



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

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
Preface.....	iii
EXECUTIVE SUMMARY.....	iv
SUMMARY TABLES AND CHARTS	viii
Table 1: Audit Work Statistics.....	viii
Table 2: Audit observations regarding Financial Management	viii
Table 3: Outcome Statistics	ix
Table 4: Irregularities Pointed Out.....	x
Table 5: Cost-Benefit	x
CHAPTER-1.....	1
1.1 Tehsil Municipal Administrations, Bahawalpur.....	1
1.1.1 Introduction	1
1.1.2 Comments on Budget and Accounts	1
1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2014-15	3
1.1.4 Brief Comments on the Status of Compliance with PAC Directives	3
AUDIT PARAS	4
1.2 Tehsil Municipal Administration, Bahawalpur (City).....	5
1.3 Tehsil Municipal Administration, Bahawalpur (Saddar).....	26
1.4 Tehsil Municipal Administration, Yazman	38
1.5 Tehsil Municipal Administration, Khair Pur Tamewali	50
1.6 Tehsil Municipal Administration, Hasilpur	62
1.7 Tehsil Municipal Administration, Ahmed Pur East.....	77
Annex.....	96

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
BWMC	Bahawalpur Waste Management Company
BOQ	Bill of Quantity
DAC	Departmental Accounts Committee
DCO	District Co-ordination Officer
DGA	Directorate General Audit
DO	District Officer
FD	Finance Department
FIR	First Investigation Report
GST	General Sales Tax
HQ	Headquarter
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MCB	Muslim Commercial Bank
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
NOC	No Objection Certificate
OGRA	Oil and Gas Regulatory Authority
PAC	Public Accounts Committee
PDG	Punjab District Governments
PFC	Provincial Finance Commission
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority

POL	Petroleum Oil and Lubricants
PWD	Public Works Department
RDA	Regional Directorate of Audit
R&M	Repair and Maintenance
SAMA	Services & Assets Management Agreement
TAO	Tehsil Accounts Officer
TDC	Tehsil Development 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
UA	Union Administration
VVIP	Very Important Person

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 Bahawalpur 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 Rs 1 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(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 six TMAs of District Bahawalpur for the Financial Year 2014-15 and the findings are included in the Audit Report.

Each Tehsil Municipal Administration in District Bahawalpur is headed by a Tehsil Nazim / Administrator who carries out operations as per Punjab Local Government Ordinance, 2001. Tehsil Municipal Officer is the Principal Accounting Officer (PAO) and acts as coordinating and administrative officer, responsible to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and By-laws. The 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 six TMAs in the District Bahawalpur for the Financial Year 2014-15 was Rs 301.920 million and expenditure incurred was of Rs 232.596 million, showing savings of Rs 69.324 million. The total Non-development Budget for Financial Year 2014-15 was Rs 1043.750 million and expenditure was of Rs 901.316 million, showing savings of Rs 142.437 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 Bahawalpur 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 Bahawalpur for the Financial Year 2014-15, auditable expenditure under the jurisdiction of Regional Director Audit, Bahawalpur was Rs 1,135.912 million covering six PAOs/formations. Out of this, RDA Bahawalpur audited an expenditure of Rs 324.965 million which, in terms of percentage, is 29% of total auditable expenditure and irregularities amounting to Rs 2,289.099 million were pointed out. Regional Director Audit planned and executed audit of 06 formations i.e. 100% achievement against the planned audit activities.

Total receipts of TMAs of District Bahawalpur for the Financial Year 2014-15, were Rs 1,261.380 million. RDA Bahawalpur audited receipts of Rs 607.868 million which, in terms of percentage is 48% of total receipts and irregularities amounting to Rs 1,768.725 million were pointed out.

b. Recoveries at the Instance of Audit

Recoveries of Rs 743.334 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 3.936 million was recovered by the management and verified by Audit during Audit Year 2015-16, till the time of compilation of the Report.

However, against the total recovery, amount of Rs 618.729 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 Bahawalpur 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 Bahawalpur.

f. The Key Audit Findings of the Report

- i. Non Production of record of Rs 151.856 million was noted in three cases.¹
- ii. Irregularities and non-compliance of Rs 943.071 million were noted in twenty four cases.²
- iii. Performance issues of Rs 78.279 million were noted in six cases.³
- iv. Internal Control Weaknesses of Rs 2776.945 million were noted in forty cases.⁴

¹ Para: 1.2.1.1, 1.3.1.1, 1.7.1.1

² Para: 1.2.2.1 to 1.2.2.5, 1.3.2.1 to 1.3.2.4, 1.4.1.1 to 1.4.1.3, 1.5.1.1 to 1.5.1.3, 1.6.1.1 to 1.6.1.2, 1.7.2.1 to 1.7.2.7

³ Para: 1.2.3.1, 1.3.3.1, 1.4.2.1, 1.5.2, 1.6.2.1, 1.7.3.1

⁴ Para: 1.2.4.1 to 1.2.4.10, 1.3.4.1 to 1.3.4.2, 1.4.3.1 to 1.4.3.5, 1.5.3.1 to 1.5.3.5, 1.6.3.1, 1.6.3.11, 1.7.4.1 to 1.7.4.7

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

- i. Production of record to audit for verification.
- ii. Holding investigations for wastage, fraud/misappropriations, losses and taking disciplinary actions after fixing responsibilities.
- iii. Compliance of relevant laws, rules, instructions and procedures, etc.
- iv. Strengthening of financial and managerial controls.
- v. Compliance of DAC directives and decisions in letter and spirit.
- vi. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management.
- vii. Appropriate actions against officers/officials responsible for violation of rules and losses.
- viii. 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 2014-15	Receipt 2014-15	Total
1	Total PAOs in Audit jurisdiction	06	1,135.912	1,261.380	2,397.292
2	Total Formations in audit Jurisdiction	06	1,135.912	1,261.380	2,397.292
3	Total Entities (PAOs)audited	06	324.965	607.868	932.833
4	Total formations audited	06	324.965	607.868	932.833
5	Audit & Inspection Reports	06	324.965	607.868	932.833
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	0
2	Weak financial management	78.279
3	Weak Internal controls relating to financial management	2,776.945
4	Others	1,094.927
Total		3,950.151

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	0.798	232.596	902.518	1,261.380	2,397.292	2,446.819
2	Outlays Audited	-	122.264	202.701	607.868	932.833*	1,373.616*
3	Amount placed under audit observations / irregularities pointed out	-	274.817	542.759	3,132.575	3,950.151	752.348
4	Recoveries pointed out at the instance of Audit	-	10.616	19.749	588.364	618.729	470.286
5	Recoveries accepted/established at the instance of Audit	-	10.616	19.749	588.364	618.729	454.031
6	Recoveries realized at the instance of Audit		-	-	3.936	3.936	14.906

*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 324.965 million.

Table 4: Irregularities Pointed Out

(Rupees in million)		
Sr. No.	Description	Amount placed under Audit observation
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	943.071
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting errors (accounting policy departure from IPSAS ¹ , 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.	2,236.495
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	618.729
6	Non-production of record to Audit	151.856
7	Others, including cases of accidents, negligence etc.	-
	Total	3,950.151

Table 5: Cost-Benefit

(Rupees in million)		
Sr. No.	Description	Amount
1	Outlays Audited (Item 2of Table 3)	932.833
2	Expenditure on Audit	0.076
3	Recoveries realized at the instance of Audit	3.936
4	Cost-Benefit Ratio	52:1

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

CHAPTER-1

1.1 Tehsil Municipal Administrations, Bahawalpur

1.1.1 Introduction:

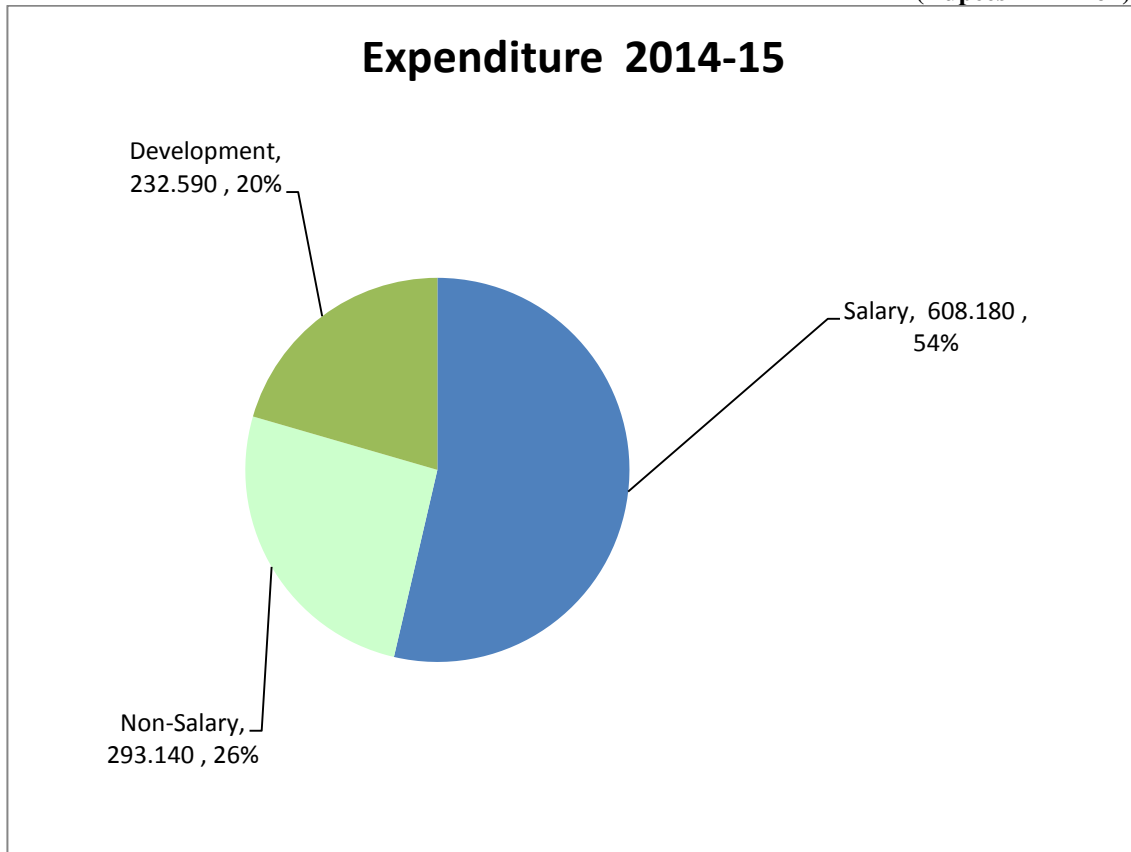
According to 1998 population census, the population of District Bahawalpur is 2.433 million. District Bahawalpur comprises six TMAs namely Bahawalpur (City), Bahawalpur (Saddar), Khair Pur Tamewali, Hasil Pur, Ahmad Pur East and Yazman. Business of TMAs is run by the Administrator and five Drawing and 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

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

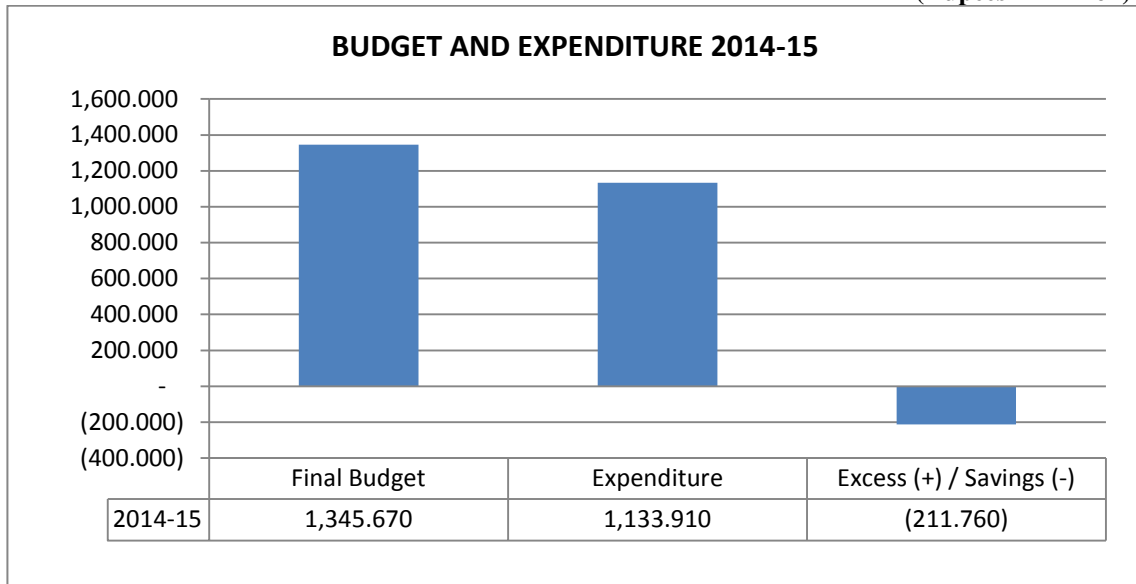
(Rupees in million)				
2014-15	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	671.090	608.180	(-)62.910	-9%
Non-salary	372.660	293.140	(-)79.52	-21%
Development	301.920	232.590	(-)69.32	-23%
Total	1,345.670	1,133.910	(-)211.76	-16%
Revenue	1,314.810	1,261.380	(-)53.43	

(Rupees in million)



As per Annual Accounts the expenditure relating to TMAs in District Bahawalpur was Rs 1,133.910 million against original budget of Rs 1,345.670 million. A saving of Rs 211.760 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 the 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

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2009-12	67	PAC not constituted
2	2012-13	30	PAC not constituted
3	2013-14	71	PAC not constituted
4	2014-15	73	PAC not constituted

AUDIT PARAS

1.2 Tehsil Municipal Administration, Bahawalpur (City)

1.2.1 Non Production of Record

1.2.1.1 Non production / maintenance of record – Rs 59.774 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”. Moreover, as per Clause 2 sub Clause (n) of Services & Assets Management Agreement (SAMA), “All audit reports of Bahawalpur Waste Management Company (BWMC) and audited accounts of the BWMC shall be submitted to TMA Bahawalpur (City) by the BWMC within one month of finalization thereof”.

TMO Bahawalpur (City) neither maintained nor produced record despite repeated requests under different objects / codes of classification amounting to Rs 59.774 million during 2014-15 in violation of above rule. (**Annex – C**)

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 expenditure amounting to Rs 59.774 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that record was available but no record was produced in support of reply.

DAC in its meeting held on 11.04.2016 directed the TMO to produce the record within a week. No progress was intimated till finalization of this Report.

Audit recommends that record be produced to audit for scrutiny, responsibility be fixed and disciplinary action be taken against the person(s) at fault, under intimation to Audit.

[AIR Para: 46]

1.2.2 Irregularities and non compliance

1.2.2.1 Irregular execution of civil works without advertisement on PPRA's website – Rs 17.756 million

According to Rule 12 (2) of the Punjab Procurement Rules, 2009 and Rule 10 (2) of Punjab Procurement Rules 2014, 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 Bahawalpur (City) executed various development schemes and incurred expenditure of Rs 17.756 million during 2014-15 without advertisement on PPRA's website and in print media. (**Annex – D**)

Audit is of the view that due to weak internal controls, Punjab Procurement Rules were violated.

Violation of Punjab Procurement Rules resulted in irregular expenditure of Rs 17.756 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that tenders of these schemes were called according to Punjab Procurement Rules and advertisement was also made in the print media but no record in support of reply was produced to Audit.

DAC in its meeting held on 11.04.2016 directed the TMO to get the expenditure regularized from the competent authority within 15 days. 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 No. 44]

1.2.2.2 Unjustified less budgeting for development works – Rs 16.010 million

According to Rule 58 (6) (ii) of the Punjab District Government and TMA (Budget) Rules, 2003, a budget shall not be approved by the council if the ratio of development and expenditure fall below the constraints as notified by the Government from time to time. Moreover, as per Government of the Punjab Finance Department letter No. FD (TMA)2-1/ 2014-15 dated 20.05.2015, Provincial Finance Commission (PFC) awarded development budget of Rs 2.065 million per month to TMA Bahawalpur (City) during 2014-15.

TMO Bahawalpur (City) allocated Rs 8.770 million for development of 24 schemes. Finance Department Government of the Punjab awarded Rs 24.780 million through PFC award for development purpose. Development budget allocated by TMO Bahawalpur City was Rs 16.010 million less than the development budget allocated by the Provincial Government which were utilized for contingencies and salaries.

Audit is of the view that due to weak financial management, the development budget was not properly allocated.

Improper allocation of development budget resulted in irregular provision of funds amounting to Rs 16.010 million.

The matter was reported to the TMO and Administrator during March, 2016. The TMO did not submit reply.

DAC, in its meeting held on 11.04.2016 directed DDO to get the matter regularized from the competent authority. 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: 33]

1.2.2.3 Irregular expenditure on procurements – Rs 6.651 million

According to Rules 9, 10, 12 and 13 of the Punjab Procurement Rules 2009 and Rule 10 (2) 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 2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the Punjab Procurement Rules 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. Response time shall not be less than 15 days for national competitive bidding and 30 days for international competitive biddings from the date of publication of advertisement or notice.

TMO Bahawalpur (City) incurred expenditure amounting to Rs 6.651 million on purchase of tent / electric materials etc. during 2014-15 which was open to certain observations.

- i. Quotations were called instead of calling tenders.
- ii. Advertisement was not published in English newspaper having wide circulation.
- iii. Response time was less than fifteen days.
- iv. Agreement was not completed / filled by both the parties.
- v. Stock register was also not verified by DDO. Further, stock was not issued to any official.

Detail of expenditure is given below:

(Rupees in million)

Sr. No	Description	Voucher No.	Date of passing bill	Amount
1	Expenditure of miscellaneous items at Ramzan Bazar	263	26.07.2014	0.732
2	Expenditure on purchase of Tents	131	17.07.2014	2.561
3	Expenditure on tenting (Rent)	860	01.10.2014	0.259
4	Expenditure at 14 th August	848	01.10.2014	0.500

Sr. No	Description	Voucher No.	Date of passing bill	Amount
5	Rent of Tenting at Eid Gah	860	01.10.2014	0.259
6	Purchase of Electric items	987	23.10.2014	1.660
7	Rent of Tenting	1577	30.12.2014	0.339
8	Generator (Rent) Moharram	1153	13.11.2014	0.341
Total				6.651

Audit is of the view that due to weak internal controls, tents and other items were purchased in violation of Punjab Procurement Rules rule.

Non compliance of Punjab Procurement Rules resulted in irregular procurement amounting to Rs 6.651 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that all the purchases were made as per rule and requirement. Reply was not accepted as relevant rules were not followed in letter and spirit.

DAC in its meeting held on 11.04.2016 directed the TMO to get the expenditure regularized from competent authority within fifteen 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: 17]

1.2.2.4 Violation of contract between TMA and BWMC – Rs 3.685 million

According to Clause 08 of the Agreement between TMA and BWMC “Services of regular employees of TMA Bahawalpur (City) and employees engaged on work-charged basis working in Solid Waste Management Department alongwith their sanctioned strength are hereby placed at the disposal of BWMC except employees mutually agreed to be retained by TMA Bahawalpur (City) for the performance of residual functions of TMA Bahawalpur (City) as specified in Clause 3. Separate lists of (i) regular employees of TMA Bahawalpur City alongwith their sanctioned strength (ii) employees engaged on work charged basis alongwith their sanctioned strength have been appended to this Agreement”.

TMO Bahawalpur (City) transferred TMA staff to BWMC with reference to Services and Asset Management Agreement (SAMA) for Solid Waste Management Services in Bahawalpur for provision of services in the BWMC during 2014-15 but later on TMA re-transferred 17 officials to TMA office against the agreement as per above referred Clause. The salaries amounting to Rs 3.685 million were paid to those officials through TMA's accounts. (**Annex – E**)

Audit is of the view that due to weak internal controls, payment was made to the BWMC without observing agreement deed.

Non compliance of agreement deed resulted in unauthorized expenditure of Rs 3.685 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO did not submit reply.

DAC in its meeting held on 11.04.2016 directed the TMO to enquire the matter and submit report within fifteen 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]

1.2.2.5 Irregular expenditure on V.V.I.P. visit – Rs 2.363 million

According to Para 3 of Government of the Punjab Finance Department letter No. FD (FR) VI-9/2000 (P) dated 15.07.2008 regarding Policy for incurrence of expenditure in connection with the visits / public meetings of VVIPs, maximum expenditure incurred on such a visit will not be more than Rs 1 million. The expenditure shall be incurred in most economical manner and arrangements during the visits will be dignified but not ostentatious.

TMO Bahawalpur (City) incurred expenditure of Rs 2.363 million on visit of V.V.I.Ps on inauguration ceremony of Solar Park at Bahawalpur in May, 2015.

Moreover, the DCO Bahawalpur also incurred expenditure of Rs 6.510 million on said visit which was evident from Para No. 24 of the audit report of DCO Bahawalpur for the financial year 2014-15. Total expenditure incurred on V.V.I.P visit was therefore, Rs 8.873 million. Furthermore, expenditure incurred by TMA for the visit did not come under the jurisdiction of TMA.

Audit is of the view that due to weak financial management, expenditure beyond permissible limits was incurred.

Incurrence of expenditure beyond permissible limits resulted in irregular expenditure of Rs 2.363 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO did not submit reply.

DAC in its meeting held on 11.04.2016 directed the TMO to recover the amount within 15 days. No progress was intimated till finalization of this Report.

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

[AIR Para: 04]

1.2.3 Performance

1.2.3.1 Non achievement of revenue targets – Rs 31.711 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 Chapter IV, Principles of Budgeting describe that in case the income provided under head of accounts 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 Bahawalpur (City) fixed revenue targets of Rs 70.718 million for the year 2014-15 on account of different heads of receipts but the relevant staff could not achieve targets set for the Financial Year. As a result, revenue targets amounting to Rs 31.711 million which was 44.84% could not be achieved. Detail is given below:

(Rupees in million)

Sr. No.	Detail object Head (Income)	Target fixed	Recovery made	Less recovery than targets
1	Refund of amount from Punjab Horticulture Authority	29.500	20.683	8.817
2	Permit License fee	1.100	0.713	0.387
3	AC Coaches stand/ Local Wagon stand	12.703	4.949	7.754
4	Fee of slaughtering of animals	1.650	1.404	0.246
5	Sales of Bones of dead animals	0.550	0.026	0.524
6	Sewerage tax	9.500	5.547	3.953
7	Water Rate	3.250	3.128	0.122
8	Arrears (Land Revenue Declare) (Rent of shops)	7.865	0.934	6.931
9	Land used for advertisement/ daily basis	4.400	1.470	2.930
10	Road cut charges	0.200	0.153	0.047
Total		70.718	39.007	31.711

Audit is of the view that due to weak internal controls and lack of due diligence by the management, TMA failed to achieve the targets.

Non achievement of targets resulted in loss amounting to Rs 31.711 million.

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

DAC in its meeting held on 11.04.2016 directed the TMO to recover the amount within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 31.711 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 1]

1.2.4 Internal Control Weaknesses

1.2.4.1 Encroachment of TMA property – Rs 1,926.763 million

According to Rule 4 of the Punjab Local Government (Property) Rules, 2003, the manager shall take as much care of the property entrusted to him as a man of ordinary prudence would, under similar circumstances, take of his own property of like nature. He should be vigilant about and to check encroachments or wrongful occupations on property and in case there is any encroachment or wrongful occupation take necessary steps for the removal thereof.

TMO Bahawalpur (City) failed to get the land vacated from the illegal occupants who had encroached TMA property amounting to Rs 1,926.763 million as per yard stick for Financial Year 2014-15. (**Annex – F**)

Audit is of the view that due to weak administrative controls, TMA's property was encroached.

Non vacation of encroached property resulted in loss of Rs 1,926.763 million.

The matter was reported to the TMO and Administrator during March 2016, however, TMO did not submit reply.

DAC in its meeting held on 11.04.2016 directed the TMO to vacate the encroached property within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1,926.763 million or vacation of encroached property besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 28]

1.2.4.2 Loss due to irregular grant of NOC to private housing schemes – Rs 41.227 million

According to Chapter VIII (Land Sub Division) Section 42 (F) of the Punjab Private Housing Schemes and Land Sub Division 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 roads 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 Bahawalpur (City) approved private housing schemes during 2014-15 in accordance with Land Sub Division Rules 2010 and issued NOC to various private housing schemes without observing the above criteria as notified by the Government which resulted in loss of Rs 41.227 million. (**Annex – G**)

Audit is of the view that due to weak internal controls, TMA authorities issued irregular NOC to private housing schemes.

Irregular grant of NOC to private housing schemes resulted in loss of Rs 41.227 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that collection was made before amendment of rules, therefore, schedule of land allocation for open space, public buildings, commercial areas and solid waste management was not applicable. No record in support of reply was however, produced to audit.

DAC in its meeting held on 11.04.2016 directed the TMO to recover the actual amount within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 41.227 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 11]

1.2.4.3 Non recovery of Conversion Fee – Rs 31.017 million

According to Chapter VIII (60) (1) (e) (Conversion and Betterment Fee) of the Government of the Punjab, Local Government and Community Development Department Notification No. SOR (LG) 38-18/2009 dated 27.06.2009, “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.

TMO Bahawalpur (City) did not collect conversion fee from the owners of the buildings who had converted the buildings into educational institutions. As per record of Education Department, there were 50 Secondary Schools registered with Education Department in Bahawalpur City area but no Conversion fee was recovered from the owners of those buildings on the basis of valuation table which resulted in loss of Rs 31.017 million. (**Annex – H**)

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

Non-recovery of conversion fee resulted in loss of Rs 31.017 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that notices had been served to the concerned schools for collection of conversion fee.

DAC in its meeting held on 11.04.2016 directed the TMO to recover the amount within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 31.017 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 35]

1.2.4.4 Non-reconciliation of receipts of TMA – Rs 21.583 million

According to Rule 80 (1) of the Punjab District Government and TMA Budget Rules 2003, in case any error in recording of receipts is discovered the return shall be corrected and intimation shall immediately be sent to the concerned Accounts Officer for rectification. (2) In the event of any error detected in the office of the Accounts Officer, such office shall forward the details to the Collecting Officers.

TMO Bahawalpur (City) did not reconcile receipts with the office of Tehsil Accounts Officer as there was difference of Rs 21.583 million between the classified income register maintained by TO (Finance) and the annual accounts prepared and submitted to the Divisional Director Local Fund Audit by the Tehsil Accounts Officer.

Audit is of the view that due to weak financial controls, reconciliation was not made with Tehsil Accounts Officer (TAO).

Non reconciliation of receipts resulted in doubtful maintenance of record of Rs 21.583 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO did not submit reply.

DAC in its meeting held on 11.04.2016 directed the TMO to reconcile the figures with TAO within 15 days. No progress was reported till finalization of this Report.

Audit recommends reconciliation of receipts with TAO and preparation of correct annual accounts besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 15]

1.2.4.5 Loss due to less collection of rent – Rs 9.486 million

As per minutes of meeting circulated by Commissioner Bahawalpur Division Bahawalpur vide No. ACR/4-175-6311-20 dated 15.10.2011, site rent of petrol pumps was enhanced by the District Rent Assessment Committee in accordance with Rule 18 (7) of Lease of Immovable Property for Petrol Pumps etc. as under:

(Rupees in million)

Sr. No	Name of Petrol Pump	Existing Rates	New assessment
1	A Hussain Petroleum service Saraiki Chowk Bahawalpur	0.035	0.080
2	Waz Petroleum Service outside General Bus Stand Bahawalpur	0.035	0.100
3	Modern Petroleum Service Chowk Fawara Bahawalpur	0.024	0.100

TMO Bahawalpur (City) did not collect rent from petrol pumps in accordance with the revised assessment approved by the committee in a meeting dated 27.09.2011 which resulted in loss of Rs 9.486 million. Detail is given below:

(Rupees in million)

Sr. No	Name of Petrol Pump	Existing Rates	New assessment	Diff.	No. of months of less recovery since 10/2011	Loss of 2014-15	Amount
1	A Hussain Petroleum service Saraiki Chowk	0.035	0.080	0.045	51	0.540	2.295
2	Waz Petroleum Service outside General Bus Stand	0.035	0.100	0.065	51	0.780	3.315
3	Modern Petroleum Service Chowk Fawara	0.024	0.100	0.076	51	0.912	3.876
Total							9.486

Audit is of the view that due to weak financial management, collection of rent was not made as per revised assessment.

