



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATIONS  
BAHAWALNAGAR  
AUDIT YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Program
BOQ	Bill of Quantity
CA	Conveyance Allowance
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DDC	District Development Committee
DGA	Directorate General Audit
DO	District Officer
FD	Finance Department
GST	General Sales Tax
IPSAS	International Public Sector Accounting Standards
LFA	Local Fund Audit
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
OGRA	Oil and Gas Regulatory Authority
PAC	Public Accounts Committee
PDG	Punjab District Governments
PFC	Provincial Finance Commission
PHE	Public Health Engineering
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority
PSQCA	Pakistan Standard Quality Control Authority
POL	Petroleum Oil and Lubricants
RDA	Regional Directorate of Audit
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 (Regulation)
TST	Tripple Surface Treatment
WAPDA	Water and Power Development Authority

## **Preface**

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

The report is based on audit of the accounts of Tehsil Municipal Administrations of District Bahawalnagar for the Financial Year 2014-15. The Directorate General of Audit District Governments Punjab (South), Multan conducted audit during Audit Year 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1 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:

**(Imran Iqbal)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General of 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 Tehsil and Town Municipal Administration. Regional Directorate of Audit Bahawalpur has audit jurisdiction of District Governments, TMAs and UAs of three Districts i.e. Bahawalpur, Bahawalnagar and Rahim Yar Khan.

The Regional Directorate has a human resource of 27 officers and other staff. Total mandays available were 4,830 and budget amounting to Rs 17.900 million was allocated in Audit Year 2015-16. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, RDA Bahawalpur carried out audit of the accounts of five TMAs of District Bahawalnagar for the Financial Year 2014-15 and the findings are included in the Audit Report.

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

The total Development Budget of five TMAs in the District Bahawalnagar for the Financial Year 2014-15 was Rs 107.983 million and expenditure incurred was of Rs 136.775 million, showing excess of Rs 28.792 million. The total Non-development Budget for Financial Year 2014-15 was Rs 831.238 million and expenditure was of Rs 734.378 million, showing savings of Rs 96.860 million. The reasons for savings in Development and Non-development Budgets are required to be provided by TMO and PAO concerned.

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

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

**a. Scope of Audit**

Out of total expenditure of TMAs of District Bahawalnagar for the Financial Year 2014-15, auditable expenditure under the jurisdiction of Regional Director Audit, Bahawalpur was Rs 871.153 million covering five PAOs/formations. Out of this, RDA Bahawalpur audited an expenditure of Rs 373.628 million which, in terms of percentage, is 43% of total auditable expenditure and irregularities amounting to Rs 1269.932 million were pointed out. Regional Director Audit planned and executed audit of 05 formations i.e. 100% achievement against the planned audit activities.

Total receipts of TMAs of District Bahawalnagar for the Financial Year 2014-15 were Rs 803.261 million. RDA Bahawalpur audited receipts of Rs 544.383 million which, in terms of percentages 68% of total receipts and irregularities amounting to Rs 777.724 million were pointed out.

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

Recoveries of Rs 441.003 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 10.20 million was recovered by the management and verified by Audit during year 2015-16, till the time of compilation of the Report.

However, against the total recovery amount of Rs 440.985 million pertaining to paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this Report.

**c. Audit Methodology**

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

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

**d. Audit Impact**

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

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

Internal control mechanism of TMAs of District Bahawalnagar was not found satisfactory during audit. Many instances of weak internal controls have been highlighted during the course of audit which includes some serious lapses. Negligence on the part of TMA authorities may be captioned as one of the 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 Bahawalnagar.

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

- i. Non Production of record of Rs 285.498 million was noted in five cases.<sup>1</sup>
- ii. Irregularities and non compliance of Rs 457.171 million were noted in seventeen cases.<sup>2</sup>
- iii. Performance issues of Rs 103.089 million were noted in four cases<sup>3</sup>.
- iv. Internal control weaknesses of Rs 870.866 million were noted in thirty one cases<sup>4</sup>.

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<sup>1</sup> Para 1.2.1.1,1.3.1.1,1.4.1.1,1.5.1.1,1.6.1.1

<sup>2</sup> Para 1.2.2.1 to 1.2.2.2,1.3.2.1 to 1.3.2.23,1.4.2.1 to 1.4.2.2,1.5.2.1 to 1.5.2.3,1.6.2.1 to 1.6.2.7

<sup>3</sup> Para 1.2.3.1,1.3.3.1,1.4.3.1,1.5.3.1

<sup>4</sup> Para 1.2.4.1 to 1.2.4.7,1.3.4.1 to 1.3.4.7,1.4.4.1 to 1.4.4.5,1.5.4.1 to 1.5.4.5,1.6.3.1 to 1.6.3.7



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

**g. Recommendations**

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

- i. Holding investigations for wastage, fraud, misappropriation, losses and taking disciplinary actions after fixing responsibilities.
- ii. Production of relevant record to audit for verification
- iii. Strengthening financial and managerial controls
- iv. Ensuring compliance of DAC directives, relevant laws, rules, instructions and procedures, etc. in letter and spirit
- v. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management
- vi. Ensuring proper maintenance of accounts.
- vii. Addressing systemic issues to prevent recurrence of various acts of omission and commission.

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rupees in million)

Sr. No.	Description	No.	Expenditure	Receipt	Total
1	Total PAOs in Audit jurisdiction	05	871.153	803.261	1,674.414
2	Total Formations in Audit Jurisdiction	05	871.153	803.261	1,674.414
3	Total Entities (PAOs) Audited	05	373.628	544.383	918.011
4	Total formations audited	05	373.628	544.383	918.011
5	Audit & Inspection Reports	05	373.628	544.383	918.011
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to TMA)	-	-	-	-

**Table 2: Audit observations regarding Financial Management**

(Rupees in million)

Sr. No.	Description	Amount placed under audit observation
1	Unsound asset management	-
2	Weak financial management	103.089
3	Weak Internal controls relating to Financial Management	870.866
4	Others	742.669
<b>Total</b>		<b>1,716.624</b>

**Table 3: Outcome Statistics**

(Rupees in million)

Sr. No.	Description	Expenditure on Physical Assets	Civil Works	Others	Receipt	Total Current Year	Total Last Year
1	Total Financial Outlay	0.391	136.775	733.987	803.261	1,674.414	1,197.278
2	Outlays Audited	0.408	85.404	287.816	544.383	918.011*	787.693
3	Amount placed under audit observations / irregularities pointed out	-	58.758	614.112	1,043.754	1,716.624	464.311
4	Recoveries pointed out at the instance of Audit	-	5.952	5.092	368.589	379.633	135.874
5	Recoveries accepted/established at the instance of Audit	-	5.952	5.092	368.589	379.633	134.194
6	Recoveries realized at the instance of Audit	-	-	-	10.200	10.200	8.725

\*The amount mentioned against Sr. No. 02 in column of "Total Current Year" is the sum of expenditure and receipts whereas the total expenditure was Rs 373.628 million.

**Table 4: Irregularities Pointed Out**

(Rupees in million)

Sr. No.	Description	Amount placed under Audit observation
1	Violation of rules and regulations and violation of principal of propriety and probity in public operations.	457.171
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting errors (accounting policy departure from IPSAS <sup>1</sup> , misclassification, overstatement 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 controls system.	594.322
5	Recoveries and overpayments representing cases of established overpayments or misappropriations of public money.	379.633
6	Non-production of record to Audit.	285.498
7	Others including cases of accidents, negligence etc.	-
<b>Total</b>		<b>1,716.624</b>

**Table 5: Cost-Benefit**

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Item 2 of Table 3)	918.011
2	Expenditure on Audit	0.076
3	Recoveries realized at the instance of Audit	10.200
4	Cost-Benefit Ratio	134

<sup>1</sup> The Accounting Policies and procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

## CHAPTER-1

### 1.1 Tehsil Municipal Administrations, Bahawalnagar

#### 1.1.1 Introduction

According to 1998 population census, the population of District Bahawalnagar is Rs 3.141 million. District Bahawalnagar comprises five TMAs namely Bahawalnagar, Chishtian, Haroon Abad, Fort Abbas and Minchin Abad. Business of TMAs is run by Administrator and five Drawing & Disbursing Officers i.e. TMO, TO (I&S), TO (Finance), TO (P&C) and TO (Regulation) under Punjab Local Government Ordinance, 2001.

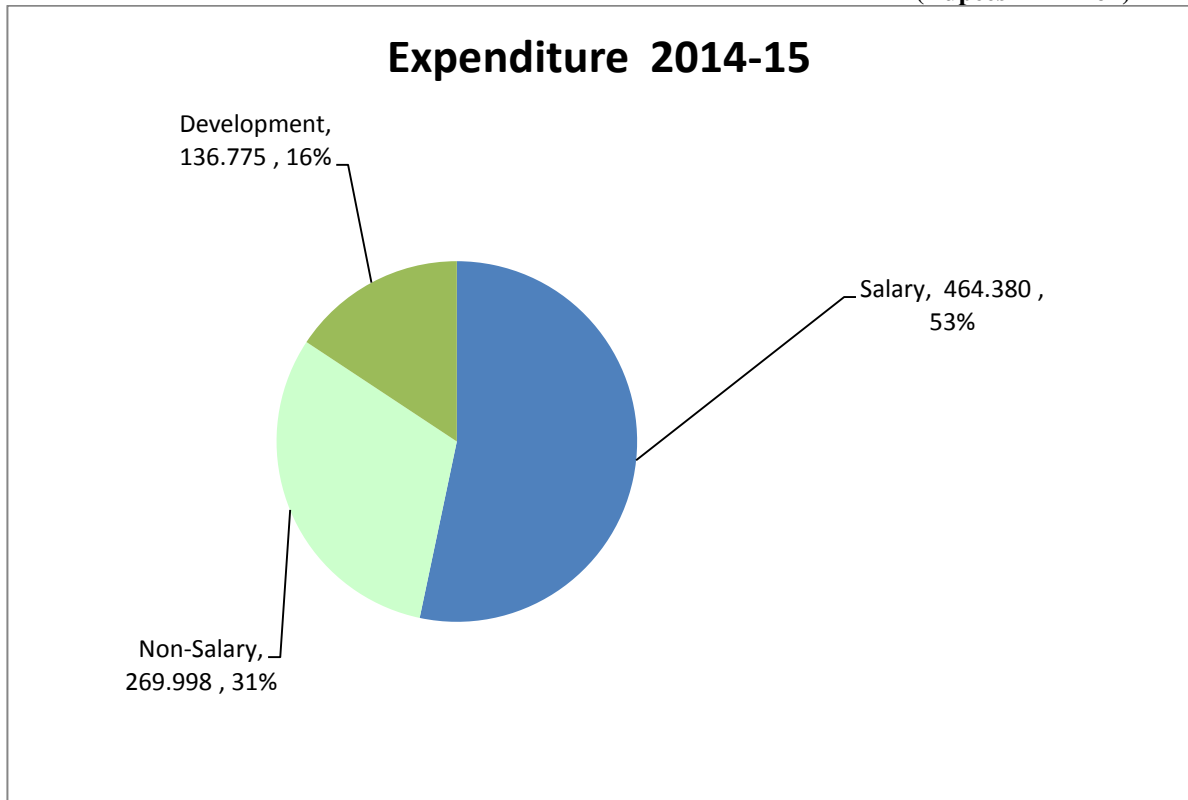
#### 1.1.2 Comments on Budget and Accounts

Detail of budget and expenditure is given below:

**(Rupees in million)**

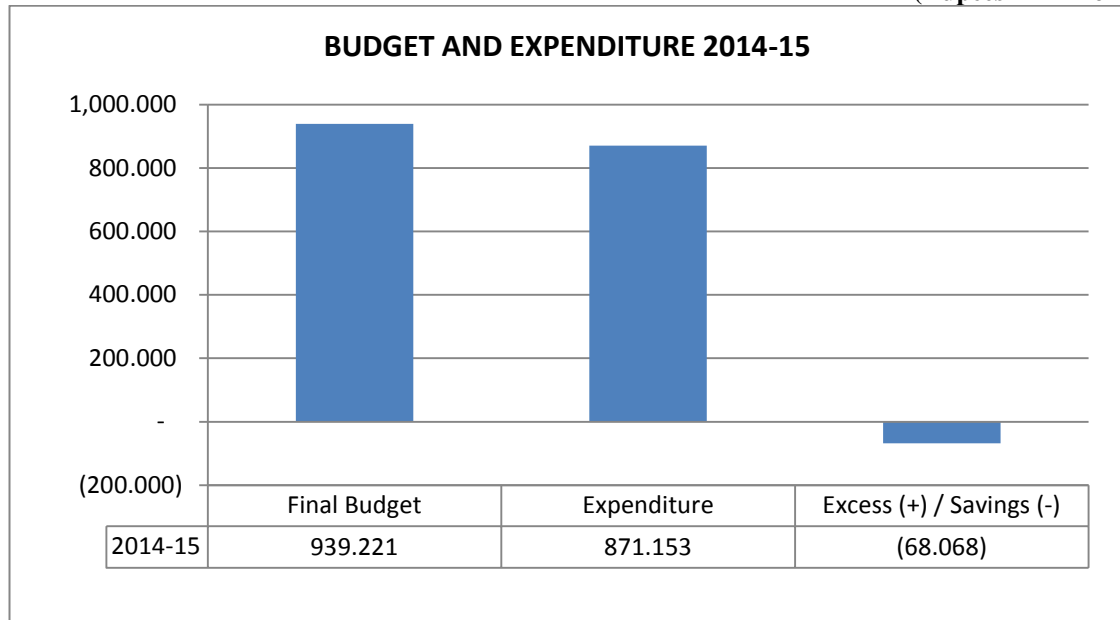
<b>2014-15</b>	<b>Budget</b>	<b>Actual</b>	<b>Excess (+) / Savings(-)</b>	<b>% savings</b>
Salary	513.849	464.380	(-)49.469	(-)10%
Non-salary	317.389	269.998	(-)47.391	(-)15%
Development	107.983	136.775	(+)28.792	(+)27%
<b>Total</b>	<b>939.221</b>	<b>871.153</b>	<b>(-)68.068</b>	<b>(-)7%</b>
Revenue	892.100	803.261	(-)88.839	(-)10%

(Rupees in million)



As per Annual Accounts the expenditure relating to TMAs in District Bahawalnagar was Rs 871.153 million against original budget of Rs 939.221 million. A saving of Rs 68.068 million came to the notice of Audit which shows that TMAs failed to provide municipal services and infrastructure developments. No plausible explanation was provided by PAOs / Administrators and management of TMAs. **(Annex-B)**

(Rupees in million)



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

Audit paras reported in MFDAC (Annex-A) of last year Audit Report, which have not been attended in accordance with 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

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

#### Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2009-12	41	PAC not constituted
2	2012-13	27	PAC not constituted
3	2013-14	42	PAC not constituted
4	2014-15	27	PAC not constituted

# **AUDIT PARAS**



## **1.2 Tehsil Municipal Administration, Bahawalnagar**

## 1.2.1 Non Production of Record

### 1.2.1.1 Non production / maintenance of record – Rs 136.508 million

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

TMO Bahawalnagar did not produce record despite repeated requests regarding expenditure incurred and revenue realized under different codes of classification amounting to Rs 136.508 million during 2014-15 in violation of above rules.

**(Rupees in million)**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Log books of some vehicles, schedule of establishment, service books, personal files, history sheets, detail of long leaves and deduction of CA, Conversion Fee received from educational and healthcare institutes etc.	136.508
<b>Total</b>		<b>136.508</b>

Audit is of the view that due to weak internal controls and irresponsible attitude of the executives, essential record was not provided to Audit.

Non production of record created doubt regarding legitimacy of expenditure amounting to Rs 136.508 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that all relevant record was produced to audit and was also available for verification. Reply of DDO was not tenable as no such record was produced for verification.

DAC in its meeting held in May 2016 directed the TMO to produce relevant documents within a week, for verification. No progress was reported till finalization of this Report.

Audit recommends to get the record verified besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 30]

## 1.2.2 Irregularities and non compliance

### 1.2.2.1 Irregular expenditure without observing procurement Rules – Rs 4.139 million

According to Rules 9, 10(2) and 12 of the Punjab Procurement Rules 2014, 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 and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 100,000 and up to Rs 2 million shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time. All procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

TMO Bahawalnagar incurred expenditure of Rs 4.139 million on purchase of tents and other items, chairs, tables, pedestal fans, different items for filtration plants, purchase of canvas pipe etc. during 2014-15 without advertisement in print media as well as on PPRA's website. All the process was completed through quotations. Moreover, response time was less than 15 days and negotiations were made with the bidders in violation of procurement Rules. Detail is given below:

(Rupees in million)

Sr. No.	Description	Vr. No.	Date	Amount
1	Purchase of tents and other items	75	11.04.2015	2.784
2	Purchase of Chairs, Tables, Pedestal fans etc.	80	13.04.2015	0.857
3	Purchase of Different items for Filtration Plant Z.A Syed Chowk	66	10.04.2015	0.046
4	Purchase of Different items for Filtration Plant Khadim Abad	67	10.04.2015	0.046
5	Purchase of Different items for Filtration Plant City Tanki	69	10.04.2015	0.046
6	Purchase of Different items for Filtration Plant Tanki Shahzad Nagar	64	10.04.2015	0.092
7	Purchase of Different items for Filtration Plant Model Town	68	10.04.2015	0.046
8	Purchase of Different items for Filtration Plant Civil Club	65	10.04.2015	0.046
9	Purchase of Canvas Pipe 4" 300 Feet, Nipple football etc.	4	06.05.2015	0.091
10	Purchase of Canvas Pipe 4" 300 Feet, Nipple football etc.	5	06.05.2015	0.084
<b>Total</b>				<b>4.139</b>

Audit is of the view that due to weak financial management, procurement rules were not observed and purchases were not made in transparent manner.

Non compliance of procurement rules resulted in irregular expenditure of Rs 4.139 million.

The matter was reported to the TMO and Administrator in March, 2016. DDO replied that filtration plants were repaired on urgent basis. Director General Public Relations (DGPR) was requested to publish advertisement in newspapers who had full powers and same was also given on PPRA's website and response time was within 15 days. Reply of DDOs was not tenable as no substantiating evidence was produced to Audit.

DAC in its meeting held in May 2016 directed the TMO to get the expenditure regularized within a week. No progress was reported till finalization of this Report.

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

[AIR Para: 17 & 25]

#### **1.2.2.2 Irregular expenditure on pay due to out of turn promotion – Rs 3.799 million**

According to the Rule 7 and 8 of the Punjab Civil Servant Act, 1974, seniority on initial appointment to a service, cadre, grade or post shall be determined in the prescribed manner. Seniority in a post, service, or cadre to which a civil servant is promoted shall take effect from the date of regular appointment to that post, provided that civil servants who are selected for promotion to a higher post in one batch shall on their promotion to the higher post retain their inter-se seniority in the lower post. In case of a non selection post, the promotion will be given on seniority-cum-fitness basis.

TMO Bahawalnagar incurred expenditure on pay and allowances of Rs 3.799 million by granting out of turn promotions to three non gazetted employees of different cadre/grade of TMA without observing the above rules and depriving the senior employees of that cadre / grade during 2014-15. (**Annex – C**)

Audit is of the view that due to weak internal controls, service rules were not followed.

Non compliance of service rules / promotion criteria resulted in irregular expenditure of Rs 3.799 million

The matter was reported to the TMO and Administrator in March, 2016. TMO replied that promotions were granted in the light of Punjab Civil Servants Act 1974 and Promotion Policy 2010 on the basis of seniority cum fitness. Employees who were superseded during promotion procedure had not filed any appeal before competent authority which indicated that they had no objection regarding their supersession. The employees (who were superseded) were given sufficient time to complete their PERs, obtain no inquiry and no audit para certificates etc. but they failed to do so. Reply was not tenable as no evidences were provided in support of reply.

DAC in its meeting held in May 2016 directed the TMO to provide relevant record for verification within a week. No progress was reported till finalization of this Report.

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

[AIR Para: 29]

### 1.2.3 Performance

#### 1.2.3.1 Non achievement of revenue targets– Rs 45.536 million

According to the Rule 76 (1) of the Punjab District Government and TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund under proper receipt head.” Further, according to Rule 47 of PLGO 2001, Chapter IV, Principles of Budgeting describe that in case the income provided under Head of A/C is not realized in full and it is less by more than 10% of the estimate provided in the budget the collecting officer shall be accountable for less receipt.

TMO Bahawalnagar fixed revenue targets of Rs 77.355 million for the year 2014-15 on account of different heads of receipts but the relevant staff did not make due efforts to achieve the target and Rs 31.820 million was recovered against the targets set for the year. As a result, revenue targets of 59% amounting to Rs 45.536 million were not achieved. (**Annex – D**)

Audit is of the view that due to weak financial controls and poor performance of the staff, revenue targets were not achieved.

Non achievement of revenue targets resulted in loss of Rs 45.536 million.

The matter was reported to the TMO and Administrator in March, 2016. TMO replied that some amounts had been recovered and efforts were being made to recover balance amount (if due) but no recovery was got verified from audit.

DAC in its meeting held in May 2016 directed the TMO to submit detailed record of recovery effected within 15 days. No progress was reported till finalization of this Report.

Audit recommends recovery of Rs 45.536 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 8]

## 1.2.4 Internal Control Weaknesses

### 1.2.4.1 Loss due to non transfer of property to TMA – Rs 129.894 million

According to Section 17 (e) & (f) and Section 42 (h) of the Punjab Private Housing Schemes and Land Sub Division Rules 2010, a developer shall submit a transfer deed in accordance with Form B for free of cost transfer to a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority:

- i. The area reserved for roads, open space, park, solid waste management
- ii. One percent of the area under land sub-division for public buildings, excluding the area of mosque

Moreover, according to Section 34 (a) a developer shall execute all development works within following stipulated time period.

- |   |         |
|---|---------|
| i. In case of land sub-division                                 | 2 years |
| ii. Housing scheme having an area from 100 kanals to 300 kanals | 3 years |
| iii. Scheme having an area above 300 kanals                     | 5 years |

TMO Bahawalnagar approved different housing schemes but neither the development works were completed well in time nor 6692.14 marlas area valuing Rs 129.894 million of roads, parks, public buildings, open space etc. was transferred in the name of TMA in violation of rules. (**Annex – E**)

Audit is of the view that due to weak internal and administrative controls, TMA did not get the property transferred in its name.

Non transfer of property in the name of TMA resulted in loss of Rs 129.894 million.

The matter was reported to the TMO and Administrator in March, 2016. The TO (P&C) replied that amendment in Section 42 (h) was effective from 15.08.2012 and all schemes were approved before the notification. Reply was not tenable as no substantiating evidence was produced in support of reply.



DAC in its meeting held in May 2016 directed the TMO to submit record of transfer of public land within 15 days. No progress was reported till finalization of this Report.

Audit recommends getting relevant record verified or transfer of property in the name of TMA besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 12]

#### **1.2.4.2 Loss due to non realization of conversion fee - Rs 29.302 million**

According to the Rule 60 (1) (e) of the Punjab Land Use (Classification, Re-classification and Re-development) Rules 2009, a City District Government or a Tehsil Municipal Administration shall levy the Conversion Fee for conversion of land use to educational or healthcare institutional use @ ten percent of the value of the commercial land as per valuation table or ten percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available. Moreover, according to the judgment issued by the Honorable High Court in Writ Petition No. 2076-2015 and the decision made by the Secretary (LG&CD) Department Lahore on 30.06.2015, TMA was directed to recover conversion fee from the educational and healthcare institutions.

TMO Bahawalnagar did not collect conversion fee amounting to Rs 29.302 million from owners of the buildings who had converted their buildings into educational and healthcare institutions in violation of above rule. (**Annex – F**)

Audit is of the view that due to weak internal controls, Conversion Fee was not realized.

Non realization of conversion fee resulted in loss of Rs 29.302 million

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that Rs 1.612 million and Rs 0.988 million was recovered from the owners of health care and educational institutions respectively but no such recovery was got verified from Audit.

DAC in its meeting held in May 2016 directed the TMO to provide detail of recovery effected from various schools and hospitals within 15 days. No progress was reported till finalization of this Report.

Audit recommends recovery of Rs 29.302 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 18]

### **1.2.4.3 Loss due to non / less realization of revenue and arrears – Rs 13.517 million**

According to the Rule 76 of the Punjab District Governments & TMA (Budget) Rules 2003, the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government fund under proper receipt head.

TMO Bahawalnagar did not realize income of Rs 13.517 million on account of rent of shops / plots license and permit fee, water rates etc. during 2014-15 as detailed below:

<b>(Rupees in million)</b>			
<b>Sr. No.</b>	<b>Particulars</b>	<b>Period</b>	<b>Amount</b>
1	License & Permit Fee	2014-15	0.205
2	License Fee	2014-15	.050
3	Water Rates	2014-15	13.262
<b>Total</b>			<b>13.517</b>

Audit is of the view that due to weak internal controls, revenue was not realized.

Non realization of revenue resulted in loss of Rs 13.517 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that efforts were being made to recover the amount. The reply was not tenable as no recovery was made.

DAC in its meeting held in May 2016 directed the TMO to effect recovery at the earliest. No progress was reported till finalization of this Report.

Audit recommends recovery of Rs 13.517 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 5, 14, 15]

#### **1.2.4.4 Loss due to non auction of shops / plots at competitive rates – Rs 11.485 million**

According to the Rules 4 (d) and 16 (1) of the Punjab Local Government (Property) Rules, 2003, the manager shall ensure that the rented property fetches maximum rent. Immovable property shall be given on lease through competitive bidding, the period of such lease shall be up to five years at a time. Furthermore, according to Local Government Notification No. S-III/2-11/80 dated 07.07.1982 that after the expiry of five years the terms and conditions of extension of lease may be resettled between the lessees and local council concerned by negotiation keeping in view the prevalent rent of such shops. If the conditions of negotiation are not acceptable to the lessees or parties concerned fail to arrive at any agreeable decision. The shops should be re-auctioned according to prescribed procedure.

TMO Bahawalnagar did not re-auction shops / plots despite expiry of valid period of lease agreement. Neither concrete efforts were made to re-auction these properties nor cancelled the expired agreements and get the property vacated from the lessee due to which rent was less realized amounting to Rs 11.485 million during 2014-15 from 224 shops of only 10 markets. Whereas there were total 344 shops and 208 plots under the control of TMA Bahawalnagar. Detail is given below:

(Rupees in million)

Sr. No.	Market Name	No. of Shops owned by TMA	Average monthly rent collected	Average monthly rent of market	Difference / month	Amount
1	Cabin Show Room Quaid-E-Millat Road	12	0.012	0.014	0.002	0.247
2	Khan Baba Market	36	0.002	0.007	0.006	2.612
3	Misc. market Eid Gah Road	13	0.003	0.004	0.001	0.160
4	Dilshad Market	23	0.001	0.006	0.004	1.104
5	Municipal Market Tehsil Bazar	18	0.001	0.003	0.002	0.356
6	Municipal Shopping Plaza Opposite TMA	38	0.002	0.006	0.004	1.734
7	Cabin Eid Gah Road Opposite Bahawalnagar Park	16	0.001	0.004	0.003	0.652
8	Minchin Abad-Khadim abad Road	42	0.001	0.009	0.007	3.760
9	Cabin / Shops Neelam Cinema Chowk, Muslim Colony	7	0.001	0.005	0.004	0.306
10	Old Meat Market, Eid Gah Road	19	0.002	0.004	0.002	0.554
<b>Total</b>		<b>224</b>	<b>0.026</b>	<b>0.062</b>	<b>0.035</b>	<b>11.485</b>

Audit is of the view that due to weak financial and managerial controls, shops were not leased out at competitive rates to fetch maximum revenue.

Non auction of shops at competitive market rates resulted in loss of Rs 11.485 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that some tenants re-constructed the shops themselves hence those could not be re-auctioned. Some persons had filed court cases as well. Reply was not tenable no evidence was produced in support of reply.

DAC in its meeting held in May 2016 directed the TMO to submit record of negotiations made with the tenants regarding 15 % enhancement of rent along with 10% usual annual increase, detail of amount recovered thereof and arrears within 15 days. No progress was reported till finalization of this Report.

Audit recommends re auction of shops / plots at competitive market rates besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 6]

#### 1.2.4.5 Loss due to excessive expenditure on Holiday Allowance – Rs 2.740 million

According to letter No. SOGIV (SA) Misc.04/94, dated 02.06.1994 read with letter No. SOW– I (S&GAD) I-3/2008 (PL), dated 12.05.2010 issued by the S&GAD Department, Government of the Punjab, the officials posted for provision of essential services like water and sanitation may be deputed in such a way that these services are continuously provided to the general public during all seven days and weekly rest may be allowed to them on rotation basis.

TMO Bahawalnagar incurred expenditure of Rs 2.740 million on Holiday Allowance disbursed to sanitation and other staff during 2014-15 whose services were shown provided for whole week continuously without allowing them weekly rest in violation of above instructions. The detail is given below:

**(Rupees in million)**

Sr. No.	Month	TO (I&S) Bahawalnagar	NHQ Dunga Bunga	TO (F) Bahawalnagar	Amount
1	July,14	0.0023	0.050	0.049	0.122
2	Aug,14	0.254	0.051	0	0.304
3	Sep,14	0	0.040	0.025	0.065
4	Oct,14	0.225	0	0.023	0.248
5	Nov,14	0.487	0.028	0.015	0.531
6	Dec,14	0.002	0	0	0.002
7	Jan,15	0.162	0	0.022	0.184
8	Feb,15	0.115	0	0.016	0.131
9	Mar,15	0.552	0.116	0.020	0.688
10	Apr,15	0	0	0.021	0.021
11	May,15	0.195	0	0.026	0.220
12	June,15	0.113	0.068	0.044	0.224
<b>Total</b>		<b>2.128</b>	<b>0.352</b>	<b>0.261</b>	<b>2.740</b>

Audit is of the view that due to weak financial and managerial controls, duties of staff were not rotated properly.

Improper scheduling and non-rotation of duties of staff resulted in excessive expenditure of Rs 2.740 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that staff deputed for departmental recovery was engaged for 24/7 under the direction of Government vide letter No.SO-IV(LG)10-7/93 dated 10.07.1996. Reply was not tenable as no evidence was produced.

DAC in its meeting held during in 2016 directed the TMO to provide copy of duty orders for performing duties during holidays along with duty roster, besides effecting recovery within 15 days. No progress was reported till finalization of this Report.

Audit recommends recovery of Rs 2.740 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 3]

#### **1.2.4.6 Doubtful expenditure on repair of transformers and motors – Rs 1.786 million**

According to the Rule 2.33 of PFR Vol-1, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government though fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

TMO Bahawalnagar incurred expenditure of Rs 1.786 million on repair of transformer and electric motors, starter, conductors, turbines etc. during 2014-15. **(Annex – G)**

Following irregularities were observed during audit:

- i. Transformers were not the property of TMA hence it was the duty of WAPDA to get it repaired as no entry in the permanent stock register was shown to Audit as when the transformers were purchased.
- ii. WAPDA office was not consulted i.e. NOC from WAPDA was not obtained.

- iii. Electricity bills did not show variation in electricity bills for the period when the transformers / motors were out of order.
- iv. It was impossible that all the coils were burnt every time and all motors / transformers become out of order simultaneously
- v. Repair was carried out by a general order supplier instead of an electrician.
- vi. Deduction for old wire only was shown in the bill whereas other items replaced were not recorded in old parts.

Audit is of the view that due to weak internal controls, expenditure was incurred without justification.

Incurrence of expenditure without any justification resulted in doubtful expenditure of Rs 1.786 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that transformers were property of TMA hence no NOC was required. Repair was carried out from GST registered suppliers and cost of burnt wire was also deducted from bills and no funds had been misappropriated. Reply was not tenable as no evidence was produced in support of reply.

DAC in its meeting held in May 2016 directed the TMO to produce NOC issued by WAPDA and cost estimates of each transformer within a week. No progress was reported till finalization of this Report.

Audit recommends getting relevant record verified or effecting recovery of Rs 1.786 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 23]

#### **1.2.4.7 Doubtful purchase of electric material – Rs 1.226 million**

According to the Rule 2.33 of PF Vol-1, 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.

TMO Bahawalnagar incurred an amount of Rs 1.226 million during 2014-15 on purchase of electric wire, batteries, fertilizers and repair of equipment through fictitious billing because there was contradiction between serial numbers and dates of bills of same supplier. Thus bills were prepared with the intention to misappropriate funds. **(Annex – H)**

Audit is of the view that due to weak financial and managerial controls, public money was misappropriated by using fake invoices.

Drawal of funds through fictitious bills resulted in loss of Rs 1.226 million.

The matter was reported to the TMO and Administrator during March, 2016. The TMO replied that due to technical fault of printing press either same numbers were printed on bills or serial numbers were not printed on some bills. However, sales tax and income tax had been deposited in FBR.

DAC in its meeting held in May 2016 directed the TMO to produce tax deposit record duly verified by FBR otherwise recovery be effected in full, within a week. No progress was reported till finalization of this Report.

Audit recommends recovery of Rs 1.226 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 20]



## **1.3 Tehsil Municipal Administration, Haroon Abad**

### **1.3.1 Non Production of Record**

#### **1.3.1.1 Non production of record – Rs 17.885 million**

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

TMO Haroon Abad neither maintained nor produced record despite repeated requests under different objects / codes of classification amounting to Rs 17.885 million during 2014-15, in violation of above rule.

Audit is of the view that due to weak internal controls, record was not properly maintained and produced for audit verification.

Non production of record created doubt regarding legitimacy of the expenditure amounting to Rs 17.885 million.

The matter was reported to the TMO and Administrator of TMA Haroon Abad in March, 2016. The TMO replied that pension payments/contribution was made as per Government instructions and relevant record was available for scrutiny. Reply was not tenable as no record was produced in support of reply.

DAC in its meeting held in April 2016, directed the TMO to get relevant record verified within 15 days. No progress was intimated till finalization of this Report.

Audit recommends production of record for verification besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 19 &12]

## **1.3.2 Irregularities and non compliance**

### **1.3.2.1 Non maintenance of DDO wise accounts - Rs 138.668 million**

According to Rule 65 (1)(2) of the Punjab District Government & TMA (Budget) Rules, 2003, heads of offices shall be responsible for controlling and managing expenditure from the Grants placed at their disposal and each Drawing and Disbursing Officer (DDO) shall be responsible for the expenditure actually incurred against the funds allotted to him. The expenditure shall be sanctioned in accordance with delegated of financial powers.

Various DDOs of TMA Haroon Abad did not maintain separate books of accounts of Rs 138.668 million during 2014-15 such as cash book, contingent register and budget control register for each DDO whereas each DDO had his own budget & expenditure. Neither books of accounts were maintained, nor was proper reconciliation carried out.

Audit is of the view that due to weak financial controls, separate books of accounts were not maintained.

Non maintenance of separate books of accounts resulted in improper maintenance of accounts of Rs 138.668 million.

The matter was reported to the TMO and Administrator of TMA Haroon Abad in March, 2016. The TMO replied that TMA had already declared its DDOs and each DDO maintained separate books of accounts. No documentary evidence was produced in support of the reply.

DAC in its meeting held in April 2016, directed the TMO to maintain separate books of accounts and bank accounts by each DDO. No progress was intimated till finalization of this Report.

Audit recommends regularization of the expenditure and maintaining separate books of accounts besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 23]

### **1.3.2.2 Irregular use of development budget - Rs 11.736 million**

According to Section 10 (3) the Punjab District Government & TMA (Budget) Rules, 2003, the withdrawals from Public Account shall be for the purpose for which funds were deposited.

TMO Haroon Abad received development grant from PFC share on monthly basis amounting to Rs 11.736 million but the same was not utilized for the development activities and was utilized for the payment of salaries and other contingent expenditures.

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

Non observance of Government instructions resulted in irregular expenditure of Rs 11.736 million.

The matter was reported to the TMO and Administrator of TMA Haroon Abad in March, 2016. The TMO replied that due to poor financial condition of the TMA, salaries were paid from the development budget in compliance of Government's Notification No.SO-IV (LG)1-10/2002 dated 14.04.2004. Reply was not tenable as no re-appropriation record was produced.

DAC in its meeting held in April 2016, directed the TMO to produce the re-appropriation record along with Notification regarding authority of re-appropriation of budget provision. No progress was intimated till finalization of this Report.

