) / savings (-)
Salary	100.472	55.065	-45.407	-45%
Non Salary	116.375	78.848	-37.527	-32%
Development	118.764	70.008	-48.756	-41%
Revenue	286.428	270.416	-16.012	-6%
Total	622.039	474.337	-147.702	-24%
TMA Burewala				
Description	Budget	Actual	Excess (+) Savings (-)	% age Excess (+) / Savings (-)
Salary	196.223	156.185	-40.040	-20%
Non Salary	151.182	101.31	-49.870	-33%
Development	133.699	91.808	-41.890	-31%
Revenue	319.959	307.063	-12.900	-4%
Total	801.063	656.366	-144.697	-18%
TMA Mailsi				
Description	Budget	Actual	Excess (+) Savings (-)	% age Excess (+) / Savings (-)
Salary	117.827	78.563	-39.264	-33%
Non Salary	66.276	52.078	-14.198	-21%
Development	252.402	109.877	-142.525	-56%
Revenue	258.658	228.031	-30.627	-12%
Total	695.163	468.549	-226.614	-33%

Annex-C

[Para No. 1.2.2.1]

Non recovery of rent of shops – Rs 13.009 million

(Amount in Rupees)

Sr #	Name of Market	Total Shops	Arrears 2012-13	Recovered Arrears	Current Rent 1-7-13 to 30-6-14	Recovery Current	Total
1	Gol Chowk	75	260,279	30,500	1,128,384	800,000	1,388,663
2	Cona Jat Gol Chowk	8	27,821	5,000	20,160	15,000	47,981
3	Municipal Market	32	875,468	600,000	1,444,608	850,000	2,320,076
4	Jinnah Plaza	13	613,872	430,000	1,224,048	775,000	1,837,920
5	Mini Market	57	2,040,211	1,400,000	1,973,304	800,000	4,013,515
6	Shopping Centre	74	1,373,154	670,000	1,902,084	785,000	3,275,238
7	Club Road Sharqi	154	232,124	135,000	825,972	850,000	1,058,096
8	Club Road Gharbi	125	0	0	546,528	510,000	546,528
9	Stadium Road	119	30,426	15,000	362,712	250,000	393,138
10	Sabzi Mandi	0	2,936,907	833,340	1,606,616	705,733	4,543,523
11	Shaheen Market	169	271,310	150,000	570,912	400,000	842,222
12	Godam Sabzi Mandi	10	145,568	95,000	154,440	100,000	300,008
13	Godam Diesel Oil	7	248,396	130,000	102,444	150,000	350,840
14	Plot Work Shop Lari Adda	13	168,538	55,000	367,548	300,000	536,086
15	Canteen Lari Adda	1	41,375	0	109,236	120,000	150,611
16	Cabin Lari Adda	2	120,372	0	75,288	140,000	195,660
17	Constructed Shops Lari Adda	6	1,332,654	320,000	1,003,716	1,000,000	2,336,370
18	Auctioned Open Plots Lari Adda	37	351,094	100,000	665,280	500,000	1,016,374
19	Godam Old Gosht Market	3	1,477,457	200,000	25,239	70,000	1,502,696
20	Shops Old Gosht Market	4	18,890	7,000	28,800	10,000	47,690
21	Shops Near PSO Depot	6	279,778	50,000	156,948	150,000	436,726
22	Shops Taimoor Shaheed Colony	12	113,795	30,000	183,060	75,000	296,855
23	Shops Inside Ghalla Mandi	8	64,688	20,000	63,552	50,000	128,240
24	Godam Near PSO Depot	1	16,026	15,000	14,839	10,000	30,865
25	Shops Zoo	2	0	0	15,888	15,888	15,888
26	Two Rooms Tanker Stand	1	6,380	0	21,060	20,000	27,440
27	Buildings Cransis Stand	1	18,988		250,644	227,858	269,632
28	Buildings Chungiat	10	97,311	40,000	43,325	30,000	140,636
Total		950	13162882	5330840	14886635	9709479	28049517
Recovery Made			5330840			9,709,479	15040319
Total Outstanding Recovery			7832042			5,177,156	13009198