Collection of rent below assessment resulted in loss of Rs 9.486 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO did not submit reply.

DAC in its meeting held on 11.04.2016 directed the TMO to recover the amount within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 9.486 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 10]

1.2.4.6 Non recovery of outstanding dues from occupants of kachi abadis – Rs 8.902 million

According to Directorate General of Kachi Abadies Colonies Department, Board of Revenue, Punjab, Lahore vide letter No.DG(KA) BOR/8-200/2012 dated 22nd November, 2012 Clause F (ii), the grace period for imposition of penalty of delay in payments will be up to 30th June, 2013. Thereafter, current valuation table rates will be charged from the dwellers of left over cases of previous schemes.

TMO Bahawalpur (City) neither collected receipts amounting to Rs 8.902 million from the allottee of fourteen (14) Kachi Abadis nor served any notice to them for recovery during 2014-15. (**Annex-I**)

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

Non recovery of outstanding dues resulted in loss of Rs 8.902 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO did not submit reply.

DAC in its meeting held on 11.04.2016 directed the TMO to effect recovery from the occupants of Kachi Abadies. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 8.902 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 20]

1.2.4.7 Loss due to non collection of cycle stands fee – Rs 1.966 million

According to Rule 76 (1) of the Punjab District Government & 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.

TMO Bahawalpur (City) did not recover cycle stands fee from various spots amounting to Rs 1.966 million during 2014-15. Eight cycle stands listed below were established and cycle fees from general public was charged by the private unauthorized persons.

- i. Al- Kareem Plaza Circular Road
- ii. Habib Bank Farid Gate
- iii. DCO office/ District Court
- iv. MCB Farid Gate
- v. Allied Bank Farid Gate
- vi. Khushali Bank Model Town B
- vii. National Bank Chickan wala chowk
- viii. Dubai Plaza Circular Road Bahawalpur

Since recovery from one such point was Rs 245,750 therefore, it was estimated that TMA sustained a loss of Rs 1.966 million.

Audit is of the view that due to weak administrative controls, unauthorized cycle stands were established.

Establishment of unauthorized cycle stands resulted in possible loss / misappropriation of Rs 1.966 million

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that FIR was lodged against encroachers of cycle stands and cases were under trial in various courts of law. Moreover, Punjab Local Government Taxation Rules 2001 do not allow recovery from illegal points. Moreover, TMA could not recover fee without approval of Government and gazette notification but no record regarding cases was produced in support of reply.

DAC in its meeting held on 11.04.2016 directed to vacate unauthorized occupancies / cycle stands. No progress was reported till finalization of this Report.

Audit recommends closing of unauthorized cycle stands or auction and recovery of the same besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 06]

1.2.4.8 Loss due to non collection of rent of hoarding boards – Rs 1.609 million

According to the Gazette Notification duly approved by the Government of the Punjab issued on 01.07.2013, TMA Bahawalpur (City) has to collect rent of sign board, hoarding board and registration fee from advertising company as well as NOC fee at prescribed rates.

TMO Bahawalpur (City) did not make due efforts for recovery of site rent from the illegal owners of various hoarding boards. MA management did not issue a single notice for recovery. A notice was given in the month of October, 2015 which was 04 months after the lapse of Financial Year 2014-15. The notice was served just to fulfill the requirement of not taking any action against illegal owners of hoarding boards. Moreover, the department did not collect the site rent of the boards of different Petrol Pumps and only collected Rs 20,000 for one Pump “Total Parko Pump”. (**Annex – J**)

Audit is of the view that due to weak monitoring control, site rent of hoarding boards was not collected.

Non collection of site rent of various boards resulted in loss of Rs 1.609 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that the owners of the hoarding boards were pursued for payment of tax. As a result, targets had been achieved under this head and recovery of tax would be made by the end of this financial year.

DAC in its meeting held on 11.04.2016 directed the TMO to remove entire structure of such illegal boards within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.609 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 5]

1.2.4.9 Loss due to non deduction / deposit of GST – Rs 1.529 million

According to Para 4 (ii) of Federal Board of Revenue 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 Bahawalpur (City) made payment of Rs 10.524 million for 42 development schemes during 2014-15 without GST invoices amounting to Rs 1.529 million. (**Annex – K**)

Audit is of the view that due to weak financial and internal controls, proof for deposit of GST / BOQ was not obtained from the contractors.

Non provision of proof for deposit of GST / BOQ resulted in loss of Rs 1.529 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that contracts were allotted after healthy competition and the works were allotted to the lowest bidders hence no loss occurred. Reply of the department was not accepted as BOQ and sales tax invoices were not produced.

DAC in its meeting held on 11.04.2016 directed the TMO to recover the amount within 15 days. No progress was reported till finalization of this Report.

Audit recommends recovery of Rs 1.529 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 41]

1.2.4.10 Non deposit of pension contribution and Income Tax – Rs 1.033 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.

TMO Bahawalpur (City) did not deposit an amount of Rs 1.033 million during 2014-15 as pension contribution of Rs 0.533 million and Income Tax, Professional Tax, G.P Fund, Benevolent Fund and Welfare Fund deducted from the salaries of employees amounting to Rs 0.500 million.

Audit is of the view that due to weak financial controls, pension contribution and other deductions made from the salaries of employees were not deposited into relevant head of accounts.

Non deposit of pension contribution and other deductions made from salaries of employees into relevant head of accounts resulted in unauthorized retention of Rs 1.033 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that complete case was sent to the Secretary LG & CD, Punjab Lahore vide this office letter No. TMA/BWP(City)/4750-56 dated 31.12.2015 and referred to Secretary (LG&CD) Department for inquiry.

DAC in its meeting held on 11.04.2016 directed the TMO to recover the amount within 15 days and to take appropriate legal action against the person(s) at fault. No progress was reported till finalization of this Report.

Audit recommends recovery of Rs 1.033 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 40]

1.3 Tehsil Municipal Administration, Bahawalpur (Saddar)

1.3.1 Non Production of Record

1.3.1.1 Non production / maintenance of record – Rs 40.615 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 Bahawalpur (Saddar) neither maintained nor produced record despite repeated requests under different objects / codes of classification amounting to Rs 40.615 million during 2014-15, in violation of above rule. Detail is given below:

(Rupees in million)		
Sr. No.	Description of record	Amount
1	Backup record of tax on transfer of immovable property	30.945
2	Security Accounts	7.734
3	i. History sheet registers of repair of vehicles and machinery ii. Record pertaining to TO(R) / Administrator of Union Councils iii. Record pertaining to rented Government building iv. Detail Record of TMA’s staff currently working in Bahawalpur Development Authority but drawing pay and allowance from TMA	1.936
Total		40.615

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 expenditure amounting to Rs 40.615 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that immovable property tax was recovered according to the schedule

rate and record was maintained in the register but no documentary evidence was produced in support of reply.

DAC in its meeting held on 11.04.2016 directed the TMO to produce the relevant record within a week. 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, 52 & 53]

1.3.2 Irregularities and non compliance

1.3.2.1 Irregular expenditure due to non-maintenance of DDO wise accounts – Rs 43.275 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 delegation of financial power.

Following DDOs of TMA Bahawalpur (Saddar) did not maintain separate books of accounts amounting to Rs 43.275 million during 2014-15 such as cash book, contingent register, and budget control register for each DDO. Books of accounts were neither maintained nor properly reconciled. Detail is given below:

(Rupees in million)		
Sr. No.	Description	Amount
1	TMO (Including Tehsil Nazim Tehsil Naib Nazim)	13.107
2	TO (Finance)	1.019
3	TO (Regulation)	0.795
4	TO (I&S)	28.039
5	TO (P&C)	0.315
Total		43.275

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

Non maintenance of separate books of accounts resulted in violation of rules.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that there were two books of accounts maintained i.e. headquarter and non-headquarter. The reply was not accepted as separate books of accounts for each DDO were required.

DAC in its meeting held on 11.04.2016 directed the TMO to maintain separate books of accounts (DDO wise) and submit to Audit for verification within 15 days. 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: 38]

1.3.2.2 Irregular execution of works without NOC – Rs 39.606 million

According to letter No. PDP/3(10) GWL/7 dated 04.07.2013 of Directorate of Local Fund Audit Lahore, “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 DO (Roads) in writing through agreement with TMA in terms of Section 54 (h) (v) of the Punjab Local Government Ordinance 2001. While making payments, staff will seek certificate from concerned DO (Roads) to the effect that no expenditure on R&M on such roads has been made by the District Government, supported with M&R budget of the relevant financial year”.

TMO Bahawalpur (Saddar) executed 71 development works on road with a cost of Rs 39.606 million during 2014-15 without obtaining NOC from the District Government.

Audit is of the view that due to weak financial management, civil works were executed without obtaining NOC.

Execution of works without NOC resulted in irregular expenditure amounting to Rs 39.606 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that all the roads were got repaired after NOC i.e. with the approval of District Development Committee (DDC). The reply was not tenable as NOC was required from District Government.

DAC in its meeting held on 11.04.2016 directed the TMO to get the irregularity condoned from the competent authority within two months. 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: 45]

1.3.2.3 Irregular expenditure due to non compliance of procurement rules – Rs 8.089 million

According to Rule 9 and 12 (1) of the Punjab Procurement Rules 2009 and Rule 10 (2) of 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 upto 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.

TMA Bahawalpur (Saddar) incurred an expenditure of Rs 8.089 million during the year 2014-15 on purchase of items e.g. hydraulic trolley, shamiana, kanat, chairs, canopy, pedestal fans, sewer sucker machine and tractor etc. for holding Ramzan Bazaar. The expenditure was held irregular as purchases were made through splitting. Advertisement for procurement was also not made thereby depriving competitive rates. (**Annex – L**)

Audit is of the view that due to weak financial management, Punjab Procurement Rules were violated.

Non-observance of Punjab Procurement Rules resulted in irregular and uneconomical purchase of various items amounting to Rs 8.089 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that hydraulic trolley was purchased through Punjab Procurement Rules and for remaining items, no reply was submitted.

DAC in its meeting held on 11.04.2016 settled the amount of hydraulic trolley and directed the TMO to get the expenditure of remaining items regularized from the competent authority. 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: 20, 23 & 31]

1.3.2.4 Non / less allocation of prescribed ratio of funds to youth, culture and sports activities – Rs 3.465 million

According to the Government of the Punjab, LG&RD Department's Notification No SO-D-III (LG) 1-59-2005 dated 31st March 2003 and subsequent letter of even number dated 11.04.2005, 12.09.2005 and 11.04.2007, all the district governments and TMAs are advised to allocate 2% funds of their annual budget for promotion of sports activities annually.

TMO Bahawalpur (Saddar) allocated Rs 2 million for youth, culture and sports activities. However, the amount of Rs 5.465 million should have been allocated during 2014-15.

Audit is of the view that due to weak financial controls, less funds were allocated for youth, culture and sports activities.

Less / non allocation of sports fund Rs 3.465 million resulted in violation of the Government instructions.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that a lump sum budget for sports activities was allocated. Reply was not tenable as 2% of total fund was required to be allocated for sports activities.

DAC in its meeting held on 11.04.2016 directed the TMO to get the irregularity condoned from the competent authority within two months. 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: 1]

1.3.3 Performance

1.3.3.1 Non / less realization of revenue and arrears – Rs 1.816 million

According to Rule 76 of the Punjab District Government and 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 Bahawalpur (Saddar) did not recover revenue and arrears of revenue worth Rs 1.816 million on account of various receipt heads during 2014-15. Detail is given below:

(Rupees in million)

Sr. No.	Particulars	Recoverable Amount	Recovery effected	Balance Amount
1	Arrears Forms	0.141	-	0.141
2	Non Collection of Advertisement Fee on Hoarding Boards	0.672	0.273	0.399
3	Professional Tax	0.102	-	0.102
4	Renewal & Enlistment Fee	0.213	0.170	0.043
5	HBA and Receipts	0.620	0	0.620
6	Pesticide and Medical Store License Fee	0.810	0.299	0.511
Total		2.558	0.742	1.816

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

Non-realization of TMA dues resulted in loss of Rs 1.816 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that an amount of Rs 158,165 had already been recovered and efforts were being made to recover the remaining amount.

DAC in its meeting held on 11.04.2016 directed the TMO to recover the balance amount within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery amounting to Rs1.816 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 2, 18, 34, 35, 39 & 50]

1.3.4 Internal Control Weaknesses

1.3.4.1 Non imposing of penalty for late completion of development works – Rs 4.041 million

According to Clause 2 of the Contract Agreement and Tender Documents of civil works, the time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor and shall be reckoned from the date on which the order to commence the work is given to contractor. In the event of the contractor failing to comply with the condition, he shall be liable to pay compensation an amount equal to one percent or such smaller amount as Municipal Committee may decide on the said estimated cost of the work remains incomplete; provided always that the entire amount of compensation to be paid under the provisions of this clause shall not exceed ten percent on the estimated cost of the work as shown in the tender.

TMO Bahawalpur (Saddar) did not impose penalty of Rs 4.041 million during 2014-15 against forty (40) contractors who did not complete development works within specified time. (**Annex – M**)

Audit is of the view that due to weak internal controls, penalty was not/less imposed for late completion of works.

Not/less imposing of penalty resulted in loss amounting to Rs 4.041 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that extension in time limit for completion of work was obtained from the competent authority however, no documentary evidence was produced.

DAC in its meeting held on 11.04.2016 directed the TMO to recover the amount within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of penalty amounting to Rs 4.041 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 42]

1.3.4.2 Non recovery of fees from private housing schemes – Rs 2.212 million

According to Rules 4, 35(1) and 38 of the Punjab Private Housing Schemes and Land Sub-Division Rules 2010, the developer shall submit an application to a TMA or development authority, for seeking preliminary planning permission for a scheme before initiating any planning or development activity on payment of prescribed fee which the developer shall submit along with the application of planning permission. TMA or development authority shall monitor the development work of the schemes and ensure that there is no deviation of the sanctioned scheme plan.

TMA Bahawalpur (Saddar) did not take action against eight unapproved private housing schemes which had undertaken development and marketing activities without obtaining approval and payment of prescribed fees amounting to Rs 2.212 million during 2014-15. Detail is given below:

(Rupees in million)

Sr. No.	Name of Scheme	Area of scheme (Kanal)	Total fees due	fees deducted	Amount
1	Canal Garden Housing Scheme	160	0.149	0	0.149
2	Bahria City Bahawalpur	192	0.330	0	0.330
3	Khyaban Afzal Housing Scheme	128	0.117	0	0.117
4	Syedana Umer Farooq Town	53	0.809	0.699	0.110
5	Model Village Town	84	0.101	0	0.101
6	Al-Raheem Gardens	63	0.767	0	0.767
7	New Model Village Town	82	0.099	0	0.099
8	Serani Garden Town	35	0.539	0	0.539
Total			2.911	0.699	2.212

Audit is of the view that due to weak internal controls, no efforts were made to recover TMA dues from the developers of private housing schemes.

Non recovery of TMA dues resulted in loss amounting to Rs 2.212 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that TMA did not sustain any loss in respect of said schemes. Reply was not tenable as it was not relevant to the issues pointed out by Audit.

DAC in its meeting held on 11.04.2016 directed the TMO to provide the record in support of reply within a week. No progress was intimated till finalization of this Report.

Audit recommends recovery amounting to Rs 2.212 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 32]

1.4 Tehsil Municipal Administration, Yazman

1.4.1 Irregularities and non compliance

1.4.1.1 Non maintenance of DDO wise accounts – Rs 79.783 million

According to Rule 65 (1) (2) of Punjab District Government and 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 expenditure actually incurred against the funds allotted to him. The expenditure shall be sanctioned in accordance with the delegation of financial powers.

Following DDOs of TMA Yazman did not maintain separate books of accounts of Rs 79.783 million during 2014-15 such as cash book, contingent register and budget control register for each DDO whereas each DDO had separate budget and expenditure. Neither books of accounts were maintained nor necessary reconciliation was carried out. Detail is given below:

(Rupees in million)		
Sr. No.	Description	Budget 2014-15
1	Tehsil Nazim / Administrator	0.096
2	Tehsil Naib Nazim/ Council Officer	0.090
3	Tehsil Municipal Officer	3.547
4	TO (Finance)	13.655
5	TO (Regulation)	1.120
6	TO (I&S)	54.350
7	Chief Officer (HQ)	6.470
8	TO (P&C)	0.455
Total		79.783

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 violation of rules.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that separate books of accounts would be maintained and submitted at the earliest.

DAC in its meeting held on 05.04.2016 directed the TMO to maintain separate books of accounts i.e. DDO wise and submit record to audit for verification within 15 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 on the person(s) at fault, under intimation to Audit.

[AIR Para: 24]

1.4.1.2 Irregular development works due to non mortgage of property – Rs 30.496 million

According to Section 17 (e) and (f) and Section 42 (h) of Punjab Private Housing Schemes and Land Sub Division Rules 2010, a developer shall submit in the name of a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority a mortgage deed of 20% of the saleable area, in accordance with Form-C, as security for completion of development works. Moreover, according to Section 35 (5), if a developer fails to develop a scheme within the stipulated period or development works are not in conformity with the approved design and specifications, then:

- (a) A Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority may take over the development works of the scheme;
- (b) A Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority shall execute the development works from the sale proceed of mortgaged plots or encashment of bank guarantee.

TMO Yazman neither made mortgage deed of 20% saleable area amounting to Rs 30.496 million during 2014-15 nor took any bank guarantee. Moreover, no action was taken against the private housing society i.e. Makkah Town, which did not complete development works within the specified time period of 05 years as mentioned in NOC.

Detail is as given below:

(Rupees in million)									
Name	Location	Total area	residential area	commercial area	Total	20 % of total	Area in marlas	Rate per marla as per valuation table	Amount
Makkah Town	57/ DB	99.4 K	67.19 K	2.12 K	69.31	13.862	277.24	0.110	30.496

Audit is of the view that due to weak internal controls, development works were executed without mortgaging property.

Execution of development work without mortgaging the property resulted in late completion of work of Rs 30.496 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that 90% work was had been completed and remaining would be completed within three months. However, notices were issued to the owner. The reply was not tenable as mortgage deed was not made.

DAC in its meeting held on 05.04.2016 directed the TMO to make physical inspection of housing schemes and submit report regarding current status of said housing schemes within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 30.496 million besides fixing of responsibility on the person (s) at fault, under intimation to audit.

[AIR Para: 18]

1.4.1.3 Execution of civil works without NOC – Rs 3.708 million

According to letter No. PDP/3(10) GWL/7 dated 04.07.2013 of Directorate of Local Fund Audit Lahore, "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 DO (Roads) in writing through agreement with TMA in terms of Section 54 (h) (v) of the Punjab Local Government Ordinance 2001. While making payments, staff will seek certificate from concerned DO (Roads) to the

effect that no expenditure on R&M on such roads has been made by the District Government, supported with M&R budget of the relevant financial year”.

TMO Yazman executed works on repair of roads with a cost of Rs 3.708 million during 2014-15 but NOC from District Officer (Roads) was not obtained. (Annex – N)

Audit is of the view that due to weak internal controls, development works were carried out without obtaining NOC from District Officer (Roads).

Execution of work without obtaining NOC resulted in irregular execution of work amounting to Rs 3.708 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that TMO was competent to execute the work of repair on roads in its jurisdiction of urban areas. The reply was not tenable as NOC was not obtained in violation of instructions.

DAC in its meeting held on 05.04.2016 directed the TMO to produce the copy of relevant record duly signed by the DCO. 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 on the person(s) at fault, under intimation to Audit.

[AIR Para: 13]

1.4.2 Performance

1.4.2.1 Non achievement of revenue targets – Rs 7.986 million

According to Rule 76 (1) of the PDG 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 Chapter IV, Principles of Budgeting describe that 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 Yazman fixed revenue targets of Rs 17.993 million for the year 2014-15 on account of different head of receipts. However, TMO collected Rs 10.007 million which was Rs 7.986 million or 44.38% less than the target. Detail is given below:

(Rupees in million)

Sr. No.	Code	Particulars	Revised Budget Estimate for the Year 2014-15	Income for the Year 2014-15	Shortage
1	C.0388007 (1-15)	Fee for license / permit for trade	1.000	0.419	0.581
2	C.03880026-40	Approval for buildings fee	6.000	5.181	0.819
3	C.0388046-48	Water rate	5.093	2.066	3.027
4	C.0388050	Sewerage tax	1.600	0.868	0.732
5	C.0388071	Fee for enlistment	0.800	0.712	0.088
6	C.0388083	Other Rents	1.500	0.083	1.417
7	C.0388091	Arrears (Other Misc)	2.000	0.678	1.322
Total			17.993	10.007	7.986

Audit is of the view that due to poor performance of the staff and lack of due diligence by the management, TMA failed to achieve the targets.

Non achievement of targets resulted in loss of Rs 7.986 million.

The matter was reported to the TMO and the Administrator during March, 2016. TMO replied that due to shortage of staff, the set targets of heads of accounts could not

be achieved. Permit fee, water rates, sewerage tax and arrears were carried forward to next financial year for recovery. The reply was not tenable as no recovery was made.

DAC in its meeting held on 05.04.2016 directed the TMO to recover TMA dues and submit report within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 7.986 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 1]

1.4.3 Internal Control Weaknesses

1.4.3.1 Non credit of unclaimed security – Rs 4.550 million

According to Rule 7.12 of PFR Vol-1, deposits remained unclaimed for more than three complete financial years, be credited to Government by means of transfer entries.

TMO Yazman did not credit securities of Rs 4.550 million to TMA's account during 2014-15 which remained un-claimed for more than three complete financial years. Detail is given below:

(Rupees in million)		
Sr. No.	Description	Amount
1	Unclaimed Security	2.000
2	Bank profit up to June, 2015	2.550
Total		4.550

Audit is of the view that due to non compliance of instructions of the Government, lapsed securities were not credited into TMA account.

Non credit of lapsed securities in TMA account resulted in loss of Rs 4.550 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that progress would be shown in next DAC meeting.

DAC in its meeting held on 05.04.2016 directed the management to transfer the amount of forfeited security of shops amounting to Rs 2 million and bank profit of Rs 2.550 million in TMA fund. No progress was intimated till finalization of this Report.

Audit recommends that the amount of lapsed security and bank profit of Rs 4.550 million be transferred to TMA fund account, under intimation to Audit.

[AIR Para: 6]

1.4.3.2 Loss due to non deduction / deposit of GST – Rs 4.300 million

According to Para 4 (ii) of Federal Board of Revenue 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 Yazman made payment of Rs 25.594 million during 2014-15 to different contractors without observing the above conditions resulting in loss of Rs 4.300 million on account of Sales Tax. (**Annex – O**)

Audit is of the view that due to weak internal and financial controls, payment was made to the contractors without production of proof for deposit of GST /BOQ.

Payment without any proof for payment of GST / BOQ resulted in loss of Rs 4.300 million on account of GST.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that TMA authority was not withholding agent in connection with recovery of General Sales Tax from the contractors of works. The reply was not tenable as no recovery of GST was made.

DAC in its meeting held on 05.04.2016 directed the TMO to recover the amount of Sales Tax or deposit record if any, be submitted to audit for verification, within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 4.300 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 15]

1.4.3.3 Non recovery of fees from private housing schemes – Rs 3.485 million

According to Rule 4, 35(1) and 38 of the Punjab Private Housing Schemes and Land Sub-Division Rules 2010, the developer shall submit an application to a TMA or development authority, for seeking preliminary planning permission for a scheme before initiating any planning or development activity on payment of prescribed fee which the developer shall submit along with the application of planning permission. TMA or development authority shall monitor the development work of the schemes and ensure that there is no deviation of the sanctioned scheme plan.

TMO Yazman did not take action against “Bilal Gardens” the developer of private housing scheme who undertook development and marketing activities without obtaining approval and payment of prescribed fees amounting to Rs 3.485 million during 2014-15. Detail is given below:

(Rupees in million)

Name of Scheme	Location	Area (Kanal)	Scrutiny Fee	Planning Permission Fee	Sanction Fee (NOC)	Conversion fee @ 1%	Approval of design and specifications for water supply, sewerage	Amount
Bilal Gardens	Chack 35/DNB	98	0.001	0.005	0.098	3.332	0.049	3.485

Audit is of the view that due to weak financial management, recovery from developer of private housing scheme was not made.

Non-recovery of TMA dues from developers of private housing schemes resulted in loss of Rs 3.485 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that scrutiny fee from Bilal Gardens was recovered and original file was sent to DO (Planning) and fees would be recovered. The reply was not tenable as no record in support of reply was produced to Audit for verification.

DAC in its meeting held on 05.04.2016 directed the TMO to submit physical inspection report regarding current status of site, within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery amounting to Rs 3.485 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 14]

1.4.3.4 Loss due to non auction of shops – Rs 1.563 million

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

TMO Yazman did not auction 145 shops situated in different markets during 2014-15 which resulted in loss of Rs 1.563 million.

Audit is of the view that due to weak internal controls, the shops were not auctioned.

Non auction of shops resulted in loss of Rs 1.563 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that contracts of said shops / plots were awarded to the highest bidders out of which 9 contractors / bidders deposited rent and 2% securities of remaining bidders were forfeited and notices were issued to the defaulters.

DAC in its meeting held on 05.04.2016 directed the management to provide detail of amount of rent deposited and forfeiting of 2% securities within 15 days. No progress was intimated till finalization of this Report.

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

[AIR Para: 4]

1.4.3.5 Non collection of conversion fee – Rs 1.032 million

According to Rule 60 (1) (e) of Punjab Land Use 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.

TMO Yazman did not recover conversion fee of Rs 1.032 million during 2014-15 from the owners of 86 such educational institutions which were established in residential building. Detail is given below:

(Rupees in million)

No of school as per list of EDO (Education) Bahawalpur	No. of average Marla	Rate per Marla	Amount of conversion fee @ 1%
86	10	0.120	1.032

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

Non recovery of conversion fee resulted in loss of Rs 1.032 million.

The matter was reported to the TMO and the Administrator during March, 2016. TMO admitted the recovery.

DAC in its meeting held on 05.04.2016 directed the TMO to recover conversion fee and submit recovery record to Audit for verification within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery amounting to Rs 1.032 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 16]

1.5 Tehsil Municipal Administration, Khair Pur Tamewali

1.5.1 Irregularities and non compliance

1.5.1.1 Non maintenance of DDO wise accounts – Rs 79.783 million

According to Rule 65 (1) (2) of the Punjab District Government and 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 delegation of financial powers.

Following DDOs of TMA Khair Pur Tamewali did not maintain separate books of accounts of Rs 79.783 million during 2014-15 such as cash book, contingent register and budget control register for each DDO whereas each DDO had separate budget and expenditure. Neither books of account were maintained nor reconciliation carried out. Detail is given below:

(Rupees in million)		
Sr. No.	Description	Amount
1	Tehsil Nazim / Administrator	0.096
2	Tehsil Naib Nazim/ Council Officer	0.090
3	Tehsil Municipal Officer	3.547
4	TO (Finance)	13.655
5	TO (Regulation)	1.120
6	TO (I&S)	54.350
7	Chief Officer (HQ)	6.470
8	TO (P&C)	0.455
Total		79.783

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

Non maintenance of separate books of accounts resulted in irregular maintenance of accounts of Rs 79.783 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that there was only one gazetted officer due to which separate accounts

were not maintained. Reply was not tenable because separate DDO accounts should be maintained since budget was allocated separately.

DAC in its meeting held on 04.04.2016 directed the TMO to maintain separate books of accounts (DDO wise) and submit to Audit for verification within 15 days. No progress was intimated till finalization of this Report.

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

[AIR Para: 30]

1.5.1.2 Irregular execution of civil works without NOC – Rs 5.019 million

According to letter No. PDP/3(10) GWL/7 dated 04.07.2013 of Directorate of Local Fund Audit Lahore, “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 DO (Roads) in writing through agreement with TMA in terms of Section 54 (h) (v) of the Punjab Local Government Ordinance 2001. While making payments, staff will seek certificate from concerned DO (Roads) to the effect that no expenditure on R&M on such roads has been made by the District Government, supported with M&R budget of the relevant financial year”.

TMO Khair Pur Tamewali executed repair works on roads with a cost of Rs 5.019 million during 2014-15 but NOC was not obtained from District Officer (Roads) in violation of above rule. (**Annex – P**).

Audit is of the view that due to non observance of prevailing instructions, irregular development works were executed.

The execution of works without obtaining NOC resulted in irregular expenditure of Rs 5.019 million.

