



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATIONS  
SAHIWAL  
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 Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PDSSP	Punjab Devolved Social Sector Programme
TAC	Tehsil Accounts Committee
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TO (P&C)	Tehsil Officer (Planning & Coordination)
TO (R)	Tehsil Officer (Regulations)
DGA	Director General Audit

## **PREFACE**

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

The Report is based on audit of the accounts of Tehsil Municipal Administrations of District Sahiwal 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 the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance 2001, for causing it to be laid before the Provincial Assembly.

Islamabad  
Dated:

**(Rana Assad Amin)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Director General Audit (DGA), 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 Town/Tehsil Municipal Administration. Regional Directorate of Audit (RDA), Multan has audit jurisdiction of District Governments, TMA and UAs of six Districts i.e. Multan, Lodhran, Vehari, Pakpattan, Sahiwal and Khanewal.

The Regional Directorate has a human resource of 32 officers and staff, constituting 6589 mandays and the budget amounting to Rs 14.007 million 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, RDA Multan carried out audit of the accounts of two TMAs of District Sahiwal for the Financial Year 2013-14 and the findings are included in the Audit Report.

Each Tehsil Municipal Administration in District Sahiwal 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 for controlling, its division and development and to enforce all laws including Municipal Laws, Rules and By-laws. The PLGO, 2001, requires the establishment of Tehsil 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 two TMAs in the District Sahiwal for the financial year 2013-14 was Rs 194.691 million and expenditure incurred of Rs 170.935 million showing savings of Rs 23.756 million in the year. The total Non-Development Budget for Financial Year 2013-14 was Rs 702.134 million and

expenditure was of Rs 662.662 million, showing savings of Rs 39.472 million. The reason for savings in Development and non-Development Budgets are required to be provided TMO and PAO concerned.

Audit of TMAs of District Sahiwal 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 were 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 TMA Sahiwal for the financial year 2013-14, auditable expenditure under the jurisdiction of Regional Director Audit, Multan was Rs 833.597 million covering two PAOs/formations. Out of this, Regional Director Audit, Multan audited an expenditure of Rs 208.399 million which, in terms of percentage, is 23% of total auditable expenditure and irregularities amounting to Rs 53.286 million were pointed out. Regional Director Audit planned and executed audit of 02 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the TMA District Sahiwal for the financial year 2013-14, were Rs 791.548 million. RDA Multan audited receipts of Rs 474.930 million which, in terms of percentage, is 60% of total receipts and irregularities amounting to Rs 715.496 million were pointed out.

**b. Recoveries at the Instance of Audit**

Recoveries of Rs 510.787 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 288,000 was recovered and verified during the year 2014-15, till the time of compilation of the Report.

However, against the total recovery amount of Rs 466.527 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 process of TMAs with respect to instructions, control structure, prioritization of risk areas by determining their significance and identification of key control. This helped auditors in understanding the systems, procedures, environment and 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 TMAs for the year 2014-15.

**e. Comments on Internal Control and Internal Audit Department**

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



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 Sahiwal.

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

- i. Misappropriation / fraud of Rs 12.978 million noted in two cases.<sup>1</sup>
- ii. Irregularities and Non-compliance of Rules and Regulations of Rs 34.606 million noted in five cases.<sup>2</sup>
- iii. Performance issues of Rs 453.549 million were noted in nine cases.<sup>3</sup>

Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public Accounts Committee were included in Memorandum of Departmental Accounts Committee (MFDAC) **Annex-A.**

**g. Recommendations**

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

- i. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities for non-production of record.
- ii. Recoveries be made besides action against TMO concerned for non-recovery of TMA receipts
- iii. Strengthening of internal controls

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<sup>1</sup> Para 1.2.1.1, 1.2.1.2

<sup>2</sup> Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.3.1.1, 1.3.1.2

<sup>3</sup> Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.3.2.1, 1.3.2.2, 1.3.2.3, 1.3.2.4

- iv. Holding of DAC meetings in time and compliance of DAC directives and decisions in letter and spirit
- v. Compliance of relevant laws, rules, instructions and procedures, etc.
- vi. Proper maintenance of accounts and record
- vii. Appropriate actions against officers/officials responsible for violation of rules and losses
- viii. Addressing systemic issues to prevent recurrence of various omissions and commissions.

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rupees in Million)

Sr. No.	Description	No.	Expenditure	Receipts
1	Total PAOs in Audit Jurisdiction	02	833.597	791.548
2	Total formations in Audit Jurisdiction	02	833.597	791.548
3	Total Entities (PAOs) Audited	02	208.399	474.930
4	Total Formations Audited	02	208.399	474.930
5	Audit & Inspection Reports	02	-	-
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	Unsound Asset management	-
2	Weak Financial management	466.527
3	Weak Internal controls relating to financial management	0
4	Others	34.606
<b>Total</b>		<b>501.133</b>

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

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non salary	Civil Works	Receipts	Total Current Year	Total Last Year
1	Total Financial Outlay	0	386.914	275.748	170.935	791.548	1625.145	1125.771*
2	Outlays Audited	1.892	104.417	69.612	32.478	474.93	683.329*	258.462
3	Amount placed under audit observations / irregularities pointed out	-	4.698	26.563	4.831	465.041	501.133	352.280
4	Recoveries pointed out at the instance of audit	-	-	-	-	466.527	466.527	183.757
5	Recoveries accepted / established at audit instance	-	-	-	-	466.527	466.527	183.757
6	Recoveries realized at the instance of audit	-	-	-	-	0.288	0.288	-

\*The amount in serial No.2 column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 208.399 million.

**Table 4: Irregularities Pointed Out**

<b>(Rupees in Million)</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Amount under Audit observation</b>
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	-
2	Reported cases of fraud, embezzlement, thefts, and misuse of public resources.	12.978
3	Accounting Errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	-
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	453.829
6	Non production of record to Audit	-
7	Others, including cases of accidents, negligence etc.	34.606
<b>Total</b>		<b>501.413</b>

**Table 5: Cost Benefit**

<b>(Rupees in Million)</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Items 2 Table 3)	683.329
2	Expenditure on Audit	0.052
3	Recoveries realized at the instance of Audit	0.288
4	Cost-Benefit Ratio	5

## CHAPTER-1

### 1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, SAHIWAL

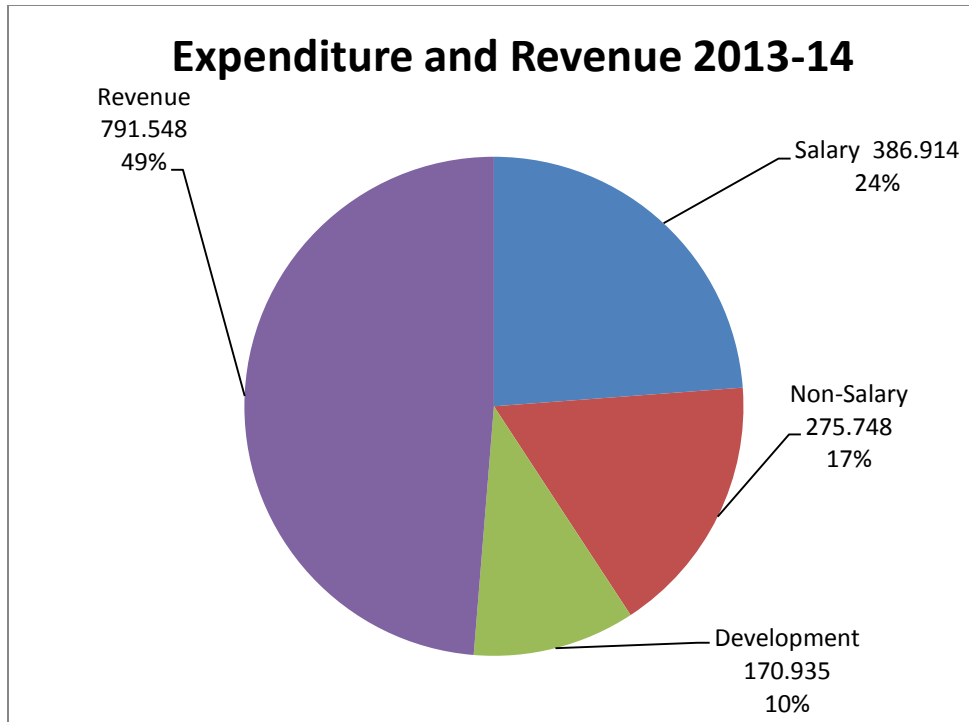
#### 1.1.1 Introduction

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 expenditures is given below in tabulated form:

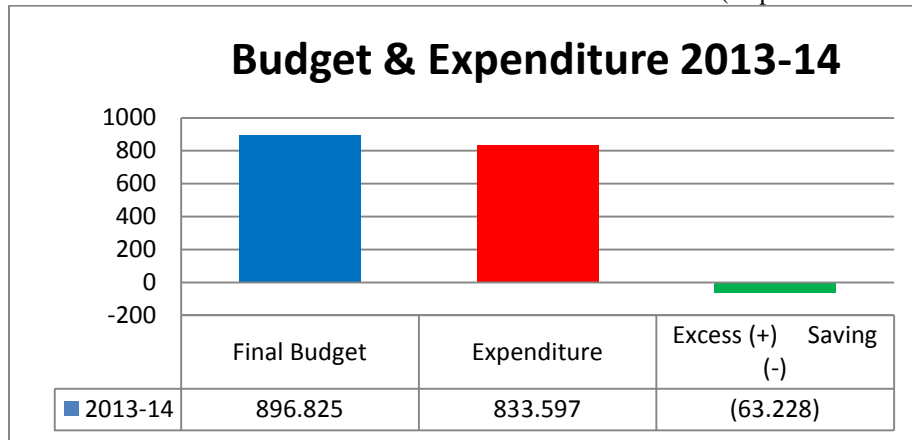
(Rupees in Million)				
Description	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	396.249	386.914	-9.335	-2%
Non Salary	305.885	275.748	-30.137	-10%
Development	194.691	170.935	-23.756	-12%
<b>Sub-Total</b>	<b>896.825</b>	<b>833.597</b>	<b>-63.228</b>	<b>-0.24</b>
Revenue	878.559	791.548	-87.011	-10%



As per Budget Books for the financial year 2013-14 of TMAs in District Sahiwal, the original and final budgets were Rs 896.825 million. Total expenditures incurred by these TMAs during financial year 2013-14 were Rs 833.597 million. A saving of Rs 63.228 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. **(Annex-B)**

The comparative analysis of the budget and expenditure of current financial years 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 the directives of DAC, have been reported in Part-II of Annex-A.

### 1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

#### Status of Previous Audit Reports

S. No.	Audit Report Year	No. of Paras	Status of PAC Meeting
1	2009-12	19	PAC not constituted
2	2012-13	11	PAC not constituted
03	2013-14	18	PAC not constituted
<b>Total</b>		<b>48</b>	



# **AUDIT PARAS**

## **1.2 Tehsil Municipal Administration, Sahiwal**

## **1.2.1 Fraud / Misappropriation**

### **1.2.1.1 Suspected misappropriation of rent of shops –Rs 11.492 Million**

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

Tehsil Officer (Finance) failed to recover actual amount of rent of shops from the tenants because the rent of shops was tampered in the demand register and the amount of rent was reduced without orders/ direction of competent authority. It was also observed that less amount of arrears was carried forward. Receipts of excess amount were issued but fewer amounts were deposited into government treasury. Tenants had also sublet the shops against the terms and conditions of rent agreement executed between the tenants and TMA. (**Annex-C**)

Audit is of the view that due to weak internal controls, record was tampered.

Tampering in record of rent of shops resulted in misappropriation of Rs 11.492 million of TMA funds.

Matter was reported to the TMO in February, 2015. The TMO received the audit observations but did not provide the detailed reply. DAC, in its meeting, held in April, 2015 accepted the recovery affected and reduced the amount to the extent of outstanding recovery and amount of Rs 788,339 related to court cases. Committee directed the recovery officer to expedite the recovery. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 11.492 million, besides fixing of responsibility, under intimation to Audit.

[AIR Para No. 01]

### **1.2.1.2 Fictitious /double drawl of fuel – Rs 1.486 million**

According to Rule 2.31 (a) of Punjab Financial Rules, Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

Tehsil Municipal Officer Sahiwal made payments on account of POL for different branches of TMA used for peter engines, water disposal pumps and government vehicle but was not entered in the log books maintained for the machinery and vehicles. While as per log book, generator or pumps were not in working position and less quantity was entered in log book than the actual drawn according to slips issued. There was also double drawl in different bills for one generator and pumps. Detail is given in **Annex-D**

Audit is of the view that due to weak internal controls, doubtful payments were made.

Doubtful payments resulted in likely misappropriation of Rs 1.486 million of TMA funds.

Matter was reported to the TMO in February, 2015. The TMO received the audit observations but did not provide the detailed reply. DAC, in its meeting, held in April, 2015, decided to refer the matter to the administrator for enquiry for double drawl of payments. No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility, under intimation to Audit.

[AIR Para No. 02]

## **1.2.2 Irregularities and Non- Compliance**

### **1.2.2.1 Irregular expenditure without advertisement –Rs 13.483 million**

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

TMO Sahiwal incurred expenditure of Rs 13.483 million on account of development schemes, purchase of manhole covers, preparation of panaflex, leasing of fans, coolers, tent, furniture items and security cameras by splitting vouchers to avoid advertisement. (**Annex-E**)

Audit is of the view that due to weak internal controls, irregular purchases were made.

Irregular purchases resulted into violation of PPRA Rules amounting to Rs 13.483 million.

Matter was reported to the TMO in February, 2015. The DDO replied that due to shortage of time and some unavoidable circumstances advertisement could not be published. The reply of the DDO was not plausible as record revealed no justification for non-advertisement. DAC, in its meeting, held in April, 2015, directed the DDO to get the expenditure regularized from the Finance Department. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure, besides fixing of responsibility, under intimation to Audit.

[AIR Para No. 4, 6, 7, 12]

### 1.2.2.2 Doubtful consumption of stores for patch work- Rs 4.831 million

According to Rule 15.7 of the PFR Vol-I, heads of offices and others entrusted with the care of stores of any kind should maintain suitable accounts and inventories of the stores in their charge. For securing this object it is important that all quantities received in or issued from stores are entered in the stock accounts strictly in accordance with the Rule and in the order of occurrence on the dates the transactions take place, so that it should be possible at any time to check the actual balances with the book balances.