Annex-D

[Para No. 1.2.2.3]

Unauthorized establishment of land subdivisions - Rs 3.105 Million

(Amount in Rupees)

S #	Name of Land Sub Division	Area	Date of Submission	Rate as per Revenue Schedule ()	Total Value	1 % Conversion	Scrutiny Fee	Map Fee	NOC Fee	Total Fee	Deposited	Total Outstanding Recovery	
1	Hamidnagar Land Sub Division Chak No.1/WB	100 K-0-0	10-07-2013	40,000	80,000,000	800,000	1,000	39,000	20,000	860,000	160,000	700,000	
2	Majeed Town Land Sub Division Chak No.39/WB	81 K-12-0	07-09-2013	600,00	97,920,000	979,200	1,000	55,000	50,000	1,085,200	304,000	781,200	
3	Abid Block Land Sub Division Chak No.45/WB	95 K-16-0	02-10-2013	30,000	57,480,000	574,800	1,000	36,000	20,000	631,800	177,000	454,800	
4	Al-Hamd Executive City Land Sub Division Chak No.555/EB	77 K-14-0	08-10-2013	35,000	54,390,000	543,900	1,000	30,000	20,000	594,900	361,000	233,900	
5	Umar Farooq Block Land Sub Division Chak No.557/EB	99 K-13-0	23-10-2013	30,000	59,790,000	597,900	1,000	39,000	20,000	657,900	377,474	280,426	
6	Makkah Town Land Sub Division Chak No.1/WB	60 K-0-0	11-11-2013	40,000	48,000,000	480,000	1,000	22,500	20,000	523,500	43,500	480,000	
7	The Royal Garden Land Sub Division Chak No.11/WB	32 K-9-0	27-01-2014	60,000	38,940,000	389,400	1,000	22,500	50,000	462,900	373,500	89,400	
8	Ali Town Land Sub Division Chak No.47/WB	89 K-16-5	21-04-2014	25,000	44,925,000	449,250	1,000	36,000	20,000	506,250	207,000	299,250	
9	Karim Block Land Sub Division Chak No.41/WB	98 K-15-4	28-06-2014	60,000	118,560,000	1,185,600	1,000	62,500	50,000	1,299,100	513,500	785,600	
Total					380,000	600,005,000	6,000,050	9,000	342,500	270,000	6,621,550	2,516,974	4,104,576
Recovery Verified by Audit												1,000,000	
Outstanding Amount												3,104,576	

Annex-E**[Para No. 1.2.3.1]****Non-auctioning of shops - Rs 4.353 million**

(Amount in Rupees)

Sr.#	Name of Market	No of Shops	Average Monthly Rent per shop	Average Monthly Rent to be Recovered after fresh auction	Difference	Total Expected Loss for Year
1	Gol Chowk	84	1,021	6,000	4,979	418,236
2	Municipal Market	35	4,156	10,000	5,844	204,540
3	Jinnah Plaza	13	8,631	12,000	3,369	43,797
4	Mini Market	57	3,211	8,000	4,789	272,973
5	Shoping Center	74	4,163	9,000	4,837	357,938
6	Club Road Sharqi	167	791	5,000	4,209	702,903
7	Club Road Garbi	128	296	4,000	3,704	474,112
8	Stadium Road	119	279	4,000	3,721	442,799
9	Shaheen Market	179	365	4,500	4,135	740,165
10	Godown Diesel Oil	8	1,009	6,000	4,991	39,928
11	Godown Sabzi Mandi	10	1,416	6,500	5,084	50,840
12	Plot Work Shop Lari Adda	21	1,301	6,300	4,999	104,979
13	Canteens & Wooden Cabins Lari Adda	3	5,638	10,000	4,362	13,086
14	Constructed Plot Lari Adda	6	15,338	20,000	4,662	27,972
15	Open Land Auctioned Lari Adda	48	1,255	6,200	4,945	237,360
16	Godam Purani Gosht Market	3	9,254	13,000	3,746	11,238
17	Shops Purani Gosht Market	4	660	5,000	4,340	17,360
18	Shops PSO Depot	6	2,398	7,000	4,602	27,612
19	Taimoor Shaheed Colony	12	1,398	6,400	5,002	60,024
20	Androon Ghallah Mandi	8	728	5,000	4,272	34,176
21	Shops Chirya Ghar (ZOO)	2	728	5,000	4,272	8,544
22	Godam, 2 Nos of Rooms Tanker Stand Near PSO Depot	2	6,802	12,000	5,198	10,396