The matter was reported to the TMO and the Administrator during March, 2016. TMO replied that schemes were approved in DDC. The reply was not tenable as NOC was not obtained from DO (Roads) in violation of instructions.

DAC in its meeting held on 04.04.2016 directed the TMO to get the expenditure regularized. 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: 26]

1.5.1.3 Non curtailment / unauthorized increase in expenditure of non salary budget - Rs 1.547 million

According to Para (X) of the Government of Punjab, Finance Department letter No. FD.SO (GOODS)/44-4/2011 dated 11.09.2014, "Expenditure on non salary budget has been reduced @ 15% during the current financial year". Further, according to the Rule 4 (3) (iv) of the Punjab District Government and 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 Khair Pur Tamewali did not follow the above instructions of the Finance Department regarding 15% cut of non salary budget and did not curtail the budget by 15% amounting to Rs 1.547 million during 2014-15. Detail is given below:

(Rupees in million)

Object Classification	Description	Budget	Exp. to be incurred	Actual Exp.	Amount
A03202	Telephone & Trunk Call	0.128	0.109	0.113	0.004
A03270	Others (Communication)	0.100	0.085	0.089	0.004
A03303	Electricity	7.150	6.077	6.937	0.860
A03807	P.O.L Charges	3.550	3.017	3.338	0.321
A03918	Exhibitions, Fairs and Others National Celebrations	1.500	1.275	1.386	0.111
A03940	Unforeseen Expenditure	0.075	0.064	0.068	0.004
A13101	Repair of Machinery and Equipment	1.400	1.190	1.398	0.208
A13199	Repair and Maintenance of others	0.050	0.042	0.048	0.006
A13305	Works Urban and Rural Electrification	0.350	0.298	0.327	0.029
Total		14.303	12.157	13.704	1.547

Audit is of the view that due to weak internal controls, the reduction in non salary expenditure was not carried out.

Non reduction of expenditure in non salary head of accounts resulted in irregular expenditure of Rs 1.547 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that TMA did not receive this letter of austerity measures. The reply was not tenable as Government instructions were not observed.

DAC in its meeting held on 04.04.2016 directed the TMO to produce revised budget to audit for verification within a week. 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: 31]

1.5.2 Performance

1.5.2.1 Non achievement of revenue targets – Rs 3.594 million

According to Rule 76 (1) of the PDG 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 Chapter IV, Principles of Budgeting describe that 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 Khair Pur Tamewali fixed revenue targets of Rs 5.325 million for the year 2014-15 on account of different head of receipts but only Rs 1.731 million were recovered against the targets set for the year. As a result revenue targets amounting to Rs 3.594 million (67.48%) were not achieved during 2014-15. Detail is given below:

(Rupees in million)

Sr. No.	Minor/Major/Detailed Receipt Head	Object classification	Budget Estimate for the year 2014-15	Annual Income for the year 2014-15	Amount
1	Fee for approval of Building Plans/ conversion fee	C0388027	1.800	0.681	1.119
2	Water supply rate/fee current	C0388047	1.343	0.610	0.733
3	Sewerage/drainage rate	C0388054	0.135	0.114	0.021
4	Fee for licensees/ permits for professional trades	C0388002	0.275	0.221	0.054
5	Income on account of lease of agriculture land owned by TMA (Arrears)	C0388084	1.372	0.105	1.267
6	Transfer of cost/price of land (Katchi Abadies) into TMA local fund A/C # 905222	C03701	0.400	0	0.400
Total			5.325	1.731	3.594

Audit is of the view that due to poor performance of the staff and lack of due diligence by the management, TMA did not achieve the targets.

Non achievement of targets caused less recovery of receipt amounting to Rs 3.594 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that efforts would be made to recover the objected amount.

DAC in its meeting held on 04.04.2016 directed the TMO to achieve the targets within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 3.594 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 1]

1.5.3 Internal Control Weaknesses

1.5.3.1 Non collection of cost of land and development charges from dwelling units of Kachi Abadies - Rs 8.131 million

According to the letter No.DG(KA) BOR/8-200/2012 dated 22nd November, 2012 of the Directorate General of Kachi Abadies Colonies Department, Board of Revenue, Punjab, Lahore, the grace period for imposition of penalty for delay in payments will be up to 30th June, 2013. Thereafter, current valuation table rates will be charged from the dwellers of left over cases of previous schemes.

TMO Khair Pur Tamewali served notices to the residents of Kachi Abadies but no efforts were made to collect cost of land and development charges from dwelling units of 03 Katchi Abadies due to which revenue of Rs 8.131 million was lying uncollected during 2014-15. Detail is given below:

(Rupees in million)

Sr. No.	Name of kachi abadi	Total dwelling units	Units yet to be paid	Recovery cost of land	Recovery of dweller charges	Amount
1	Mohajir Colony	219	149	1.844	0.778	2.622
2	Yasrab Colony	209	88			
3	Yasrab Colony (Azafi Abadi)	640	245	3.523	1.986	5.509
Total		1068	482	5.367	2.764	8.131

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

Non recovery of cost of land and development charges resulted in loss of Rs 8.131 million

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that notices were served to defaulters and recovery would be effected very soon. The reply was not tenable as no recovery was effected.

DAC in its meeting held on 04.04.2016 directed the TMO to recover the amount from the defaulters within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 8.131 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 10]

1.5.3.2 Non collection of water charges and arrears – Rs 6.287 million

According to Rule 76 (1) of the PDG 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.

TMO Khair Pur Tamewali did not recover the water charges and arrears amounting to Rs 6.287 million during 2014-15. Detail is given below:

(Rupees in million)

Sr. No.	Description	Budget Estimate 2014-15	Actual recovery 2014-15	Amount
1	Water Supply Rate/Fee Arrears	4.876	0.708	4.168
2	Arrears	2.466	0.347	2.119
Total		7.342	1.055	6.287

Audit is of the view that due to poor financial controls, TMA receipts remained unrealized.

Non realization of TMA receipts resulted in loss of Rs 6.287 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that Rs 10.334 million had already been recovered. However, no proof was provided.

DAC in its meeting held on 04.04.2016 directed the TMO to recover the remaining amount within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 6.287 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 8]

1.5.3.3 Doubtful expenditure on POL and repair of vehicle - Rs 3.689 million

According to Rule 8 of West Pakistan Government (Use and Maintenance of Vehicle) Rules, 1969, the log book should be daily examined and countersigned by the officer incharge at the end of each day in token of authentication of entries recorded in the log book signed by the driver.

TMO Khair Pur Tamewali had incurred an expenditure of Rs 3.338 million on account of POL and Rs 350,984 on repair of vehicles during 2014-15 without maintaining log books. Furthermore, speedometers of the vehicles were not working despite availability of sufficient funds under the head repair of vehicle. History sheet registers of vehicles were also not produced to Audit.

Audit is of the view that due to weak internal controls, record of POL and repair of vehicles was not maintained properly.

Non maintenance of proper record regarding consumption of POL resulted in doubtful expenditure of Rs 3.338 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO admitted that the speedo meters of the vehicles were out of order.

DAC in its meeting held on 04.04.2016 directed the TMO to install the speedo meter in all vehicles and submit report within two weeks. No progress was intimated till finalization of this Report.

Audit recommends maintenance of record and its verification from audit besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 20]

1.5.3.4 Loss due to non deduction / deposit of GST – Rs 2.001 million

According to Para 4 (ii) of Federal Board of Revenue 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 payment is released to them”.

TMO Khair Pur Tamewali made payment of Rs 10.139 million during 2014-15 to different contractors without observing the above conditions. Sales Tax amounting to Rs 2.001 million was not deducted at the time of payment. The detail is given below:

(Rupees in million)

Sr. No.	Name of Scheme	Approved Cost	Total Expenditure	Amount of Sales Tax
1	Construction of metalled road from Basti Gasoran Wali Culvert to Jhaidon Wali culvert Adda Khaji Wala UA Syed Imam Shah TMA, Khair Pur Tamewali .	2.060	1.996	0.290
2	Construction of metalled road from HSP-Bahawalpur road to Daira Basti Rana Arshad Khan Ada Khaji Wala UA Syed Imam Shah TMA, Khair Pur Tamewali	0.959	0.947	0.137
3	Construction of metalled road from Jindo Shah Chaily Wahin Road to Kucha Dairan Mian Mohammad Ahsan UA Israni TMA, Khair Pur Tamewali.	1.295	1.271	0.185
4	Construction of metalled road from Muhammad Buksh shop to Tubewell Mian Jamil Akhtar	0.815	0.805	0.117
6	Construction of soling house Muhammad Mansha Joiya to chak Faislabad Mouza Drood Giran Qautla Qaim Khan Khair Pur Tamewali	1.500	1.480	0.215
6	Construction of boundry wall gate and gate piller hand pum with Khura etc. for graveyard at Wanjara peer Goth Ali Tehsil Khair Pur Tamewali	0.700	0.699	0.102
7	Construction of Boundary wall gate and gate piller hand pump with Khura Soling etc. for graveyard at Sheikh Wahin Sharif UA Jhandani Khair Pur Tamewali	3.700	3.631	0.527
8	Construction/Repair of M/R from Main HSP- Bahawalpur road to Dr. Ashiq Ali Hospital road Khair Pur Tamewali	0.673	0.659	0.096
9	Construction tuff tile flooring Akhlaq Manzil Roads Fazil High School Khair Pur Tamewali	2.282	2.282	0.332
Total		13.984	13.770	2.001

Audit is of the view that due to weak internal controls, deduction of Sales Tax was not made.

Non deduction of Sales Tax resulted in loss of Rs 2.001 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that all contractors were registered and procured from registered firms. The reply was not tenable as GST was not deducted / deposited.

DAC in its meeting held on 04.04.2016 directed the TMO to produce the record of Sales Tax deposited by the contractor / supplier if any, otherwise to recover the Sales Tax from the concerned within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 2.001 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 28]

1.5.3.5 Loss due to non auction of shops / plots – Rs 1.500 million

According to Rule 76 (1) of the PDG 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.

TMO Khair Pur Tamewali did not auction the land / shops situated at General Bus Stand due to which revenue of Rs 1.500 million was not generated during 2014-15.

Audit is of the view that due to weak financial controls, the shops/plots were not auctioned.

Non auction of shops / plots at competitive rates resulted in loss amounting to Rs 1.500 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that efforts were made to auction the shops but no response was received from bidder / participant. Reply was not accepted as no evidence was provided in support of reply.

DAC in its meeting held on 04.04.2016 directed the TMO to auction the shops within three months. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.500 million from the concerned besides re-auction of shops, under intimation to Audit.

[AIR Para: 9]

1.6 Tehsil Municipal Administration, Hasil Pur

1.6.1 Irregularities and non compliance

1.6.1.1 Non execution of mortgage deed – Rs 340.338 million

According to Section 17 (e) and (f) and Section 42 (h) of Punjab Private Housing Schemes and Land Sub Division Rules 2010, a developer shall submit, in the name of a Town Municipal Administration, a Tehsil Municipal Administration or a Development Authority, a mortgage deed of 20% of the saleable area in accordance with Form-C, as security for completion of development works.

TMO Hasil Pur approved 13 housing schemes during 2014-15, however mortgage deed equal to 20% of saleable area valuing Rs 340.338 million as security was not submitted to TMA. Moreover, the development work was not completed in time. (**Annex – Q**)

Audit is of the view that due to weak internal controls, mortgage deed equal to 20% of saleable area was not made with TMA.

Non execution of mortgage deed of Rs 340.338 million resulted in irregular issuance of NOC to private housing schemes.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that the schemes were launched prior to the amendment in Land Sub Division Rules but no record was produced in support of reply.

DAC in its meeting held on 25.03.2016 directed the TMO to recover the amount within a month. No progress was intimated till finalization of this Report.

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

[AIR Para: 9]

1.6.1.2 Non maintenance of DDO wise accounts – Rs 155.920 million

According to the Rule 65 (1) (2) of Punjab District Government and 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.

DDOs of TMA Hasil Pur did not maintain separate books of accounts of Rs 155.920 million for each DDO during 2014-15 such as cash book, contingent register and budget control register. Books of accounts were neither maintained nor properly reconciled in violation of above rule.

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

Non maintenance of separate books of accounts resulted in irregular expenditure of Rs 155.920 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO neither submitted any reply nor produced record for verification.

DAC in its meeting held on 25.03.2016 directed the TMO to provide the record for verification within a week. No progress was intimated till finalization of this Report.

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

[AIR Para: 2]

1.6.2 Performance

1.6.2.1 Non achievement of targets of receipts – Rs 31.930 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 Section 47 of PLGO 2001 Chapter IV, Principles of Budgeting describe that 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 Hasil Pur fixed revenue targets of Rs 62.840 million for the year 2014-15 on account of different head of receipts but the relevant staff could only recover Rs 30.909 million. Revenue targets amounting to Rs 31.930 million (50.81%) were not achieved during 2014-15. (**Annex – R**)

Audit is of the view that due to poor performance of the staff and lack of due diligence by the management, TMA failed to achieve the targets.

Non achievement of targets resulted in less recovery of receipts amounting to Rs 31.930 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that the budgeted income is only meant for preparation of budget. Reply was not tenable as variation was more than 10%.

DAC in its meeting held on 25.03.2016 directed the TMO either to write off losses or effect recovery within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 31.930 million besides fixing of responsibility on the person(s) fault, under intimation to Audit.

[AIR Para: 13]

1.6.3 Internal Control Weaknesses

1.6.3.1 Irregular grant of NOC to private housing schemes - Rs 117.485 million

According to Section 42 (F) of the Punjab Private Housing Schemes and Land Sub Division 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. Approaches roads 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 Hasil Pur granted NOC to 10 private housing schemes without observing codal formalities as mentioned in above rule. The approval was not in accordance with rules. TMA sustained loss amounting to Rs 117.485 million due to sale of TMA’s area of parks, public buildings and the area of solid waste management during 2014-15. (**Annex – S**)

Audit is of the view that due to weak internal controls, management granted NOC without fulfilling codal formalities.

Non observance of rules resulted in loss of Rs 117.485 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that schemes were prior to the amendment dated 29.10.2012 in Land Sub Division Rules but no record was produced in support of reply.

DAC in its meeting held on 25.03.2016 directed the TMO either to produce evidences in support of reply or effect recovery within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 117.485 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 8]

1.6.3.2 Loss due to non transfer of property to TMA – Rs 36.994 million

According to Section 17 (e) and (f) and Section 42 (h) of 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) The area under land sub-division for public buildings, excluding the area of mosque

TMO Hasil Pur approved 13 housing schemes during 2010-15 without reserving area for roads, parks and public buildings valuing Rs 36.994 million. (**Annex – T**)

Audit is of the view that due to weak internal controls, property was not transferred to TMA.

Non transfer of property to TMA resulted in loss of Rs 36.994 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that open area of the housing schemes was transferred however notices had been issued to the owners to fulfill the liability. The reply was not tenable as no property was transferred in the name of TMA.

DAC in its meeting held on 25.03.2016 directed the TMO to ensure compliance of rules within a month. No progress was intimated till finalization of this Report.

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

[AIR Para: 10]

1.6.3.3 Unjustified issuance of NOC without observing the criteria – Rs 28.933 million

According to the Clauses 10 (f) and 42 (f) (v) of the Punjab Private Housing Schemes and Land Sub Division Rules 2010, approach road in five City Districts is not less than sixty feet and approach road in other Districts is not less than forty feet.

TMO Hasil Pur approved different housing schemes / sub divisions without observing above criteria which was evident from physical examination. The entrance roads for Gulshan-e-Fatima and Bashir Town were found 20 feet and 28 feet respectively instead of 40 feet at least. This resulted in loss of Rs 28.893 million during 2014-15. Detail is given below:

(Rupees in million)

Sr. No.	Name of Scheme	Location	Area (Kanal)	Rate / Marla	Conversion Fee	Total Value of Land
1	Bashir Town	Near Boys High School	62 K	0.007	0.085	8.525
2	Gulshan-e-Fatima	No.2	88K 4M	0.012	0.204	20.408
Total					0.289	28.933

Audit is of the view that due to weak administrative / financial controls, different schemes were approved without observing prevailing rules.

Non observance of prevailing rules resulted in loss of Rs 28.933 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that most of the housing schemes were approved according to Land Sub Division Rules 2010 but no record was produced in support of reply.

DAC in its meeting held on 25.03.2016 directed the TMO to get the irregularity condoned from competent authority within two months. No progress was intimated till finalization of this Report.

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

[AIR Para: 37]

1.6.3.4 Loss due to non auction of shops / plots after stipulated period – Rs 28.301 million

According to Rule 4 (d) Government of the Punjab Local Government (Property) Rules, 2003, the Manager shall ensure that the rented Property fetches the maximum rent and according to Rule 4 (h) keep all title deeds and other documents, relating to the property with duplicate copies of such title deeds and other documents, in safe custody. According to Rule 16 (1) (a) and (b) of Local Government (Property) Rules, 2003, the immovable Property shall be given on lease through competitive bidding, the period of such lease shall be up to five years at a time.

TMO Hasil Pur did not re-auction shops / plots despite the expiry of valid period of lease agreement. The lessees were running businesses on outdated rates. TMO neither made concrete efforts to re-auction nor cancelled the expired agreements which resulted in less realization of rent Rs 28.301 million during 2014-15.

Audit is of the view that due to weak financial management, shops / plots were not re-auctioned at competitive rates.

Non-auction of shops / plots at competitive rates to fetch maximum revenue resulted in loss of Rs 28.301 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that 10% increase was made in the rent. Reply was not accepted as a fresh auction was required on competitive rates after every five years.

DAC in its meeting held on 25.03.2016 directed the TMO to recover the amount within a month. No progress was intimated till finalization of this Report.

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

[AIR Para: 21]

1.6.3.5 Loss due to non recovery of water rates and sewerage tax – Rs 8.551 million

According to Rule 76 (1) of the PDG 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.

TMO Hasil Pur did not recover water rates and sewerage tax amounting to Rs 8.551 million during 2014-15. Moreover, arrears were increasing day by day and no efforts were made to recover the amount due.

Audit is of the view that due to inefficiency of concerned staff, TMA did not recover revenue and arrears.

Non recovery of water rates and sewerage tax resulted in loss of Rs 8.551 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that notices were served to the concerned and some cases were in the court of law. The reply was not tenable as no recovery was made.

DAC in its meeting held on 25.03.2016 directed the TMO to recover the amount from concerned and court cases be perused. No progress was intimated till finalization of this Report.

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

[AIR Para: 3]

1.6.3.6 Non recovery of conversion fee – Rs 5.550 million

According to the Rule 60 (1) (e) of the Punjab Land Use 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.

TMO Hasil Pur did not collect conversion fee amounting to Rs 5.550 million during 2014-15 from the owners of the buildings who converted the buildings into educational and healthcare institutions. As per record of Education Department, 37 educational institutions were registered with Education Department. Detail is as under:

(Rupees in million)

Area of institute	Rate / Marla	Total value of land	Conversion Fee (10%)	No. of institutes	Amount
15 Marla	0.100	1.500	0.150	37	5.550

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

Non recovery of conversion fee resulted in loss of Rs 5.550 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that notices were issued to concerned and recovery would be effected very soon. The reply was not tenable as no recovery was made.

DAC in its meeting held on 25.03.2016 directed the TMO to recover the amount within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 5.550 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 15]

1.6.3.7 Loss due to non recovery of rent of shops / plots – Rs 5.420 million

According to Rule 76 (1) of the PDG 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.

TMO Hasil Pur failed to recover rent of 353 shops / cabins amounting to Rs 5.420 million during 2014-15. Moreover, the possession was not taken over from the defaulters despite non recovery of rent.

Audit is of the view that due to poor efficiency of the collection staff, TMA could not recover the rent of shops / plots.

Non recovery of rent of shops / plots resulted in loss of Rs 5.420 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that an amount of Rs 1.941 million was recovered but no documentary evidence was produced in support of reply.

DAC in its meeting held on 25.03.2016 directed the TMO to recover the amount within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 5.420 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 22]

1.6.3.8 Loss due to non recovery of different fees – Rs 5.363 million

According to Rule 76 (1) of the PDG 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.

TMO Hasil Pur did not collect different fees from the owners / developers of the illegal housing schemes during 2014-15 amounting to Rs 4.835 million. Detail is given below:

(Rupees in million)

Sr. No.	Name of Scheme	Location	Area (in Kanal) Approx.	Scrutiny Fee	Sanction Fee	Conversion Fee	Land Sub Division Fee (@ Rs 200 /Marla)	Total
1	Ajmeeri Town	Qaim Pur	50	0.001	0.050	0.089	0.200	0.340
2	Zain City	Chona Wala	50	0.001	0.050	0.950	0.200	1.201

Sr. No.	Name of Scheme	Location	Area (in Kanal) Approx.	Scrutiny Fee	Sanction Fee	Conversion Fee	Land Sub Division Fee (@ Rs 200 /Marla)	Total
3	Sukh Chain	Chona Wala	50	0.001	0.050	0.950	0.200	1.201
4	Al-Karam Town	Near Behari Colony	50	0.001	0.050	0.880	0.200	1.131
5	Sukh Chain	Dera Noor Muhammad	50	0.001	0.050	0.350	0.200	0.601
6	Moon Avenue Town	Chak No. 18 F.W	50	0.001	0.050	0.110	0.200	0.361
Total				0.006	0.300	3.329	1.200	4.835

Furthermore, 43 houses had been constructed in six approved land sub division housing schemes from which approval of map fee amounting to Rs 0.430 million was not collected. Similarly, an amount of Rs 0.098 million was also not recovered from the owners of different shops / markets.

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

Non recovery of TMA dues resulted in loss of Rs 5.363 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that three schemes were sealed and notices were issued to the remaining schemes. The reply was not tenable as no recovery was made.

DAC in its meeting held on 25.03.2016 directed the management to recover the amount within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 5.363 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 16]

1.6.3.9 Non recovery of TMA dues from private housing schemes – Rs 3.626 million

According to Rule 4, 35(1) and 38 of the Punjab Private Housing Schemes and Land Sub-Division Rules 2010, the developer shall submit an application to a TMA or development authority, for seeking preliminary planning permission for a scheme

before initiating any planning or development activity on payment of prescribed fee which the developer shall submit along with the application of planning permission. TMA or development authority shall monitor the development work of the schemes and ensure that there is no deviation of the sanctioned scheme plan.

TMO Hasil Pur did not take action against developers of different private housing schemes who were interested in development and marketing activities without obtaining approval of TMA during 2014-15. Housing schemes were developed without approval of TMA and without deposit of security fee, sanction fee, conversion fee, land sub division fee, approval of design and specification for water supply, sewerage, roads, bridge and footpath fee amounting to Rs 3.626 million.

Audit is of the view that due to weak internal controls, no action was taken to recover TMA dues from the developers of private housing schemes.

Non-recovery of TMA dues from developers of private housing schemes resulted in loss of Rs 3.626 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that notices for depositing fees of different services had been served. The reply was not tenable as no recovery of fees was made.

DAC in its meeting held on 25.03.2016 directed the TMO to recover the amount within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 3.626 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 11]

1.6.3.10 Non reconciliation of TMA's account – Rs 3.447 million

According to Rule 78 (1) of the Punjab District Government and TMA Budget Rules, 2003, the Collecting Officers shall reconcile figures with the record maintained by the Accounts Officer by the 10th day of the month following the month to which the statement relate.

TMO Hasil Pur did not reconcile an amount of Rs 3.447 million of receipt deposited into TMA fund during 2014-15 as revealed by difference in receipts of Classified Income Register maintained by TO (Finance) and the Annual Accounts prepared by Tehsil Accounts Officer, TMA Hasil Pur. (**Annex – U**)

Audit is of the view that due to weak internal controls, receipts were not deposited into TMA account.

Non reconciliation of receipts into TMA account resulted in unreconciled account to the extent of misclassification of Rs 3.447 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that the difference was due to shuffling of different income heads. The reply was not accepted as it was the responsibility of TMO to reconcile the receipts and expenditure at the end of each month.

DAC in its meeting held on 25.03.2016 directed the TMO to reconcile the amount within a month. No progress was intimated till finalization of this Report.

Audit recommends reconciliation of receipts and correction of annual accounts besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 7]

1.6.3.11 Loss due to non deduction / deposit of GST - Rs 1.878 million

According to Para 4 (ii) of Federal Board of Revenue 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 Hasil Pur made payment to the contractors, amounting to Rs 11.045 million during 2014-15 without production of GST invoices in violation of above letter resulting in loss of Rs 1.878 million. (**Annex – V**)

Audit is of the view that due to weak internal controls, proof for deposit of GST / BOQ was not obtained from the contractors.

Non obtaining of proof for deposit of GST / BOQ from registered suppliers resulted in loss of Rs 1.878 million on account of GST.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that Sales Tax Department was responsible to collect the Sales Tax from the concerned.

DAC in its meeting held on 25.03.2016 directed the TMO to recover the amount or the deposited record if any, be submitted for verification within fifteen days. No progress was reported till finalization of this Report.

Audit recommends recovery of Rs 1.878 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 25]

1.7 Tehsil Municipal Administration, Ahmed Pur East

1.7.1 Non Production of Record

1.7.1.1 Non production / maintenance of record – Rs 51.467 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 Ahmed Pur East neither maintained nor produced record despite repeated request under different objects / codes of classification amounting to Rs 51.467 million during 2014-15 in violation of above rule. (**Annex – W**)

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

Non production of record created doubt regarding legitimacy of the expenditure amounting to Rs 51.467 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that record was available partially and remaining record would be produced soon.

DAC in its meeting held on 31.03.2016 directed the TMO to maintain the record and to produce that for verification within fifteen 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: 20, 44 & 48]

1.7.2 Irregularities and non compliance

1.7.2.1 Irregular expenditure due to non compliance of procurement rules – Rs 33.556 million

According to the Rule 10 (2) 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 web site. 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”.

TMO Ahmed Pur East incurred expenditure of Rs 33.556 million on account of tentage, see-saw and tyres etc. for various events during 2014-15 without advertisement of procurement opportunity on PPRA’s website. (**Annex – X**)

Following discrepancies were also observed during audit:

- i. Only 05 days were allowed instead of at least 15 days
- ii. Stock entries were not got verified.
- iii. Agreement was made on 24.07.2014 after receiving the material.
- iv. Purchase was made from unregistered firm. Deposit challan of Rs 482,472 of Sales Tax was not provided.
- v. No financial sanction issued by the competent authority was on record.
- vi. Pending liabilities were carried forwarded in next financial year.

Audit is of the view that due to weak financial management, Punjab Procurement Rules were not followed.

Non compliance of Punjab Procurement Rules resulted in irregular procurement of Rs 33.556 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that all the expenditure was made after fulfillment of all codal formalities but reply was not accepted as all the purchases were made by splitting the bills.

DAC in its meeting held on 31.03.2016 directed the TMO to get the expenditure regularized within a month. No progress was intimated till finalization of this Report.

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

[AIR Para: 5, 18 & 29]

1.7.2.2 Unauthorized expenditure on repair and maintenance of civil works – Rs 31.907 million

According to Para 2.1 and 2.2 of PWD Code, the operations of the department are divided primarily into two classes “Original Works” and “Repairs”. It is important that the expenditure under each class should be accounted for separately. The term “original woks” indicates new construction, whether of entirely new works or additions and alterations to existing works, except as hereinafter, provided also all repairs to newly purchases or previously abandoned buildings or works required for bringing them into use and the term “repairs” indicates primarily operations under taken to maintain in proper condition buildings and works in ordinary use.

TMO Ahmed Pur East executed thirty two (32) new development schemes at a cost of Rs 31.907 million during 2014-15. No development budget was provided for the purpose and work was shown as repair work which actually related to construction work. (**Annex – Y**)

Audit is of the view that due to weak internal controls, expenditure was incurred from the funds reserved for repair and maintenance.

Expenditure from irrelevant heads of accounts / object code grants resulted in unauthorized expenditure of Rs 31.907 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO did not submit reply.

DAC in it meeting held on 31.03.2016 directed the TMO to get the expenditure regularized within a month. 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]

1.7.2.3 Unauthorized approval of budget without ADP– Rs 21.384 million

According to the Rule 58 (6) (ii) of the Punjab District Government and TMA (Budget) Rules, 2003, a budget shall not be approved by the council if the ratio of development and expenditure fall below the constraints as notified by the Government from time to time. Moreover, as per Government of the Punjab Finance Department letter No. FD (TMA) 2–1/2014-15 dated 20.05.2015, Provincial Finance Commission (PFC) awarded development budget of Rs 1.782 million per month to TMA Ahmed Pur East during 2014-15.