TO (I&S) Sahiwal issued store items i.e., crush, bitumen, wood for patch work of different roads of Sahiwal city. Audit observed following shortcomings which made the expenditure doubtful.

- All stores were issued without entries on the indent book showing name of road where patch/ repair works were to be carried out.
- Requisition was not approved from the authority and acknowledgement of receipt from the concerned was not available on record.
- Neither detailed estimate nor MBs were prepared for the work executed for audit verification.
- Log books of the vehicle used for transportation of store and road roller for compaction of patch work were neither available nor provided for audit verification. The detail of items is following:

(Amount in Rupees)

Period	Name of items	Quantity issued	Rate	Amount
21-06-13 to 30-06-14	Tar coal	142 drum	21,233	3,015,086
21-06-13 to 30-06-14	Crush	9435 cft	99.91 per cft as per voucher No.334 for 09/13	942,651
21-06-13 to 30-06-14	Bajjar/Crush Stone	401 cft	99.91	40,064
21-06-13 to 30-06-14	Bitumen	146 drums		833,000
<b>Total</b>				<b>4,830,801</b>

Audit is of the view that due to weak internal controls, store was consumed without maintenance of record.

Consumption of store without record, lead to pilferage of stock amounting to Rs 4.831 million.

Matter was reported to the Town Municipal Officer in February, 2015. The DDO replied that patch work of metalled road in different areas of the city was executed and 9435 CFT of crush, 401 CFT bajer was supplied by the contactor being successful bidder. Furthermore Rs 833000 were given to Attock refinery Karachi for the purchase of bitumen and all these item were entered / disbursed in the stock register / measurement books after fulfillment of formalities. There is no doubt in the consumption of the above said material as it was estimated /measured by the sub engineer and verified by the TO(I&S). The reply of the DDO was not supported with the documentary evidence. DAC, in its meeting, held in April, 2015, decided to refer the matter to the administrator for Inquiry, besides issuance of directions to maintain complete record. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility, under intimation to Audit.

[AIR Para No. 16]

### **1.2.2.3 Leasing of generator, beam lights and fans on excessive rate – Rs 1.794 million**

As per Rule 10 of PFR, Volume-I, every Government officer is expected to exercise the same vigilance while incurring expenditure from public exchequer as a man of ordinary prudence would exercise while incurring expenditure of his own money.

Tehsil Officer (I&S) made payment of Rs 2.801 million on account of leasing of 40/50 KV Generator, fog lights and pedestal fans by allowing the excess rates when compared to the rates allowed at other occasions. Payment on account of leasing of Generator was made @ Rs 4,000 per day, with diesel, and on the occasion of Youth Festival, election duty and Ramzan Bazar, same was paid @ Rs 1,000 per hour. **(Annex-F)**

Audit is of the view that due to weak financial controls, excess rate was allowed.

Excess payment resulted into loss to TMA fund amounting to Rs 1.794 million.

Matter was reported to the TMO in February, 2015. The DDO replied that all the expenditures were incurred after calling quotations through advertisement and work order was issued to the successful bidders. The reply of the DDO was not satisfactory as no documentary evidence was produced. DAC, in its meeting, held in April, 2015, decided to refer the matter to the administrator for Inquiry for payment of excess rate and fixing of responsibility, under intimation to audit. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility, under intimation to Audit.

[AIR Para No. 3]



## 1.2.3 Performance

### 1.2.3.1 Non-recovery of rent of shops – Rs 96.781 million

According to Rule 76 (1) of PDG and TMA Budget Rules, 2003, primary obligation of the collection officers shall be to ensure that all revenue due is claimed, realized and credited immediately in to the local government fund under the proper receipt head, Further, according to Rule 4 of Property Rules, 2003, manager of the property is responsible to manage the TMA property in such a way that property fetches maximum rent, prevent the impairment of the value and utility of the rented property and prevent the property against nuisance, damages or misuse.

TMO rented out 196 shops and did not recover rent of shops amounting to Rs 96.781 million from the tenants during F.Y 2013-14. Neither the fine was imposed nor any efforts made to recover the Government revenue timely. The detail is as under:

(Rupees in Millions)

Sr. No	Name of market	No. of shops	Recovery
1	Jinnah market	63	63.263
2	Gulistan market	49	4.754
3	Church road	30	16.759
4	Shops	4	1.695
5	Shops near girls school	8	5.369
6	Shops near boys school	6	0.505
7	Shops near rescue	5	4.203
8	Shops jal road	18	0.167
9	Shops under niazi bridge	13	0.066
<b>Total</b>			<b>96.781</b>

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

Non recovery of rent of shops resulted into loss to TMA fund amounting to Rs 96.781 million.

Matter was reported to the TMO in February, 2015. The TMO replied that due to court cases, recovery was not made from the tenants of shops. DAC, in its meeting, in April, 2015, decided to keep the para pending till final decision of the court. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 96.781 million, besides fixing of responsibility, under intimation to Audit.

[AIR Para No. 22]

### **1.2.3.2 Less realization of conversion fee- Rs 70.037 million**

According the Rule 60 (1) (a) (b) (c) of the Notification No.SOR (LG)38-18/2009 dated 27<sup>th</sup> June, 2009 Punjab Land Use (Classification, Reclassification and Redevelopment) Rules, 2009, fee for conversion of residential area to commercial, industrial and educational institution area to residential as notified vide notification No. SOR(LG) 38-18 /2009- P dated 6<sup>th</sup> June, 2012 the conversion fee for the conversion of a residential, industrial, pre urban area or intercity service area to commercial use shall be as under :

<b>Value of land as per valuation table</b>	<b>Conversion fee</b>
Less than one million	5%
From one million to ten million	10%
More than ten million rupee	20%

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

TO (P&C) Sahiwal recovered less conversion fee amounting to Rs 70.037 million during F.Y 2013-14. DDO applied the average sale price of the preceding twelve months, of agriculture land and residential area, for the purpose of calculation of conversion fee of Usmania hotel, Zanzi Bar Hotel and different commercial buildings and housing schemes instead of calculation of conversion fee as per status of residential, industrial, pre urban area or intercity service area, to commercial, industrial area, while the property was situated within residential area.

(Amount in Rupees)

Map No. & date	Name of Area	Total area (in Marla)	Rate to be charged per Marla	Conversion fees to be recovered	Fees recovered	Recoverable
71 dated 02.12.13	L.M.Q Road	121	1,050,000	25,410,000	972,813	24,437,187
70 dated 07.12.13	L.M.Q Road	228	1,050,000	47,880,000	2,280,000	45,600,000
<b>Total</b>						<b>70,037,187</b>

Audit is of the view that due to weak internal controls, less value was applied for computation of conversion fee.

Computation of conversion fee on less rates resulted into loss to TMA fund amounting to Rs 70.037 million.

Matter was reported to the TMO in February, 2015. The TMO replied that the sites were situated in peri-urban area. The conversion fee had been received from the owners. The reply of DDO was not acceptable as no documentary evidence was produced. DAC, in its meeting, held in April, 2015, directed the recovery officer to get the complete record verified within three days. No further progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 70.037 million, besides fixing of responsibility, under intimation to Audit.

[AIR Para No.27]

### **1.2.3.3 Unauthorized construction of commercial buildings – Rs 17.580 million**

According to Para No.10.08.1 & 10.12.4 Building by laws 2007 of Classification Rules, 2009, conversion fees and map fees should be recovered from the person intend to construct commercial building. Further, according to Section 146-D of Punjab Local Government Ordinance, 2001, inspector can suspend any work, seize the goods, seal the premises, demolish or remove work and issue directions for taking corrective measures in the time specified by him.

Tehsil Officer (P&C) Sahiwal failed to recover conversion fee and map fee from the owners of commercial buildings constructed within the jurisdiction of TMA Sahiwal without approval and payment of TMA dues. TO (P&C) issued notices to persons for unauthorized construction while they had completed the construction of buildings and no action was taken for recovery of government dues. (**Annex-G**)

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

Non- recovery of government dues resulted in loss to TMA fund amounting to Rs 17.580 million.

Matter was reported to the TMO in February, 2015. The TMO replied that conversion fee had been deposited by the owners. The reply of DDO was not acceptable as no documentary evidence was produced. DAC in its meeting in April, 2015 directed the recovery officer to get the complete record verified within three days. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 17.580 million, besides fixing of responsibility, under intimation to Audit.

[AIR Para No. 09]

#### **1.2.3.4 Un-authorized construction of housing schemes – Rs 6.742 million**

According to Para 38 of 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. Further, according to Section 146-D of Punjab Local Government Ordinance, 2001, inspector can suspend any work, seize the goods, seal the premises, demolish or remove work and issue directions for taking corrective measures in the time specified by him.

T O (Planning & Coordination) Sahiwal did not recover conversion fee, map fee, approved cost by WAPDA regarding electricity works, sanction scheme cost and planning permission fee, from the owners of various housing colonies. (**Annex-H**)

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

Non-recovery of government dues resulted into loss to TMA fund amounting to Rs 6.742 million.

Matter was reported to the TMO in February, 2015. The TMO replied that said housing schemes fall in land sub-division plan and fee mentioned were not chargeable by TMA. The reply of DDO was not acceptable as no documentary evidence was produced. DAC, in its meeting, held in April, 2015, directed the recovery officer to get the complete record verified within three days. No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility, under intimation to Audit.

[AIR Para No. 8]

### 1.2.3.5 Non-deduction/deposit of sale tax - Rs 1.785 million

According to Clause 2(3) of the S.R.O 660(I) /2007 dated 30th June, 2007, all withholding agents shall make purchases of taxable goods from a person duly registered under the Sales Tax Act, 1990, provided that under unavoidable circumstances and for reasons to be recorded in writing, purchases are made from unregistered persons, the withholding agent shall deduct sales tax at 17% of the value of taxable supplies made to him from the payment due to the supplier.

The TMO Sahiwal allowed payment to the unregistered suppliers for taxable supplies without deduction of sales tax in violation of provision of law. In some cases, 1/5<sup>th</sup> of the sales tax was deducted but no proof regarding its deposit into government treasury was provided for audit verification. The detail is given below:

**(Amount in Rupees)**

<b>Total amount of bills / vouchers</b>	<b>Amount of sale tax due</b>	<b>Recovered</b>	<b>Amount to be recovered</b>
8,466,401	1,886,679	76,573	1,785,139

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

Non deduction of sales tax resulted in loss to the Government amounting to Rs 1.785 million.

Matter was reported to the TMO in February, 2015. The DDO replied that there was a petty purchase and repair of machinery from the unregistered persons and GST was deducted where applicable. DAC, in its meeting, held in April, 2015, directed the DDO to recover the amount of sales tax from the contractor besides fixing of responsibility. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 2.065 million, besides fixing of responsibility, under intimation to Audit.

[AIR Para No. 17]

## **1.3 Tehsil Municipal Administration, Chichawatni**

## **1.3.1 Irregularities and Non- Compliance**

### **1.3.1.1 Unauthorized expenditure by splitting - Rs 9.800 million**

According to Rule 9 of Punjab Procurement Rules, 2009, 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.

TO (I&S) executed various original and repair works amounting to Rs 9.800 million during financial year 2013-14 by splitting the works to remain within the limit of one million to avoid sanction of higher authority. The cumulative amount of each work was more than 1 million and the same should have been technically sanctioned by the Chief Engineer. **(Annex-I)**.

Audit is of the view that due to weak internal controls, irregular expenditures were incurred.

Irregular expenditures resulted into violation of delegated financial rules amounting to Rs 9.800 million.

Matter was reported to the TMO in February, 2015. The DDO replied that repair plan for repair of different roads in urban as well as rural areas of Tehsil Chichawatni was approved according to budget in different phases and no irregularity committed. The reply of the DDO was not satisfactory as no documentary evidence was provided. DAC in its meeting held in April, 2015 directed the DDO to get the expenditures regularized from the Finance Department. No progress was intimated till the finalization of this Report.



Audit recommends regularization of the expenditure from competent authority, besides fixing of responsibility, under intimation to Audit.

[AIR Para No. 16]

### **1.3.1.2 Irregular payment of contingent paid staff – Rs 4.698 million**

According to Government of the Punjab Finance Department letter No.FD.SO(GOODS)44-4/2011 dated 07.07.2012, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

TMO Sahiwal made payment of Rs 4.698 million on account of contingent paid staff during F.Y 2013-14 from non-development budget. The TMO appointed contingent paid staff without obtaining permission from Finance Department. No advertisement was made for such appointments. Appointments were also not made by the committee. Audit called for appointment orders, original attendance register and payment acknowledgements from staff but the same were not produced to audit. **(Annex-J)**

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

Irregular payment on account of contingent paid staff amounting to Rs 4.698 million resulted in violation of rules.

Matter was reported to the TMO in February, 2015. The DDO replied that 43 vacant posts of sanitary workers due to retirement / death of some officials were not filled up due to imposition of ban on fresh recruitment. Further, sanitary workers were hired for the period of 89 days in the best interest of public so there was no need to advertise such posts for the purpose of adjustment on daily wages basis. Salary of the sanitary workers which were hired on work charge basis @ of Rs. 9,000 per month as per approved by the Finance Department vide notification No. RO(Tech)FD2-2/2010 dated 26-07-2012 while rate of daily wages was Rs 345 per

day which was being paid only for working days. The reply of the DDO was not satisfactory. No NOC was obtained for payment to contingent paid staff. DAC in its meeting held in April, 2015 directed the DDO to get the expenditure regularized from the Finance Department. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from Finance Department, stoppage of any such future appointments and disciplinary action against the responsible, under intimation to Audit.

[AIR Para No. 1]

## **1.3.2 Performance**

### **1.3.2.1 Unauthorized construction of residential colonies – Rs 213.804 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 pre-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. Further, according to Rule 7 of the Punjab Private Site Development Schemes (Regulation) Rules, 2005, no Scheme shall be advertised or publicized on any forum, media and press, nor plots or houses shall be offered for sale in any scheme prior to its sanction.