Sr.#	Name of Market	No of Shops	Average Monthly Rent per shop	Average Monthly Rent to be Recovered after fresh auction	Difference	Total Expected Loss for Year
23	Crises Center	1	22,976	30,000	7,024	7,024
24	Octroi Building	11	4,933	9,000	4,067	44,737
Total		1001	98,747	209,900	111,153	4,352,739

Annex-F**[Para No. 1.3.1.1]****Non Recovery of Rent of Shops – Rs 11.201 Million**

(Amount in Rupees)

Name of Shopping Center	No. of Shops	Arrear of 2012-13	Demand of 2013-14	Total Demand of 2013-14	Received During 2013-04	Arrears
Allama Iqbal Market Quaid-e-Azam Road Mailsi	48	357,872	1,753,262	2,111,134	1,792,956	318,178
Jinnah Market Near Railway Crossing	55	6,968,659	2,652,639	9,621,298	1,388,098	8,233,200
Quaid-e-A-Azam Road Mailsi	37	113,867	1,302,787	1,416,654	1,283,312	133,342
Quaid-e-Azam Road Block-II Mailsi	78	1,032,633	2,343,736	3,376,369	2,096,136	1,280,233
Razaq Bazar Mailsi	42	140,465	1,151,884	1,292,349	944,296	348,053
Shopping Center Near Thana Sadar Mailsi	9	145,134	157,869	303,003	100,186	202,817
Railway Road A-Block	18	124,051	308,610	432,661	290,023	142,638
Railway Road B-Block	35	135,545	600,075	735,620	557,720	177,900
Railway Road C-Block	26	144,984	452,583	597,567	423,672	173,895
Colony Road Mailsi	33	47,034	1,024,463	1,071,497	1,005,185	66,312
Chobaras	48	89,664	208,916	298,580	174,424	124,156
Total	429	9,299,908	11,956,824	21,256,732	10,056,008	11,200,724

Annex-G**[Para No. 1.4.1.1]****Non-Recovery of Rent of Shops – Rs 12.771 Million**

(Amount in Rupees)