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

[AIR Para: 16]

### **1.3.2.3 Irregular use of funds received from rent of shops – Rs 9.596 million**

According to Section 12 (1) (2) of the Local Government Property Rules 2003, funds accruing from such auction shall be kept in a separate account in accordance with

the provisions of the ordinance relevant rules and instructions of the Government. The amount received from such auction/sale shall be utilized exclusively for development projects by the concerned Local Government and no part thereof shall be apportioned for non development expenditures like salary or purchases of vehicles or office equipment etc.

TMO Haroon Abad received / collected rent of shops amounting to Rs 9.596 million during 2014-15 but no amount was spent for development purposes and the whole collection was utilized for non development expenditure like payment of salary, purchase of fuel of vehicles and for office equipment etc. in violation of above rules. Detail is given below:

<b>(Rupees in million)</b>			
<b>Sr. No.</b>	<b>Period</b>	<b>Description</b>	<b>Amount</b>
1	2014-15	Rent of shops	8.012
2	2014-15	Rent of property	1.584
<b>Total</b>			<b>9.596</b>

Audit is of the view that due to financial mismanagement, receipts were not used on development works.

Non utilization of receipts on development resulted in violation of rules.

The matter was reported to the TMO and Administrator of TMA Haroon Abad in March, 2016. The TMO replied that due to acute financial problems and constant provision of essential services, it was very needful to use these sources of revenues for smooth functioning of the TMA. DDO admitted irregularity.

DAC in its meeting held in April 2016, directed TMO to get the expenditure regularized from competent authority within 15 days. No progress was intimated till finalization of this Report.

Audit recommends regularization from competent authority besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[PDP Para: 09]

### 1.3.3 Performance

#### 1.3.3.1 Non achievement of targets of receipts – Rs 1.799 million

According to the Rule 76 (1) of the Punjab District Government and TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head. Further, as per Rule 47 of PLGO 2001, in case the income provided under Head of A/C is not realized in full and it is less by more than 10% of the estimate provided in the budget the collecting officer shall be accountable for less receipt.

TMO Haroon Abad fixed revenue targets of Rs 70.872 million for the year 2014-15 on account of different head of receipts, but the relevant staff did not make efforts to achieve the target and Rs 69.072 million were recovered against the targets. Thus revenue of Rs 1.799 was not recovered. (**Annex – I**)

Audit is of the view that due to weak financial controls and poor performance of the staff, revenue targets were not achieved.

Non achievement of receipt targets resulted in loss of Rs 13.778 million.

The matter was reported to the TMO and Administrator of TMA Haroon Abad in March, 2016. The TMO replied that heads of incomes mentioned at Sr. No. 1 to 6 were of variable nature and estimated targets were fixed accordingly. Recovery of Rs 0.674 million had been made on account of rent of water rates (arrears) and rent of land/shops respectively. The reply was not tenable as no record in support of reply was produced.

DAC in its meeting held in April 2016, directed the TMO to recover remaining amount of Rs 1.799 million within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.799 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 1]

### **1.3.4 Internal Control Weaknesses**

#### **1.3.4.1 Loss due to charging less rates of rent of shops – Rs 7.290 million**

According to the Rule 4 (d) and 16 (1) of the Punjab Local Government (Property) Rules, 2003, the manager shall ensure that the rented property fetches the maximum rent. Immovable Property shall be given on lease through competitive bidding and the period of such lease shall be up to five years at a time. Furthermore, according to Local Government notification No. S-III/2-11/80 dated 07.07.1982 that after the expiry of five years the terms and conditions of extension of lease may be resettled between the lessees and local council concerned by negotiation keeping in view the prevalent rent of such shops. If the conditions of negotiation are not acceptable to the lessees or parties concerned fail to arrive at any agreeable decision, the shops should be re-auctioned according to prescribed procedure.

TMO Haroon Abad did not consider market rates regarding lease of shops during 2014-15. In most of the cases shops were leased out to the same persons since 1990 and no record had been maintained by the TMA. No efforts were made to re-auction the shops at current market rates even after the expiry of 25 years as management never made rent assessment from the Rent controller to re-auction the shops and realized Rs 7.290 million less than prevailing market rates during 2014-15 (**Annex – J**).

Audit is of the view that due to weak internal controls, shops were not re-auctioned at prevailing market rates.

Realizing rent at less than at prevailing market rates resulted in loss of Rs 7.290 million.

The matter was reported to the TMO and Administrator of TMA Haroon Abad in March, 2016. The TMO replied that the restriction of re-auction after 05 years had been omitted. Tenants were bound to pay annual increase of 10 %. Moreover, rent of shops depends on location, size and market. Reply of the department was not tenable as

the manager of property (TMO) was required to ensure that the rented property fetched maximum rent.

DAC in its meeting held in April, 2016 directed the TMO to produce initial lease agreement made with tenants and copies of notices issued against the illegal occupants besides disciplinary action against the person responsible, within a month. No progress was intimated till finalization of this Report.

Audit recommends that the shops be re auctioned on prevailing market rates and the loss be got written off from the competent authority besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 10]

#### **1.3.4.2 Issuance of NOC to private housing scheme without observing prescribed requirements - Rs 6.375 million**

As per Section 46 (6) (d) of the Punjab Local Government (Property) Rules, 2003, a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority shall, prior to issuance of approval for sub-division, require a developer to submit a transfer deed in the light of Form-B for free of cost transfer to a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority area reserved for road /open space. Moreover, as per Section 42 (f) read with the amendments in 2012 of the Punjab Private Housing Schemes and Land Subdivision Rules 2010, a developer shall provide:

- i. Open space or park 5- 7 % and above
- ii. Commercial area 5%
- iii. Approach road not less than 60 feet.
- iv. Internal road minimum 30 feet.
- v. 10 marla plot for solid waste management
- vi. Location of a tube well, overhead reservoir, pumping station and disposal station to be provided if required by Water and Sanitation Agency or Tehsil Municipal Administration.



TMO Haroon Abad granted NOC to the developer of housing scheme (Hayat Town and Fateh Town) without ensuring proper planning for availability of open spaces as mentioned in above rule. During physical examination of the housing scheme, following discrepancies were observed:

- i. The open area (park area) @ 5-7% as per above requirement did not exist. In case of Hayat Town only one kanal open area/park in the map was shown. In case of Fateh Town no open area existed in approved map.
- ii. Only 20-25 feet wide road was on site instead of 30 feet road.
- iii. 10 Marla plot for solid waste management was not reserved in case of Fateh Town.
- iv. Location of a tube well, overhead reservoir, pumping station and disposal station was not marked in case of Fateh Town.
- v. Approach road was of only 30 feet width instead of 60 feet in case of Fateh Town.

Plots were sold to public instead of leaving the space valuing Rs 6.375 million and transferring the same in the name of TMA. Moreover, developer sold those plots which deprived residents of amenities available to them as per rules. Detail is given below:

**(Rupees in million)**

Sr. No.	Name of scheme	Location	Date of approval	Area in Marlas	Park area @ 5 -7 % in Marla	Solid Management area in Marla	Short Area of road in Marla	Total short area	Rate per Marla as notified	Amount
1	Hayat Town	CHAK 73/4R	4.07.2012	1440	52	-	-	52	43,750	2.275
2	Fateh Town	CHAK 72/4R	13.10.2013	640	45	10	27	82	50,000	4.100
<b>Total</b>									<b>6.375</b>	

Audit is of the view that due to weak internal controls, NOC were issued to housing schemes without observing prescribed requirements.

Irregular grant of NOC and unauthorized sales of portion of TMA's land resulted in loss of Rs 6.375 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that NOC were duly granted. However, some rectifications were required to be made as pointed out by Audit.

DAC in its meeting held in April, 2016 directed the TMO to recover the outstanding amount from the owners of said housing schemes and submit progress to audit within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 6.375 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 5]

#### **1.3.4.3 Non credit of unclaimed security deposits – Rs 4.814 million**

According to Rule 7.12 of PFR Vol-I, deposits unclaimed for more than three complete account years, will at the close of June in each year, be credited to the Government by means of transfer entries.

TMO Haroon Abad did not credit an amount of Rs 4.814 million of unclaimed security deposits into TMA's account which remained un-claimed for the period more than three years, in violation of above rule.

Audit is of the view that due to weak internal controls, unclaimed security deposits were not credited to TMA's account.

Non credit of unclaimed security deposits resulted in loss of Rs 4.814 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that the detail of unclaimed security deposits was being prepared and the amount would be transferred to general fund soon.

DAC in its meeting held during June, 2016 reduced the para to Rs 4.814 million and also directed the TMO to credit balance amount at the earliest. No progress was intimated till finalization of this Report.

Audit recommends that unclaimed security deposits of Rs 4.814 million be credited into TMA's account besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 11]

#### **1.3.4.4 Loss due to non recovery of fees from private housing schemes – Rs 2.956 million**

As per Section 38 of the Punjab Private housing Schemes and Land Sub Division Rules, a developer shall deposit a preliminary planning permission fee along with application at the rate of (a) Rs 5,000 for scheme having area up to two thousand kanal; and (b) Rs 10,000 for scheme having area above two thousand kanal. He shall deposit a fee for: (a) sanction of a scheme at the rate of Rs 1,000 per kanal; (b) approval of design and specifications for water supply, sewerage and drainage at the rate of Rs 500 per kanal; (c) approval of design and specifications for road, bridge and footpath of a scheme at the rate of Rs 500 per kanal; (d) approval of design and specifications for electricity and street light at the rate fixed by WAPDA or other agency responsible for electricity supply.

Three private housing schemes were doing marketing and development activities without approval of the TMA Haroon Abad. Moreover, management of those schemes started business without payment of prescribed fees amounting to Rs 2.956 million during 2014-15. The detail is given below:

**(Rupees in million)**

Sr. No.	Name of housing Scheme	Location	Total Area in Kanal	Permission fee along with application 38 (1) a @ Rs 5000	Scrutiny	Sanction of Scheme	Conversion Fee @ 1 % of value of land	Approval of Design for water Supply, Sewerage & Drainage
1	Alkaram City	Chak No.71/4R	56	0.005	0.001	0.056	1.008	0.028
2	Ithad Town	Chak No.53/4 R	65	0.005	0.001	0.065	0.650	0.032
3	Gernata City	Chak No.74/4 R	99	0.005	0.001	0.099	0.950	0.050
<b>Total</b>				<b>0.015</b>	<b>0.003</b>	<b>0.220</b>	<b>2.608</b>	<b>0.110</b>
<b>Grand Total</b>								<b>2.956</b>

Audit is of the view that due to weak internal and administrative controls, no action was taken against unapproved housing schemes.

Non action against unapproved housing schemes and non recovery of prescribed dues resulted in loss of Rs 2.956 million.

The matter was reported to the TMO and Administrator of TMA Haroon Abad in March, 2016. The TMO replied that TMA dues pertaining to Gernata city had already been recovered vide receipt No. 318-20 dated 12.11.2015. Reply was not tenable as no record in support of reply was produced.

DAC in its meeting held in April 2016, directed the TMO to recover the conversion fee, map fee and other necessary TMA dues and submit the detail of recovery within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 2.956 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 4]

#### **1.3.4.5 Non / less realization of revenue and arrears – Rs 2.305 million**

According to the Rule 76 of the Punjab District Government & TMA (Budget) Rules, 2003, collecting officers should see that all revenue due is claimed, realized and checked against demands and that they are deposited into relevant head of account.

TMO Haroon Abad did not recover revenue and arrears of revenue of Rs 2.305 million on account of various receipt heads during 2014-15. The detail is given below:

(Rupees in million)				
Sr. No.	Particulars	Recoverable Amount (Revenue)	Recovery Made	Balance Amount
1	Water Charges	7.008	4.834	2.174
2	License and permit fee	0.131	-	0.131
<b>Total</b>				<b>2.305</b>

Audit is of the view that due to weak internal controls, TMA dues remained unrealized.

Non-realization of the TMA dues resulted in loss of Rs 2.305 million.

The matter was reported to the TMO and Administrator of TMA Haroon Abad in March, 2016. The TMO replied that efforts were being made to recover the amounts due. Reply was not tenable as no recovery was shown.

DAC in its meeting held in April, 2016 directed the TMO to recover the amounts within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 2.305 million from the concerned besides action against responsible(s), under intimation to Audit.

[AIR Para: 2 &15]

#### **1.3.4.6 Unauthorized payment of Holiday Allowance – Rs 1.453 million**

According to Government of the Punjab S&GAD Department letter No. SOGIV (SA) Misc. 04/94, dated 02.06.1994 read with letter No. SOW– I (S&GAD) I-3/2008 (PL), dated 12.05.2010, the officials posted for provision of essential services like water and sanitation may be arranged in such a way that these services are continuously provided to general public during all seven days and weekly rest may be allowed to them on rotation basis.

TMO Haroon Abad incurred expenditure of Rs 1.453 million on account of Holiday Allowance during 2014-15. Expenditure was not justified as it was paid to those persons who were not providing essential services. Moreover, services of those persons were not rotated to minimize expenditure.

Audit is of the view that due to weak financial and administrative controls rotation of duties was not made.

Non rotation of duties resulted in irregular payment of Holiday Allowance of Rs 1.453 million.

The matter was reported to the TMO and Administrator of TMA Haroon Abad in March, 2016. The TMO replied that due to acute shortage of staff and increased serving area, the staff was deputed on public holidays. Reply of the TMO was not tenable as the staff of sanitation branch, fire brigade, water works was drawing

Holidays Allowance without rotation of jobs and the allowance was also paid to unauthorized persons.

DAC in its meeting held in April 2016, directed the TMO to provide the copy of duty orders for performing of duty during holidays and get relevant record verified within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.453 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 8]

#### **1.3.4.7 Loss due to non realization of conversion fee - Rs 1.070 million**

According to Rule 60 (1) (e) of the Punjab Land Use (Classification, Re-classification and Re-development) Rules 2009, a City District Government or a Tehsil Municipal Administration shall levy the Conversion Fee for the conversion of land use to educational or healthcare institutional use @ ten percent of the value of the commercial land as per valuation table or ten percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available. Moreover, according to the judgment issued by the Honorable High Court in Writ Petition No. 2076-2015 and the decision made by the Secretary (LG&CD) Department Lahore on 30.06.2015, TMA was directed to recover Conversion Fee from the educational and healthcare institutions.

TMO Haroon Abad did not collect conversion fee amounting to Rs 1.070 million from owners of the buildings who had converted their buildings into educational institutions in violation of above rule. (**Annex – K**)

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

Non recovery of conversion fee resulted in loss of Rs 1.070 million.

The matter was reported to the TMO and Administrator of TMA Haroon Abad in March, 2016. The TMO replied that efforts were being made to recover the Conversion Fee.

DAC in its meeting held in April, 2016 directed the TMO to recover the amount and deposit into relevant head of account. No progress was reported till finalization of this Report.

Audit recommends recovery of Rs 1.070 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 14]

## **1.4 Tehsil Municipal Administration, Chishtian**



## **1.4.1 Non Production of Record**

### **1.4.1.1 Non production of record – Rs 53.821 million**

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

TMO Chishtian did not produce the record of expenditure incurred / revenue realized amounting to Rs 53.821 million during 2014-15. (**Annex – L**)

Audit is of the view that due to weak internal controls, record was not properly maintained and produced for audit verification.

Non-production of record created doubt about the legitimacy of the receipt and expenditure amounting to Rs 53.821 million.

The matter was reported to the TMO and Administrator in April, 2016. The TMO replied that record had been fully maintained and same would be provided as and when demanded by Audit. Moreover, the contractors had deposited all amounts due but no record was produced in support of reply.

DAC, in its meeting held in April 2016, decided the TMO to get the record verified within three days. No progress was intimated till finalization of this Report.

Audit recommends that relevant record be produced for verification besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 07, 23 & 39]

## 1.4.2 Irregularities and non compliance

### 1.4.2.1 Non maintenance of DDO wise accounts - Rs 202.212 million

According to Rule 65 (1)(2) of the Punjab District Government & TMA (Budget) Rules, 2003, heads of offices shall be responsible for controlling and managing expenditure from the Grants placed at their disposal and each Drawing and Disbursing Officer (DDO) shall be responsible for the expenditure actually incurred against the funds allotted to him. The expenditure shall be sanctioned in accordance with the delegated financial powers.

Various DDOs of TMA Chishtian did not maintain separate books of accounts of Rs 202.212 million during 2014-15 such as cash book, contingent register and budget control register for each DDO whereas each DDO has his own budget & expenditure. Neither books of accounts were maintained, nor was properly reconciled. Detail is given below:

<b>(Rupees in million)</b>		
<b>Sr. No.</b>	<b>Name of DDO</b>	<b>Amount</b>
1	TMO (Including Tehsil Nazim Tehsil Naib Nazim)	10.249
2	TO (Finance)	36.636
3	TO (P&C)	1.835
4	TO (Regulation)	4.664
5	TO (I&S)	112.207
6	CO (Unit)	36.621
<b>Total</b>		<b>202.212</b>

Audit is of the view that due to weak financial management, separate books of accounts were not maintained.

Non maintenance of separate books of accounts resulted in improper maintenance of accounts of Rs 202.212 million.

The matter was reported to the TMO and Administrator in April, 2016. TMO replied that DDO powers rested with TMO due to non availability officers and all records pertaining to DDO cash book, cheque register, budget control register, etc. were

properly maintained. Reply was not tenable as DDO wise record was not maintained and produced to Audit.

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

Audit recommends that the irregularity be got condoned from competent authority besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 03]

#### **1.4.2.2 Non-allocation of prescribed ratio of funds for sports activities – Rs 4.445 million**

According to Government of the Punjab, LG&RD Department's Notification No SO-D-III(LG) 1-59-2005 dated 31<sup>st</sup> March 2003 and subsequent reminders of even number dated 11.04.2005, 12.09.2005 and 11<sup>th</sup> April 2007, all the district Governments and TMAs are advised to allocate 2% funds of their annual budget for promotion of sports activities annually.

TMO Chishtian did not allocate prescribed funds for sports activities during 2014-15. Total budget of TMA was Rs 232.247 million out of which Rs 4.445 million was required to be allocated for sports activities but less allocation was made. Detail is as under:

**(Rupees in million)**

<b>Description</b>	<b>Total Revised Budget</b>	<b>Required 2% Sports Share</b>	<b>Allocation</b>	<b>Amount</b>
Revised Budget of 2014-15	232.247	4.645	0.200	4.445

Audit is of the view that due to weak internal controls, due allocation could not be made for sports activities.

Less allocation for sports activities resulted in unauthorized expenditure of Rs 4.445 million in violation of rules.

The matter was reported to the TMO and Administrator in April, 2016. The TMO replied that funds of Rs 2 million were allocated for sports activities and later on due to low expenditure the budget was revised to Rs 200,000.

DAC, in its meeting held in April 2016 directed the TMO to get the irregularity condoned from the competent authority within 30 days. No progress was intimated till finalization of this Report.

Audit recommends regularization from the competent authority besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 19]

### **1.4.3 Performance**

#### **1.4.3.1 Non achievement of targets of receipts – Rs 24.171 million**

According to Rule 76 (1) of the Punjab District Government and TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into Local the Government Fund under proper receipt head. Furthermore, as per Rule 47 of PLGO 2001, in case the income provided under Head of A/C is not realized in full and it is less by more than 10% of the estimate provided in the budget the collecting officer shall be accountable for less receipt.

TMO Chishtian fixed revenue targets of Rs 48.816 million for the year 2014-15 on account of different head of receipts, but the relevant staff did not make efforts to achieve the target and Rs 24.645 million were recovered against the targets set for the year. As a result revenue targets of 49% amounting to Rs 24.171 million was not achieved. (**Annex – M**)

Audit is of the view that due to weak financial controls and poor performance of the staff, revenue targets were not achieved.

Non achievement of targets of revenue resulted in loss of Rs 24.171 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that efforts were made to recover the amount.

DAC in its meeting held in April, 2016 directed the TMO to recover the outstanding amount. No progress was reported till finalization of this Report.

Audit recommends recovery of Rs 24.171 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 10]

#### **1.4.4 Internal Control Weaknesses**

##### **1.4.4.1 Loss due to non realization of conversion fee - Rs 58.960 million**

According to the Rule 60 (1) (e) of the Punjab Land Use (Classification, Re-classification and Re-development) Rules 2009, “a City District Government or a Tehsil Municipal Administration shall levy the Conversion Fee for the conversion of land use to educational or healthcare institutional use @ ten percent of the value of the commercial land as per valuation table or ten percent of the average sale price of preceding twelve months of commercial land in the vicinity, if valuation table is not available. Moreover, according to the judgment issued by the Honorable High Court in Writ Petition No. 2076-2015 and the decision made by the Secretary (LG&CD) Department Lahore on 30.06.2015, TMA was directed to recover Conversion Fee from the educational and healthcare institutions.

TMO Chishtian did not collect Conversion Fee of Rs 58.960 million during 2014-15 from owners of the buildings who had converted their buildings into educational and healthcare institutions in violation of above rule. (**Annex – N**)

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

Non realization of conversion fee resulted in loss of Rs 58.960 million

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that efforts were being made/notices had been served to the owners of the buildings to deposit the conversion fee.

DAC in its meeting held in April, 2016 directed the TMO to recover the amount and deposit into relevant head of account. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 58.960 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 18]

#### 1.4.4.2 Illegal construction of houses / shops and loss due to non collection of map fee – Rs 51.067 million

According to the Rule 8 (7) of the Punjab Private Site Development Schemes (Regulations) Rules 2005 and Section 20 (1) of Punjab Private Housing Schemes and Land Sub Division Rules 2010, no scheme shall be advertised or publicized in any forum, media or press nor plots or houses shall be offered for sale in any scheme prior to its sanction.

TMO Chishtian neither approved building plans nor made efforts to stop construction of houses and shops without approved maps and realized revenue of Rs 51.067 million during 2014-15. Detail is given below:

**(Rupees in million)**

Sr. No.	Location	Kind	Area of Land	Yard Stick Value	Amount
1	Muslim Town CHISHTIAN	Residential	6	0.100	0.600
2	New Satellite Town	Residential	5	0.210	1.050
3	Grain Market	Commercial	4	0.800	3.200
4	Nasir Abad	Commercial	0.5	0.135	0.067
5	Mohajar Colony	Residential	4	0.220	0.880
6	Chak 14/G	Residential	3	0.190	0.570
7	Chishtia Park Colony	Residential	5	0.245	1.225
8	Chishtia Park Colony	Residential	5	0.245	1.225
9	College Road	Residential	5	4.250	21.250
10	New Satellite Town	Residential	10	2.100	21.000
<b>Total</b>					<b>51.067</b>

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

Non realization of map fee resulted in loss of Rs 51.067 million.

The matter was reported to the TMO and Administrator in April, 2016. The TMO replied that efforts were being made /notices had been served to defaulting persons.

DAC in its meeting held in April, 2016 directed the TMO to recover the amount and deposit into relevant head of account. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 51.067 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 24]

#### **1.4.4.3 Loss due to non action against illegal private housing schemes – Rs 29.216 million**

As per Section 37 of the Punjab Private housing Schemes and Land Subdivision Rules, (1) a developer shall deposit a preliminary planning permission fee along with application at the rate of (a) Rs 5,000 for scheme having area up to two thousand kanal; and (b) Rs 10,000 for scheme having area above two thousand kanal (2) a developer shall deposit a fee for: (a) sanction of a scheme at the rate of Rs 1,000 per kanal; (b) approval of design and specifications for water supply, sewerage and drainage at the rate of Rs 500 per kanal; (c) approval of design and specifications for road, bridge and footpath of a scheme at the rate of Rs 500 per kanal; (d) approval of design and specifications for electricity and street light at the rate fixed by WAPDA or other agency responsible for electricity supply. Moreover, Rule 55 of Private Housing Scheme's states that "a Town Municipal Administration, or a Development Authority shall take action against illegal housing schemes and against deviations done in sanctioned housing schemes as per law for the time being in force."

TMO Chishtian did not collect prescribed fee amounting to Rs 29.216 million from 08 illegal / unapproved private housing schemes during 2014-15. Moreover, no action was taken by the authorities despite the fact that developing and marketing activities were started in those schemes. (**Annex – O**)

Audit is of the view that due to weak internal controls necessary collections was not made.

Non collection of fees resulted in loss of Rs 29.216 million.



The matter was reported to the TMO and Administrator during March, 2016. The TMO replied that efforts were being made to recover amounts due.

DAC in its meeting held in April, 2016 directed the TMO to recover the amount and deposit into relevant head of account. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 29.216 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 20]

#### **1.4.4.4 Non / less realization of revenue and arrears – Rs 8.381 million**

According to Rule 76 of the Punjab District Government & TMA (Budget) Rules 2003, the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government fund under proper receipt head. Furthermore, as per Rule 47 of PLGO 2001 in case the income provided under Head of account is not realized in full and it is less by more than 10% of the estimate provided in the budget the collecting officer shall be accountable for less receipt.

TMO Chishtian did not realize revenue of Rs 8.381 million on account of water rate, sewerage tax, cost of land and development charges from occupants of Katchi Abadis etc during 2014-15, in violation of above rule. (**Annex – P**)

Audit is of the view that due to weak internal control revenue of Rs 8.381 million could not be realized.

Non realization of revenue resulted in loss of Rs 8.381 million.

The matter was reported to the TMO and Administrator in March, 2016. TMO replied that efforts were being made to recover the amounts due. The reply was not tenable as no recovery was made.

DAC in its meeting held in April, 2016 directed the TMO to recover the amount and deposit into relevant head of account. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 8.381 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 08 & 14]

#### **1.4.4.5 Loss due to misuse of fire brigade – Rs 2.357 million**

According to Government of the Punjab LG & RD letter No. SO.IV(LG)10-2/96 and No. SO.Admn-II (LG)4-16/2003 dated 25.05.2005, Fire Brigade vehicles and related staff should not be used for purposes other than fire fighting. Moreover, as per Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

TMO Chishtian incurred expenditure of Rs 2.357 million on purchase of POL for fire brigade vehicles during 2014-15 which was found irregular due to following observations: (**Annex – Q**)

- i. The function of Fire Brigade was to defuse the fire and just for emergency duties but it was frequently used for other purposes i.e. sprinkling, watering green belts, protocol duties of VIPs etc.
- ii. The log book of fire brigade was not maintained properly columns like time of departure and arrival, meter reading etc. were found blank.
- iii. POL was shown consumed during repair period.
- iv. A single firefighting certificate was not issued during the whole period.
- v. Different liters of mobile oil were used for approximate same liters of POL used and vice versa which indicated that vehicle was not in use.

Similarly, a second shift was shown started in the TMA for cleanliness. There was no shift system in any TMA of this region or all over the Punjab. There was no extra staff for second shift and no record was available that office opened for second shift. Second shift was adopted as tool to use the budget in papers.

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

Non observance of Government instructions resulted in loss of Rs 2.357 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that fire brigade was used for sprinkling during national celebrations as alternate machinery was not available. Log book was properly maintained and no POL was used. Vehicle was in functional position, meter reading was genuine and fire fighting certificate was available for verification.

DAC in its meeting held in April, 2016 directed the TMO for verification of record within two days. No progress was intimated till finalization of this Report.

Audit recommends to get the record verified besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 12]

## **1.5 Tehsil Municipal Administration, Minchin Abad**

## 1.5.1 Non Production of Record

### 1.5.1.1 Non production / non maintenance of record - Rs 37.068 million

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

TMO Minchin Abad neither maintained nor produced vouched accounts of the expenditure incurred out of various development /non-development expenditure heads of accounts amounting to Rs 37.068 million during 2014-15. Detail is given below:

(Rupees in million)		
Sr. No.	Particulars	Amount
1	vouched accounts of the expenditure incurred out of various development /non-	8.271
2	development expenditure heads of accounts	0.821
3	back up record of revenue realized on account of tax on transfer of immovable property	27.975
	<b>Total</b>	<b>37.068</b>

Audit is of the view that due to weak internal controls, record was not properly maintained and produced for audit verification.

Non production of record created doubt about the legitimacy of the expenditure of Rs 37.068million.

The matter was reported to the TMO and the Administrator in March 2016. TMO replied that Board of Punjab was already conducting inquiry in respect of observations at Sr. No.1, 2 and all back up record pertaining to observation at Sr. No.03

was available which could be verified at any time. The reply was not tenable as no record in support of reply was produced to Audit.

DAC in its meeting held in May 2016 directed the TMO to conduct inquiry for observations shown at Sr. No.1-2 and to submit desired record for observation at Sr. No. 03. No progress was intimated till finalization of this Report.

Audit recommends that relevant record be produced for verification besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 1, 2 & 9]

## **1.5.2 Irregularities and non compliance**

### **1.5.2.1 Irregular expenditure in exercise of powers - Rs 15.583 million**

According to letter No. LG/SE-Punjab/Works Rules/2003, dated 30.08.2003 of Local Government & Rural Development Department Punjab Lahore, TMA (Works) Rules 2003 Promulgated w.e.f. 14.04.2003 are not adhered to the letter for the execution of works by the TMAs e.g. Rule 17 is not followed although Assistant (BS-17) in C&W, P.H.E & Housing Departments, as well in District Governments cannot exercise financial powers as per Delegation of Powers under the Financial Rules. You are, therefore, requested to improve the situation for eliminating the possibility of any wrong payment. Please issue a written direction to all the Divisional Directors, Local Fund Audit posted in the Punjab for enforcing the Punjab Tehsil/ Town Municipal Administration (Works) Rules 2003 through field formation in letter and spirit”.

TMO Minchin Abad incurred expenditure of Rs 15.583 million on account of various development schemes with the signatures of TO (I&S) / TMO BS-17 despite the fact that officers in BPS-17 were not authorized to make payments on account of civil works. (**Annex – R**)

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

Expenditure beyond the sanction power resulted in unauthorized expenditure of Rs 15.583 million.

The matter was reported to the TMO and Administrator in March 2016. The TMO replied that all payments were made after ensuring work done by the contractor. The officer was empowered to make payments to contractors. The bills were pre-audited by the Tehsil Accounts Officer who was responsible to ensure fulfillment of codal formalities. Reply of the TMO was not tenable as officers of lower rank exercised financial powers for making payments of development works.

DAC in its meeting held in May 2016 directed the TMO to get the expenditure regularized from the competent authority within 15 days. No progress was intimated till finalization of this Report.

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

[AIR Para: 21]

### **1.5.2.2 Irregular expenditure on purchase of tractor – Rs 1.941 million**

According to the Rule 9 and 12(1) of the Punjab Procurement Rules 2009, 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 and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 100,000 and up to Rs 2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time". Moreover, approval of finance department is necessary for making advance payment.

TMO Minchin Abad incurred expenditure of Rs 1.941 million on purchase of Massy Tractor-385 from "M/S Millet Tractor Limited Lahore" during 2014-15. Expenditure was held irregular as the procurement opportunity was neither advertised in the newspapers nor was uploaded on PPRA's website. Moreover, the payment was made in advance without getting prior approval from the Finance Department.

Audit is of the view that due to weak internal controls, transparent tendring process was avoided and payments were made in advance without obtaining prior approval from the competent authority.

Violation of procurement rules resulted in irregular expenditure amounting to Rs 1.941 million.

The matter was reported to the TMO and Administrator in March 2016. The TMO neither submitted reply nor attended the DAC meeting.



DAC in its meeting held in May 2016 decided to get the expenditure regularized from the competent authority within 15 days. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 24]

### **1.5.2.3 Irregular expenditure on construction of roads without NOC – Rs 1.172 million**

As per letter No.PDP/3(10)GWL/7 dated 04.07.2008, construction of roads and their repair and maintenance is the original jurisdiction and responsibility of the District Governments. TMA can only maintain a road which is surrendered by the respective District Government in writing through agreement with TMA in terms of section 54 (h)(v) of the PLGO Ordinance. Local Fund Audit (LFA) staff while making payments in pre-audit will seek certificate from concerned DO (Roads) to the effect that no expenditure on R&M (Repair & Maintenance) on such roads has been made by the District Government, supported with M&R budget of relevant Financial Year.

TMO Minchin Abad incurred expenditure of Rs 1.172 million on construction of metalled road Chak Sarwar Din Road to Girls Schools Mecloed Gunj during 2014-15. The expenditure was held irregular as the TMA did not obtain NOC from DO (Roads) in violation of above rule.

Audit is of the view that due to weak internal controls, works were carried out without obtaining NOC from relevant quarters.

Incurring expenditure without obtaining NOC from relevant departments resulted in irregular expenditure of Rs 1.172 million.

The matter was reported to the TMO and Administrator in March 2016. The TMO replied that the scheme was executed after obtaining NOC from District Government. Reply was not tenable as no such NOC was produced to Audit.

DAC in its meeting held in May 2016 directed the TMO to provide NOC for verification within 15 days. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides taking disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 22]

### **1.5.3 Performance**

#### **1.5.3.1 Non achievement of targets of receipts – Rs 31.583 million**

According to Rule 76 (1) of the Punjab District Government and TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head. Furthermore, as per Rule 47 of PLGO 2001, in case the income provided under Head of A/C is not realized in full and it is less by more than 10% of the estimate provided in the budget the collecting officer shall be accountable for less receipt.

TMO Minchin Abad fixed revenue targets of Rs 66.182 million for the year 2014-15 on account of different heads of receipts but relevant staff did not make efforts to achieve the targets and Rs 32.047 million were recovered against the targets set for the year. As a result, revenue targets amounting to Rs 34.135 million was not achieved. **(Annex – S)**

Audit is of the view that due to weak financial controls and poor performance of the staff, target could not be achieved.

Non achievement of targets of receipt resulted in loss of Rs 34.135 million.

The matter was reported to the TMO and Administrator in March 2016. The TMO replied that budget was prepared on rough estimation basis. However efforts were made to achieve the targets. Moreover, TMA had no control on some account heads like tax on transfer of immovable property, fee for approval of building plans, fee for change in land use etc.

DAC in its meeting held in May 2016 reduced the para to Rs 31.583 million as heads of income mentioned at Sr. No.1, 7-10 & 13 valuing Rs 2.552 million were of variable nature and directed the TMO to effect recovery of Rs 31.583 million within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 31.583 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 3]

## 1.5.4 Internal Control Weaknesses

### 1.5.4.1 Non / less realization of revenue – Rs 35.008 million

According to Rule 76 of the Punjab District Government & TMA (Budget) Rules, 2003, collecting officers should see that all revenue due is claimed, realized and checked against demands and that they are deposited into relevant head of account.

TMO Minchin Abad either did not recover or less recovered revenues of Rs 35.008 million on account of various receipt heads during 2014-15. The detail is given below:

(Rupees in million)		
Sr. No.	Particulars	Amount
1	Non-collection of contract amount	0.664
2	Non-collection of Pesticide License Fee and medical stores license fee	0.146
3	Non recovery of Conversion Fee	30.000
4	Non recovery of map and other misc. fees for construction	4.198
<b>Total</b>		<b>35.008</b>

Audit is of the view that due to weak financial and administrative controls, TMA dues remained unrealized.

Non realization of TMA dues resulted in loss of Rs 35.008 million.

The matter was reported to the TMO and Administrator in March 2016. The TMO replied that efforts were being made to recover the amount due.

DAC in its meeting held in May 2016 directed the TMO to effect recovery at the earliest. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 35.008 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 4, 6, 7 & 16]

#### **1.5.4.2 Unjustified transfer / sub-letting of shops costing – Rs 27.144 million**

According to the Rule 16 (a)(b) of the Punjab Local Government (Property) Rules 2003, the immovable property shall be given on lease through competitive bidding and the period of such lease shall be allowed up to five years at a time and as per one condition of the agreement between the department and the plot will not transferred / shifted to other person without the consent or NOC from the department.

TMO Minchin Abad allotted 28 shops to different persons for 05 year lease in different period since 1980 but these shops were not re auctioned by the TMA up till now even after lapse of 35 years. Moreover, the original allottees transferred the plots / shops to other persons without getting approval / NOC from the department which became the cause of encroached property and illegal transfer of TMA property costing Rs 27.144 million. (**Annex – T**)

Audit is of the view that due to weak internal controls, TMA property was subletted.

Subletting of TMA property resulted in loss of Rs 27.144 million.

The matter was reported to the TMO and Administrator in March 2016. The TMO replied that 10 % annual increase was being charged from lessee and original owners had occupied those shops. They did not sub-let the shops. Reply of the TMO was not tenable as shops were not re-auctioned on competitive rates and no evidence regarding non sub-letting of shops was produced to audit.