TO (P&C) did not take any action against illegal construction of residential colonies in the jurisdiction of TMA Chichwatni. Audit conducted physical inspection of residential colonies within the jurisdiction of TMA and observed that various residential colonies were illegally established without payment of conversion fee, design fee, map fee and NOC fee. TMA authorities neither sealed the offices of colonies, nor initiated any action for stoppage of sales of plot in the illegal housing schemes. (**Annex-K**)

Audit is of the view that due to weak financial controls, illegal residential colonies were established without payment of map and conversion fee.

Non realization of map and conversion fee caused loss of Rs 213.804 million to the Government.

Matter was reported to the TMO in February, 2015. DDO replied that a sum of Rs 8,397,950 have been recovered and remaining amount of Rs 213.804 million would be recovered and intimated to the Audit accordingly. DAC, in its meeting, held in April, 2015, directed the recovery officer to expedite the recovery besides approval of schemes. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 213.804 million, besides fixing of responsibility against the person responsible, under intimation to Audit.

[AIR Para No.9, 10]

### **1.3.2.2 Unauthorized construction of buildings – Rs 19.707 Million**

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

<b>Value of land as per valuation Table</b>	<b>Conversion fee</b>
Less than one million rupees	5%
From one million rupees to ten million rupees	10%
More than ten million rupees	20%

TO (P&C), TMA Chichawatni did not take any action against illegal construction of buildings in the jurisdiction of TMA Chichawatni. Audit conducted physical inspection of buildings within jurisdiction of TMA in the presence of representatives of TMO and observed that numerous buildings were illegally constructed without approval and payment of map and conversion fee. (**Annex- L**)

Audit is of the view that due to weak internal controls and inefficiency, buildings were constructed without approval and payment of conversion fee.

Non realization of government dues resulted in loss to the Government amounting to Rs 19.707 million.

Matter was reported to the TMO in February, 2015. Recovery Officer replied that two owners of commercial buildings got approved their building map during 2004-05 & 2008-09 and notices were issued to owners of the educational institutions located outside of urban limits but they failed to submit their files. A comprehensive

campaign is being launched to recover the TMA dues. In accordance with Rule 25 and 81 of the Punjab Land Use (Classification, Reclassification & Redevelopment) Rules, 2009, proceeding is underway regarding Peri-Urban Structural plan and extension of Urban Area. On completion of process and after recovering dues, audit will be informed accordingly. The Recovery Officer admitted the recovery. DAC, in its meeting, held in April, 2015, directed the recovery officer to expedite the recovery besides approval of schemes. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 19.707 million, besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para No. 7, 8, 11, 12, 13]

### **1.3.2.3 Non-recovery of rent of shops – Rs 18.653 million**

According to Rule 76 (1) of PDG and TMA Budget Rules, 2003, primary obligation of the collection officers shall be to ensure that all revenue due is claimed, realized and credited immediately in to the local government fund under the proper receipt head, Further, according to Rule 4 of Property Rules, 2003, manager of the property is responsible to manage the TMA property in such a way that property fetches maximum rent, prevent the impairment of the value and utility of the rented property and prevent the property against nuisance, damages or misuse.

TMO rented out 1760 shops and did not recover rent of shops amounting to Rs 18.653 million from the tenants during F.Y 2013-14. Neither the fine was imposed nor any efforts made to recover the Government revenue timely.

Audit is of view that due to weak financial management, rent of shops was not recovered.

Non recovery of rent of shops caused loss to the Government amounting to Rs 18.653 million.

Matter was reported to the TMO in February, 2015. Recovery officer replied that Rs 6,978,259 had been recovered upto 25-03-2015 and efforts were being made for recovery of remaining amount. Recovery officer admitted the recovery. DAC, in its meeting, held in April, 2015, directed the recovery officer to expedite the recovery. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 18.653 million, besides fixing of responsibility, under intimation to Audit.

[AIR Para No. 2]

#### **1.3.2.4 Non-recovery of rent of buildings of educator school – Rs 8.460 million**

According to Rule 76 (1) of PDG and TMA Budget Rules, 2003, primary obligation of the collection officers shall be to ensure that all revenue due is claimed, realized and credited immediately in to the local government fund under the proper receipt head.

Tehsil Municipal Officer, rented out TMA building to Educators School and rent amounting to Rs 8.460 million was not recovered from the tenant since March 2012. TMO re-auctioned the lease of building in February, 2012. But the existing tenant neither vacated the premises nor paid the rent since then.

(Amount in Rupees)

Description	Amount to be Recovered	Amount Recovered	Balance
The Educators School Building	8,460,000	0	8,460,000

Audit is of the view that due to weak internal controls, neither rent was recovered nor TMA building was got vacated.

Non recovery of rent of building resulted into loss to Government amounting to Rs 8.460 million.

Matter was reported to the TMO in February, 2015. Recovery officer replied that the occupant/ lessee got status quo from the court of law. The reply of the recovery officer was not tenable as according to available record TMA did not take serious effort for recovery or the building got vacated. DAC, in its meeting, held in April, 2015, decided to keep the para pending the till decision of High Courts. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 8.460 million, besides fixing of responsibility, under intimation to Audit.

[AIR Para No. 21]

# **Annex**



**Annex-A**

**Part-I**

**Memorandum for Departmental Accounts Committee Paras Pertaining to  
Current Audit Year 2014-15**

(Rupees in Million)

<b>Name of TMA</b>	<b>Sr. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
TMA Sahiwal	1	5	Misappropriation of on account of purchase of main hole covers	0.883
	2	14	Excess rate charged in purchase of water pipe, Purchase of tyres for vehicle No.2020 , hiring of ups	0.111
	3	15	Excess rate charged in hiring of CCTV cameras	0.575
	4	26	Less recovery of map fees	0.164
	5	32	Non production of record	-
	6	33	Less recovery of tax on moveable property tax Due to less valuation of houses	0.312
	7	18	Non-production of stock entries at the time of audit & balance not carried forwarded in next date in stock book.	0.252
	8	19	Improper maintenance of log books of different vehicle and drawl of P.O.L	6.564
	9	23	Undue retention of commercial maps beyond time limit and loss to government	14.175
TMA Chichawatni	10	4	Non-recovery of water rates	0.605
	11	14	Non deduction / deposit of GST	0.397
	12	18	Loss to government due to non-deduction of shrinkage of earth work	1.150
	13	22	Non-construction of shops after auction of shops and non-recovery of rent- minimum	2.400
	14	24	Unauthorized auction of canteen of rahat park	0.621
	15	3	Non auction of shops after assessment by district assessment committee and minimum Loss to TMA	105.600
	16	5	Unauthorized cancellation of the auction of baker	12.867

<b>Name of TMA</b>	<b>Sr. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
			mandis and loss to government	
	17	17	Non-reconciliation of mutation fee and registration fee with revenue department	52.817
	18	26	Unjustified heavy expenditure on repair of a single fire brigade	2.420

**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)**

<b>Name of TMA</b>	<b>Sr. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>	<b>Nature</b>
TMA Sahiwal	1	6	Un-authorized payment of contingent paid staff	12.771	Performance
	2	8	Irregular expenditure on development beyond competency	7.548	Performance
	3	10	Non-obtaining of map fee, development charges and conversion fee for commercial use of land	4.493	Performance
	4	11	Irregular and doubtful expenditure on sport activities	4.052	Performance
	5	12	Non-obtaining of additional performance securities	3.575	Non-Compliance
	6	14	Un-authorized repair of machinery and equipment	1.823	Performance
	7	18	Misappropriation / doubtful expenditure on repair of vehicles	1.13	Weak Internal Control
	8	19	Irregular expenditure on repair of residential and office building	0.791	Weak Internal Control
	9	20	Loss to government due to non-imposing of fine on late completion	0.703	Weak Internal Control
	10	21	Non-maintenance of record of security deposit of tma shops	0.556	Weak Internal Control
	1	22	Irregular expenditure on camp office of administrator	0.540	Non-Compliance
	2	23	Overpayment due to non-deduction of royalty of earth work excavation	0.428	Weak Internal Control
	3	24	Non-recovery of sewerage fee	0.404	Performance
	4	25	Excess payment in the scheme of "costruction of road linning and painting of divider mission chowk to	0.373	Weak Internal Control

Name of TMA	Sr. No	Para No.	Subject	Amount	Nature
			sadar chowk sahiwal”		
	5	26	Irregular and excess payment in the scheme of “road marking of sahiwal city”	0.277	Weak Internal Control
	6	27	Overpayment due to non-deduction of shrinkage in the earth work for bank measurements	0.234	Weak Internal Control
	7	28	Irregular / uneconomic purchases in violation of PPRA rules	0.198	Non-Compliance
	8	29	Loss to government due to negligence and non-recovery of license fee	0.113	Performance
	9	30	Defective rate analysis and excess payment in the scheme of tuff tile	0.100	Weak Internal Control
	10	31	Defective rate analysis and excess payment in the scheme of “construction and improvement of jammia faridia	0.045	Weak Internal Control
	11	32	Loss to government due to non recovery of professional tax	0.030	Performance
TMA Chichawatni	12	2	Less recovery of water rate charges	0.080	Performance
	13	3	Less recovery of miscellaneous receipts	0.007	Performance
	14	4	Less collection of income government suffer loss	0.247	Performance
	1	7	Low monthly rent of highly business-shops in the heart of city and loss to tma	2.516	Performance
	2	8	Non-auction of old machinery and trees of tma valuing	2.171	Performance
	15	10	Less recovery from contractor of general bus stand	0.058	Performance
	3	11	Unauthorized construction of shops on the land of schools, community center etc and illegal allotment of shops on political basis	1.748	Performance
	4	12	Non-production of PLA pass book		Non production of record

Name of TMA	Sr. No	Para No.	Subject	Amount	Nature
	5	13	Non-recovery of rent of buildings of municipal property	1.255	Performance
	16	17	Excess expenditure on pol	0.341	Irregularity
	17	18	Non-recovery of noc, completion & building approval fee of cellular/ bts towers from telecommunication companies	1.204	Performance
	18	21	Loss of government due to non collection of liquidated damages	0.222	Performance
	19	31	Excess payment to contractor for excess quantities at site	0.042	Performance
	6	23	Doubtful heavy expenditure on account of tentage and recovery of unjustified expenditure	1.842	Weak Internal Control
	7	27	Unjustified expenditure on account of POL & repair of fire brigade	0.414	Weak Internal Control
	8	28	Excess payment to contractor by approving higher rates of tuff tile in rate analysis	1.333	Weak Internal Control
	9	29	Excess payment to contractor by approving higher rates of tuff tile in rate analysis	0.543	Weak Internal Control
	10	32	Excess payment to contractor by approving higher rates of tuff tile in rate analysis	0.906	Performance
	11	34	Recovery on account of non-imposition of penalty for non-completion of work after extension granted by TMO within stipulated period	0.225	Performance
	12	35	Recovery on account of non-imposition of penalty for non-completion of work within stipulated period	0.405	Performance
	13	37	Non-production of record	-	Non-Production of Record

## TMAs of District Sahiwal

### Budget and Expenditure Statement for Financial Year 2013-14

TMA Sahiwal			(Rupees in Million)	
Description	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	226.625	222.516	-4.109	-2%
Non Salary	226.625	216.98	-9.645	-4%
Development	74.691	60.029	-14.662	-20%
Revenue	479.09	490.415	11.325	2%
<b>Total</b>	<b>1007.031</b>	<b>989.94</b>	<b>-17.091</b>	<b>-2%</b>
TMA Chichawatni			(Rupees in Million)	
Description	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	169.624	164.398	-5.226	-3%
Non Salary	79.26	58.768	-20.492	-26%
Development	120	110.906	-9.094	-8%
Revenue	399.469	301.133	-98.336	-25%
<b>Total</b>	<b>768.353</b>	<b>635.205</b>	<b>-133.148</b>	<b>-17%</b>

**Annex-C****[Para 1.2.1.1]****Misappropriation of rent of shops- Rs 11.492 million****(Amount in Rupees)**

<b>Period</b>	<b>No. and market Name</b>	<b>Date of tempering</b>	<b>Original rent</b>	<b>Tempered rent</b>	<b>Difference</b>	<b>Amount of recovery</b>
01-07-2007 to 31-12-2013	Shop NO. 01 Gulistan market	01-07-07	2,650	1,551	1,099	81,444
-do-	Shop NO. 02 Gulistan market	01-07-07	2,405	1,410	995	147,936
-do-	Shop NO. 03 Gulistan market	01-07-07	2,301	1,301	991	137,712
-do-	Shop NO. 05 Gulistan market	01-07-13	4,484	3,074	1,410	18,744
-do-	Shop NO. 06 Gulistan market	01-07-13	4,484	3,074	1,410	18,744
-do-	Shop NO. 09 Gulistan market	01-07-12	3,705	2,361	1,344	75,684
-do-	Shop NO. 10 Gulistan market	01-07-12	3,705	2,361	1,344	75,684
-do-	Shop NO. 11 Gulistan market	01-07-12	3,341	2,459	802	75,828
-do-	Shop NO. 12 Gulistan	01-07-05	2,092	1,210	882	145,368

<b>Period</b>	<b>No. and market Name</b>	<b>Date of tempering</b>	<b>Original rent</b>	<b>Tempered rent</b>	<b>Difference</b>	<b>Amount of recovery</b>
	market					
-do-	Shop NO. 13 Gulistan market	01-07-05	2,092	1,210	882	145,368
-do-	Shop NO. 18 Gulistan market	01-07-13	3,675	3,438	237	4,380
-do-	Shop NO. 25 Gulistan market	01-07-12	4,380	3,384	996	25,104
-do-	Shop NO. 28 Gulistan market	01-07-12	6,667	2,325	4,342	281,568
-do-	Shop NO. 29 Gulistan market	01-07-12	6,299	3,722	2,577	165,888
-do-	Shop NO. 30 Gulistan market	01-07-03	3,821	2,139	1,682	295,740
-do-	Shop NO. 31 Gulistan market	01-07-03	3,821	2,139	1,682	295,740
-do-	Shop NO. 32 Gulistan market	01-07-10	4,715	2,540	2,175	88,776
-do-	Shop NO. 33 Gulistan market	01-07-10	3,982	2,310	1,672	93,144
-do-	Shop NO. 34 Gulistan market	01-07-10	4,380	2,540	1,840	73,080
-do-	Shop NO. 36 Gulistan market	01-07-10	4,286	2,326	1,960	23,520
-do-	Shop No. 37 Gulistan market	01-01-2012	4,818	2,794	2,024	50,992