TMO Ahmed Pur East passed / approved annual budget for 2014-15 without development budget despite provision of development budget of Rs 21.384 million made @ Rs 1.782 million per month by the Government. Allocation made for development was re-appropriated towards contingent expenditure without approval of the competent authority i.e. Finance Department.

Audit is of the view that due to poor financial management, the development budget was not provided.

Non provision of development budget resulted in unauthorized approval of budget amounting to Rs 21.384 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that Rs 21.384 million was received from Government as development fund but due to increase in salary, POL and electricity bills budget was re-appropriated. The reply was not accepted as approval of the Finance Department was required.

DAC in its meeting held on 31.03.2016 directed the TMO to get the expenditure regularized within a month. 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: 1]

1.7.2.4 Irregular payment of pending liabilities – Rs 7.369 million

According to the Rule 2.10 (b) (III) of PFR Vol-I, all charges incurred are drawn and paid at-once and are not held up for want of funds and allow to stand over to be paid from the grant of another year.

TMO Ahmed Pur East made payments of pending liabilities for the period 2012-13 to 2013-14 during 2014-15 without obtaining sanction of the competent authority in violation of above rule. Detail is given below:

(Rupees in million)

Sr. No	Particular of pending liabilities	Amount
1	Repair and overhauling of engine tractor	3.861
2	Payment of repair of civil works	3.508
Total		7.369

Audit is of the view that due to non compliance of the above rules and weak financial management, pending liabilities were cleared.

Payment of pending liabilities without sanction of the competent authority resulted in irregular expenditure of Rs 7.369 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that liabilities were transferred to next year due to non settlement of queries / observations raised by appropriate authority but neither details of observations raised were provided nor sanction of the competent authority was obtained as all sanctions pertaining to repair were lapsed at the close of respective financial year.

DAC in its meeting held on 31.03.2016 directed the TMO to get the expenditure regularized within a month. 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: 27&34]

1.7.2.5 Irregular expenditure without financial sanction – Rs 6.026 million

According to the Rule 17.2 of PFR Vol-I, there should be sanction of expenditure issued by the competent authority, who is competent to sanction it.

TMO Ahmed Pur East incurred expenditure of Rs 6.026 million during 2014-15 but no sanction of the expenditure was issued by the Competent Authority. (Annex – Z)

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

Incurring of expenditure without financial sanction resulted in irregular expenditure of Rs 6.026 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO did not submit reply.

DAC in its meeting held on 31.03.2016 directed the TMO to get the expenditure regularized within a month. 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 at fault, under intimation to Audit.

[AIR Para: 28]

1.7.2.6 Unauthorized expenditure on development schemes – Rs 4.312 million

According to the Rule 40 (2) of the Punjab District Government and TMA Budget Rules 2003, the annual development programme shall indicate new development project and ongoing development project separately. Development project on which no expenditures has been incurred previously shall be termed “New” development project. Development project on which expenditure has been incurred in previous year shall be termed “On-going”.

TMO Ahmed Pur East incurred expenditure of Rs 4.312 million on account of development schemes for which no expenditure was made during 2013-14 and all payments were made during 2014-15 without fresh approval of the TDC/DDC as they were treated as new development schemes for the Financial Year 2014-15. Detail is given below:

(Rupees in million)

Sr. No	Name of Schemes	Project Cost	Expenditure During 2013-14	Expenditure without fresh approval
1	Desalting of collecting tanks disposal works zone-A Shoukat Abad (2011-12)	0.200	-	0.160
2	Providing and fixing starter, changeover disposal Zone-A, Chongi Peer Wah Ahmed Pur East	0.400	-	0.394
3	Purchase of plantation/flower pots TMA, Ahmed Pur East	1.100	-	0.778
4	Construction of soling house Master Saeed Ahmed UA Hatheji	0.025	-	0.024
5	Construction of soling house Qari Naseer Ahmed UA Hatheji	0.025	-	0.024
6	Construction of street Mureed Hussain UA Mubarak Pur	0.025	-	0.023
7	Construction of soling Basti Nazeer Shah UA Ali Kharik	0.025	-	0.024
8	Construction of soling Street Malik Bashir Channar UA Ali Kharik	0.025	-	0.023
9	Construction of soling House Malik Allah Bachaya UA Ali Kharik	0.025	-	0.024
10	Purchase of tentage for sasta Ramzan Bazar, Uch Sharif, Mubarak Pur and Ahmed Pur East	3.200	-	2.838
Total		5.050	-	4.312

Audit is of the view that due to weak internal / financial controls, expenditure on development activities was incurred without approval of the TDC.

Incurring of expenditure without approval of TDC resulted in irregular expenditure of Rs 4.312 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that TMA obtained administrative approval from the competent authority. The reply was not accepted as fresh approval was required during the financial year 2014-15. Moreover, no administrative approval for the said period was shown as stated by the department.

DAC in its meeting held on 31.03.2016 directed the TMO to get the expenditure regularized within a month. 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: 8]

1.7.2.7 Irregular expenditure beyond financial competency – Rs 1.023 million

According to Serial No. 4 of the Punjab Delegation of Financial Power Rules, 2006, following officers are empowered to sanction the expenditure on addition to or repair / replacement and over hauling of the machinery, tool and plants and motor vehicle etc. subject to fulfillment of other codal formalities:

1	Administrative Deptt	Up to Rs 0.200 million or 50 % of the un-depreciated book value (cost of purchase) in each case
2	Officers in Category -I	Up to Rs 0.200 million or 50 % of the un-depreciated book value (cost of purchase) in each case
3	Officers in Category -II	Up to Rs 0.150 million or 25% of the un-depreciated book value (cost of purchase) in each case
4	Officers in Category-III	Up to Rs 0.100 million or 20 % of un-depreciated book value (cost of purchase) in each case
5	Officers in Category-IV	Up to Rs 75,000 in each case

TMO Ahmed Pur East incurred following expenditure on repair and overhauling of machinery beyond his competency. Furthermore, depreciated book value of assets was also ignored. Detail is given below:

(Rupees in million)

Sr. No.	Particular of machinery	Date	Expenditure
1	Repair and overhauling of engine tractor No. 1	18.02.13	0.095
2	Repair and overhauling of engine tractor No. 2	27.02.13	0.094
3	Repair and overhauling of engine tractor No. 3	11.03.13	0.094
4	Repair and overhauling of engine tractor No. 4	12.03.13	0.093
5	Repair and overhauling of engine tractor No. 6	07.03.13	0.647
Total			1.023

Audit is of the view that due to weak financial / internal controls, irregular expenditure was incurred on repair of machinery.

Expenditure on repair of machinery in violation of rules resulted in irregular expenditure of Rs 1.023 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that Administrator was fully competent to incur such expenditure. Reply was not tenable as the administrator was not competent as per above cited rule.

DAC in its meeting held on 31.03.2016 directed the TMO to get the expenditure regularized within a month. 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: 4]

1.7.3 Performance

1.7.3.1 Non achievement of targets of receipts – Rs 1.242million

According to the Rule 76 (1) of the PDG and TMO (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 Chapter IV, Principles of Budgeting describe that 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 Ahmed Pur East set revenue targets of Rs 4.160 million for the year 2014-15 on account of different heads of receipt but the relevant staff did not make efforts to achieve the target and Rs 2.918 million were recovered against the targets set for the year. As a result, revenue targets of 30% amounting to Rs 1.242 million could not be achieved during 2014-15. Detail is given below:

(Rupees in million)

Sr. No.	Minor/Major/ Detailed Receipts Head	Budget Estimate 2014-15	Actual recovery	Less recovery
1	Encroachment penalty	0.050	-	0.050
2	Contractor penalties & other fines	0.050	-	0.050
3	Drainage sewerage	0.150	0.134	0.016
4	Sanitation fee	0.380	0.068	0.312
5	Silage water	0.030	-	0.030
6	Registration fee	0.300	0.091	0.209
7	Road cut charges	0.080	0.040	0.040
8	Copying fee	0.020	-	0.020
9	Sale of store & material	0.100	-	0.100
10	Other miscellaneous	3.000	2.585	0.415
Total		4.160	2.918	1.242

Audit is of the view that due to poor performance of the staff and lack of due diligence by the management, TMA failed to achieve the targets.

Non achievement of targets resulted in less realization of revenue amounting to Rs 1.242 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that an amount of Rs 30,200 was recovered and notices were issued for recovery of remaining amount. Reply was not tenable as no record was produced in support of reply.

DAC in its meeting held on 31.03.2016 directed the TMO to recover the remaining amount within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.242 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 2]

1.7.4 Internal Control Weaknesses

1.7.4.1 Non recovery of conversion fee – Rs 362 million

According to the Rule 60 (1) (e) the Punjab Land Use 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.

TMO Ahmed Pur East did not collect conversion fee amounting to Rs 362 million from the owners of the buildings who had converted the buildings into educational and healthcare institutions. As per record of Education Department, 120 private schools were running in the city area but no conversion fee was recovered from owners of those buildings on the basis of valuation table 2014-15.

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

Non recovery of conversion fee resulted in loss of Rs 362 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that notices were issued to the concerned. The reply was not tenable as no recovery was made.

DAC in its meeting held on 31.03.2016 directed the TMO to recover the amount within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 362.00 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 9]

1.7.4.2 Loss due to non transfer of property to TMA – Rs 69.300 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. The area under Land Sub Division for public buildings excluding the area of mosque.

TMO Ahmed Pur East approved 4 private housing schemes but the area of roads, parks, public buildings, open space etc. was either less or not transferred in the name of TMA by the developers during 2014-15. Detail is given below:

(Rupees in million)					
Sr. No.	Name of Scheme	Location	Total area in Kanal	Area to be transferred to TMA	Amount @ Rs 33,000/- per Marla
1	Shalimar Town	Near Satellite Town	164	21.10	13.860
2	Khayaban-e-Dawood	Mouza Mahrab Wala	99	32.15	21.120
3	Al-Hassan	Uch Sharif Road	40.06	16.90	10.560
4	Gulshan-e-Nabi	Ahmed Pur Kohna, Near Kamran Factory	94	36	23.760
Total					69.300

Audit is of the view that due to weak administrative / financial controls, TMA property was not transferred to TMA.

Non transfer of property to TMA resulted in loss of Rs 69.300 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that transfer deeds of all housing schemes were available but no record was produced to Audit for verification.

DAC in its meeting held on 31.03.2016 directed the TMO to execute the mutation deed in the name of TMA within a month. No progress was intimated till finalization of this Report.

Audit recommends transfer of property in the name of TMA and execution of mortgage deed besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 6]

1.7.4.3 Non deduction / deposit of GST – Rs 5.424 million

According to Para 4 (ii) of Federal Board of Revenue 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 Ahmad Pur East made payment to the contractors amounting to Rs 31.907 million during 2014-15 for 32 schemes without production of GST invoices in violation of above letter, resulting in loss to the Government amounting to Rs 5.424 million. (**Annex – AA**).

Audit is of the view that due to poor internal controls and non observing of government instructions, payment of civil work was held irregular.

Non compliance of instructions resulted in loss of Rs 5.424 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO did not submit reply.

DAC in its meeting held on 31.03.2016 directed the TMO to get the expenditure regularized within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 5.424 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 23]

1.7.4.4 Non accountal of consumable stores – Rs 2.478 million

According to Rule 64 (IV) of Punjab District Government and TMA (Budget Rules 2003, each Government servant shall efficiently and effectively manage the resource made available to him. Moreover, as per Rules 15.4 and 15.5 of PFR Vol-I, all purchases made must be accounted for with reference to weight, quality, quantity and specification and then thereof its issue may be shown. As per clarification issued by Finance Department FD (M&R) MW II-4/2 dated 26.09.1992, if the stock entries are not found in stock register or not presented to audit or the concerned officials did not present the record and stock entire made and record produced after word, would not be accepted. Any lapses on the part of the concerned DDO be dealt with seriously under rules.

TMO Ahmed Pur East incurred expenditure of Rs 2.478 million on purchase of manhole covers and electric material during 2014-15 but neither stock entry was made in stock register nor its issuance/fixing was shown. Moreover, no requisitions were found on record and old / replaced stock was also not taken back. Detail is given below:

(Rupees in million)		
Date	Particulars	Amount
06.08.2012	Purchase of manhole cover	0.782
26.07.2012	Purchase of manhole	
11.12.2014	Purchase of electric material	0.789
13.08.2014	Purchase of electric material	0.081
18.08.2014	Purchase of electric material	0.084
27.11.2014	Purchase of electric material	0.659
11.04.2015	Purchase of electric material	0.083
Total		2.478

Audit is of the view that due to weak internal and financial controls, consumable store items were not accounted for in stock register.

Non accountal of consumable store items amounting to Rs 2.478 million resulted in violation of rules.

The matter was reported to the TMO and Administrator during March, 2016. TMO did not submit reply.

DAC in its meeting held on 31.03.2016 directed the TMO to recover and deposit the stated amount within fifteen days. No progress was reported till finalization of this Report.

Audit recommends recovery of Rs 2.478 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 26]

1.7.4.5 Non credit of unclaimed security – Rs 2.025 million

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

TMO Ahmed Pur East did not credit an amount Rs 2.025 million during 2014-15 on account of securities to TMA account which remained unclaimed for the period more than three complete financial years in violation of above rule.

Audit is of the view that due to non-compliance of instructions of the Government, lapsed securities were not credited into TMA account.

Non credit of unclaimed securities into TMA's account resulted in undue retention of Rs 2.025 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that process had been initiated. The reply was not tenable as amount of unclaimed securities were not credited in TMA's account.

DAC in its meeting held on 31.03.2016 directed the TMO to complete the process within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends that Rs 2.025 million be credited into TMA account besides fixing of responsibility on the person (s) at fault, under intimation to Audit.

[AIR Para: 13]

1.7.4.6 Non recovery of fees from private housing schemes – Rs 1.158 million

According to the Rule 4, 35(1) and 38 of the Punjab Private Housing Schemes and Land Sub-Division Rules 2010, the developer shall submit an application to a TMA or development authority, for seeking preliminary planning permission for a scheme before initiating any planning or development activity on payment of prescribed fee which the developer shall submit along with the application of planning permission. TMA or development authority shall monitor the development work of the schemes and ensure that there is no deviation of the sanctioned scheme plan.

TMO Ahmed Pur East did not take action against developers of private housing schemes namely Gulshan-e-Ameer and Gulshan-e-Rehman which had undertaken development and marketing activities, without obtaining approval and payment of prescribed fees amounting to Rs 1.158 million during 2014-15. Detail is given below:

(Rupees in million)

Sr. No.	Name of Housing Scheme	Area in kanal	Rate per marla	Recovery
1	Gulshan-e-Ameer Housing Schemes	198.15	0.038	1.505
2	Gulshan Rehman Land Sub Division	48.16	0.033	0.318
Total				1.823

Audit is of the view that due to weak administrative controls, no efforts were made to recover TMA dues from the developers of private housing schemes.

Non recovery of TMA dues from developers of private housing schemes resulted in loss of Rs 1.158 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that an amount of Rs 0.661 million was recovered and deposited.

DAC in its meeting held on 31.03.2016 directed the TMO to recover the balance amount of Rs 1.158 million within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.158 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 3]

1.7.4.7 Non recovery of pension contribution – Rs 1.106 million

According to letter No.LCS (Acctt-Misc)-2-(6)/80 dated 09.06.1994 of Finance Department, Government of the Punjab pension contribution @ 40% of pay is required to be deposited / collected from the office where official is working other than his headquarter.

TMO Ahmed Pur East did not recover the amount of pension contribution fund on account of transfer / posting of TMA staff other than headquarter due to which TMA sustained a loss of Rs 1.106 million during 2011-15. (**Annex – AB**)

Audit is of the view that due to weak financial management, pension contribution was not recovered.

Non recovery of pension contribution resulted in loss of Rs 1.106 million.

The matter was reported to the TMO and Administrator during March, 2016. TMO replied that notices had been served for recovery. The reply was not tenable as no recovery was made.

DAC in its meeting held on 31.03.2016 directed the TMO to recover the amount within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.106 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 10]

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.	Description	Amount
TMA Bahawalpur (City)	1	2	Unjustified less fixation of targets of income	8.265
	2	7	Loss to Government due to non recovery of advertisement fee	0.612
	3	9	Loss to Government due to less reporting of arrears in D & C register for sewerage tax	3.087
	4	13	Unjustified issuance of NOC to developers of various sub divisions/ housing schemes without observing the criteria	283.35
	5	18	Irregular expenditure on purchase of hydraulic	2.090
	6	19	Unjustified expenditure on non working water pumps	0.662
	7	23	Loss to TMA fund by non-auctioning of shops / plots at competitive rates to actualize recovery of rent	16.853
	8	24	Unjustified expenditure on purchase of tents and other items	3.452
	9	26	Intensely less collection of license & permit fee	0.477
	10	27	Loss to government due to showing less units of recovery	2.179
	11	30	Irregular payment to work charge / contingent paid staff	7.596
	12	32	Excess / overpayment due to non observing the OGRA rates	0.266
	13	36	Unjustified expenditure on legal defense and unjustified income	51.189
	14	38	Unjustified payment of pay & allowances	4.571
	15	39	Loss to Government due to non-deduction of income tax from POL bills	0.613
	16	43	Non-imposing of penalty for abnormal delay in completion of projects	0.152
TMA Bahawalpur (Saddar)	17	3	Unjustified less fixation of targets of income	2.496
	18	5	Loss to Government due to non achievement of targets and loss of revenue	0.401
	19	6	Non curtailment of budget / un-authorized increase in budget and irregular expenditure of non salary budget	0.293
	20	10	Irregular payment to work charge / contingent paid staff	2.891
	21	11	Unauthorized appointment / posting of non-technical staff in TMA	2.422
	22	12	Loss to Government due to bogus appointment of official	1.277
	23	13	Unauthorized drawl of pay & allowances due to adjustment of official	1.536
	24	14	Unauthorized appointment and re - appointment of terminated	1.428

Name of TMA	Sr. No.	Par a No.	Description	Amount
			staff	
	25	15	Likely embezzlement in revenue receipt due to misuse of terminated official	1.434
	26	16	Unauthorized drawl of pay & allowances due to change of cadre	0.829
	27	19	Irregular payment of pay and allowances for the absent period	0.208
	28	21	Misuse of Government money for wasteful expenditure	0.098
	29	22	Loss to Government due to excess payment of electricity bill	0.350
	30	24	Doubtful expenditure of repair work	0.123
	31	25	Doubtful expenditure on rabi-ul-awal	0.098
	32	26	Doubtful expenditure on plantation	0.189
	33	28	Loss to Government due to purchase of POL at higher rates fixed by OGRA	0.044
	34	30	Execution of work without obtaining performance security	0.570
	35	33	Irregular grant of NOC to private housing schemes without observing the prescribed requirements and national security hazard on receipt of NOC fee	0.101
	36	36	Loss to Government due to allowing purchase of T.S.T material from far quarry	0.829
	37	37	Unauthorized procurement of items without approval of austerity committee	0.075
	38	41	Non-availability of lab test report of construction of soling	0.293
	39	43	Loss due to non deduction of shrinkage charges	0.232
	40	44	Execution of development work without deduction of performance security	5.225
	41	46	Unauthorized grant of time extension	38.862
	42	47	Irregular expenditure without preparing PC – I	7.776
	43	48	Unauthorized execution of development schemes on void agreement	7.868
	44	49	Irregular expenditure on construction of culverts and bridge	0.597
	45	51	Non contribution of post evaluation of the collated schemes	37.445
TMA Yazman	46	2	Non maintenance of accounts and official record	1.606
	47	5	Irregular payment to work charge / contingent paid staff	3.036
	48	7	Loss to Government due to non realization of permit fee / license fee	0.109
	49	9	Non imposing of penalty for late completion of development work	1.482
	50	10	Unauthorized payment of holiday allowance	1.205
	51	11	Non recovery of professional tax	0.026
	52	12	Loss to Government due to non-submission of stamp paper for	0.016

Name of TMA	Sr. No.	Par a No.	Description	Amount
			contract / agreements and loss to Government due to non-collection of tax	
	53	17	Loss to Government due to purchase of POL at higher rates than the rates fixed by OGRA for the end user	0.120
	54	19	Loss to Government due to miss-use of the fire brigade	0.179
	55	20	Irregular /unjustified expenditure on purchase misc. items for water supply without observing PPRA and recovery against old parts	0.600
	56	21	Irregular /unjustified expenditure on purchase misc. items for ramzan bazaar without observing PPRA	0.192
	57	22	Irregular /unjustified expenditure on purchase misc. items for jashan-e-azadi and purchase of plants without observing PPRA rules	0.548
TMA Khair Pur Tamewali	58	2	Irregular payment to work charge / contingent paid staff	1.523
	59	3	Irregular payment of holiday allowance	0.679
	60	5	Irregular payment of pension contribution of sub-engineer	0.066
	61	6	Loss due to non recovery of different fees from the owners property/ buildings	0.506
	62	7	Loss due to non realization of conversion fee	0.750
	63	11	Likely misappropriation in permit fee/ license fee of and non-conducting survey of new shops regarding "license permit fee	0.273
	64	12	Loss due to non recovery of house rent allowance from illegal occupant	0.310
	65	13	Loss due to non - auction of tress	0.810
	66	14	Loss due to non-collection of lease rent	0.686
	67	15	Irregular /unjustified expenditure on purchase of misc. items for Ramadan Bazaar without observing Punjab Procurement Rules	0.663
	68	16	Irregular /unjustified expenditure on purchase misc. items for jashan e azadi without observing Punjab Procurement Rules	0.608
	69	17	Irregular /unjustified expenditure on purchase misc. items for jashan e bahran without observing Punjab Procurement Rules	0.356
	70	18	Irregular /unjustified expenditure on purchase misc. items for Muharram-ul-Haram without observing Punjab Procurement Rules	0.135
	71	19	Irregular /unjustified expenditure on repair of transformers and recovery against old parts	0.266
	72	21	Loss due to non auction of collection rights and poor performance of recovery staff	0.298
73	22	Loss due to charging less rates under the head of "rent of shops"	0.200	

Name of TMA	Sr. No.	Par a No.	Description	Amount
	74	23	Loss due to less recovery of renewal fee / penalty on account of late renewal of contractors	0.058
	75	24	Non maintenance of accounts and official record	2.390
	76	25	Loss due to purchase of POL at higher rates than the rates fixed by OGRA for the end user	0.093
	77	26	Irregular execution of works without NOC over payment to contractors	0.292
	78	29	Unauthorized grant / approval of building due to unqualified reinforcement of inspector in TMA	1.360
TMA Hasil Pur	79	1	Unauthorized payment of holiday allowance	3.328
	80	4	Loss to Government due to less recovery of license fee	0.168
	81	5	Loss to Government due to misappropriation of license & permit fee and slaughter house fee	0.383
	82	6	Non reconciliation of receipts with TAO	0.320
	83	12	Grant of NOC to the housing schemes established under land sub division rules	187.543
	84	14	Unjustified payment of pay & allowances (Avg.)	0.473
	85	17	Loss to TMA due to non recovery of conversion fee from the owner of petrol pump	0.577
	86	18	Irregular payment of electricity charges	0.679
	87	19	Loss to Government due to non-conduction of departmental collection	0.226
	88	20	Non recovery of professional tax	0.121
	89	23	Loss to Government due to non recovery for price variation of bitumen	0.096
	90	24	Irregular payment of bitumen on account of surface treatment	0.339
	91	26	Non conduction of post completion evaluation of schemes costing	11.045
	92	28	Loss to Government due to illegal encroachment of TMA property	38.200
	93	29	Unjustified expenditure on different events	0.228
	94	31	Likely misappropriation of funds through fictitious billing	0.349
	95	33	Irregular payment to work charge / daily wages / contingent paid staff	0.507
	96	34	Loss to Government due to misuse of the fire brigade	0.834
	97	35	Excess / overpayment due to non observing the OGRA rates and non deposit of sales proceed to used Mobil oil	0.076
	98	36	Loss to Government in millions due to non classification of land	0
99	38	Construction of buildings without recovery of map fee	0.435	
100	39	Irregular grant of NOC to the housing scheme as land sub	0.435	

Name of TMA	Sr. No.	Par a No.	Description	Amount
			division and less collection of fee	
TMA Ahmed Pur East	101	7	Less deposit pension contribution	1.001
	102	11	Non curtailment of budget / un-authorized increase in budget and irregular expenditure of non salary budget	0.766
	103	12	Irregular payment to work charge / contingent paid staff	5.204
	104	14	Irregular expenditure on plantation	1.387
	105	17	Non-collection of arrears of receipts	0.309
	106	19	Non completion of post audit of Monthly pension payment	0.026
	107	21	Payment of arrear of pay & allowances without sanction of time barred claim	0.281
	108	22	Excess payment due to payment of contractor profit	0.659
	109	24	Purchase of durable goods without approval of the austerity committee	0.810
	110	25	Purchase from the un-registered firm and un-authorized payment of sales tax & income tax	0.005
	111	30	Unauthorized payment of holiday allowance	1.128
	112	31	Loss due to non-auctioning of shops	0.246
	113	32	Execution of development scheme without approval of competent authority	29.679
	114	33	Execution of work without lab test report of bricks	0.770
	115	35	Irregular promotion & irregular payment of pay and allowances	0.503
	116	36	Doubtful issuance and non returned of material	0.659
	117	37	Loss to TMA on doubtful repair of machinery& equipment	1.188
	118	38	Ambiguous issuance of stock	0.554
	119	39	Unjustified issuance of NOC to the developers of various sub division housing schemes without observing criteria and construction of building without recovery of map fees loss to Government in million.	-
	120	40	Non conducting of post completion evaluation of the completed schemes	20.727
	121	41	Loss to Government due to non-collection of "pesticide license fee and medical stores license fee",	0.331
	122	42	Irregular execution of works without obtaining NOC from District Government	1.114
	123	43	Realization of Tax without maintenance of demand and collection record	0.767
	124	45	Shortage of computer recovery	0.094
	125	46	Non recovery of firefighting charges	0.034
	126	47	Non payment of sales tax	0.219

Name of TMA	Sr. No.	Par a No.	Description	Amount
	127	50	Irregular expenditure on construction of bridge	0.497
	128	51	Default of stock taking	-
	129	52	Loss to Government due to non imposing penalty to contractors for late completion of development schemes	0.543
	130	53	Loss due to non deduction of shrinkage charges	0.069

**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.	Description	Amount
TMA Bahawalpur (City)	1	1	Irregular use of funds received from the rent of shops and plots	17.354
	2	2	Loss to TMA due to non-achievement of targets	71.661
	3	3	Conducting of stock taking	-
	4	4	Unauthorized payment to contingent paid staff	11.313
	5	5	Difference in departmental and TAO figures	1.614
	6	6	Unauthorized payment of conveyance allowance loss to Government	0.483
	7	7	Irregular expenditure on repair of machinery	0.982
	8	8	Irregular and over payment on accounts of TA/DA	0.163
	9	9	Irregular purchase and consumption of general store item	0.894
	10	10	Unjustified expenditure on purchase of plants	0.29
	11	11	Unjustified expenditure due to Variation	24.073
	12	12	Unauthorized payment of Holiday Allowance	0.605
	13	13	Unjustified repair of vehicles	1.253
	14	15	Irregular appointment and payment of pay & allowances thereof	0.192
	15	17	Irregular purchase of stationery	0.315
	16	18	Irregular payment of advances as legal expenditure	0.132
	17	19	Irregular purchase & expenditure of electricity items	1.614
	18	20	Irregular purchase and consumption of foodstuff	0.096
	19	21	Misclassification of expenditure	0.334
	20	22	Loss to Government due to non deduction of shrinkage charges	0.175
	21	23	Loss to Government due to fictitious entries of earth work	0.85
	22	24	Recovery due to use of sub-standard bricks	0.27
	23	25	Recovery due to taken excess size of bricks for calculation of work done then the size as mentioned in lab test reports	0.768
	24	26	Irregular refund of securities before time by recording fictitious date of completion	0.294