DAC in its meeting held in May 2016 directed the TMO to cancel agreements with original tenants and fresh auction be made within a month. No progress was intimated till finalization of this Report.

Audit recommends enquiry and fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 15]

#### **1.5.4.3 Loss due to non production of GST invoices of payments made against civil works - Rs 2.649 million**

As per Clause No. 4 Sub Clause (ii) of letter No. 1(42)STM/2009/99638-R dated 24.11.2013 “in case of Public Works, it may be ensured that the contractors engaged made purchases only from Sales Tax registered persons, since contractors carrying out Government works against public tender are required to have a Bill of Quantity (BOQ) the contracting department/organization ,must require such contractors to present sales tax invoices of all the material mentioned in the BOQ as evidence of its legal purchase before payments is released to them”.

TMO Minchin Abad made payment to the contractors of 53 schemes without production of GST invoices amounting to Rs 2.649 million in violation of above letter. **(Annex-U)**

Audit is of the view that due to weak financial controls, proof for deposit of GST was not obtained.

Non provision of proof for payment of GST resulted in loss to the Government amounting to Rs 2.649 million.

The matter was reported to the TMO and Administrator in March 2016. The TMO replied that it did not come under sphere of duties of TMA to ensure GST invoices from contractors. Reply of TMO was not tenable as it was contrary to above rule.

DAC in its meeting held in May 2016 directed the TMO to ensure deposit of GST on procurement of taxable items and submit deposit proof within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 2.649 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 20]

#### **1.5.4.4 Issuance of NOC to private housing scheme without observing the prescribed requirements – Rs 2.058 million**

According to Section 42 (f) and 46 (6) d of the Punjab Private Housing Schemes and Land Sub Division Rules 2010, a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority shall, prior to issuance of approval for sub-division, require a developer to submit a transfer deed in the light of Form B for free of cost transfer to a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority area reserved for road /open space. Moreover, the developer shall provide:

- i. Open space or park 5- 7 % and above
- ii. Commercial area 5%
- iii. Approaches road not less than 60 feet.
- iv. Internal road minimum 30 feet.
- v. 10 Marla plot for solid waste management.
- vi. location of a tube well, overhead reservoir, pumping station and disposal station to be provided if required by Water and Sanitation Agency or Tehsil Municipal Administration

TMO Minchin Abad granted NOC to the developers of housing schemes (Model City Housing Scheme and Kamal Garden Housing Scheme) without ensuring proper planning for availability of open spaces worth Rs 2.058 million in violation of above rules. Plots were sold to the public instead of leaving and transferring to TMA the open spaces, roads, pumping station and disposal station etc.

Audit is of the view that due to weak internal controls, NOC was issued without fulfillment of prescribed requirements..

Issuance of NOC without fulfillment of prescribed requirements resulted in loss of TMA's land valuing Rs 2.058 million.

The matter was reported to the TMO and Administrator in March 2016. The TMO replied that codal formalities required under land sub division rules would be observed while approving map of relevant housing colonies.

DAC in its meeting held in May 2016 directed the TMO to take necessary action for illegal construction of housing scheme and matter of registry process of plots must be taken up with Revenue Department. No progress was intimated till finalization of this Report.

Audit recommends ensuring compliance of prescribed rule and transfer of property in the name of TMA besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 18]

#### **1.5.4.5 Loss due to charging less rates of rent of shops – Rs 1.275 million**

According to the Rules 4 (d) and 16 (1) of the Punjab Local Government (Property) Rules, 2003, the manager shall ensure that the rented property fetches the maximum rent. Immovable Property shall be given on lease through competitive bidding, the period of such lease shall be up to five years at a time. Furthermore, according to Local Government notification No. S-III/2-11/80 dated 07.07.1982 that after the expiry of five years the terms and conditions of extension of lease may be resettled between the lessees and local council concerned by negotiation keeping in view the prevalent rent of such shops. If the conditions of negotiation are not acceptable to the lessees or parties concerned fail to arrive at any agreeable decision, the shops should be re-auctioned according to prescribed procedure.

TMO Minchin Abad did not consider market rates while awarding lease of shops during 2014-15. TMA leased out the shops to the persons since 1980 without maintaining record. TMA never made the rent assessment from the Rent Controller to re auction the shops and realized Rs 1.275 million less than prevailing market rates. **(Annex –V)**

Audit is of the view that due to weak internal controls, shops were not reauctioned at prevailing market rates.

Non auction of shops at prevailing market rates resulted in loss of Rs 1.275 million.



The matter was reported to the TMO and Administrator in March 2016. The TMO replied that size of the shops was very low and rent depended on size of shops. The rent was almost equal to or greater than local market rates. Reply of the TMO was not tenable as no substantiating evidence pertaining to local market rates was produced to Audit.

DAC in its meeting held in May 2016 directed the TMO to auction the shops on prevailing market rates within 15 days. No progress was intimated till finalization of this Report.

Audit recommends that the shops be re-auctioned at prevailing market rates besides fixing of responsibility on the persons at fault, under intimation to Audit.

[AIR Para: 12]

## **1.6 Tehsil Municipal Administration, Fort Abbas**

## **1.6.1 Non Production of Record**

### **1.6.1.1 Non Production of Record – Rs 40.216 million**

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

TMO Fort Abbas neither maintained nor produced record of expenditure of Rs 40.216 million incurred/ revenue realized under different objects / codes of classification, in violation of the above rules. (**Annex – W**)

Audit is of the view that due to weak internal controls and irresponsible attitude of the executives, essential record was not provided to Audit.

Non production of record created doubt about the legitimacy of the expenditure amounting to Rs 40.216 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that the record (for items at Sr. No. 1-12 of Annex-V) would be produced at the time of next audit and for item at Sr. No. 13 reply would be furnished in next meeting. DDO admitted non production of record.

DAC in its meeting held in April 2016 directed to get the record verified within three days. No progress was intimated till finalization of this Report.

Audit recommends to get the record verified besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 8 & 39]

## **1.6.2 Irregularities and non compliance**

### **1.6.2.1 Irregular expenditure on construction of road without NOC – Rs 43.880 million**

As per letter No.PDP/3(10) GWL/7 dated 04.07.2008, construction of roads and their repair and maintenance is the original jurisdiction and responsibility of the District Governments. TMA can only maintain a road which is surrendered by the respective District Government in writing through agreement with TMA in terms of section 54 (h)(v) of the PLGO Ordinance. LFA staff while making payments in pre-audit will seek certificate from concerned DO (Roads) to the effect that no expenditure on R&M (Repair & Maintenance) on such Roads has been made by the District Government, supported with M&R budget of relevant Financial Year”.

TMO Fort Abbas incurred expenditure of Rs 43.880 million on construction of twenty six (26) metalled roads without getting NOC from the DO (Roads) in violation of above rule. (**Annex – X**)

Audit of the view that due to weak internal controls, NOC was not obtained from relevant department and expenditure was incurred thereon.

Incurring expenditure without obtaining NOC from relevant departments resulted in unauthorized expenditure of Rs 43.880 million.

The matter was reported to the TMO and Administrator in March 2016. The TMO replied all these schemes were approved by the District Development Committee (DDC) and the TMA was decided as executing agency for those schemes. Therefore, no separate NOC was required. Reply was not tenable as no documentary evidence was produced in support of reply.

DAC in its meeting held in April, 2016 directed for the regularization of expenditure within 30 days. No progress was intimated till finalization of this Report.

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

[AIR Para: 12]

### **1.6.2.2 Irregular expenditure on purchase of sucker machine – Rs 6.50 million**

According to the Rule 2.10 (5) of PFR Vol-I, it is not permissible to draw advances from the treasury for the execution of work, the completion of which is likely to take considerable time. Moreover, as per Rules 9, 10 (2) and 12 of the Punjab Procurement Rules 2014, 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 and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 100,000 and up to Rs 2 million shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time. All procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation

TMO incurred expenditure of Rs 6.50 million on account of purchase of sucker machine and Truck during F.Y. 2014-15. Expenditure was held irregular due to following reasons:

- i. The procurement was made without advertisement on PPRA's website.
- ii. Payment of Rs 2.80 million was made in advance without obtaining prior approval from the Finance Department.
- iii. Liquidated damages amounting to Rs 145,166 were not recovered from the supplier.

Audit is of the view that due to financial indiscipline, procurement rules were not observed and advance payments were made.

Non compliance of financial discipline resulted in irregular expenditure of Rs 6.50 million and loss of Rs 145,166.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that advertisement was made on PPRA website. Payment was made in advance as the suppliers of heavy machinery always supply machinery after getting cheque. Machinery was purchased after getting sanction of competent authority. Reply

of TMO was not acceptable as no evidence regarding advertisement on PPRA's website was shown, prior approval of Finance Department was not obtained before making advance payment and liquidated damages were not recovered.

DAC in its meeting held in April 2016 directed the TMO to get the expenditure regularized from the competent authority and recover liquidated damages within 15 days. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority and recovery of liquidated damages besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 44]

### **1.6.2.3 Non curtailment of budget / unauthorized increase in budget and irregular expenditure - Rs 3.552 million**

As per Para (X) of the Austerity Measures for the year 2014-2015 issued by the Finance Department, Government of the Punjab vide letter No. FD.SO (GOODS)/44-4/2011 dated 11.09.2014, expenditure on non salary budget should be reduced @ 15% during the current Financial Year. According to the Rule 4 (3) (iv) of the Punjab District Government & TMA (Budget) Rules, 2003 the head of offices is responsible for ensuring that the total expenditure is kept within the limits of authorized appropriation.

TMO Fort Abbas did not curtail non salary budget by 15% amounting to Rs 3.552 million during 2014-15 in violation of instructions of Finance Department. Moreover, expenditure as per revised budget was increased instead of curtailment. **(Annex – Y)**

Audit is of the view that due to weak financial controls, non salary budget was not curtailed by 15 %.

Non curtailment of non salary budget resulted in excess expenditure on pay and allowances amounting to Rs 3.552 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that original budget was curtailed and expenditure incurred was less than original budget. Reply was not tenable as no record was produced in support of the reply.

DAC in its meeting held in April 2016 directed to get the expenditure regularized from the competent authority within 15 days as relevant record was not got verified. No progress was intimated till finalization of this Report.

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

[AIR Para: 2]

#### **1.6.2.4 Unauthorized execution of development schemes – Rs 3.530 million**

According to Rule 48 of TMA Works Rules 2003, the Engineer Incharge and his subordinates shall be responsible for strict implementation of the terms of the contract. All the contract deeds shall be executed on standard contract form issued by the Government. The agreement between engineer and contractor shall be written on stamp paper

TMO Fort Abbas issued work orders / awarded contracts of five (05) development schemes costing Rs 3.530 million during 2014-15 without obtaining stamp papers / entering into formal agreement deeds. In most cases agreement deed on stamp papers were obtained after completion of work. (**Annex – Z**)

Audit is of the view that due to weak internal controls, work orders were issued without having any formal agreement deeds.

Issuance of work orders without any formal agreement deeds, resulted in unauthorized expenditure of Rs 3.530 million.

The matter was reported to the TMO and Administrator in March, 2016. TMO replied that agreements of all the schemes were already made and were available for

verification. Reply was not tenable as no relevant record was shown during verification/DAC meeting.

DAC in its meeting held in April 2016 directed the TMO to get the record verified within two days. No progress was intimated till finalization of this Report.

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

[AIR Para: 15]

### 1.6.2.5 Less fixing of targets of income - Rs 3.434 million

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

TMO Fort Abbas realized revenue of Rs 4.772 million during 2013-14 and was required to fix revenue targets of Rs 5.249 million (approximately) during 2014-15 on the basis of 10% increase from previous year actual receipts but the TMO fixed revenue targets of Rs 2.530 million during 2014-15 which was less than desired target. Later on the targets were revised to Rs 1.815 million. As a result, relevant staff did not made due efforts to realize maximum revenue as targets were Rs 3.434 million less than desired target for the years. Detail is given below:

(Rupees in million)

Sr. No.	Receipt Head	Actual Income of Preceeding Year (2013-14)	Desired Target for 2014-15 after 10% Increase	Original Budget Estimate for 2014-15	Revised Budget Estimate for 2014-15	Amount
1	2	3	4	5	6	7 (4-6)
1	License Fee	0.093	0.101	0.200	0.088	0.013
2	Fee Water Connection	0.042	0.046	0.040	0.030	0.017
3	NOC Fee	0.156	0.172	0.160	0.019	0.153
4	Disposal No.3	1.670	1.837	1.450	1.450	0.387
5	Land Rent Temporary and Permanent	0.307	0.338	0.300	0.211	0.127
6	Other Receipt / Misc.	2.504	2.755	0.200	0.018	2.737
	<b>Total</b>	<b>4.772</b>	<b>5.249</b>	<b>2.350</b>	<b>1.816</b>	<b>3.434</b>



Audit is of the view that due to weak financial management, targets of revenue were kept low.

Less fixing of targets of revenue resulted in less income of Rs 3.434 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that due efforts were made to fetch maximum income through auction of disposal and self collection of revenue. Reply was not accepted as original targets were curtailed without assigning any reason.

DAC in its meeting held in April 2016 requested the Administrator to hold an Inquiry within 15 days. No progress was intimated till finalization of this Report.

Audit recommends early finalization of inquiry proceedings besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 6]

### **1.6.2.5 Irregular expenditure on construction of water diggi – Rs 1.575 million**

According to Section 54 of the PLGO 2001, the construction of water diggi, culverts and bridges do not fall within the functions of Tehsil Municipal Administration.

TMO Fort Abbas incurred expenditure of Rs 1.575 million on construction of six (06) water diggis during 2014-15 beyond functions of TMA. Detail is as follows:

<b>(Rupees in million)</b>				
<b>Sr. No.</b>	<b>Name of Schemes</b>	<b>Approved Cost</b>	<b>Agreement cost</b>	<b>Expenditure up to 30.6.2015</b>
1	Construction of Water Diggi Chak NO. 321/HR Azafi Basti Ashraf Wali	0.500	0.411	0.411
2	Construction of Water Diggi Chak NO. 322/HR	0.500	0.429	0.429
3	Construction of Water Diggi Chak No. 423/HR	0.150	0.139	0.137
4	Construction of Water Diggi Chak No. 423/HR Basti Ramzan Dodi	0.150	0.140	0.140
5	Construction of Water Diggi Chak No. 243/HL	0.400	0.360	0.327
6	Repair of Diggi Chak No 321/HR	0.100	0.096	0.096
<b>Total</b>		<b>1.800</b>	<b>1.575</b>	<b>1.540</b>

Audit is of the view that due to weak financial controls, expenditure was incurred on those activities that were not relevant to functions of TMA.

Expenditure beyond function of TMA resulted in irregular expenditure of Rs 1.540 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that the water ponds were constructed in Cholistan area on humanitarian grounds and just to store water as there was acute shortage of drinking/usable water in that area. Reply of TMO was not accepted as construction of water ponds was beyond functions of TMA.

DAC in its meeting held in April 2016 directed the TMO to get the expenditure regularized from the competent authority within 15 days. No progress was intimated till finalization of this Report.

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

[AIR Para: 16]

#### **1.6.2.6 Unauthorized appointment / posting of non-technical staff – Rs 1.409 million**

According to the letter No. SO Estate (LG)2-19/2011 dated 25.11.2015 of Local Government & Community Development Department, Government of the Punjab, it is to ensure that no unqualified enforcement Inspector is working or assigned additional charge in respective TMA.

The record pertaining to TMA Fort Abbas revealed that following non technical officers / officials were working in the TMA as TO (P&C) and Building Inspector in violation of instructions. As a result, unauthorized / bogus technical work of P&C section was carried out in TMA. Moreover, the services of technical staff (tracer) were available in the TMA but were not utilized. Payment of pay & allowances amounting to Rs 1.409 million was paid to non technical staff for providing services of technical nature.

(Rupees in million)

Sr. No.	Designation of Officer / Official	Pay Scale	Pay per Month	Period	Months	Amount
01	TO (R)	17	0.042	July 2014 to	12	0.510
02	Junior Clerk	9	0.025	June 2015	36	0.899
<b>Total</b>						<b>1.409</b>

Audit is of the view that due to weak internal controls, non technical persons were deputed on jobs of technical nature.

Deputing non technical persons resulted in irregular expenditure of pay and allowances amounting to Rs 1.409 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that additional charge of the post of any Tehsil Officer could only be entrusted to any other Tehsil Officer and not to the tracer of BPS-5. Reply of TMO was not tenable services of non technical staff were utilized.

DAC in its meeting held in April 2016 directed the TMO to get relevant service rules, service books and personal files of concerned staff verified within 03 days. No progress was intimated till finalization of this Report.

Audit recommends that the irregularity be got condoned from the competent authority besides fixing of responsibility and action against the concerned, under intimation to Audit.

[AIR Para: 30]

### 1.6.3 Internal Control Weaknesses

#### 1.6.3.1 Irregular grant of NOC to private housing schemes and non transfer of land – Rs 424.480 million

According to Section 42 (F) of the Punjab Private Housing Schemes and Land Subdivision Rules 2010, a developer shall provide:

- i. Open space or park 7% and above
- ii. Commercial area 5%
- iii. Public buildings 2% to 10%
- iv. Approach road not less than 40 feet.
- v. Internal roads minimum 30 feet.
- vi. 10 Marla plot for solid management.
- vii. location of a tube well, overhead reservoir, pumping station and disposal station to be provided if required by Water and Sanitation Agency or Tehsil Municipal Administration

TMO Fort Abbas granted technical approval/NOC to the three (03) private housing schemes without observing the above criteria as notified by the Government. Moreover, area of open spaces, parks, public buildings etc valuing Rs 424.480 million was not transferred in the name of TMA. Detail is given below:

**(Rupees in million)**

Sr. No.	Name of Housing Scheme	Area (Kanal/Marlas)	Rate / Marla (approximate)	Amount
1	Daud Land Housing Scheme Chak No.188/7-R	61.680/ 1233.6	0.100	123.360
2	Model Town Housing Scheme Chak No.272/HR	94.780/ 1895.6	0.100	189.560
3	New Pakistan Housing Scheme	55.780/ 1115.6	0.100	111.560
<b>Total</b>				<b>424.480</b>

Audit is of the view that due to weak internal controls, NOC was granted to the developers without ensuring prescribed formalities.

Non transfer and sale of land of TMA's portion resulted in loss of Rs 424.480 million.

The matter was reported to the TMO and Administrator in March 2016. The TMO replied that all the housing schemes had been technically approved and given NOC after observing all codal formalities and criteria of the Government. Reply was not tenable as criteria for granting NOC was not followed.

DAC in its meeting held in April, 2016 directed the TMO to comply with the government directions. No progress was intimated till finalization of this Report.

Audit recommends that land valuing Rs 424.480 million be transferred in the name of TMA besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 31]

### **1.6.3.3 Loss due to less / non-collection of arrears – Rs 3.224 million**

According to the Rule 76 (1) of Government of the Punjab District Government and TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head. Moreover, according to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

TMO Fort Abbad did not take action to recover the arrear of revenue. Financial Statements of TMA Fort Abbas for the Financial Year 2014-15 indicated that arrears of Rs 4.071 million were due on account of different revenue heads on 30.06.2015 out of which Rs 0.847 million were realized and balance amount of Rs 3.224 million was outstanding. The detail is given below:

(Rupees in million)

Sr. No.	Receipt Head	Total arrear	Previous year arrear	Amount due	Amount deposited	Balance amount
1	Water Rate	3.708	0.538	3.169	0.572	2.596
2	Contractors	0.348	0.022	0.327	0	0.328
3	Agriculture Land	0.222	0	0.222	0	0.222
4	Land Rent (Permanent)	0.077	0.003	0.073	0.003	0.070
5	Disposal No.3	0.280	0	0.280	0.272	0.008
<b>Total</b>		<b>4.635</b>	<b>0.563</b>	<b>4.071</b>	<b>0.847</b>	<b>3.224</b>

Audit is of the view that due to weak financial and administrative controls, arrears were not recovered from the defaulters.

Non recovery of arrears resulted in loss of Rs 3.224 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that Rs 228,146 were already recovered and notices were issued to defaulters for recovery of balance amount. Reply of the department was not accepted as no evidence of recovery was shown to audit.

DAC in its meeting held in April 2016 directed the TMO to recover the amount within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 3.224 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 5]

#### **1.6.3.4 Loss due to non-realization of Sewerage Tax – Rs 2.560 million**

According to Gazette Notification No.1325-TMA/FAS dated 16.08.2014, TMA Fort Abbas was required to collect sewerage tax annually as per following rates:

1. Rs 200 to Rs 1000 Residential Unit
2. Rs 1000 Commercial Unit
3. Rs 3000 Industrial Unit

TMO Fort Abbas did not realize sewerage tax amounting to Rs 2.562 million during 2014-15 despite the fact that a huge electricity expenditure of Rs 4.720 million and salaries of relevant staff were paid for maintenance of 06 disposal schemes.

Audit is of the view that due to weak administrative controls, sewerage tax was not collected.

Non collection of sewerage tax resulted in loss of Rs 2.560 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that sewerage tax was included in the schedule of taxes for the year 2015-16. Reply was not acceptable as the notification was issued on 19.11.2014.

DAC in its meeting held in April 2016 directed the TMO to recover the amount within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 2.560 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 21]

#### **1.6.3.5 Loss due to unauthorized occupation of Government residences – Rs 2.352 million**

According to Government of the Punjab Finance Department letter No. SO (W) MISC-93, dated 05.11.1993, if the Government residence is not vacated within two months from the date of transfer, the penal rent @ 60% of pay should be charged in order to discourage un-authorized occupants of Government residential buildings. Moreover, according to Government of the Punjab, Finance Department letter No. FD (M-1)1-15/82-P-I dated 15.01.2000, repair and maintenance charges at the rate of 5% of pay is required to be collected from the allottees of Government accommodation.

Three (03) residences of TMA Fort Abbas were occupied illegally by unauthorized persons in violation of above rule. TMO neither recovered penal rent of Rs 2.352 million from them nor got the residences vacated. The detail is given below:

**(Rupees in million)**

Sr. No.	Designation	Pay Scale	Pay (Approx.)	Occupation Period	HRA Rate	5% R&M	60% Penal Rent	Months	Amount
01	DSP	18	0.091	July 2014 to June 2015	0.006	0.005	0.055	12	0.784
02	Major	18	0.091		0.006	0.005	0.055	12	0.784
03	Civil Judge	18	0.091		0.006	0.005	0.055	12	0.784
<b>Total</b>									<b>2.352</b>

Audit is of the view that due to weak internal controls, penal rent was not recovered from unauthorized occupants of Government residences.

Non recovery of penal rent from unauthorized occupants resulted in loss of Rs 2.352 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that efforts were being made to recover the amounts and get residences vacated.

DAC in its meeting held in April 2016 directed the TMO to effect recovery and get residences vacated within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 2.352 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 28]

#### **1.6.3.6 Loss due to non recovery of fees – Rs 1.429 million**

According to Section 38 of the Punjab Private housing Schemes and Land Sub Division Rules, (1) a developer shall deposit a preliminary planning permission fee along with application at the rate of (a) Rs 5,000 for scheme having area up to two thousand kanal; and (b) Rs 10,000 for scheme having area above two thousand kanal (2) A developer shall deposit a fee for: (a) sanction of a scheme at the rate of Rs 1,000 per kanal; (b) approval of design and specifications for water supply, sewerage and drainage at the rate of Rs 500 per kanal; (c) approval of design and specifications for road, bridge and footpath of a scheme at the rate of Rs 500 per kanal; (d) approval of



design and specifications for electricity and street light at the rate fixed by WAPDA or other agency responsible for electricity supply.

Eleven private housing schemes were doing marketing and development activities without approval of the TMA Fort Abbas. Moreover, management of those schemes started business without payment of prescribed fees amounting to Rs 1.429 million during 2014-15. (**Annex – AA**)

Audit is of the view that due to weak internal controls, no action was taken against unapproved housing schemes.

Non action against unapproved housing schemes and non recovery of prescribed dues resulted in loss of Rs 1.429 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that FIRs were lodged against owners of some defaulting housing schemes and Revenue Department was requested to stop registration of plots in unapproved housing schemes.

DAC in its meeting held in April 2016 directed the TMO to effect recovery within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.429 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 29]

### **1.6.3.7 Loss due to non auction of empty shops / plots - Rs 1.355 million**

As per para 76 (1) of the Punjab District Governments and TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head. And

TMO Fort Abbas kept its 54 shops (or plots) useless / empty and did not take appropriate steps to give them on rent through open auction due to which revenue of

Rs 1.355 million could not be realized through letting the shops on prevailing market rates.

Audit is of the view that due to weak internal controls, shops were kept idle and revenue was not realized.

Non realization of revenue resulted in loss amounting to Rs 1.355 million.

The matter was reported to the TMO and Administrator in March, 2016. The TMO replied that efforts were being made to auction the vacant shops / plots. The reply was not tenable as no record in support of reply was produced to audit.

DAC in its meeting held in April 2016 directed the TMO to get the loss written off from the competent authority within a month. No progress was intimated till finalization of this Report.

Audit recommends early auction of shops and getting the loss written off from the competent authority besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 23]

#### **1.6.3.8 Loss due to non imposing of penalty to contractors for late completion of development schemes – Rs1.138 million**

As per Clause 2 of tender form, 1% per day maximum 10% of the estimated cost of work shall be imposed as penalty if the contractor fails to complete the work within due period.

Contractors of TMA Fort Abbas did not work with the desired pace, as a result completion of 32 development schemes valuing Rs 11.381 million was abnormally delayed during 2014-15. TMO did not take appropriate action to improve the pace of work. Moreover, undue favor was granted to the contractors and penalty of Rs 1.138 million was not imposed on them. (**Annex – AB**)

Audit is of the view that due to weak internal controls, completion of schemes was delayed and penalty amounting to Rs 1.138 million was not recovered from contractors.

Non imposing of penalty resulted in loss of Rs 1.138 million.

The matter was reported to the TMO and Administrator in March 2016. The TMO replied that penalty was imposed in some cases and in remaining cases time extension was duly granted by the competent authority. Reply was not tenable as documentary evidences were not produced to Audit.

DAC in its meeting held in April, 2016 directed TMO for the production of relevant record within 2 days. No progress was intimated till finalization of this Report.

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

[AIR Para: 09]

# **Annex**

**Annex-A  
Part-I**

**Memorandum for Departmental Accounts Committee (MFDAC) Paras pertaining  
to Audit Year 2015-16**

(Rupees in million)

Name of TMA	Sr. No.	Para No.	Subject	Amount
<b>TMA Bahawalnagar</b>	1	1	Loss due to non-recovery of risk & cost expenses, Income Tax and pay of staff	0.599
	2	2	Irregular payment to work charge / contingent paid staff	11.022
	3	9	Loss to Government due to non-conduction of departmental collection	0.348
	4	11	Loss to Government due to non / less recovery of different fees from private housing schemes	0.423
	5	13	Excess / overpayment due to non observing the OGRA rates million and non deposit of sales proceed to used mobil oil	0.176
	6	16	Loss to TMA by non recovery of white plots up to June 2015 and non auction at competitive rates to actualize recovery	0.675
	7	19	Loss due to non deduction of conveyance allowance	0.071
	8	24	Irregular expenditure on POL due to improper maintenance of log books of vehicles and machinery	7.642
	9	27	Non collection of sewerage tax and non conduction of survey of new shops and business regarding license and permit fee	19.682
	10	28	Irregular expenditure due to change of cadre	3.379
	11	32	Loss to Government in millions due to non classification of land	-
<b>TMA Haroon Abad</b>	12	3	Loss due to non awarding of contract of bones and sludge/waste water	0.400
	13	7	Unauthorized expenditure on contingent paid staff	3.372
	14	13	Loss due to non-collection of "sewerage tax", and suspected misappropriation/loss due to non-conducting of survey of new shops and businesses regarding "license permit fee "	8.600
	15	17	Loss due to purchase of POL at higher rates than the rates fixed by OGRA for the end user	0.075
	16	18	Loss to treasury due to non auction of tress.	0.993
	17	20	Likely misappropriation / expenditure without justification.	0.414

Name of TMA	Sr. No.	Para No.	Subject	Amount
	18	21	Loss due to mis-use of the fire brigade.	0.235
	19	22	Difference in actual receipt as per classified and actual receipt verified by TAO	0.959
TMA Chishtian	20	1	Non recovery of auctioned amount from the contractor	0.520
	21	4	Loss to Government in millions due to non classification of land	-
	22	5	Non preparation of post completion evaluation report and non submission to the council	5.297
	23	6	Loss to Government due to non recovery of income tax and interest from the contractor	0.964
	24	9	Non recovery of pay pension contribution & fringe benefits from contractors	0.706
	25	11	Un-authorized payment of house rent allowance loss to Government	0.228
	26	13	Irregular expenditure on development schemes	0.586
	27	15	Mis-appropriation and non credit of unclaimed security to Government	0.673
	28	16	Irregular payment to work charge / contingent paid staff	3.018
	29	17	Irregular awarding of various contracts due to non obtaining bank guarantee	4.096
	30	21	Loss to Government due to purchase of POL at higher rates than the rates fixed by OGRA	0.150
	31	22	Unjustified expenditure on POL of tractor	0.197
	32	25	Irregular purchase without observing PPRA rules & undue favor	0.412
	33	26	Irregular purchase of different items by violating austerity committee instructions	0.323
	34	27	Unjustified Repair of Vehicles	0.284
	35	28	Irregular expenditure on repair of machinery	0.672
	36	29	Irregular expenditure on sports activities	0.148
	37	30	Irregular expenditure due to misclassification	0.197
	38	31	Irregular expenditure on repair of different items	0.237
	39	32	Irregular expenditure on different events	0.156
	40	33	Overpayment on account of integrated and other allowances	0.042
	41	34	Irregular expenditure on repair of road cuts	0.079
42	35	Unauthorized drawl of conveyance allowance during leave period	0.064	
43	36	Non resale of used mobile oil loss to Government	0.075	
44	37	Irregular expenditure on electricity items	0.082	

Name of TMA	Sr. No.	Para No.	Subject	Amount
	45	38	Unauthorized use / transfer of development budget to non development budget	15.120
<b>TMA Minchin Abad</b>	46	08	Unjustified less fixing of targets of income	0.779
	47	10	Unauthorized expenditure on contingent paid staff	5.657
	48	11	Irregular payment of holiday allowance.	0.371
	49	13	Loss to Government due to non-collection of "sewerage tax",.	0.632
	50	14	Irregular expenditure on for construction of culverts	0.129
	51	19	Non recovery of professional tax	0.052
	52	26	Loss to Government due to not deduction of shrinkage.	0.174
	53	27	Doubtful expenditure on payment of salaries of the TMA staff.	57.006
<b>TMA Fort Abbas</b>	54	1	Non-availability of lab test report of construction of soling,	1.484
	55	3	Loss to Government in millions due to Non classification of land	-
	56	7	Loss to Government due to non / dead recovery of income head	0.631
	57	10	Loss due to non deduction of shrinkage charges	2.801
	58	11	Loss to Government due to non deduction of additional performance securities	4.485
	59	13	Unauthorized grant of time extension of development schemes	6.750
	60	14	Execution of development works without PC-I	93.400
	61	17	Irregular awarding of various contracts due to non obtaining bank guarantee	0.310
	62	18	Loss to Government due to non recovery of income tax from the contractors	0.311
	63	20	Loss to Government due to non recovery of water rate	0.474
	64	24	Loss to Government due to non-collection of "pesticide license fee and medical stores license fee"	0.062
	65	25	Loss to Government treasury due to non-realization / non-collection of conversion (commercialization) fees	0.690
	66	26	Irregular payment to work charge / contingent paid staff	1.580
	67	32	Irregular expenditure by splitting the indents and non observance of PPRA rules	0.564
	68	33	Doubtful consumption of POL due to improper / non maintenance of log book	0.868
	69	34	Loss to Government due to misappropriation of used mobil oil	0.012

<b>Name of TMA</b>	<b>Sr. No.</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
	70	35	Unauthorized purchase of uniform against irregular drawl of dress allowance	0.037
	71	36	Doubtful expenditure on construction work	0.308
	72	37	Misappropriation of public money through fake repair work	0.199
	73	38	Non preparation of post completion evaluation report and non submission to the council	18.099
	74	41	Loss to Government due to non achievement of targets	4.276
	75	43	Loss to Government due to allowing purchase of T.S.T material from far quarry	0.687
	76	45	Loss to Government due to excess payment to contractor	0.003



**Memorandum for Departmental Accounts Committee Paras not attended in Accordance  
with the Directives of DAC Pertaining to Audit Year 2014-15**

(Rupees in million)

Name of TMA	Sr. No.	Para No.	Subject	Amount
<b>TMA Bahawalnagar</b>	1	2	Irregular expenditure on sports activities	0.762
	2	3	Loss to Government due to rental expenditure of ramzan bazar and other events	1.440
	3	4	Loss due to non-recovery of risk & cost expenses and income tax	0.413
	4	6	Loss to the Government due to auction than the auction of waste of animals	0.101
	5	8	Un-authorized payment of holiday allowance	0.787
	6	9	Conducting of stock taking	-
	7	10	Un-authorized payment to contingent paid staff	2.233
	8	11	Non verification of site and sale value	1.500
	9	13	Loss to Government due to purchase of POL at higher rates than the rates fixed by OGRA	0.167
	10	14	Irregular expenditure on purchase of general store items	0.094
	11	15	Irregular expenditure on repair of water supply	0.852
	12	18	Irregular expenditure on repair of vehicle	0.151
	13	19	Ambiguous / doubtful expenditure on same disposal by different names	0.483
	14	20	Loss to Government due to less recovery than the reserve price	0.452
	15	21	Irregular expenditure on maintenance of park	0.414
	16	23	Loss to Government due to non achievement of targets	14.030
	17	24	Non-imposing of penalty due to delay in completion of works	0.164
	18	25	Loss to Government in millions due to non classification of land	-
	19	28	Irregular expenditure on repair of machinery	0.829
	20	30	Misclassification of expenditure	0.109
	21	32	Irregular purchase & expenditure of electricity items	0.136
	22	33	Non production of record	-
<b>TMA Chishtian</b>	23	1	Improper maintenance of accounts / financial statement	-
	24	2	Unauthorized appointment and expenditure on contingent paid staff	1.175

Name of TMA	Sr. No.	Para No.	Subject	Amount
	25	3	Non achievement of targets resulting in loss of revenue	6.247
	26	4	Loss due to non / less deposit of government money	0.124
	27	6	Loss due to less deposit of government money	0.964
	28	7	Non acquisition of land	416.00
	29	14	Loss due to Non recovery of NOC and map fee from owners of BTS towers	0.245
	30	15	Loss due to purchase of POL at higher rates than the rates fixed by OGRA	0.138
	31	17	Irregular expenditure due to irregular tendering process	2.430
	32	19	Loss due to non recovery of liquidated damages	0.622
	33	20	Unauthorized expenditure on POL due to non-registration of government vehicles	0.150
	34	21	Irregular expenditure on civil works	-
	35	22	Unauthorized expenditure on repair of official car	0.317
TMA Fort Abbas	36	3	Loss to Government treasury due to non-deposit of house rent allowance and repair and maintenance charges	0.106
	37	4	Loss to Government due to misappropriation of used mobil oil	0.015
	38	6	Irregular execution of works without NOC,	-
	39	7	Loss to Government due to not deducting shrinkage	0.162
	40	9	Loss to Government due to non-collection of income tax from contractors (auction of collection rights)	0.401
	41	11	Loss to Government treasury due to awarding benefit to desired person by awarding more than one shop & charging less rates under the head of "rent of shops"	0.659
	42	12	Loss to Government treasury due to unjustified usage of fire brigade vehicles	0.329
	43	15	Loss to Government by awarding contract of disposal water on low rates	18.999
	44	16	Loss to Government due to omission of important conditions from contract papers	0.994
	45	21	Non availability of backup record of receipt of transfer of immovable property	19.966
	46	23	Misappropriation of funds by showing fictitious "repair of transformers" expenditure	0.085
	47	28	Loss to Government due to purchase of POL at higher rates than the rates fixed by OGRA	0.092
	48	31	Non production of record	-
TMA	49	7	Irregular payment to work charge / contingent paid staff	4.846
	50	9	Loss to Government due to inefficiency of collection staff	31.885