<b>Period</b>	<b>No. and market Name</b>	<b>Date of tempering</b>	<b>Original rent</b>	<b>Tempered rent</b>	<b>Difference</b>	<b>Amount of recovery</b>
-do-	Shop No. 39 Gulistan market	01-01-2012	4,818	3,070	1,748	96,228
-do-	Shop No. 40 Gulistan market	01-01-2012	4,818	2,287	2,531	196,188
-do-	Shop No. 41. Gulistan market	01-01-2012	4,818	3,070	1,748	96,228
-do-	Shop No. 42. Gulistan market	01-01-2012	4,818	2,794	2,024	73,080
-do-	Shop No. 43. Gulistan market	01-01-2012	4,818	2,794	2,024	73,080
-do-	Shop No. 46. Gulistan market	01-01-2012	4,818	3,070	1,748	54,600
-do-	Shop No. 47. Gulistan market	01-01-2012	4,818	3,070	1,748	96,228
-do-	Shop No. 48. Gulistan market	01-01-2012	4,818	3,070	1,748	96,228
-do-	Shop No. 49, 50 &51. Gulistan market	01-01-2007	2,992	1,086	1,886	374,436
-do-	Shop No.53. Gulistan market	01-01-2008	2,531	1,536	995	94,776
-do-	Shop No.54. Gulistan market	01-01-2009	2,784	1,990	794	69,708
-do-	Shop No.59. Gulistan	01-07-2012	5,928	2,581	3,347	84,336

<b>Period</b>	<b>No. and market Name</b>	<b>Date of tempering</b>	<b>Original rent</b>	<b>Tempered rent</b>	<b>Difference</b>	<b>Amount of recovery</b>
	market					
-do-	Shop No.60 Gulistan market	01-07-2006	5,013	3,616	1,397	190,872
-do-	Shop No.61 Gulistan market	01-01-2008	4,049	2,096	1,953	178,596
-do-	Shop No.62. Gulistan market	01-01-2012	6,299	2,517	3,782	97,730
-do-	Shop No.63. Gulistan market	01-01-2007	4,139	2,310	1,829	211,160
-do-	Shop No.64. Gulistan market	01-01-2009	8,582	4,452	4,130	307,764
<b>Total</b>						<b>4,711,682</b>

**Church road market**

<b>Period</b>	<b>No. and market Name</b>	<b>Year of tempering</b>	<b>Original rent</b>	<b>Tempered rent</b>	<b>Difference</b>	<b>Total amount of recovery</b>
01-07-2007 to 31-12-2013	Shop NO. 02 Church road	01-07-06	3,504	1,323	2181	24,688
-do-	Shop NO. 26	01-07-06	4,375	4,276	99	11,184
-do-	Shop NO. 26	01-07-06	4,302	4,203	99	11,184
-do-	Shop NO. 33	01-07-06	4,302	4,203	99	11,184
<b>Total</b>						<b>58,240</b>

**In following cases closing balances at the end of 2012-13 were not carried forwarded as opening balance in 2013-14**

<b>Shop No.</b>	<b>Closing balance On 30-06-13</b>	<b>Amount carried forwarded on 01-07-13</b>	<b>Amount of recovery</b>
Shop NO. 01 Gulistan market	125,100	0	125,100
Shop NO. 02 Gulistan market	135,246	0	135,246
Shop NO. 03 Gulistan market	126,138	0	126,138
Shop NO. 05 Gulistan market	270,360	0	270,360
Shop NO. 06 Gulistan market	279,074	0	279,040
Shop NO. 09 Gulistan market	66,816	0	66,816
Shop NO. 10 Gulistan market	147,941	0	147,941
Shop NO. 11 Gulistan market	94,388	0	94,388
Shop NO. 12 Gulistan market	276,704	0	27,704
Shop NO. 13 Gulistan market	472,607	0	472,607
Shop NO. 15 Gulistan market	12,856	0	12,856
Shop NO. 25 Gulistan market	80,200	25104	55,104
Shop NO. 26 Gulistan market	33,982	0	33,982
Shop NO. 29 Gulistan market	148,884	19729	129,155
Shop NO. 30 Gulistan market	307,190	0	307,190
Shop NO. 31 Gulistan market	105,962	0	105,962
Shop NO. 32 Gulistan market	106,552	0	106,552
Shop NO. 33 Gulistan market	134,884	0	134,884

<b>Shop No.</b>	<b>Closing balance On 30-06-13</b>	<b>Amount carried forwarded on 01-07-13</b>	<b>Amount of recovery</b>
market			
Shop NO. 34 Gulistan market	103,800	0	103,800
Shop NO. 36 Gulistan market	13,775	0	13,775
Shop No. 37 Gulistan market	43,784	0	43,784
Shop No. 04 Gulistan market	4,504	0	4,504
Shop No. 07 Gulistan market	8,598	0	8,598
Shop No. 08 Gulistan market	14,659	0	14,659
Shop No. 20 Gulistan market	44,098	0	44,098
Shop No. 16 Gulistan market	96,907	0	96,907
Shop No. 21 Gulistan market	11,595	0	11,595
Shop No. 22 Gulistan market	36,123	0	36,123
Shop No. 23 Gulistan market	97,334	0	97,334
Shop No. 23 Gulistan market	104,195	0	104,195
Shop No. 28 Gulistan market	41,463	0	41,463
Shop No. 34 Gulistan market	103,800	0	103,800
Shop No. 35 Gulistan market	32,726	0	32,726
Shop No. 39 Gulistan market	149,650	0	149,650
Shop No. 40 Gulistan market	342,746	0	342,746
Shop No. 41. Gulistan market	478,233	0	478,233
Shop No. 42. Gulistan	114,816	0	114,816

<b>Shop No.</b>	<b>Closing balance On 30-06-13</b>	<b>Amount carried forwarded on 01-07-13</b>	<b>Amount of recovery</b>
market			
Shop No. 43. Gulistan market	64,575	0	64,575
Shop No. 46. Gulistan market	3,550	0	3,550
Shop No. 47. Gulistan market	84,690	0	84,690
Shop No. 48. Gulistan market	84,690	0	84,690
Shop No. 49, 50 &51. Gulistan market	354,755	0	354,755
Shop No.53. Gulistan market	110,950	0	110,950
Shop No.54. Gulistan market	83,768	0	83,768
Shop No.59. Gulistan market	69,728	0	69,728
Shop No.60 Gulistan market	288,274	0	278,274
Shop No.61 Gulistan market	159,732	0	159,732
Shop No.62. Gulistan market	107,643	0	107,643
Shop No.63. Gulistan market	216,041	0	216,041
Shop No.64. Gulistan market	412,688	0	412,688
Shop No.38. Gulistan market	33,578	0	33,578
Shop No.44. Gulistan market	11,987	0	11,987
Shop No.45. Gulistan market	47,481	0	47,481
Shop No.52. Gulistan market	19,216	0	19,216
Shop No.55 Gulistan market	25,322	0	25,322
Shop No.57. Gulistan	52,604	0	52,604

<b>Shop No.</b>	<b>Closing balance On 30-06-13</b>	<b>Amount carried forwarded on 01-07-13</b>	<b>Amount of recovery</b>
market			
Shop No.57. Gulistan market	27,081	0	27,081
<b>Total</b>			<b>6,722,184</b>

**Annex-D****[Para 1.2.1.2]****Fictitious /double drawl of fuel -Rs 1.486 million****(Amount in Rupees)**

<b>Name of engine</b>	<b>Voucher No. ad date</b>	<b>Period</b>	<b>Qty drawn</b>	<b>Rate</b>	<b>Amount of recovery</b>	<b>Observation</b>
Chief No. 06	257for 09/13	16-08-13	25 liter	112.80	2,820	Generator was not worked as per log book but P.O.L drawn
Chief No. 01	155 for 07/13	15-07-13	45 liter	112.30	5,054	Closing balance of this date was not carried forwarded on next date in log book
Chief No. 03	Bill No. 257 for 09/13	16-08-13 to 22-08-13	100 liter	112.80	11,280	Amount was double drawn vide bill No. 257 for 09/13 & voucher No. 258 for 09.13
Chief No.04	Bill No. 257 for 09/13	16-08-13 to 20-08-13	75 liter	112.80	8,460	180 liter was drawn but entered 105 liter in log book.
Chief No. 05	258 for09/13	16-08-13 to 22-08-13	100 liter	112.80	11,280	As per log book, engine did not work for 16-08-13 to 18-08-13 & 21-08-13 to 22-08-13 but P.O.L. was drawn. P.O.L for 19-08-13 to 20-08-13 was double drawn.
Chief No. 01	155 for 07/13	17-06-13 & 19-06-13 to 21-06-2013	80 liter	112.30	8,984	Generator was not worked as per log book but P.O.L drawn
Chief No. 06	257for 09/13	17-08-13	25 liter	112.80	2,820	Drew 50 liter but entered 25 liter
Chief No. 06	257for	18-08-13	25 liter	112.80	4,180	P.O.L drawn but not

Name of engine	Voucher No. ad date	Period	Qty drawn	Rate	Amount of recovery	Observation
	09/13		and 4 liter M. Oil			entered.
Chief No. 06	257for 09/13	18-08-13	25 liter	112.80	2,820	P.O.L drawn but not entered.
Fara No. 41	257 for 09/13 & 258 for 09/13	16-08-13 to 31-08-13	25 liter	112.80	2,820	Drew 470 liter in both bills but entered in log book 445. 25 liter less
China No. 06	257for 09/13	16-08-13	25 liter	112.80	2,820	Generator was not worked as per log book but P.O.L drawn
China No. 06	257 for 09/13	17-08-13	50 liter	112.80	5,640	Generator was not worked as per log book but P.O.L drawn
Golden No. 01	155 for 07/13	30-06-13	20 liter	107.40	2,148	40 liter drawn but entered 20 liter
Works	157 for 07/13	18-06-13	56 liter oil, grease 5 liters. sootar 12 K.G and 20 K.G	Different rate	28,400	Bill drawn but not entered.
Disposal Manzoor colony	158 for07/13	23-06-13	50 liter	107.40	5,325	Drew 100 liter but entered 50 liter
Generator Manzoor colony	158 for07/13	26-06-13	150 liter	107.40	16,110	Drew 150 liter but not entered.
Works	157 for 07/13	12-07--13	10 liter oil, 58 K.G grease 64 liter. Sootar etc	Different rate	55,440	Bill drawn but not entered.
Disposal Manzoor colony	229 for 07/13	07-07-13	150 liter	109.40	16,410	Drew 150 liter but not entered.



Name of engine	Voucher No. ad date	Period	Qty drawn	Rate	Amount of recovery	Observation
Disposal Barlabe Nehar	347 for 09/13	07-09-13	100 liter	115.90	17,385	Drew 50 liter but not entered.
Generator Manzoor colony	347 for 09/13	03-09-13	100 liter	115.90	17,385	Drew 50 liter but not entered.
Disposal Manzoor colony	252 for 11/13	18-10-13	300 liter	120.70	36,210	Drawn but on this date disposal not worked as per log book
Disposal Noor Shah	252 for 11/13	31-10-13	50 liter	120.70	6,035	250 liter drawn but entered 200 liter
Disposal works	308 for 12/13	21-11-13	Sooter Nakara 10 K.g	120	1,200	30 Kg Paid but entered 20 Kg
Disposal Farid town	308 for 12/13	15-1-13 1	200 liter diesel	120	24,000	400 drawn but entered 200 vide voucher No.299 for 11/13 & 308 for 12/13
Disposal Noor Shah	308 for 12/13	29-11-13	200 liter diesel	120	24,000	Generator was closed due to theft of batteries but P.O.L drawn
Disposal Noor Shah	308 for 12/13	24-11-13	200 liter diesel	120	24,000	Generator was closed due to theft of batteries but P.O.L drawn
Disposal Barabi Nehar	272 for 01/14	25-12-13	8 liter diesel	120	960	38 liter drawn but entered 30
Fara 41	407 for 8/13	08-08-13	5 liter	111.90	3,357	30 liter drawn but entered 25
China No. 06	407 for 8/13	15-08-13	25 liter	111.90	2,798	Generator closed but diesel drawn
Disposal Noor Shah	244 for 09/13	28-08-13	300 liter	112.80	33,840	Drawn 500 but entered 200 liter
Disposal	287 for	16-07-13	200 liter	109.40	21,880	Double drawn

Name of engine	Voucher No. ad date	Period	Qty drawn	Rate	Amount of recovery	Observation
Noor Shah	08/13		was double drawn			
Disposal Noor Shah	287 for 08/13	22-07-13	200 liter was double drawn	109.40	21,880	Double drawn
China No 04	257 for 09/13	27-08-13	25 liter	112.80	2,820	70 liter drawn but entered 45 liter.
China No 09	257 for 09/13	17-08-13	75 liter	112.80	8,460	Generator was closed but diesel drawn.
Chief No 02.	305 for 05/14	14-05-14	40 liter	112.60	2,252	40 liter drawn but entered
Chief No 02.	305 for 05/14	4-05-14	5 liter	112.60	2,252	25 liter drawn but entered 20 liter.
Chief No. 06	305 for 05/14	7-05-14	20 liter	112.60	2,252	40 liter drawn but entered 20 liter.
Golden No. 02	305 for 05/14	10-05-14	10 liter	112.60	1,126	20 liter drawn but entered 10 liter.
Golden No. 02	305 for 05/14	12-05-14	20 liter	112.60	2,252	30 liter drawn but entered 10 liter.
Golden No. 01	305 for 05/14	01-05-14	20 liter	112.60	2,252	30 liter drawn but entered 10 liter.
Chief No. 04	73 for 01/14	17-12-13	35 liter	120	4,200	70 liter drawn but entered 35 liter
Chief No. 03	208 for 01/14	10-12-13	25 liter diesel, and oil filter	120	5,640	Diesel and filter was also drawn on 12-12-2013. On e was entered and other was entered.
Chief No. 03	208 for 01/14	11-12-13 to 15-12-13	125 liter diesel, and oil filter	120	15,000	Double bill was drawn but one was entered.
Chief No. 02	208 for 01/14	1-12-13 to 15-12-13	306 liter diesel, and oil filter	120	39,700	Double bill was drawn but one was entered.