Sr. No	Name and Father's Name	Address	Arrear	Monthly Rent	Demand 2013-14	Total (Demand + Arrear)	Recovered 2013-14	Balance upto 2013-14
1	Noor Ahmad S/O Nawab Din	Joyia Road	168,315	2,190	26,280	194,595	0	194,595
2	Muhammad Anwar S/O Lal Din	Joyia Road	87,720	1,109	13,308	101,028	0	101,028
3	Muhammad Afzal S/O Abdul Ghafoor	Joyia Road	88,422	1,109	13,308	101,730	0	101,730
4	Nair Ahmad, Rasheed Ahmad S/O Fazal Kareem	Joyia Road	86,316	1,109	13,308	99,624	0	99,624
5	Akbar Ali S/O Rustam Ali, Ilyas S/O Abdullah	Joyia Road	87,017	1,109	13,308	100,325	0	100,325
6	Noor Ahmad S/O Badar Din	Joyia Road	117,484	1,495	17,940	135,424	0	135,424
7	Muhammad Riaz S/O Faqir Muhammad	Joyia Road	89,124	1,109	13,308	102,432	0	102,432
8	Muhammad Adrees S/O Muhammad Siddique	Joyia Road	88,422	1,109	13,308	101,730	0	101,730
9	Ghulam Muhammad S/O Dasondi	Joyia Road	174,798	2,190	26,280	201,078	0	201,078
10	Nazir Ahmad S/O Muhammad Shafi	Joyia Road	119,334	1,495	17,940	137,274	0	137,274
11	Muhammad Hanif S/O Muhammad Ali	Joyia Road	110,208	1,495	17,940	128,148	0	128,148
12	Sardar Ali S/O Shah Muhammad	Joyia Road	131,756	1,495	17,940	149,696	0	149,696
13	Master Muhammad Aslam S/O Abdul Ghafoor	Joyia Road	88,773	1,109	13,308	102,081	0	102,081

Sr. No	Name and Father's Name	Address	Arrear	Monthly Rent	Demand 2013-14	Total (Demand + Arrear)	Recovered 2013-14	Balance upto 2013-14
14	Muhammad Iqbal S/O Fatih Muhammad	Joyia Road	88,773	1,109	13,308	102,081	0	102,081
15	Muhammad Yaseen S/O Sirag Din	Joyia Road	120,759	1,495	17,940	138,699	0	138,699
16	Muhammad Ramzan S/O Mango	Joyia Road	87,720	1,109	13,308	101,028	0	101,028
17	Kareem Bakhish S/O Fatih Muhammad, Muhammad Zikra, Rehmat Ali	Joyia Road	94,356	1,109	13,308	107,664	0	107,664
18	Nawab Din S/O Ali Bakhish, Ghulam Hussain S/O Abdullah	Joyia Road	94,096	1,109	13,308	107,404	0	107,404
19	Abdul Ghani S/O Jahnda, Nawab Din S/O Jahnda	Joyia Road	111,804	1,109	13,308	125,112	0	125,112
20	Ibrahim, Fetah Muhammad S/O Nabi Bakhish	Joyia Road	122,334	1,495	17,940	140,274	0	140,274
21	Abdul Ghani S/O Muhammad Hussain	Joyia Road	123,046	1,495	17,940	140,986	0	140,986
22	Sardar Ali S/O Jalal Din	Joyia Road	88,422	1,109	13,308	101,730	0	101,730
23	Muhammad Shareef S/O Fetah Muhammad	Joyia Road	60,284	1,495	17,940	78,224	0	78,224
24	Akbar Ali S/O Sardar Ali	Joyia Road	88,071	1,109	13,308	101,379	0	101,379
25	Abdul Majeed S/O Abdul Rasheed	Joyia Road	166,952	1,839	22,068	189,020	0	189,020
26	Muhammad Aslam S/O Abdul Kareem, Abdul Aziz S/O Peera Ditta	Joyia Road	153,020	1,672	20,064	173,084	0	173,084