Name of TMA	Sr. No.	Para No.	Description	Amount
	25	27	Irregular receipt of securities without verification from bank and accounts deposit	2.31
	26	28	Doubtful expenditure on construction of metalled road	0.915
	27	29	Irregular payment of sand cushion	0.107
	28	30	Excess payment to the contractor	0.147
	29	31	Unjustified over payment of pay & allowances	-
	30	32	Irregular appointment/ drawl of pay & allowances 1 and recovery of over payment	1.971
	31	34	Loss to Government due to non deputing of staff on contract of cattle market	1.619
	32	35	Non maintenance of accounts and official record	29.486
	33	36	Irregular expenditure on POL	1.452
	34	37	Loss to Government. due to purchase of POL at higher rates than the rates fixed by OGRA	0.406
	35	40	Unauthorized drawl of pay and allowances without performing duties of the post	0.453
	36	42	Non-imposing of penalty due to delay in completion of works	1.295
	37	43	Loss to Government in millions due to non classification of land	-
	38	45	Non recovery of arrears	1.224
	39	46	Loss to Government. due to excess payment of TST coats	0.58
	40	47	Loss to government due to non realization of Government dues	7.854
	41	49	Irregular Purchase without observing Punjab Procurement Rules & undue favour	4.653
	42	51	Difference opening balance of revised budget & final accounts	2.645
	44	52	Irregular expenditure on repair of garbage container	0.141
	45	53	Non production of record	-
	46	54	Loss to government due to payment of quantities & rates in excess of the allowed	0.029
	47	55	Loss to Government due to over estimation of costs by adding contractor's profit	0.057
	48	56	Defective & non-maintenance of statutory record	-
	49	57	Non production of record	-
TMA	50	3	Irregular payment to work charge / contingent paid staff	8.669

Name of TMA	Sr. No.	Para No.	Description	Amount
Bahawalpur (Saddar)	51	4	Loss to Government Due to non-auction of cattle mandi	1.9
	52	5	Non maintenance of accounts and official record	0.642
	53	6	Non recovery of professional tax	0.105
	54	7	Loss to government due to non-auction/non collection of rent of shops and disposal works	0.149
	55	8	Loss due to less collection of parking fee and less collection of license & permit fee and sewerage tax	0.049
	56	9	Misappropriation on account of license permit fee and loss to government due to non-conducting survey of new shops regarding "license permit fee" approximating	1.32
	57	10	Recovery of conveyance allowance from person using government vehicle	0.015
	58	11	Irregular purchase of sports items and other misc. Item	0.568
	59	12	Loss to government in millions due to non-classification of land	-
	60	13	Non maintenance / preparation of income record of and non-reconciliation thereof	0.082
	61	14	Irregular payment an possible loss in term of sales tax	6.286
	62	15	Irregular expenditure on construction of culverts	1.312
	63	16	Irregular execution of roads works	5.424
	64	17	Non-conducting of post completion evaluation of development schemes	22.899
	65	18	Non recovery of pay pension contribution & fringe benefits	0.184
	66	19	Loss to government due to non-realization of conversion fee	0.269
	67	20	Non provision of record of katchi abadies	0.188
	68	21	Irregular execution of works due to non-obtaining of additional performance security	0.662
	69	22	Loss due to non-imposing of penalty on late completion of work	0.147
	70	24	Irregular payment of pay due to irregular award of ps-7 to building inspectors and excess payment thereof	0.641
	71	25	Loss to government due to purchase of POL at higher rates than the rates fixed by OGRA for the end user	0.061
	72	26	Non maintenance of record of repair	-
	73	1	Unauthorized appointment and expenditure on contingent paid staff	7.797

Name of TMA	Sr. No.	Para No.	Description	Amount
TMA Yazman	74	4	Non achievement of targets resulting loss to government	27.694
	75	6	Loss due to non allotment of collection rights at risk and cost of defaulting contractor and less realization of revenue	4.027
	76	8	Non recovery of professional tax	0.324
	77	10	Difference in reported figures	0.055
	78	11	Non maintenance of back up record pertaining to receipts on account of transfer of immovable property	32.22
	79	12	Unauthorized expenditure on purchase of durable goods without obtaining prior approval of austerity committee	1.689
	80	13	Irregular expenditure on purchase of mechanical sweeper	1.37
	81	14	Irregular expenditure on tentage items	1.329
	82	15	Irregular expenditure on purchase of assets	0.517
	83	16	Unjustified expenditure / wastage of funds on rent of tentage	0.869
	84	17	Irregular expenditure on repair of fire brigade and loss of income tax	2.035
	85	18	Irregular expenditure on repair of transformers and less recovery of value of scrap and less deduction of income tax	0.844
	86	19	Loss due to purchase of POL at higher rates than the rates fixed by OGRA	0.226
	90	20	Loss due to unjustified expenditure on repair of vehicle	0.131
	91	22	Unauthorized expenditure on beyond financial competency	1.205
	92	23	Misclassification of Expenditure	2.152
	93	24	Irregular expenditure due to irregular tendering process	53.772
	25	Loss due to abnormal delays in completion of projects and non-imposition of penalty	0.638	
94	26	Improper maintenance of accounts / financial statements	-	
TMA Khair Pur Tamewali	95	3	Loss to government by awarding contract of "disposal water" on low rates	2.988
	96	4	Loss to government due to omission of important conditions from contract papers	0.8
	97	5	Receipt on account of transfer of immovable property without backup record	13.082
	98	7	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"	0.264
	99	8	Loss to government treasury due to unjustified usage of fire	0.046

Name of TMA	Sr. No.	Para No.	Description	Amount
			brigade vehicles	
	100	10	Irregular execution of work without NOC	16.809
	101	12	Loss to government due to allowing purchase of t.s.t material from far quarry	0.006
	102	13	Loss to government due to misappropriation of used Mobil Oil	0.011
	103	14	Loss to government treasury due to charging less rates under the head of "lease of agricultural land"	0.975
	104	15	Loss to government due to inefficiency of collection staff	2.316
	105	16	Loss to government treasury due to less-realization of water rates	1.546
	106	17	Loss to government treasury due to less-realization of sewerage tax	2.125
	107	20	Loss to government treasury due to less collection of enlistment / renewal fee and penalties for late renewal	0.072
	108	21	Misappropriation of funds by showing fictitious "repair of electric items"	0.639
	109	23	Misappropriation of funds by showing fictitious "repair of vehicles" expenditure	0.618
	110	24	Misappropriation of funds by showing fictitious "repair of transformers" expenditure	0.197
	111	25	Loss to government treasury due to un-justified drawl of conveyance allowance, recovery thereof	0.047
	112	26	Loss to government treasury due to empty residences	0.096
	113	27	Loss to government due to doubtful / un-justified travelling and drawl of POL bills	0.309
	114	28	Misappropriation on account of license permit fee and loss to Government due to non-conducting survey of new shops regarding "license permit fee	0.581
	115	29	Loss to Government treasury due to misappropriation of different taxes	0.49
	116	30	Loss to Government treasury due to misappropriation / doubtful billing of different items	0.288
	117	31	Loss to Government due to irregular payment to work charge / contingent paid staff	1.723
	118	32	Loss to Government treasury due to doubtful billing regarding banners / pena flexes etc.	0.08
	119	33	Loss to Government treasury due to non-recovery of professional tax	0.014

Name of TMA	Sr. No.	Para No.	Description	Amount
	120	34	Non production of record	-
TMA Hasil Pur	121	2	Loss to Government due to less collection of cattle mandi fee, taxes and other misc. fee	4.672
	122	5	Irregular expenditure on purchase of 50/hp motor without observing PPRA	0.724
	123	6	Irregular sanctions of technical estimate of providing and fixing of iron grill for green belts vehari road and Chistian road and unjustified inclusion of watering and look after of plants in estimate	0.351
	124	7	Irregular expenditure on purchase of CCTV cameras and pedestal fan without observing PPRA rules	0.198
	125	8	Irregular / fictitious expenditure on purchase of flowers and rent of misc. items for Jashan-e-Baharan	0.274
	126	9	Irregular expenditure on repair of vehicle	0.437
	127	10	Irregular expenditure on repair of machinery and recovery thereof	0.517
	128	11	Irregular payment of holiday allowance and recovery thereof	2.192
	129	12	Irregular execution of roads works	6.883
	130	13	Irregular payment and possible loss to government in term of sales tax	2.146
	131	14	Undue favour to the contractor by non obtaining of additional performance security	2.363
	132	18	Loss to Government Due to allowing purchase of t.s.t material from far quarry and loss due to not deducting shrinkage	0.08
	133	19	Irregular grant of contractor profit @ 20 % to the contractor for tuff tile work. Recovery	0.015
	134	21	Over payment due to claiming unjustified width of trench	0.105
	135	22	Irregular refund of security	0.126
	136	23	Non recovery of professional tax	0.084
	137	24	Non maintenance of accounts and official record	6.644
	138	25	Loss to Government by awarding contract of "disposal water" on low rates, and loss to TMA	12.876
	139	27	Misappropriation on account of license permit fee and loss to Government due to non-conducting survey of new shops regarding "license permit fee " approximating	2.64
	140	28	Loss due to non recovery of penal rent	0.115
141	29	Loss to Government due to non allotment of Government	0.24	

Name of TMA	Sr. No.	Para No.	Description	Amount
			residences	
	142	30	Loss to Government due to non deduction house rent and recovery	0.035
	143	31	Non credit of unclaimed security and bank profit to Government	1.359
	144	32	Irregular use of funds received from the rent of shops and plots	23.157
	145	33	Loss to Government treasury due to unjustified usage of fire brigade vehicles	0.788
	146	34	Loss to Government due to purchase of POL at higher rates than the rates fixed by OGRA	0.35
Ahmed Pur East	147	2	Overpayment due to unjustified payment of contractor profit	0.396
	148	3	Non accountal of stock	0.728
	149	5	Misappropriation in purchases of electric material	0.891
	150	6	Irregular purchase of hand carts	0.7
	151	8	Undue favour to the contractor	0.368
	152	11	Doubtful/ bogus repair of vehicle	0.223
	153	12	Irregular payment on works and loss	11.769
	154	15	Unjustified/irregular payment of time barred claim	0.602
	155	17	Loss to TMA Due to Inefficiency of Collection Staff	21.039
	156	18	Irregular use of funds received from rent of shops	10.104
	157	19	Irregular payment to work charge / contingent paid staff	7.345
	158	20	Unauthorized expenditure on beyond financial competency	7.397
	159	21	Doubtful/ bogus repair of sucker/ jetter machine and overpayment as contractor profit/overhead charges	4
	160	22	Loss to Government Treasury due to unjustified usage of fire brigade vehicles	0.414
	161	24	Receipt on account of transfer of immovable property tax without backup record	12.3
	162	25	Non recovery of professional tax	0.131
	163	26	Intensely less collection of license& permit fee	0.391
164	27	Loss to Government Due to non-deduction of income tax from POL bills	0.352	
165	28	Unauthorized retention and refund of additional performance securities before prescribed period	3.777	
166	30	Abnormal delay in completion of work and non/less imposing of penalty	0.505	

Name of TMA	Sr. No.	Para No.	Description	Amount
	167	32	Unjustified exercising of powers / wrong payments	69.23
	168	33	Doubtful expenditure on purchase of CC TV cameras	0.542

TMA of District Bahawalpur
Consolidated Budget and Expenditure for TMAs District Bahawalpur

TMA Bahawalpur (City)

(Rupees in million)

2014-15	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	304.035	280.346	-23.689	92.20%
Non-salary	131.267	107.672	-23.595	344.36%
Development	59.457	20.046	-39.411	33.71%
Revenue	507.987	507.633	-0.354	0.070%
Total	1002.746	835.697	-87.049	

TMA Bahawalpur (Saddar)

(Rupees in million)

2014-15	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	37.938	37.938	-	100.00%
Non-salary	43.275	17.868	-25.407	41.28%
Development	55.4100	50.569	-4.841	91.26%
Revenue	124.870	123.842	-1.028	0.820%
Total	261.493	230.217	-31.276	

TMA Hasil Pur

(Rupees in million)

2014-15	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	102.306	89.741	-12.565	-12.28%
Non-salary	57.405	45.904	-11.501	-20.03%
Development	22.400	20.275	-2.125	-9.49%
Revenue	187.581	154.295	-33.286	-17.74%
Total		310.215	-59.477	

TMA Khair Pur Tamewali

(Rupees in million)

2014-15	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	37.079	34.014	-3.065	-8.27%
Non-salary	26.05	17.975	-8.075	-31.00%
Development	14.5	10.832	-3.668	-25.30%
Revenue	81.914	68.936	-12.978	-15.84%
Total	159.543	131.757	-27.786	

TMA Yazman

(Rupees in million)

2014-15	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	51.812	40.441	-11.371	-21.90%
Non-salary	57.971	48.855	-9.116	-15.73%
Development	110.901	96.451	-14.450	-13.03%
Revenue	175.185	174.88	-0.305	-0.17%
Total	395.869	360.627	-35.242	

TMA Ahmad Pur East

(Rupees in million)

2014-15	Budget	Actual	Excess (+) / Savings(-)	% savings
Salary	137.924	125.7	-12.224	-8.90%
Non-salary	56.691	54.862	-1.829	-3.23%
Development	39.252	34.423	-4.829	-12.30%
Revenue	237.277	231.794	-5.483	-2.30%
Total	471.144	446.779	-24.365	

Non production / maintenance of record - Rs 59.774 million

Salary

(Rupees in million)			
Sr. No.	Month	Contingent Paid Staff	Amount
1	December, 2014	0.999	8.906
2	January, 2015	1.049	8.937
3	February, 2015	1.165	6.853
4	March, 2015	1.072	10.836
5	April, 2015	1.302	8.987
6	May, 2015	1.427	9.022
Total			53.541

Pension Contribution BWMC

Sr. No.	Month	Amount
1	December, 2014	1.303
2	January, 2015	1.300
3	February, 2015	1.301
4	March, 2015	1.288
5	April, 2015	1.041
Total Pension		6.233
Grand Total (Salaries + Pension) BWMC (53.541M+6.233M)		59.774

Annex – D
[Para – 1.2.2.1]

**Irregular execution of civil works without advertisement on PPRA website –
Rs 17.756 million**

(Rupees in million)

Sr. No	Name of Scheme	Administrative approval		Approved Cost	Date of Completion	Contract Cost	Expenditure		
		No.	Date				Up to last Month	This Month	Total
1	2	3	4	6	9	10	11	12	13
	ADP TMA Funds 2014-15								
1	Purchase of Loader heavy Duty with Tractor 85 HP TMA city	2103	16.02.2015	2.845	10.02.2015	2.102	2.102	-	2.102
2	Construction / laying wall, Water supply pipe with bore and pumps, Drainage system of installation of new Water filtration plant Model Bazaar	3002.03	22.05.2015	0.090	24.06.2015	0.088	-	0.027	0.027
3	Laying Water Connection, Drainage Connection and provision of electric connection Water filtration plant Model Town C	3002.03	22.05.2015	0.092	24.06.2015	0.088	-	0.000	0.000
4	Laying of sewer line pipe 9" dia & Water supply pipe line for installation of new Water filtration plant Bindra Colony Multan Road Near House Nawaz shah	3002.03	22.05.2015	0.194	24.06.2015	0.188	-	0.088	0.088
5	Laying of Water supply pipe line and sewer pipe connection Water filtration plant Habib Colony Near Live Stock Office Model Middle School	3002.03	22.05.2015	0.299	24.06.2015	0.263	-	0.052	0.052
6	Laying of sewer pipe line and water supply line new Water filtration plant Welcome Chowk Near Ghazali Masjid	3002.03	22.05.2015	0.229	24.06.2015	0.211	-	0.080	0.080
7	Laying of sewer pipe and connection of Water filtration plant Darul Kabab Tkoni Plot Opposite Quaid Azam Medical College	3002.03	22.05.2015	0.227	24.06.2015	0.202	-	0.078	0.078
8	Laying of sewer pipe and connection Water filtration plant Mohallah Islam Pora Near Water Supply Pump House	3002.03	22.05.2015	0.189	24.06.2015	0.180	-	0.052	0.052

Sr. No	Name of Scheme	Administrative approval		Approved Cost	Date of Completion	Contract Cost	Expenditure		
		No.	Date				Up to last Month	This Month	Total
9	Laying of sewer pipe and connection Water filtration plant Thana Baghdad ul Jaded	3002.03	22.05.2015	0.290	24.06.2015	0.235	-	0.070	0.070
10	Laying of sewer pipe and connection Water filtration plant Maqbool Colony Near O.H.R Old Disposal	3002.03	22.05.2015	0.141	24.06.2015	0.134	-	0.031	0.031
11	Laying of sewer pipe and connection Water filtration plant Mohajir Colony Street No.3 Dispensary Zacha Bachaa Health Center	3002.03	22.05.2015	0.200	24.06.2015	0.187	-	0.054	0.054
12	Laying of sewer pipe and connection Water filtration plant Commercial Area Satellite Town Bahawalpur	3002.03	22.05.2015	0.188	24.06.2015	0.181	-	0.087	0.087
13	Laying of sewer pipe and connection Water filtration plant Bohar Gate Near O.H.R	3002.03	22.05.2015	0.211	24.06.2015	0.190	-	0.058	0.058
14	Laying of sewer pipe and connection Water filtration plant Bhatta Jaat Opposite Street No. 3 Agricultural Colony	3002.03	22.05.2015	0.196	24.06.2015	0.181	-	0.080	0.080
15	Laying of sewer pipe and connection Water filtration plant Deewan wali poli	3002.03	22.05.2015	0.190	24.06.2015	0.183	-	0.082	0.082
16	Laying of sewer pipe and connection Water filtration plant Goth Ghani Opposite Aray Wali Macine	3002.03	22.05.2015	0.190	24.06.2015	0.194	-	0.018	0.018
17	Construction of Boundary wall GST and rehabilitation of WWTP of Tibba Bader Sher	3002.03	22.05.2015	1.600	31.08.2015	1.463	-	0.015	0.015
18	Construction of Shed for parking heavy Vehicles TMA City	3002.03	22.05.2015	0.620	15.06.2015	0.570	-	0.123	0.123
19	Construction of Tuff Tiles street Malik Farooq Advocate Sajid Awan Colony	3002.03	22.05.2015	0.380	30.07.2015	0.322	-	0.188	0.188
20	Construction of /Soling from house Bashir Ahmed Wrind to main galli Basti Shamlan	3002.03	22.05.2015	0.100	30.06.2015	0.083	-	0.028	0.028
21	Const of Metalled road Galli No. Bankers colony behind One Unite staff colony U.A.No.14.		06.06.2015	0.630	22.08.2015	0.518	-	0.018	0.018
22	Construction of Tuff Tiles street Abdul Qayum Lodhi at Jamil colony near chikkan wala chowk	2103	16.02.2015	0.374	10.05.2015	0.327	0.291	-	0.291

Sr. No	Name of Scheme	Administrative approval		Approved Cost	Date of Completion	Contract Cost	Expenditure		
		No.	Date				Up to last Month	This Month	Total
	Multan road BWP								
23	Laying of sewer pipe and connection Water filtration plant Islami Colony Near O.H.R	3002.03	22.05.2015	0.092	30.06.2015	0.091	-	-	-
24	Laying of sewer pipe and connection Water filtration plant University Chowk Near Tanki O.H.R Building Department	3002.03	22.05.2015	0.091	30.06.2015	0.090	-	-	-
	Total:			9.101		8.271	2.393	1.229	3.622
	M&R TMA Funds 2014-15								
1	P/fixing Man hole covers ,frame const. of slabs area TMA city	-	-	1.000	10.12.2014	0.699	0.701	0.000	0.701
2	Construction of sewer line bund road Abbas colony Gulbarga road Bhatta No 1 Bahawalpur U C NO .7	2103	16.02.2015	0.215	24.04.2015	0.175	0.000	0.151	0.151
3	Construction of store Hall room at TMA City Bahawalpur.	2103	16.02.2015	0.930	10.05.2015	0.836	0.000	0.835	0.835
4	Construction of slab, raising of man hole , P/fixing Man hole covers ,Man hole covers with frame	2557	13.04.2015	1.500	04.06.2015	1.496	0.899	0.595	1.494
5	Construction of Main Gate/ RCC Gate Pillars &PCC flooring Filth Depot TMA Bahawalpur.	2584	18.04.2015	0.527	30.06.2015	0.476	-	0.158	0.158
6	Repair /Rehabilitation of metalled road from Hasil pur road to al fateh service station to house sh. Zameer, Ch.Munir Ahmed Yasrab Town UA No.18	3002.03	22.05.2015	1.044	30.06.2015	0.811	-	0.811	0.811
7	Repair of moharram routs mohallah aam khas astana roshn shah memon ponger & fazal shah UA No. 04 bwp	14-10	09.10.2014	0.264	24.10.2014	0.211	0.211	-	0.211
8	Repair of Moharram routs imam bargah Qamar Bani Hashim Mohallah Maroof khan inside ahmad puri gate etc. Bahawalpur.	14-10	09.10.2014	0.198	24.10.2014	0.172	0.171	-	0.171
9	Repair of Moharram routs near darul – kabab Mohallah chah fateh khan	14-10	09.10.2014	0.229	24.10.2014	0.183	0.181	-	0.181
10	Repair of Moharram routs sharee-katul Hussain new Sadiq colony Bahawalpur.	14-10	09.10.2014	0.1	24.10.2014	0.078	-	0.078	0.078
11	Repair of Moharram routs Imam Bargah Hussani	14-10	09.10.2014	0.745	24.10.2014	0.57	0.568	-	0.568

Sr. No	Name of Scheme	Administrative approval		Approved Cost	Date of Completion	Contract Cost	Expenditure		
		No.	Date				Up to last Month	This Month	Total
	chowk , Bank Wali Gali , Waris Shah , Mazhar Shat , Cocha Sindhar , Sadiq Jafri Wali Gali , Bahawalpur								
12	Repair of Moharram routs Mohallah Quaziyan , Abbasia street , Masjid Firdos , Delawar Manzil , Sheshay Wali Gali , dr. Sultan , Dhobiyoun Wali Gali , Mohallah Muhammad pura , Mohallah Bani-Gran Bahawalpur	14-10	09.10.2014	0.275	24.10.2014	0.224	0.223	-	0.223
13	Repair of Moharram routs, Karbala Model Town-B, Imam Bargah Bhattian, Shamas Colony, Bahawalpur.	14-10	09.10.2014	0.12	24.10.2014	0.095	0.095	-	0.095
14	Repair of Moharram Rout, construction of soling Mari Qasim Shah Bahawalpur.	14-10	09.10.2014	0.075	24.10.2014	0.057	0.056	-	0.056
15	Repair of Moharram routs, construction of soling street Molvi Noor Muhammad, Husain Abad, Dera Ghulam Shabbir Bukhari, Astana Syed Fiyaz Bukhari, Yaqoot Shah, Malik Siraj, Muhammad Ramzan, Darbar Bibi Zahoor Sahlan Bahawalpur.	14-10	09.10.2014	0.350	24.10.2014	0.276	0.000	0.275	0.275
16	Repair Of Moharram Rout, Machli Bazaar Bahawalpur.	14-10	09.10.2014	0.300	24.10.2014	0.233	0.000	0.233	0.233
17	Repair of Moharram Rout UA No.01 area Mohalla Mukhdoom Pura , Mubark Pura , Hawali Khalil , Mohallah Nawaban , Bahawalpur.	14-10	09.10.2014	0.283	24.10.2014	0.227	0.000	0.226	0.226
18	Repair of Moharram Rout, construction of soling UA No. 10 Bahawalpur.	14-10	09.10.2014	0.500	24.10.2014	0.437	0.435	0.000	0.435
Total:				8.655		7.256	3.540	3.362	6.902
Grand total									17.756

Annex – E
[Para – 1.2.2.4]

Violation of contract between TMA and BWMC – Rs 3.685 million

(Rupees in million)

Sr. No.	Name of officials	Father's Name	Designation	Pay per month Rs	Months	Total Pay
1	Muhammad Aslam	Ghulam Nabi	Tractor Driver	25,739	12	0.309
2	Altaf Bhatti	Muhammad Shafi	Supervisor	30,216	12	0.363
3	Altaf shah	Sher Ali Shah	Supervisor	25,241	12	0.303
4	Syed Shakir Haider	Baqir Hussain	Mashki	14,222	12	0.171
5	Husnain Ameen	Muhammad Ameen	Mashki	14,222	12	0.171
6	Muhammad tariq	Abdul Qadir	Khakrobe	14,622	12	0.175
7	Muhammad Shehzad	Muhammad Sadique	Mashki	13,307	12	0.160
8	Madni	Allah Ditta	Mashki	24,128	12	0.289
9	Ghulam Farid	Ghulam Muhammad	Mashki	23,708	12	0.284
10	Jind Wada	Muhammad Fazil	Mashki	23,708	12	0.284
11	Abdul Razaq	Zulfiqar Ali	Khakrobe	14,622	12	0.175
12	Muhammad Tahir	Mukhtiar Hussain	Khakrobe	14,622	12	0.175
13	Mazhar Hussain	Zulfiqar Ali	Khakrobe	14,522	12	0.174
14	Muhammad Younis	Muhammad Yousif	Khakrobe	14,622	12	0.176
15	Muhammad Amjad	Ateeq Ahmad	Khakrobe	14,628	12	0.176
16	Nabeel pervaiz	Pervaiz But	Contingent	12,500	12	0.150
17	Amjad Qureshi	Altaf Qurashi	Contingent	12,500	12	0.150
Total						3.685

Encroachment of TMA property – Rs 1,926.763 million

(Rupees in million)

Sr. No.	Location	Total Area Encroached	Rate / Marla (Rs)	Sr. No. of valuation Table	Value
1	Land near Inter college Baghdad Road, Moza Himayti	26 Kanal	280,000	Page.4 Sr. 50	145.600
2	Wall Gulzar Mahal Moza Karna	26 Kanal	280,000	Page.4 Sr. 50	145.600
3	Ganda Talab Moza Bindrah	26 K 17M	50,000	Page. 5 Sr. 68(ii)	26.800
4	Sarai Godomal in front of TMA Office	4 Kanal	365,000	Page.3 Sr. 64	29.200
5	Moza Zakheera, Sama Satta	15 Kanal	150,000	Page. 4 Sr. 56	45.150
6	Triangle plot Near Abbasia Cinema	7 K 1M	1,060,800	Page 3	149.573
7	Grasy Plot Chowk Dubai Mahal	4 K 14M	218,000	Page. 3 Sr. 41	20.492
8	Chowk Welcome Gate	1 K 9 M	400,000	Page.3 Sr. 40	11.729
9	Chowk Seraiki	15 Marla	1,060,800	Page. 3 Sr. 39	15.912
10	Model Town-A, Dera Nawab Sb. Road	18k 19M 208 F	218,000	Page. 3 Serial 41	82.786
11	Chah Pepal Wala	42K 15M 215 F	50,000	Page 4 Sr. 59	340.875
12	Office Cantonment Board	27K 1M 139F	218,000	Page.3 Sr.41	118.047
13	Water Tanki Model Town A	1K 6M 242F	500,000	Page.4 Sr. 59	13.375
14	Park Cantonment Board	74K 10M 70F	500,000	Page. 4 Sr.59	745.000
15	Plot near office cantonment Board	8K 8M 5F	218,000	Page. 3 Sr. 41	36.624
Total					1,926.763

Loss due to irregular grant of NOC to private housing schemes – Rs 41.227 million

(Rupees in million)

Shadman Phaze III			
Total Area (in Kanal)	98K		
Total Area (in Marlas)	1960		
Description	Due (in Marlas)	Actual (In Marlas)	Diff.
Public Buildings (2%)	39.2	15	24.2
Total	39.2	15	24.2
Value of Land	196.000	-	-
Rate per Marla	0.100	-	-
Value of Land Less Transferred to TMA	2.420	-	-
Star Willas			
Total Area (in Kanal)	98K 14M		
Total Area (in Marlas)	1974		
Description	Due (in Marlas)	Actual (In Marlas)	Diff.
Roads	539	533	6
Open Space (7%)	138.18	136	2.18
Public Buildings (2%)	39.48	39	0.48
Plot for Solid Waste Management	10	10	0
Total	726.66	718	8.66
Value of Land	197.400	-	-
Rate per Marla	0.100	-	-
Value of Land Less Transferred to TMA	0.866	-	-
Note: Calculation mistake has been made in the last transferred deed	-	-	-
Madni Town 8/ BC			
Total Area (in Kanal)	46.5K		
Total Area (in Marlas)	930		
Description	Due (in Marlas)	Actual (In Marlas)	Diff.
Open Space (7%)	65.1	46.3	18.8
Public Buildings (2%)	18.6	0	18.6
Plot for Solid Waste Management	10	9.2	0.8
Total	93.7	55.5	38.2
Value of Land	32.270	-	-
Rate per Marla	0.0347	-	-
Value of Land Less Transferred to TMA	1.325	-	-