Name of engine	Voucher No. ad date	Period	Qty drawn	Rate	Amount of recovery	Observation
China No. 04	304 for 12/13	11-11-13	20 liter diesel	120	2,400	Engine not worked but P.O.L drawn.
China No. 08	307 for 10/13	04-10-13	25 liter	120.70	3,017	50 liter drawn but entered 25 liter
China No. 08	307 for 10/13	02-10-13	30 liter	120.70	3,621	55 liter drawn but entered 25 liter
Chief No. 05 for 10/13	306 for 10/13	01-10-13 to 02-10-13	50 Liter	120.70	6,000	Generator closed but P.O.L drawn.
Fara 41	306 for 10/13	7-10-13	25	120.70	3,017	50 liter drawn but entered 25
China No.06	194 for 06/14	31-05-14	30	112.10	3,363	50 liter drawn but entered 20
China No.04	194 for 06/14	21-05-14	30	112.10	3,363	60 liter drawn but entered 30
Chief No.05	194 for 06/14	21-05-14	30	112.10	3,363	60 liter drawn but entered 30
Chief No.05	194 for 06/14	25-05-14	20	112.10	2,242	60 liter drawn but entered 30
China No. 04	306 for 06/14	14-06-14	20	112.10	2,242	50 liter drawn entered 30 liter.
China No. 04	306 for 06/14	15-06-14	^ liter M.Oil and filter	Different rate	3,110	As per log book, no engine oil was changed.
Chief No.09	306 for 06/14	03-06-14	20	112.10	2,242	40 liter drawn but entered 20
Golden No. 01.	306 for 06/14	03-06-14	10	112.10	1,121	340 liter drawn but entered 10
Disposal Farid town.	320 for 04/14	15-04-14	34 liter engine oil with filter	468	16,912	As per log book engine oil was not changed.
Chief No. 05	321	01-04-14	45 liter	117.10	5,270	
China No. 06	321 for 04/14	04-04-14	06 liter engine oil with filter	468	2,800	As per log book engine oil was not changed.
China No. 04	321 for 04/14	09-04-14	06 liter engine oil	468	2,800	As per log book engine oil was not

Name of engine	Voucher No. ad date	Period	Qty drawn	Rate	Amount of recovery	Observation
			with filter			changed.
Golden No. 01	321 for 04/14	13-04-14	5 liter	117.60	2,342	20 liter drawn but entered 15 liter.
Golden No. 02	327 for 03/14	02-03-14	5 liter	120	2,400	20 liter drawn but entered 15 liter.
Chief No. 05	221 for 04/14	16-03-14	10 liter	120	1,200	30 liter drawn but entered 20 liter.
Chief No. 04	221 for 04/14	21-03-14	05 liter	120	600	25 liter drawn but entered 20 liter.
Fara 41	171 for 05/14	23-04-14 to 25-04-14	15	117.10	1,758	60 liter drawn but entered 45 liter.
Chief No. 01	231 for 03/14	22, 24 & 27-02-14	30 liter	120	3,600	80 liter drawn but entered 50
Chie No. 06	231 for 03/14	22, 24-02-14	50 liter	120	6,000	Generator was closed but P.O.L drawn
Chie No. 06	231 for 03/14	21-02-14	10 liter	120	1,200	25 liter drawn but entered 15
China No. 08	231 for 03/14	28-02-14	20 liter	120	2,400	Generator was closed but P.O.L drawn
Golden No. 01	231 for 03/14	25-02-14	05 liter	120	600	25 liter drawn but entered 20 liter.
Disposal Barlab ehar	326 for 03/14	16-03-14	50	120	6,000	50 liter drawn but not entered
Disposal Barlab ehar	232 for 03/14	18-02-14	50	120	6,000	50 liter drawn but not entered
Disposal Noor Shah	326 for 03/14	17,19 to 24-03-14	1200 liter	120	144,000	Double drawn vide voucher No. 326 for 03/14. Again vide voucher No. 222 for 04/14
Disposal Farid Town	328 for 02/14	03-02-14	33 liter engine oil with filter	468	17,144	As per log book engine oil was not changed.
Disposal Barlab ehar	253 for 02/14	27-01-14	20	120	2,400	50 liter drawn but not entered
Chief No. 06	186 for	06-01-14	20	120	2,400	40 liter drawn but

Name of engine	Voucher No. ad date	Period	Qty drawn	Rate	Amount of recovery	Observation
	02/14					entered 20
Chief No. 04	186 for 02/14	09-01-14	20	120	2,400	Generator was closed but P.O.L drawn
China No. 08	186 for 02/14	04-01-14	18	120	2,160	Generator was closed but P.O.L drawn
China No. 08	186 for 02/14	08-01-14	25	120	3,000	55 liter drawn but entered 30
China No. 08	186 for 02/14	09-01-14	30	120	3,600	55 liter drawn but entered 25
Golden No. 01	186 for 02/14	06-01-14	20	120	2,400	40 liter drawn but entered 20
China No. 04	252 for 02/14	15-01-2014 to 31-01-14	510 liter	120	61,200	Double bill was drawn in this bill
Fara 41	252 for 02/14	21-01-14	4 liter engine oil with filter	468	1,400	As per log book engine oil was not changed.
China No. 03	252 for 02/14	16-01-2014 to 21-01-14	140 liter	120	16,800	Double bill was drawn in same this bill
Chief No. 01	330 for 02/14	10 & 14-02-14	20	120	2,400	70 liter drawn but entered 50
Chief No. 06	330 for 02/14	08-02-14	15	120	1,800	35 liter drawn but entered 20
Chief No. 04	330 for 02/14	15-02-14	20	120	2,400	Generator was closed but P.O.L drawn
Chief No. 06	330 for 02/14	05-02-14	5	120	600	25 liter drawn but entered 20
China No. 04	330 for 02/14	09-02-14	6 liter oil and filters	468	2,830	As per log book engine oil was not changed.
Golden No. 02	330 for 02/14	0,03,09,10 & 11-02-14	50	120	6,000	135 liter drawn but entered 85
1294	177 for 07/13	18-06-13	10	109.30	1,093	Drawn 35 liter but entered 25 liter
9421	177 for	18 & 20-	45	109.30	4,,833	On this date engine

Name of engine	Voucher No. ad date	Period	Qty drawn	Rate	Amount of recovery	Observation
	07/13	06-13				was closed but P.O.L was drawn
9811	177 for 07/13	17-06-13 to 26-06-13	Full bill		27,758	Log book not produced
1716 Motor cycle	177 for 07/13	02-06-13 to 08-06-13	Full bill		3,569	No entries in log book
1001	177 for 07/13	24-06-13	25	107.40	2,663	No entries in log book
SLS/1101	177 for 07/13	17-06-13 to 24-06-13	70	109.30	7,539	No entries in log book
Fire vehicle Okara and chichawattni	192 for 06/14	16-05-14 to 31-06-14	Full bill		20,178	No entries in log book
1101 street light	203 for 06/14	25-05-14	10	112.10	1,121	No entries in log book
9811	203 for 06/14	16-05-14 to 30-05-14	Full bill		51,314	Log book not produced.
2021 Xen	203 for 06/14	16-05-14 to 31-05-14	Full bill		27,365	Entries not available in log book
Road rooler	334 for 05/14	20-05-14	25 liter	112.60	2,815	Double drawn. once vide this voucher and again vide voucher No.203 for 06/14
Slk/2021	334 for 05/14	16-05-14 to 7-05-14	57 litre	109.90	6,264	Double drawn. once vide this voucher and again vide voucher No.203 for 06/14
1101	228 for 07/13	03-07-13	40 liter diesel and M. Oil		13,290	P.O.L drawn but not entered.
9716 OK	395 for 08/13	01-08-13	10 liter	107.20	1,072	Drawn but no log book

Name of engine	Voucher No. ad date	Period	Qty drawn	Rate	Amount of recovery	Observation
Diapal Pur & Chichawattni	302 for 05/4	05/14	131 liter	112.60	14,888	Drawn but no log book
Mixing plant	268 for 01/14	18-12-13	25 liter	120	3,000	No log book
Mixing plant	179 for 02/14	13-01-14	15 liter	120	1,800	No log book
2021	179 for 02/14	01-01-14 to 15-01-14	252 liter	116.23	29,290	Log book was not noted.
2021	334 for 02/14	01-02-14 to 15-02-14	201 liter	116.23	25,179	Log book was not noted.
2021	334 for 02/14	16-02-14 to 31-02-14	238 liter	116.23	27,662	Log book was not noted.
Mixing plant	239 for 03/14	17-02-14	20 liter	120	2,400	No log book
Mixing plant	230 for 03/14	18-03-14	20 liter	120	2,400	No log book
2021	334 for 02/14	16-03-14 to 31-03-14	225 liter & M.Oil	112	27,236	Log book was not noted.
2021	334 for 02/14	01-04-14 to 15-04-14	227 liter & M.Oil	110.30	25,987	Log book was not noted.
2021	334 for 02/14	01-03-14 to 15-03-14	225 liter & M.Oil	112	2,486	Log book was not noted.
361	361 for 04/14	16-03-14	10 liter	120	1,200	Drew 30 but entered 20 liter
361	223 for 04/14	23-03-14	35 liter	120	4,200	Drew 105 but entered 70 liter
361	402 for 04/14	12-08-13	20 liter	112	2,240	Drew 50 but entered 30 liter
361	328 for 03/14	15-03-13	4 liter M. Oil	120	1,872	Drew but entered

Name of engine	Voucher No. ad date	Period	Qty drawn	Rate	Amount of recovery	Observation
361	191 for 06/14	14-04-14	35 liter M. Oil	112.60	3,941	3Drew but entered
R.M No. 05	223for 07/13	01-07-13 to 15-07-13	Complete bill		16,985	Log book not produced.
R.M No. 139/15	223for 07/13	07-07-13	10	109.40	1,094	Drawn but not entered.
Compactor No. 01	223for 07/13	01-07-13 to 15-07-13	Complete bill		13,019	Log book not produced.
4220	223for 07/13	01-07-13 to 15-07-13	Complete bill		26,474	Log book not produced.
Compactor No. 01	223for 07/13	01-07-13 to 15-07-13	Complete bill		13,019	Log book not produced.
8001 Car	340 for 09/13	01-07-13 to 15-07-13	Complete bill		23,148	Log book not produced.
8001 Car	175 for 09/13	17-09-13 to 30-09-13	Complete bill		22,753	Log book not produced.
8001 Car	308 for 10/13	01-10-13 to 15-10-13	Complete bill		22,812	Log book not produced.
8001 Car	254 for 11/13	16-10-13 to 31-10-13	Complete bill		22,852	Log book not produced.
^R.M No. 32	195 for 06/14	16-05-14	10 liter M.Oil	468	6,920	Drew but oil not changed
^R.M No. 23	195 for 06/14	17-05-14	10 liter M.Oil	468	6,920	Drew but oil not changed
4220	195 for 06/14	01-07-13 to 15-07-13	Complete bill		32,109	Log book not produced.
Compactor No. 03	195 for 06/14	18-05-14 to 30-05-	Complete bill		32,159	Log book not produced.



<b>Name of engine</b>	<b>Voucher No. ad date</b>	<b>Period</b>	<b>Qty drawn</b>	<b>Rate</b>	<b>Amount of recovery</b>	<b>Observation</b>
		14				
Chief No. 01	194 for 6/14	21-5-14	30	112.10	3,363	60 liter drawn but entered 30
Chief No. 06	231 for 3/14	18-2-14	10	112.10	1,200	25 liter drawn but entered 15
<b>Total</b>					<b>1,485,588</b>	

**Irregular expenditure without advertisement -Rs 13.483 million****A. Road & Garden branch****(Amount in Rupees)**

<b>Voucher No. and date</b>	<b>Detail of works</b>	<b>Amount</b>
260 for 05/14	P/F of Fawara No. 01 at Nawaz Sharif Park	99,500
262 for 05/14	P/F of Fawara No. 02 at Nawaz Sharif Park	99,500
259 for 05/14	P/F of Fawara No. 03 at Nawaz Sharif Park	100,000
259 for 05/14	P/F of Fawara No. 04 at Nawaz Sharif Park	85,200
242 for 06/14	Repair of walk way Tuff tiles at Nawaz Sharif park	97,000
243 for 06/14	Improvement of toilet block Nawaz Sharif Park	81,200
290 for 02/14	P/F of RCC bench Nawaz Sharif park	76,000
287 for 02/14	Repair of Pool at Nawaz Sharif park	66,000
232 for 02/14	Repair and paint work of walls Nawz Sharif park	98,000
234 for 02/14	Painting with weather sheet on walls of Nawaz Sharif park.	97,000
286 for 02/14	Painting of canteen & trees at Nawaz Sharif park	99,500
233 for 02/14	P/F of plants at Nawaz Sharif park	100,000
285 for 02/14	P/F of plants at Nawaz Sharif park	99,800
286 for 03/14	Improvement of lake at Nawaz Sharif park	92,500
289 for 03/14	Improvement of lake at Nawaz Sharif park	100,000
287 for 3/14	Improvement of lake at Nawaz Sharif park	80,000
370 or 12/13	P/F of plants at different parks	98,000
284 for 09/13	Painting of plant and affixing plant	99,000
232 for 09/13	Painting of canteen & trees at Nawaz Sharif park	99,000
212 for 07/13	P/F plant basket with plant at Joggi chowk to Mall mandi	100,000
309 for 12/13	Purchase of plants Marri gold for different chowk	85,000
328 for 12/13	Purchase of plants Marri gold for High Street	85,000
153 for 05/14	Improvement of Ghora chowk and college chowk	72,191
302 for 01/14	P/F of light at Fawara chowk	94,921
252 for 10/13	P/F plant basket with plant for DCO road	66,000
290 for 03/14	Improvement of lake at Nawaz Sharif park	100,000
288 for 03/14	Improvement of lake at Nawaz Sharif park	47,500
207 for 09/13	Painting of divider DCO road to mission chowk	98,500
231 for 09/13	Painting of divider DCO road to mission chowk	99,500