Sr. No	Name and Father's Name	Address	Arrear	Monthly Rent	Demand 2013-14	Total (Demand + Arrear)	Recovered 2013-14	Balance upto 2013-14
27	Abdul Rasheed, Adress S/O Allah Ditta	Joyia Road	180,879	2,190	26,280	207,159	0	207,159
28	Abdul Majeed S/O Din Muhammad	Joyia Road	178,980	2,190	26,280	205,260	0	205,260
29	Abdul Majeed S/O Din Muhammad	Joyia Road	119,334	1,495	17,940	137,274	0	137,274
30	Muhammad Iqbal S/O Abdul Majeed	Joyia Road	123,912	1,495	17,940	141,852	0	141,852
31	Farooq Ahmad S/O Nazar Hussain	Joyia Road	56,856	1,495	17,940	74,796	0	74,796
32	Sardar Ali S/O Sher Muhammad	Joyia Road	122,184	1,495	17,940	140,124	0	140,124
33	Churag Din S/O Jameel, Abdul Rehman S/O Muhammad Din	Joyia Road	121,234	1,495	17,940	139,174	0	139,174
34	Jaffar Ali S/O Ghulam Sabar	Joyia Road	89,475	1,109	13,308	102,783	0	102,783
35	Liaqat Ali S/O Khushi Muhammad	Joyia Road	109,708	1,495	17,940	127,648	0	127,648
36	Bashir Ahmad S/O Muhammad Din	Joyia Road	126,072	1,495	17,940	144,012	0	144,012
37	Bilal Hussain S/O Muhammad Aslam	Joyia Road	90,847	1,109	13,308	104,155	0	104,155
38	Bashir Ahmad S/O Jahnda	Joyia Road	112,823	1,495	17,940	130,763	0	130,763
39	Jaani Muhammad S/O Manga	Joyia Road	87,369	1,109	13,308	100,677	0	100,677
40	Abdul Ghafoor S/O Muhammad Tufail	Joyia Road	90,528	1,109	13,308	103,836	0	103,836
41	Parvez Iqbal S/O Rehmat Ali	Joyia Road	123,048	1,495	17,940	140,988	0	140,988
42	Muhammad Ayub Rehmat Ali	Joyia Road	123,048	1,495	17,940	140,988	0	140,988

Sr. No	Name and Father's Name	Address	Arrear	Monthly Rent	Demand 2013-14	Total (Demand + Arrear)	Recovered 2013-14	Balance upto 2013-14
43	Muhammad Akram S/O Abdul Ghafoor, Faryad Hussain S/O Rehmat Ullah	Joyia Road	108,708	1,495	17,940	126,648	0	126,648
44	Muhammad Anwar S/O Allah Bakhish	Joyia Road	122,184	1,495	17,940	140,124	0	140,124
45	Muhammad Sultan S/O Rehmat Ali	Joyia Road	122,884	1,495	17,940	140,824	0	140,824
46	Muhammad Latif S/O Shah Muhammad	Joyia Road	119,264	1,495	17,940	137,204	0	137,204
47	Muhammad Latif S/O Shah Muhammad	Joyia Road	122,184	1,495	17,940	140,124	0	140,124
48	Kutab Din S/O Manga	Joyia Road	102,396	1,495	17,940	120,336	0	120,336
49	Muhammad Din S/O Manga	Joyia Road	121,234	1,495	17,940	139,174	0	139,174
50	Abdul Hakeem Qurashi	Joyia Road	119,334	1,495	17,940	137,274	0	137,274
51	Muhammad Iqbal S/O Abdul Kareem	Joyia Road	126,356	1,495	17,940	144,296	0	144,296
52	Ghulam Nabi S/O Khar Din	Joyia Road	132,824	1,495	17,940	150,764	0	150,764
53	Wali Muhammad S/O Sadir Din	Joyia Road	123,912	1,495	17,940	141,852	0	141,852
54	Abdul Latif S/O Abdul Aziz	Joyia Road	127,356	1,495	17,940	145,296	0	145,296
55	Muhammad Rasheed S/O Rehmat Ullah	Joyia Road	243,647	2,928	35,136	278,783	0	278,783
56	Muhammad Aslam Naeem S/O Allah Rakha	Joyia Road	122,616	1,495	17,940	140,556	0	140,556
57	Abdullah S/O Muhammad Bakhish	Joyia Road	97,256	1,109	13,308	110,564	0	110,564