Riaz-ul-Jannah			
Total Area (in Kanal)	65K 11.7M		
Total Area (in Marlas)	1311.7		
Description	Due (in Marlas)	Actual (In Marlas)	Diff.
Open Space (7%)	91.819	91.4	0.419
Public Buildings (2%)	26.234	26	0.234
Plot for Solid Waste Management	10	10	0
Total	128.053	127.4	0.653
Value of Land	145.270	-	-
Rate per Marla	0.111	-	-
Value of Land Less Transferred to TMA	0.072	-	-
Shadman Phase II			
Total Area (in Kanal)	79K 19 M		
Total Area (in Marlas)	1599		
Description	Due (in Marlas)	Actual (In Marlas)	Diff.
Open Space (7%)	111.93	83	28.93
Public Buildings (2%)	31.98	-	31.98
Plot for Solid Waste Management	10	-	10
Total	153.91	83	70.91
Value of Land	27.500	-	-
Rate per Marla	0.017	-	-
Value of Land Less Transferred to TMA	1.220	-	-
Total loss to TMA in only 04 Schemes	5.903	-	-
New Gulestan Johar Mouza Bindra			
Total Area of Scheme (in Kanal)	75 K 16 M		
Total Area of Scheme (in Marlas)	1516		
Description	Due (in Marlas)	Actual (In Marlas)	Diff.
Open Space	76.00	106.12	30.12
Public Buildings	30.32	30.32	0.00
Plot for Solid Waste Management	10.00	10.00	0.00
Total	116.32	146.44	30.12
Conversion fee received	1.052	-	-
Total Value of Land	105.216	-	2,090,43 9.261
Rate per Marla	0.0694	-	-
Value of Land Not Transferred to TMA	2.090	-	-

Aman Society Jhangi wala Road			
Total Area of Scheme (in Kanal)	96K 9M		
Total Area of Scheme (in Marlas)	1936		
Description	Due (in Marlas)	Actual (In Marlas)	Diff.
Open Space	96.00	135.52	39.52
Public Buildings	19.36	38.72	19.36
Plot for Solid Waste Management	10.00	10.00	0.00
Total	125.36	184.24	58.88
Conversion fee received	1.851	-	-
Total Value of Land	185.069	-	5,628,544.793
Rate per Marla	0.0955	-	-
Value of Land Not Transferred to TMA	5.629	-	-
Khaban wala chack 89/BC			
Total Area of Scheme (in Kanal)	85k 11mM		
Total Area of Scheme (in Marlas)	1711		
Description	Due (in Marlas)	Actual (In Marlas)	Diff.
Open Space	113.13	119.77	6.64
Public Buildings	34.22	34.22	0.00
Plot for Solid Waste Management	10.00	10.00	0.00
Total	157.35	163.99	6.64
Conversion fee received	11323	-	-
Total Value of Land	132.295	-	513,406.6628
Rate per Marla	0.0773	-	-
Value of Land Not Transferred to TMA	0.513	-	-
Paragon City Mouza Hot Wala			
Total Area of Scheme (in Kanal)	99K 2 M		
Total Area of Scheme (in Marlas)	1982		
Description	Due (in Marlas)	Actual (In Marlas)	Diff.
Open Space	102.78	138.74	35.96
Public Buildings	39.00	39.64	0.64
Plot for Solid Waste Management	0.00	10.00	10.00
Total	141.78	188.38	46.60
Conversion fee received	1.396	-	-
Total Value of Land	139.630	-	3,282,922.977
Rate per Marla	0.0704	-	-
Value of Land Not Transferred to TMA	3.283	-	-

Ajwa Garden			
Total Area of Scheme (in Kanal)	56K		
Total Area of Scheme (in Marlas)	1120		
Description	Total Actual Area (In Marlas)	Area To Be Transferred in the Name of TMA	Less transfer of land
Open Space	56.00	78.40	22.40
Public Buildings	21.17	22.40	1.23
Plot for Solid Waste Management	10.00	10.00	0.00
Total	87.17	110.80	23.63
Conversion fee received	0.342	-	-
Total Value of Land	34.200	-	721,620
Rate per Marla	0.0305	-	-
Value of Land Not Transferred to TMA	0.722	-	-
Yousaf Garden LSD			
Total Area of Scheme (in Kanal)	87.9		
Total Area of Scheme (in Marlas)	1758		
Description	Total Actual Area (In Marlas)	Area To Be Transferred in the Name of TMA	Less transfer of land
Open Space	89.00	123.06	34.06
Public Buildings	17.58	35.16	17.58
Plot for Solid Waste Management	0.00	10.00	10.00
Total	106.58	168.22	61.64
Conversion fee received	0.838	-	-
Total Value of Land	83.775	-	2,937,366.894
Rate per Marla	0.0476	-	-
Value of Land Not Transferred to TMA	2.937	-	-
Almomin Garden			
Total Area of Scheme (in Kanal)	79.55		
Total Area of Scheme (in Marlas)	1591		
Description	Total Actual Area (In Marlas)	Area To Be Transferred in the Name of TMA	Less transfer of land
Open Space	95.00	111.37	16.37
Public Buildings	15.91	31.82	15.91
Plot for Solid Waste Management	0.00	10.00	10.00
Total	110.91	153.19	42.28
Conversion fee received	0.766	-	-
Total Value of Land	76.629	-	2,036,383.912
Rate per Marla	0.0484	-	-
Value of Land Not Transferred to TMA	2.036	-	-

Al-Majeed Paragon City			
Total Area of Scheme (in Kanal)	21.35	-	-
Total Area of Scheme (in Marlas)	427	-	-
Description	Total Actual Area (In Marlas)	Area To Be Transferred in the Name of TMA	Less transfer of land
Open Space	27.00	29.89	2.89
Public Buildings	0.00	8.54	8.54
Plot for Solid Waste Management	0.00	10.00	10.00
Total	27.00	48.43	21.43
Conversion fee received	0.487	-	-
Total Value of Land	48.740	-	2,446,131.616
Rate per Marla	0.114	-	-
Value of Land Not Transferred to TMA	2.446	-	-
Syed-Na- Usman e Ghani Mouza Rama			
Total Area of Scheme (in Kanal)	77.1	-	-
Total Area of Scheme (in Marlas)	1542	-	-
Description	Total Actual Area (In Marlas)	Area To Be Transferred in the Name of TMA	Less transfer of land
Open Space	107.94	107.94	0.00
Public Buildings	15.42	30.84	15.42
Plot for Solid Waste Management	10.00	10.00	0.00
Total	133.36	148.78	15.42
Conversion fee received	0.7395	-	-
Total Value of Land	73.950	-	739,500
Rate per Marla	0.0479	-	-
Value of Land Not Transferred to TMA	0.740	-	-
Madni Avenue LSD			
Total Area of Scheme (in Kanal)	71.54	-	-
Total Area of Scheme (in Marlas)	1430.8	-	-
Description	Total Actual Area (In Marlas)	Area To Be Transferred in the Name of TMA	Less transfer of land
Open Space	60.00	100.16	40.16
Public Buildings	14.31	28.62	14.31
Plot for Solid Waste Management	10.00	10.00	0.00
Total	84.31	138.77	54.46
Conversion fee received	0.964	-	-
Total Value of Land	96.416	-	3,670,115.337
Rate per Marla	0.0674	-	-
Value of Land Not Transferred to TMA	3.670	-	-
Total Recovery	35.324	-	-

Annex – H
[Para – 1.2.4.3]

Non recovery of conversion fee – Rs 31.017 million

(Rupees in million)

Sr. No.	Name of School	Area	Value Per marla	Total value of land	Valuation table P. No / Sr. No.	conversion fee
1	Al Rafay Public Girls High School Dilawar Colony	19	0.200	3.800	12/106	0.380
2	Almgeer Public High School Sadiq Colony	21	0.250	5.250	11/93	0.525
3	Chaghi Model Public High School Arif Colony	19	0.300	5.700	7/62	0.570
4	Falcon Public High School Cheem Town	18	0.270	4.860	11/97	0.486
5	Fonex Public High School Model Town B	15	0.550	8.250	6/48	0.825
6	Foundation Public High School	16	0.200	3.200	12/106	0.320
7	Misali Pre Public High School Baghdad Road	30	0.300	9.000	5/38	0.900
8	Moon Girls High School Noor UIHaq Colony	15	0.300	4.500	7/63	0.450
9	New Holly Flowers Girls High School Model B	16	0.055	0.880	6/48	0.088
10	New Iqra Public High School Islami Colony	16	1.500	2.400	13/107	2.400
11	New Life Public High School Islami Colony	19	1.500	2.850	13/107	2.850
12	New Misali Public High School Anwarabad One Unit Chowk	15	0.200	3.000	12/107	0.300
13	New Shaheen Public High School Awami Colony	18	0.150	2.700	14/15	0.270
14	New Western Public High School Trust Colony	17	0.450	7.650	10/88	0.766
15	Noman Model Girls High School Muhajir Colony	15	0.150	2.250	14/115	0.225
16	Royal Public High School TNT Colony	15	0.350	5.250	5/44	0.525
17	Sent Maries Girls High School Islami Colony	15	0.200	3.000	12/106	0.300
18	The Roshan Public School Railway Road	15	0.500	7.500	-	0.750
19	ZakariyaMisali Science Secondary School Bindra	16	0.150	2.400	6/56	0.240
20	Jinnah High School Model Town B	10	0.550	5.500	-	0.550
21	Allied School Usmania Campus Boys Trust Colony	15	0.450	6.750	10/88	0.675
22	Allied School Usmania Campus Girls Trust Colony	15	0.450	6.750	-	0.676
23	The Elegant Boys High School Faisal Colony	20	0.300	6.000	7/63	0.600
24	UK Higher Secondary School Haider Colony	22	0.150	3.300	6/53	0.330
25	Aims System of Education Girls Branch Cheema Town	22	0.270	5.940	11/97	0.594
26	Al-Bilal Islamic Public School BadarSher	15	0.150	2.250	14/115	0.225
27	Al-Deen Public School Shadab Colony	12	0.200	2.400	12/105	0.240
28	Al-fallah Public School Faisal Colony	25	0.300	7.500	7/62	0.750
29	Al-Farabi School MohallahHassanpuraFareed Gate	10	0.350	3.500	5/46	0.350
30	Al-Fazal Public Middle School Abbasi Town	15	0.150	2.250	6/56	0.225
31	Al-Firdous Public Middle School ChahFateh Khan	12	0.350	4.200	5/46	0.420
32	Al-Hammad Public Middle School Bund Road Abbasia Street	16	0.350	5.600	5/46	0.560
33	Al-Hassan Public School Bankers Colony One Unit	14	0.250	3.500	-	0.350
34	Al-Khizar Montessori Children and Grammar School SajidAwan Colony	15	0.150	2.250	-	0.225
35	Al-Mubeen Public School Sabir Colony Shahidrah	16	0.115	1.840	-	0.184
36	Al-Muzaffar English Medium Public School Chak 9/BC	12	0.200	2.400	-	0.240
37	Al-Noor Islamic Public School BadarSher	20	0.200	4.000	-	0.400

Sr. No.	Name of School	Area	Value Per marla	Total value of land	Valuation table P. No. / Sr. No.	conversion fee
38	Al-Qadir Public School Abbas Colony	25	0.145	3.625	-	0.362
39	Al-Rehman Aims System of Education Javed Colony	18	0.165	2.970	-	0.297
40	Al-Riaz Public Middle School Karachi Mor	18	0.209	3.762	-	0.376
41	Al-Zahra Public School Dera Masti	5	0.210	1.050	-	0.105
42	Ali Public School Islami Colony	15	0.200	3.000	12/106	0.300
43	Ali Sher Science School Al-Rehman Chowk Baqirpur	25	0.100	2.500	8/68	0.250
44	Allama Iqbal Misali School BadarSher	17	0.150	2.550	14/115	0.255
45	Allied School Usmania Campus Trust Colony	20	0.450	9.000	10/88	0.900
46	Apwa Girls High School Freed Gate	20	0.060	1.200	2/13	0.120
47	Bahawal Public School Inside Fareed Gate	12	0.350	4.200	5/46	0.420
48	Bwp Grammar School Ahmad Pur Road	13	0.300	3.900	4/28	0.390
49	Blue Bell English Modal School Riaz Colony	25	0.300	7.500	7/63	0.750
50	Bright Future Public Modal School Bismillah Colony	11	0.200	2.200	7/59	0.220
51	Chief Public Middle School Jaffar Colony Sahlan	18	0.150	2.700	7/61	0.270
52	Children Talent Public School Muhallah Qureshian	16	0.150	2.400	14/115	0.240
53	City Education System School Khursheed Town	10	0.200	2.000	12/105	0.200
54	Computer Age Public School Quaid-e-Azam Colony	12	0.150	1.800	12/100	0.180
55	Eden House Public School Modal Town B	12	0.550	6.600	6/48	0.660
56	Excellent Public School Faisal Colony	12	0.300	3.600	7/62	0.360
57	Felicon Public School Shahi Bazar	8	0.350	2.800	5/46	0.280
58	Fine Star Public Middle School Dilawar Colony	12	0.200	2.400	12/106	0.240
59	Fouji Public School Bhatta No. 1	12	0.250	3.000	11/93	0.300
60	Future Builders Model School Abbasi Town	17	150,000	2.550	6/56	0.255
61	Genius Public Middle School Islami Colony	9	300,000	2.700	5/40	0.270
62	Galaxy Public School Shahdrah	10	0.150	1.500	6/52	0.150
63	Gohar Public School Islami Colony	12	0.300	3.600	5/40	0.360
64	Green Peac Public Middle School Mushtaq Colony	10	0.250	2.500	9/79	0.250
65	Heaven Pre Cadet Model School Chaudhary Town	20	0.270	5.400	11/97	0.540
66	Hayat-ul-Islam Public School islami Colony	13	0.124	1.612	5/40	0.161
67	Hayat-ul- Islam Public School Tibba Badar Sher	12	0.065	0.780	14/115	0.078
68	Holy Flower School Mushtaq Colony	15	0.030	0.450	9/79	0.045
69	Ibn-e-Seena Public School Mohallah Islampura	22	0.088	1.936	5/40	0.193
70	Iqra Noumania Quran Complex Modal Town B	26	0.105	2.730	6/46	0.273
71	Iqra Roza-tul-Atfal Science Education Muhajir Colony	18	0.113	2.034	-	0.203
Total recovery outstanding						31.017

Annex – I
[Para – 1.2.4.6]

Non recovery of outstanding dues from occupants of kachi abadis –
Rs 8.902 million

(Amount in Rupees)

Sr. No	Name of Notified Katchi Abadi	Total Dwelling Units	P.R granted	Balance P.R yet to be granted	%age of Balance proprietary Rights	Recovery of cost of Land	Amounts Deposited with BOR	Amount Deposited to other Land Owning Depts	Recovery of Development Charges
1	2	3	4	5	6	7	8	9	10
1	Bhatta No.1	875	401	474	54%	1.015	-	-	0.818
2	Bhatta No.2,3	436	240	196	45%	0.709	-	-	0.796
3	Mujahor Colony	1166	73	1093	93%	0.238	-	-	0.210
4	Mohalla Sharif Pura	92	79	13	15%	0.273	-	-	0.189
5	Javed Nazir Colony	444	170	274	62%	0.226	-	-	0.319
6	Goth Gadra	166	123	43	26%	0.257	-	-	0.150
7	Tibba Badar Sher	2250	444	1806	80%	1.168	-	-	0.794
8	Bund Bindra	79	23	56	70%	0.497	-	-	0.302
9	Karbla Gao Shala	129	76	53	41%				
10	Gharib abad	115	35	80	69%	0.010	-	-	0.029
11	Chah Mufti Wala	75	7	68	93%				
12	Miani Mandir	135	39	96	71%	0.090	-	-	0.077
13	Awami Lut Colony	813	48	765	95%	0.405	-	-	0.128
14	Bahawal Colony	125	9	116	93%	0.169	-	-	0.033
						5.057			3.845
Total recovery (aggregate)									8.902

Annex – J
[Para – 1.2.4.8]

Loss due to non-collection of rent of hoarding boards – Rs 1.609 million

(Rupees in million)

Sr. No	Name to whom Notice served	Address	No. & Date of Notice	Amount
1	Muhammad Asif Bhatti	UK College Satellite Town main Road Bahawalpur	505/ 14.10.2015	0.075
2	Sheikh Rashid	Multan Road Bahawalpur	504/ 14.10.2015	0.232
3	Mr. Arif Saeed	Peoples colony Model town B Bahawalpur	500/ 14.10.2015	0.608
4	Rao Zeshan Akhtar	Muhajir Colony Baghdad Road Bahawalpur	501/ 14.10.2015	0.298
5	Rao Arjun Khan	Muhajir Colony Baghdad Road Bahawalpur	502/ 14.10.2015	0.116
Total				1.329

Detail of pumps is as below from which the recovery has not been recovered:

(Rupees in million)

Sr. No.	PETROL PUMP	ADDRESS	Recovery per month
1	PSO Petrol Pump	Near Opp. Vocational college	0.020
2	Sheel Petrol Pump	Shadab Colony	0.020
3	PSO Petrol Pump	Opp. New University Campus	0.020
4	Khurram Petrol Pump	Opp. New University Campus	0.020
5	Attock Petrol Pump	New University Campus	0.020
6	Attock Petrol Pump	Near 1112 Rescue Yazman road	0.020
7	PSO Fouji Petrol Pump	Near Lari Ada Opp. A.C couchez	0.020
8	Caltex / Total Petrol Pump	Near City Hotel/ Opp. Fanos Cinema	0.020
9	PSO Zum Zum Petrol Pump	Multan Road	0.020
10	Total Petrol Pump	Multan Road	0.020
11	PSO Petrol Pump	Ch. Jabbar	0.020
12	PSO Petrol Pump	Near High Court	0.020
13	PSO Petrol Pump	Ahmed Puri Gate Side	0.020
14	Shell Petrol Pump	General Bus Stand Bahawalpur	0.020
Total			0.280
Grand Total			1.609

Annex – K
[Para – 1.2.4.9]

Loss due to non deduction / deposit of GST – Rs 1.529 million

(Rupees in million)

Sr. No	Name of Scheme	Administrative approval		Approved Cost	Date of Completion	Contract Cost	Up to last Month	This Month	Exp.
		No.	Date						
	2	3	4	6	9	10	11	12	13
	ADP TMA Funds 2014-15								
1	Purchase of Loader heavy Duty with Tractor 85 HP TMA city	2103	16.02.2015	2.845	10.02.2015	2.102	2.102	0	2.102
2	Construction / laying wall, Water supply pipe with bore and pumps, Drainage system of installation of new Water filtration plant Model Bazaar	3002.03	22.05.2015	0.090	24.06.2015	0.088	-	0.027	0.027
3	Laying Water Connection, Drainage Connection and provision of electric connection Water filtration plant Model Town C	3002.03	22.05.2015	0.092	24.06.2015	0.088	-	0.000	0.000
4	Laying of sewer line pipe 9” dia & Water supply pipe line for installation of new Water filtration plant Bindra Colony Multan Road Near House Nawaz shah	3002.03	22.05.2015	0.194	24.06.2015	0.188	-	0.088	0.088
5	Laying of Water supply pipe line and sewer pipe connection Water filtration plant Habib Colony Near Live Stock Office Model Middle School	3002.03	22.05.2015	0.299	24.06.2015	0.263	-	0.052	0.052
6	Laying of sewer pipe line and water supply line new Water filtration plant Welcome Chowk Near Ghazali Masjid	3002.03	22.05.2015	0.229	24.06.2015	0.211	-	0.080	0.080
7	Laying of sewer pipe and connection of Water filtration plant Darul Kabab Tkoni Plot Opposite Quaid Azam Medical College	3002.03	22.05.2015	0.227	24.06.2015	0.202	-	0.078	0.078
8	Laying of sewer pipe and connection Water filtration plant Mohallah Islam Pora Near Water Supply Pump House	3002.03	22.05.2015	0.189	24.06.2015	0.180	-	0.052	0.052
9	Laying of sewer pipe and connection Water filtration plant Thana Baghdad-ul-	3002.03	22.05.2015	0.290	24.06.2015	0.235	-	0.070	0.070

Sr. No	Name of Scheme	Administrative approval		Approved Cost	Date of Completion	Contract Cost	Up to last Month	This Month	Exp.
		No.	Date						
	Jaded								
10	Laying of sewer pipe and connection Water filtration plant Maqbool Colony Near old disposal	3002.03	22.05.2015	0.141	24.06.2015	0.134	-	0.031	0.031
11	Laying of sewer pipe and connection Water filtration plant Mohajir Colony Street No.3 Dispensary Zacha Bachaa Health Center	3002.03	22.05.2015	0.200	24.06.2015	0.187	-	0.054	0.054
12	Laying of sewer pipe and connection Water filtration plant Commercial Area Satelite Town Bahawalpur	3002.03	22.05.2015	0.188	24.06.2015	0.181	-	0.087	0.087
13	Laying of sewer pipe and connection Water filtration plant Bohar Gate Near O.H.R	3002.03	22.05.2015	0.211	24.06.2015	0.190	-	0.058	0.058
14	Laying of sewer pipe and connection Water filtration plant Bhatta Jaat Opposite Street No. 3 Agricultural Colony	3002.03	22.05.2015	0.196	24.06.2015	0.181	-	0.080	0.080
15	Laying of sewer pipe and connection Water filtration plant Deewan wali poli	3002.03	22.05.2015	0.190	24.06.2015	0.183	-	0.082	0.082
16	Laying of sewer pipe and connection Water filtration plant Goth Ghani Opposite Aray Wali Macine	3002.03	22.05.2015	0.190	24.06.2015	0.194	-	0.018	0.018
17	Construction of Boundary wall GST and rehabilitation of WWTP of Tibba Bader Sher	3002.03	22.05.2015	1.600	31.08.2015	1.463	-	0.015	0.015
18	Construction of Shed for parking heavy Vehicles TMA City	3002.03	22.05.2015	0.620	15.06.2015	0.570	-	0.123	0.123
19	Construction of Tuff Tiles street Malik Farooq Advocate Sajid Awan Colony	3002.03	22.05.2015	0.380	30.07.2015	0.322	-	0.188	0.188
20	Construction of /Soling from house Bashir Ahmed Wriind to main galli Basti Shamlan	3002.03	22.05.2015	0.100	30.06.2015	0.083	-	0.028	0.028
21	Const. of Metalled road Galli No. Bankers colony behind One Unite staff solony UA No.14.		06.06.2015	0.630	22.08.2015	0.518	-	0.018	0.018
22	Construction of Tuff Tiles street Abdul Qayum Lodhi at Jamil colony near chikkan wala chowk Multan road	2103	16.02.2015	0.374	10.05.2015	0.327	0.291	0	0.291

Sr. No	Name of Scheme	Administrative approval		Approved Cost	Date of Completion	Contract Cost	Up to last Month	This Month	Exp.
		No.	Date						
	Bahawalpur								
23	Laying of sewer pipe and connection Water filtration plant Islami Colony Near O.H.R	3002.03	22.05.2015	0.092	30.06.2015	0.091	-	-	-
24	Laying of sewer pipe and connection Water filtration plant University Chowk Near Tanki O.H.R Building Department	3002.03	22.05.2015	0.091	30.06.2015	0.090	-	-	-
	Total:			9.101		8.271	2.393	1.229	3.622
	M&R TMA Funds 2014-15								
1	P/fixing Man hole covers ,frame const : of slabs area TMA city	-	-	1.000	10.12.2014	0.699	0.701	0.000	0.701
2	Construction of sewer line bund road Abbas colony Gulbarga road Bhatta No 1 Bahawalpur U C NO .7	2103	16.02.2015	0.215	25.04.2015	0.175	-	0.151	0.151
3	Construction of store Hall room at TMA City Bahawalpur.	2103	16.02.2015	0.930	10.05.2015	0.836	-	0.835	0.835
4	Construction of slab, raising of man hole , P/fixing Man hole covers ,Man hole covers with frame	2557	13.04.2015	1.500	04.06.2015	1.496	0.899	0.595	1.494
5	Construction of Main Gate/ RCC Gate Pillars &PCC flooring Filth Depot TMA Bahawalpur.	2584	18.04.2015	0.527	30.06.2015	0.476	-	0.158	0.158
6	Repair /Rehabilitation of metalled road from Hasil Pur road to al fateh service station to house sh. Zameer, Ch.Munir Ahmed Yasrab Town U.A.No.18	3002.03	22.05.2015	1.044	30.06.2015	0.811	-	0.811	0.811
7	Repair of Moharram routs Mohallah Aam Khas Astana Roshn shah Memon Ponger & fazal shah UA No. 04 Bahawalpur.	14-10	09.10.2014	0.264	24.10.2014	0.211	0.211	-	0.211
8	Repair of Moharram routs Imam Bargah Qamar Bani Hashim Mohallah Maroof Khan inside Ahmad Puri Gate etc. Bahawalpur.	14-10	09.10.2014	0.198	24.10.2014	0.172	0.171	-	0.171
9	Repair of Moharram routs near Darul – Kabab Mohallah chah fateh khan Bahawalpur.	14-10	09.10.2014	0.229	24.10.2014	0.183	0.181	-	0.181
10	Repair of Moharram routs	14-10	09.10.2014	0.1	24.10.2014	0.078	0	0.078	0.078

Sr. No	Name of Scheme	Administrative approval		Approved Cost	Date of Completion	Contract Cost	Up to last Month	This Month	Exp.
		No.	Date						
	sharee-katul Hussain new Sadiq Colony Bahawalpur.								
11	Repair of Moharram routs Imam Bargah Hussani Chowk, Bank Wali Gali, Waris Shah, Mazhar Shat, Cocha Sindhar, Sadiqjafri Wali Gali, Bahawalpur.	14-10	09.10.2014	0.745	24.10.2014	0.57	0.568	-	0.568
12	Repair of Moharram routs Mohallah Quaziyan, Abbasia street, Masjid Firdos, Delawar Manzil, Sheshay Wali Gali, Dar. Sultan, Dhobiyoun Wali Gali, Mohallah Muhammad pura, Mohallah Bani-gran, Bahawalpur.	14-10	09.10.2014	0.275	24.10.2014	0.224	0.223	-	0.223
13	Repair of Moharram routs, Karbala Model Town-B, Imam Bargah Bhattian, Shamas Colony, Bahawalpur.	14-10	09.10.2014	0.12	24.10.2014	0.095	0.095	-	0.095
14	Repair of Moharram routs, construction of soling mari Qasim shah Bahawalpur.	14-10	09.10.2014	0.075	24.10.2014	0.057	0.056	-	0.056
15	Repair of Moharram routs, construction of soling street Molvi Noor Muhammad, Husainabad, Dera Ghulam Shabbir Bukhari, Astana Syed Fiyaz Bukhari, Yaqoot Shah, Malik Siraj, Muhammad Ramzan, Darbar Bibi Zahoor Sahlan Bahawalpur.	14-10	09.10.2014	0.350	24.10.2014	0.276	0.000	0.275	0.275
16	Repair of Moharram routs, Machli Bazaar Bahawalpur.	14-10	09.10.2014	0.300	24.10.2014	0.233	0.000	0.233	0.233
17	Repair of moharram routs UA No.01 area Mohallah Mukhdoom Pura, Mubark Pura, Hawali Khalil, Mohallah Nawaban, Bahawalpur.	14-10	09.10.2014	0.283	24.10.2014	0.227	0.000	0.226	0.226
18	Repair of Moharram routs, construction of soling UA No. 10 Bahawalpur.	14-10	09.10.2014	0.500	24.10.2014	0.437	0.435	0.000	0.435
	Total			8.655		7.256	3.540	3.362	6.902
	Total expenditure				10.524				

**Irregular expenditure due to non compliance of procurement rules –
Rs 8.089 million**

(Rupees in million)

Sr. No.	Particulars	Rate in Rs	Qty.	Amount
1	Shamiana	5,000	16	0.080
2	Kanat	2,500	40	0.100
3	Jalar	800	40	0.032
4	Chair Steel	1,790	100	0.179
5	Dari	800	52	0.042
6	Kanopi	85,000	2	0.170
7	Carpet	4,500	10	0.045
8	Roop	180	75	0.013
9	Pipe	6,700	3	0.020
10	Kila	160 per KG	120	0.022
11	Pedestal Fan	4,000	20	0.080
12	Iron Pateh	150 per KG	44	0.227
13	Water Tank	2,500	4	0.010
14	Bans	280	120	0.033
	Without GST	-	-	1.053
	GST 17%	-	-	0.179
Total – I				1.232
15	Purchase of Hydraulic Trolley	-	-	0.349
Total – II				0.349
16	Shamiana, Kanat, Chairs, Canopi, Pedestal Fans etc	-	-	1.155
Total – III				1.155
17	Purchase of Sewer Sucker Machine and Tractor	-	2	5.700
Total - IV				5.700
Grand Total				8.436
Less Amount of hydraulic trolley				0.347
Amount required to be regularized				8.089