<b>Voucher No. and date</b>	<b>Detail of works</b>	<b>Amount</b>
246 for 10/13	Painting of divider Jall road	98,500
329 for 11/13	Painting of works ear DCO Office	30,000
325 for 11/13	Construction of speed brakers and painting of cat eyes.	100,000
262 for 08/13	100 mands wood purchase	50,000
248 for 09/13	Purchase of crush	16,000
334 for 09/13	Purchase of crush	99,600
190 for 10/13	Purchase of crush	51,685
172 for 11/13	Purchase of crush	64,214
244 for 10/13	Purchase of crush	64,214
309 for 12/13	Purchase of crush	98,726
408 for 06/14	Purchase of Tarcoal	833,000
237 for 06/14	Purchase of Tarcoal	85,000
275 for 03/14	Construction of P.C.C street Sheikh Abdullah	27,934
195 for 01/14	Rapair of main holes with covers	99,458
257 for 12/13	Purchase of crush	99,845
170 for 11/13	Repair of raod , main hole and covers Gujjar Ihata	95,000
310 for 10/13	Repair of raod , main hole and covers Gujjar Ihata	99,800
<b>Total (A)</b>		<b>4,628,788</b>

**B. (Purchase of manhole covers)**

<b>Token No. and date</b>	<b>Supply order No. and date</b>	<b>Name of contractor</b>	<b>Amount of bill</b>
1342 dated 23-04-14	674 dated 22-02-2014	Mehar & Co	99,000
579 dated 28-08-13	09 dated 08-08-13	M.Farooq & Co	99,900
333 dated 18-12-13	18 dated 04-10-13	-do-	95,856
268 dated 30-06-14	865 dated 29-06-2014	Saleem traders.	99,464
624 dated 01-02-09	115 dated 25-08-13	M.Y K. contractor	99,924
318 dated 05-08-13	Not issued	Sajjad Hussain	99,000
26 dated 05-06-14	602 dated 02-06-14	Manzoor Qamar	99,900
1573 dated 22-05-14	No not asserted on spply order	Naseer construction	99,873
V. No.224 /11/13	111 dated 19-08-13	Hussnain works	57,190
455 dated 21-08-13	117 dated 03-07-13	Zahid & Co.	97,653
1204 dated 07-04-14	772 dated 31-03-14	Khalid Mhmood	99,800

<b>Token No. and date</b>	<b>Supply order No. and date</b>	<b>Name of contractor</b>	<b>Amount of bill</b>
1190 dated 27-03-14	524 dated 22-03-14	Saleem Traders	99,800
236 dated 26-06-14	630 dated 21-06-14	M.Farooq	100,000
Voucher No. 266 dated 05/14	629 dated 12-05-14	Saleem traders.	88,400
871 dated 20-09-13	No supply order	Ghousia Building store	16,015
327 dated 05-08-13	126 dated 0-08-13	Manzoor Qamar	99,924
277 dated 30-07-13	39 dated 30-07-18	Zahid & Co.	98,732
180 dated 19-06-14	140 dated 10-06-14	Saleem traders.	56,075
<b>Total(B)</b>			<b>1,606,506</b>

**C. Purchase of main hole covers:**

<b>Name of branch</b>	<b>Page number of register</b>	<b>S. No. on page</b>	<b>Amount</b>
M&R Road	24	06	98,800
-do-	25	02	99,900
-do-	25	02	62,200
Sewerage & Disposal	34	02	100,000
-do-	37	59	96,000
-do-	37	63	99,000
-do-	37	64	34,500
-do-	37	76	93,428
Sanitation	107	04	99,000
-do-	107	04	99,854
-do-	107	12	99,062
-do-	107 Separate bill	12	99,062
<b>Total(C)</b>			<b>1,080,806</b>

**D.**

<b>Token No. and date</b>	<b>Supply order No. and date</b>	<b>Name of contractor</b>	<b>Amount</b>
624 dated 07-08-13	115 dated 25-08-13	M.Y. Contractors	99,924
26 dated 05-06-14	602 dated 02-06-14	Manzoor Qamar	99,950
29 dated 05-06-2014	597 dated 19-05-14	Salman Builders	99,854

Token No. and date	Supply order No. and date	Name of contractor	Amount
1573 dated 22-05-14	No number on supply orders.	Naseer Construction	99,873
268 dated 30-06-14	865 dated 29-06-14	Saleem Traders	99,464
199 dated 30-11-13	113 dated 04-10-13	M.Farooq & Co	96,000
333 dated 18-12-13	18 dated 04-10-13	-do-	95,856
<b>Total (D)</b>			<b>690,921</b>

#### E. Hiring of tentage, purchase of flexes

Token No & Date	Nature of bill	Name of contractor	Amount
1033 dated 12-03-14	Flexes	Salman Builders	354,950
1034 dated 12-03-14	Flexes	Salman Builders	153,360
942 dated 03-01-14	Flexes	Salman Builders	277,500
197 dated 29-04-13	Flexes	Salman Builders	124,910
338 dated 06-08-13	Rent of temporary lights generators, fans.	Salman Builders	625,171
340 dated 6-08-13	Rent of temporary lights generators, fans.	Salman Builders	916,722
339 dated 06-08-13	Rent of temporary lights generators, fans	Salman Builders	625,171
247 dated 24-07-13	Construction of bath room	Manzor Qamar	100,000
302 dated 02-08-13	-do-	-do-	100,000
86 dated 29-10-13	Flexes	Salman Builders	363,790`
325 dated 17-12-13	Supply shopping bags for Eid-ul Azha	Manzoor Qamar	99,000
237 dated 04-12-13	Supply shopping bags for Eid-ul Azha	Manzoor Qamar	99,000
341 dated 06-08-13	Rent of temporary lights generators, fans.	Salman Builders	599,338
171 dated 25-07-13	Purchase of air cooler	Manzoor Qamar	100,000
198 DATED 29-11-2013	Rent of temporary lights generators, fans	Salman Builders	709,632
282 DATED 02-09-13	Rent of temporary lights generators, fans	Salman Builders	162,018
283 DATED 09/13	Rent of temporary lights generators, fans	Salman Builders	104,216
350 DATED 09/13	Rent of ten tantage	Salman Builders	2005,365
284 dated 09/13	Rent of tentage	Salman Builders	677429
430 dated 01-01-14	Rent of temporary lights.	Salman Builders	395232
238 dated 04-12-13	Rent of ten tantage	Salman Builders	100000
347 dated 04/2014	Purchase of CCT Cameras		424,800
<b>Total (E)</b>			<b>5,476,030</b>
<b>Total (A+B+C+D+E)</b>			<b>13,483,051</b>

**Annex-F****[Para1.2.2.3]****Leasing of generator, beam lights and fans on excessive rate –  
Rs 1.794 Million****(Amount in Rupees)**

<b>Voucher No.</b>	<b>Name of occasion</b>	<b>Period</b>	<b>Rate charged</b>	<b>Amount paid</b>	<b>Amount admissible @ 4000 per day</b>	<b>Amount of recovery</b>
309/2/14	Youth Festival	4 generator for 10 days daily 5 hours= 200 hours	2,000 per hour	400,000	160,000	240,000
240 for 07/13	Election duty	9 days	11,000 per day	99,000	36,000	63,000
277 for 08/13	Ramzan Bazar Kameer	31 days	12,300 per day	381,300	124,000	257,300
278 for 08/13	Ramzan Bazar Harrappa	31 days	12,300 per day	381,300	124,000	257,300
279 for 08/13	Ramzan Bazar Railway Bazar	31 days	12,330 per day	382,330	124,000	258,330
238 for 08/13	Ramzan Bazar Gallah Mandi	31 days	11,500 per day	356,500	124,000	232,500
283 for 09/13	!4 Aughust	7 days each.	7,000 per day	14,000	8,000	6,000
161 for 03/14	Eid Milad-un-Nabi	1 day	6,000	6,000	4,000	2,000
335 for 11/13	Eid-ul-Azha Bhakkar Mandi	2 generator for 11 days	12,000 each per day	264,000	88,000	176,000
247 for 07/13	On disposal Dosehra grond	12 days	8,500	100,000	48,000	52,000
346 for 08/13	On disposal Dosehra grond	12 days	8,500	100,000	48,000	52,000
351 for 03/14	Chelam on Moharran	7 Nos generator	6,000	42,000	7,000	35,000
304 for	Medical entry	4 Nos	8,000	32,000	16,000	16,000

<b>Voucher No.</b>	<b>Name of occasion</b>	<b>Period</b>	<b>Rate charged</b>	<b>Amount paid</b>	<b>Amount admissible @ 4000 per day</b>	<b>Amount of recovery</b>
10/13	test					
282 for 09/13	All Ramzan Bazar. 3 days 06-08-13 to 08-08-13	12 days	12,500	146,300	48,000	98,300
196 for 01/14	Moharram days	4 Nos for 2 days	7,000	56,000	32,000	24,000
281 for 09/13	Ramzan Bazar on arrival of Hamza Sehbaz Shari	4 days	12,000	40,000	16,000	24,000
<b>Total</b>				<b>2,800,730</b>		<b>1,793,730</b>

**Annex-G****[Para1.2.3.3]****Unauthorized construction of commercial buildings -Rs 17.580 Million****(Amount in Rupees)**

<b>Name of person with address</b>	<b>Nature of construction</b>	<b>Notice No. and date</b>	<b>Approximate cost</b>	<b>Rate</b>	<b>Amount of map, fine and conversion fees.</b>
Naman Arshad S/O Muhammad ArshadKarbla road	Commercial	150 dated 16-05-14	4,000,000	10 % conversion and map fee	540,000
Muhammad Aslam S/O Sardar Madina Auto Market	-do-	02 dated 29-06-13	1,000,000	10 % conversion and map fee	135,000
Khurram Sehzad S/O Arshad Mohallah Rajpura	-do-	03 dated 29-06-13	2,000,000	10 % conversion and map fee	270,000
Sehzad Surfraz S/O Arshad Mohallah Rajpura	-do-	04 dated 29-06-13	2,000,000	10 % conversion and map fee	270,000
Mst; Riffat Jabeen Langarzal market.	-do-	05 dated 01-07-13	3,000,000	10 % conversion and map fee	405,000
Muhammad Talib S/O Wali Muhammad	-do-	151 dated 19-05-14	3,000,000	10 % conversion and map fee	405,000
Muhammad Tahir S/O Wali Muhammad	-do-	152 dated 19-05-14	3,000,000	10 % conversion and map fee	405,000
Muhammad Ibrahim S/O Hussan Din	-do-	153 dated 20-05-14	3,000,000	10 % conversion and map fee	405,000
Mst Nabeela Waseem W/O Wasem	-do-	154 dated 20-05-14	4,000,000	10 % conversion and map fee	540,000
Khalid Mehmood S/O	-do-	147	4,000,000	10 % conversion	540,000



Name of person with address	Nature of construction	Notice No. and date	Approximate cost	Rate	Amount of map, fine and conversion fees.
Ghulam Rasool		dated 12-05-14		and map fee	
Muhammad Amin S/O Muhammad Husain	-do-	142 dated 06-05-14	3,000,000	10 % conversion and map fee	300,000
M.Saeed S/O Shah Muhammad Adelta School Pakpattan road	-d0	140 date 05-05-14	5,000,000	10 % conversion and map fee	6,750,000
Sehraz Latif S/O Latif Akbafr Arif road	-do-	140 date 05-05-14	1,000,000	10 % conversion and map fee	135,000
Rashid waheed S/O Abdul Waheed	-do-	125 date 26-04-14	1,000,000	10 % conversion and map fee	135,000
Muhammad Bilal Fazal Girls college road	-do-	108 date 15-04-14	1,000,000	10 % conversion and map fee	135,000
Adul Sattar Sahid S/O Sardar Muhammad Gallah Mandi	-do-	102 date 29-03-14	1,000,000	10 % conversion and map fee	135,000
Nawaz Khan S/O Saadar Khan Bilate Gunj	-do-	91 date 10-03-14	1,000,000	10 % conversion and map fee	135,000
Muhammad Munir S/O Noor Muhammad Girls college road.	-do-	83 date 05-03-14	1,000,000	10 % conversion and map fee	135,000
Asharna Mom Fateh Shert road	-do-	73 date 03-03-14	1,000,000	10 % conversion and map fee	135,000
Sehzad Latif Arif Road	-do-	69 date 27-02-14	1,000,000	10 % conversion and map fee	135,000
Tariq Ahmad new abadi	-do-	66 date 7-02-14	1,000,000	10 % conversion and map fee	135,000
Ashraf Mohullah Salaat Pura.	-do-	63 date 27-01-14	1,000,000	10 % conversion and map fee	135,000
Awais Ahmad High stree	-do-	53 date 10-01-14	3,000,000	10 % conversion and map fee	405,000
Sajid Mushtaq Madali	-do-	56 date	1,000,000	10 % conversion	135,000

Name of person with address	Nature of construction	Notice No. and date	Approximate cost	Rate	Amount of map, fine and conversion fees.
road		11-01-14		and map fee	
Sohail Asghar Noor Shah road	-do-	43 date 30-12-13	1,000,000	10 % conversion and map fee	135,000
Muhammad Ramza n, Abdul wahid and Abdul Sahid Karala road	-do-	40 to 42 date 10-01-14	3,000,000	10 % conversion and map fee	405,000
Akram saeed Baby wala chowk	-do-	35 date 30-11-13	1,000,000	10 % conversion and map fee	135,000
Muhammad Israr S/O M.Din	-do-	32 date 230-11-13	3,000,000	10 % conversion and map fee	405,000
Muhammad Sarwar S/O M. Din Mohallah Islam Abad	-do-	28 date 18-11-13	3,000,000	10 % conversion and map fee	405,000
Billa Afzal Madahali road	-do-	29 date 18-11-13	3,000,000	10 % conversion and map fee	405,000
Sahid Latif langrial market	-do-	30 date 18-11-13	3,000,000	10 % conversion and map fee	405,000
Kaniz Akhtar langrial market	-do-	27 date 16-11-13	3,000,000	10 % conversion and map fee	405,000
Amjad Raza Pakpattan road	-do-	24 date 24-07-13	3,000,000	10 % conversion and map fee	405,000
Ayub Khan langrial market	-do-	25 date 24-07-13	3,000,000	10 % conversion and map fee	405,000
Umar Khalid Johar Town	-do-	14 date 12--07-13	3,000,000	10 % conversion and map fee	405,000
Aia Azam Hussani chowk	-do-	06 dated 03-07-13	3,000,000	10 % conversion and map fee	405,000
Nighat Sujah 86/6-R	-do-	10 dated 08-07-13	3,000,000	10 % conversion and map fee	405,000
<b>Total</b>					<b>17,580,000</b>