Sr. No	Name and Father's Name	Address	Arrear	Monthly Rent	Demand 2013-14	Total (Demand + Arrear)	Recovered 2013-14	Balance upto 2013-14
58	Khushi Muhammad S/O Nizam Din S/O Ismaeel S/O Allah Ditta	Joyia Road	118,384	1,495	17,940	136,324	0	136,324
59	Abdul Rasheed S/O Jalal Din, Abdul Hafeez S/O Fetah Muhammad	Joyia Road	128,530	1,495	17,940	146,470	0	146,470
60	Muhammad Iqbal Munir Ahmad S/O Hassan Din	Joyia Road	127,356	1,495	17,940	145,296	0	145,296
61	Abdul Jabbar S/O Ali Muhammad	Joyia Road	121,709	1,495	17,940	139,649	0	139,649
62	Muhammad Sabar Javed S/O Muhammad Shareef	Joyia Road	89,826	1,109	13,308	103,134	0	103,134
63	Rubina Kosar S/O Riaz Ahmad	Joyia Road	116,484	1,495	17,940	134,424	0	134,424
64	Muhammad Yaseen S/O Mango	Joyia Road	128,492	1,495	17,940	146,432	0	146,432
65	Muhammad Ashraf S/O Abdul Aziz	Joyia Road	148,284	1,814	21,768	170,052	0	170,052
66	Muhammad Iqbal S/O Fetah Muhammad	Joyia Road	136,220	1,495	17,940	154,160	0	154,160
67	Fetah Muhammad S/O Jewan	Joyia Road	130,076	1,495	17,940	148,016	0	148,016
68	Fiaz Ahmad S/O Ghulam Muhammad	Joyia Road	121,234	1,495	17,940	139,174	0	139,174
69	Fiaz Ahmad S/O Ghulam Muhammad	Joyia Road	121,234	1,495	17,940	139,174	0	139,174
70	Fiaz Ahmad S/O Ghulam Muhammad	Joyia Road	121,234	1,495	17,940	139,174	0	139,174
71	Muhammad Riaz S/O Abdullah	Joyia Road	121,234	1,495	17,940	139,174	0	139,174
72	Karam Din S/O Fazal Din	Joyia Road	126,060	1,495	17,940	144,000	0	144,000
73	Arshid S/O Barkat Ali	Joyia Road	119,809	1,495	17,940	137,749	0	137,749

Sr. No	Name and Father's Name	Address	Arrear	Monthly Rent	Demand 2013-14	Total (Demand + Arrear)	Recovered 2013-14	Balance upto 2013-14
74	Muhammad Akram S/O Jaan Muhammad	Joyia Road	120,759	1,495	17,940	138,699	0	138,699
75	Muhammad Shafi S/O Babu Khan	Joyia Road	126,504	1,495	17,940	144,444	0	144,444
76	Asgar Hussain S/O Niamat Ali	Joyia Road	120,759	1,495	17,940	138,699	0	138,699
77	Muhammad Khalil S/O Noor Muhammad	Joyia Road	123,480	1,495	17,940	141,420	0	141,420
78	Muhammad Akram Tahir S/O Muhammad Shareef	Joyia Road	119,334	1,495	17,940	137,274	0	137,274
79	Muhammad Ilyas S/O Fetah Muhammad	Joyia Road	122,234	1,495	17,940	140,174	0	140,174
80	Imdad Hussain S/O Muhammad Siddique	Joyia Road	118,384	1,495	17,940	136,324	0	136,324
81	Munir Ahmad S/O Abdul Majeed	Joyia Road	120,759	1,495	17,940	138,699	0	138,699
82	Muhammad Ashraf, Muhammad Arshid, Muhammad Akram S/O Muhammad Shafi	Joyia Road	120,759	1,495	17,940	138,699	0	138,699
83	Muhammad Siddique S/O Din Muhammad	Joyia Road	121,709	1,495	17,940	139,649	0	139,649
84	Muhammad Siddique S/O Din Muhammad	Joyia Road	122,184	1,495	17,940	140,124	0	140,124
85	Barket Ali S/O Muhammad Essa	Joyia Road	121,709	1,495	17,940	139,649	0	139,649
86	Muhammad Yousaf S/O Manga Khan	Joyia Road	114,915	1,495	17,940	132,855	0	132,855
87	Muhammad Ramzan S/O Muhammad Shareef	Joyia Road	114,915	1,495	17,940	132,855	0	132,855