Name of TMA	Sr. No.	Para No.	Subject	Amount
Haroonabad	51	10	Non accountal of stock	0.618
	52	11	Doubtful expenditure on sports activities	0.487
	53	13	Irregular expenditure beyond the jurisdiction of TMA recovery	0.111
	54	14	Irregular payment of holiday allowance	2.652
	55	18	Misappropriation of stationary	0.082
	56	20	Irregular purchase of tyres	0.113
	57	22	Loss to Government treasury due to unjustified usage of fire brigade vehicles	0.278
	58	23	Misappropriation in sale of sludge water	6.470
	59	24	Loss due to misappropriation of used mobile oil	0.120
	60	25	Doubtful/ bogus repair of vehicle/machinery	0.245
TMA Minchin Abad	61	1	Loss of revenue to Government due to non achievement of targets	9.643
	62	2	Irregular payment to work charge / contingent paid staff	5.839
	63	3	Irregular payment of holiday allowance	0.427
	64	10	Irregular execution of roads works	1.550
	65	11	irregular expenditure on construction of culverts	0.228
	66	12	Loss to Government due to not deduction of	0.174
	67	13	Irregular grant of contractor profit @ 20 % to the contractor for tuff tile work. recovery	0.110
	68	14	Loss of revenue to TMA due to non obtaining of performance security	0.226
	69	16	Non recovery of professional tax	0.060
	70	18	Loss to Government by misappropriation/ misuse of funds on sports event	0.530
	71	19	Irregular purchase of tyres	0.048
	72	20	Loss due to non-imposing of penalty on late completion of work	0.276
	73	21	Loss to Government due to purchase of POL at higher rates than the rates fixed by OGRA	0.079
	74	22	Non maintenance of separate books of accounts and classified accounts of expenditure	-
	75	24	Unjustified exercising of powers / wrong payments	0.617
	76	25	Non provision of record pertaining to security deposits. and non credit of unclaimed security & bank profit to Government	-
	77	28	Loss to Government due to non auction/non collection of disposal works and solid waste and misappropriation in license fee/permit fee	0.027

**TMA's of District Bahawalnagar**  
**Consolidated Budget and Expenditure for TMA's District Bahawalnagar**

**Tehsil Municipal Administration Bahawalnagar**

(Rupees in million)

2014-15	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	139.29	136.508	(-)2.782	(-)02%
Non-salary	118.906	88.862	(-)30.044	(-)25%
Development	0.832	0.674	(-)0.158	(-)19%
Revenue	283.908	227.225	(-)56.683	(-)20%
<b>Total</b>	<b>542.936</b>	<b>453.269</b>	<b>(-)89.667</b>	<b>(-)66%</b>

**Tehsil Municipal Administration Chishtian**

(Rupees in million)

2014-15	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	125.167	104.09	(-)21.077	(-)17%
Non-salary	95.03	93.112	(-)1.918	(-)02%
Development	12.35	5.297	(-)7.053	(-)57%
Revenue	203.067	203.067	0	0%
<b>Total</b>	<b>435.614</b>	<b>405.566</b>	<b>(-)30.048</b>	<b>(-)76%</b>

**Tehsil Municipal Administration Haroon Abad**

(Rupees in million)

2014-15	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	137.672	127.671	(-)10.001	(-)07%
Non-salary	45.334	39.081	(-)6.253	(-)14%
Development	0.8	0.639	(-)0.161	(-)20%
Revenue	189.445	169.379	(-)20.066	(-)11%
<b>Total</b>	<b>373.251</b>	<b>336.77</b>	<b>(-)36.481</b>	<b>(-)52%</b>

**Tehsil Municipal Administration Fort Abbas**

**(Rupees in million)**

<b>2014-15</b>	<b>Budget</b>	<b>Actual</b>	<b>Excess (+) / Savings(-)</b>	<b>% savings</b>
Salary	49.195	42.997	(-)6.198	(-)13%
Non-salary	23	29.197	(+)6.197	(+)27%
Development	59.099	111.546	(+)52.447	(+)89%
Revenue	103.661	100.186	(-)3.475	(-)03%
<b>Total</b>	<b>234.955</b>	<b>283.926</b>	<b>(+)48.971</b>	<b>(+)100%</b>

**Tehsil Municipal Administration, Minchin Abad**

**(Rupees in million)**

<b>2014-15</b>	<b>Budget</b>	<b>Actual</b>	<b>Excess (+) / Savings(-)</b>	<b>% savings</b>
Salary	62.525	53.114	(-)9.411	(-)15%
Non-salary	35.119	19.746	(-)15.373	(-)44%
Development	34.902	18.619	(-)16.283	(-)47%
Revenue	112.019	103.404	(-)8.615	(-)08%
<b>Total</b>	<b>244.565</b>	<b>194.883</b>	<b>(-)49.682</b>	<b>(-)113%</b>

**Total of all TMAs of District Bahawalnagar**

<b>2014-15</b>	<b>Budget</b>	<b>Actual</b>	<b>Excess (+) / Savings(-)</b>	<b>% savings</b>
Salary	513.849	464.38	(-) 49.469	9.6 %
Non-salary	317.389	269.998	(-) 47.391	14.9 %
Development	107.983	136.775	(+) 28.792	-26.7 %
<b>Total</b>	<b>939.221</b>	<b>871.153</b>	<b>68.068</b>	<b>7.2 %</b>
Revenue	892.1	803.261	(-) 88.839	10.0 %
<b>Total</b>	<b>892.1</b>	<b>803.261</b>	<b>(-) 88.839</b>	<b>10.0 %</b>

**Annex – C**  
**[Para 1.2.2.2]**

**Irregular expenditure on pay due to out of turn promotion - Rs 3.799 million**

**(Rupees in million)**

Overpayment of Pay due to Out of turn Promotion of Mr. Muhammad Yaseen							Irregular Drawl of Pay due to Out of Turn Promotion of Mr. Muhammad Yaseen				
Appointed as J.C on 06-08-1990. Promoted as Senior Clerk (BPS-07) on 01-07-94. Promoted as Assistant w.e.f. 29-01-1999. Post Upgraded to BPS-14 on 01-07-07											
Period		Pay Due	Pay Drawn	Diff.	No. of Months	Amount	Period		Pay Drawn	No. of Months	Amount
From	To						From	To			
07/94	11/94	2,390	2,614	224	6	0.001	07/94	11/94	2,614	6	0.016
12/94	11/95	2,456	2,695	239	12	0.003	12/94	11/95	2,695	12	0.032
12/95	11/96	2,522	2,776	254	12	0.003	12/95	11/96	2,776	12	0.033
12/96	11/97	2,588	2,857	269	12	0.003	12/96	11/97	2,857	12	0.034
12/97	11/98	2,654	2,938	284	12	0.004	12/97	11/98	2,938	12	0.035
12/98	01/99	2,720	3,019	299	2	0.001	12/98	04/99	3,019	2	0.006
02/99	11/99	2,720	3,233	513	10	0.005	05/99	11/99	3,233	10	0.032
12/99	11/00	2,786	3,349	563	12	0.007	12/99	11/00	3,349	12	0.040
12/00	11/01	2,852	3,465	613	12	0.007	12/00	11/01	3,465	12	0.041
12/01	11/02	4,400	5,390	990	12	0.012	12/01	11/02	5,390	12	0.065
12/02	11/03	4,500	5,565	1,065	12	0.013	12/02	11/03	5,565	12	0.067
12/03	11/04	4,600	5,740	1,140	12	0.014	12/03	11/04	5,740	12	0.069
12/04	04/05	4,700	5,915	1,215	5	0.006	12/04	04/05	5,915	5	0.030
05/05	06/05	4,700	5,915	1,215	2	0.002	05/05	06/05	5,915	2	0.012
07/05	11/05	5,405	6,780	1,375	5	0.007	07/05	11/05	6,780	5	0.034
12/05	11/06	5,520	6,980	1,460	12	0.017	12/05	11/06	6,980	12	0.084
12/06	06/07	5,635	7,180	1,545	7	0.012	12/06	06/07	7,180	7	0.050
07/07	08/07	5,660	7,250	1,590	2	0.003	07/07	08/07	7,250	2	0.015
09/07	11/07	5,820	7,565	1,745	3	0.005	09/07	11/07	7,565	3	0.023
12/07	06/08	5,980	7,880	1,900	7	0.013	12/07	06/08	7,880	7	0.055
07/08	11/08	7,140	8,195	1,055	5	0.005	07/08	11/08	8,195	5	0.041
12/08	06/09	7,330	9,860	2,530	7	0.018	12/08	06/09	9,860	7	0.069
07/09	11/09	7,330	9,860	2,530	5	0.013	07/09	11/09	9,860	5	0.049
12/09	11/10	7,520	10,240	2,720	12	0.032	12/09	11/10	10,240	12	0.123
12/10	06/11	7,710	10,620	2,910	7	0.020	12/10	06/11	10,620	7	0.074
07/11	11/11	12,840	17,150	4,310	5	0.021	07/11	11/11	17,150	5	0.086
12/11	11/12	13,160	17,760	4,600	12	0.056	12/11	11/12	17,760	12	0.213
12/12	11/13	13,480	18,370	4,890	12	0.059	12/12	11/13	18,370	12	0.220
12/13	11/14	13,800	18,980	5,180	12	0.062	12/13	11/14	18,980	12	0.228
12/14	06/15	14,120	19,590	5,470	7	0.038	12/14	06/15	19,590	7	0.137
07/15	11/15	18,280	25,350	7,070	5	0.035	07/15	11/15	25,350	5	0.127
<b>Sub Total</b>						<b>0.497</b>	<b>Sub Total</b>				<b>2.140</b>

(Rupees in million)

Overpayment of Pay due to Out of Turn Promotion of Mr. Rashid Hussain Shah							Irregular Drawl Pay due to Out of Turn Promotion of Mr. Rashid Hussain Shah					
Promoted as Senior Clerk (BPS-07) in May, 2005. Scale Upgraded from BPS-07 to BPS-09 w.e.f. 01-07-07. Promoted as Assistant w.e.f. December, 2013												
Period		Pay Due	Pay Drawn	Diff.	No. of Months	Amount	Period		Pay Drawn	No. of Months	Amount	
From	To						From	To				
05/2005	06/2005	3,800	4,020	220	2	0.001	05/2005	06/2005	4,020	2	0.008	
07/2005	11/2005	4,370	4,655	285	5	0.001	07/2005	11/2005	4,655	5	0.023	
12/2005	11/2006	4,485	5,340	855	12	0.010	12/2005	11/2006	5,340	12	0.064	
12/2006	06/2007	4,600	5,500	900	7	0.006	12/2006	06/2007	5,500	7	0.039	
07/2007	08/2007	5,345	5,655	310	2	0.001	07/2007	08/2007	5,655	2	0.011	
09/2007	11/2007	5,345	5,845	500	3	0.002	09/2007	11/2007	5,845	3	0.018	
12/2007	06/2008	5,480	6,035	555	7	0.004	12/2007	06/2008	6,035	7	0.042	
07/2008	11/2008	6,540	7,270	730	5	0.004	07/2008	11/2008	7,270	5	0.036	
12/2008	06/2009	6,700	7,500	800	7	0.005	12/2008	06/2009	7,500	7	0.053	
07/2009	11/2009	6,700	7,500	800	5	0.004	07/2009	11/2009	7,500	5	0.037	
12/2009	11/2010	6,860	7,730	870	12	0.010	12/2009	11/2010	7,730	12	0.093	
12/2010	06/2011	7,020	7,960	940	7	0.007	12/2010	06/2011	7,960	7	0.056	
07/2011	11/2011	11,380	13,040	1,660	5	0.008	07/2011	11/2011	13,040	5	0.065	
12/2011	11/2012	11,640	13,420	1,780	12	0.022	12/2011	11/2012	13,420	12	0.161	
12/2012	11/2013	11,900	13,800	1,900	12	0.023	12/2012	11/2013	13,800	12	0.166	
12/2013	11/2014	12,160	14,710	2,550	12	0.030	12/2013	11/2014	14,710	12	0.177	
12/2014	06/2015	12,420	15,320	2,900	7	0.020	12/2014	06/2015	15,320	7	0.107	
07/2015	11/2015	16,165	19,820	3,655	5	0.018	07/2015	11/2015	19,820	5	0.099	
<b>Sub Total</b>						<b>0.176</b>	<b>Sub Total</b>					<b>1.255</b>

(Rupees in million)

Overpayment of Pay due to Out of Turn Promotion of Mr. Afzal Ur Rehman							Irregular Payment of Pay due to Out of Turn Promotion of Mr. Afzal Ur Rehman					
Appointed as Junior Clerk from Naib Qasid on 09-03-04. Promoted as S.C w.e.f. 18-03-13												
Period		Due	Drawn	Diff.	No. of Months	Amount	Period		Drawn	No. of Months	Amount	
From	To						From	To				
03/2013	11/2013	9,960	10,380	420	12	0.005	12/2012	11/2013	10,380	12	0.125	
12/2013	11/2014	10,280	10,760	480	12	0.006	12/2013	11/2014	10,760	12	0.129	
12/2014	06/2015	10,600	11,140	540	7	0.004	12/2014	06/2015	11,140	7	0.078	
07/2015	11/2015	13,715	14,450	735	5	0.003	07/2015	11/2015	14,450	5	0.072	
<b>Sub Total</b>						<b>0.018</b>	<b>Sub Total</b>					<b>0.404</b>
<b>Grand Total</b>						<b>0.692</b>	<b>Grand Total</b>					<b>3.799</b>

Note: -1 Other allowances dependent on Basic pay may be calculated at departmental level and recovery be effected accordingly, under intimation to audit

Note: -2 Other similar cases may be traced out on departmental level basis and recovery be effected accordingly, under intimation to audit

**Annex- D**  
**[Para 1.2.3.1]**

**Non achievement of revenue targets – Rs 45.536 million**

(Rupees in million)

Sr. No.	Description	Detailed Function	Budget Income for the Year Rev. 2014-15	Total Income during 2014-15	Less Collection	Percentage
1	Water rate individuals	C0388047	19.244	10.321	8.923	46%
2	Water rate department	C0388047	1.417	1.063	0.354	25%
3	Water rate department of arrears	C0388050	4.775	1.384	3.391	71%
4	Water rate individuals of arrears	C0388050	5.015	0.837	4.178	83%
5	Water rate contract 2002 - 03 of arrears	C0388050	1.758	0	1.758	100%
6	General bus stand contract 2007 - 08 of arrears	C0388016	0.838	0.026	0.811	97%
7	Advertisement fee on sign board on shops / commercial places + pay of official,	C0388076-77	2.649	1.550	1.099	41%
8	Rent of shops arrears	C0388084	3.631	3.,216	0.415	11%
9	Fee permanent tehbazari	C0388032	2.,916	2.327	0.589	20%
10	License fee (dangerous & offensive trades)	C0388002	0.185	0.162	0.023	12%
11	License fee (dangerous & offensive trades) of arrears	C0388002	0.020	0.003	0.017	84%
12	License fee for tire markets / vendors	C0388007	0.078	0.052	0.026	34%
13	License fee junk yards	C0388007	0.040	0.030	0.010	25%
14	Other fee/ fine by TO ( R )	C0388035	0.220	0.002	0.0218	99%
15	Fee for Change of Building and Land use	C0388028-29	12.000	8.465	3.535	29%
16	Fee for Approval of Housing Schemes / Colony	C0388026	7.200	0.441	6.759	94%
17	Fee for approval of building plans 2008 - 09 & 2009 - 10 arrears	C0388027	1.028	0.189	0.838	82%
18	Fee for approval of poultry farm / dairy farm / sheep & goat farm	C0388027	0.100	0	0.100	100%
19	NOC fee (petrol pumps, CNG stations, BTS towers etc.)	C0388027	0.400	0.172	0.227	57%
20	Other fee / fine levied by TO (P&C)	C0388030	0.200	0.045	0.154	77%
21	Octroi & toll tax since 1978 - 79 of arrears	C0388091	1.045	0	1.045	100%
<b>Sub Total</b>			<b>64.758</b>	<b>30.285</b>	<b>34.273</b>	



(Rupees in million)

NHQ Dunga Bunga						
Sr. No.	Description	Detailed Function	Budget Income for the Year Rev. 2014-15	Total Income during 2014-15	Less Collection	Percentage
1	Licenses fee and permits (dangerous & offensive trades)	C0388002	0.040	0.003	0.037	94%
2	General bus stand 2002-03, 2003-04 of arrears	C0388016	0.433	-	0.433	100%
3	Fee for approval of building plans	C0388027	6.000	0.306	5.694	95%
5	New water connection	C0388046	0.002	0.001	0.001	50%
6	Water rate (domestic/commercial)	C0388047	1.750	0.851	0.899	51%
7	Water rent 2002-03 of arrears	C0388050	0.286	-	0.286	100%
8	Arrears of water rent 2009-10, 2011-12	C0388050	3.129	0.038	3.092	99%
9	Rent of shops/ property	C0388081	0.475	0.319	0.156	33%
10	Rent of shops arrears	C0388081	0.174	-	0.174	100%
11	Other (other fee misc. fee)	C0388091	0.048	-	0.048	100%
12	Octroi & toll tax 1984-85 of arrears	C0388007	0.056	-	0.054	100%
13	Cinema tax 1996-97 of arrears	C0388007	0.006	-	0.006	100%
14	Trade tax 2002-03, 2003-04 of arrears	C0388007	0.166	0.018	0.149	89%
15	Trade tax 2013-14 of arrears	C0388007	0.025	0.020	0.025	99%
16	Contract vehicle tax 1997-98 arrears	C0388004	0.008	-	0.007	100%
<b>Sub Total</b>			<b>12.597</b>	<b>1.535</b>	<b>11.063</b>	-
<b>Grand Total</b>			<b>77.356</b>	<b>31.820</b>	<b>45.536</b>	59%

**Annex- E**  
**[Para 1.2.4.1]**

**Loss due to Non transfer of Property to TMA – Rs 129.894 million**

(Rupees in million)

<b>Siddique Town</b>		
Total Area of Scheme (in Kanal)	78 K 9M 8S	
Total Area of Scheme (in Marlas)	1569	
Description	Total Actual Area (In Marlas)	Area To Be Transferred in the Name of TMA
Open Space	78.50	78.50
Area Under Plots	992.91	0.00
Area Under Roads	469.57	469.57
Commercial Area	14.89	0.00
Public Buildings	14.13	14.13
Plot for Solid Waste Management	0.00	0.00
<b>Total</b>	<b>1570.00</b>	<b>562.20</b>
<b>Total Value of Land</b>	43.175	43.175
<b>Rate per Marla</b>	27518	27518
<b>Value of Land Not Transferred to TMA</b>	<b>43.203</b>	<b>15.471</b>
<b>Rafi Town</b>		
Total Area of Scheme (in Kanal)	29K 14M	
Total Area of Scheme (in Marlas)	594	
Description	Total Actual Area (In Marlas)	Area To Be Transferred in the Name of TMA
Open Space	37.00	37.00
Area Under Plots	406.48	0.00
Area Under Roads	141.52	141.52
Commercial Area	0.00	0.00
Public Buildings	9.00	9.00
Plot for Solid Waste Management	0.00	0.00
<b>Total</b>	<b>594.00</b>	<b>187.52</b>
<b>Total Value of Land</b>	26730000	-
<b>Rate per Marla</b>	45000	45000
<b>Value of Land Not Transferred to TMA</b>	<b>26.730</b>	<b>8.438</b>

<b>Green Town</b>		
Total Area of Scheme (in Kanal)	45K 8M	
Total Area of Scheme (in Marlas)	908	
<b>Description</b>	<b>Total Actual Area (In Marlas)</b>	<b>Area To Be Transferred in the Name of TMA</b>
Open Space	48.55	48.55
Area Under Plots	592.16	0.00
Area Under Roads	258.29	258.29
Commercial Area	9.00	0.00
Public Buildings	0.00	0.00
Plot for Solid Waste Management	0.00	0.00
<b>Total</b>	<b>908.00</b>	<b>306.84</b>
<b>Total Value of Land</b>	19976000	-
<b>Rate per Marla</b>	22000	22000
<b>Value of Land Not Transferred to TMA</b>	<b>19.976</b>	<b>6.750</b>

<b>Garden Town</b>		
Total Area of Scheme (in Kanal)	26K 1M	
Total Area of Scheme (in Marlas)	521	
<b>Description</b>	<b>Total Actual Area (In Marlas)</b>	<b>Area To Be Transferred in the Name of TMA</b>
Open Space	26.00	26.00
Area Under Plots	324.58	0.00
Area Under Roads	165.46	165.46
Commercial Area	5.00	0.00
Public Buildings	0.00	0.00
Plot for Solid Waste Management	0.00	0.00
<b>Total</b>	<b>521.04</b>	<b>191.46</b>
<b>Total Value of Land</b>	5.373	-
<b>Rate per Marla</b>	10312	10312
<b>Value of Land Not Transferred to TMA</b>	<b>5.373</b>	<b>1.974</b>

<b>Ali Green Town Phase-II</b>		
Total Area of Scheme (in Kanal)	62K 6M	
Total Area of Scheme (in Marlas)	1246	
<b>Description</b>	<b>Total Actual Area (In Marlas)</b>	<b>Area To Be Transferred in the Name of TMA</b>
Open Space (7%)	65.82	65.82
Area under plots	772.80	0.00
Area under Roads	409.50	409.50
Commercial Area (5%)	17.68	0.00
Public Buildings (2%)	0.00	0.00
Plot for Solid Waste Management	0.00	0.00
<b>Total</b>	<b>1265.80</b>	<b>475.32</b>
<b>Total Value of Land</b>	27.412	-
<b>Rate per Marla</b>	22000	22000
<b>Value of Land Not Transferred to TMA</b>	<b>27.848</b>	<b>10.457</b>

<b>Adan Velly</b>		
Total Area of Scheme (in Kanal)	98K 6M	
Total Area of Scheme (in Marlas)	1966	
<b>Description</b>	<b>Total Actual Area (In Marlas)</b>	<b>Area To Be Transferred in the Name of TMA</b>
Open Space	99.00	99.00
Area Under Plots	1302.00	0.00
Area Under Roads	560.00	560.00
Commercial Area	13.20	0.00
Public Buildings	0.00	0.00
Plot for Solid Waste Management	0.00	0.00
<b>Total</b>	<b>1974.20</b>	<b>659.00</b>
<b>Total Value of Land</b>	8.135	-
<b>Rate per Marla</b>	4138	4138
<b>Value of Land Not Transferred to TMA</b>	<b>8.168</b>	<b>2.727</b>

<b>Jahangir Garden</b>		
Total Area of Scheme (in Kanal)	82.65 K	
Total Area of Scheme (in Marlas)	1653	
<b>Description</b>	<b>Total Actual Area (In Marlas)</b>	<b>Area To Be Transferred in the Name of TMA</b>
Open Space	87.60	87.60
Area Under Plots	1180.60	0.00
Area Under Roads	359.40	359.40
Commercial Area	10.00	0.00
Public Buildings	15.40	15.40
Plot for Solid Waste Management	0.00	0.00
<b>Total</b>	<b>1653.00</b>	<b>462.40</b>
<b>Total Value of Land</b>	8.135	-
<b>Rate per Marla</b>	4921	4921
<b>Value of Land Not Transferred to TMA</b>	<b>8.135</b>	<b>2.275</b>
<b>Alhamd City</b>		
Total Area of Scheme (in Kanal)	200 K	
Total Area of Scheme (in Marlas)	4000	
<b>Description</b>	<b>Total Actual Area (In Marlas)</b>	<b>Area To Be Transferred in the Name of TMA</b>
Open Space	280.00	280.00
Area under plots	1985.60	0.00
Area under Roads	1375.60	1375.60
Commercial Area	198.80	0.00
Public Buildings	80.00	80.00
Grave Yard	80.00	80.00
Plot for Solid Waste Management	0.00	0.00
<b>Total</b>	<b>4000.00</b>	<b>1815.60</b>
<b>Total Value of Land</b>	32.500	-
<b>Rate per Marla</b>	8125	8125
<b>Value of Land Not Transferred to TMA</b>	<b>32.500</b>	<b>14.752</b>

<b>Rehman Garden</b>		
Total Area of Scheme (in Kanal)	280 K	
Total Area of Scheme (in Marlas)	5600	
<b>Description</b>	<b>Total Actual Area (In Marlas)</b>	<b>Area To Be Transferred in the Name of TMA</b>
Open Space	394.60	394.60
Area under plots	3505.40	0.00
Area under Roads	1409.40	1409.40
Commercial Area	62.80	0.00
Public Buildings	115.00	115.00
Grave Yard	112.80	112.80
Plot for Solid Waste Management	0.00	0.00
<b>Total</b>	<b>5600.00</b>	<b>2031.80</b>
<b>Total Value of Land</b>	184.800	-
<b>Rate per Marla</b>	33000	33000
<b>Value of Land Not Transferred to TMA</b>	<b>184.800</b>	<b>67.049</b>

**Summery / Grand Total**

<b>Total Area of Land Not Transferred to TMA</b>	<b>18086.04</b>	<b>6692.14</b>
<b>Total Value of Land Not Transferred to TMA</b>	<b>356.732</b>	<b>129.894</b>

**Annex- F**  
**[Para 1.2.4.2]**

**Loss due to non realization of conversion fee – Rs 29.302 million**

(Rupees in million)

Sr. No	Name of School	Level of School	Name of Tehsil	Registered	Registration No. & Date	Approx. Value / Marla	Total Value of Land	Conversion Fee (10%)
1	Young Scholars Public School College Road	High	Bahawalnagar	Registered	7554-55 dt 16.04.1997	0.066	1,320,000	0.132
2	New Light Public School Muzafar Street	High	Bahawalnagar	Registered	1019-20 dt 28.01.2004	0.300	6,000,000	0.600
3	Al-Saadi Public School Islam Nagar	High	Bahawalnagar	Registered	-	0.100	2,000,000	0.200
4	Ranger Public School Jail Road	High	Bahawalnagar	Registered	-	0.264	5,280,000	0.528
5	Educator Public School Chishtian Road	High	Bahawalnagar	Registered	6491-92 dt 15.07.2006	0.198	3,960,000	0.396
6	Sami-ullah Foundation Chowk Fawara	High	Bahawalnagar	Registered	8818-20 dt 01.10.2005	0.300	6,000,000	0.600
7	New Sublime Secondary School Urdu Road	High	Bahawalnagar	Registered	3778-79 dt 21.04.2006	0.350	7,000,000	0.700
8	Ghazali Public High School Circular Road	High	Bahawalnagar	Registered	6188-89 dt 01.07.2006	0.350	7,000,000	0.700
9	Punjab Public High School Circular Road	High	Bahawalnagar	Registered	8665-66 dt 17.09.2003	0.350	7,000,000	0.700
10	Fauji Foundation School Jail Road	High	Bahawalnagar	Registered	1885-87 dt 16.02.2009 10015-16 dt 17.07.2012	0.264	5,280,000	0.528
11	District Public School Sutlej Park Chowk	High	Bahawalnagar	Registered	8975-76 dt 29.09.2003	0.264	5,280,000	0.528
12	Al-Hanan Public School Farooqabad	High	Bahawalnagar	Registered	12555-56 dt 16.12.2005	0.300	6,000,000	0.600
13	New Dara-e-Arqam Public School Shehzad Nagar	High	Bahawalnagar	Registered	-	0.400	8,000,000	0.800
14	Shaheen Public High School Islam Nagar	High	Bahawalnagar	Registered	6480-82 dt 14.07.2005	0.100	2,000,000	0.200

Sr. No	Name of School	Level of School	Name of Tehsil	Registered	Registration No. & Date	Approx. Value / Marla	Total Value of Land	Conversion Fee (10%)
15	Coneziar Public School Behind Zila Council	High	Bahawalnagar	Registered	6396-97 dt 12.07.2006	0.100	2,000,000	0.200
16	Siraj-ul-muneer Public School Islam Nagar	High	Bahawalnagar	Registered	1580-82 dt 14.02.2008	0.100	2,000,000	0.200
17	Bilal Public School Nizam Pura (W)	Middle	Bahawalnagar	Registered	7007-08 dt 08.06.2004	0.300	6,000,000	0.600
18	Ali Garh Public School Nizam Pura (W)	Middle	Bahawalnagar	Registered	7462-63 dt 07.08.2003	0.300	6,000,000	0.600
19	New Sun Beams Public School Disposal Road	Middle	Bahawalnagar	Registered	13872-74 dt 22.09.2007	0.150	3,000,000	0.300
20	Islamic Scientific Public School Model Town	Middle	Bahawalnagar	Registered	577-78 dt 14.01.2008	0.150	3,000,000	0.300
21	New English Model School Model Town	Middle	Bahawalnagar	Registered	3401-02 dt 12.04.2001	0.150	3,000,000	0.300
22	Nizami Public School Farooqabad (E)	Middle	Bahawalnagar	Registered	22354-56 dt 14.11.2007	0.300	6,000,000	0.600
23	Misali Public Middle School Farooqabad (E)	Middle	Bahawalnagar	Registered	1855-56 dt 10.02.2012	0.300	6,000,000	0.600
24	The Angels Public School Madni Colony	Middle	Bahawalnagar	Registered	10179-80 dt 08.11.2003	0.270	5,400,000	0.540
25	Little Angels Public School Model Town	Middle	Bahawalnagar	Registered	11586-87 dt 27.12.2003	0.150	3,000,000	0.300
26	Ali Haider Public School Madni Colony	Middle	Bahawalnagar	Registered	6260-62 dt 05.05.2007	0.270	5,400,000	0.540
27	New City Kids Campus Madni Colony	Middle	Bahawalnagar	Registered	527-28 dt 18.01.2005	0.270	5,400,000	0.540
28	Ideal Public School Quraish Colony	Middle	Bahawalnagar	Registered	3273-74 dt 21.04.2006	0.150	3,000,000	0.300
29	Pioneer Public School Mubarak Gate	Middle	Bahawalnagar	Registered	5787-89 dt 23.06.2006	0.200	4,000,000	0.400
30	Faisal Public School Faisal Colony	Middle	Bahawalnagar	Registered	543-44 dt 11.01.2003	0.150	3,000,000	0.300
31	Al Hurmat Public School Islamnaga	Middle	Bahawalnagar	Registered	8778-79 dt 19.09.2003	0.100	2,000,000	0.200



Sr. No	Name of School	Level of School	Name of Tehsil	Registered	Registration No. & Date	Approx. Value / Marla	Total Value of Land	Conversion Fee (10%)
32	Fatima Jinnah Public School Islam Nagar	Middle	Bahawalnagar	Registered	4890-92 dt 02.06.2006	0.100	2,000,000	0.200
33	Al-Noor Public School Eid Gah Road	Middle	Bahawalnagar	Registered	6416-17 dt 13.07.2006	0.300	6,000,000	0.600
34	Liaqat Ali Cadet School Khadim Abad	Middle	Bahawalnagar	Registered	3998-99 dt 29.03.2010	0.150	3,000,000	0.300
35	Cadet Public School Islam Nagar	Middle	Bahawalnagar	Registered	8609-10 dt 16.09.2003	0.100	2,000,000	0.200
36	Sun Montessori Public School Amir Kot	Middle	Bahawalnagar	Registered	12170-71 dt 25.11.2004	0.250	5,000,000	0.500
37	Shoaib Public School Khadim Abad	Middle	Bahawalnagar	Registered	16787-88 dt 15.04.2008	0.150	3,000,000	0.300
38	Aqeel Public School Khadim Abad	Middle	Bahawalnagar	Registered	7578 dt 31.05.2007	0.150	3,000,000	0.300
39	Quaid-e-Azam Public School Khadim Abad	Middle	Bahawalnagar	Registered	594-95 dt 11.01.2001	0.150	3,000,000	0.300
40	First Jinnah Public School Qasim Road	Middle	Bahawalnagar	Registered	10160-61 dt 03.04.1999	0.300	6,000,000	0.600
41	Iqra Madina tul Aftal Public School Qasim Road	Middle	Bahawalnagar	Registered	7134-35 dt 08.07.2009	0.300	6,000,000	0.600
42	Al-Farooq Public School Circular Road	Middle	Bahawalnagar	Registered	-	0.200	4,000,000	0.400
43	National Public School Firdous Street	Middle	Bahawalnagar	Registered	4255-56 dt 20.05.2006	0.300	6,000,000	0.600
44	High Calibre Public School Sadat Colony	Middle	Bahawalnagar	Registered	13616-17 dt 18.09.2007	0.300	6,000,000	0.600
45	New Scholars Public School Madni Colony	Middle	Bahawalnagar	Registered	12071-72 dt 28.11.2005	0.270	5,400,000	0.540
46	Muslim Scholars Public School Wukla Colony	Middle	Bahawalnagar	Registered	2573-74 dt 28.11.2001	0.200	4,000,000	0.400
47	Muslim Scholars Public School Basti Sadar Din	Middle	Bahawalnagar	Registered	5622-23 dt 22.06.2005	0.079	1,584	0.158

Sr. No	Name of School	Level of School	Name of Tehsil	Registered	Registration No. & Date	Approx. Value / Marla	Total Value of Land	Conversion Fee (10%)
48	Second Lasani Public School Madni Colony	Middle	Bahawalnagar	Registered	16409-10 dt 14.11.2011	0.270	5.400	0.540
49	Pearl Public School Madni Colony	Middle	Bahawalnagar	Registered	1759-67 dt 07.03.2006	0.270	5.400	0.540
50	Tameer-e-Milli Public School Zaidar Town	Middle	Bahawalnagar	Registered	528-29 dt 10.01.2003	0.066	1.320	0.132
51	Zikriya Public School Madni Colony	Middle	Bahawalnagar	Registered	8988-89 dt 17.08.2009	0.270	5.400	0.540
52	Rehman Cadet School Nizam Pura	Middle	Bahawalnagar	Registered	5287-89 dt 21.04.2007	0.300	6.000	0.600
53	Al-Hamd Model Middle School Farooqabad	Middle	Bahawalnagar	Registered	5742-43 dt 25.05.2011	0.300	6.000	0.600
54	Broad Horizon Public School Madni Colony	Middle	Bahawalnagar	Registered	1188-89 dt 27.01.2012	0.270	5.400	0.540
55	Asian Public School Nizam Pura	Middle	Bahawalnagar	Registered	5436-37 dt 14.06.2006	0.300	6.000	0.600
56	Universal Public School Khadim Abad	Middle	Bahawalnagar	Registered	2622-23 dt 08.03.2003	0.150	3.000	0.300
57	Punjab Pilot Public School Jinnah Colony	Middle	Bahawalnagar	Registered	12925-26 dt 10.08.2011 12922-23 dt 10.08.2011	0.300	6.000	0.600
58	Ittefaq Public School Farooqabad	Primary	Bahawalnagar	Registered	-	0.300	6.000	0.600
59	Mid West Public School Sadat Colony	Primary	Bahawalnagar	Registered	4617-19 dt 12.08.1999	0.300	6.000	0.600
60	Oxford Grammar School Madni Colony	Primary	Bahawalnagar	Registered	-	0.270	5.400	0.540
61	Public Nursery School Model Town	Primary	Bahawalnagar	Registered	-	0.150	3.000	0.300
62	Tanveer Public School Khadim Abad	Primary	Bahawalnagar	Registered	-	0.150	3.000	0.300
63	Al-Huda Public School Nizam Pura	Primary	Bahawalnagar	Registered	-	0.300	6.000	0.600

Sr. No	Name of School	Level of School	Name of Tehsil	Registered	Registration No. & Date	Approx. Value / Marla	Total Value of Land	Conversion Fee (10%)
64	Future Bright Public School Madina Town	Primary	Bahawalnagar	Registered	-	0.220	4.400	0.440
65	Al-Madina Public School Quraish Colony	Primary	Bahawalnagar	Registered	-	0.150	3.000	0.300
<b>Total</b>						<b>1.465</b>	<b>293.024</b>	<b>29.302</b>

**Note:** As per record of Education department there are 28 Secondary Schools, 97 Elementary Schools, 23 Primary Schools and 1 academy in Bahawalnagar out of which Conversion Fee for 16 Secondary Schools, 41 Elementary Schools and 8 Primary Schools has been calculated keeping in view the minimum area of 1 Kanal i.e. 20 Marla and it came to Rs 29.302 million. Moreover, there were many unregistered schools as well. Similarly there were many healthcare institutions established in the buildings for which data can be collected from the Health Department.