**Annex-H**

**[Para 1.2.3.4]**

**Un-authorized construction of housing schemes – Rs 6.742 million**

(Amount in rupees)

Sr. No	Name of Housing colony	Location	Area	Map fee	Planning permission fees	Sanction scheme cost	Approval cost of wapda work.	Conversation fee	Amount of recovery.
01	Zaheer city Rabani Block	85/6-R	44 kanal 9 marla ( 889 Marla)	582624	5000	44900	777875	0	1,410,399
02	Alrazaq city	88,6-R	46 Kanal 3 marla	569296	5000	46100	800000	922000 were to be deposited but deposited 461500 by charging rate of 2012-12. Rate is allocable for 13-14	2342396
03	Gulshne Zainab housing scheme	134/9-L	87 kanal 10marla	1160488	5000	87200	350000	180600. Fess was less due to charge of 2012-13 rates. Actually rate of 2013-14 was applicable.	1,783,288
04	Al Hafiz Garden	93;6-R	44 kanal 10 marla	599760	5000	44500	333750	222500 Fess was less due to charge of 2012-13 rates. Actually rate of 2013-14 was applicable.	1,205,510
<b>Total</b>									<b>6,741,593</b>

**Annex-I**  
**[Para 1.3.1.1]**

**Unauthorized expenditure by splitting up to avoid the sanction- Rs 9.800 million**

**(Amount in Rupees)**

<b>ADP No.</b>	<b>Name of Scheme</b>	<b>T.S Amount</b>	<b>Contractor Name</b>	<b>MB No. / Page No.</b>
3	Const. of Sullage Carrier Chak No. 171/9-L Phase-I	500,000	Munir-ul-Haq	624/63-67
4	Const. of Sullage Carrier Chak No. 171/9-L Phase-II	800,000	Khalid Const.	620/7-10
5	Const. of Drain Soling Chak No. 32/12-L Phase-I	1,000,000	Khalid Iqbal	619/70-72
6	Const. of Soling Chak No. 32/12-L Phase-II	1,000,000	ANZ	615/77-80
3	Rehabilitation & improvement of Mettled Road Al-Fateh Pull to Oad Colony Chichawatni Phase-I	1,000,000	ANZ	612/78-81
4	Rehabilitation & improvement of Metaled Road Al-Fateh Pull to Oad Colony Chichawatni Phase-II	1,000,000	ANZ	612/81-86
5	Rehabilitation & improvement of Road Dera Ch. Munir Gujar to Bypass Road Chichawatni Phase-I	1,000,000	ANZ	612/91-98
15	Repair & Widening & Improvement of Road Okanwala Road to Bypass Road via Cheema Town Taj Mahal Road Chichawatni Phase-I	1,000,000	ANZ	612/69-73
16	Repair & Widening & Improvement of Road Okanwala Road to Bypass Road via Cheema Town Taj Mahal Road Chichawatni Phase-II	500,000	ANZ	612/75-77

<b>ADP No.</b>	<b>Name of Scheme</b>	<b>T.S Amount</b>	<b>Contractor Name</b>	<b>MB No. / Page No.</b>
24	Repair & Improvement of Metaled Road Housing Colony Chichawatni Phase-I	1,000,000	Bashir Ahmad	620/13-16
25	Repair & Improvement of Metaled Road Housing Colony Chichawatni Phase-II	1,000,000	Bashir Ahmad	620/24-28
<b>Total</b>		<b>9,800,000</b>	-	-

**Annex-J****[Para 1.3.1.2]****Unauthorized Appointment of Contingent Paid Staff– Rs 4.698 million****(Amount in Rupees)**

<b>Sr. No</b>	<b>Name</b>	<b>Designation</b>	<b>No. of Days</b>	<b>Per Day Wages</b>	<b>Total Amount Paid</b>
<b>20-07-2013 to 16-10-2013</b>					
1	Dilawar Masih	Sanitary Worker	89 days	345	30,705
2	Saleem Masih	Sanitary Worker	89 days	345	30,705
3	Aslam	Sanitary Worker	89 days	345	30,705
4	Khalida	Sanitary Worker	89 days	345	30,705
5	William	Sanitary Worker	89 days	345	30,705
6	Akash	Sanitary Worker	89 days	345	30,705
7	Fozia	Sanitary Worker	89 days	345	30,705
8	Shamshair	Sanitary Worker	89 days	345	30,705
9	Abid Farooq	Sanitary Worker	89 days	345	30,705
<b>01-08-2013 to 29-10-2013</b>					
1	Riaz Bibi	Sanitary Worker	89 days	345	30,705
2	Arshad Ali	Sanitary Worker	89 days	345	30,705
3	Asad Ullah	Sanitary Worker	89 days	345	30,705
4	Nazish Nasir	Sanitary Worker	89 days	345	30,705
<b>01-11-2013 to 28-01-2014</b>					
1	Dilawar Masih	Sanitary Worker	89 days	345	30,705
2	Salim Masih	Sanitary Worker	89 days	345	30,705
3	Aslam Masih	Sanitary Worker	89 days	345	30,705
4	Khalida	Sanitary Worker	89 days	345	30,705
5	William Masih	Sanitary Worker	89 days	345	30,705
6	Aakash	Sanitary Worker	89 days	345	30,705
7	Fozia Parven	Sanitary Worker	89 days	345	30,705

Sr. No	Name	Designation	No. of Days	Per Day Wages	Total Amount Paid
8	Shamsher Ali	Sanitary Worker	89 days	345	30,705
9	Abid Farooq	Sanitary Worker	89 days	345	30,705
10	Riaz Bibi	Sanitary Worker	89 days	345	30,705
11	Nazish Nasir	Sanitary Worker	89 days	345	30,705
12	Muhammad Arshad	Sanitary Worker	89 days	345	30,705
13	Rizwan Younas	Sanitary Worker	89 days	345	30,705
14	Asif Hussain	Sanitary Worker	89 days	345	30,705
15	Muhammad Ahmed	Sanitary Worker	89 days	345	30,705
16	Ali Imran	Water Carrier	89 days	345	30,705
<b>02-09-2013 To 29-11-2013.02-12-2013 to 28-02-2014</b>					
1	Wajid Hussain	Sanitary Worker	89 days	345	30,705
2	Muhammad Javed Aslam	Sanitary Worker	89 days	345	30,705
3	Muhammad Imran Hanif	Sanitary Worker	89 days	345	30,705
4	Saeed Akhtar	Sanitary Worker	89 days	345	30,705
5	Wasim Imran	Sanitary Worker	89 days	345	30,705
6	Muhammad Nadeem	Sanitary Worker	89 days	345	30,705
7	Muhammad Anwer	Sanitary Worker	89 days	345	30,705
8	Shahzad Ali	Sanitary Worker	89 days	345	30,705
9	Muzafar Khan	Sanitary Worker	89 days	345	30,705
10	Nasir Amanwal	Sanitary Worker	89 days	345	30,705
11	Sameera	Sanitary Worker	89 days	345	30,705
12	Zahid Hussain	Sanitary Worker	89 days	345	30,705
13	Ghulam Hussain	Sanitary Worker	89 days	345	30,705
14	Nazia Bibi	Sanitary Worker	89 days	345	30,705
15	Faiz Rasool	Sanitary Worker	89 days	345	30,705
16	Muhammad Ilyas	Sanitary Worker	89 days	345	30,705
17	Muhammad Asif	Sanitary Worker	89 days	345	30,705

Sr. No	Name	Designation	No. of Days	Per Day Wages	Total Amount Paid
18	Sarfraz Mukhtar	Sanitary Worker	89 days	345	30,705
19	Abdul Majeed Faridi	Sanitary Worker	89 days	345	30,705
20	Taswer Hussain	Sanitary Worker	89 days	345	30,705
21	Rizwan Ali	Sanitary Worker	89 days	345	30,705
22	Atta Ullah	Sanitary Worker	89 days	345	30,705
23	Khalida Banu	Sanitary Worker	89 days	345	30,705
24	Muhammad Nabeel Mazhar	Sanitary Worker	89 days	345	30,705
25	Atif	Sanitary Worker	89 days	345	30,705
26	Daniyal Masih	Sewerman	89 days	345	30,705
27	Raheel Masih	Sewerman	89 days	345	30,705
<b>03-03-2014 to 31-05-2014. 02-06-2014 To 29-08-2014</b>					
1	Dilawar Masih	Sanitary Worker	89 days	345	30,705
2	Aslam Masih	Sanitary Worker	89 days	345	30,705
3	Khalida BIbi	Sanitary Worker	89 days	345	30,705
4	William Jan	Sanitary Worker	89 days	345	30,705
5	Akash Masih	Sanitary Worker	89 days	345	30,705
6	Fozia Parveen	Sanitary Worker	89 days	345	30,705
7	Shamsher Ali	Sanitary Worker	89 days	345	30,705
8	Abid Farooq	Sanitary Worker	89 days	345	30,705
9	Riaz Bibi	Sanitary Worker	89 days	345	30,705
10	Nazish Nasir	Sanitary Worker	89 days	345	30,705
11	Muhammad Arshad	Sanitary Worker	89 days	345	30,705
12	Rizwan Younis	Sanitary Worker	89 days	345	30,705
13	Asif Hussain	Sanitary Worker	89 days	345	30,705
14	Muhammad Ahmad	Sanitary Worker	89 days	345	30,705
15	Umar Farooq	Sanitary Worker	89 days	345	30,705



<b>Sr. No</b>	<b>Name</b>	<b>Designation</b>	<b>No. of Days</b>	<b>Per Day Wages</b>	<b>Total Amount Paid</b>
16	Wajid Hussain	Sanitary Worker	89 days	345	30,705
17	Muhammad Javed Aslam	Sanitary Worker	89 days	345	30,705
18	Muhammad Imran Hanif	Sanitary Worker	89 days	345	30,705
19	Saeed Akhtar	Sanitary Worker	89 days	345	30,705
20	Waseem Imran	Sanitary Worker	89 days	345	30,705
21	Sarfraz Hussain	Sanitary Worker	89 days	345	30,705
22	Muhammad Anwer	Sanitary Worker	89 days	345	30,705
23	Shahzad Ali	Sanitary Worker	89 days	345	30,705
24	Muzafar Khan	Sanitary Worker	89 days	345	30,705
25	Nasir Amanuel	Sanitary Worker	89 days	345	30,705
26	Sameera	Sanitary Worker	89 days	345	30,705
27	Zahid Hussain	Sanitary Worker	89 days	345	30,705
28	Ghulam Hussain	Sanitary Worker	89 days	345	30,705
29	Nazia Bibi	Sanitary Worker	89 days	345	30,705
30	Faiz ur Rasool	Sanitary Worker	89 days	345	30,705
31	Muhammad Ilyas	Sanitary Worker	89 days	345	30,705
32	Muhammad Asif	Sanitary Worker	89 days	345	30,705
33	Sarfraz Masih	Sanitary Worker	89 days	345	30,705
34	Abdul Majeed	Sanitary Worker	89 days	345	30,705
35	Tasawar Hussain	Sanitary Worker	89 days	345	30,705
36	Rizwan Masih	Sanitary Worker	89 days	345	30,705
37	Atta Ullah	Sanitary Worker	89 days	345	30,705
38	Muhammad Nabeel Mazhar	Sanitary Worker	89 days	345	30,705
39	Khalida Banu	Sanitary Worker	89 days	345	30,705
40	Atif	Sanitary Worker	89 days	345	30,705
41	Rashajj	Sanitary Worker	89 days	345	30,705
42	Daniyal Masih	Sewerman	89 days	345	30,705

Sr. No	Name	Designation	No. of Days	Per Day Wages	Total Amount Paid
43	Raheel Masih	Sewerman	89 days	345	30,705
44	Ali Imran	Water Carrier	89 days	345	30,705
<b>01-01-2014 to 30-03-2014.02-04-2014 To 29-06-2014</b>					
1	Sajjad Masih	Sewerman	89 days	345	30,705
2	Saeed Masih	Sewerman	89 days	345	30,705
3	Zeshan Anjum	Water Carrier	89 days	345	30,705
<b>01-09-2014 to 28-11-2014. to 01-12-2014 to 27-02- 2015</b>					
1	Dilawar Masih	Sanitary Worker	89 days	345	30,705
2	Shan S/O Sarwar	Sanitary Worker	89 days	345	30,705
3	Khalida BIbi	Sanitary Worker	89 days	345	30,705
4	William Jan	Sanitary Worker	89 days	345	30,705
5	Akash Masih	Sanitary Worker	89 days	345	30,705
6	Fozia Parveen	Sanitary Worker	89 days	345	30,705
7	Muhammad Adnan	Sanitary Worker	89 days	345	30,705
8	Abid Farooq	Sanitary Worker	89 days	345	30,705
9	Riaz Bibi	Sanitary Worker	89 days	345	30,705
10	Nazish Nasir	Sanitary Worker	89 days	345	30,705
11	Muhammad Arshad	Sanitary Worker	89 days	345	30,705
12	Faisal Jozzif	Sanitary Worker	89 days	345	30,705
13	Asif Hussain	Sanitary Worker	89 days	345	30,705
14	Muhammad Ahmad	Sanitary Worker	89 days	345	30,705
15	Numan Ashfaq	Sanitary Worker	89 days	345	30,705
16	Wajid Hussain	Sanitary Worker	89 days	345	30,705
17	Muhammad Javed Aslam	Sanitary Worker	89 days	345	30,705
18	Muhammad Imran Hanif	Sanitary Worker	89 days	345	30,705
19	Saeed Akhtar	Sanitary Worker	89 days	345	30,705
20	Waseem Imran	Sanitary Worker	89 days	345	30,705