Sr. No	Name and Father's Name	Address	Arrear	Monthly Rent	Demand 2013-14	Total (Demand + Arrear)	Recovered 2013-14	Balance upto 2013-14
88	Muhammad Ibrahim S/O Nazar Din	Joyia Road	121,234	1,495	17,940	139,174	0	139,174
89	Kutab Din S/O Nazar Din	Joyia Road	121,234	1,495	17,940	139,174	0	139,174
90	Umer Din S/O Chanan Din	Joyia Road	122,184	1,495	17,940	140,124	0	140,124
91	Saeed Ahmad S/O Bando Khan	Joyia Road	121,234	1,495	17,940	139,174	0	139,174
92	Ijaz Ahmad S/O Abdul Latif	Joyia Road	117,436	1,495	17,940	135,376	0	135,376
93	Muhammad Din S/O Rukan Din	Joyia Road	122,189	1,495	17,940	140,129	0	140,129
94	Noor Ahmad S/O Nazar Din	Joyia Road	121,234	1,495	17,940	139,174	0	139,174
		Total	11,117,093	137,863	1,654,356	12,771,449	-	12,771,449

Annex-H**[Para No. 1.4.1.2]****Unauthorized construction of buildings – Rs 2.638 million**

(Amount in Rupees)

Sr. #	Description	Address	Type of building	Area	Rate	Conversion fee	Map fee	Total
1	Mohammad Iftikhar S/O Mohammad Yousaf etc.	97-E Block Burewala	Shop	2 Marla	75000 0/- Per Marla	150,000	1,906	151,906
2	Shakeel Hashmat S/O Hashmat Ali	Chak No. 259/EB (Flame and Cool)	Flame & Cool Hotel	140 Marla	32000 00/- Per Acre	280,000	133,403	413,403
3	Suhail Ameen	Chak No. 187/EB Gaggoo	Godam	100 Marla	50000 0/- Per Kanal	125,000	95,288	220,288
4	Mohammad Nadeem Abbas S/O Mohammad Aslam	Chak No. 519/EB Multan Road Burewala	Petrol Pump	60 Marla	30000/- Per Marla	180,000	57,173	237,173
5	Mohammad Arshad S/O Mohammad Ismaeil	Hameed Block near Lorry Adda Multan Road Burewala	Commercial hall	9 Marla	10000 00/- Per Marla	900,000	8,576	908,576
6	Waqas Farooq S/O Mohammad Sharif	Hameed Block Multan Road Burewala	Commercial Hall	7 Marla	10000 00/- Per Marla	700,000	6,671	706,671
Total								2,638,017

Annex-I**[Para No. 1.4.2.1]****Non- imposition of penalty – Rs 946,600**

(Amount in Rupees)