Annex – M
[Para – 1.3.4.1]

**Non imposing of penalty for late completion of development works –
Rs 4.041 million**

(Rupees in million)

Sr. No	Name of Schemes	Name of Contractor	Approved Cost	Agreement cost	Exp.	Date of agreement	Due date of completion	Actual date of completion	Penalty
1	Construction of Soling Basti Ponra Mouza Sultan Arain UAWahi Hussain	M. Kamran Ghouri	0.200	0.137	0.155	18.12.2014	17.02.2015	20.02.2015	0.020
2	Construction of Soling Canal 1L/4L Mouza Mari Meer Muhammad UA Goath Mehrab.	Nonari Construction	0.600	0.420	0.401	18.12.2014	17.02.2015	25.02.2015	0.060
3	Construction of Soling Canal 4/L Mouza Jamal Channar UA Jamal Cnahhar	M Aslam	0.600	0.420	0.360	18.12.2014	17.02.2015	25.03.2015	0.060
4	Construction of Soling Ch. Akhtar Ali Noor Pur Noranga UA Jamal Channar	M. Kamran Ghouri	0.300	0.193	0.167	18.12.2014	17.02.2015	Under process	0.030
5	Construction of Soling from Basti Sulman Bhata to Kaly Wala Khooh UA 36.	M. Kamran Ghouri	0.500	0.331	0.321	18.12.2014	17.02.2015	17.07.2015	0.050
6	Construction of Soling & drain , Sewer Basti Mairiyan UA Jamal Channar.	Nonari Construction	0.700	0.490	0.539	16.12.2015	15.03.2015	25.04.2015	0.070
7	Construction of Soling Basti Soda Rafique Kalanch wala UA Hakra Miani	Jatala engineering	0.500	0.476	0.460	16.12.2015	08.2.2015	17.04.2015	0.050
8	Construction of Soling Basti Bholay Wali UA No. 31	M. Ashiq	0.200	0.149	0.154	18.12.2015	02.02.2015	15.02.2015	0.020
9	Construction of Soling Basti Abdullah Jahaniyan Mouza Agha Pur Ranjho Wali.	Saeed ur Rasheed	0.300	0.219	0.209	09.12.2015	08.02.2015	28.12.2015	0.030
10	Construction of Soling Basti Mushtaq Khan Abbasi wali Mouza Wadhani	M Kamran Ghouri	0.500	0.320	0.366	18.12.2014	02.03.2015	17.07.2015	0.050
11	Construction of Soling from Pull Nahar Wali to Basti Nahar Wali, Basti Bhatiyani	-	-	0.257	-	08.12.2014	-	-	0
12	Construction of Soling from M/R Mairiyan to Basti Charhoyan	M Shakeel	0.400	0.395	0.395	21.10.2015	21.02.2015	21.03.2015	0.040
13	Construction of Soling from Hithar to Basti	M. Kamran Ghouri	0.400	0.380	0.280	18.12.2014	17.02.2015	02.06.2015	0.040

Sr. No	Name of Schemes	Name of Contractor	Approved Cost	Agreement cost	Exp.	Date of agreement	Due date of completion	Actual date of completion	Penalty
	Bhindi Koat Dadoo Ghallu								
14	Construction of Soling from Basti Kulyaran to Basti Mushtaq Abad	M. Kamran Ghouri	0.800	0.503	0.496	18.12.2015	17.4.2015	17.07.2015	0.080
15	Construction of Soling from Basti Ghulam Yaseen to Basti Jindwada Numberdar	Jatala Engineering	0.350	0.332	0.282	09.12.2015	08.02.2015	Under process	0.035
16	Construction & Repair of Soling & drain Basti Anwar Khan Mouza Habib Mission	M Ramzan Nawaz	0.400	0.380	0.280	18.12.2014	17.02.2015	02.06.2015	0.040
17	Construction & Repair of Soling & sewer line Basti Bismillah Colony Sama Sata	M Ramzan Nawaz	0.600	0.462	0.497	18.12.2014	17.02.2015	02.06.2015	0.060
18	Const. of Soling street Girls School Wali Chak No. 38/BC	Qaisar Abbas Hussain	7.500	0.555	0.054	18.12.2014	17.02.2015	Under construction	0.750
19	Construction of Soling Basti Lundi UA. 21	M Kamran Ghouri	0.525	0.346	0.329	18.12.2014	17.02.2015	04.03.2015	0.052
20	Const. of Soling & Sewer street Sadiqiya Bilal Nagar	M Kamran ghouri	0.250	0.175	0.162	18.12.2014	17.02.2015	28.10.2015	0.025
21	Construction of Soling Basti Muhammad Abad	M Kamran Ghouri	0.550	0.368	0.073	18.12.2014	17.02.2015	Under construction	0.055
22	Construction of Soling Basti 7 Marlay Chak No. 38/BC	M Kamran Ghouri	0.400	0.280	0.038	18.12.2014	17.02.2015	Under construction	0.040
23	Construction of Soling Basti Maroo wala	M Kamran Ghouri	0.600	0.390	0.261	18.12.2014	17.02.2015	Under construction	0.600
24	Construction of Soling & Drain Chak no.3/BC	M Ramzan Nawaz	1.000	0.770	0.740	18.12.2014	17.02.2015	14.03.2015	0.100
25	Improvement of Metalled road from M/road to House Abdullah	Jatala Engineering Company	0.450	0.428	0.427	09.12.2014	08.02.2015	-	0.045
26	Construction of Boundary Wall, Gate Graveyard, Soling Janaza Gah Chak .23/BC	M Ramzan Nawaz	2.406	1.924	1.586	16.12.2014	15.02.2015	28.09.2015	0.241
27	Construction of Disposal Work Latif Abad Sama Satta	Syed Tahir Mahmood	5.325	4.148	3.344	18.12.2014	02.05.2015	14.07.2015	0.532
28	Construction & Repair of main holes, Covers, Limits TMA Bahawalpur Saddar	Shaheen Ali	0.712	0.567	0.557	09.12.2014	08.02.2015	21.03.2015	0.071
29	Const. of Soling Lal Muhammad Khan Chak No.36/BC	M Irshad	0.480	0.349	0.349	21.05.2015	20.06.2015	18.07.2015	0.048
30	Laying of Sewer Line from House Sheikh Ajmal Dera Bakha Chak No.04/BC	M Sajid	0.150	0.124	106632	21.05.2015	05.07.2015	10.07.2015	0.015
31	Construction of Soling Street Irshad Khan Wali Chak No.36/BC Remaining work	M fahad Riaz	0.200	0.199	0.198	02.06.2015	01.07.2015	-	0.020
32	Construction of Garage for	Shaheen Ali	1.400	1.399	0.938	02.06.2015	01.08.2015	In process	0.140

Sr. No	Name of Schemes	Name of Contractor	Approved Cost	Agreement cost	Exp.	Date of agreement	Due date of completion	Actual date of completion	Penalty
	office TMA Bahawalpur Saddar								
33	Const. of Bath rooms in Office TMA Bahawalpur Saddar	M/S Quick Builder	0.261	0.261	0.261	03.06.2015	02.08.2015	26.10.2015	0.026
34	Construction of Soling Chak No.12/BC Katchi Abadi	M Irshad	0.500	0.354	0.345	21.05.2015	20.06.2015	12.11.2015	0.050
35	Connection of Electricity, Installation of Pump, Boring , Soling & drain for Filtration plant Abbas Nagar	M Mansha	0.350	0.285	0.098	21.05.2015	20.07.2015	02.09.2015	0.035
36	Con.of Electricity, Installation of Pump, Boring , Soling & drain for Filtration plant Chak No.33/BC Tibi Sadiq Abad	Amway Builders	0.350	0.273	0.051	21.05.2015	20.07.2015	In process	0.035
37	Construction of Soling from Rana More to Basti Peer Shah Nawaz Mouza Otera	M Zahid	0.800	0.574	0.640	21.05.15	20.07.2015	25.08.2015	0.080
38	Laying of Sewer Line Soling, Resoling Muhallah Arifa Abad Khanqah UA No.29	M/S Quick Builders	2.553	2.502	1.388	21.05.2015	19.08.2015	Under process	0.255
	On-Going Schemes 2014-15								0
39	Purchase of Sucker Machine for TMA Bahawalpur saddar	Kisan Engineering	5.700	5.390	5.390	13.02.2014	28.03.2015	25.07.2015	0.570
40	Construction of Soling & Culvert from 4/L Basti Ahmad Matam UA Wahai Hussain	Riaz ur Rehman	0.600	0.398	0.397	15.04.2014	14.06.2014	15.07.2015	0.060
Total									4.041

Annex – N
[Para – 1.4.1.3]

Execution of civil works without NOC – Rs 3.708 million

(Rupees in million)

Sr. No.	Name of work	Contracted cost	Quality of Bitumen	QTY of Surface Treatment	Record Entry Date	MB No. / Page No.	Qty of Bitumen Used	Tender/ Base Rate	Rate at the Time of Utilization	Diff.	%age	Recovery
1	Special repair metalled road and raising Noor-ul-Madaris wali gali / Main Bazar wali gali Yazman.	1.901	TST (67 lbs)	20000	11.06.15	10/21-23	6.08	87550	67879	19671	22.47	0.119
			DST (32 lbs)	8480	11.06.15	10/21-23	1.23	87550	67879	19671	22.47	0.0 25
2	Special repair of Metalled road from fire brigade station to Yazman Public/Back side Noor-ul-Maddaris School Yazman.	1.807	TST (67 lbs)	18500	21.06.15	9/10-12	5.62	87550	67879	19671	22.47	0.111
			DST (32 lbs)	5000	21.06.15	9/10-12	0.73	87550	67879	19671	22.47	0.0 14
Total		3.708										0.269

Annex – O
[Para – 1.4.3.2]

Loss due to non deduction / deposit of GST– Rs 4.300 million

(Rupees in million)

Sr.No.	Name of Scheme	Estimated Cost	Contract Amount	1st Bill	Total	Total amount of sales tax
1	Providing and laying Tuff Tile metalled road Bahawalpur Road near Shahid Electric Store to House Qari Muhallah Islam pura Yazman.	0.450	0.450	0.335	0.425	0.062
2	Construction of metalled road Chak No: 112/DB road to Basti Balochan Chak No: 104/DB Tehsil Yazman.	1.000	0.799	0.543	0.794	0.116
3	Providing and laying Tuff tile / Sewerage line and water Supply pipe line Near house Suleman Kamboo Yazman.	0.300	0.300	0.105	0.298	0.043
4	Construction of soling and re-soling metalled road Chak No: 59/DB to Chak No: 58/DB (Garbi) Tehsil Yazman.	1.200	0.804	0.364	0.799	0.116
5	Construction of sewerage line Chak No: 107/DB near Girls High School Tehsil Yazman.	0.615	0.527	0.300	0.517	0.075
6	Construction of soling Chak No: 103/DB to grid station (Remaining portion) Yazman.	2.500	1.552	0.689	1.546	0.224
7	Construction of soling Chak No: 114/DNB Tehsil Yazman.	1.100	0.778	0.717	0.777	0.112
8	Construction of tuff paver old gala mandi (remaining portion) Yazman.	1.552	1.342	0.638	1.333	0.194
9	Construction of sullage carrier Chak No: 8/DNB (remaining portion) Tehsil Yazman.	0.850	0.663	0.302	0.636	0.092
10	Construction of Soling M/Road Chak No: 5/DNB wali to Graveyard Chak No: 4/DNB Tehsil Yazman.	1.004	0.812	0.565	0.763	0.111
11	Construction of soling M/road to Chak No: 85/DB to Graveyard Chak No: 85/DB Tehsil Yazman.	0.700	0.446	0.270	0.436	0.063
12	Construction of soling Chak No: 77/DB (Janubi) inside Tehsil Yazman.	1.500	1.098	0.574	1.084	0.157
13	Construction of Soling M/Road to basti Shabir Ahmad Chak No: 74/DB Tehsil Yazman.	0.800	0.528	0.438	0.519	0.075
15	Providing and Laying Tuff paver and Sewerage line House Ahmad Sweet to House Haji Munir Yazman.	0.800	0.775	0.129	0.747	0.109
16	Construction of soling M/Road to Masjid Chak No: 146/DNB TMA Yazman.	0.700	0.692	0.684	0.684	0.099
17	Making connection turbine No: 14, 15 and 16 for Generators TMA Yazman.	1.200	1.159	1.032	1.032	0.149
19	Special sepair office TMA Yazman.	1.000	0.955	0.126	0.905	0.131
20	Construction of street pavement inside Chak No. 52/DB Tehsil Yazman.	1,211,800	0.826	0.608	0.780	0.113

Sr.No.	Name of Scheme	Estimated Cost	Contract Amount	1st Bill	Total	Total amount of sales tax
21	Construction of soling and drain inside Chak No: 105/DB Tehsil Yazman.	1.000	0.963	0.541	0.957	0.139
22	Providing and laying Tuff tile street Taj Mahal wali U-Fone tower Yazman.	0.650	0.650	0.573	0.638	0.093
23	Construction of soling Chak No: 20,21/DNB road to basti Chak No: 20/DNB Tehsil Yazman.	2.300	1.599	0.553	0.922	0.134
24	Construction of soling Chak No: 120/DNB to Basti Abdul Ghafoor councilor Tehsil Yazman.	1.014	0.795	0.021	0.436	0.063
25	Construction of soling M/Road 109/DNB to 121/DNB to house Raa Bashan Tehsil Yazman.	0.940	0.732	0.021	0.562	0.082
27	Wideness of Mosque TMA office Yazman.	2.000	1.840	0.205	0.711	0.103
28	Construction of sullage carrier / soling and drain Chak No: 69/DB Tehsil Yazman.	3.000	2.232	0.229	2.218	0.322
29	Construction of Soling Chak No: 47/DB Middle school / poultry shed wali inside to Chak No: 47/DB Colony (Grabi) Tehsil Yazman.	2.500	1.800	0.115	1.323	0.192
30	Repair / construction of soling M/Road to Chak No: 114/DB (Sharki) to Chak No: 114/DB (Gharbi) graveyard Tehsil Yazman.	3.000	1.911	0.542	1.476	0.214
31	Construction of soling basti kumaron to Metalled Road Chak No: 148/DB Tehsil Yazman.	2.000	1.458	0.600	1.415	0.206
33	Construction of soling M/Road basti Theri Chak No: 68/DB to soling (remaining portion) Tehsil Yazman.	2.000	1.896	0.875	0.875	0.127
34	Providing and laying Tuff tile both sides M/Road pull desert branch to civil courts towards Ranger Mor Yazman.	9.500	8.270	0.649	0.649	0.094
35	Construction of soling M/Road 71/DB to Dera Shabir Master Tehsil Yazman.	1.855	1.497	0.047	1.342	0.195
36	Construction of Sewerage line / Tuff tile gali Saleem wali near City Flower School Yazman.	1.000	1.000	0.100	0.736	0.106
37	Providing and laying tuff tile street Shaikh Munir wali near Saddar Bazar Yazman.	1.000	0.933	0.002	0.002	0.0003
40	Construction of sewerage line Chak No: 88/DB Tehsil Yazman (Risk and cost).	1.684	1.448	0.502	1.256	0.184
Total			43.530		29.593	4.300

Annex – P
[Para – 1.5.1.2]

Irregular execution of civil works without NOC – Rs 5.019 million

(Rupees in million)

Detail of price variation on Bitumen											
Sr. No.	Name of work	Quality of Bitumen	QTY of Surface Treatment	Record Entry Date	M.B No. / Page No.	Qty of Bitumen Used	Tender / Base Rate	Rate at the Time of Utilization	Diff.	%age	Recovery
1	Construction of metalled Road from Basti Gasoran Wali culvert to Jhaidon Wali Culvert Ada Khaji Wala UA Syed Imam Shah TMA, Khair Pur Tamewali .	TST (67 lbs)	11300	3/4/2015	5084/54	3.44	0.086	0.068	0.018	20.65	0.061
2	Construction of metalled road from HSP-Bahawalpur road to Daira Basti Rana Arshad Khan Ada Khaji Wala UA Syed Imam Shah TMA, Khair Pur Tamewali .	TST (67 lbs)	6900	3/4/2015	5084/45	2.1	0.086	0.068	0.018	20.65	0.038
3	Construction of metalled road from Jindo Shah Chaily Wahin Road to Kucha Dairan Mian Mohammad Ahsan UA Israni TMA, Khair Pur Tamewali .	TST (67 lbs)	9000	3/4/2015	5084/64	2.74	0.086	0.068	0.018	20.65	0.049
4	Construction of metalled road from Muhammad Buksh Shop to Tubewell Mian Jamil Akhtar	TST (35 lbs)	5304	7/4/2015	5084/79	0.84	0.086	0.068	0.018	20.65	0.015
		DST (32 lbs)	21000	7/4/2015	5084/81	3.05	0.086	0.068	0.018	20.65	0.055
Total											0.216

Detail of over payment for quarry

Sr. No.	Name of work	Approved Cost in million	Expenditure incurred in million	Work estimate S. No	Quantity of ST	Rate allowed as per sikah wali	rate as per sakhi server	Diff	Recovery in million
1	Construction of metalled road from Basti Gasoran Wali Culvert to Jhaidon Wali culvert Adda Khaji Wala UA Syed Imam Shah TMA, Khair Pur Tamewali .	2.06	1.996	5	13,000	5,021.65	4,866	1.56	0.020
2	Construction of metalled road from HSP-Bahawalpur road to Daira Basti Rana Arshad Khan Ada Khaji Wala UA Syed Imam Shah TMA, Khair Pur Tamewali .	0.959	0.947	7	6,900	5,021.65	4,866	1.56	0.011
3	Construction of metalled road from Jindo Shah Chaily Wahin road to Kucha Dairan Mian Mohammad Ahsan UA Israni TMA, Khair Pur Tamewali .	1.295	1.271	7	9,000	5,021.65	4,866	1.56	0.014
4	Construction of metalled road from Muhammad Buksh Shop to Tubewell Mian Jamil Akhtar	0.815	0.805	4	5304	5,021.65	4,866	1.56	0.009,
				5	21000	5,021.65	4,866	1.56	0.032
Total		5.129	5.019						0.086

Annex – Q
[Para – 1.6.1.1]

Non execution of mortgage deed – Rs 340.338 million

(Rupees in million)

Total Area (in Kanal) 99K 17 M
Total Area (in Marlas) 1997

Description	Actual (in marlas)	Area to be mortgaged in the name of TMA
Open space (7%)	99	-
Area under Plots	1357	271.4
Area under Roads	486	-
Commercial area (5%)	45	9
Public buildings (2%)	14	-
Plot for solid waste management	-	-
Total	2001	280.4
Rate per Marla	-	0.100
Value of land less transferred to TMA	-	28.040

Bashir Town

Total Area (in Kanal) 62 K
Total Area (in Marlas) 1240

Description	Actual (in marlas)	Area to be mortgaged in the name of TMA
Open space (7%)	62	-
Area under Plots	832	166.4
Area under Roads	293	-
Commercial area (5%)	42	8.4
Public buildings (2%)	11	-
Plot for solid waste management	-	-
Total	1240	174.8
Rate per Marla	-	0.080
Value of land less transferred to TMA	-	13.984

Mehrban Garden

Total Area (in Kanal) 99K
Total Area (in Marlas) 1980

Description	Actual (in marlas)	Area to be mortgaged in the name of TMA
Open space (7%)	107.92	-
Area under Plots	1316.74	263.348
Area under Roads	525.58	-
Commercial area (5%)	19.84	3.968
Public buildings (2%)	9.92	-
Plot for solid waste management	-	-
Total	1980	267.316
Rate per Marla	-	0.140
Value of land less transferred to TMA	-	37.424

Fine City Town

Total Area (in Kanal)

52K 6 M

Total Area (in Marlas)

1046

Description	Actual (in marlas)	Area to be mortgaged in the name of TMA
Open space (7%)	52	-
Area under Plots	632	126.4
Area under Roads	320	-
Commercial area (5%)	30	6
Public buildings (2%)	12	-
Plot for solid waste management	-	-
Total	1046	132.4
Rate per marla	-	0.125
Value of land less transferred to TMA	-	16.550

Khayaban-E-Mustafa

Total Area (in Kanal)

92K 19M

Total Area (in Marlas)

1859

Description	Actual (in marlas)	Area to be mortgaged in the name of TMA
Open space (7%)	130.14	-
Area under Plots	1030.1	206.02
Area under Roads	651.58	-
Commercial area (5%)	18.59	3.718
Public buildings (2%)	18.59	-
Plot for solid waste management	10	2
Total	1859	211.738
Rate per marla	-	0.121
Value of land less transferred to TMA	-	25.620

Muslim Town

Total Area (in Kanal)

96K 6M

Total Area (in Marlas)

1926

Description	Actual (in marlas)	Area to be mortgaged in the name of TMA
Open space (7%)	135	-
Area under Plots	1227	245.4
Area under Roads	409	-
Commercial area (5%)	97	19.4
Public buildings (2%)	38	-
Plot for solid waste management	10	-
Open space (7%)	3	-
Total	1919	264.8
Rate per Marla	-	0.100
Value of land less transferred to TMA	-	26.480

Gulshan-E-Fatima

Total Area (in Kanal)

88K 4M

Total Area (in Marlas)

1764

Description	Actual (in marlas)	Area to be mortgaged in the name of TMA
Open space (7%)	89	-
Area under plots	1188.2	237.64
Area under roads	458.5	-
Commercial area (5%)	12.3	2.46
Public buildings (2%)	15.8	-
Plot for solid waste management	-	-
Total	1763.8	240.1
Rate per marla	-	0.120
Value of land less transferred to TMA	-	28.812

Mehrban City Town

Total Area (in Kanal)

99K

Total Area (in Marlas)

1980

Description	Actual (in marlas)	Area to be mortgaged in the name of TMA
Open space (7%)	108.9	-
Area under plots	1329.97	265.994
Area under roads	511.33	-
Commercial area (5%)	19.88	3.976
Public buildings (2%)	9.92	-
Graveyard	-	-
Plot for solid waste management	-	-
Total	1980	269.97
Rate per marla	-	0.140
Value of land less transferred to TMA	-	37.796

Azeem Garden

Total Area (in Kanal)

99K 10M

Total Area (in Marlas)

1990

Description	Actual (in marlas)	Area to be mortgaged in the name of TMA
Open space (7%)	139.2	-
Area under plots	1190	238
Area under roads	506.4	-
Commercial area (5%)	99.6	19.92
Public buildings (2%)	39.8	-
Graveyard	-	-
Plot for solid waste management	15	-
Total	1990	257.92
Rate per marla	-	0.120
Value of land less transferred to TMA	-	30.950

Green City

Total Area (in Kanal)

72K 13M

Total Area (in Marlas)

1453

Description	Actual (in marlas)	Area to be mortgaged in the name of TMA
Open space (7%)	101.77	-
Area under plots	953.67	190.734
Area under roads	343.11	-
Commercial area (5%)	72.89	14.578
Public buildings (2%)	29	-
Graveyard	-	-
Plot for solid waste management	10	-
Total	1510.44	205.312
Rate per marla	-	0.150
Value of land less transferred to TMA	-	30.797

Johar Town

Total Area (in Kanal)

69K 9M

Total Area (in Marlas)

1389

Description	Actual (in marlas)	Area to be mortgaged in the name of TMA
Open space (7%)	97.22	-
Area under plots	890.22	178.044
Area under roads	336.44	-
Commercial area (5%)	27.33	5.466
Public buildings (2%)	27.79	-
Graveyard	-	-
Plot for solid waste management	10	-
Total	1389	183.51
Rate per marla	-	0.121
Value of land less transferred to TMA	-	22.205

Nizam Garden

Total Area (in Kanal)

99K 10M

Total Area (in Marlas)

1990

Description	Actual (in marlas)	Area to be mortgaged in the name of TMA
Open space (7%)	140	-
Area under plots	1252	250.4
Area under roads	548	-
Commercial area (5%)	20	4
Public buildings (2%)	20	-
Plot for solid waste management	10	2
Total	1990	256.4
Rate per marla	-	0.140
Value of land less transferred to TMA	-	35.896

Ajmeri Park

Total Area (in Kanal) 32K

Total Area (in Marlas) 640

Description	Actual (in marlas)	Area to be mortgaged in the name of TMA
Open space (7%)	44.95	-
Area under plots	369.15	73.83
Area under roads	203	-
Commercial area (5%)	6.45	1.29
Public buildings (2%)	6.45	-
Plot for solid waste management	10	2
Total	640	77.12
Rate per marla	-	0.075
Value of land less transferred to TMA	-	5.784
Grand Total	-	340.338

Non-achievement of targets of receipts – Rs 31.930 million

(Rupees in million)

Sr. No.	Detail of income	Revised Budget 2014-15	Actual income	Less realization
1	Fee for licenses/ permits etc.	0.330	0.241	0.089
2	Fee for building plans /development charges	6.500	5.628	0.872
3	Fee for change in land use	2.400	1.655	0.745
4	Fine phatic cattle's pound	0.005	0	0.005
5	Misc. fine	0.005	0	0.005
6	Slaughter House fee	0.200	0.136	0.064
7	Bone of dead animal	0.226	0	0.226
8	Water Rates	6.011	2.155	3.856
9	Sewerage fee/charges /Nali Tax	0.817	0.429	0.388
10	Rent of Municipal property	20.565	17.452	3.113
11	Rent of road roller	0.020	0.018	0.002
12	Road cutting charges.	0.005	0	0.005
13	Sale of materials of store	0.005	0	0.005
14	Arrear sewer Tax	0.334	0.053	0.281
15	Arrear fee for licenses & Permit etc.	0.617	0.033	0.584
16	Arrear Water Rates	4.385	0.575	3.81
17	Arrear permanent Teh-Bazari fee (land Revenue)	0.288	0	0.288
18	Arrear rent of property / cabin	0.114	0.061	0.053
19	Rent of Municipal property	3.594	2.185	1.409
20	Qaid-e- Azam market	0.202	0.179	0.023
21	Arrear rent of shopping center / Qaid-e- Azam Market (land Revenue)	7.132	0.001	7.131
22	Rent of Municipal property (land revenue)	3.180	0	3.18
23	Arrear of previous contractors (land revenue)	5.904	0.108	5.796
	Total	62.839	30.909	31.930

Irregular grant of NOC to private housing schemes - Rs 117.489 million

(Rupees in million)

Fine Executive

Total Area (in Kanal) 99K 17 M

Total Area (in Marlas) 1997

Description	Actual (in Marlas)	Area due (in marlas)	Difference
Open space (7%)	99	139.79	40.79
Commercial area (5%)	45	99.85	54.85
Public buildings (2%)	14	39.94	25.94
Plot for solid waste management	0	10	10
Total	2001	289.58	131.58
Rate per marla	-	-	0.100
Value of land less transferred to TMA	-	-	13.158

Bashir Town

Total area (in Kanal) 62 K

Total area (in Marlas) 1240

Description	Actual (in marlas)	Area due (in marlas)	Difference
Open space (7%)	62	86.8	24.8
Commercial area (5%)	42	62	20
Public buildings (2%)	11	24.8	13.8
Plot for solid waste management	0	10	10
Total	1240	183.6	68.6
Rate per marla	-	-	0.080
Value of land less transferred to TMA	-	-	5.488

Mehrban Garden

Total area (in Kanal) 99K

Total area (in Marlas) 1980

Description	Actual (in marlas)	Area due (in marlas)	Difference
Open space (7%)	107.92	138.6	30.68
Commercial area (5%)	19.84	99	79.16
Public buildings (2%)	9.92	39.6	29.68
Plot for solid waste management	0	10	10
Total	1980	287.2	149.52
Rate per marla	-	-	0.140
Value of land less transferred to TMA	-	-	20.932

Fine City Town

Total area (in Kanal)

52K 6 M

Total area (in Marlas)

1046

Description	Actual (in marlas)	Area due (in marlas)	Difference
Open space (7%)	52	73.22	21.22
Commercial area (5%)	30	52.3	22.3
Public buildings (2%)	12	20.92	8.92
Plot for solid waste management	0	10	10
Total	1046	156.44	62.44
Rate per marla	-	-	0.125
Value of land less transferred to TMA	-	-	7.805