<b>Sr. No</b>	<b>Name</b>	<b>Designation</b>	<b>No. of Days</b>	<b>Per Day Wages</b>	<b>Total Amount Paid</b>
21	Sarfraz Hussain	Sanitary Worker	89 days	345	30,705
22	Muhammad Anwer	Sanitary Worker	89 days	345	30,705
23	Shahzad Ali	Sanitary Worker	89 days	345	30,705
24	Muzafar Khan	Sanitary Worker	89 days	345	30,705
25	Nasir Amanuel	Sanitary Worker	89 days	345	30,705
26	Sameera	Sanitary Worker	89 days	345	30,705
27	Zahid Hussain	Sanitary Worker	89 days	345	30,705
28	Ghulam Hussain	Sanitary Worker	89 days	345	30,705
29	Nazia Bibi	Sanitary Worker	89 days	345	30,705
30	Faiz ur Rasool	Sanitary Worker	89 days	345	30,705
31	Muhammad Ilyas	Sanitary Worker	89 days	345	30,705
32	Muhammad Asif	Sanitary Worker	89 days	345	30,705
33	Sarfraz Masih	Sanitary Worker	89 days	345	30,705
34	Abdul Majeed	Sanitary Worker	89 days	345	30,705
35	Tasawar Hussain	Sanitary Worker	89 days	345	30,705
36	Rizwan Ali	Sanitary Worker	89 days	345	30,705
37	Atta Ullah	Sanitary Worker	89 days	345	30,705
38	Muhammad Hassan	Sanitary Worker	89 days	345	30,705
39	Khalida Banu	Sanitary Worker	89 days	345	30,705
40	Rashaj	Sanitary Worker	89 days	345	30,705
41	Shabana Jameel	Sanitary Worker	89 days	345	30,705
42	Daniyal Masih	Sewerman	89 days	345	30,705
43	Raheel Masih	Sewerman	89 days	345	30,705
44	Naseer Ahmad	Water Carrier	89 days	345	30,705
45	Muhammad Nabeel Mazar	Sewerman	89 days	345	30,705
46	Atif	Sewerman	89 days	345	30,705
47	Qaisar S/O Liaqat	Sanitary Worker	89 days	345	30,705
48	Qaisar Tabasum	Sewerman	89 days	345	30,705

<b>Sr. No</b>	<b>Name</b>	<b>Designation</b>	<b>No. of Days</b>	<b>Per Day Wages</b>	<b>Total Amount Paid</b>
49	Sajad Masih	Sewerman	89 days	345	30,705
50	Yousaf Shaka	Water Carrier	89 days	345	30,705
<b>Grand Total</b>					<b>4,697,865</b>

**Annex-K**

**[Para 1.3.2.1]**

**Unauthorized construction of residential colonies – Rs 213.804 million  
(Amount in Rupees)**

Sr. No.	Name of Housing Schemes	Address	Area (in Kanals)	Rate as Per Valuation Table	Total Value of Land	Conversion Fee @ 1%	NO C Fee	Map Fee @ 5000 Per Acre	Design Fee @ 2000 Per Canal	Total Revenue Due
1	Sir Syed Block	Chak No. 40/12-L	88	110,000	193,600,000	1,936,000	25,000	55,000	176,000	2,192,000
2	Pearl Garden	Chak No. 40/12-L	65	140,000	18,200,000	182,000	25,000	4,063	13,000	224,063
3	Ideal Canal View	Chak No. 109/12-L	98.55	140,000	275,940,000	2,759,400	25,000	61,594	197,100	3,043,094
4	Al-Noor City	Chak No. 109/12-L	41.4	140,000	115,920,000	1,159,200	25,000	25,875	82,800	1,292,875
5	Rai Iqbal Town	Chak No. 110/12-L	55	140,000	154,000,000	1,540,000	25,000	34,375	110,000	1,709,375
6	Zam Zam Town	Chak No. 39/12-L	95	140,000	266,000,000	2,660,000	25,000	59,375	190,000	2,934,375
7	Rehman Town	Burewala Road	62.85	140,000	175,980,000	1,759,800	25,000	39,281	125,700	1,949,781
8	Gulshan Ali	Chak No. 39/12-L	70.25	140,000	196,700,000	1,967,000	25,000	43,906	140,500	2,176,406
9	Sidra Town	Chak No. 40/12-L	75.75	140,000	212,100,000	2,121,000	25,000	47,344	151,500	2,344,844
10	Hamza Block	Chak No. 40/12-	8	138,000	22,080,000	220,800	25,000	5,000	16,000	266,800

Sr. No.	Name of Housing Schemes	Address	Area (in Kanals)	Rate as Per Valuation Table	Total Value of Land	Conversion Fee @ 1%	NOC Fee	Map Fee @ 5000 Per Acre	Design Fee @ 2000 Per Canal	Total Revenue Due
		L								
11	Gulshan e Fatima	Chak No. 40/12-L	73	138,000	201,480,000	2,014,800	25,000	45,625	146,000	2,231,425
12	Royal City	Chak No. 40/12-L	92	2,299,000	264,385,000	2,643,850	25,000	57,500	184,000	530,885
13	Ashraf Town	Chak No. 109/12-L	38	2,299,000	10,920,250	1,092,025	25,000	23,750	76,000	233,953
<b>Total</b>										<b>21,129,875</b>

### B. AIR Para No.10

Sr. No.	Name of Housing Schemes	Area (in Kanals)	Total Value of Land	Conversion Fee @ 1%	NOC Fee	Map Fee @ 5000 Per Acre	Design Fee @ 2000 Per Canal	Total Revenue Due
1	Mamdot Town Owner Owais Khan Mamdot	40	68,000,000	680,000	25,000	25,000	80,000	810,000
2	Baba Farid Town	80	136,000,000	1,360,000	25,000	50,000	160,000	1,595,000
<b>Total</b>								<b>2,405,000</b>

<b>Sr. No.</b>	<b>Name of Housing Schemes</b>
1.	Sir syed Block Chak No. 40/12-L
2.	Pearl Garden Chak No. 40/12-L
3.	Sattelite Town Chak No. 39/12-L
4.	Rehman City Chak No. 40/12-L
5.	Ideal Canal View Chak No. 109/12-L
6.	Green Town Chak No. 39/12-L
7.	Nawab Town Chak No. 109/12-L
8.	Hameed Town Chak No. 109/12-L
9.	Siddique Town Chak No. 109/12-L
10.	Zameer Colony Chak No. 118/12-L
11.	Sikandar Town Chak No. 118/12-L
12.	Daras Colony Chak No. 118/12-L
13.	Bhutta Colony Chak No. 118/12-L
14.	Allah Dad Town Chak No. 118/12-L
15.	Allah Dad Town (Phase-II) Chak No. 118/12-L
16.	Sundar Block Chak No. 9/11-L
17.	Madina Block Chak No. 9/11-L
18.	Al-Basit Town Iqbal Nagar
19.	Canal Forte Chak No. 39/12-L
20.	Zikriya Town Chak No. 39/12-L
21.	Shahbaz Town Chak No. 40/12-L
22.	Farid Town Chak No. 40/12-L
23.	Al-Noor City Chak No. 109/12-L
24.	Rai Iqbal Town Chak No. 110/12-L
25.	Sir Syed Town Chak No. 118/12-L
26.	Azan Town Chak No. 39/12-L
27.	Zam Zam Town Chak No. 39/12-L
28.	Garden Town Chak No. 39/12-L
29.	Gulshan Ali Chak No. 39/12-L
30.	Umer Garden Chak No. 40/12-L
31.	Sidra Town Chak No. 40/12-L
32.	Shahid Town Chak No. 40/12-L
33.	Hamza Block Chak No. 40/12-L

34.	Hamza Block Chak No. 40/12-L
35.	Nadir City Chak No. 40/12-L
36.	Marjan City Chak No. 40/12-L
37.	Gulshan-e-Fatima Chak No. 40/12-L
38.	Gill Town Chak No. 40/12-L
39.	Bagh Town Chak No. 109/12-L
40.	Al-Jannat Town Chak No. 110/12-L
41.	Al-Noor City (Phase-II) Chak No. 110/12-L
42.	Al-Madina Town Chak No. 110/12-L
43.	Al-Makkah Town Chak No. 110/12-L
44.	Hammad City Chak no. 118/12-L
45.	Rehman City Chak No. 21/11-L
46.	Iqbal Town Chak No. 21/11-L
47.	Bismillah Garden Chak No. 21/11-L
48.	Faisal Town Chak No. 21/11-L
49.	Kareem Gardn Chak No. 22/11-L
50.	Makkah Garden Chak No. 22/11-L
51.	Ali Town Chak No. 7/14-L
52.	Khursheed Town Chak No.164A/9-L
53.	Madina Block Chak No.164A/9-L
54.	Bagh Town Chak No. 111/7-R (Phase-II)
55.	Bagh Town (Phase-III) Chak No. 111/7-R
56.	Park Willaz Chak No. 118/12-L
57.	Royal City Chak No. 40/12-L
58.	Model Town Chak No. 111/7-R
59.	Ashraf Town Chak No. 109/12-L
60.	Hadi Town Chak No. 109/12-L



**Annex-L**

**[Para1.3.2.2]**

**Unauthorized construction of buildings – Rs 19.707 million**

**(Amount in Rupees)**

a-

<b>Title of Property</b>	<b>Address</b>	<b>Nature</b>	<b>Area in Sq. Foot</b>	<b>Rate as per Valuation Table</b>	<b>Total Value of the Property</b>	<b>rate Conversion Fee Applicable</b>	<b>Conversion Fee</b>	<b>Map Fee</b>	<b>Total</b>
Allama Iqbal College	Girls College Road Islampura	Educational Institution	1,361	165,000	825,000	5%	41,250	20,418	61,669
Educators College	Near Dastagir Park Canal Road	Educational Institution	7,744	330,000	9,386,667	10%	938,667	108,416	1,047,083
Dawn School	Cheema Town	Educational Institution	8,168	330,000	9,900,000	10%	990,000	106,178	1,096,178
<b>Total</b>									<b>2,204,929</b>

B-

<b>Title of Property</b>	<b>Address</b>	<b>Nature</b>	<b>Area in Sq. Foot</b>	<b>Rate as per Valuation Table</b>	<b>Total Value of the Property</b>	<b>rate Conversion Fee Applicable</b>	<b>Conversion Fee</b>	<b>Map Fee</b>	<b>Total</b>
Sir Syed Public School	Kassowal	Educational Institution	32,670	110,000	13,200,000	20%	2,640,000	35,937	2,999,370
Sir Syed Public School	Kassowal	Educational Institution	5445	110,000	2200000	10%	220000	59895	279,895
Educators College	Kassowal	Educational Institution	19558	110,000	7902222	10%	790222	215138	1,005,360

Qasim Public school	Iqbal Nagar	Educational Institution	21780	85,000	6800000	10%	680000	217800	897,800
<b>Grand Total</b>									<b>5,182,425</b>

C.

Title of Property	Address	Nature	Area in Sq. Foot	Rate as per Valuation Table	Total Value of the Property	rate Conversion Fee Applicable	Conversion Fee	Map Fee	Total
Mughal Dairies	Okanwala Road	Dairy Farm	130,680	269,5675	8,087,025	NA	NA	914,760	914,760
Al Barka Bank	GT Road	Bank	1633.5	715,000	4,290,000	10%	429,000	245,02.5	453,503
JS Bank	GT Road	Bank	1633.5	715,000	4,290,000	10%	429,000	245,02.5	453,503
<b>Grand Total</b>									<b>1,821,765</b>

D.

Title of Property	Addresses	Nature	Area in Sq. Foot	Rate as per Valuation Table	Total Value of the Property	rate Conversion Fee Applicable	Conversion Fee	Map Fee	Total
Alnoor Electronics Proprietor Abbas Dogar	College Road	Commercial Shop	1560	248,000	1421047	10%	142,105	23,400	165,505
Unique School	College Road	Educational Institution	10890	248,000	NA	NA	NA	163350	163,350
Qasim Ali, Nasir Ali	College Road	Commercial Shops	2496	248,000	2273675	10%	227367	37440	264,807
Rehmani Market Owner Haji Bashir	39/ 12-L	Commercial Shops	2090	220,000	1903838	10%	190384	31350	221,734
Muhammad Amjad	39/ 12-L	Commercial Shops	1220	220,000	985859	5%	49293	18300	67,593
Rehman Marble Factory Proprietor	39/ 12-L	Commercial Shop	1052	220,000	850101	5%	42505	15780	58,285

Shabbir Hussain									
Al-Madina Hotel	39/ 12- L By Pass	Commercial Shops	8168	220,000	6600000	10%	660000	62618	722,618
Punjab College	39/ 12- L By Pass	Educational Institution	16335	220,000	13200000	20%	2640000	130680	2,770,680
Ravi Food Point	109/ 12- L By Pass	Commercial Shops	2723	125,000	1250000	10%	125000	35393	160,393
<b>Total</b>									<b>4,594,965</b>

E-

Title of Property	Address	Nature	Area in Sq. Foot	Rate as per Valuation Table	Total Value of the Property	rate Conversion Fee Applicable	Conversion Fee	Map Fee	Total
United Bakers	Burewala Road	Bakery	1632	330,000	1978182	10%	197,818	24,480	222,298
Qasim Ali, Nasir Ali	Burewala Road	Commercial Market	3745	330,000	3960000	10%	396,000	49,005	445,005
Qasim Ali, Nasir Ali	Burewala Road	Commercial Market	1860	330,000	2253900	10%	225,390	27,892	253,282
Qasim Ali, Nasir Ali	Burewala Road	Commercial Market	1860	330,000	2,253,900	10%	225,390	27,892	253,282
Qasim Ali, Nasir Ali	Burewala Road	Commercial Market	1860	330,000	2,253,900	10%	225,390	27,892	253,282
Al-Farooq Sugical Owner Mr. Ahsan	Iqbal Nagar	Hospital	5445	85,000	1,700,000	10%	170,000	129,319	299,319
Ramay Hospital	Iqbal Nagar	Hospital	5445	85,000	1,700,000	10%	170,000	136,125	306,125
Ali Poly Clinic	Iqbal Nagar	Hospital	4084	85,000	1,275,000	10%	127,500	49,008	176,508
Ali Gill	Adjacent to Dewan e Khas Restraunt By Pass Road	Commercial Building of unknown nature	21780	220,000	17,600,000	20%	3,520,000	174,240	3,694,240
<b>Total</b>									<b>5,903,341</b>
<b>Grand Total (A+B+C+D+E)</b>									<b>19,707,425</b>