**Annex- G**  
**[Para 1.2.4.6]**

**Doubtful expenditure on repair of transformers and motors Rs 1.786 million**

(Rupees in million)

Sr. No.	Vr. No.	Date	Description	Suppliers	Bill No.	Date	Amount	Application Date
1	63	27.02.2015	Motor Rewinding 40 HP Disposal Jadeed Madina Town	M/S Unique Traders	0	11.09.2014	0.025	09.05.2014
2	64	27.02.2015	Repair Motor Pump Disposal Jadeed Madina Town	M/S Unique Traders	0	11.09.2014	0.019	09.05.2014
3	65	27.02.2015	Repair Motor Pump Disposal Jadeed Madina Town	M/S Unique Traders	0	11.09.2014	0.015	09.05.2014
4	66	27.02.2015	Repair Disposal No. 2 Pump No.1 Madni Colony	M/S Unique Traders	0	19.11.2014	0.012	25.09.2014
5	67	27.02.2015	Repair Disposal No. 2 Pump No.2 Madni Colony	M/S Unique Traders	0	19.11.2014	0.012	10.09.2014
6	68	27.02.2015	Repair Starter 60 HP Disposal Madni Colony	M/S Unique Traders	0	19.11.2014	0.024	30.09.2014
7	69	27.02.2015	Repair Starter 60 HP Disposal Madni Colony 2	M/S Unique Traders	0	19.11.2014	0.024	15.09.2014
8	72	27.02.2015	Repair Motor 25 HP Disposal Khadim Abad	M/S Unique Traders	0	-	0.011	05.09.2014
9	71	16.03.2015	Rewinding Motor 20 HP, Repair Starter 60 Amp turbine No. 15 Jadeed	M/S Unique Traders	0	30.11.2014	0.046	16.10.2014
10	87	14.04.2015	Rewinding Motor 20 HP Turbine No. 3 Qadeem	M/S Unique Traders	0	24.11.2014	0.023	30.08.2014
11	88	14.04.2015	Rewinding Motor 20 HP Turbine No. 1 Qadeem	M/S Unique Traders	0	24.11.2014	0.023	21.08.2014
12	108	14.04.2015	Rewinding Motor 20 HP Turbine No. 14 Jadeed	M/S Unique Traders	0	30.11.2014	0.021	10.11.2014
13	109	14.04.2015	Rewinding Motor 20 HP Turbine No. 07 Jadeed	M/S Unique Traders	0	01.12.2014	0.023	18.10.2014
14	110	14.04.2015	Rewinding Motor 20 HP Turbine No. 08 Jadeed	M/S Unique Traders	0	30.11.2014	0.023	01.11.2014
15	111	14.04.2015	Rewinding Motor 20 HP Turbine No. 09 Jadeed Water Supply	M/S Unique Traders	0	30.11.2014	0.023	12.11.2014
16	112	14.04.2015	Rewinding Motor 20 HP Turbine No. 13 Jadeed Water Supply	M/S Unique Traders	0	30.11.2014	0.023	20.11.2014
17	113	14.04.2015	Rewinding Motor 20 HP, Conductor, Starter Turbine No. 20	M/S Unique Traders	0	30.11.2014	0.037	24.11.2014
18	106	20.05.2015	Repair Starter Turbine No. 14 Jadeed	M/S Unique Traders	137	10.03.2015	0.025	16.03.2015
19	108	20.05.2015	Repair Starter Turbine No. 3 Jadeed	M/S Unique Traders	143	09.03.2015	0.024	29.01.2015

Sr. No.	Vr. No.	Date	Description	Suppliers	Bill No.	Date	Amount	Application Date
20	81	09.06.2015	Repair Stater Turbine No 13 Jaded	M/S Unique Traders	153	28.03.2015	0.025	16.02.2015
21	73	09.06.2015	Rewinding Motor Turbine No. 14,20/HP Water Supply Scheme Qadem	M/S Unique Traders	154	28.03.2015	0.024	19.02.2015
22	80	09.06.2015	Rewinding Motor Turbine No. 17,20/HP Water Supply Scheme Jaded	M/S Unique Traders	155	28.03.2015	0.019	30.12.2014
23	74	09.06.2015	Repair of W/S line Turbine No 14	M/S Unique Traders	156	15.01.2015	0.069	12.01.2015
24	105	20.05.2015	Repair Starter Turbine No. 18 Jaded	M/S Unique Traders	173	24.03.2015	0.019	16.03.2015
25	72	09.06.2015	Repair of Turbine No. 7, Water Supply Scheme Qadem	M/S Unique Traders	194	03.03.2015	0.057	01.03.2015
26	55	09.06.2015	Rewinding Motor 20 HP Repair Transformer 25 KVA Turbine No.04 Jaded	M/S Unique Traders	196	06.03.2015	0.055	03.03.2015
27	83	09.06.2015	Rewinding Motor 20/HP Turbine No 8 Jaded	M/S Unique Traders	249	28.03.2015	0.024	20.03.2015
28	91	09.06.2015	Repair Pump	M/S Unique Traders	405	28.04.2015	0.085	-
29	151	29.06.2015	Rewinding Motor 20/HP Turbine No 16 Jaded	Art International Business	713	05.06.2015	0.098	22.06.2015
30	104	12.06.2015	Repair Pump Disposal Qadem Madina Town	M/S Unique Traders	418	30.05.2015	0.022	-
31	128	17.06.2015	Rewinding Motor 40/HP Disposal No 01	M/S Unique Traders	430	27.03.2015	0.041	17.03.2015
32	129	17.06.2015	Repair of Pump Jaded Scheme Disposal 01	M/S Unique Traders	431	03.03.2015	0.024	10.02.2015
33	126	17.06.2015	Purchase Item Motor 25/HP	M/S Unique Traders	432	08.06.2015	0.017	16.03.2015
34	180	30.06.2015	Rewinding Motor Generator	M/S Unique Traders	443	14.05.2015	0.006	05.05.2015
35	177	30.06.2015	Rewinding Motor 20/HP Turbine No 15 Qadeem	M/S Unique Traders	447	14.05.2015	0.024	01.05.2015
36	184	30.06.2015	Rewinding Motor 20/HP Turbine No 20 Jaded	M/S Unique Traders	449	14.05.2015	0.024	05.05.2015
37	175	30.06.2015	Rewinding Motor 20/HP Turbine No 07 Qadeem	M/S Unique Traders	452	14.05.2016	0.022	11.04.2015
38	176	30.06.2015	Rewinding Motor 20/HP Turbine No 11 Qadeem	M/S Unique Traders	453	14.05.2015	0.025	11.04.2015
39	173	30.06.2015	Stater Repair Turbine No 14 Kadeem	M/S Unique Traders	459	14.05.2015	0.025	11.04.2015
40	169	30.06.2015	Motor Rewinding 20/HP Turbine NO 17	M/S Unique Traders	461	04.06.2015	0.025	17.05.2015
41	165	30.06.2015	Repair of Stater 60/AM Turbine No 10 Jaded	M/S Unique Traders	462	04.06.2015	0.025	16.05.2015

Sr. No.	Vr. No.	Date	Description	Suppliers	Bill No.	Date	Amount	Application Date
42	167	30.06.2015	Turbine No 8 Jaded Stater	M/S Unique Traders	469	04.06.2015	0.024	19.05.2015
<b>Sub Total</b>							<b>1.216</b>	-
1	111	20.05.2015	Repair of Transformer 50 KVA Turbine No. 1 Qadeem	M/S Unique Traders	146	20.03.2015	0.059	16.03.15
2	112	20.05.2015	Repair of Transformer 25 KVA Turbine No. 2 Qadeem	M/S Unique Traders	147	21.03.2015	0.007	19.03.15
3	113	20.05.2015	Repair of Transformer 25 KVA Turbine No. 10 Qadeem	M/S Unique Traders	174	07.02.2015	0.052	02.02.15
4	76	09.06.2015	Shifting Transformer Turbine No 22 Hafiz Abad	M/S Unique Traders	193	19.03.2015	0.057	16.03.15
5	84	09.06.2015	Repair Transformer Rewinding Motor 20/HP Turbine No 6 Jaded	M/S Unique Traders	401	16.03.2015	0.100	13.03.15
6	164	30.06.2015	Repair of Transformer 25/KV New General Bus Stand	M/S Unique Traders	408	27.02.2015	0.100	24.02.15
7	121	17.06.2015	Repair of Transformer Water Supply Scheme	M/S Unique Traders	425	04.06.2015	0.097	30.05.15
8	33	13.11.2014	Repair of Transformer 100 KVA Disposal No. 1	Hina Enterprises	-	16.08.2014	0.057	11.07.14
9	189	30.06.2015	Repair of Transformer	M/S Unique Traders	454	08.05.2015	0.042	05.05.15
<b>Sub Total</b>							<b>0.570</b>	
<b>Grand Total</b>							<b>1.786</b>	

**Annex- H**  
**[Para 1.2.4.7]**

**Doubtful purchase of electric material – Rs 1.226 million**

**(Rupees in million)**

<b>Voucher No.</b>	<b>Date</b>	<b>Amount</b>	<b>Description</b>	<b>Supplier's Name</b>	<b>Bill No.</b>	<b>Date</b>	<b>Misappro. Amount</b>
190	30.06.2015	8,611	Purchase Wire	M/S Art International Business	703	25.06.2015	0.008
150	29.06.2015	8,204	Plant Chuna	Art International Business	704	20.06.2015	-
147	29.06.2015	9,387	Repair of Julay 2 no	Art International Business	705	20.06.2015	-
145	29.06.2015	14,602	Repair of Electric Cooler Satluj Park	Art International Business	706	-	-
144	29.06.2015	8,466	Purchase of Fertilizer	Art International Business	707	-	-
148	29.06.2015	24,614	Kangre Satluj Park	Art International Business	710	20.06.2015	-
149	29.06.2015	22,747	Purchase Panere Plants	Art International Business	711	20.06.2015	-
151	29.06.2015	97,725	Rewinding Motor 20/HP Turbine No 16 Jaded	Art International Business	713	05.06.2015	0.098
<b>Sub Total</b>		<b>194,356</b>				<b>-</b>	<b>0.106</b>
186	30.06.2015	12,000	Tent Repair	M/S Unique Traders	0	-	-
77	27.02.2015	32,980	Purchase of Batteries 21 Plates for sucker Machine	M/S Unique Traders	0	01.12.2014	-
84	27.03.2015	84,717	Purchase of Filter beb kak	M/S Unique Traders	0	24.09.2014	-
85	14.04.2015	11,826	Repair Model Town Filter Plant Pump	M/S Unique Traders	0	24.11.2014	-
73	27.02.2015	7,915	General Overhauling Peter Engine No. 7 16 HP	M/S Unique Traders	0	01.12.2014	-
74	27.02.2015	10,068	General Overhauling Peter Engine Emergency 16 HP	M/S Unique Traders	0	-	-
75	27.02.2015	7,996	General Overhauling Peter Engine 25 HP	M/S Unique Traders	0	-	-
76	27.02.2015	7,915	General Overhauling Peter Engine No. 8 16 HP	M/S Unique Traders	0	-	-
77	27.02.2015	5,458	General Overhauling Peter Engine No. 9 16 HP	M/S Unique Traders	0	-	-
63	27.02.2015	24,994	Motor Rewinding 40 HP Disposal Jaded Madina Town	M/S Unique Traders	0	11.09.2014	-
64	27.02.2015	18,720	Repair Motor Pump Disposal Jaded Madina Town	M/S Unique Traders	0	11.09.2014	-
65	27.02.2015	15,699	Repair Motor Pump Disposal Jaded Madina Town	M/S Unique Traders	0	11.09.2014	-

Voucher No.	Date	Amount	Description	Supplier's Name	Bill No.	Date	Misappro. Amount
66	27.02.2015	12,424	Repair Disposal No. 2 Pump No.1 Madni Colony	M/S Unique Traders	0	19.11.2014	-
67	27.02.2015	12,424	Repair Disposal No. 2 Pump No.2 Madni Colony	M/S Unique Traders	0	19.11.2014	-
68	27.02.2015	24,179	Repair Starter 60 HP Disposal Madni Colony	M/S Unique Traders	0	19.11.2014	-
69	27.02.2015	24,179	Repair Starter 60 HP Disposal Madni Colony 2	M/S Unique Traders	0	19.11.2014	-
72	27.02.2015	11,081	Repair Motor 25 HP Disposal Khadim Abad	M/S Unique Traders	0	-	-
71	16.03.2015	46,371	Rewinding Motor 20 HP, Repair Starter 60 Amp turbine No. 15 Jadeed	M/S Unique Traders	0	30.11.2014	-
87	14.04.2015	23,166	Rewinding Motor 20 HP Turbine No. 3 Qadeem	M/S Unique Traders	0	24.11.2014	-
88	14.04.2015	23,166	Rewinding Motor 20 HP Turbine No. 1 Qadeem	M/S Unique Traders	0	24.11.2014	-
107	14.04.2015	58,529	Purchase of Shafit, Socket etc. for Turbine No. 14 Qadeem	M/S Unique Traders	0	30.11.2014	-
108	14.04.2015	20,901	Rewinding Motor 20 HP Turbine No. 14 Jadeed	M/S Unique Traders	0	30.11.2014	-
109	14.04.2015	23,166	Rewinding Motor 20 HP Turbine No. 07 Jadeed	M/S Unique Traders	0	01.12.2014	-
110	14.04.2015	23,166	Rewinding Motor 20 HP Turbine No. 08 Jadeed	M/S Unique Traders	0	30.11.2014	-
111	14.04.2015	23,166	Rewinding Motor 20 HP Turbine No. 09 Jadeed Water Supply	M/S Unique Traders	0	30.11.2014	-
112	14.04.2015	23,166	Rewinding Motor 20 HP Turbine No. 13 Jadeed Water Supply	M/S Unique Traders	0	30.11.2014	-
113	14.04.2015	36,972	Rewinding Motor 20 HP, Conductor, Starter Turbine 20	M/S Unique Traders	0	30.11.2014	-
62	27.02.2015	96,120	Lighting 14-08-14	Unique Traders	0	09.09.2014	-
107	25.11.2014	52,500	Fair Generator 25/W for 10 days + fair rehri with lights in Muharram	Unique Traders	0	13.11.2014	-
92	29.01.2015	7,500	Fair Generator + fair rehri with lights in Muharram	Unique Traders	0	06.01.2014	-
89	29.01.2015	24,570	Purchase of Radiator Jetter Machine	M/S Unique Traders	106	17.01.2015	-
91	29.01.2015	20,124	Purchase of Radiator for Sucker machine	M/S Unique Traders	106	17.01.2015	-
51	09.10..2014	856,703	Purchase of Chairs, Tables, fans etc. for Ramzan Bazar	M/S Unique Traders	123	16.07.2014	-
73	16.03.2015	61,776	Purchase of Filters for filtration Plant	M/S Unique Traders	125	17.02.2015	0.062



Voucher No.	Date	Amount	Description	Supplier's Name	Bill No.	Date	Misappro. Amount
62	09.09.2014	18,099	Purchase of Battery 23 plates Generator Disposal Dunga Bunga	M/S Unique Traders	134	03.09.2014	-
63	09.09.2014	51,275	Misc. Items. Balti, Ganti, Punja , Kassi etc.	M/S Unique Traders	135	03.09.2014	-
4	06.05.2015	91,260	Purchase of Canvas Pipe 4" 300 Feet, Nipple football etc.	M/S Unique Traders	135	03.03.2015	-
106	20.05.2015	24,804	Repair Starter Turbine No. 14 Jadeed	M/S Unique Traders	137	10.03.2015	-
5	06.05.2015	83,655	Purchase of Canvas Pipe 4" 300 Feet, Nipple football etc.	M/S Unique Traders	138	12.03.2015	-
108	20.05.2015	23,634	Repair Starter Turbine No. 3 Jadeed	M/S Unique Traders	143	09.03.2015	0.024
110	20.05.2015	41,652	Repair of Bore Turbine No. 5 Jadeed	M/S Unique Traders	144	09.03.2015	0.041
111	20.05.2015	58,641	Repair of Transformer 50 KVA Turbine No. 1 Qadeem	M/S Unique Traders	146	20.03.2015	-
112	20.05.2015	6,925	Repair of Transformer 25 KVA Turbine No. 2 Qadeem	M/S Unique Traders	147	21.03.2015	-
77	09.06.2015	18,223	Repair of Generator 30/KV Hafiz Abad	M/S Unique Traders	151	22.03.2015	-
81	09.06.2015	24,799	Repair Stater Turbine No 13 Jaded	M/S Unique Traders	153	28.03.2015	-
73	09.06.2015	23,946	Rewinding Motor Turbine No. 14,20/HP Water Supply Scheme Qadem	M/S Unique Traders	154	28.03.2015	-
80	09.06.2015	18,795	Rewinding Motor Turbine No. 17,20/HP Water Supply Scheme Jaded	M/S Unique Traders	155	28.03.2015	-
74	09.06.2015	68,582	Repair of W/S line Turbine No 14	M/S Unique Traders	156	15.01.2015	0.069
66	10.04.2015	46,332	Repair of Filtration Plant Z.A Syed Chowk	M/S Unique Traders	164	16.02.2015	0.046
106	25.11.2014	21,093	Repair BNE-262	M/S Unique Traders	164	01.10.2014	-
67	10.04.2015	46,332	Repair of Filtration Plant Khadim Abad	M/S Unique Traders	167	09.02.2015	-
69	10.04.2015	46,332	Repair of Filtration Plant City Tanki	M/S Unique Traders	168	13.02.2015	-
100	13.11.2014	19,355	Repair BNE-262	M/S Unique Traders	168	01.10.2014	-
64	10.04.2015	92,066	Repair of Filtration Plant Tanki Shahzad Nagar	M/S Unique Traders	169	14.02.2015	-
68	10.04.2015	46,332	Repair of Filtration Plant Model Town	M/S Unique Traders	169	09.02.2015	-
105	20.05.2015	19,071	Repair Starter Turbine No. 18 Jadeed	M/S Unique Traders	173	24.03.2015	0.019

Voucher No.	Date	Amount	Description	Supplier's Name	Bill No.	Date	Misappro. Amount
113	20.05.2015	52,468	Repair of Transformer 25 KVA Turbine No. 10 Qadeem	M/S Unique Traders	174	07.02.2015	-
65	10.04.2015	46,332	Repair of Filtration Plant Civil Club	M/S Unique Traders	175	07.02.2015	-
70	10.04.2015	60,980	Purchase of 2 Batteries 33 plates for Generator 200 KVA Water Supply Scheme	M/S Unique Traders	176	11.02.2015	-
76	09.06.2015	57,330	Shifting Transformer Turbine No 22 Hafiz Abad	M/S Unique Traders	193	19.03.2015	0.057
72	09.06.2015	56,547	Repair of Turbine No. 7, Water Supply Scheme Qadem	M/S Unique Traders	194	03.03.2015	-
55	09.06.2015	55,144	Rewinding Motor 20 HP Repair Transformer 25 KVA Turbine No.04 Jaded	M/S Unique Traders	196	06.03.2015	-
82	09.06.2015	24,921	Repair Bour Turbine No.15 Jaded	M/S Unique Traders	247	28.03.2015	-
78	09.06.2015	24,851	Repair Pipe Line 12" Haroon Abad Road	M/S Unique Traders	248	28.03.2015	-
83	09.06.2015	24,366	Rewinding Motor 20/HP Turbine No 8 Jaded	M/S Unique Traders	249	28.03.2015	-
84	09.06.2015	99,955	Repair Transformer Rewinding Motor 20/HP Turbine No 6 Jaded	M/S Unique Traders	401	16.03.2015	0.100
71	09.06.2015	72,540	Jugly iron jale walay with colour	M/S Unique Traders	402	11.02.2015	0.072
93	09.06.2015	15,600	Ampler Welding etc.	M/S Unique Traders	404	25.06.2015	0.016
91	09.06.2015	85,000	Repair Pump	M/S Unique Traders	405	28.04.2015	-
92	09.06.2015	13,388	Repair of Motor	M/S Unique Traders	406	24.04.2015	0.013
94	09.06.2015	99,000	Repair of Electric Motor	M/S Unique Traders	407	30.04.2015	-
164	30.06.2015	99,508	Repair of Transformer 25/KV New General Bus Stand	M/S Unique Traders	408	27.02.2015	.100
51	05.06.2015	99,000	Repair of Soling, Manhole Covers	M/S Unique Traders	408	24.04.2015	-
95	09.06.2015	67,820	Shad Angal 10*10 Pipe 8*8	M/S Unique Traders	409	28.09.2015	0.068
106	12.06.2015	7,478	Repair of Petar Engine Emergency 16 HP	M/S Unique Traders	410	30.05.2015	-
108	12.06.2015	19,660	Tractor 480 Fiat Sweeper No. 2 TMA	M/S Unique Traders	411	-	-
107	12.06.2015	20,825	Tractor 480 Fiat Sweeper No. 2 TMA	M/S Unique Traders	414	30.05.2015	-
111	12.06.2015	25,299	Repair Jatha Disposal Madina Town	M/S Unique Traders	415	30.05.2015	-
109	12.06.2015	8,341	Repair of Generator	M/S Unique Traders	416	30.05.2015	-
105	12.06.2015	22,230	Tokarea	M/S Unique Traders	418	30.05.2015	-

Voucher No.	Date	Amount	Description	Supplier's Name	Bill No.	Date	Misappro. Amount
104	12.06.2015	22,479	Repair Pump Disposal Qadem Madina Town	M/S Unique Traders	419	30.05.2015	-
123	17.06.2015	11,590	Repair of Sewar Line	M/S Unique Traders	420	27.04.2015	0.011
124	17.06.2015	3,624	Repair of Manhole Sewar Line Madni colony	M/S Unique Traders	421	27.04.2015	0.004
121	17.06.2015	96,795	Repair of Transformer Water Supply Scheme	M/S Unique Traders	425	04.06.2015	-
127	17.06.2015	37,323	Purchase of Battery Disposal No 02	M/S Unique Traders	426	08.06.2015	-
70	09.06.2015	72,540	Jugly iron jale walay with colour	M/S Unique Traders	428	09.05.2015	0.072
125	17.06.2015	8,694	Baring Change	M/S Unique Traders	429	08.06.2015	-
128	17.06.2015	41,550	Rewinding Motor 40/HP Disposal No 01	M/S Unique Traders	430	27.03.2015	0.041
129	17.06.2015	24,288	Repair of Pump Jaded Scheme Disposal No 01	M/S Unique Traders	431	03.03.2015	0.024
126	17.06.2015	17,082	Purchase Item Motor 25/HP	M/S Unique Traders	432	08.06.2015	0.017
152	29.06.2015	92,374	Repair of Foot Path Satluj Park	M/S Unique Traders	435	-	0.092
153	29.06.2015	60,143	Purchase of Battery	M/S Unique Traders	439	19.06.2015	0.060
185	30.06.2015	42,120	Purchase Shopping Bag with Printing Khadem Ala Punjab	M/S Unique Traders	440	18.06.2015	0.042
182	30.06.2015	10,296	Salus Wall 10"	M/S Unique Traders	441	14.05.2015	-
180	30.06.2015	5,961	Rewinding Motor Generator	M/S Unique Traders	443	14.05.2015	-
179	30.06.2015	3,978	Repair 6" Salsu Wall Hafiz Abad	M/S Unique Traders	444	14.05.2015	-
183	30.06.2015	2,831	Dunke Repair Z.A Syed Filtration Plant	M/S Unique Traders	445	14.05.2015	-
178	30.06.2015	5,499	Repair of Salws Wall 6"	M/S Unique Traders	446	14.05.2015	-
177	30.06.2015	24,366	Rewinding Motor 20/HP Turbine No 15 Qadeem	M/S Unique Traders	447	14.05.2015	-
181	30.06.2015	15,700	Turbine No 10 Jaded Repair	M/S Unique Traders	448	14.05.2015	-
184	30.06.2015	24,496	Rewinding Motor 20/HP Turbine No 20 Jaded	M/S Unique Traders	449	14.05.2015	-
174	30.06.2015	23,400	Purchase of Jain Guppi	M/S Unique Traders	451	14.05.2015	-
175	30.06.2015	21,996	Rewinding Motor 20/HP Turbine No 07 Qadeem	M/S Unique Traders	452	14.05.2016	-
176	30.06.2015	25,000	Rewinding Motor 20/HP Turbine No 11 Qadeem	M/S Unique Traders	453	14.05.2015	-
189	30.06.2015	42,000	Repair of Transformer	M/S Unique Traders	454	08.05.2015	0.042
171	30.06.2015	11,934	Repair of Salus Wall 14" Shahzad Nagar	M/S Unique Traders	455	04.06.2015	-
170	30.06.2015	5,499	Purchase Shafit Top Turbine No 17	M/S Unique Traders	457	04.06.2015	-
166	30.06.2015	8,404	Repair of salos valve	M/S Unique Traders	458	04.06.2015	-

Voucher No.	Date	Amount	Description	Supplier's Name	Bill No.	Date	Misappro. Amount
172	30.06.2015	7,441	Repair Line 12" PVC	M/S Unique Traders	458	04.06.2015	-
168	30.06.2015	6,669	Purchase of pipe 1/2	M/S Unique Traders	459	04.06.2015	-
173	30.06.2015	24,804	Stater Repair Turbine No 14 Kadeem	M/S Unique Traders	459	14.05.2015	0.025
169	30.06.2015	24,526	Motor Rewinding 20/HP Turbine NO 17	M/S Unique Traders	461	04.06.2015	-
165	30.06.2015	25,000	Repair of Starter 60/AM Turbine No 10 Jaded	M/S Unique Traders	462	04.06.2015	-
187	30.06.2015	31,707	Purchase Wire	M/S Unique Traders	465	-	-
167	30.06.2015	24,804	Turbine No 8 Jaded Stater	M/S Unique Traders	469	04.06.2015	-
188	30.06.2015	2,094	Purchase Torch	M/S Unique Traders	484	21.06.2015	-
79	09.06.2015	23,634	Cable / Wire Change	M/S Unique Traders		-	-
122	17.06.2015	16,099	Kamela Road	M/S Unique Traders		05.04.2015	-
<b>Sub Total</b>		<b>4,744</b>	-	-	-	-	<b>1.119</b>
<b>Grand Total</b>		<b>4,938</b>	-	-	-	-	<b>1.226</b>

**Annex – I**  
**[Para 1.3.3.1]**

**Non achievement of targets of receipts – Rs 1.799 million**

(Rupees in million)

Sr. No.	Detailed Head	Description	Target for the year 2014-15	Actual Receipt 2014-15	Short recovery	Recovered/ Justified
1	2	3	4	5	6	7
1	B01302	Urban Immoveable Property Tax Ordinary Collection	10.000	7.726	2.274	2.274
2	B01313	Tax on Transfer of Immoveable Property	35.000	31.906	3.094	3.094
3	C03104	Cost of land shops/colonies	0.200	0.137	0.62	0.063
4	C0388026	Fee for Approval of Housing Colonies	5.000	0.582	4.418	3.744
5	C0388027	Fee for Approval of Building Plans	4.000	3.101	0.899	0.899
6	C0388028	Fee for Change in Land Use (Hasiat-e-Arazi)	5.500	4.270	1.230	1.230
7	C0388050	Water rate (Residential)	5.200	4.457	0.742	0.674
8	C0388050	New connection Water rate	1.300	1.184	0.116	0
9	C0388050	Water rate (Arrear)	1.400	1.282	0.117	0
10	C0388083	Rent of Land/Property	1.996	1.584	0.412	0
11	C0388083	Rent of Land/Property (Arrear)	0.575	0.344	0.231	0
12	C0388091	Other Receipt	0.700	0.522	0.178	0
<b>Total</b>			<b>70.872</b>	<b>57.094</b>	<b>13.778</b>	<b>11.978</b>
<b>Actual Amount Recoverable (6 – 7)</b>						<b>1.799</b>

**Annex – J**  
**[Para – 1.3.4.1]**

**Loss due to charging less rates of rent of shops – Rs 7.290 million**

**(Rupees in million)**

Sr. No.	Market Name	Shop / Plot No.	Name of lease	Monthly Rent of the time of agreement	Date of Agreement	End of Agreement	Monthly Rent in 2014-15	Current market rate	less rent	Annual Less Rent
1	Chaman Bazar Block 1	1	Maqsood Ahmed s/o Fatteh Muhammad	1269	01.07.2014	6/30/2015	1400	2000	600	0.007
2	Chaman Bazar Block 1	2	Maqsood Ahmad ,Maqbool Ahmad s/o Abdul Ghani	1271	01.07.2014	6/30/2015	1400	2000	600	0.007
3	Chaman Bazar Block 1	3	Maqsood Ahmad ,Maqbool Ahmad s/o Abdul Ghani	1271	01.07.2014	6/30/2015	1400	2000	600	0.007
4	Chaman Bazar Block 1	4	.Allah Bakhsh s/o Ghulam Haidar	644	01.07.2014	6/30/2015	710	2000	1,290	0.015
5	Chaman Bazar Block 1	5	Abdual Latif s/o Shair Muhammad	644	01.07.2014	6/30/2015	710	2000	1,290	0.015
6	Chaman Bazar Block 1	6	Muhammad Iqbal s/o Khushi Muhammad ,Ghulam Murtaza s/o Muhammad Quraish	644	01.07.2014	6/30/2015	710	2000	1,290	0.015
7	Chaman Bazar Block 1	7-A	Liaqat Ali s/o Khushi Muhammad	1276	01.07.2014	30.06.2015	1405	2000	595	0.007
8	Chaman Bazar Block 1	8	Riaz Ahmad S/O Muhammad Sharif	1290	01.07.2014	30.06.2015	1420	2000	580	0.007
9	Chaman Bazar Block 1	9	Sardar Muhammad S/O Fazal din	1271	01.07.2014	30.06.2015	1400	2000	600	0.007
10	Chaman Bazar Block 1	10	Tariq Javid, Zahid Ali S/O Abdul Ghafoor	1139	01.07.2014	30.06.2015	1255	2000	745	0.900
11	Chaman Bazar Block 1	11	Muhammad Saddique S/O Shadi	646	01.07.2014	30.06.2015	715	2000	1,285	0.015
12	Chaman Bazar Block 1	14	M. Ameen S/O Nazar Din	644	01.07.2014	30.06.2015	710	2000	1,290	0.015
13	Chaman Bazar Block 1	15	M. Ishaq S/O Nazeer Ahmad	660	01.07.2014	30.06.2015	730	2000	1,270	0.015
14	Chaman Bazar Block 1	16	Shair Muhammad S/O Ruldo	644	01.07.2014	30.06.2015	710	2000	1,290	0.015
15	Chaman Bazar Block 1	17	Nawab Din S/O Sohna	655	01.07.2014	30.06.2015	725	2000	1,275	0.015
16	Chaman Bazar Block 1	18	Nazam Din S/O Shair Muhammad	847	01.07.2014	30.06.2015	935	2000	1,065	0.013
17	Chaman Bazar Block 1	19	Akbar Ali S/O Elam Din	649	01.07.2014	30.06.2015	715	2000	1,285	0.015
18	Chaman Bazar Block 1	20	M.Iqbal S/O Barkat Ali	649	01.07.2014	30.06.2015	715	2000	1,285	0.015
19	Chaman Bazar Block 1	21	M.Rafiq S/O Umar Din	649	01.07.2014	30.06.2015	715	2000	1,285	0.015
20	Chaman Bazar Block 1	22	Sardar Muhammad, M, Ismail s/o Shair Muhammad	578	01.07.2014	30.06.2015	640	2000	1,360	0.017
21	Chaman Bazar Block 1	23	Muhammad Muneer s/o M. Bakhsh	1290	01.07.2014	30.06.2015	1420	2000	580	0.007
22	Chaman Bazar Block 1	24	Muhammad Saddique s/o Mehar Din	656	01.07.2014	30.06.2015	725	2000	1,275	0.015
23	Chaman Bazar Block 1	25	M. Rafiq s/o Maqbool Ahmed	644	01.07.2014	30.06.2015	710	2000	1,290	0.015

Sr. No.	Market Name	Shop / Plot No.	Name of lease	Monthly Rent of the time of agreement	Date of Agreement	End of Agreement	Monthly Rent in 2014-15	Current market rate	less rent	Annual Less Rent
24	Chaman Bazar Block 1	26	M. Hussain s/o Raheem Baksh	434	01.07.2014	30.06.2015	480	2000	1,520	0.018
25	Chaman Bazar Block 1	27	Ansar s/o M. Yousaf	435	01.07.2014	30.06.2015	480	2000	1,520	0.018
26	Chaman Bazar Block 1	28	M. Hanif s/o Wazeer Ali	490	01.07.2014	30.06.2015	540	2000	1,460	0.018
27	Chaman Bazar Block 1	28-A	Alam Din s/o Wazeer Ali	444	01.07.2014	30.06.2015	490	2000	1,510	0.018
28	Chaman Bazar Block 1	29	Jalal Din s/o Thamman	1050	01.07.2014	30.06.2015	1160	2000	840	0.010
29	Chaman Bazar Block 1	31	Bhag Din s/o Basti	644	01.07.2014	30.06.2015	710	2000	1,290	0.016
30	Chaman Bazar Block 1	31-A	Noor Jamal s/o Fazal Din	460	01.07.2014	30.06.2015	510	2000	1,490	0.018
31	Chaman Bazar Block 1	32	Rasheed Ahmed s/o Muhammad Ali	308	01.07.2014	30.06.2015	340	2000	1,660	0.020
32	Chaman Bazar Block 1	34	Abdul Ghafoor s/o Nazar Din	975	01.07.2014	30.06.2015	1075	2000	925	0.011
33	Chaman Bazar Block 1	35	Nazakat Ali, M. Arshad, M. Akram etc.	641	01.07.2014	30.06.2015	710	2000	1,290	0.015
34	Chaman Bazar Block 1	36	Nawab Din S/O Fateh M.	644	01.07.2014	30.06.2015	710	2000	1,290	0.016
35	Chaman Bazar Block 1	37	Qamar Din s/o Nawab Din	649	01.07.2014	30.06.2015	715	2000	1,285	0.016
36	Chaman Bazar Block 1	38	Lal Din s/o Badoo	650	01.07.2014	30.06.2015	715	2000	1,285	0.015
37	Chaman Bazar Block 1	39	M. Ramzan s/o Phangan	645	01.07.2014	30.06.2015	710	2000	1,290	0.015
38	Chaman Bazar Block 1	40	M. Habib, Bashir Ahmed s/o Saraj Din	649	01.07.2014	30.06.2015	715	2000	1,285	0.015
39	Chaman Bazar Block 1	41	Ghulam M. s/o Fazal Din	650	01.07.2014	30.06.2015	715	2000	1,285	0.015
40	Chaman Bazar Block 1	42	Bhag Din s/o Abdullah	644	01.07.2014	30.06.2015	710	2000	1,290	0.015
41	Chaman Bazar Block 1	43	Abdul Majeed, Abdul Sattar s/o Phangan	1065	01.07.2014	30.06.2015	1175	2000	825	0.010
42	Chaman Bazar Block 1	44	Rasheed Ahmed s/o M. Ali	854	01.07.2014	30.06.2015	940	2000	1,060	0.013
43	Chaman Bazar Block 1	45	Mukhtar Ahmed, Rulia	653	01.07.2014	30.06.2015	720	2000	1,280	0.015
44	Chaman Bazar Block 1	46	Balqees Bibi, Nazeera Bibi D/o Fazal Din	653	01.07.2014	30.06.2015	720	2000	1,280	0.015
45	Chaman Bazar Block 1	47	Tanveer Husasin, Shabir Hussain s/o Liaqat Ali	341	01.07.2014	30.06.2015	380	2000	1,620	0.019
46	Chaman Bazar Block 1	48	M. Azeem Anwar s/o M. Afzal	341	01.07.2014	30.06.2015	380	2000	1,620	0.019
47	Chaman Bazar Block 1	49	M. Iqbal s/o Badar Din	341	01.07.2014	30.06.2015	380	2000	1,620	0.019
48	Chaman Bazar Block 1	50	Shoukat Ali s/o Nazam-u-Din	644	01.07.2014	30.06.2015	710	2000	1,290	0.015
49	Chaman Bazar Block 1	51	M. Ameen s/o Khair Din	709	01.07.2014	30.06.2015	780	2000	1,220	0.015
50	Chaman Bazar Block 1	52	M. Hanif-M. Rafiq s/o Nazam-u-Din	710	01.07.2014	30.06.2015	765	2000	1,235	0.015
51	Chaman Bazar Block 1	53	Bhag Din s/o Fattah Muhammad	644	01.07.2014	30.06.2015	710	2000	1,290	0.015
52	Chaman Bazar Block 2	1	M. Ashraf s/o Naik Muhammad	1331	01.07.2014	30.06.2015	1465	2000	535	0.006
53	Chaman Bazar Block 2	2	M. Aslam s/o Nadar Khan	1271	01.07.2014	30.06.2015	1400	2000	600	0.007
54	Chaman Bazar Block 2	3	M. Sadaq s/o Ahmed Din	1271	01.07.2014	30.06.2015	1400	2000	600	0.007
55	Chaman Bazar Block 2	5	Mushtaq Ahmed, Asmat-ullah	1271	01.07.2014	30.06.2015	1400	2000	600	0.007