Khayaban-E-Mustafa

Total area (in Kanal)

92K 19M

Total area (in Marlas)

1859

Description	Actual (in marlas)	Area due (in marlas)	Difference
Open space (7%)	130.14	130.13	-0.01
Commercial area (5%)	18.59	92.95	74.36
Public buildings (2%)	18.59	37.18	18.59
Plot for solid waste management	10	10	0
Total	1859	270.26	92.94
Rate per marla	-	-	0.121
Value of land less transferred to TMA	-	-	11.246

Muslim Town

Total area (in Kanal)

96K 6M

Total area (in Marlas)

1926

Description	Actual (in marlas)	Area due (in marlas)	Difference
Open space (7%)	135	134.82	-0.18
Commercial area (5%)	97	96.3	-0.7
Public buildings (2%)	38	38.52	0.52
Plot for solid waste management	10	10	0
Tube well area	3	3	0
Total	1919	282.64	-0.36
Rate per marla	-	-	0.100
Value of land less transferred to TMA	-	-	-0.036

Gulshan-E-Fatima

Total area (in Kanal)

88K 4M

Total area (in Marlas)

1764

Description	Actual (in marlas)	Area due (in marlas)	Difference
Open space (7%)	89	123.48	34.48
Commercial area (5%)	12.3	88.2	75.9
Public buildings (2%)	15.8	35.28	19.48
Plot for solid waste management	-	10	10

Total	1763.8	256.96	139.86
Rate per marla	-	-	0.120
Value of land less transferred to TMA	-	-	16.783

Mehrban City Town

Total Area (in Kanal) 99K
Total Area (in Marlas) 1980

Description	Actual (in marlas)	Area due (in marlas)	Difference
Open space (7%)	108.9	138.6	29.7
Commercial area (5%)	19.88	99	79.12
Public buildings (2%)	9.92	39.6	29.68
Graveyard	0	-	-
Plot for solid waste management	0	10	10
Total	1980	287.2	148.5
Rate per marla	-	-	0.140
Value of land less transferred to TMA	-	-	20.790

Azeem Garden

Total Area (in Kanal) 99K 10M
Total Area (in Marlas) 1990

Description	Actual (in marlas)	Area due (in marlas)	Difference
Open space (7%)	139.2	139.3	0.1
Commercial area (5%)	99.6	99.5	-0.1
Public buildings (2%)	39.8	39.8	0
Plot for solid waste management	15	10	-5
Total	1990	288.6	-5
Rate per marla	-	-	0.120
Value of land less transferred to TMA	-	-	-0.600

Green City

Total Area (in Kanal) 72K 13M
Total Area (in Marlas) 1453

Description	Actual (in marlas)	Area due (in marlas)	Difference
Open space (7%)	101.77	101.71	-0.06
Commercial area (5%)	72.89	72.65	-0.24
Public buildings (2%)	29	29.06	0.06
Plot for solid waste management	10	10	0
Total	1510.44	213.42	-0.24
Rate per marla	-	-	0.150
Value of land less transferred to TMA	-	-	-0.036

Johar Town

Total Area (in Kanal) 69K 9M
Total Area (in Marlas) 1389

Description	Actual (in marlas)	Area due (in marlas)	Difference
Open Space (7%)	97.22	97.23	0.01

Commercial Area (5%)	27.33	69.45	42.12
Public Buildings (2%)	27.79	27.78	-0.01
Plot for Solid Waste Management	10	10	0
Total	1389	204.46	42.12
Rate per marla	-	-	0.121
Value of land less transferred to TMA	-	-	5.097

Nizam Garden

Total Area (in Kanal) 99K 10M

Total Area (in Marlas) 1990

Description	Actual (in marlas)	Area due (in marlas)	Difference
Open space (7%)	140	139.3	-0.7
Commercial area (5%)	20	99.5	79.5
Public buildings (2%)	20	39.8	19.8
Plot for solid waste management	10	10	0
Total	1990	288.6	98.6
Rate per marla	-	-	0.140
Value of land less transferred to TMA	-	-	13.804

Ajmeri Park

Total Area (in Kanal) 32K

Total Area (in Marlas) 640

Description	Actual (in marlas)	Area due (in marlas)	Difference
Open space (7%)	44.95	44.8	-0.15
Commercial area (5%)	6.45	32	25.55
Public buildings (2%)	6.45	12.8	6.35
Plot for solid waste management	10	10	0
Total	640	99.6	31.75
Rate per marla	-	-	0.075
Value of land less transferred to TMA	-	-	2.381
Grand Total	-	-	117.489

Loss due to non / less transfer of property to TMA –Rs 36.994 million

Total Area (in Kanal) 99K 17 M
Total Area (in Marlas) 1997

Description	Actual (In Marlas)	Area to Be Transferred in the Name of TMA	Area Actually Transferred	Difference
Open Space (7%)	99	99	-	-
Area Under Roads	486	486	-	-
Public Buildings (2%)	14	14	-	-
Total	2001	599	585	14
Rate per Marla	-	0.100	0.100	0.100
Value of Land Less Transferred to TMA	-	59.900	58.500	1.400

Bashir Town

Total Area (in Kanal) 62 K
Total Area (in Marlas) 1240

Description	Actual (In Marlas)	Area to Be Transferred in the Name of TMA	Area Actually Transferred	Difference
Open Space (7%)	62	62	-	-
Area Under Roads	293	293	-	-
Public Buildings (2%)	11	11	-	-
Total	1240	366	360	6
Rate per Marla	-	0.080	0.080	80,000
Value of Land Less Transferred to TMA	-	29.280	28.800	0.480

Mehrban Garden

Total Area (in Kanal) 99K
Total Area (in Marlas) 1980

Description	Actual (In Marlas)	Area to Be Transferred in the Name of TMA	Area Actually Transferred	Difference
Open Space (7%)	107.92	107.92	-	-
Area Under Roads	525.58	525.58	-	-
Public Buildings (2%)	9.92	9.92	-	-
Total	1980	643.42	633	10.42
Rate per Marla	-	0.140	0.140	140,000
Value of Land Less Transferred to TMA	-	90.078	88.620	1.459

Fine City Town

Total Area (in Kanal)

52K 6 M

Total Area (in Marlas)

1046

Description	Actual (In Marlas)	Area to Be Transferred in the Name of TMA	Area Actually Transferred	Difference
Open Space (7%)	52	52	-	-
Area Under Roads	320	320	-	-
Public Buildings (2%)	12	12	-	-
Total	1046	384	372	12
Rate per Marla	-	0.125	0.125	0.125
Value of Land Less Transferred to TMA	-	48.000	46.500	1.500

Khayaban-E-Mustafa

Total Area (in Kanal)

92K 19M

Total Area (in Marlas)

1859

Description	Actual (In Marlas)	Area to Be Transferred in the Name of TMA	Area Actually Transferred	Difference
Open Space (7%)	130.14	130.14	-	-
Area under Roads	651.58	651.58	-	-
Public Buildings (2%)	18.59	18.59	-	-
Plot for Solid Waste Management	10	10	-	-
Total	1859	810.31		
Rate per Marla	-	0.121	0.121	0.121
Value of Land Less Transferred to TMA	-	98.047	0	0

Muslim Town

Total Area (in Kanal)

96K 6M

Total Area (in Marlas)

1926

Description	Actual (In Marlas)	Area to Be Transferred in the Name of TMA	Area Actually Transferred	Difference
Open Space (7%)	135	135	-	-
Area under Roads	409	409	-	-
Public Buildings (2%)	38	38	-	-
Plot for Solid Waste Management	10	10	-	-
Tube Well Area	3	3		
Total	1919	595	595	0
Rate per Marla	-	0.100	0.100	0.100
Value of Land Less Transferred to TMA	-	59.500	59.500	0

Gulshan-E-Fatima

Total Area (in Kanal)

88K 4M

Total Area (in Marlas)

1764

Description	Actual (In Marlas)	Area to Be Transferred in the Name of TMA	Area Actually Transferred	Difference
Open Space (7%)	89	89	-	-
Area under Roads	458.5	458.5	-	-
Public Buildings (2%)	15.8	15.8	-	-
Total	1763.8	563.3	500	63.3
Rate per Marla	-	0.120	0.120	0.120
Value of Land Less Transferred to TMA	-	67.596	60.000	7.596

Mehrban City Town

Total Area (in Kanal)

99K

Total Area (in Marlas)

1980

Description	Actual (In Marlas)	Area to Be Transferred in the Name of TMA	Area Actually Transferred	Difference
Open Space (7%)	108.9	108.9	-	-
Area under Roads	511.33	511.33	-	-
Public Buildings (2%)	9.92	9.92	-	-
Total	1980	630.15	621	9.15
Rate per Marla	-	0.140	0.140	0.140
Value of Land Less Transferred to TMA	-	88.221	86.940	1.281

Azeem Garden

Total Area (in Kanal)

99K 10M

Total Area (in Marlas)

1990

Description	Actual (In Marlas)	Area to Be Transferred in the Name of TMA	Area Actually Transferred	Difference
Open Space (7%)	139.2	139.2	-	-
Area under Roads	506.4	506.4	-	-
Public Buildings (2%)	39.8	39.8	-	-
Plot for Solid Waste Management	15	15	-	-
Total	1990	700.4		
Rate per Marla	-	0.120	0.120	0.120
Value of Land Less Transferred to TMA	-	84.048	0	0

Green City

Total Area (in Kanal)

72K 13M

Total Area (in Marlas)

1453

Description	Actual (In Marlas)	Area to Be Transferred in the Name of TMA	Area Actually Transferred	Difference
Open Space (7%)	101.77	101.77	-	-
Area under Roads	343.11	343.11	-	-
Public Buildings (2%)	29	29	-	-
Plot for Solid Waste Management	10	10	-	-

Total	1510.44	483.88	460.89	22.99
Rate per Marla	-	0.150	0.150	0.150
Value of Land Less Transferred to TMA	-	72.582	69.133	3.449

Johar Town

Total Area (in Kanal) 69K 9M
Total Area (in Marlas) 1389

Description	Actual (In Marlas)	Area to Be Transferred in the Name of TMA	Area Actually Transferred	Difference
Open Space (7%)	97.22	97.22	-	-
Area under Roads	336.44	336.44	-	-
Public Buildings (2%)	27.79	27.79	-	-
Plot for Solid Waste Management	10	10	-	-
Total	1389	471.45	471.45	0
Rate per Marla	-	0.121	0.121	121,000
Value of Land Less Transferred to TMA	-	57.045	57.045	0

Nizam Garden

Total Area (in Kanal) 99K 10M
Total Area (in Marlas) 1990

Description	Actual (In Marlas)	Area to Be Transferred in the Name of TMA	Area Actually Transferred	Difference
Open Space (7%)	140	140	-	-
Area Under Roads	548	548	-	-
Public Buildings (2%)	20	20	-	-
Plot for Solid Waste Management	10	10	-	-
Total	1990	718	-	-
Rate per Marla	-	0.140	0.140	140,000
Value of Land Less Transferred to TMA	-	100.520	0	0

Ajmeri Park

Total Area (in Kanal) 32K
Total Area (in Marlas) 640

Description	Actual (In Marlas)	Area to Be Transferred in the Name of TMA	Area Actually Transferred	Difference
Open Space (7%)	44.95	44.95	-	-
Area Under Roads	203	203	-	-
Public Buildings (2%)	6.45	6.45	-	-
Plot for Solid Waste Management	10	10	-	-
Total	640	264.4	0	264.4
Rate per Marla	-	0.075	0.075	0.075
Value of Land Less Transferred to TMA	-	19.830	0	19.830
Grand Total	-	874.648	555.038	36.994

Annex – U
[Para – 1.6.3.10]

Non Reconciliation of TMA’s account –Rs 3.447 million

(Rupees in million)

Sr. No.	Head of Income	Actual income as Per TO (Finance) / classified income register	Arrears recovered during 2014-15	Total recovery as per TO (Finance) / classified income register	Actual income as per TO (Accounts) / Annual Accounts	Difference
1	Salary from contractors	0.413	0.108	0.521	0.341	0.180
2	Parking fee of car Motor Rickshaws etc	1.073	0	1.073	0.984	0.089
3	General Bus stand/ Wagon stand	8.665	0	8.665	8.595	0.070
4	Water Rate	2.155	0.575	2.730	2.144	0.587
5	Sewerage fee/charges /Nali Tax (Qaimpur)	0.038	0	0.038	0	0.038
6	Income from Silage water disposal works	0.065	0	0.065	0	0.065
7	Fee license vegetable market	0.006	0	0.006	0	0.006
8	Registration/ enlistment fee	0.350	0	0.350	0.334	0.017
9	Rent of property / cabin etc.	2.273	0.061	2.334	24.964	2.370
10	Rent of shops vegetable market	0.780	0	0.780		
11	Rent of shopping center Quaid-e-Azam market	4.404	0.179	4.583		
12	Rent of Municipal property	17.452	2.185	19.637		
13	Enrolment fee of application	0.125	0	0.125	0.100	0.025
	Total	37.799	3.108	40.907	37.462	3.447

Annex – V
[Para – 1.6.3.11]

Loss due to non deduction / deposit of GST – Rs 1.878 million

(Rupees in million)

Sr. No.	Name of Scheme	Estimated Cost (in million)	Date of Commencement	Actual Date of Completion	Exp.	GST (17%)
1	Construction of sewerage line from main road Rasoolabad to East side house Javed Gill near House Afan Khan HSP	0.300	05.01.2015	06.02.2015	0.296	0.050
2	Construction of sewerage & soling street No. 07 seth Akram wali ward No. 16 Arfaat Colony Hasil Pur.	0.600	05.01.2015	24.02.2015	0.599	0.102
3	Construction of sewerage line house Latif Bhatti to Darbar Chowk Hasil Pur	0.300	05.01.2015	28.02.2015	0.295	0.050
4	Construction of park near Canal view Housing Scheme Hasil Pur	0.300	05.01.2015	23.02.2015	0.300	0.051
5	Construction of sewerage line Madrisa Hafeezullah Niazi to house Lala Ashraf Ramay Town Hasil Pur	0.300	05.01.2015	26.02.2015	0.298	0.051
6	Construction of sewerage line street No. 5 house Waheed Alvi Ward No. 16 Hasil Pur	0.375	05.01.2015	14.02.2015	0.373	0.063
7	Construction of side soling house Abdul Shakoor Phullan Wala graveyard Sattlite Town Hasil Pur	0.225	05.01.2015	10.02.2015	0.222	0.038
8	Construction of PCC flooring House Hafiz Mehr Ali Basti Kokara Hasil Pur	0.225	05.01.2015	09.03.2015	0.224	0.038
9	Laying of water supply & PCC flooring house Professor Tariq Gill Mehmood Colony Hasil Pur	0.200	05.01.2015	24.02.2015	0.199	0.034
10	Construction of sewerage & PCC flooring House Ch. Saleem to House Rana Adeel Muslim Town Hasil Pur	0.550	05.01.2015	05.03.2015	0.539	0.092
11	Construction of sewerage line street MunirCheema to street Saleem Advocate Basti Budhan Hasil Pur	0.400	05.01.2015	-	0.397	0.067
12	Construction of sewerage line & Tuff tile Street No. 4,5 Sheikh Imran Basti Jattan Wali Old Hasil Pur	0.500	05.01.2015	01.04.2015	0.500	0.085
13	Construction of bridge Rasoolabad Colony Canal Fordwah Hasil Pur	0.500	05.01.2015	04.03.2015	0.499	0.085
14	Construction of sewerage line & Soling near House Ch. NaecemRamay Town Hasil Pur	1.100	05.01.2015	02.04.2015	1.095	0.186
15	Construction of sewerage & PCC flooring shop Mazhar Ali to house Rana Imtiaz Tahir Colony Old Hasil Pur	0.375	05.01.2015	28.04.2015	0.373	0.064
17	Laying of water supply pipe line from Adda Old Hasil Pur to Bilal Basra PetroleumVehari road Hasil Pur	0.600	05.01.2015	04.04.2015	0.599	0.102

Sr. No.	Name of Scheme	Estimated Cost (in million)	Date of Commencement	Actual Date of Completion	Exp.	GST (17%)
19	Construction of metalled road near Rana Town Masjid to house Muhammad Din Rehmani Hasil Pur	0.400	05.01.2015	21.04.2015	0.399	0.068
21	Construction of metalled road from Street No. 9 to Street No. 15 Thana City road Behlem Chowk Ghareeb Muhallah Hasil Pur.	1.00	05.01.2015	02.05.2015	0.997	0.169
16	Construction of sewerage line Ward No. 15 GhareebMuhallah Hasil Pur	1.00	05.01.2015	29.05.2015	0.996	0.169
18	Construction of sewerage line NadeemShaheed road to Bago Chowk street No. 5 Hasil Pur	0.500	05.01.2015	28.04.2015	0.495	0.084
20	Repair of metalled road street No. 2 near Masjid Khatikan Wali Vehari Road Old Hasil Pur	0.350	05.01.2015	22.04.2015	0.349	0.060
22	Construction of metalled road Choona wala Road to house Hafiz Tariq Hasil Pur	1.00	05.01.2015	22.06.2015	0.999	0.170
Total					11.043	1.878

Non production/maintenance of record – Rs 51.467 million

(Rupees in million)

Sr. No.	Name of DDO	Particulars	Amount
1	TMO	1. Surveys conducted by the authorities. 2. History sheets of assets. 3. Details of any fraud, defalcation or case of misappropriation occurred in the entity, if not, provide the certificate. 4. Details of disciplinary proceedings (completed or in process) against any staff member of the entity, if not, provide the certificate. 5. Detail of employees who have availed any kind of leave except casual leave. 6. Detail of encroached property. 7. Detail of cases under trial in the court of law. 8. Demand and collection register alongwith receipt record regarding rent of water rates and sewerage tax. 9. Notices issued by the TO (P&C) regarding illegal construction of buildings. 10. Detail of securities released during 2014-15. 11. Detail of shops / plots re-auctioned due to vacancy or death of any tenant uptill now from the date of allotment. 12. Detail of petrol pumps and rent received from the tenant / allottee with complete record / files. 13. Log Books of TO (I&S) expenditure on Repair work and POL 14. Deposit of Sale Tax & Income Tax. 15. Stock Registers 16. Repair of metal road Piroo-d-Goth to Pul Khambra	4.844
2	TMO	1. Record of Housing scheme:- i). Al-Janat City Uch Sharif Road, (Area 218.15 Kanal) ii). Model Town MahrabWala Bahawalpur Road (Area 97.10 Kanal)	43.600
3	T.O (I and S)	Repair of disposal works	0.676
4		Repair of motor cycle	0.006
5		Repair of fire brigade	0.059
6		Repair of Jeep	0.131
7		Repair of geeting and sucker machine	0.370
8		Repair of tracator trolley	1.500
9		Repair of filtration plant	0.281
Total			51.467

**Irregular expenditure due to non compliance of procurement rules –
Rs 33.556 million**

(Rupees in million)

Sr. No.	Particulars	Date of advertisement	Date of opening of tender	Response time	Amount
1	Tentages for various events	-	-	-	2.838
Sub Total – I					2.838
1	13 Development schemes	06.06.2015	13.06.2015	06 days	1.196
2	02 Development schemes	30.05.2015	12.06.2015	11 days	1.094
3	Repair & maintenance Moharram routes	11.10.2014	23.10.2014	12 days	3.763
4	Construction of soling etc.	11.10.2014	23.10.2014	12 days	1.922
5	Provision of toy/saw	3.10.2013	09.10.2013	6 days	1.482
6	Advertisement for auction of collection rights	11.05.2014	20.05.2014	08 days	1.396
7	Repair of Moharram routs	11.10.2014	23.10.2014	11 days	3.870
8	Maintenance and repair	11.10.2014	23.10.2014	11 days	1.922
9	Purchase of tents	17.01.2013	22.01.2013	05 days	2.838
10	9 Development schemes / repair work	10.05.2015	23.05.2015	12 days	9.808
Sub Total – II					29.291
1	Purchase of tyres	-	-	-	1.427
Sub Total – III					1.427
Grand Total					33.556

**Unauthorized expenditure on repair and maintenance of civil works –
Rs 31.907 million**

(Rupees in million)

Sr. No.	NAME OF SCHEME	Contract Cost
1	Construction of soling basti Jam Asif Mahand Shareef	0.099
2	Construction of manholes near house of Maqbool Ahmed	0.049
3	Construction of manholes Mubarikpur	0.086
4	Construction of manholes near Shahzadi Chowk	0.024
5	Construction of soling Hazoor Bakhsh	0.098
6	Construction of soling Malik Mujhaid Parhar	0.100
7	Construction of soling Shah Muhammad	0.098
8	Construction of soling Kocha Muhammad Shahid Muhalla Qurashabaad	0.024
9	Construction of foundation for glob	0.098
10	Construction of soling Haji Shafique Khokhar Basti Patwairian	0.098
11	Construction of soling Qurban Mochitma	0.098
12	Construction of Graveyard Boundary wall basti Bohran Mouza Tehri Zabti UA Sukhail	0.376
13	Construction of Graveyard Haji Maqbool Mouza Girwan	1.350
14	Construction of Graveyard Ghulam Muhammad Khidri Chaiknowrang remaining portion	0.320
15	Construction of Graveyard Basti Kulyaar Mubarakpur remaining portion	0.330
16	Construction of Graveyard Basti Akhater Ghaloo Advocate Mouza Ismaelpur	1.680
17	Construction of Graveyard Basti Lohari Mouza Nanari	0.320
18	Construction of Graveyard Basti Patwarian Muhallah Islampura	0.576
19	Construction of Graveyard Boundary wall janatul Saleh Muhallah Safrani	0.410
20	Construction of Graveyard Boundary wall Tarkly Shah Muhallah Shikari	0.300
21	Construction of Graveyard Boundary Walla Syed Sarwar Shah UA 61/3	0.350
22	Construction of Compound wall (100ft)	0.089
23	Construction of Graveyard Mouza Khokran, TibbiIzat	0.800
24	Construction of soling / Sullege Carrier Basti Peer Bux Bhutta Shukhail	20.000
25	Construction of Soling / Drain Basti Muhabbatpur Union council TibbiIzzat	0.900
26	Construction of Graveyard Jaam Mohsin Dimber UA Banwala	0.500
27	Construction of Graveyard ZindaLaalSarkar UA DhoorKot	1.000
28	Construction of Graveyard sufyanudinSakar / and Allah Hoowala	1.000
29	Construction of Graveyard Jamal Darwaish UA UchGillani	0
30	Construction of soling from Basti Jam Arbi Mahand Shareef	0.998
31	Construction of Circuler manhole Kharwala Chock Mubarikpur	0.024
32	Construction of Soling kucha Fada Hussain Karim Colony	0.024
Total		31.907

Annex – Z
[Para – 1.7.2.5]

Irregular expenditure without financial sanction – Rs 6.026 million

(Rupees in million)

Sr. No.	Particular	Date of bill	Expenditure during 2014-15
1	Repair and overhauling of engine tractor no 1	18.02.2013	0.095
2	Repair and overhauling of engine tractor no 2	27.02.2013	0.094
3	Repair and overhauling of engine tractor no 3	11.03.2013	0.094
4	Repair and overhauling of engine tractor no 4	12.03.2013	0.093
5	Repair and overhauling of engine tractor no 6	07.03.2013	0.646
6	Purchase of tentage	26.06.2014	2.838
7	Purchase of computer	14.05.2013	0.089
8	Purchase of computer	17.06.2014	0.086
9	Purchase of fan	17.02.2015	0.065
10	Purchase of computer	11.04.2015	0.095
11	Purchase of camera	02.01.2015	0.093
12	Purchase of electric fan	15.07.2014	0.097
13	Purchase of chief engine	04.02.2015	0.087
14	Purchase of pedestal fan	26.09.2014	0.072
15	Purchase of swing/jhooley	01.09.2014	1.482
Total			6.026

Annex – AA
[Para – 1.7.4.3]

Non deduction / deposit of GST – Rs 5.424 million

(Rupees in million)

Sr. No.	NAME OF SCHEME	Contract Cost
1	Construction of soling basti Jam Asif Mahand Shareef	0.099
2	Construction of manhole near house of Maqbool Ahmed	0.049
3	Construction of manhole Mubarikpur	0.086
4	Construction of manhole near Shahzadi Chowk	0.024
5	Construction of soling Hazoor Bakhsh	0.098
6	Construction of soling Malik Mujhaid Parhar	0.100
7	Construction of soling Shah Muhammad	0.098
8	Construction of soling Kocha Muhammad Shahid Muhalla Qurashabaad	0.024
9	Construction of foundation for glob	0.098
10	Construction of soling Haji Shafique Khokhar Basti Patwairian	0.098
11	Construction of soling Qurban Mochitma	0.098
12	Construction of Graveyard Boundary wall basti Bohran Mouza TehriZabti UA Sukhail	0.376
13	Construction of Graveyard Haji Maqbool Mouza Girwan	1.350
14	Construction of Graveyard Ghulam Muhammad Khidri Chaiknowrang remaining portion	0.320
15	Construction of Graveyard Basti Kulyaar Mubarakpur remaining portion	0.330
16	Construction of Graveyard Basti Akhater Ghaloo Advocate Mouza Ismaielpur	1.680
17	Construction of Graveyard Basti Lohari Mouza Nanari	0.320
18	Construction of Graveyard Basti Patwarian Muhallah Islampura	0.576
19	Construction of Graveyard Boundary wall Janat-ul-Saleh Muhallah Safrani	0.410
20	Construction of Graveyard Boundary wall Tarkly Shah Muhallah Shikari	0.300
21	Construction of Graveyard Boundary Walla Syed Sarwar Shah UA 61/3	0.350
22	Cosntruction of Compound wall (100ft)	0.089
23	Construction of Graveyard Mouza Khokran, TibbiIzat	0.800
24	Construction of soling / Sullege Carrier Basti Peer Bux Bhutta Mouza Shukhail	20.000
25	Construction of Soling drain Basti Muhabbatpur Union Administration TibbiIzzat	0.900
26	Construction of Grave Yard JaamMohsinDimber UA Banwala	0.500
27	Construction of Graveyard ZindaLaalSarkar UA Dhoor Kot	1.000
28	Construction of Graveyard sufyanudinSakar and Allah Hoowala	1.000
29	Construction of Graveyard Jamal Darwaish UA Uch Gillani	0
30	Construction of soling from Basti Jam Arbi Mahand Shareef	0.998
31	Construction of Circuler manhole Kharwala Chock Mubarikpur	0.024
32	Construction of Soling kucha Fada Hussain Karim Colony	0.024
Total		31.907
Amount of GST (31.907 x 17%)		5.424

Non recovery of pension contribution – Rs 1.106 million

(Rupees in million)

Name	Pay/pm	Period	40%	Amount
Mehmood Iqbal, Sub Engineer	0.012	10/14 to 11/14	0.005	0.009
	0.012	12/14 to 06/15	0.005	0.034
	0.016	07/15 to 11/15	0.006	0.044
	0.016	12/15 to 1/16	0.006	0.013
Sub Total				0.100
Abudl Latif Khalifa, sec. UA 59/1	0.016	07/11 to 11/11	0.006	0.032
	0.016	12/11 to 11/12	0.007	0.079
	0.017	12/12 to 11/13	0.007	0.081
	0.017	12/13 to 11/14	0.007	0.083
	0.018	12/14 to 06/15	0.007	0.049
	0.023	07/15 to 11/15	0.009	0.046
	0.023	12/15 to 01/16	0.009	0.018
Sub Total				0.388
Munawar Saeed, Naib Qasid	0.008	07/11 to 11/11	0.003	0.016
	0.008	12/11 to 11/12	0.003	0.039
	0.008	12/12 to 11/13	0.003	0.040
	0.008	12/13 to 11/14	0.003	0.041
	0.009	12/14 to 06/15	0.003	0.024
	0.011	07/15 to 11/15	0.004	0.022
	0.011	12/15 to 01/16	0.005	0.009
Sub Total				0.191
Azhar Khan, Naib Qasid	0.016	07/11 to 11/11	0.006	0.079
	0.016	12/11 to 11/12	0.006	0.077
	0.016	12/12 to 11/13	0.007	0.079
	0.017	12/13 to 11/14	0.007	0.081
	0.017	12/14 to 06/15	0.007	0.048
	0.022	07/15 to 11/15	0.009	0.045
	0.023	12/15 to 01/16	0.009	0.018
Sub Total				0.427
Grand Total				1.106