Sr. No	Name Of Schemes	Contractor Name	Work Order Date	Completion Period	Actual Date of Completion	Amount of Work Order	Penalty @ 5%
1	Construction of Soling & Drains Chak No. 291/EB Burewala	Mohammad Naseem	9.12.13	60	30.04.2014	575,000	28,750
2	Construction/ Repair of Metaled Road Stadium Road to Chichawatni Road and Ghias Colony Burewala	Jattalla Construction	9.12.13	90	22.10.2014	1,150,000	57,500
3	Construction of Sewerage Line Street Maqsood Arain wali Ghulshan-e-Ghani	Mohammad Ashraf	9.12.13	30	03.03.2014	200,000	10,000
4	Construction of Bridge Masjid Canal wali Street Baba Mehar Din Minor 5-L	Imran Sattar	28.1.14	45	05.05.2014	300,000	15,000
5	Construction of Metaled Road Masjid Chowk to Tajwana House Street Khalid Secretary wali Riaz Abad Burewala	Jattalla Construction	9.12.13	60	25.09.2014	690,000	34,500
6	Construction of Tuff Tile Street No. ½ Malik Anwar wali Madina Colony	Waseem Abdullah	9.12.13	45	03.06.2014	300,000	15,000
7	Construction of Soling, Culvert & Sewerage Line Basti Mohammad Pura Gaggoo	Hanif Shahid	9.12.13	90	01.05.2014	2,000,000	100,000
8	Construction of Soling & Sullage Carrier Chak No. 227/EB	Hanif & Sons	9.12.13	75	05.06.2014	800,000	40,000
9	Construction of Soling & Drains Basti Butt wali Lando Masjid & Pumping Machinery Disposal Chak No.405/EB Burewala	Mohammad Rafiq	9.12.13	75	20.05.2014	700,000	35,000
10	Construction of Soling & Drains Chak No. 499/EB	Shahid Builders	28.1.14	45	27.05.2014	500,000	25,000
11	Construction/Upraising of Metaled Road Chak No. 505/EB	Jattalla Construction	9.12.13	75	07.07.2014	700,000	35,000
12	Construction of Tuff Tile Street No. 1 Z-Block Housing Scheme	Hussain Construction	9.4.14	45	19.08.2014	345,000	17,250
13	Construction of Sewerage Line Street Shahid Kareem Wali Chak No. 257/EB	Khurram Shafiq	9.4.14	30	12.07.2014	200,000	10,000

Sr. No	Name Of Schemes	Contractor Name	Work Order Date	Completion Period	Actual Date of Completion	Amount of Work Order	Penalty @ 5%
14	Improvement of Metaled Road & Soling Chak No. 423/EB	Jattalla Construction	24.4.14	60	22.11.2014	1,044,000	52,200
15	Construction of Metaled Road Masjid Chowk to Tajwana House Street Khalid wali Riaz Abad Burewala (Remaining Portion)	Jattalla Construction	24.4.14	45	25.09.2014	460,000	23,000
16	Construction of Soling & Sewerage Line V-Block Housing Scheme	Mohammad Ashraf Bhatti	9.4.14	45	13.09.2014	345,000	17,250
17	Construction of Soling, Sewerage & Metaled Road Chak No. 505/EB	Jattalla Construction	24.4.14	45	07.11.2014	345,000	17,250
18	Construction of Soling, Tuff Tile & Drains Bismillah Colony	Waseem Abdullah	9.4.14	30	02.09.2014	230,000	11,500
19	Construction of Soling & Culverts Chak No. 451/EB Lat	Zaidi Construction	9.4.14	30	02.06.14	100,000	5,000
20	Construction of Sewer Connection Disposals works Rehmat Abad	Ghulam Mustafa	12.5.14	60	31.10.2014	200,000	10,000
21	Repair of Metaled Road near Muzafar Park Gaggoo	Kashf Farzand Ali	12.5.14	45	02.07.2014	1,000,000	50,000
22	Repair of Roads A-Block Burewala	Malik Arshad Ali	14.6.14	45	22.10.2014	1,150,000	57,500
23	Repair of Roads Housing Scheme Burewala	Malik Arshad Ali	14.6.14	45	22.10.2014	1,150,000	57,500
24	Repair of Roads E & C-Block Burewala	Malik Arshad Ali	14.6.14	45	22.10.2014	1,150,000	57,500
25	Repair of Roads M, N, O-Blocks Burewala	Abdul Hameed	14.6.14	60	22.10.2014	1,148,000	57,400
26	Repair of Roads Azeem Abad Burewala	Mohammad Akhtar	14.6.14	45	18.10.2014	1,000,000	50,000
27	Improvement of Metaled Road P-Block	Barkat Brothers	14.6.14	45	18.10.2014	1,150,000	57,500
Total							946,600