Sr. No.	Market Name	Shop / Plot No.	Name of lease	Monthly Rent of the time of agreement	Date of Agreement	End of Agreement	Monthly Rent in 2014-15	Current market rate	less rent	Annual Less Rent
56	Chaman Bazar Block 2	6	M.Tufail s/o Abraham	1268	01.07.2014	30.06.2015	1395	2000	605	0.007
57	Chaman Bazar Block 2	9	Fazal Din s/o Amam Bakhsh	1179	01.07.2014	30.06.2015	1295	2000	705	0.008
58	Chaman Bazar Block 2	10	Habib Sultan , Shair Zaman	1260	01.07.2014	30.06.2015	1390	2000	610	0.007
59	Chaman Bazar Block 2	14	M.Ashraf,M.Rafiq	1282	01.07.2014	30.06.2015	1415	2000	585	0.007
60	Chaman Bazar Block 3	1	Nazeer Ahmed s/o Subah Sadaq	1271	01.07.2014	30.06.2015	1400	2000	600	0.007
61	Chaman Bazar Block 3	2-A	Nazeer Ahmed s/o Subah Sadiq	641	01.07.2014	30.06.2015	765	2000	1,235	0.015
62	Chaman Bazar Block 3	2-B	M.Tariq s/o Ghulam Rasool	1020	01.07.2014	30.06.2015	1125	2000	875	0.011
63	Chaman Bazar Block 3	4	Shah Muhammad s/o M. Ali	1271	01.07.2014	30.06.2015	1400	2000	600	0.007
64	Chaman Bazar Block 3	6	Khan Muhamad s/o Amam Din	1271	01.07.2014	30.06.2015	1400	2000	600	0.007
65	Chaman Bazar Block 3	7	M.Yousaf s/o Fazal Din	1269	01.07.2014	30.06.2015	1400	2000	600	0.007
66	Chaman Bazar Block 3	8	M.Yaseen s/o Bhoda	1290	01.07.2014	30.06.2015	1420	2000	580	0.007
67	Chaman Bazar Block 3	9	Shahzad Hussain s/o Arshad Hussain	1278	01.07.2014	30.06.2015	1410	2000	590	0.007
68	Chaman Bazar Block 3	10	Nazeer Ahmed s/o Shair Muhammad	1271	01.07.2014	30.06.2015	1400	2000	600	0.007
69	Chaman Bazar Block 3	13	M.Asalam Javeed s/o Shah Muhammad	942	01.07.2014	30.06.2015	1040	2000	960	0.012
70	Chaman Bazar Block 3	14	M.Asalam s/o M.Ismail	942	01.07.2014	30.06.2015	1040	2000	960	0.012
71	Chaman Bazar Block 3	17	Abdul Aziz , Muneer Ahamd	1271	01.07.2014	30.06.2015	1400	2000	600	0.007
72	Chaman Bazar Block 3	18	Abdul Aziz , Muneer Ahamd	1271	01.07.2014	30.06.2015	1400	2000	600	0.007
73	Chaman Bazar Block 3	19	Abdul Aziz , Muneer Ahamd	1271	01.07.2014	30.06.2015	1400	2000	600	0.007
74	Chaman Bazar Block 3	20	M.Ameen-,M.Zareen s/o Shah Muhammad	1155	01.07.2014	30.06.2015	1275	2000	725	0.009
75	Chaman Bazar Block 3	21	Alam Din s/o Shah Muhammad	1301	01.07.2014	30.06.2015	1435	2000	565	0.007
76	Chaman Bazar Block 3	22	Yasir Majeed,M.Waseem s/oAbdul Majeed	1271	01.07.2014	30.06.2015	1400	2000	600	0.007
77	Chaman Bazar Block 4	1	Abdul Aziz s/o Ameer Khan	535	01.07.2014	30.06.2015	590	2000	1,410	0.017
78	Chaman Bazar Block 4	2	M.Hussain s/o M.Ismail	690	01.07.2014	30.06.2015	760	2000	1,240	0.015
79	Chaman Bazar Block 4	3	M.Hussain s/o M.Ismail	690	01.07.2014	30.06.2015	760	2000	1,240	0.015
80	Chaman Bazar Block 4	4	M.Abrahim s/o Kalo	535	01.07.2014	30.06.2015	590	2000	1,410	0.017
81	Chaman Bazar Block 4	5	Said Muhammad s/o Sardar Muhammad	709	01.07.2014	30.06.2015	780	2000	1,220	0.015
82	Chaman Bazar Block 4	6	Raees Ahmed s/o Qasim Ali	535	01.07.2014	30.06.2015	590	2000	1,410	0.017
83	Chaman Bazar Block 4	7	Qasim Ali s/o Suleman	535	01.07.2014	30.06.2015	590	2000	1,410	0.017
84	Chaman Bazar Block 4	8	Khurshid Ahmed s/o Said Muhammad	709	01.07.2014	30.06.2015	780	2000	1,220	0.015
85	Chaman Bazar Block 4	9	Abdul Ghani s/o Suleman	351	01.07.2014	30.06.2015	390	2000	1,610	0.019



Sr. No.	Market Name	Shop / Plot No.	Name of lease	Monthly Rent of the time of agreement	Date of Agreement	End of Agreement	Monthly Rent in 2014-15	Current market rate	less rent	Annual Less Rent
86	Chaman Bazar Block 4	10	Muhammad Jameel s/o Abdul Aziz	537	01.07.2014	30.06.2015	595	2000	1,405	0.017
87	Chaman Bazar Block 4	11	Qasim Ali s/o Suleman	535	01.07.2014	30.06.2015	590	2000	1,410	0.017
88	Chaman Bazar Block 5	1	M.Azeem s/o M. Ismail	875	01.07.2014	30.06.2015	965	2000	1,035	0.012
89	Chaman Bazar Block 5	2	M.Azeem s/o M. Ismail	875	01.07.2014	30.06.2015	965	2000	1,035	0.012
90	Chaman Bazar Block 5	3	M.Rafiq s/o Ghulam Muhammad	649	01.07.2014	30.06.2015	785	2000	1,215	0.015
91	Chaman Bazar Block 5	4	M.Saddique s/o Ghulam Hussain	710	01.07.2014	30.06.2015	785	2000	1,215	0.015
92	Chaman Bazar Block 5	6	Akmal Ramzan s/o M. Ramzan	1337	01.07.2014	30.06.2015	1475	2000	525	0.006
93	Chaman Bazar Block 5	7	Arshad Ali,Sajid Ali s/o Akbar Ali	1053	01.07.2014	30.06.2015	1160	2000	840	0.010
94	Chaman Bazar Block 5	8	Maqsood Ahmad s/o Barkat Ali / M. Naseem s/o M. Shafi	1139	01.07.2014	30.06.2015	1255	2000	745	0.009
95	Chaman Bazar Block 5	9	Anjid Ali , M. Kashif s/o Sardar Ali	1053	01.07.2014	30.06.2015	1160	2000	840	0.010
96	Chaman Bazar Block 5	10	Khalid Mehmood s/o Shair Muhammad	710	01.07.2014	30.06.2015	785	2000	1,215	0.015
97	Chaman Bazar Block 5	11	Rashid Mehmood s/o Shair Muhammad	710	01.07.2014	30.06.2015	785	2000	1,215	0.015
98	Chaman Bazar Block 5	12	Tariq Mehmood s/o Shair Muhammad	710	01.07.2014	30.06.2015	785	2000	1,215	0.015
99	Chaman Bazar Block 5	13	Anam-ullah s/o Nazam Ud Din	709	01.07.2014	30.06.2015	780	2000	1,220	0.015
100	Chaman Bazar Block 5	14	Manzoor Ahmed, Maqbool Ahmed s/o Shabir Ahmed	710	01.07.2014	30.06.2015	1285	2000	715	0.009
101	Chaman Bazar Block 5	15	Charigh-u-Din s/o M.Din	710	01.07.2014	30.06.2015	1285	2000	715	0.009
102	Chaman Bazar Block 5	16	M.Younas s/o Nazam-u-Din	1165	01.07.2014	30.06.2015	1165	2000	835	0.010
103	Chaman Bazar Block 5	17	M.Ishaq s/o Choto	1165	01.07.2014	30.06.2015	1165	2000	835	0.010
104	Chaman Bazar Block 6	1	Abdul Nisar s/o Sabar Ali	735	01.07.2014	30.06.2015	810	2000	1,190	0.014
105	Chaman Bazar Block 6	2	Doctor Ateeq-ur-Rehman s/o Abdul Razaq	1556	01.07.2014	30.06.2015	1715	2000	285	0.003
106	Chaman Bazar Block 6	3	Sabar Ali s/o Khair Din	650	01.07.2014	30.06.2015	715	2000	1,285	0.015
107	Chaman Bazar Block 6	4	M. Hussain, Gul Muhammad s/o Taj Din	644	01.07.2014	30.06.2015	710	2000	1,290	0.015
108	Chaman Bazar Block 6	5	M.Sakhi s/o Fazal Din	644	01.07.2014	30.06.2015	710	2000	1,290	0.015
109	Chaman Bazar Block 6	6	Captan Dr.M. Aslam s/o M. Abraham	743	01.07.2014	30.06.2015	820	2000	1,180	0.014
110	Chaman Bazar Block 6	7	Malik M. Saleem s/o Abdul Rasheed	915	01.07.2014	30.06.2015	1010	2000	990	0.012
111	Chaman Bazar Block 6	8	Chand Khan s/o Allah Din	770	01.07.2014	30.06.2015	850	2000	1,150	0.014
112	Chaman Bazar Block 6	9	Abdul Ghani s/o M. Ismail	776	01.07.2014	30.06.2015	855	2000	1,145	0.014
113	Chaman Bazar Block 6	10	Abdul Ghani s/o M. Ismail	776	01.07.2014	30.06.2015	855	2000	1,145	0.014
114	Chaman Bazar Block 6	11	M. Arfan ,M. Rehman	1159	01.07.2014	30.06.2015	1280	2000	720	0.009
115	Chaman Bazar Block 7	1	Charagh Din s/o M.Ismail	644	01.07.2014	30.06.2015	710	2000	1,290	0.015

Sr. No.	Market Name	Shop / Plot No.	Name of lease	Monthly Rent of the time of agreement	Date of Agreement	End of Agreement	Monthly Rent in 2014-15	Current market rate	less rent	Annual Less Rent
116	Chaman Bazar Block 7	2	Shair Muhammad s/o Abdul Ghani	653	01.07.2014	30.06.2015	720	2000	1,280	0.015
117	Chaman Bazar Block 7	3	M.Anwar,M.Sarwar s/o M.Rafiq	1260	01.07.2014	30.06.2015	1390	2000	610	0.007
118	Chaman Bazar Block 7	4	M. Ramzan, Abdul Razzaq, Mushtaq Ahmad, Laiqat Ali s/o Fateh Muhammad	1056	01.07.2014	30.06.2015	1165	2000	835	0.010
119	Chaman Bazar Block 7	6	Laal Din s/o M.Ali	531	01.07.2014	30.06.2015	585	2000	1,415	0.017
120	Chaman Bazar Block 7	7	M.Afzal s/o M.Ramzan	726	01.07.2014	30.06.2015	800	2000	1,200	0.015
121	Chaman Bazar Block 7	8	Abdul Sattar s/o Bhagan	644	01.07.2014	30.06.2015	710	2000	1,290	0.015
122	Chaman Bazar Block 7	9	Abdul Hameed s/o M.Bakhsh	306	01.07.2014	30.06.2015	340	2000	1,660	0.020
123	Chaman Bazar Block 7	10	M.Ameen s/o Abdul Ghani	586	01.07.2014	30.06.2015	585	2000	1,415	0.017
124	Chaman Bazar Block 7	11	Javid Maqsood, Hammad Maqsood s/o Muhammad Maqsood	709	01.07.2014	30.06.2015	780	2000	1,220	0.015
125	Chaman Bazar Block 7	12	M.Iqbal s/o Fattah Muhammad	646	01.07.2014	30.06.2015	715	2000	1,285	0.015
126	Chaman Bazar Block 7	13	M.Sharif s/o Jaan Muhammad	1436	01.07.2014	30.06.2015	1580	2000	420	0.005
127	Chaman Bazar Block 7	14	M.Sarwar,M. Rafiq	779	01.07.2014	30.06.2015	860	2000	1,140	0.014
128	Previous Nigar Cinema Road Madina Colony	1	Jannat Bibi W/O Khushi Muhammad	377	01.07.2014	30.06.2015	415	1000	585	0.007
129	Previous Nigar Cinema Road Madina Colony	2	Jannat Bibi W/O Khushi Muhammad	377	01.07.2014	30.06.2015	415	1000	585	0.007
130	Tehsil Bazar	1	Charagh Din s/o Abdul Ghani	855	01.07.2014	30.06.2015	945	2000	1,055	0.013
131	Tehsil Bazar	2	Faqir Muhammad s/o Jaan Muhammad	710	01.07.2014	30.06.2015	785	2000	1,215	0.015
132	Tehsil Bazar	3	Sultan Ahmed s/o M.Abrahim	710	01.07.2014	30.06.2015	785	2000	1,215	0.015
133	Tehsil Bazar	4	Khan Muhammad s/o Bahadur Ali	710	01.07.2014	30.06.2015	785	2000	1,215	0.015
134	Tehsil Bazar	5	Nasar Din s/o Choty Khan	710	01.07.2014	30.06.2015	785	2000	1,215	0.015
135	Tehsil Bazar	6	Nazar Muhammad s/o Fattaeh Muhammad	710	01.07.2014	30.06.2015	785	2000	1,215	0.015
136	Tehsil Bazar	7	Jaan Muhammad s/o Bahadur Ali	710	01.07.2014	30.06.2015	785	2000	1,215	0.015
137	Tehsil Bazar	16	Ahmed Ali s/o Karam Elahi	709	01.07.2014	30.06.2015	780	2000	1,220	0.015
138	Tehsil Bazar	17	Ahmed Ali s/o Karam Elahi	709	01.07.2014	30.06.2015	780	2000	1,220	0.015
139	Tehsil Bazar	18	M.Ameen Sajid s/o Abdul Rashid	946	01.07.2014	30.06.2015	1045	2000	955	0.012
140	Tehsil Bazar	19	Akhter Ali s/o Ali Muhammad	1239	01.07.2014	30.06.2015	1365	2000	635	0.008
141	Tehsil Bazar	20	Ejaz Hussain s/o M.Hussain	1073	01.07.2014	30.06.2015	1185	2000	815	0.010
142	Tehsil Bazar	21	Shoukat Ali s/o Sham Din	1061	01.07.2014	30.06.2015	1170	2000	830	0.010
143	Tehsil Bazar	22	M.Shafi s/o Abdul Ghani	875	01.07.2014	30.06.2015	965	2000	1,035	0.012

Sr. No.	Market Name	Shop / Plot No.	Name of lease	Monthly Rent of the time of agreement	Date of Agreement	End of Agreement	Monthly Rent in 2014-15	Current market rate	less rent	Annual Less Rent
144	Tehsil Bazar	25	Badar Din s/o Nazam Din	1056	01.07.2014	30.06.2015	1275	2000	725	0.008
145	Tehsil Bazar	26	Nazam Din s/o Din Muhammad	707	01.07.2014	30.06.2015	780	2000	1,220	0.015
146	Tehsil Bazar	27	Nadeem Ahmed Zafar, M. Ishafaq, M. Ishtiaq s/o Nazeer Ahmed	1232	01.07.2014	30.06.2015	1360	2000	640	0.007
147	Tehsil Bazar	28	Qamar Din s/o Nazam Din	1053	01.07.2014	30.06.2015	1160	2000	840	0.010
148	Tehsil Bazar	29	Ghulam Rasool s/o Maqbool Ahmed	776	01.07.2014	30.06.2015	855	2000	1,145	0.014
149	Tehsil Bazar	30	Qamar Khurshid s/o M. Khurshid	985	01.07.2014	30.06.2015	1085	2000	915	0.011
150	Tehsil Bazar	31	Ikhlaq Ahmed s/o Ahmed Ali	710	01.07.2014	30.06.2015	785	2000	1,215	0.015
151	Near Saddiq Hotel	1	M. Shafi, Rehmat-ullah	705	01.07.2014	30.06.2015	780	2000	1,220	0.015
152	Under Jamia Masjid	2	Shafique Ahmed Shakir s/o Fatteh Muhammad	704	01.07.2014	30.06.2015	780	2000	1,220	0.015
153	Behind Grain Market Main Bazar	1	Mumtaz Ali s/o Haidar Ali	1843	01.07.2014	30.06.2015	2030	3000	970	0.012
154	Behind Grain Market Main Bazar	2	M. Afzal s/o M. Ashraf	1672	01.07.2014	30.06.2015	1840	3000	1,160	0.014
155	Behind Grain Market Main Bazar	3	Bashir Ahmed Tahir s/o Sher Muhammad	1672	01.07.2014	30.06.2015	1840	3000	1,160	0.014
156	Behind Grain Market Main Bazar	4	Ahmed Din s/o Khuda Bakhsh	1840	01.07.2014	30.06.2015	2025	3000	975	0.012
157	Behind Grain Market Main Bazar	5	M. Saeed, M. Hanif	1840	01.07.2014	30.06.2015	2025	3000	975	0.012
158	Behind Grain Market Main Bazar	6	Abdul Rashid s/o Lal Khan	1840	01.07.2014	30.06.2015	2025	3000	975	0.012
159	Behind Grain Market Main Bazar	7	M. Shabeer s/o Lal Khan	1936	01.07.2014	30.06.2015	2130	3000	870	0.011
160	Behind Grain Market Main Bazar	8	Kareem Bakish s/o Palto	1843	01.07.2014	30.06.2015	2030	3000	970	0.012
161	Behind Grain Market Main Bazar	9	Kareem Bakish s/o Palto	1843	01.07.2014	30.06.2015	2030	3000	970	0.012
162	Behind Grain Market Main Bazar	10	M. Yaar s/o Allah Yaar	1668	01.07.2014	30.06.2015	1835	3000	1,165	0.014
163	Behind Grain Market Main Bazar	11	Din Muhammad s/o Zahoor Din	1840	01.07.2014	30.06.2015	2025	3000	975	0.012
164	Behind Grain Market Main Bazar	12	M. Ishaq s/o Imdad Ali	1840	01.07.2014	30.06.2015	2025	3000	975	11,700
165	Behind Grain Market Main Bazar	13	M. Ishaq s/o Imdad Ali	1840	01.07.2014	30.06.2015	2025	3000	975	0.012
166	Behind Grain Market Main Bazar	14	Munir Ahmed s/o Fakhur-u Din	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
167	Behind Grain Market Main Bazar	15	Badar Din s/o Saraj Din	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
168	Behind Grain Market Main Bazar	16	Noor Muhammad s/o Khuda Bakhsh	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
169	Behind Grain Market Main Bazar	17	M. Sadi s/o Khuda Bakhsh	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016

Sr. No.	Market Name	Shop / Plot No.	Name of lease	Monthly Rent of the time of agreement	Date of Agreement	End of Agreement	Monthly Rent in 2014-15	Current market rate	less rent	Annual Less Rent
170	Behind Grain Market Main Bazar	18	Abdul Majeed s/o Wazeer Ali	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
171	Behind Grain Market Main Bazar	19	M.Saddique s/o Nazam Din	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
172	Behind Grain Market Main Bazar	20	M.Shafique ,M.Rafique, M.Shabeer s/o Lal Khan	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
173	Behind Grain Market Main Bazar	21	M.Shafique ,M.Rafique, M.Shabeer s/o Lal Khan	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
174	Behind Grain Market Main Bazar	22	Rao Musarat Ali Khan	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
175	Behind Grain Market Main Bazar	23	M.Shabeer s/o Munshi	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
176	Behind Grain Market Main Bazar	24	Sheikh Jamal Din s/o M.Din	1769	01.07.2014	30.06.2015	1950	3000	1,050	0.013
177	Behind Grain Market Main Bazar	25	M.Iftakhar Athar s/o Mukhtar Ahmed	1547	01.07.2014	30.06.2015	1705	3000	1,295	0.016
178	Behind Grain Market Main Bazar	26	Ahmad Din s/o Khuda Bakish	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
179	Behind Grain Market Main Bazar	27	M.Shafi s/o Jaan Muhammad	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
180	Behind Grain Market Main Bazar	28	M.Ashraf s/o Sardar Muhammad	1743	01.07.2014	30.06.2015	1920	3000	1,080	0.013
181	Behind Grain Market Main Bazar	29	Faiz Muhammad s/o Nazeer Ahmed	776	01.07.2014	30.06.2015	855	3000	2,145	0.026
182	Behind Grain Market Main Bazar	30	Habib-ur Rehman,Shafique-ur Rehman	1292	01.07.2014	30.06.2015	1425	3000	1,575	0.019
183	Behind Grain Market Main Bazar	31	Sarfraz Ahmed s/o Hafiz Sardar Muhammad	1602	01.07.2014	30.06.2015	1765	3000	1,235	0.015
184	Behind Grain Market Main Bazar	32	M.Irshad s/o Alyyas	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
185	Behind Grain Market Main Bazar	33	M.Zahid s/o Rehmat Ali	1551	01.07.2014	30.06.2015	1705	3000	1,295	0.016
186	Behind Grain Market Main Bazar	34	Ghulam Hussain s/o M. Sharif	775	01.07.2014	30.06.2015	855	3000	2,145	0.026
187	Behind Grain Market Main Bazar	35	M.Arshad, M.Akram s/o Jaan Muhammad	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
188	Behind Grain Market Main Bazar	36	Liaqat Ali s/o Khushi Muhammad	2233	01.07.2014	30.06.2015	2460	3000	540	0.006
189	Behind Grain Market Main Bazar	38	M.Hanif ,M.Aslam	704	01.07.2014	30.06.2015	775	3000	2,225	0.027
190	Behind Grain Market Main Bazar	39	M.Ashraf s/o Sardar Muhammad	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
191	Behind Grain Market Main Bazar	40	Faqir Muhammad s/o Ghulam Muhammad	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
192	Behind Grain Market Main Bazar	41	Rao Musarat Ali Khan	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
193	Behind Grain Market Main Bazar	42	Rao Musarat Ali Khan	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
194	Behind Grain Market Main Bazar	43	Shamem Akhter W/O Abdul Rashid	535	01.07.2014	30.06.2015	590	3000	2,410	0.030
195	Behind Grain Market Main Bazar	44	Abdul Majeed s/o Rehmat-ullah	1547	01.07.2014	30.06.2015	1705	3000	1,295	0.016
196	Behind Grain	45	Mumtaz Ali s/o M.Yousaf	619	01.07.2014	30.06.2015	685	3000	2,315	0.028

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	Market Main Bazar									
197	Behind Grain Market Main Bazar	46	Muhammad Naseer s/o Sanullah	867	01.07.2014	30.06.2015	955	3000	2,045	0.025
198	Behind Grain Market Main Bazar	47	Asghar Ali s/o Subhan Din	715	01.07.2014	30.06.2015	790	3000	2,210	0.027
199	Behind Grain Market Main Bazar	48	Saeed Ahmed s/o Saghir Ahmed	600	01.07.2014	30.06.2015	660	3000	2,340	0.028
200	Behind Grain Market Main Bazar	49	Iftekhhar Ahmed s/o Hafiz Sardar Muhammad	1036	01.07.2014	30.06.2015	1140	3000	1,860	0.022
201	Behind Grain Market Main Bazar	50	Sultan Mobazar Khan s/o Olia Khan	2574	01.07.2014	30.06.2015	2835	3000	165	0.002
202	Behind Grain Market Main Bazar	51	Sarfraz Hussain s/o Nazam Din	1573	01.07.2014	30.06.2015	1735	3000	1,265	0.015
203	Behind Grain Market Main Bazar	52	M.Sajid,Javed Iqbal s/o Shair Muhammad	872	01.07.2014	30.06.2015	960	3000	2,040	0.024
204	Behind Grain Market Main Bazar	53	Abdul Rasheed s/o Qamar Din	1573	01.07.2014	30.06.2015	1735	3000	1,265	0.015
205	Behind Grain Market Main Bazar	54	M.Asalam s/o Jumal Khan	1100	01.07.2014	30.06.2015	1210	3000	1,790	0.021
206	Behind Grain Market Main Bazar	55	M.Ameen s/o Yaseen	1637	01.07.2014	30.06.2015	1805	3000	1,195	0.014
207	Behind Grain Market Main Bazar	56	M.Yaseen s/o Nazam Din	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
208	Behind Grain Market Main Bazar	57	Salma Mumtaz d/o M.Ismail	710	01.07.2014	30.06.2015	785	3000	2,215	0.027
209	Behind Grain Market Main Bazar	58	M.Ashraf s/o Elam Din	1397	01.07.2014	30.06.2015	1540	3000	1,460	0.018
210	Behind Grain Market Main Bazar	59	Abdul Khalid s/o Abdul Sattar	1964	01.07.2014	30.06.2015	2165	3000	835	0.010
211	Behind Grain Market Main Bazar	60	M.Arshad s/o M.Yaseen	656	01.07.2014	30.06.2015	725	3000	2,275	0.027
212	Behind Grain Market Main Bazar	61	Muhammad Amjad s/o Khushi Muhammad	1656	01.07.2014	30.06.2015	1825	3000	1,175	0.014
213	Behind Grain Market Main Bazar	62	Abdul Ghafoor s/o M.Bakish	1658	01.07.2014	30.06.2015	1830	3000	1,170	0.014
214	Behind Grain Market Main Bazar	63	Abdul Ghafoor s/o M.Bakish	1658	01.07.2014	30.06.2015	1830	3000	1,170	0.014
215	Behind Grain Market Main Bazar	64	M.Akram s/o Noor Muhammad	1279	01.07.2014	30.06.2015	1410	3000	1,590	0.019
216	Behind Grain Market Main Bazar	65	Babar Javed s/o Abdul Ghafoor	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
217	Behind Grain Market Main Bazar	67	Niamat Ali s/o Bota	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
218	Behind Grain Market Main Bazar	68	Liaqat Ali s/o Suleman	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
219	Behind Grain Market Main Bazar	69	M.Iqbal s/o Hafizullah	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
220	Behind Grain Market Main Bazar	70	Saleem Latif s/o Abdul Latif	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
221	Behind Grain Market Main Bazar	71	Muhammad Asif s/o Shan Elahi	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
222	Behind Grain Market Main Bazar	72	M.Saddique s/o Suleman	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
223	Behind Grain	73	M.Elyas s/o M.Yousaf	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016

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	Market Main Bazar									
224	Behind Grain Market Main Bazar	74	M.Iqbal s/o M.Saddique	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
225	Behind Grain Market Main Bazar	75	M.Ishaq, M.Nadeem s/o Abdul Razzaq	1427	01.07.2014	30.06.2015	1570	3000	1,430	0.017
226	Behind Grain Market Main Bazar	76	Abdul Sattar s/o Saraj Din	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
227	Behind Grain Market Main Bazar	77	M.Afzal, M.Akram, M.Zeeshan, M. Arfan s/o Abdul Latif	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
228	Behind Grain Market Main Bazar	78	M.Khalid s/o Ali Muhammad	1551	01.07.2014	30.06.2015	1710	3000	1,290	0.015
229	Behind Grain Market Main Bazar	79	M.Khalid s/o Ali Muhammad	1549	01.07.2014	30.06.2015	1705	3000	1,295	0.016
230	Behind Grain Market Main Bazar	80	M.Khalid s/o Ali Muhammad	1551	01.07.2014	30.06.2015	1710	3000	1,290	0.015
231	Behind Grain Market Main Bazar	81	Abdul Hameed s/o M. Saddique	528	01.07.2014	30.06.2015	585	3000	2,415	0.029
232	Tibba noor pura near Phatak	6	Ghiasudin s/o Maqbool Ahmed	209	01.07.2014	30.06.2015	230	1000	770	0.009
233	Adda General Bus Stand	2	Maryam Laj Quyum W/O Abdul Quyum	1612	01.07.2014	30.06.2015	1775	3000	1,225	0.015
234	Adda General Bus Stand	4	M.Sadiq s/o Sabir Ali	1185	01.07.2014	30.06.2015	1305	3000	1,695	0.020
235	Adda General Bus Stand	5	Charag Din s/o Fateh Muhammad	1183	01.07.2014	30.06.2015	1305	3000	1,695	0.020
236	Adda General Bus Stand	6	Din Muhammad s/o Zahoor Din	1774	01.07.2014	30.06.2015	1955	3000	1,045	0.013
237	Adda General Bus Stand	11	Abdul Jabbar s/o Khaleel Ahmed	2035	01.07.2014	30.06.2015	2240	3000	760	0.009
238	Adda General Bus Stand	12	Muhamamd Aslam s/o Noor Din	1525	01.07.2014	30.06.2015	1386	3000	1,614	0.019
239	Adda General Bus Stand	13	Khurshid Ahmed s/o Umer Din	1534	01.07.2014	30.06.2015	1690	3000	1,310	0.016
240	Adda General Bus Stand	14	Maqsood Ahmed s/o Umer Din	1535	01.07.2014	30.06.2015	1690	3000	1,310	0.016
241	Adda General Bus Stand	15	M.Sharif s/o Moj Din	1787	01.07.2014	30.06.2015	1970	3000	1,030	0.012
242	Adda General Bus Stand	16	M.Akram s/o Bahadur Ali	1788	01.07.2014	30.06.2015	1970	3000	1,030	0.012
243	Adda General Bus Stand	17	Ameer Din s/o Wazeer Ali	1964	01.07.2014	30.06.2015	2165	3000	835	0.010
244	Adda General Bus Stand	18	Abdul Majeed s/o Wazeer Ali	1186	01.07.2014	30.06.2015	1305	3000	1,695	0.020
245	Adda General Bus Stand	19	Attaurehman s/o Atta-ullah	1723	01.07.2014	30.06.2015	1900	3000	1,100	0.013
246	Adda General Bus Stand	20	Rana Sajid Ali s/o Liaqat Ali	1369	01.07.2014	30.06.2015	1510	3000	1,490	0.018
247	Adda General Bus Stand	21	Noor Muhammad s/o Nawab Din	1182	01.07.2014	30.06.2015	1305	3000	1,695	0.020
248	Adda General Bus Stand	22	Mehboob Alam, Maqbool Ahmed	1182	01.07.2014	30.06.2015	1305	3000	1,695	0.020
249	Adda General Bus Stand	23	Dilbar Hussain s/o Kalay Khan	1788	01.07.2014	30.06.2015	1970	3000	1,030	0.012

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250	Adda General Bus Stand	24	M.Hanif s/o Allah Dita	1789	01.07.2014	30.06.2015	2470	3000	530	0.006
251	Adda General Bus Stand	25	Imran Shabir s/o Shabir Ahmed	1397	01.07.2014	30.06.2015	1970	3000	1,030	0.012
252	Adda General Bus Stand	26	M.Ramzan s/o Nawab Din	1182	01.07.2014	30.06.2015	1305	3000	1,695	0.020
253	Adda General Bus Stand	27	Zafar Iqbal , Saif-ur Rehman	1182	01.07.2014	30.06.2015	1305	3000	1,695	0.020
254	Adda General Bus Stand	28	M.Hussain s/o M.Ismail	1330	01.07.2014	30.06.2015	1520	3000	1,480	0.018
255	Adda General Bus Stand	29	M.Sharif s/o Shah Muhammad	1380	01.07.2014	30.06.2015	1520	3000	1,480	0.018
256	Adda General Bus Stand	30	Ali Muhammad s/o Salman	1472	01.07.2014	30.06.2015	1520	3000	1,480	0.018
257	Adda General Bus Stand	31	M.Tariq s/o Bashir Ahmed	1612	01.07.2014	30.06.2015	1775	3000	1,225	0.015
258	Adda General Bus Stand	32	Liaqat Ali, Shokat Ali	1469	01.07.2014	30.06.2015	1620	3000	1,380	0.017
259	Adda General Bus Stand	33	M.Ismail s/o Fatteh Muhammad	1614	01.07.2014	30.06.2015	1780	3000	1,220	0.015
260	Adda General Bus Stand	34	Nazeer Ahmed, Nadeem Ahmed s/o Shair Muhammad	1617	01.07.2014	30.06.2015	1780	3000	1,220	0.015
261	Adda General Bus Stand	35	Ghulam Qadir s/o Suleman	1182	01.07.2014	30.06.2015	1305	3000	1,695	0.020
262	Adda General Bus Stand	36	Muzafar Khan s/o Shair Khan	1065	01.07.2014	30.06.2015	1175	3000	1,825	0.022
263	Adda General Bus Stand	37	Muzafar Khan s/o Shair Khan	2093	01.07.2014	30.06.2015	2240	3000	760	0.009
264	Adda General Bus Stand	38	Waseem-ul Haq s/o Zia-ul Haq	1848	01.07.2014	30.06.2015	2035	3000	965	0.012
265	Adda General Bus Stand	39	Shujat Ali s/o Shoukat Ali	1408	01.07.2014	30.06.2015	1550	3000	1,450	0.017
266	Adda General Bus Stand	40	Shujat Ali s/o Shoukat Ali	1408	01.07.2014	30.06.2015	1550	3000	1,450	0.017
267	Adda General Bus Stand	41	Shafat Ali s/o Shoukat Ali	2046	01.07.2014	30.06.2015	2255	3000	745	0.009
268	Adda General Bus Stand	42	Shabir Ahmed s/o Miraj Din	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
269	Adda General Bus Stand	43	Waseem-ul Haq s/o Zia-ul Haq	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
270	Adda General Bus Stand	44	Ashiq Hussain s/o Nazam Din	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
271	Adda General Bus Stand	45	M.Iqbal s/o Ashiq Hussain	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
272	Adda General Bus Stand	46	Nisar Ahmed s/o Ghulam Mustafa	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
273	Adda General Bus Stand	47	Raja Sultan Javed s/o Hukam Dar	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
274	Adda General Bus Stand	48	Arif Hussain s/o Ashiq Hussain	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
275	Adda General Bus Stand	49	Rasheed Ahmed s/o Bashir Ahmed	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018

Sr. No.	Market Name	Shop / Plot No.	Name of lease	Monthly Rent of the time of agreement	Date of Agreement	End of Agreement	Monthly Rent in 2014-15	Current market rate	less rent	Annual Less Rent
276	Adda General Bus Stand	50	M.Hayyat s/o Sardar Muhammad	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
277	Adda General Bus Stand	51	Naseer Ahmad s/o Natha	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
278	Adda General Bus Stand	52	Asgher Ali s/o Amam Din	1306	01.07.2014	30.06.2015	1525	3000	1,475	0.018
279	Adda General Bus Stand	53	M.Alam s/o Ali Muhammad	1397	01.07.2014	30.06.2015	1540	3000	1,460	0.018
280	Adda General Bus Stand	54	Raja Junaid Khalid s/o Hukam Dar Khan	1172	01.07.2014	30.06.2015	1540	3000	1,460	0.018
281	Adda General Bus Stand	55	Naseem-ul Haq s/o Abdul tawab	1056	01.07.2014	30.06.2015	1165	3000	1,835	0.022
282	Adda General Bus Stand	56	M.Saddique s/o Rehmat ullah	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
283	Adda General Bus Stand	57	Rasheed Ahmad s/o M. Sharif	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
284	Adda General Bus Stand	58	M.Younas s/o Fazal Din	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
285	Adda General Bus Stand	59	Naeem Akhter s/o Fazal Karem	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
286	Adda General Bus Stand	60	Naeem Akhter s/o Fazal Karem	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
287	Adda General Bus Stand	61	M.Sharif, M.Ayub	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
288	Adda General Bus Stand	62	M.Arshad, Asgher Ali	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
289	Adda General Bus Stand	63	Javed Iqbal ,M. Khan	1368	01.07.2014	30.06.2015	1515	3000	1,485	0.018
290	Adda General Bus Stand	64	Abdul Hameed s/o Jamal Din	1368	01.07.2014	30.06.2015	1515	3000	1,485	0.018
291	Adda General Bus Stand	65	Habib Ahmed s/o M. Tufail	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
292	Adda General Bus Stand	66	Zulfqar Ali s/o Imam Din	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
293	Adda General Bus Stand	67	M.Aslam s/o Charag Din	1053	01.07.2014	30.06.2015	1160	3000	1,840	0.022
294	Adda General Bus Stand	68	Muhammad Amin s/o Muhammad Sharif	913	01.07.2014	30.06.2015	1005	3000	1,995	0.024
295	Adda General Bus Stand	69	Raja Junaid Khalid s/o Hukam Dar Khan	1386	01.07.2014	30.06.2015	1525	3000	1,475	0.018
296	Adda General Bus Stand	70	Muhammad Asif Nadeem s/o M. Yousaf	1183	01.07.2014	30.06.2015	1305	3000	1,695	0.020
297	Adda General Bus Stand	71	M.Sharif s/o Jamal Din	880	01.07.2014	30.06.2015	970	3000	2,030	0.024
298	General Bus Stand Gulab Ali road	1	Jamshed Iqbal s/o M. Noor	1661	01.07.2014	30.06.2015	1830	3000	1,170	0.014
299	General Bus Stand Gulab Ali road	2	M.Ahmed s/o Ali M.	1661	01.07.2014	30.06.2015	1830	3000	1,170	0.014
300	General Bus Stand Gulab Ali road	3	Sardar Ahmed s/o Anam Din	1661	01.07.2014	30.06.2015	1830	3000	1,170	0.014
301	General Bus Stand Gulab Ali road	4	M.Ramzan s/o Sardar M.	1661	01.07.2014	30.06.2015	1830	3000	1,170	0.014
302	General Bus Stand Gulab Ali road	5	Zafar Iqbal , Saif-ur Rehman	1661	01.07.2014	30.06.2015	1830	3000	1,170	0.014
303	Veterinary Hospital	4	Liaqat Haroon, Mehmood	983	01.07.2014	30.06.2015	1085	2000	915	0.011



Sr. No.	Market Name	Shop / Plot No.	Name of lease	Monthly Rent of the time of agreement	Date of Agreement	End of Agreement	Monthly Rent in 2014-15	Current market rate	less rent	Annual Less Rent
	East & West Side		Akhter s/o M. Allah Din							
304	Veterinary Hospital East & West Side	5	Liaqat Haroon, Mehmood Akhter s/o M. Allah Din	908	01.07.2014	30.06.2015	1000	2000	1,000	0.012
305	Veterinary Hospital East & West Side	6	M.Imran s/o Arif Ali	1075	01.07.2014	30.06.2015	1185	2000	815	0.010
306	Veterinary Hospital East & West Side	7	Nazeer Ahmed s/o M. Ismael	435	01.07.2014	30.06.2015	480	2000	1,520	0.018
307	Veterinary Hospital East & West Side	8	Nazeer Ahmed s/o M. Ismael	435	01.07.2014	30.06.2015	480	2000	1,520	0.018
308	Veterinary Hospital East & West Side	9	Maqbool Ahmed s/o Nazeer Ahmad	347	01.07.2014	30.06.2015	385	2000	1,615	0.019
309	Veterinary Hospital East & West Side	10	Amanat Ali s/o Din Muhammad	798	01.07.2014	30.06.2015	880	2000	1,120	0.013
310	Veterinary Hospital East & West Side	11	Amanat Ali s/o Din M.	1056	01.07.2014	30.06.2015	1165	2000	835	0.010
311	Veterinary Hospital East & West Side	12	Amanat Ali s/o Din M.	1056	01.07.2014	30.06.2015	1165	2000	835	0.010
312	Veterinary Hospital East & West Side	13	Amanat Ali s/o Din M.	1056	01.07.2014	30.06.2015	1165	2000	835	0.010
313	Veterinary Hospital East & West Side	14	Amanat Ali s/o Din M.	1056	01.07.2014	30.06.2015	1165	2000	835	0.012
314	Veterinary Hospital East & West Side	15	M.Afzal s/o Rehmat Ali	875	01.07.2014	30.06.2015	965	2000	1,035	0.012
315	Veterinary Hospital East & West Side	16	M.Adrees s/o M. Hafeez	798	01.07.2014	30.06.2015	880	2000	1,120	0.013`
316	Veterinary Hospital East & West Side	17	M.Shahid s/o Khushi Muhammad	504	01.07.2014	30.06.2015	555	2000	1,445	0.017
317	Veterinary Hospital East & West Side	18	M.Khuzaima s/o Khushi Muhammad	504	01.07.2014	30.06.2015	555	2000	1,445	0.017
318	Veterinary Hospital East & West Side	19	M.Sufyan.M. Maaqal s/o Khushi Muhammad	504	01.07.2014	30.06.2015	555	2000	1,445	0.017
319	Veterinary Hospital East & West Side	20	M.Ali s/o Ghulam Nabi	1182	01.07.2014	30.06.2015	1305	2000	695	0.008
320	Veterinary Hospital East & West Side	21	M.Ali s/o Ghulam Nabi	1182	01.07.2014	30.06.2015	1305	2000	695	0.008
321	Veterinary Hospital East & West Side	22	M.Shabir s/o Munshi Khan	880	01.07.2014	30.06.2015	970	2000	1,030	0.012
322	Veterinary Hospital East & West Side	23	M.Shabir s/o Munshi Khan	880	01.07.2014	30.06.2015	970	2000	1,030	0.012
323	Veterinary Hospital East & West Side	24	Muzafar Ali Shah s/o M. Hanif	807	01.07.2014	30.06.2015	890	2000	1,110	0.013
324	Veterinary Hospital East & West Side	25	Akbar Ali s/o M. Ali	872	01.07.2014	30.06.2015	960	2000	1,040	0.012
325	Veterinary Hospital East & West Side	26	Abdul Khaliq s/o Atta M.	875	01.07.2014	30.06.2015	965	2000	1,035	0.012
326	Veterinary Hospital East & West Side	27	Abdul Khaliq s/o Atta M.	875	01.07.2014	30.06.2015	965	2000	1,035	0.012
327	Veterinary Hospital East & West Side	28	Abdul Khaliq s/o Atta M.	875	01.07.2014	30.06.2015	965	2000	1,035	0.012
328	Veterinary Hospital East & West Side	29	M.Younas, M.Yousaf, Abdul Razzaq, Mushtaq Ahmad	908	01.07.2014	30.06.2015	1000	2000	1,000	0.012
329	Veterinary Hospital East & West Side	30	Fazal Elahi s/o Ashiq Hussain	990	01.07.2014	30.06.2015	1090	2000	910	0.011
330	Veterinary Hospital East & West Side	31	Fazal Elahi s/o Ashiq Hussain	990	01.07.2014	30.06.2015	1090	2000	910	0.011

Sr. No.	Market Name	Shop / Plot No.	Name of lease	Monthly Rent of the time of agreement	Date of Agreement	End of Agreement	Monthly Rent in 2014-15	Current market rate	less rent	Annual Less Rent
331	Veterinary Hospital East & West Side	32	Anwaar Ahmed s/o Khushi M.	880	01.07.2014	30.06.2015	970	2000	1,030	0.012
332	Veterinary Hospital East & West Side	33	Akhter Ali Shah s/o Shah M.	965	01.07.2014	30.06.2015	1065	2000	935	0.012
333	Veterinary Hospital East & West Side	34	Arshad Muhammad s/o M. Abraham	875	01.07.2014	30.06.2015	965	2000	1,035	0.012
334	Veterinary Hospital East & West Side	35	Ikram-u Din s/o M. Yaseen	436	01.07.2014	30.06.2015	480	2000	1,520	0.018
335	Veterinary Hospital East & West Side	36	Ikram-u Din s/o M. Yaseen	436	01.07.2014	30.06.2015	480	2000	1,520	0.018
336	Veterinary Hospital East & West Side	37	Ikram-u Din s/o M. Yaseen	436	01.07.2014	30.06.2015	480	2000	1,520	0.018
337	Veterinary Hospital East & West Side	38	Ali Sher s/o Nazeer Ahmed	547	01.07.2014	30.06.2015	605	2000	1,395	0.017
338	Veterinary Hospital East & West Side	39	Ali Sher s/o Nazeer Ahmed	547	01.07.2014	30.06.2015	605	2000	1,395	0.017
339	Veterinary Hospital East & West Side	40	Ali Sher s/o Nazeer Ahmed	547	01.07.2014	30.06.2015	605	2000	1,395	0.017
340	Veterinary Hospital East & West Side	41	Shah Muhammad s/o Jeevan	412	01.07.2014	30.06.2015	455	2000	1,545	0.020
341	Veterinary Hospital East & West Side	42	Shah Muhammad s/o Jeevan	412	01.07.2014	30.06.2015	455	2000	1,545	0.019
342	Veterinary Hospital East & West Side	43	Ali Ahmed s/o Fauj Dar	649	01.07.2014	30.06.2015	715	2000	1,285	0.015
343	Veterinary Hospital East & West Side	44	Ali Ahmed s/o Fauj Dar	949	01.07.2014	30.06.2015	715	2000	1,285	0.015
344	Veterinary Hospital East & West Side	45	Nazeer Ahmed s/o Khair Din	795	01.07.2014	30.06.2015	875	2000	1,125	0.014
345	Veterinary Hospital East & West Side	46	Nazeer Ahmed s/o Khair Din	795	01.07.2014	30.06.2015	875	2000	1,125	13,500
346	Veterinary Hospital East & West Side	47	M.Akram s/o Ali M.	920	01.07.2014	30.06.2015	1015	2000	985	0.012
347	Veterinary Hospital East & West Side	48	M.Akram s/o Ali M.	920	01.07.2014	30.06.2015	1015	2000	985	0.012
348	Veterinary Hospital East & West Side	49	M.Khalid s/o Nazeer Ahmed	337	01.07.2014	30.06.2015	375	2000	1,625	0.020
349	Veterinary Hospital East & West Side	50	Rehmat Ali s/o Imam Din	785	01.07.2014	30.06.2015	860	2000	1,140	0.014
350	Veterinary Hospital East & West Side	51	Rehmat Ali s/o Imam Din	785	01.07.2014	30.06.2015	860	2000	1,140	0.014
351	Post Office Road	1	M.Ismail s/o M. Hussain	1161	01.07.2014	30.06.2015	1280	2000	720	0.009
352	Post Office Road	2	Faqir Hussain s/o M. Ismail	1161	01.07.2014	30.06.2015	1280	2000	720	0.009
353	Post Office Road	3	M.Ismail s/o M. Hussain	1161	01.07.2014	30.06.2015	1280	2000	720	0.009
354	Post Office Road	4	M.Afzal s/o Noor Muhammad	1155	01.07.2014	30.06.2015	1275	2000	725	0.009
355	Post Office Road	5	Noor Muhammad s/o Allah Din	1155	01.07.2014	30.06.2015	1275	2000	725	0.009
356	Post Office Road	6	M.Adrees s/o Bashir Ahmed	1053	01.07.2014	30.06.2015	1160	2000	840	0.010
357	Post Office Road	7	Shoukat Ali s/o Mehar Ali	1549	01.07.2014	30.06.2015	1705	2000	295	0.004
358	Post Office Road	8	Abdul Ghafoor s/o Farzand Ali	1056	01.07.2014	30.06.2015	1165	2000	835	0.010
359	Post Office Road	9	Abdul Ghafoor s/o Farzand Ali	1054	01.07.2014	30.06.2015	1160	2000	840	0.010
360	Post Office Road	10	M.Bashir s/o Amam Din	1053	01.07.2014	30.06.2015	1160	2000	840	0.010

Sr. No.	Market Name	Shop / Plot No.	Name of lease	Monthly Rent of the time of agreement	Date of Agreement	End of Agreement	Monthly Rent in 2014-15	Current market rate	less rent	Annual Less Rent
361	Post Office Road	11	Abdul Razaq s/o Abdul Hakeem	1056	01.07.2014	30.06.2015	1165	2000	835	0.010
362	Post Office Road	12	Abdul Razaq s/o Abdul Hakeem	1056	01.07.2014	30.06.2015	1165	2000	835	0.010
363	Post Office Road	13	Ashiq Hussain s/o Ghulam Muhammad	1110	01.07.2014	30.06.2015	1225	2000	775	0.009
364	Near Girls Primary School Madina Colony	12	M.Rizwan s/o Muhammad Azeem	432	01.07.2014	30.06.2015	476	1000	524	0.006
365	Near Girls Primary School Madina Colony	13	Faiz-ul Hassan s/o Wali Muhammad	432	01.07.2014	30.06.2015	480	1000	520	0.006
366	Near Girls Primary School Madina Colony	14	Faiz-ul Hassan s/o Wali Muhammad	432	01.07.2014	30.06.2015	480	1000	520	0.006
367	Near Girls Primary School Madina Colony	15	Faiz-ul Hassan s/o Wali Muhammad	432	01.07.2014	30.06.2015	480	1000	520	0.006
368	Near Girls Primary School Madina Colony	19	Faiz-ul Hassan s/o Wali Muhammad	432	01.07.2014	30.06.2015	480	1000	520	0.006
369	Old vegetable Market	13	Amir Mehmood s/o M. Hussain	565	01.07.2014	30.06.2015	625	1500	875	0.011
370	Old vegetable Market	14	Mukhtar Ahmad s/o Sadar Din	599	01.07.2014	30.06.2015	660	1500	840	0.010
371	Old vegetable Market	16	Abdul Rashid , Abdul Aziz s/o Umar Din	710	01.07.2014	30.06.2015	785	1500	715	0.009
372	Old vegetable Market	17	Abdul Rashid , Abdul Aziz s/o Umar Din	710	01.07.2014	30.06.2015	785	1500	715	0.009
373	Old vegetable Market	18	Zulafqar Ali s/o Sardar Muhammad	645	01.07.2014	30.06.2015	710	1500	790	0.009
374	Old vegetable Market	19	Zulafqar Ali s/o Sardar Muhammad	645	01.07.2014	30.06.2015	710	1500	790	0.009
375	Old vegetable Market	20	Shabir Hussain s/o M. Sharif	547	01.07.2014	30.06.2015	605	1500	895	0.011
376	Old vegetable Market	28	Liaqat Ali s/o Fateh Muhammad	533	01.07.2014	30.06.2015	590	1500	910	0.011
377	Old vegetable Market	29	Canceled	0	01.07.2014	30.06.2015		1500	1,500	0.018
378	Old vegetable Market	31	Nadeem Iqbal s/o Yaseen	533	01.07.2014	30.06.2015	710	1500	790	0.009
379	Old vegetable Market	32	Umar Farooq s/o M. Farooq	807	01.07.2014	30.06.2015	890	1500	610	0.007
380	Old vegetable Market	36	M. Raheel s/o M. Arshad	645	01.07.2014	30.06.2015	710	1500	790	0.009
381	Old vegetable Market	37	Bashir Ahmad s/o Faqir Muhammad	645	01.07.2014	30.06.2015	710	1500	790	0.009
382	Old vegetable Market	38	M. Sharif s/o Ahmad Din	645	01.07.2014	30.06.2015	710	1500	790	0.009
383	Old vegetable Market	40	Saraj Din s/o Muhammad Din	341	01.07.2014	30.06.2015	380	1500	1,120	0.013
384	Old vegetable Market	43	Khushi Muhammad s/o Fazal Din	92	01.07.2014	30.06.2015	105	1500	1,395	0.017
385	Old vegetable Market	45	M. Khalid s/o Abdul Shakoor	907	01.07.2014	30.06.2015	1000	1500	500	0.006
386	Old vegetable Market	46	Aziz Din s/o M. Shafi	847	01.07.2014	30.06.2015	935	1500	565	0.007
387	Old vegetable Market	47	Molvi M. Din s/o Khushi Muhammad	409	01.07.2014	30.06.2015	350	1500	1,150	0.014
388	Old vegetable Market	48	M. Baqi s/o Nazir Haidar	710	01.07.2014	30.06.2015	785	1500	715	0.009
389	Old vegetable Market	49	Atta Muhammad s/o Faqir Muhammad	807	01.07.2014	30.06.2015	890	1500	610	0.007
390	Old vegetable Market	50	M. Adnan Yousaf s/o M. Yousaf	644	01.07.2014	30.06.2015	710	1500	790	0.009
391	Old vegetable Market	51	Sanaullah s/o Muhammad	710	01.07.2014	30.06.2015	785	1500	715	0.009

Sr. No.	Market Name	Shop / Plot No.	Name of lease	Monthly Rent of the time of agreement	Date of Agreement	End of Agreement	Monthly Rent in 2014-15	Current market rate	less rent	Annual Less Rent
			Sadiq							
392	Old vegetable Market	52	M. Nadeem s/o Naiz Muhammad	644	01.07.2014	30.06.2015	710	1500	790	0.009
393	Old vegetable Market	53	M. Aslam s/o Noor Muhammad	1067	01.07.2014	30.06.2015	1175	1500	325	0.004
394	Old vegetable Market	54	Azim Aqeel s/o Fateh Muhammad Gohir	809	01.07.2014	30.06.2015	890	1500	610	0.007
395	Old vegetable Market	55	Khalid Mehmood s/o Mehboob Shah	806	01.07.2014	30.06.2015	890	1500	610	0.007
396	Old vegetable Market	56	Amir Mehmood s/o M. Hussain	565	01.07.2014	30.06.2015	625	1500	875	0.011
397	Old vegetable Market	57	M. Nadeem s/o Naiz Muhammad	644	01.07.2014	30.06.2015	710	1500	790	0.009
398	Old vegetable Market	58	M. Nadeem s/o Naiz Muhammad	644	01.07.2014	30.06.2015	710	1500	790	0.009
399	Old vegetable Market	59	Abdul Rashid / Khushi Muhammad	605	01.07.2014	30.06.2015	670	1500	830	0.010
400	Old vegetable Market	60	Canceled		01.07.2014	30.06.2015		1500	1,500	0.018
401	Old vegetable Market	63	Nadeem Munawar Alam s/o Munawar Alam	644	01.07.2014	30.06.2015	710	1500	790	0.009
402	Old vegetable Market	64	M. Afzal s/o Rehmat Ali	703	01.07.2014	30.06.2015	775	1500	725	0.008
403	Old vegetable Market	65	Sajid Mehmood s/o Khushi Muhammad	605	01.07.2014	30.06.2015	670	1500	830	0.010
404	Old vegetable Market	66	M. Anwar s/o Abdul Aziz	620	01.07.2014	30.06.2015	685	1500	815	0.010
405	Old vegetable Market	67	Shehzad Maqbool s/o Maqbool Ahmad	847	01.07.2014	30.06.2015	435	1500	1,065	0.013
406	Old vegetable Market	68	Fazal Kareem s/o Zafar Hussain	645	01.07.2014	30.06.2015	710	1500	790	0.009
407	Old vegetable Market	69	M. Arshad s/o Nazir Ahmad	1053	01.07.2014	30.06.2015	1160	1500	340	0.004
408	Old vegetable Market	70	Ghulam Muhammad s/o Bhahudin	799	01.07.2014	30.06.2015	880	1500	620	0.007
409	Old vegetable Market	72	M. Akram s/o Shahab Din	876	01.07.2014	30.06.2015	965	1500	535	0.006
410	Old vegetable Market	73	M. Imran s/o Muhammad Din	876	01.07.2014	30.06.2015	965	1500	535	0.006
411	Old vegetable Market	74	Babar Sleem s/o Munawar Saleem	807	01.07.2014	30.06.2015	890	1500	610	0.007
412	Old vegetable Market	75	Naeem Iqbal s/o M. Iqbal	807	01.07.2014	30.06.2015	890	1500	610	0.007
413	Old vegetable Market	76	M. Saleem Iqbal s/o M. Iqbal	623	01.07.2014	30.06.2015	685	1500	815	0.010
414	Old vegetable Market	78	Karam Elahi s/o Fateh Muhammad	Court Case	01.07.2014			1500	1,500	0.018
415	Old vegetable Market	79	Karam Elahi s/o Fateh Muhammad	368	01.07.2014	30.06.2015	405	1500	1,095	0.013
416	Old vegetable Market	80	M. Shehzad Saeed s/o M. Saeed	781	01.07.2014	30.06.2015	860	1500	640	0.008
417	Old vegetable Market	83	M. Latif s/o Muhammad Abdullah	836	01.07.2014	30.06.2015	920	1500	580	0.007
418	Old vegetable Market	87	Shahab Din s/o M. Din	814	01.07.2014	30.06.2015	900	1500	600	0.007
419	Old vegetable Market	88	Abdul Sattar s/o Abdul Aziz	666	01.07.2014	30.06.2015	735	1500	765	0.009
420	Old vegetable Market	97	M. Ayub s/o Muhammad Yousaf	645	01.07.2014	30.06.2015	710	1500	790	0.009

Sr. No.	Market Name	Shop / Plot No.	Name of lease	Monthly Rent of the time of agreement	Date of Agreement	End of Agreement	Monthly Rent in 2014-15	Current market rate	less rent	Annual Less Rent
421	Old vegetable Market	98	M. Akram s/o M. Yaseen	645	01.07.2014	30.06.2015	710	1500	790	0.009
422	Old vegetable Market	99	M. Akram s/o Naik Muhammad	645	01.07.2014	30.06.2015	710	1500	790	0.009
423	Old vegetable Market	100	Anaitullah s/o Muhammad Hussain	645	01.07.2014	30.06.2015	710	1500	790	0.009
424	Old vegetable Market	101	Habib Rehman s/o M. Nusrullah	645	01.07.2014	30.06.2015	710	1500	790	0.009
425	Old vegetable Market	102	M. Khalid Javid s/o Mukhtar Ahmad	645	01.07.2014	30.06.2015	710	1500	790	0.009
426	Old vegetable Market	103	Nazir Ahamd s/o Ali Muhammad	645	01.07.2014	30.06.2015	710	1500	790	0.009
427	Old vegetable Market	104	Zia ul Rehman s/o M. Aslam	645	01.07.2014	30.06.2015	710	1500	790	0.009
428	Old vegetable Market	105	M. Rashid Arshid s/o Arhsad Khan	686	01.07.2014	30.06.2015	755	1500	745	0.009
429	Old vegetable Market	106	M. Rashid Arshid s/o Arhsad Khan	645	01.07.2014	30.06.2015	710	1500	790	0.009
430	Old vegetable Market	107	M. Sadiq s/o Fazal Din	747	7/1/2014	30.06.2015	845	1500	655	0.008
431	General Bus Stand	1	Shell Pakistan PVT.	7986	Under Case High Court	Under Case High Court	8785	50000	41,215	0.495
432	General Bus Stand	1	Calltax PVT.	7986	Under Case High Court	Under Case High Court	8785	50000	41,215	0.495
433	General Bus Stand	1	P.S.O	7986	Under Case High Court	Under Case High Court	8785	50000	41,215	0.495
<b>Total</b>									<b>7.290</b>	

**Annex-K**  
**[Para 1.3.4.7]**

**Loss due to non realization of conversion fee – Rs 1.070 million**

(Rupees in million)

Sr. No.	Name of school	Yea of establishment	Level	Total land in marlas	App. Rate /marla	Cost of plot	Conversion Fee @ 10%
1	Tameer-E-Millat Public School Latif Abad	13.05.2015	High	20	0.100	2.000	0.200
2	Masali Science Public High School Faqirwali	01.08.2015	High	30	0.100	3.000	0.300
3	Unique Science High School Haroon Abad	01.04.2014	Middle	10	0.100	1.000	0.100
4	Moon Light Public School 99/6r	21.08.2014	Middle	10	0.100	1.000	0.100
5	Punjab Public School Shaheed chowk	01.04.2015	Middle	7	0.100	0.700	0.070
6	Noor-e-Hira Public School 133/6r	01.02.2014	Middle	20	0.100	2.000	0.200
7	Afaq Public School Shaheed chowk	13.12.2014	Primary	10	0.100	1.000	0.100
<b>Total</b>							<b>1.070</b>

**Annex-L**  
**[Para 1.4.1.1]**

**Non production of record – Rs 53.821 million**

(Rupees in million)

Sr. No.	Particulars	Amount
1	Vouched accounts pertaining to seven heads of receipts	4.179
2	Back up record of revenue realized	49.642
3	Complete record of Non Head Quarter Daharan Wala.	-
4	Record of professional tax, License Fee, Death and birth, water tank and issuance of copy.	-
5	Record of Enlistment and renewal of contractor.	-
6	Record of development schemes executed by this TMA.	-
7	Record of revenue received from Rent of Shops, Plots and sale of plots.	-
8	Record of entertainment fee.	-
9	Record of assets of this TMA, Permanent Stock Register.	-
10	Detail of all CCBs continued, new along with detail of payment of previous CCBs.	-
11	Detail of all contracts, earnest money & receipt of sale of tenders.	-
12	Detail of all auctions along with complete record & non auction shops & plots	-
13	Survey conducting by the authorities.	-
14	Cash books, stock register, repair register and history sheets.	-
15	Details of serviceable, un-serviceable machinery / equipment, material and trees.	-
16	Detail of promoted staff & financial assistance.	-
17	Service books of all staff.	-
18	Detail of agriculture land that cultivated.	-
19	Details of any fraud, defalcation or case of misappropriation occurred in the entity if not provide the certificate.	-
20	Details of disciplinary proceedings (completed or in process) against any staff member of the entity if not provide the certificate.	-
	<b>Total</b>	<b>53.821</b>

**Annex-M**  
**[Para 1.4.3.1]**

**Non achievement of Targets of Receipts – Rs 24.171 million**

(Rupees in million)

Sr. No.	Detailed Receipts Head	Code No.	Revised Budget 2014-15	Actual Receipt	Less Recovery
1	Sale of Land Katchi Abadies	C03701	0.450	0.154	0.295
2	License fee (Dangerous & Offensive Trades)	C0388002	0.200	0.054	0.145
3	General Bus Stand Fee	C0388016	1.682	1.569	0.112
4	Fee for Approval Building Plans	C0388027	13.000	4.809	8.192
5	Water Rate	C0388047	7.500	2.926	4.574
6	Water Rate (D.W)		1.200	1.000	0.200
7	Public Latrine	C0388056	0.135	0.108	0.027
8	Sale of Sludge Water	C0388062	0.691	0.519	0.172
9	Fee for Tournaments/ Tafreh Tax	C0388063	0.010	-	0.010
10	Advertising fee of bill board/Hoardings	C0388076	1.350	0.972	0.377
11	Rent of Municipal Property	C0388081	21.800	11.923	9.878
12	Rent of Canteen	C0388085	0.083	0.059	0.024
13	Road Cutting Charges	C0388086	.0.010	0.005	0.006
14	Copying Fee	C0388087	0.005	-	0.005
15	Arrears (Other fee Misc. fee)	C0388091	0.700	0.547	0.153
<b>Total</b>			<b>48.816</b>	<b>24.645</b>	<b>24.171</b>



**Annex – N**  
**[Para 1.4.4.1]**

**Loss due to non realization of conversion fee – Rs 58.960 million**

(Rupees in million)

<b>Sr. No.</b>	<b>Name of Private School/College/Hospital</b>	<b>Location</b>	<b>Area of school in Marlas (APP)</b>	<b>Commercial Rate as per Yardstick</b>	<b>Amount</b>
1	Pakistan Higher Secondary School	Chak 14/G	10	0.190	1.900
2	City Public School	Near Dr. Ali Akbar Hospital	12	0.305	3.660
3	City Public School	Near Girls high School	15	0.305	4.575
4	Asian College of Technology	Vegetables Market Road	25	0.105	2.625
5	Leads College of Commerce	Near Ladies Park	15	0.305	4.575
6	Pakistan Higher Secondary School	Chak 14/G	15	0.190	2.850
7	Heritage International College	Bilal Colony	20	0.205	4.100
8	Pakistan College of Commerce	Chak 14/G	15	0.190	2.850
9	Jinnah College of Technology	Chishtia Park Colony	15	0.245	3.675
10	Siddique Children Hospital	Opposite Noor Mosque	15	0.365	5.475
11	Al-Shifa Diagnostic Centre	Chishtia Park Colony	10	0.245	2.450
12	Doctors Hospital	13/G Road	10	0.245	2.450
13	Jatala Surgical Hospital	13/G Road	15	0.245	3.675
14	Ashraf Eye Hospital	15/G Road	10	0.070	0.700
15	Chishtian Science College (Girls)	Baldia Colony	15	0.305	4.575
16	Montessori World School	Baldia Colony	15	0.305	4.575
17	Poly Clinic	College Road	10	0.425	4.250
<b>Total</b>					<b>58.960</b>

**Annex – O**  
**[Para 1.4.4.3]**

**Loss due to non action against illegal private housing schemes - Rs 29.216 million**

**(Rupees in million)**

Sr. No.	Name of Scheme	Location	Area (Kanal)	Yard Stick Value per Marla	Total Value	Planning Permission Fee	Sanction Fee	design and specifications for water supply,	Approval of design	Security Fee	Conversion Fee @ 1% Domestic	Conversion Fee @ 20% Commercial	Total
1	Fazal Abad	Chak 4 / F.W	48	0.090	86.400	0.005	0.048	0.024	0.024	0.001	0.864	3.456	4.422
2	Punjab City	Chak No.15/G	96	0.100	192.000	0.005	0.096	0.048	0.048	0.001	1.920	7.680	9.798
3	Model City	Chak 54/F Bakhshan Khan	64	0.030	38.400	0.005	0.064	0.032	0.032	0.001	0.384	1.536	2.054
4	Ajmeri Colony	Chak 4 / F.W	32	0.055	35.200	0.005	0.032	0.016	0.016	0.001	0.352	1.408	1.830
5	Kaleem Town	Chak 4 / F.W	40	0.055	44.000	0.005	0.040	0.020	0.020	0.001	0.440	1.760	2.286
6	Ajmair City	Chak No.13/G	48	0.055	52.800	0.005	0.048	0.024	0.024	0.001	0.528	2.112	2.742
7	Al-Bakhash City	Chak No.13/G	80	0.055	88.000	0.005	0.080	0.040	0.040	0.001	0.880	3.520	4.566
8	Al-Habib City	Mari Shauq Elahi	56	0.025	28.000	0.005	0.056	0.028	0.028	0.001	0.280	1.120	1.518
<b>Grand Total</b>						<b>0.040</b>	<b>0.464</b>	<b>0.232</b>	<b>0.232</b>	<b>0.008</b>	<b>5.648</b>	<b>22.592</b>	<b>29.216</b>

**Annex – P**  
**[Para 1.4.4.4]**

**Non / less realization of revenue and arrears – Rs 8.381 million**

(Rupees in million)

Sr. No.	Detailed Receipts Head	Revised Budget 2014-15	Actual Receipt	Less Recovery
1	Cost of Land & Development Charges (Mahboob Colony, Kachi Abadi)	0.273	0.024	0.249
2	Cost of Land & Development Charges (Ext. Mahboob Colony, Kachi Abadi)	1.342	0.131	1.212
<b>Total</b>		<b>1.615</b>	<b>0.155</b>	<b>1.461</b>

(Rupees in million)

Income Head	No. of Connections	Total Amount Recoverable	Recovery Water Rate	Recovery Sewerage Tax	Total	Balance
Water Rate and Sewerage Tax 2014-15	12,978	7.500	2.498	0.220	2.719	4.781
Water Rate and Sewerage Tax Arrear 2013-14	12390	2.505	0.366	0	0.366	2.139
<b>Total</b>						<b>6.920</b>
<b>Grant Total</b>						<b>8.381</b>

**Annex – Q**  
**[Para 1.4.4.5]**

**Loss due to misuse of fire brigade – Rs 2.357 million**

**(Rupees in million)**

Month	Diesel Used	Rate	Amount	Mobil Oil Used	Rate per Liter (App)	Amount
Jul-14	1030	112.3	0.116	25	300	0.008
Aug-14	1280	112.3	0.143	13	300	0.004
Sep-14	940	111.3	0.105	19	300	0.006
Oct-14	1420	110.4	0.157	23	300	0.007
Nov-14	1960	102.9	0.202	34	300	0.010
Dec-14	2350	95.8	0.224	10	300	0.003
Jan-15	1090	87.95	0.096	10	300	0.003
Feb-15	550	82.4	0.045	17	300	0.005
Mar-15	690	82.4	0.057	6	300	0.002
Apr-15	630	85.4	0.054	-	300	-
May-15	710	85.4	0.061	42	300	0.004
Jun-15	670	88.9	0.060	2	300	0.001
<b>Total</b>	<b>13320</b>		<b>1.320</b>	<b>171</b>		<b>0.051</b>
<b>G. Total</b>						<b>1.371</b>

***Expenditure on Repair of Fire Brigade***

Bill / token No.	Date	Supplier	Amount	Repair Period
53	24.07.14	Fezan Electric & Engineering Ser.	0.018	28.05.14 to 30.06.14
54	24.07.14	M/Akram Mughal Engineering	0.025	11.06.14 to 01.07.14
57	24.07.14	Fezzan Electric & Engineering Ser.	0.024	08.05.14 to 28.06.14
			<b>0.067</b>	

***Expenditure on second shift***

Token No.	Date	Tractor No.	Amount
268	27.09.14	Second Shift	0.451
427	19.12.14	Second Shift	0.468
			<b>0.919</b>
<b>G.Total</b>		<b>1.371 + 0.067 + 0.919</b>	<b>2.357</b>

**Annex – R**  
**[Para 1.5.2.1]**

**Irregular expenditure in exercise of powers – Rs 15.583 million**

(Rupees in million)

Sr. No.	Name of Schemes	Estimated Cost.	Below rates	Expenditure
1	Construction of Sewerage /Soling, Drain etc. Mohallah Gulshan Habib Minchin Abad	1.200	15.99%	0.670
2	Construction of RCC Culverts etc. Tibba Arrian	0.250	20.30%	0.111
3	Construction of Soling etc. Basti Usman Kot.	0.460	4.99%	0.036
4	Construction of PCC Street Madni Mohallah Munsafi Wala	0.478	20.25%	0.123
5	Construction of Drain /RCC Slab Bholey Wala	0.240	18.25%	0.007
6	Construction of Drain, Soling etc. Street Khursheed Cheena Mecloed Gunj.	0.420	14%	0.285
7	Construction of Drain, Soling etc. Jund Wala	1.000	20.10%	0.716
8	Construction of Tuff Tile /Sewerage shahi Street Minchin Abad	0.630	14%	0.103
9	Construction of Sewerage, Soling street etc. Ahmad Baloch Advocate	0.212	4.99%	0.201
10	Construction of Sewerage PCC etc. street Saith Iqbal near Nestle Minchin Abad	0.620	13.3%	0.088
11	Construction of Matelled road chak b Sarwar Din road to Girls School Mecloed Gunj	1.250	6.25%	1.172
12	Construction of Sewerage, PCC etc. street Mahtab Paracha	0.590	14.786%	0.105
13	Construction of Sewerage, PCC street Anwar Mistri Mohallah Munsafi Wala	0.110	14.30%	0.094
14	Construction of Drain ,Soling RCC Pipe etc. Mari Chaku Ka to Fiaz Kot	1.000	25.40%	0.130
15	Construction of Soling etc. near Bismillah School Minchin Abad	0.160		0.040
16	Construction of Soling etc. Feroz Pur Rehmonka	0.430	17.05%	0.319
17	Construction of Sewerage, PCC street Gudu Shah Minchin Abad,	0.320	12%	0.146
18	Construction of PCC etc. street Ayoob Paracha/ Afzal Patwari Minchin Abad	0.230	18%	0.078
19	Construction of Sewerage PCC etc. Durbar street/ Ch. Sarwar Mohallah Qasban Minchin Abad	0.400	12.25%	0.161
20	Construction of Soling etc. Bhani Ameer Joyia	0.500	24.86%	0.375

Sr. No.	Name of Schemes	Estimated Cost.	Below rates	Expenditure
	Chak Jamo Rehmonka			
21	Construction of Drain etc. Bhani Maneka Mouza Mirzeka	0.500	27.10%	0.283
22	Construction of Drain, Soling etc. Shoukat Ali Bhatti Bhani Shada Shah Parbathi Wala	0.200	23.16%	0.046
23	Construction of Soling etc. Chak Arrian	0.800	26%	0.582
24	Providing, Laying Water Supply Pipe Bhani Zahoor Kharal Bhatta Wala Mouza Noor Pur	0.600	22.20%	0.017
25	Construction of Drain, Soling etc. (Remaning street) Arshad Mirzeka.	0.200	18.10%	0.105
26	Construction of Drain, Soling etc. Adjoining street Mohammad Ali Patwari Mecloed Gunj.	0.220	13%	0.165
27	Construction of Drain, Soling etc street Abdul Munaf Bhandara Mecloed Gunj.	0.100	13.05%	0.087
28	Construction of Drain, Soling etc. street Malik Allah Ditta Neelian Wali	0.100	12%	0.088
29	Construction of Drain, Soling etc. street Zia Ur. Rehman Bhatti Advocate Bhawal Ghar.	0.500	2.10%	0.384
30	Construction of Soling etc. /Culvert Bahwali Minor Kot Ahmad Farid Baksh (Bhani Kharlan)	0.600	24%	0.233
31	Construction of Culvert etc. Mouza Arrain wala	0.500	25.10%	0.019
32	Construction of Sludge Drain New Abadi Mouna Pura.	0.600	-	0
33	Construction of Sewerage etc. street Mian Israr Paracha Mohallah Parachan Minchin Abad	0.750	7.99%	0.547
34	Providing, Laying PVC Pipe Chait Singh (Bhani Naqvi shah)	0.500	15.05%	0.103
35	Construction of Sewerage ,PCC street Mistri Tufail railway road	0.800	16.25%	0.051
36	Construction of Drain, Soling etc. street Mohammad Yar Chak Hussain Kot	0.200	21.25%	0.158
37	Construction of Sewerage Chak Adlana	0.500	32%	0.097
38	Construction of Drain, Soling etc. Bouna Mari Akbar Nehal	0.600	24.10%	0.075
39	Construction of Soling etc. Bouna Balochan	0.500		0
40	Construction of Soling etc. Nazi Jodheka	0.500		0.134
41	Construction of Soling etc. Basti Manzoor sarhu	0.220	20.05%	0.093
42	Construction of Soling etc. Habib Ka	0.300	13%	0.193
43	Construction of Soling etc. Ismail Pur	1.80	12%	0.147
44	Construction of Soling etc. Mosam Wala	0.700	18.786%	0.378

<b>Sr. No.</b>	<b>Name of Schemes</b>	<b>Estimated Cost.</b>	<b>Below rates</b>	<b>Expenditure</b>
45	Construction of public waiting area at Allah –O- Akbar Chowk & Assistant Commissioner office road Minchin Abad	0.700	13%	0.040
46	Construction of Sewerage from Darbar Baba Ali shah to Circular road Old Vegetable Market.	1.500	23%	0.260
47	Contraction of Soling road from Darbar sayed Imam Ali shah to Basti Sayed Shah Nawaz.	0.500	28.50%	0.340
48	Construction of Tuff tile etc. women park Minchin Abad	0.200	18.20%	0.017
49	Construction Earth filling /jogging track labour rates soling etc. women park.	2.00	2.25%	0.181
51	Construction of Bridge Larry Adda Minchin Abad.	2.000		0.065
52	Providing, laying PVC pipe etc. street Sheikh Atta Ullah Tariq Colony Minchin Abad.	0.300	25.05%	0.047
53	Construction of Tuff tile Abubakar chowk to old green Market Minchin Abad.	3.053		2.135
54	Construction of Multi Purpose Hall	3.700		3.550
<b>Total</b>				<b>15.583</b>

**Annex – S**  
**[Para 1.5.3.1]**

**Non achievement of Targets of Receipts – Rs 31.583 million**

(Rupees in million)

Sr. No.	Detail object Head (Income)	Target fixed	Recovery made	Less recovery than targets
<b>Headquarter MINCHIN ABAD</b>				
1	Tax on Immovable Property	30.000	27.975	2.025
2	Water Connection	0.015	0.001	0.014
3	Water Rate (Residential)	0.750	0.252	0.498
4	Water Rate (Commercial)	0.010	0.003	0.007
5	License fee offensive trade	0.200	0.126	0.074
6	Advertisement fee	0.902	0.643	0.259
7	Fee for approval of Construction Plan	0.400	0.110	0.290
8	Fee for change in land use	0.800	0.700	0.100
9	Fine for construction without approval of building plan	0.020	0.001	0.020
10	Fine building violation	0.020	-	0.020
11	Rent of Municipal shops	1.176	1.001	0.175
12	Contract Arrears	24.333	0.019	24.314
<b>Non Head Quarter Mandi Sadiq Ganj</b>				
13	Building Application fee	0.100	0.003	0.097
14	Bus Stand Fee	0.100	0.029	0.071
15	Rent of Municipal shops	0.753	0.599	0.153
16	rent of commercial plots	0.363	0.057	0.306
17	Rent of Residential plots	0.266	0.038	0.228
18	Water Rate	2.100	0.248	1.852
19	Misc. Arrears	2.659	0.091	2.568
20	Arrear of Rent of Shops	0.845	0.120	0.725
21	Arrear of rent of residential plots	0.350	0.033	0.317
22	Arrear Rent of commercial Plots	0.020	-	0.020
<b>Total recoverable amount</b>		<b>66.182</b>	<b>32.048</b>	<b>34.135</b>
<b>Amount of variable nature</b>				<b>2.552</b>
<b>Still recoverable</b>				<b>31.583</b>



**Annex – T**  
**[Para 1.5.4.2]**

**Unjustified transfer / subletting of shops costing – Rs 27.144 Million**

**(Rupees in million)**

<b>Sr. No.</b>	<b>Name of Market</b>	<b>Plot/ Shop No.</b>	<b>Name of original allottee</b>	<b>Plot transferred to</b>	<b>Value of land as per Valuation table</b>
1	CO unit Mandi Sadiq Ganj	1	Hafiz Ali Muhammad S/O Suleman	Muhammad Ayub W/O Gull Muhammad	1.044
2	CO unit Mandi Sadiq Ganj	2	Ranjha S/O Muhammad din	Abdul Hameed S/O Muhammad Yusif	1.044
3	CO unit Mandi Sadiq Ganj	3	Haji Muhammad Ishaq S/O Muhammad Ismail	Muhammad Iqbal S/O Muhammad Ismail	1.044
4	CO unit Mandi Sadiq Ganj	4	Muhammad Farooq S/O M. Riaz	Umar Naz S/O M. Ismail	1.044
5	CO unit Mandi Sadiq Ganj	5	Haji Sher Muhammad S/O Jamal Din	Mehboob Akhtar S/O Sadiq	1.044
6	CO unit Mandi Sadiq Ganj	6	Mubarik Ali S/O Sultan Ahmad	M. Akhtar S/O Muhammad Din	1.044
7	CO unit Mandi Sadiq Ganj	7	Haji Hadi Hussain	Khalil Ahmad	1.044
8	CO unit Mandi Sadiq Ganj	8	Muhammad Yusif	Ali Raza	1.044
9	CO unit Mandi Sadiq Ganj	9	Muhammad Sadiq	Yasmeen	1.044
10	CO unit Mandi Sadiq Ganj	10	Muhammad Akram	Muhammad Saleem	1.044
11	CO unit Mandi Sadiq Ganj	11	Muhammad Shareef	Dr. Ghulam Nabi	1.044
12	CO unit Mandi Sadiq Ganj	12	Muhammad Sadiq	Liaqet Ali	1.044
13	CO unit Mandi Sadiq Ganj	13	Rehmat ullah	Liaqet Ali	1.044
14	CO unit Mandi Sadiq Ganj	14	Hakeem Mehboob	Hakeem Mehboob Ilahi	1.044
15	CO unit Mandi Sadiq Ganj	15	Basher Ahmad	Shabeer Ahmad	1.044
16	CO unit Mandi Sadiq Ganj	16	Muhammad Daood	Kashif Mehmood	1.044
17	CO unit Mandi Sadiq Ganj	17	Muhammad Jameel	Muhammad Akram	1.044
18	CO unit Mandi Sadiq Ganj	18	Malik Naik	Muhammad Anwar	1.044
19	CO unit Mandi Sadiq Ganj	19	Abdul Sattar	Zaheer Abbas	1.044
20	CO unit Mandi Sadiq Ganj	20	Muhammad Yousif	Muhammad Younis	1.044
21	CO unit Mandi Sadiq Ganj	21	Fakhar Din	Abdul Hameed	1.044
22	CO unit Mandi Sadiq Ganj	1	Abdul Hameed	Basher Ahmad	1.044
23	CO unit Mandi Sadiq Ganj	2	Fazal Kareem	Fouji Maqsood	1.044
24	CO unit Mandi Sadiq Ganj	3	Abdul Rehman	M. Yunis	1.044
25	CO unit Mandi Sadiq Ganj	4	Abdul Rehman	M. Akram	1.044
26	CO unit Mandi Sadiq Ganj	5	Hafiz M. Shareef	M. Ramzan	1.044
<b>Total</b>					<b>27.144</b>

**Annex – U**  
**[Para 1.5.4.3]**

**Loss due to non production of GST invoices of payment made against civil works**  
**– Rs 2.649 million**

(Rupees in million)

SR#	Name of Schemes	Estimated Cost.	Below rates	Expenditure
1	Construction of Sewerage /Soling, Drain etc. Mohallah Gulshan Habib Minchin Abad	1.200	15.99%	0.670
2	Construction of RCC Culverts etc. Tibba Arrian	0.250	20.30%	0.111
3	Construction of Soling etc. Basti Usman Kot.	0.460	4.99%	0.036
4	Construction of PCC Street Madni Mohallah Munsafi Wala	0.478	20.25%	0.123
5	Construction of Drain /RCC Slab Bholey Wala	0.240	18.25%	0.007
6	Construction of Drain, Soling etc. Street Khursheed Cheena Mecloed Gunj.	0.420	14%	0.285
7	Construction of Drain, Soling etc. Jund Wala	1.000	20.10%	0.716
8	Construction of Tuff Tile /Sewerage shahi Street Minchin Abad	0.630	14%	0.104
9	Construction of Sewerage, Soling street etc. Ahmad Baloch Advocate	0.212	4.99%	0.201
10	Construction of Sewerage PCC etc. street Saith Iqbal near Nestle Minchin Abad	0.620	13.30%	0.088
11	Construction of Matelled road chak b Sarwar Din road to Girls School Mecloed Gunj	1.250	6.25%	1.172
12	Construction of Sewerage, PCC etc. street Mahtab Paracha	0.590	14.79%	0.105
13	Construction of Sewerage, PCC street Anwar Mistri Mohallah Munsafi Wala	0.110	14.30%	0.094
14	Construction of Drain, Soling RCC Pipe etc. Mari Chaku Ka to Fiaz Kot	1.000	25.40%	0.130
15	Construction of Soling etc. near Bismillah School Minchin Abad	0.160		0.040
16	Construction of Soling etc. Feroz Pur Rehmonka	0.430	17.05%	0.319
17	Construction of Sewerage ,PCC street Gudu Shah Minchin Abad	0.320	12%	0.146
18	Construction of PCC etc. street Ayoob Paracha/ Afzal Patwari Minchin Abad	0.230	18%	0.078
19	Construction of Sewerage, PCC etc. Darbar street/ Ch. Sarwar Mohallah Qasban Minchin Abad	0.400	12.25%	0.161
20	Construction of Soling etc. Bhani Ameer Joyia Chak Jamo Rehmonka	0.500	24.86%	0.375
21	Construction of Drain etc. Bhani Maneka Mouza Mirzeka	0.500	27.10%	0.283
22	Construction of Drain, Soling etc. Shoukat Ali Bhatti Bhani	0.200	23.16%	0.046

SR#	Name of Schemes	Estimated Cost.	Below rates	Expenditure
	Shada Shah Parbathi Wala			
23	Construction of Soling etc. Chak Arrian	0.800	26%	0.582
24	Providing ,Laying Water Supply Pipe Bhani Zahoor Kharal Bhatta Wala Mouza Noor Pur	0.600	22.20%	0.017
25	Construction of Drain, Soling etc. (Remaining street) Arshad Mirzeka.	0.200	18.10%	0.105
26	Construction of Drain, Soling etc. Adjoining street Mohammad Ali Patwari Mecloed Gunj.	0.220	13%	0.165
27	Construction of Drain, Soling etc. street Abdul Munaf Bhandara Mecloed Gunj.	0.100	13.05%	0.087
28	Construction of Drain, Soling etc. street Malik Allah Ditta Neelian Wali	0.100	12%	0.088
29	Construction of Drain, Soling etc. street Zia Ur Rehman Bhatti Advocate Bhawal Ghar.	0.500	2.10%	0.384
30	Construction of Soling etc. /Culvert Bahwali Minor Kot Ahmad Farid Baksh (Bhani Kharlan)	0.600	24%	0.233
31	Construction of Culvert etc. Mouza Arrain wala	0.050	25.10%	0.019
32	Construction of Sludge Drain New Abadi Mounga Pura.	0.600		-
33	Construction of Sewerage etc. street Mian Israr Paracha Mohallah Parachan Minchin Abad	0.750	7.99%	0.547
34	Providing ,Laying PVC Pipe Chait Singh (Bhani Naqvi shah)	0.500	15.05%	0.103
35	Construction of Sewerage, PCC street Mistri Tufail railway road	0.080	16.25%	0.051
36	Construction of Drain, Soling etc. street Mohammad Yar Chak Hussain Kot	0.200	21.25%	0.158
37	Construction of Sewerage Chak Adlana	0.500	32%	0.097
38	Construction of Drain, Soling etc. Bounga Mari Akbar Nehal	0.600	24.10%	0.075
39	Construction of Soling etc. Bounga Balochan	0.500		-
40	Construction of Soling etc. Neza Jodheka	0.500		0.134
41	Construction of Soling etc. Basti Manzoor sarhu	0.220	20.05%	0.093
42	Construction of Soling etc. Habib Ka	0.300	13%	0.193
43	Construction of Soling etc. Ismail Pur	0.180	12%	0.147
44	Construction of Soling etc. Mosam Wala	0.700	18.79%	0.378
45	Construction of public waiting area at Allah –O-Akbar Chowk & Assistant Commissioner office road Minchin Abad	0.700	13%	0.040
46	Construction of Sewerage from Darbar Baba Ali Shah to Circular road Old Vegetable Market.	1.500	23%	0.260
47	Contraction of Soling road from Darbar Sayed Imam Ali Shah to Basti Sayed Shah Nawaz.	0.500	28.50%	0.340
48	Construction of Tuff tile etc. women park Minchin Abad	0.200	18.20%	0.017
49	Construction Earth filling / jogging track labour rates soling etc. women park.	0.200	2.25%	0.181

SR#	Name of Schemes	Estimated Cost.	Below rates	Expenditure
51	Construction of Bridge Larry Adda Minchin Abad.	2.000		0.065
52	Providing, laying PVC pipe etc. street Sheikh Atta Ullah Tariq Colony Minchin Abad.	0.300	25.05%	0.047
53	Construction of Tuff tile Abubakar chowk to old green Market Minchin Abad.	3.053		2.135
54	Construction of Multi Purpose Hall	3.700		3.550
<b>Total amount of expenditure</b>				<b>15.583</b>
<b>Total amount of Sales tax to be verified before payment</b>				<b>2.649</b>

**Annex – V**  
**[Para 1.5.4.5]**

**Loss due to charging less rates of rent of shops – Rs 1.275 million**

(Rupees in million)

Sr. No	Name of Market	Number of shops	Rent per month taken by TMA	Rate in open market as described by the official	Difference	No. of months	Amount
01	Main Bazar Minchan Abad	08	5270	9000	3730	12	0.358
02	Madni Chowk Minchin Abad	08	2661	4000	1339	12	0.129
03	Near Jadeed Hospital	03	5390	5500	110	12	0.004
04	-do-	08	1381	2500	1119	12	0.107
<b>Total-I</b>							<b>0.598</b>
Sr. No.	Name of Shops	Name of Shop keeper	Rent of Year 2014-15 per Month	Market Rate per month	Difference per month	No. of months	Amount
1	1	Haji M.Ayub s/o Gul Muhammad	2623	4000	1377	12	0.017
2	2	Abdul Hameed s/o Fareed	2186	4000	1814	12	0.022
3	3	M.Iqbal s/o M.Yousaf	2186	4000	1814	12	0.022
4	4	M.Umer s/o m.Ismail	2186	4000	1814	12	0.022
5	5	Mehboob Akhter s/o Masood Akhtar	2186	4000	1814	12	0.022
6	6	Malik M.Asghar s/o M. Din	2186	4000	1814	12	0.022
7	7	Khaleel Ahmad s/o Din Muhammad	2186	4000	1814	12	0.022
8	8	Ali Raza s/o M.Tufail	2186	4000	1814	12	0.022
9	9	Yasmeen w/o M.Yaqoob	2186	4000	1814	12	0.022
10	10	M.Akram s/o Sulman	2186	4000	1814	12	0.022
11	11	Doctor Ghulam Nabi s/o Manzoor Ahmad	2186	4000	1814	12	0.022

Sr. No.	Name of Shops	Name of shop keeper	Rent of Year 2014-15 per Month	Market Rate per month	Difference per month	No. of months	Amount
12	12	Liaqat Ali s/o Rehmat Ullah	2186	4000	1814	12	0.022
13	13	Liaqat Ali s/o Rehmat Ullah	2186	4000	1814	12	0.022
14	14	Hakeem Mehboob Allahi Medical Store	2186	4000	1814	12	0.022
15	15	Shair Muhammad	2186	4000	1814	12	0.022
16	16	Kashif Mehmood s/o M.Umar Sheikh	2186	4000	1814	12	0.022
17	17	M.Akram s/o Sarwar Din Jouya	2186	4000	1814	12	0.022
18	18	M.Anwar s/o Islam Din	2186	4000	1814	12	0.022
19	19	Zaheer Abbass s/o Malik M.Ameen	2186	4000	1814	12	0.022
20	20	M.Younis s/o M.Yousaf	2186	4000	1814	12	0.022
21	21	Abdul Hameed s/o M.Yousaf	2186	4000	1814	12	0.022
22	22	Abdul Rehman s/o M.Farooq	2186	4000	1814	12	0.022
<b>Detail of Cabin</b>							
23	1	M.Din s/o Bashir Ahmad	1309	3000	1691	12	0.020
24	2	Bashir Ahmad s/o M.Ali	1309	3000	1691	12	0.020
25	3	Foji Maqsood Ahmad s/o Abdul Ghafore	1309	3000	1691	12	0.020
26	4	Abdul Ghafore s/o Ahmad Din	1309	3000	1691	12	0.020
27	5	Sheikh M.Rafeeq	1309	3000	1691	12	0.020
28	6	M.Suleman s/o M.Din	1309	3000	1691	12	0.020
29	7	M.Sadeeq s/o Farooq Bhati	1309	3000	1691	12	0.020
30	8	M.Sadeeq s/o Faiz Muhammad	1309	3000	1691	12	0.020
31	9	M.Akram s/o Yahya Kichi	1309	3000	1691	12	0.020
32	10	M.Ramazan s/o M.Abid	1309	3000	1691	12	0.020
<b>Total-II</b>							<b>0.677</b>
<b>Grand Total-I+II</b>							<b>1.275</b>

**Annex – W**  
**[Para 1.6.1.1]**

**Non Production of Record – Rs 40.216 million**

(Rupees in million)

Sr. No.	Particulars	Amount
1	Detail of All Assets (Moveable or Immoveable).	-
2	History sheet registers of Vehicles and Machinery.	-
3	All Attendance Registers with Pay Bills.	-
4	Detail showing list of all employees along with assigned duties; (Attendance registers).	-
6	Record of Securities along with bank statements.	-
7	Record of Professional Tax Collected from Contractors.	-
8	Record of Pending Court Cases / Anti-corruption Cases.	-
9	Construction and Repair of Metalled Road From Adda 326/HR To Chak No. 335/HR To Chak No.337/HR	12.500
10	Service Record of Mr. Arshad Sub-Engineer Pay & Allowance of last 05 years paid to him Rs 1000,000, including Published Advertisement for appointment, appointment letter / medical fitness certificate to verify his actual date of appointment from length of service. Service book to verify each step of his service properly recorded. Moreover / upgradation/ Special increment letters if he is availing such facility. Personal File to identify no enquiry, disciplinary has been initiated against the concerned regarding his services. List / progress report of development schemes executed by the sub-engineer during 2014-15 and TMO verification regarding quality of said development work. Detail status of government resident, repair work with reason required for such repair if he is availing such facility.	1.000
11	Record relating to Annual/ Special Repair of Government Residence Rs 892,910	0.893
12	Record pertaining to declared dangerous business /factories and TMO action taken against them.	-
13	Back up record pertaining to tax on transfer of immovable properties	25.823
	<b>Total</b>	<b>40.216</b>

**Annex – X**  
**[Para 1.6.2.1]**

**Irregular expenditure on construction of road without NOC – Rs 43.880 million**

(Rupees in million)

Sr. No.	Name of Schemes	Name of Contractors	Approved Cost	Agreement Value	Expenditure upto 30-06-2014
1	Construction and Repair of Metalled Road From Adda 326/HR To Chak No. 335/HR To Chak No.337/HR	Shakeel Ahmad Bajwa	12.500		12.146
2	Construction and Repair of Metalled Road From Rail Way Phatak Khichiwala To Chak No. 204/9-R	B.K Friend	15.000		8.513
3	Purchase of Combined Suction unit Sucker and Jetting Machine for TMA, Fort Abbas	Kissan Engineering Company	8.500	8.500	6.500
4	Construction & Repair of Metalled Road Shahbaz wala Phatak To Chak No 231/9.R	Bandsha & CO.	5.000	3.785	0.981
5	Construction of Metalled Road By Pass Chak No. 168/7.R	Abdul Rehman	4.000	3,270	3.263
6	Construction of Metalled Road From Main Road to Chak No. 300/H.R	Bandsha & CO.	3.500	2.685	1.299
7	Construction of Metalled Road from Main Road to Qadir Colony (Rehan)	M. Ishaq Bhatti	0.300	0.237	0.237
8	Construction of Metalled Road from Main Road to Chak No. 237/9.R	Bandsha & CO.	1.000	0.756	0.514
9	Construction of Metalled Road Gali No. 3 Diggi Mohlla Fort Abbas	Naveed Engineering	0.300	0.285	0.198
10	Construction of Metalled Road High way Road to Ghalla Mandi Fort Abbas	Nadeem Akthar Gull	0.500	0.465	0.223
11	Construction and Repair of Rohi Road Fort Abbas	Shoail Bilal	1.000	0.838	0.838
12	Construction and Repair of Metalled Road Abdul Ghafoor Clinic to Shabir Shah Colony Fort Abbas	Nadeem Akthar Gull	0.500	0.464	0.355
13	Construction of Metalled Road Azam Street Near Thokar Fort Abbas	Nadeem Akthar Gull	1.100	0.964	0.956
14	Construction of Metalled Road Chak No. 196/HB	Nadeem Akthar Gull	0.800	0.731	0.730
15	Construction and Repair of Metalled Road Canal Rest House to Chak No.272/H.R Fort Abbas	Faqir Hussain	1.000	0.843	0.837
16	Construction and Repair of Metalled Road Siraj ul Abloom Road to via Christian Colony Disposal No.02 Fort Abbas	Bandsha & CO.	1.050	0.893	0.259
17	Construction of Metalled Road Mollah Line par Near Government Boy P/S	Naveed Engineering	0.400	0.377	0.270
18	Construction of Metalled Road and Soling Chak No.238/9.R	Bandsha & CO.	1.600	1.200	0.748
19	Construction of Metalled Road Chak No. 306/H.R	Shoail Bilal	2.500	2.030	1.476
20	Construction of Metalled Road Street No. 4 UC	Naveed Engineering	0.300	0.284	0.189



Sr. No.	Name of Schemes	Name of Contractors	Approved Cost	Agreement Value	Expenditure upto 30-06-2014
	61 Fort Abbas				
21	Construction of Metalled Road Near House Zahid Ghulam Rasool Town Fort Abbas	---	0.500	-	-
22	Construction and Repair of Metalled Road Chak No. 311/HR to Chak No. 310/HR	Dawood & Company	1.000	0.830	0.830
23	Construction of Metalled Road & Girls School to Treasury Road	Bandsha & CO.	0.400	0.320	0.202
24	Construction of Metalled Road Boys Degree College to Civil Hospital Link Road via Housing Colony Fort Abbas	---	0.500	-	0.239
25	Construction of Manhole & Fixing Covers	S.A Awan	0.560	0.415	0.415
26	Construction of Boundary Wall of Park Line Par	Nadeem Akthar Gull	2.200	1.892	1.663
<b>Total</b>			<b>66.010</b>	<b>32.062</b>	<b>43.880</b>

**Annex – Y**  
**[Para 1.6.2.3]**

**Non curtailment of budget / unauthorized increase in budget and irregular expenditure – Rs 3.552 million**

(Rupees in million)

Detail of Head of Accounts				Revised Budget	Actual Expenditure
A01	A012	A01274	Medical Charges	0.020	0.020
A03		A03102	Legal Fee	0.006	0.006
A03	A032	A03201	Postage & Telegraph	0.010	0.010
A03	A032	A03202	Telephone & Trunk Call	0.133	0.133
A03	A033	A03303	Electricity	13.973	13.473
A03	A033	A03304	Hot & Cold Weather Charges	0.050	0.032
		A03805	Travelling Allowance	0.862	0.841
A03	A038	A03807	P.O.L Charges	3.808	3.725
A03	A038	A03901	Stationary	0.186	0.175
A03	A039	A03905	Newspapers & Periodicals	0.104	0.104
A03	A039	A03907	Publicity & Advertisement	0.673	0.672
A03	A039	A03918	Exhibitions, Fairs & Others National Celebrations	0.294	0.294
A03	A039	A03940	Unforeseen Expenditure	0.400	0.342
A03	A039	A03970	Others(Misc./Photocopy/sports fund/Youth & Culture Insecticide/Making & Fixing of Name Plates Streets FAS)	1.527	1.423
A08	A081	A06402	Contribution of LCS to PLGB	1.256	1.256
A09	A094	A08101	House Building Advance	0.500	0.500
A09	A095	A09470	Other Store & Stock	0.602	0.602
A09	A097	A09503	Other Purchase (Tyres etc.)	-	-
A13	A136	A13602	Repair of Road Cut	0.045	0.045
A09	A096	A09601	Purchase of Plant & Machinery	-	-
A09	A097	A09701	Purchase of Furniture & Fixture	0.014	0.014
A09	A098	A09802	Other	0.105	0.105
A12	A123	A012303	Manhole cover	0.254	0.254
A13	A130	A13001	Repair of Transport	0.916	0.901
A13	A131	A13101	Repair of Machinery & Equipment	0.090	0.073
A13	A131	A13199	Repair & Maintenance of others	0.068	0.068
A13	A132	A13201	Repair of Furniture & Fixture	0.053	0.053
A13	A133	A13301	Repair of Building	0.893	0.893
A13	A133	A13305	Repair & Maintenance of Water supplies	0.897	0.897
A13	A135	A13503	Repair of Drainage	1.247	1.247
A13	A138	A13801	Maintenance of Parks & Gardens	0.214	0.214
<b>Total (Contingent Expenditure)</b>				<b>29.198</b>	<b>28.370</b>
<b>Actual Expenditure to be after curtailed by 15%</b>				<b>24.818</b>	
<b>Actual Expenditure 2014-15</b>				<b>28.370</b>	
<b>Excess Expenditure due to non curtailment</b>				<b>3.552</b>	

**Annex – Z**  
**[Para 1.6.2.4]**

**Unauthorized execution of development schemes – Rs 3.530 million**

(Rupees in million)

Name of Schemes	Name of Contractors	Approved Cost	Expenditure upto 30.06.2015	Date of Work Order	Purchasing Date of Stamp Paper	Agreement Value
Construction and Repair of Soling Chak No. 296/HR to Chak No. 297/HR	Dihar Construction Co.	1.000	0.663	11.11.2014	7.01.2015	0.664
Construction and Repair of Metalled Road Chak No. 311/HR to Chak No. 310/HR	Dawood& Company	1.000	0.830	12.11.2014	5.01.2016	0.830
Construction of Water Diggi Chak No. 423/HR Basti Ramzan Dodi	Dihar Construction Co.	0.150	0.140	12.11.2014	17.06.2015	0.140
Providing and Fixing Machinery Water Supply Scheme Chak No. 274/HR	Dihar Construction Co.	0.700	0.571	11.11.2014	12.03.2015	0.571
Providing and installation of filtration plant / machinery at city Fort Abbas	OWT	1.700	1.244	11.11.2014	26.05.2015	1.326
<b>Total</b>		<b>4.550</b>	<b>3.448</b>			<b>3.530</b>

**Annex – AA**  
**[Para 1.6.3.6]**

**Loss due to non recovery of fees – Rs 1.429 million**

(Rupees in million)

Sr. No.	Name of housing Scheme	Location	Total Area in Kanal	Permission fee along with application 38 (1) a @ Rs 5000	Scrutiny	Sanction of Scheme	Approval of Design for water Supply, Sewerage & Drainage	Approval of design and specification for road, Bridge and foot path	Total Fee to be recovered
1	Ahsan Town	Maroot Road	48	0.005	0.001	0.048	0.024	0.024	0.102
2	Model town Maroot City	Maroot Road	98	0.005	0.001	0.098	0.049	0.049	0.203
3	Al-Hamd City	Maroot Road	77	0.005	0.001	0.077	0.039	0.039	0.160
4	Sukh Cahin H. Scheme	Bangla Road	79	0.005	0.001	0.079	0.040	0.040	0.165
5	Farooq Town	Bangla Road	30	0.005	0.001	0.030	0.015	0.015	0.066
6	Rehman Garden	Nawab Colony	52	0.005	0.001	0.052	0.026	0.026	0.110
7	Abdullah housing	Near Disposal No. 4	32	0.005	0.001	0.032	0.016	0.016	0.070
8	Al Khair	Bangla Road	46	0.005	0.001	0.046	0.023	0.023	0.097
9	Green Town	Maroot Road	98	0.005	0.001	0.098	0.049	0.049	0.202
10	Al-Mustafa Town	Bangla Road	54	0.005	0.001	0.054	0.027	0.027	0.114
11	Al-Haram City	Chak No.187/7R	67	0.005	0.001	0.067	0.033	0.033	0.140
<b>Total</b>			<b>681</b>	<b>0.055</b>	<b>0.011</b>	<b>0.681</b>	<b>0.341</b>	<b>0.341</b>	<b>1.429</b>

**Annex – AB**  
**[Para 1.6.3.8]**

**Loss due to non imposing of penalty to contractors for late completion of  
development schemes – Rs 1.138 million**

(Rupees in million)

Sr. No	Name of Schemes	Name of Contractors	Agreement Value	Expenditure upto 30-06-2014	Date of Agreement	Due Date of Completion	Actual Date of Completion	10 % Penalty Late Completion
1	Construction of Metalled Road from Main Road to Qadir Colony (Rehan)	M. Ishaq Bhatti	237,000	237,000	11.11.2014	15.04.2015	11.6.2015	0.024
2	Construction of Soling from Bridge Hakra to Basti Darbar Tebi	Abu. Hussain Tara	608,405	608,389	11.11.2014	4.2.2015	11.5.2015	0.061
3	Construction of Soling Chak No. 240/H.L	Abu. Hussain Tara	601,878	574,773	11.11.2014	12.4.2015	11.5.2015	0.061
4	Construction of Soling Chak No. 279/HR	Atiq Rehman	300,200	298,339	11.11.2014	3.3.2015	11.5.2015	0.030
5	Construction of Park Ali Town old Digi Liaquat Chowk	Judge Enterprise	361,000	348,177	6.11.2014	5.3.2015	11.5.2015	0.036
6	Construction of Soling Chak No. 200/8.R East	Zahid Mahmood	127,425	126,344	5.11.2014	8.12.2015	5.1.2015	0.013
7	Construction of Soling & Sewer Line Azafi Basti 272/HR	M.S. Afzal	518,350	518,350	10.11.2014	23.01.2015	11.3.2015	0.052
8	Construction of Soling Chak No. 285/HR Basti Inayat Chall	Atiq Rehman	520,903	481,868	11.11.2014	16.02.2015	11.4.2015	0.052
9	Construction of Soling Chak No. 272/HR (Remaining Portion Grave Yard)	Muhammad Ashraf	219,750	219,750	11.11.2014	12.1.2014	29.12.2014	0.022
10	Construction of Soling Eid Gha Road Fort Abbas	Rayan Constriction Company	113,460	113,460	11.11.2014	26.11.2015	11.2.2015	0.011
11	Construction of Soling Chak No. 205/9.R Basti Shoukat Pura	Nadeem Akthar Gull	214,500	214,500	11.11.2014	4.2.2015	11.2.2015	0.021
12	Construction and Repair of Soling Chak No. 296/HR to Chak No. 297/HR	Dihar Construction Co.	663,500	663,160	11.11.2014	27.12.2015	11.2.2015	0.066
13	Construction of Water Digg Chak NO. 322/HR	Dihar Construction Co.	429,500	429,418	11.11.2014	20.04.2015	11.5.2015	0.043
14	Construction of Soling Chak No. 265/HR Azafi Basti	Muhammad Ashraf	229,050	219,907	11.11.2014	13.01.2015	16.01.2015	0.023

Sr. No	Name of Schemes	Name of Contractors	Agreement Value	Expenditure upto 30-06-2014	Date of Agreement	Due Date of Completion	Actual Date of Completion	10 % Penalty Late Completion
15	Construction and Repair of Metalled Road Chak No. 311/HR to Chak No. 310/HR	Dawood & Company	830,000	829,824	11.11.2014	6.3.2015	11.5.2015	0.083
16	Construction of Soling and sewerage Chak No. 319/HR Maroot	Muhammad Bashir	214,625	213,717	11.11.2014	8.5.2015	11.5.2015	0.021
17	Construction of Janaaz Gha Chak No. 239/9.R	Hakim Ali	442,450	442,450	11.11.2014	26.01.2015	11.2.2015	0.044
18	Construction of Soling Chak No. 339/HR	Rayan Constriction Company	380,200	380,200	11.11.2014	4.6.2015	11.6.2015	0.038
19	Construction of Park Sabir Shah Colony	Tariq Mahmood	456,500	449,870	10.11.2014	20.12.2015	10.2.2015	0.046
20	Construction of RCC Pipe & Water Diggi Chak No. 324/HR	Fisal Nabi	148,428	148,428	11.11.2014	3.3.2015	11.5.2015	0.015
21	Construction of Sewerage Pakka Muraba, Shahzad Town & Mohla Line Par	S. A Awan	245,550	245,369	11.11.2014	12.6.2015	15.06.2015	0.025
22	Construction of Soling Faisal Colony Street Saqib Latif Khachi wala	Nadeem Akthar Gull	189,625	189,627	11.11.2014	4.12.2015	11.1.2015	0.019
23	Construction of Metalled Road & Girls School to Treasury Road	Bandsha & CO.	320,200	202,171	11.11.2014	12.5.2015	11.7.2015	0.032
24	Fixing R.C.C Pipe and boundary Wall Chak No.213/9.R	Itshim Shahid	350,000	333,539	11.11.2014	5.1.2015	11.1.2015	0.035
25	Construction of Water Diggi Chak No. 243/HL	Zulfiqar Ali	359,000	327,570	11.11.2014	26.12.2014	11.5.2015	0.036
26	Providing and lying PCC and Water Supply Pipe 3" Dia near Adaalat Masjid	Muhammad Khalid Mahmood	163,000	162,971	10.11.2014	3.6.2015	11.7.2015	0.016
27	Construction of PCC Road Gali Hakeem Wali Nawab Colony	M.I.G Y	522,900	485,933	10.11.2014	20.03.2015	10.5.2015	0.052
28	Construction of Manhole & Fixing Covers	S.A Awan	414,680	414,680	11.11.2014	4.2.2015	11.2.2015	0.041
29	Construction of Soling Chak No. 336/HR	Muhammad Ashraf	80,640	80,640	11.11.2014	17.06.2015	11.5.2015	0.008
30	Repair of Diggi Chak No 321/HR	Tariq Mahmood	95,000	94,913	11.11.2014	13.02.2015	11.4.2015	0.010
31	Re-habitation Nishan Chowk Fort Abbas	Tariq Mahmood	940,000	94,000	10.11.2014	8.12.2015	10.12.2015	0.094
32	Construction to drain Muhammadi Road	Muhammad Rafiq Tayyab	84,010	80,652	11.11.2014	22.11.2014	11.1.2015	0.008
<b>Total</b>			<b>11,381,729</b>	<b>10,229,989</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.138</b>